

**HASTINGS CITY COUNCIL  
AGENDA**

**Hastings Municipal Airport  
3300 West 12th Street  
March 23, 2026  
6:00 PM**

**ROLL CALL:**

**PLEDGE OF ALLEGIANCE:**

**MOTION TO ADOPT CURRENT AGENDA** for March 23, 2026 Regular Meeting.

**PUBLIC NOTICE** - Official Notice of the Regular Meeting was published in the Hastings Tribune on Friday, March 20, 2026. Pursuant to Nebraska Revised Statute Section 84-1412, the public is advised that a copy of today's agenda and all reproducible written material which will be discussed at today's meeting is available for public review and a current copy of the Nebraska Open Meetings Act is posted and accessible to members of the public.

**COUNCIL COMMUNICATION:**

Reports of Liaisons.

**CITIZEN COMMUNICATIONS: (Only for agenda items not related to a public hearing.)**

**MAYOR'S COMMUNICATIONS:**

**CONSENT AGENDA:**

1. All Consent Items.
  - (a) Approval of the minutes of the Council Meeting of March 9, 2026
  - (b) Approval of the minutes of the Worksession of February 28, 2026
  - (c) Approval of claims and payroll except the claim of Vaughan's Printing
  - (d) Approval of the request of Do the Brew/Prairie Loft to utilize city property for the Downtown Do the Brew on April 25, 2026 (*insurance pending*)
  - (e) Approval of the request of the Prairie Loft Center for a Special Designated Liquor License for a craft beer festival and tasting event (Downtown Do The Brew) to be located at the City Auditorium, Auditorium Park and on 4th Street right-of-way on April 25, 2026
  - (f) Approval of the request of the Nebraska Chapter of the Antique Airplane Association to utilize city property for the Last Saturday Monthly Burger Cookout to be held from March 28, 2026 - October 31, 2026 at the Hastings Municipal Airport
  - (g) Approval of Invoice No. 2060 from the South Central Economic Development District in the amount of \$632.50 for general administration work for Community Development Block Grant 23-ED-001

- (h) Approval of drawdown request for Community Development Block Grant funds in the amount of \$623.50 for general grant administration work for Community Development Block Grant 23-ED-001
- (i) Approval of Invoice No. 2062 from South Central Economic Development District in the amount of \$3,047.50 for administrative services for Community Development Block Grant 24-ED-003
- (j) Approval of drawdown request for Community Development Block Grant funds in the amount of \$3,047.50 for general administration work for Community Development Block Grant 24-ED-003
- (k) Approval of Invoice No. 2063 from South Central Economic Development District in the amount of \$5,023.75 for administrative services for Community Development Block Grant Project 24-PWF-001
- (l) Approval of drawdown request for Community Development Block Grant funds in the amount of \$5,023.75 for general administration work for Community Development Block Grant Project 24-PWF-001
- (m) Approval of Invoice No. 2064 from South Central Economic Development District in the amount of \$3,536.25 for administrative services for Community Development Block Grant Project 24-PWI-008
- (n) Approval of Invoice No. 2065 from South Central Economic Development District in the amount of \$1,351.25 for construction management services for Community Development Block Grant Project 24-PWI-008
- (o) Approval of drawdown request Community Development Block Grant funds in the amount of \$4,887.50 for general administration and construction management for Community Development Block Grant Project 24-PWI-008
- (p) Approval of the Nebraska Low Income Home Energy Assistance Program (LIHEAP) Home Energy Utility Provider Agreement
- (q) Approval of Quitclaim Deed from the City of Hastings to the Community Redevelopment Authority for property located near "F" Street and Lexington Avenue

**REGULAR AGENDA:**

- 2. Unfinished Business of Preceding Meeting.
- 3. Public Hearings.
- 4. General Business.
  - (a) Approval of the claim of Vaughan's Printing in the amount of \$107.50
  - (b) Presentation of the Financial Audit for the City of Hastings ending September 30, 2025 - AMGL, P.C.
- 5. Ordinances and Resolutions.
- 6. Final Passage of Ordinances.
- 7. Appointments.

8. Miscellaneous and Other Business.
9. Possible Closed Session (if necessary or requested).

**ADJOURN:**

The Mayor and City Council reserve the right to enter into an executive session at any time during the meeting, in accordance with the Nebraska Open Meetings Act, even though the closed session may not be indicated on the agenda.

It is the intention of the Mayor and City Council to take up the items on the agenda in sequential order. However, the Mayor and City Council reserve the right to take up matters in a different order to accommodate the schedules of the city council members, person having items on the agenda, and the public.

CITY OF HASTINGS, NEBRASKA  
MINUTES OF CITY COUNCIL REGULAR MEETING  
Monday, March 9, 2026

Pursuant to due call and notice thereof, a Regular Meeting of the City Council of the City of Hastings, Nebraska was conducted at the Hastings Municipal Airport, 3300 West 12th Street, on March 9, 2026.

The meeting was called to order at 6:00 p.m. in Regular Session by Mayor Beckby with the following members present Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Absent: Brad Consbruck, Brian Hoffman. The following City Officials were present: City Administrator, Mark Funkey; City Attorney, Jesse Oswald; City Clerk, Tyler Ficken; Director of Finance/City Treasurer, Roger Nash; Technology Director, Erik Nielsen; Information Technology, Kirk Layton; Utility Manager, Derek Zeisler; Director of Engineering, Lee Vrooman; Development Services Director, Kevin Kubo; Fire Chief, Troy Vorderstrasse; Director of Human Resources, Lori Hartman; Library Director, Kelly Reisig; Safety Director, Trent Clark; Museum Director, Teresa Kreutzer-Hodson; Airport Manager, Matt Kuhr.

The Pledge of Allegiance to the Flag of the United States of America was recited.

Moved by Matt Fong seconded by Maggie Esch to adopt the current agenda. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Matt Fong. Nays: Marc Rowan. Absent: Brad Consbruck, Matt Fong. The motion carried.

Official Notice of the Regular Meeting was published in the Hastings Tribune on Friday, March 6, 2026. Pursuant to Nebraska Revised Statute Section 84-1412, the public is advised that a copy of today's agenda and all reproducible written material which will be discussed at today's meeting is available for public review and a current copy of the Nebraska Open Meetings Act is posted and accessible to members of the public.

**COUNCIL COMMUNICATION:**

Museum Director, Teresa Kreutzer-Hodson provided a report on the Kool-Aid exhibit at the request of Councilmember Rowan. Councilmember Esch wished Councilmember Huntley a happy birthday.

**CITIZEN COMMUNICATIONS:**

None.

**MAYOR'S COMMUNICATIONS:**

Service Anniversaries. Mayor Beckby recognized service anniversaries for Spencer Gerritsen, Engineering, 5; William Kosters, PCF, 10; Brian Keever, Engineering, 15.  
Mayor's State of the City Address. Mayor Beckby delivered the annual State of the City address.

Mayor's State of the City Address.

Good evening everybody. The state of the city address is more than a list of projects and accomplishments. It's a moment to step back and take an honest look at where we've been, where we are today, and where we're going as a community. Hastings is more than buildings and streets; Hastings is our home. Hastings is where we raise our families. Hastings is where we build our businesses, and it's where we share the responsibility of shaping the future of Hastings together. Tonight, I want to talk about that future and how we can build it together. Hastings has always been a community of strong values, strong work ethic and strong people. Like many communities across the Midwest, we've also faced our challenges, for a number of

years our growth slowed and in some areas it stalled. That did not happen because of a lack of opportunity, it happens because at times we allowed hesitation, overregulation and division to slow our progress. We wanted growth, but sometimes only in certain circumstances. We wanted lower taxes, but also more services. We wanted opportunity, but sometimes we resisted change when it appeared too close to home. Those competing priorities created gridlock, and gridlock is the enemy of progress.

Over the past year, I've had what every new mayor must have, a learning period. This role gives you a very different perspective on how a city works. You see the challenges more clearly. You see the pressures that exist and you begin to understand where the real opportunities for progress lie. That learning period has been valuable, but it is now time to move forward. It's time to shift from learning to action. It is time to push, and push is what I plan to do.

In the past several years, much of our focus in the city has been on housing, and that focus was important because housing matters, and we made progress addressing that need. Housing alone does not grow a community. Housing must be supported by jobs, jobs must be supported by industry, industry must be supported by opportunity. That means the next phase for Hastings is clear. It's time to focus on job growth, industry, retail, and business expansion within Hastings. Communities that grow do not wait for opportunity to arrive. They go out and recruit it. Hastings has advantages that many communities across our state do not have. We are centrally located in Nebraska with access to major transportation corridors, we have rail that supports distribution and manufacturing, we have a strong agricultural and manufacturing base that supports our industry, we have affordable land, reasonable utilities and a cost of living that families can afford here in the Midwest. We have educational institutions preparing the workforce of tomorrow; those are Central Community College and Hastings College. These advantages matter, but only if we actively promote them. Organizations like the HEDC, the CRA exist to drive economic growth in our community. Their role is to recruit industry, attract employers, and help create the conditions that encourage investment and job creation. We cannot simply wait for opportunity; we must go find it. Moving forward also means learning from our past. Many people have heard me speak of this. The not in my backyard mentality has cost the city real opportunities. Projects that could have created jobs and expanded our tax base sometimes moved to other communities that welcomed them. When development is blocked by fear or resistance, those opportunities simply go somewhere else, and when they go somewhere else, the jobs and investment also go with them. Hastings must move forward with fair and consistent development policies; no picking winners, no picking losers, just a fair process that rewards good projects and protects the public interest. Development should be about an opportunity for the entire community, favorable development, not developmental favors. When decisions are driven by rumor instead of facts the entire community pays the price. Conspiracy theories do not create jobs, they do not grow our tax base, but they do slow development, they create division, they discourage investors who are looking for communities who wish to work together. City boards and council exist to serve the public interest and evaluate projects based on merit, legality, ethics and community benefit. That is how trust is built, and trust is essential for growth.

The good news is, Hastings is growing. Look around, it has been growing for some time now. We are seeing new housing being built, new businesses opening and existing industries expanding. We just learned of a couple of them a week ago. Heartwell Renewables represents major economic activity in our region, and on the south end of town we are seeing a new truck stop being planned, and on the other end of town we are seeing a new tire shop, carwash, additional business and development taking place all across the corners of Hastings, housing to the north, housing to the east, and the housing project across the street to the south that have been great for our community.

In collaboration with the State of Nebraska, we are also working on the Hastings Southeast Project aimed at improving safety, traffic flow, and the appearance of our southeast entrance. That's where the roundabout is going in, just in case you were hiding under a rock.

The focus cannot be on just new development. I'm going to make myself clear. Our focus cannot only be on new development. We must also support and promote existing business. Recently companies like CHIEF Ethanol fuels, Bruckman Rubber and Nebraska Prime have announced expansions. These investments in existing businesses are just as important as new developments. I want to stress that. Keeping people here, keeping investment here, keeping jobs here, are just as important as bringing new ones to town. When companies invest here it sends the powerful message that Hastings is a community worth investing in, and that momentum matters.

We are working to reduce unnecessary regulations and make development easier and more predictable. When someone chooses to invest in Hastings, they should feel welcome and not discouraged. That means clear processes, consistent standards and professional cooperation. Our Developmental Services and delegated authority have been successful thus far and we will continue with that. It means making Hastings a city where development is encouraged, facilitated and responsibly managed.

Economic development is not only about industry, but also about quality of life. One exciting opportunity is the vision of a community fieldhouse. Facilities like this can host tournaments and events that bring visitors into Hastings as well as benefit our community. Visitors stay in the hotels, eat at restaurants and shop in local stores. That activity strengthens our local economy and increases our sales tax base. Every new business that opens in Hastings contributes to something important; sales tax revenue supports our community services. Sales tax supports our police, our fire, infrastructure and city services. It helps relieve pressure on property taxes and strengthens the financial health of our city.

Progress requires cooperation. We will not always agree and that's healthy. Different perspectives help us make better decisions. At the end of the day, we all want the same thing. We want a stronger community. We want a growing economy and a future where our children and grandchildren can succeed right here in Hastings.

As we look ahead, Hastings has real opportunities here in front of us. One project that represents both redevelopment and community investment is the renovation of the old Hastings Middle School where I went. For years the building has been largely unused and has become an eyesore for many people in our community. Today plans are moving forward to convert that facility into apartments, transforming a long-time vacant structure into housing, and bringing new life into that part of our city. A project like this represents exactly the kind of development that Hastings should support. Revitalizing an existing structure, improving neighborhoods, turning underused property back into productive assets for our community. That is real growth.

Another exciting initiative moving forward is the Hastings fieldhouse project. This vision has been talked about in our community for some time, and we are now just as of last week beginning to move from discussion to action. Preliminary planning has begun, and a fieldhouse committee has been formed to help guide this effort and bring community leaders together; organizations and partners who want to see this project succeed. A facility like this would be a tremendous opportunity for our youth, our schools and all our community organizations. It also has the potential to bring tournaments, visitors and regional events to Hastings, creating economic activity that supports local businesses and strengthens our tax base. I have been talking about this since I took office, and we are behind the power curve in terms of a fieldhouse

for the size of our community. This is something that needs to be done, and I will push. This is the kind of project that reflects both community pride as well as economic opportunity.

Looking forward, my goal as Mayor is to make sure that the organizations responsible for development of our city are working together as efficiently as possible. That means ensuring that the HEDC, Community Redevelopment Authority and Development Services Department are aligned and coordinated in their efforts. When these entities are working together, sharing information and moving in the same direction, they can become a powerful engine for growth. My goal is to help streamline those efforts so that Hastings operates as a well-oiled machine when it comes to development, recruitment and investment. When our development organizations are coordinated, responsive and proactive, we put Hastings in the best possible position to attract industry, grow jobs and expand opportunity. That is exactly what our community deserves.

My learning period as Mayor is over. This next year we will hit the ground running. We will recruit industry; we will grow jobs and expand opportunities. We will do it fairly, transparently and with a focus on the future because the future of Hastings is not behind us. It is being built right now, by all of us, together.

Thank you everyone and God bless Hastings.

#### CONSENT AGENDA:

1. All Consent Items.

Moved by Marc Rowan seconded by Michael Anderson to approve consent agenda except items 1m, 1q and 1r. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

- (a) Approval of the minutes of the Council Meeting of February 23, 2026
- (b) Approval of the minutes of the Worksession of February 16, 2026
- (c) Approval of claims and payroll except the claim of Vaughan's Printing
- (d) Approval of release of unneeded easements for property being re-platted (portion of vacated Lexington Avenue)
- (e) Resolution No. 2026-19 accepting the work and the Certificate of the City Engineer in Gas Extension District 2024-1 Elm Meadows First Subdivision
- (f) Resolution No. 2026-20 accepting the schedule of assessments as prepared by the City Engineer for special assessments proposed to be levied in Gas Extension District No. 2024-1 Elm Meadows First Subdivision and setting a hearing date relative to the levy of said special assessments
- (g) Resolution No. 2026-21 accepting the work and the Certificate of the City Engineer in Street Improvement District 2024-1 Elm Meadows First Subdivision
- (h) Resolution No. 2026-22 accepting the schedule of assessments as prepared by the City Engineer for special assessments proposed to be levied in Street Improvement District No. 2024-1 Elm Meadows First Subdivision and setting a hearing date relative to the levy of said special assessments
- (i) Resolution No. 2026-23 accepting the work and the Certificate of the City Engineer in Water Extension District 2024-1 Elm Meadows First Subdivision
- (j) Resolution No. 2026-24 accepting the schedule of assessments as prepared by the City Engineer for special assessments proposed to be levied in Water Extension District 2024-1 Elm Meadows First Subdivision and setting a hearing date relative to the levy of said special assessments
- (k) Resolution No. 2026-25 accepting the work and the Certificate of the City Engineer in Sewer Extension District 2024-3 Elm Meadows First Subdivision

(l) Resolution No. 2026-26 accepting the schedule of assessments as prepared by the City Engineer for special assessments proposed to be levied in Sewer Extension District No. 2024-3 Elm Meadows First Subdivision and setting a hearing date relative to the levy of said special assessments

(m) Review of Revive's February 26th bid opening and concurrence/approval of the project. Moved by Matt Fong seconded by Michael Anderson to approve Revive's February 26th bid opening and concurrence/approval of the project. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

(n) Approval of Work Order EL-317, installation of single-phase underground electric lines and padmount transformers to serve the new Lochland Meadows Subdivision Number 17 residential development along White Wolf Street from Quail Ridge Avenue to Mallard Way Avenue

(o) Approval of Work Order EL-318, installation of underground streetlight lines and pole-top streetlight fixtures in the new Lochland Meadows 17th Addition along White Wolf from Quail Ridge to Mallard Way

(p) Approval of Work Order PL-646, project is for updating our distributed control system (DCS) at Whelan Energy Center Unit 1

(q) Approval of Airport Services Agreement with Grow Aviation LLC. Moved by Larry Consbruck seconded by Matt Fong to approve Airport Agreement with Grow Aviation LLC. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

(r) Approval of signs on light poles in the downtown area for Creative District and downtown. Moved by Matt Fong seconded by Michael Anderson to approve signs on light poles in the downtown area for Creative District and downtown. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

#### REGULAR AGENDA:

2. Unfinished Business of Preceding Meeting.  
None.

#### 3. Public Hearings.

(a) Motion to adjourn as Mayor and City Council and reconvene as Board of Equalization. Moved by Steve Huntley seconded by Michael Anderson to adjourn as Mayor and City Council and reconvene as Board of Equalization. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

(b) Public hearing on the levying of assessments in Sewer Connection District 2024-2 South Street. Mayor Beckby opened the public hearing. Mayor Beckby closed the public hearing with no comments received from the public.

(c) Motion to adjourn as Board of Equalization and reconvene as Mayor and City Council. Moved by Steve Huntley seconded by Larry Consbruck to adjourn as Board of Equalization and reconvene as Mayor and City Council. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

(d) Resolution No. 2026-10 Sewer Connection District 2024-2 South Street. Moved by Matt Fong seconded by Michael Anderson to approve Resolution No. 2026-10 Sewer Connection District 2024-2 South Street. Director of Engineering, Lee Vrooman reported that the fees will not be charged until the property owner decides to connect to the district. Roll Call: Ayes: Steve

Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Marc Rowan, Matt Fong. Nays: None. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

4. General Business.

(a) Approval of the claims of Vaughan's Printing in the amount of \$450.00. Moved by Steve Huntley seconded by Michael Anderson to approve the claims of Vaughan's Printing in the amount of \$450.00. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Marc Rowan, Matt Fong. Nays: None. Abstain: Maggie Esch. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

(b) Community update - Michele Bever, South Heartland District Health Department Director. South Heartland District Health Department Director, Michele Bever provided copies of the South Heartland District Health Department 2025 annual report, described the creation of the District 25 years ago and the leadership structure of the organization. Michele Bever highlighted the new van supported with ARPA funds from the City to provide mobile services and discussed environmental health monitoring for air quality. Councilmember Rowan asked about the number of employees in the Department and Michele Bever responded that there are twenty-four employees with the potential for more with rural health transformation funding. Councilmember Huntley asked if instances of colds and flu are on the decrease. Michele Bever reported that monitoring continues to show increases. Councilmember Anderson asked what the biggest item on Michele Bever's radar was. Michele Bever stated that there is concern about measles, but there has been a low number with no community spread here.

5. Ordinances and Resolutions.

None.

6. Final Passage of Ordinances.

None.

7. Appointments.

(a) Appointments to Boards and Commissions. Moved by Michael Anderson seconded by Steve Huntley to approve the appointments to Boards and Commissions as presented. Roll Call: Ayes: Steve Huntley, Michael Anderson, Larry Consbruck, Maggie Esch, Matt Fong. Nays: Marc Rowan. Absent: Brad Consbruck, Brian Hoffman. The motion carried.

8. Miscellaneous and Other Business.

None.

9. Possible Closed Session (if necessary or requested).

None.

There being no further business before the Council, Mayor Beckby adjourned the meeting at 6:49 p.m.

APPROVED:

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George J.J. Beckby, Mayor

ATTEST:

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Tyler Ficken, City Clerk

( S E A L )

CITY OF HASTINGS, NEBRASKA  
MINUTES OF CITY COUNCIL RETREAT  
Saturday, February 28, 2026

Pursuant to due call and notice thereof, a Council Retreat of the City Council of the City of Hastings, Nebraska was conducted at the Hastings Public Library, 314 N. Denver Avenue, on February 28, 2026.

The following members were present: Larry Consbruck, Michael Anderson, Brad Consbruck, Steve Huntley, Maggie Esch, Marc Rowan, Brian Hoffman, Matt Fong.

The following City Officials were present: City Administrator, Mark Funkey; City Attorney, Jesse Oswald; Utility Manager, Derek Zeisler; City Clerk, Tyler Ficken; Police Chief, Adam Story; Director of Development Services, Kevin Kubo; Director of Finance/City Treasurer, Roger Nash; Technology Director, Erik Nielsen; Public Information Manager, Tony Herrman; Library Director, Kelly Reisig; Museum Director, Teresa Kreutzer-Hodson.

The Pledge of Allegiance to the Flag of the United States of America was recited.

Moved by Steve Huntley seconded by Michael Anderson to adopt the current agenda. Roll Call: Ayes: Steve Huntley, Michael Anderson, Brad Consbruck, Larry Consbruck, Maggie Esch, Brian Hoffman, Matt Fong, Marc Rowan. Nays: None. Absent: None. The motion carried.

Official Notice of the Worksession was published in the Hastings Tribune on Wednesday, February 25, 2026. Pursuant to Nebraska Revised Statute Section 84-1412, the public is advised that a copy of today's agenda and all reproducible written material which will be discussed at today's meeting is available for public review and a current copy of the Nebraska Open Meetings Act is posted and accessible to members of the public.

**CITIZEN COMMUNICATIONS:**

None.

**DISCUSSION ITEMS:**

1. Needs of the City

The City Council discussed strategies for economic development in the areas of industry and retail and how to coordinate efforts with the HEDC and receive reports and additional statistical information from HEDC. Discussion included weighing the need for additional housing versus an increased focus on industry and retail and keeping young people in the community with development through educational institutions. Revenue sources including restaurant tax, occupation tax, CDBG grants, property tax and an LB840 program were discussed to address the budget and support economic development to increase sales taxes moving forward. Conversation was had regarding the potential for expansion of the number of designated Inland Port Authorities within the State. Discussion was had regarding City wages and comparability with other communities.

## 2. Discussion Topics

### a. Budget

Potential restaurant tax and LB840 were discussed and have been discussed for some time but have not been implemented by the City of Hastings due to a general aversion to taxes. The upcoming budget was discussed in the context of cash that the City has available; the consensus was that without change the City would be out of cash to support capital expenditure in the future. Property taxes were discussed in the context of receipts following reductions not keeping up with labor expenses and inflation. City wages and comparability were discussed and identified as a driver of costs. The restaurant tax was discussed as an option to fund the Hastings Museum and allow for additional revenue to the general fund. Reducing capital expenses was discussed with the caveat that reduced capital expenditure can result in increased maintenance and replacement costs in the future. The budget process was discussed, which included a request for departments to present capital expenditure requests to the City Council as a part of the upcoming budget cycle. The Tax Increment Financing (TIF) program was discussed in the context of additional revenue coming back to the City as projects complete; approximately one fifth of the increment returns to the City with the county, school district, and other taxing entities making up the difference. CDBG grants were discussed as an opportunity to bring in new business but also support existing businesses.

### b. Public Safety

Police Chief Adam Story discussed Police Department funding and staffing levels with the City Council. There was discussion on funding for and negotiation of the Heartland Pet Connection contract.

### c. Public Services

The City Council discussed topics with Utility Manager Derel Zeisler the topic of utility growth, utility incentives for business recruitment, dividend fees, wholesale, and the future of nuclear power.

### d. Public Amenities

Museum Director, Teresa Kreutzer-Hodson discussed the grand opening of the Kool-Aid exhibit, collection storage improvements, cost and showing of Hollywood films, attracting people to the museum who use recreational vehicles and the frequency of bus tours and reciprocal memberships. Museum Director, Teresa Kreutzer-Hodson thanked building maintenance for their work; they have saved the city a lot of money with recent projects. Library Director, Kelly Reisig discussed the Hoopla program and the changing nature of the library and the revitalization and expansion of the bookmobile program.

## 3. Council Goals

Councilmember Anderson stated that providing camper electricity at the softball complex could be a worthwhile project. Councilmember Huntley stated that he would like to see safe transportation across railroad tracks and increased industry and retail business. Councilmember Esch stated that the city needs to look seriously into restaurant and

lodging tax and LB840 which is a longer process. Councilmember Hoffman stated that expanding bike paths with phase 4 is important, but also smaller branches to the main routes. Councilmember Rowan stated that getting children across railroad tracks safely is the top priority, specifically to the Middle School and water park, and secondly, a nice senior center. Councilmember Esch added improved communication with economic development. Councilmember Hoffman added that the second half of funding for the new airport hangar is a priority. Councilmember L. Consbruck stated that growing business will solve many of the other problems. Councilmember B. Consbruck stated that acting on what is being discussed will be important moving forward. Mayor Beckby emphasized the importance of evaluating where the city is on housing and pushing industry and retail moving forward. Councilmember Anderson addressed the need to treat each other with respect.

There being no further business before the Council, Mayor Beckby adjourned the meeting at 1:46 p.m.

APPROVED:

\_\_\_\_\_  
George J.J. Bixby, Mayor

ATTEST:

\_\_\_\_\_  
Tyler Ficken, City Clerk

( S E A L )

Document(s) received for the record:

Public Record Submission City Council Worksession February 28, 2026

Mayor and Councilmembers,

As the City continues its work on budgeting, long-term planning, and community development, I respectfully submit this request for inclusion in the public record.

For residents to clearly understand how public resources are allocated, it would be helpful to have a single, consolidated summary of all public funding currently supporting development within the City. Development-related funding can occur through multiple programs and approvals over time. When viewed separately, it can be challenging to understand the total level of public participation or the duration of those commitments.

In the interest of transparency and clear public understanding, I am requesting that the City consider providing a straightforward summary table that brings together, in one place, the primary public funding tools that support development activity. This request is intended to capture all forms of public participation supporting development, regardless of whether funds originate locally or are received through state or federal programs, so that the full scope of community-supported investment can be understood in one clear context.

These may include, where applicable:

- Tax Increment Financing (TIF) commitments and associated property tax increment redirection
- The Community Redevelopment Authority (CRA) levy and general allocation of those funds
- LB 840 or other local economic development program funds used for development or housing
- Community Development Block Grants (CDBG) and other state or federal grants supporting development projects
- Sales tax-supported economic development programs, if applicable
- Public infrastructure participation for streets, utilities, or site preparation connected to development
- Workforce housing incentives or reimbursements
- Any interfund transfers or other public financing supporting development agreements
- Redevelopment agreements that include tax rebates, reimbursements, or other forms of public participation

If assembled, a single summary could also indicate, where reasonably available:

- Total public dollars committed by project or funding source
- Amounts distributed to date
- Remaining or ongoing obligations
- General duration of commitments
- A combined view of development-related public funding citywide

Providing this information in a clear, consolidated format would allow residents to better understand how development-related public funding is structured across the community and how those commitments fit within the City's broader financial planning and priorities.

This request is not intended to oppose development activity, but rather to support clarity and consistent understanding of how public participation in development is structured and evaluated within the City's overall financial framework and goals.

Respectfully submitted,

Kara Jacobsen  
1219 N. 7th Ave

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
68	3M QQS7020	0001		INV	04/03/2026	9438257039				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73160		STREET	SIGNS		787.50				
							787.50			
						<b>CHECK TOTAL</b>	<b>787.50</b>			
2786	3SI SECURITY SYSTEMS,	0001		INV	04/02/2026	SO990521				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72030		POLICE	PROF SERV		600.00				
							600.00			
						<b>CHECK TOTAL</b>	<b>600.00</b>			
715	ADAMS COUNTY REGISTER	0001		INV	03/30/2026	20260485				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001015 72305		CLERK	ADVERTISE		34.00				
							34.00			
						<b>CHECK TOTAL</b>	<b>34.00</b>			
1567	ALVINE & ASSOCIATES I	0001		INV	04/03/2026	65926				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 271 74229		MUSEUM ST CAP IMP			877.50				
							877.50			
						<b>CHECK TOTAL</b>	<b>877.50</b>			
402	AMAZON CAPITAL SERVIC	0001		INV	03/25/2026	13DV-9YGC-H916				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001013 73001		FINANCE	OFF SUPP		64.25				
							64.25			
						<b>CHECK TOTAL</b>	<b>64.25</b>			
402	AMAZON CAPITAL SERVIC	0001		INV	03/24/2026	1DJ7-NLMM-1FYQ				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL		45.22				
							45.22			
						<b>CHECK TOTAL</b>	<b>45.22</b>			
402	AMAZON CAPITAL SERVIC	0001		INV	03/24/2026	1DMP-FCFQ-HX9G				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL		34.01				
							34.01			
						<b>CHECK TOTAL</b>	<b>34.01</b>			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026

DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
402	AMAZON CAPITAL SERVIC	0001		INV	03/27/2026	1G67-7944-LR1L				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			400.83			
									400.83	
402	AMAZON CAPITAL SERVIC	0001		INV	03/24/2026	1JGR-FNGK-9HJR				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			33.66			
									33.66	
402	AMAZON CAPITAL SERVIC	0001		INV	03/28/2026	1JJ6-1DJJ-43NF				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			29.52			
									29.52	
402	AMAZON CAPITAL SERVIC	0001		INV	03/26/2026	1JQC-P96R-FQH3				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73005		LIBRARY	LIB MAKER			61.71			
									61.71	
402	AMAZON CAPITAL SERVIC	0001		INV	03/22/2026	1L6J-YY4R-R9FK				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73001		LIBRARY	OFF SUPP			5.89			
									5.89	
402	AMAZON CAPITAL SERVIC	0001		INV	03/23/2026	1LVJ-PG1V-P4K9				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			15.95			
									15.95	
402	AMAZON CAPITAL SERVIC	0001		INV	03/26/2026	1Q7P-FTK7-7WXL				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 74360		LIBRARY	OFF EQ			169.98			
									169.98	
402	AMAZON CAPITAL SERVIC	0001		INV	03/25/2026	11JD-1KKC-F1YG				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 230 72054		LIB GRANT	LIB PROG			23.98			
									23.98	
402	AMAZON CAPITAL SERVIC	0001		INV	03/24/2026	196L-MG6P-Y9YG				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			152.42			
									152.42	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
402	AMAZON CAPITAL SERVIC	0001		INV	03/24/2026	196L-MG6P-YK3Y				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			20.90			
										20.90
402	AMAZON CAPITAL SERVIC	0001		INV	03/28/2026	1TQK-9FPX-9GRW				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			11.48			
										11.48
402	AMAZON CAPITAL SERVIC	0001		INV	03/26/2026	1J11-FRYL-JJVL				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73146		MUSEUM	ED EXP			92.53			
										92.53
402	AMAZON CAPITAL SERVIC	0001		INV	03/26/2026	11V7-439T-CV49				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73146		MUSEUM	ED EXP			158.82			
										158.82
402	AMAZON CAPITAL SERVIC	0001		INV	03/31/2026	1VKW-RX74-97T7				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			17.60			
										17.60
402	AMAZON CAPITAL SERVIC	0001		INV	03/31/2026	1WDY-Y7KP-9NQC				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			38.30			
										38.30
402	AMAZON CAPITAL SERVIC	0001		INV	03/31/2026	1XJT-WHDT-WYH9				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			17.60			
										17.60
402	AMAZON CAPITAL SERVIC	0001		INV	03/31/2026	166J-6MPN-XJLW				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			16.50			
										16.50
402	AMAZON CAPITAL SERVIC	0001		INV	03/31/2026	1949-673H-4LLP				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			128.50			
										128.50

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
402	AMAZON CAPITAL SERVIC	0001		INV	04/02/2026	1KDC-DTLC-GQVR				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			9.40			
	2 720 74357		IT FUND	EQUIP UTIL			9.40			
										18.80
402	AMAZON CAPITAL SERVIC	0001		INV	03/29/2026	1GXV-PQQ4-T7P6				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74357		IT FUND	EQUIP UTIL			216.00			
										216.00
402	AMAZON CAPITAL SERVIC	0001		INV	03/27/2026	1D3W-V96H-73PH				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			625.22			
	2 720 74357		IT FUND	EQUIP UTIL			511.54			
										1,136.76
402	AMAZON CAPITAL SERVIC	0001		INV	03/29/2026	119F-7RHW-XPG7				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			37.99			
										37.99
402	AMAZON CAPITAL SERVIC	0001		INV	04/02/2026	14XN-QRXP-FW9Q				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			350.00			
										350.00
402	AMAZON CAPITAL SERVIC	0001		INV	04/02/2026	1MCN-41MK-GHFM				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74357		IT FUND	EQUIP UTIL			14.05			
										14.05
402	AMAZON CAPITAL SERVIC	0001		INV	03/30/2026	1DYM-49LX-CLYR				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73724		MUSEUM	EVENT EX			21.97			
	2 270 72410		MUSEUM	FILM PRINT			18.11			
										40.08
402	AMAZON CAPITAL SERVIC	0001		INV	04/02/2026	1HLH-LQDM-7DCX				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73146		MUSEUM	ED EXP			106.31			
										106.31
402	AMAZON CAPITAL SERVIC	0001		INV	04/04/2026	1KGL-L1YR-6NHP				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73724		MUSEUM	EVENT EX			158.92			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
402	AMAZON CAPITAL SERVIC	0001		INV	04/05/2026	1N3R-NVPV-VTHW	158.92			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73001		MUSEUM	OFF SUPP			62.74			
						<b>CHECK TOTAL</b>	62.74			
							<b>3,681.30</b>			
672	AMGL	0001		INV	03/26/2026	37188				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10009000 72005		OTHER-GOV	AUDIT			20,600.00			
						<b>CHECK TOTAL</b>	20,600.00			
							<b>20,600.00</b>			
105	ARCADIS US, INC.	0001		INV	03/28/2026	36108579				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10007050 72941		PW-EPA	EPACONSULT			989.62			
						<b>CHECK TOTAL</b>	989.62			
							<b>2,633.20</b>			
105	ARCADIS US, INC.	0001		INV	03/28/2026	36108571				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10007050 72941		PW-EPA	EPACONSULT			2,633.20			
						<b>CHECK TOTAL</b>	2,633.20			
							<b>3,622.82</b>			
2501	ARMOR EXPRESS	0001		INV	03/22/2026	IN-0253123				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 74370		POLICE	TOOLS			1,656.98			
						<b>CHECK TOTAL</b>	1,656.98			
							<b>1,656.98</b>			
2522	ARROWHEAD FORENSICS	0001		INV	03/19/2026	189743				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73850		POLICE	FIELD EQ			97.24			
						<b>CHECK TOTAL</b>	97.24			
							<b>97.24</b>			
707	AUTO VALUE PARTS STOR	0001		INV	03/22/2026	70NV163445				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			8.79			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
							8.79			
707	AUTO VALUE PARTS STOR	0001		INV	03/26/2026	70NV163658				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			11.89			
								11.89		
707	AUTO VALUE PARTS STOR	0001		INV	03/25/2026	70NV163589				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			128.59			
								128.59		
707	AUTO VALUE PARTS STOR	0001		INV	03/26/2026	70NV163634				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73772		PR-PARKS	SUPP-SHOP			6.83			
								6.83		
707	AUTO VALUE PARTS STOR	0001		INV	03/26/2026	70NV163618				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73772		PR-PARKS	SUPP-SHOP			55.99			
								55.99		
707	AUTO VALUE PARTS STOR	0001		INV	03/26/2026	70NV163619				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73772		PR-PARKS	SUPP-SHOP			9.09			
								9.09		
707	AUTO VALUE PARTS STOR	0001		INV	03/27/2026	70NV163729				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			11.89			
								11.89		
707	AUTO VALUE PARTS STOR	0001		INV	03/25/2026	70NV163588				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			39.32			
								39.32		
707	AUTO VALUE PARTS STOR	0001		INV	03/20/2026	70NV163317				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			165.89			
								165.89		
707	AUTO VALUE PARTS STOR	0001		INV	03/29/2026	70NV163986				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			80.58			
								80.58		

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
707	AUTO VALUE PARTS STOR	0001		INV	04/02/2026	70NV164164				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			3.87			
										3.87
707	AUTO VALUE PARTS STOR	0001		INV	04/02/2026	70NV164165				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			7.74			
										7.74
707	AUTO VALUE PARTS STOR	0001		INV	03/27/2026	70NV163746				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			63.80			
										63.80
707	AUTO VALUE PARTS STOR	0001		INV	03/25/2026	70NV163566				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			399.34			
										399.34
707	AUTO VALUE PARTS STOR	0001		CRM	04/03/2026	70CR017716				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			-139.00			
										-139.00
707	AUTO VALUE PARTS STOR	0001		INV	04/03/2026	70NV164289				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			485.14			
										485.14
707	AUTO VALUE PARTS STOR	0001		INV	04/05/2026	70NV164400				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			47.28			
										47.28
707	AUTO VALUE PARTS STOR	0001		CRM	03/22/2026	70CR017626				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			-28.00			
										-28.00
707	AUTO VALUE PARTS STOR	0001		INV	04/02/2026	70NV164147				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			7.01			
										7.01

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
707	AUTO VALUE PARTS STOR	0001		INV	04/02/2026	70NV164125				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			890.34			
										890.34
707	AUTO VALUE PARTS STOR	0001		INV	03/27/2026	70NV163738				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73772		STREET	SUPP-SHOP			10.67			
										10.67
707	AUTO VALUE PARTS STOR	0001		INV	03/27/2026	70NV163730				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73772		STREET	SUPP-SHOP			32.99			
										32.99
707	AUTO VALUE PARTS STOR	0001		INV	03/28/2026	70NV163879				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			57.99			
										57.99
707	AUTO VALUE PARTS STOR	0001		INV	03/25/2026	70NV163572				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			99.84			
	2 280 73772		STREET	SUPP-SHOP			17.70			
										117.54
										<b>CHECK TOTAL</b>
										<b>2,475.57</b>
63	BEMAN'S APPLIANCE SER	0001		INV	03/21/2026	26-0283				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 72720		FIRE	RM-BLDG			242.16			
										242.16
										<b>CHECK TOTAL</b>
										<b>242.16</b>
709	BIG G ACE	0001		INV	03/25/2026	766578/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73160		STREET	SIGNS			24.96			
										24.96
709	BIG G ACE	0001		INV	03/22/2026	766518/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73160		STREET	SIGNS			26.11			
										26.11

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
709	BIG G ACE	0001		INV	03/26/2026	766650/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73160		STREET	SIGNS			7.36			
							7.36			
709	BIG G ACE	0001		INV	03/25/2026	766614/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72720		STREET	RM-BLDG			36.02			
							36.02			
709	BIG G ACE	0001		INV	03/14/2026	766197/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			3.37			
							3.37			
709	BIG G ACE	0001		INV	03/21/2026	766478/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			43.60			
							43.60			
709	BIG G ACE	0001		INV	03/27/2026	766676/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73710		PR-CEM	LANDSCAPE			44.87			
							44.87			
709	BIG G ACE	0001		INV	03/25/2026	766604/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73772		PR-PARKS	SUPP-SHOP			24.56			
							24.56			
709	BIG G ACE	0001		INV	03/18/2026	766302/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72720		PR-PARKS	RM-BLDG			63.81			
							63.81			
709	BIG G ACE	0001		INV	03/28/2026	766740/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72720		PR-PARKS	RM-BLDG			14.20			
							14.20			
709	BIG G ACE	0001		INV	04/03/2026	766977/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73772		PR-PARKS	SUPP-SHOP			29.54			
							29.54			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
709	BIG G ACE	0001		INV	04/03/2026	766967/1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73772		MUSEUM	SUPP-SHOP			10.34			
									10.34	
									<b>328.74</b>	
2755	BLUEPRINT IT LLC	0001		INV	03/29/2026	1004				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 72030		IT FUND	PROF SERV			845.00			
									845.00	
									<b>845.00</b>	
703	CLINT A BOSTOCK	0001		INV	01/31/2026	EASEMENT 01-01-2026				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10007050 72915		PW-EPA	OTHER			200.00			
									200.00	
									<b>200.00</b>	
2705	ABDAL BRUGUERA	0001		INV	04/01/2026	030226				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003024 72051		PR-REC	CL-ADULT			385.00			
									385.00	
									<b>385.00</b>	
615	BUSINESS WORLD PRODUC	0001		INV	03/27/2026	690988				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72030		PR-PARKS	PROF SERV			195.00			
									195.00	
									<b>195.00</b>	
920	C E I SECURITY & SOUN	0001		INV	04/02/2026	2026089				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			1,995.00			
									1,995.00	
920	C E I SECURITY & SOUN	0001		INV	04/02/2026	2026088				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			6,351.00			
									6,351.00	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY					
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
					<b>CHECK TOTAL</b>	<b>8,346.00</b>			
631	CENTRAL COMMUNITY COL	0001	INV	03/27/2026	002119501				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10006041 72035		AMBULANCETRAIN/CONF			1,411.00			
									1,411.00
631	CENTRAL COMMUNITY COL	0001	INV	03/27/2026	002119503				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10006041 72035		AMBULANCETRAIN/CONF			1,004.00			
									1,004.00
631	CENTRAL COMMUNITY COL	0001	INV	03/27/2026	002119506				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10006041 72035		AMBULANCETRAIN/CONF			8.34			
									8.34
631	CENTRAL COMMUNITY COL	0001	INV	03/18/2026	002118671				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10006041 72035		AMBULANCETRAIN/CONF			243.00			
									243.00
					<b>CHECK TOTAL</b>	<b>2,666.34</b>			
605	CENTRAL NE BOBCAT	0001	INV	03/29/2026	GWO20270				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 610 72750		LANDFILL RM-HEAVY			938.56			
									938.56
					<b>CHECK TOTAL</b>	<b>938.56</b>			
36	CITY CLERK - PETTY CA	0001	INV	03/22/2026	022026				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10005031 72030		POLICE PROF SERV			215.50			
									215.50
36	CITY CLERK - PETTY CA	0001	INV	04/03/2026	081790				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10001013 72915		FINANCE OTHER			150.00			
									150.00
36	CITY CLERK - PETTY CA	0001	INV	12/14/2025	111425				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>				
	1 10005031 72780		POLICE RM-VEH			10.00			
									10.00

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
36	CITY CLERK - PETTY CA	0001		INV	02/11/2026	011226				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72915		STREET	OTHER		16.00				
							16.00			
						<b>CHECK TOTAL</b>	<b>391.50</b>			
645	CONSOLIDATED CONCRETE	0001		INV	03/28/2026	315101				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73107		STREET	CONCRETE		1,354.00				
							1,354.00			
645	CONSOLIDATED CONCRETE	0001		INV	03/27/2026	315086				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73107		STREET	CONCRETE		321.50				
							321.50			
645	CONSOLIDATED CONCRETE	0001		INV	03/29/2026	315136				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73107		STREET	CONCRETE		888.57				
							888.57			
645	CONSOLIDATED CONCRETE	0001		INV	03/29/2026	315137				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73107		STREET	CONCRETE		1,354.00				
							1,354.00			
645	CONSOLIDATED CONCRETE	0001		INV	04/04/2026	315223				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73107		STREET	CONCRETE		1,386.00				
							1,386.00			
						<b>CHECK TOTAL</b>	<b>5,304.07</b>			
630	COOPERATIVE PRODUCERS	0001		INV	03/19/2026	1020875				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL		33.74				
							33.74			
630	COOPERATIVE PRODUCERS	0001		INV	03/12/2026	1027011				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL		27.48				
							27.48			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1021918				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			30.62			
							30.62			
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1021758				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			42.35			
							42.35			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1022033 022026				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			13.38			
							13.38			
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1021817				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			25.29			
							25.29			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1022161				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			34.73			
							34.73			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1013909				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			25.54			
							25.54			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1022238				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			10.71			
							10.71			
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1010163				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			43.16			
							43.16			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010847				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			114.14			
							114.14			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010752				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			66.60			
							66.60			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010843				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			42.02			
							42.02			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010822				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			54.08			
							54.08			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010888				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			77.83			
							77.83			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010887				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			55.89			
							55.89			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1014248				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			29.94			
							29.94			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1024319				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			26.67			
							26.67			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1024283				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			31.75			
							31.75			
630	COOPERATIVE PRODUCERS	0001		INV	03/14/2026	1027706 021226				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			25.04			
							25.04			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/23/2026	1022612				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			36.59			
							36.59			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023064				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			35.96			
							35.96			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023294				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			38.00			
							38.00			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023329				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.54			
							24.54			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1014085				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			40.82			
							40.82			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023521				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			33.27			
							33.27			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023091				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			40.64			
							40.64			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023520				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			32.82			
							32.82			
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1023326				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			39.09			
							39.09			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999 11010		CASH IN BANK - CITY								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1023591 022326				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			40.94			
							40.94			
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1023564				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			36.00			
							36.00			
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1021761				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.01			
							24.01			
630	COOPERATIVE PRODUCERS	0001		INV	03/20/2026	1021023				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			20.08			
							20.08			
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1021951				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			27.50			
							27.50			
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1023813				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			28.16			
							28.16			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1024110				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			8.15			
							8.15			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1024401				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			32.00			
							32.00			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1024414				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			16.84			
							16.84			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999 11010		CASH IN BANK - CITY								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1024339				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			29.71			
							29.71			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1014292				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			30.55			
							30.55			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1014333				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			32.85			
							32.85			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1014335				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			22.22			
							22.22			
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1012332				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			48.25			
							48.25			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1012565				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			47.72			
							47.72			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010803				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			42.66			
							42.66			
630	COOPERATIVE PRODUCERS	0001		INV	03/23/2026	1011224				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			23.99			
							23.99			
630	COOPERATIVE PRODUCERS	0001		INV	03/23/2026	1011221				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			24.69			
							24.69			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/23/2026	1011410				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			43.62			
									43.62	
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1012260				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			41.95			
									41.95	
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1024914				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			34.26			
									34.26	
630	COOPERATIVE PRODUCERS	0001		INV	03/23/2026	1011382				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			39.33			
									39.33	
630	COOPERATIVE PRODUCERS	0001		INV	03/24/2026	1011646				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			57.88			
									57.88	
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025353				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			18.99			
									18.99	
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1014429				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			32.95			
									32.95	
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1025168				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			47.16			
									47.16	
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1013552				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			66.35			
									66.35	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1013752				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCEFUEL/OIL			66.31				
							66.31			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1013651				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE FUEL/OIL			74.56				
							74.56			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1013664				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCEFUEL/OIL			47.79				
							47.79			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1013660				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE FUEL/OIL			58.65				
							58.65			
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1023770				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10002000 73126		DS FUEL/OIL			68.61				
							68.61			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1021301				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET FUEL/OIL			48.76				
							48.76			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1021239				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET FUEL/OIL			111.44				
							111.44			
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1012869				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET FUEL/OIL			42.32				
							42.32			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1025859				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE FUEL/OIL			32.65				
							32.65			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/26/2026	1012687				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			72.59			
							72.59			
630	COOPERATIVE PRODUCERS	0001		INV	03/25/2026	1023592				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.35			
							24.35			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1022059				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			12.07			
							12.07			
630	COOPERATIVE PRODUCERS	0001		INV	03/23/2026	1014034				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			29.44			
							29.44			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025380				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			33.26			
							33.26			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025570				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			41.92			
							41.92			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1013376				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			151.09			
							151.09			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1014455				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			42.53			
							42.53			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025539				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			33.01			
							33.01			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025591				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			41.57			
							41.57			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025636				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			27.28			
							27.28			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1025794				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			44.02			
							44.02			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1025854				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			18.79			
							18.79			
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1021347				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			83.81			
							83.81			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1025842				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			33.50			
							33.50			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1014287				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			85.22			
							85.22			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1021422				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			82.51			
							82.51			
630	COOPERATIVE PRODUCERS	0001		INV	03/28/2026	1014244				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			92.03			
							92.03			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/27/2026	1021344				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			114.64			
							114.64			
630	COOPERATIVE PRODUCERS	0001		INV	03/30/2026	1015445				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			64.30			
							64.30			
630	COOPERATIVE PRODUCERS	0001		INV	03/30/2026	1015239 022826				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			31.00			
							31.00			
630	COOPERATIVE PRODUCERS	0001		INV	03/30/2026	1015298 022826				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			18.41			
							18.41			
630	COOPERATIVE PRODUCERS	0001		INV	03/30/2026	1015343				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			64.65			
							64.65			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016345 030226				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			55.28			
							55.28			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1021457				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			123.09			
							123.09			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016281				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			262.01			
							262.01			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016407				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			76.00			
							76.00			

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## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016381				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			259.01			
									259.01	
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016187				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			50.13			
									50.13	
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1014850				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			15.87			
									15.87	
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028277				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10002000 73126		DS	FUEL/OIL			30.19			
									30.19	
630	COOPERATIVE PRODUCERS	0001		INV	03/13/2026	1027342				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			20.00			
									20.00	
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028215				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			22.58			
									22.58	
630	COOPERATIVE PRODUCERS	0001		INV	03/12/2026	1026803 021026				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			26.67			
									26.67	
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1027590				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			32.24			
									32.24	
630	COOPERATIVE PRODUCERS	0001		INV	03/31/2026	1027135				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			31.29			
									31.29	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/31/2026	1027396 030126				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			31.00			
							31.00			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1027585				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			26.50			
							26.50			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1027583				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			35.46			
							35.46			
630	COOPERATIVE PRODUCERS	0001		INV	03/31/2026	1027254				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			37.31			
							37.31			
630	COOPERATIVE PRODUCERS	0001		INV	03/31/2026	1027233				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			29.28			
							29.28			
630	COOPERATIVE PRODUCERS	0001		INV	03/31/2026	1027145				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			35.25			
							35.25			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1026439				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			46.69			
							46.69			
630	COOPERATIVE PRODUCERS	0001		INV	03/31/2026	1027113				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			35.06			
							35.06			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1026208				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			22.26			
							22.26			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1026121				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			21.73			
							21.73			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028436				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			40.03			
							40.03			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028378				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			19.77			
							19.77			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028428				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.62			
							24.62			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028462				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			31.66			
							31.66			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028446				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			20.52			
							20.52			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028387				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			36.99			
							36.99			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1014977				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			37.84			
							37.84			
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1028463				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			30.24			
							30.24			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999 11010		CASH IN BANK - CITY								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028658				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			14.75			
							14.75			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028664				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			30.69			
							30.69			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028656				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			14.05			
							14.05			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028627				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			32.91			
							32.91			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028657				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			21.53			
							21.53			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028632				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			30.98			
							30.98			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028970				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			31.64			
							31.64			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1027604				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			17.74			
							17.74			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1028997				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.04			
							24.04			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1029498				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.69			
							24.69			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1017517				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			51.50			
							51.50			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016579				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			42.40			
							42.40			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1021467				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			44.11			
							44.11			
630	COOPERATIVE PRODUCERS	0001		INV	03/29/2026	1014964				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			75.16			
							75.16			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016370				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			74.71			
							74.71			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1017867				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73126		FIRE	FUEL/OIL			73.46			
							73.46			
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1017874				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			24.78			
							24.78			
630	COOPERATIVE PRODUCERS	0001		INV	04/01/2026	1016494				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73126		AMBULANCE	FUEL/OIL			40.65			
							40.65			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1029568				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			24.00			
							24.00			
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1029530				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			35.70			
							35.70			
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1029621				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			48.73			
							48.73			
630	COOPERATIVE PRODUCERS	0001		INV	04/05/2026	1029839				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			22.08			
							22.08			
630	COOPERATIVE PRODUCERS	0001		INV	04/05/2026	1029840				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73126		POLICE	FUEL/OIL			26.25			
							26.25			
630	COOPERATIVE PRODUCERS	0001		INV	03/22/2026	1010783				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			52.45			
							52.45			
630	COOPERATIVE PRODUCERS	0001		INV	03/21/2026	1010506 021926				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			54.57			
							54.57			
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1021747				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			53.98			
							53.98			
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1018050				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			101.13			
							101.13			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1021754				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			144.93			
									144.93	
630	COOPERATIVE PRODUCERS	0001		INV	04/08/2026	1021884				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			162.38			
									162.38	
630	COOPERATIVE PRODUCERS	0001		INV	04/05/2026	1018860				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			69.61			
									69.61	
630	COOPERATIVE PRODUCERS	0001		INV	04/02/2026	1016834				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			100.32			
									100.32	
630	COOPERATIVE PRODUCERS	0001		INV	04/03/2026	1017474				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			51.16			
									51.16	
630	COOPERATIVE PRODUCERS	0001		INV	04/04/2026	1021732				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			63.71			
									63.71	
									<b>CHECK TOTAL</b>	
									<b>7,091.94</b>	
630	COOPERATIVE PRODUCERS	0002		INV	04/02/2026	147952				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 610 73126		LANDFILL	FUEL/OIL			280.89			
									280.89	
630	COOPERATIVE PRODUCERS	0002		INV	04/03/2026	147953				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 610 73126		LANDFILL	FUEL/OIL			589.35			
									589.35	
									<b>CHECK TOTAL</b>	
									<b>870.24</b>	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
647	CORNHUSKER PRESS	0001		INV	03/14/2026	P206924				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 72405		MUSEUM	PRINTING			522.78			
									522.78	
									<b>522.78</b>	
						<b>CHECK TOTAL</b>				
207	CULLIGAN OF HASTINGS	0001		INV	03/30/2026	1018637				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73720		FIRE	SUPP-BM			66.00			
									66.00	
207	CULLIGAN OF HASTINGS	0001		INV	03/30/2026	1018636				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73720		FIRE	SUPP-BM			33.00			
									33.00	
207	CULLIGAN OF HASTINGS	0001		INV	03/30/2026	5456051				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001010 72030		CITY ADMIN	PROF SERV			37.95			
									37.95	
									<b>37.95</b>	
						<b>CHECK TOTAL</b>			<b>136.95</b>	
1547	DAKOTA FLUID POWER, I	0001		INV	03/20/2026	7432878				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72780		PR-CEM	RM-VEH			14.12			
									14.12	
1547	DAKOTA FLUID POWER, I	0001		INV	03/20/2026	7432915				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			398.16			
									398.16	
1547	DAKOTA FLUID POWER, I	0001		INV	03/20/2026	7433148				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			678.70			
									678.70	
									<b>678.70</b>	
						<b>CHECK TOTAL</b>			<b>1,090.98</b>	
2672	DATAVIZION LLC	0001	22600122	INV	02/26/2026	2026.0234				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001010 73725		CITY ADMIN	COMPT SOFT			9,687.59			
	2 720 73727		IT FUND	SFTW UTIL			7,926.21			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
						17,613.80				
					<b>CHECK TOTAL</b>	<b>17,613.80</b>				
2245	DANIELLE DUESTER	0001	INV	03/31/2026	030126					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 72052	PR-REC	CL-YOUTH			150.00				
					<b>CHECK TOTAL</b>	<b>150.00</b>				
2199	NICHOLAS DUESTER	0001	INV	03/31/2026	030126					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 72052	PR-REC	CL-YOUTH			150.00				
					<b>CHECK TOTAL</b>	<b>150.00</b>				
648	DUTTON-LAINSON CO.	0001	INV	03/21/2026	925621-1					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10006040 73720	FIRE	SUPP-BM			73.68				
										73.68
648	DUTTON-LAINSON CO.	0001	INV	03/21/2026	925629-1					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003021 73710	PR-CEM	LANDSCAPE			220.53				
					<b>CHECK TOTAL</b>	<b>220.53</b>				
										294.21
6	EAKES OFFICE SOLUTION	0001	INV	03/27/2026	9295199-0					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10004000 72720	LIBRARY	RM-BLDG			85.00				
										85.00
6	EAKES OFFICE SOLUTION	0001	INV	03/25/2026	9281102-1					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 73720	PR-REC	SUPP-BM			54.60				
										54.60
6	EAKES OFFICE SOLUTION	0001	INV	03/28/2026	9294713-0					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10001011 73001	HR	OFF SUPP			43.99				
										43.99

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
6	EAKES OFFICE SOLUTION	0001		INV	04/04/2026	INV745262				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 73725		IT FUND	COMPT SOFT			30.00			
							30.00			
						<b>CHECK TOTAL</b>	<b>213.59</b>			
228	EICKHOF COLUMBARIA, I	0001		INV	03/21/2026	AR0001592				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73729		PR-CEM	SUPP-NICHE			1,202.68			
							1,202.68			
						<b>CHECK TOTAL</b>	<b>1,202.68</b>			
228	EICKHOF COLUMBARIA, I	0001		INV	03/21/2026	AR0001593				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73729		PR-CEM	SUPP-NICHE			598.00			
							598.00			
						<b>CHECK TOTAL</b>	<b>1,800.68</b>			
2779	ELITE PUBLIC SAFETY C	0001		INV	03/11/2026	02092026				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 72035		FIRE	TRAIN/CONF			1,323.64			
							1,323.64			
						<b>CHECK TOTAL</b>	<b>1,323.64</b>			
485	EMP TRUST SOLUTIONS,	0001		INV	04/01/2026	2026-02-1192				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001011 72905		HR	DUE/SUBS			90.00			
							90.00			
						<b>CHECK TOTAL</b>	<b>90.00</b>			
578	ESSENTIAL SCREENS	0001		INV	03/31/2026	2026030181				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001013 72915		FINANCE	OTHER			19.98			
							19.98			
						<b>CHECK TOTAL</b>	<b>19.98</b>			
2282	EVERYTHING BRANDED US	0001		INV	04/05/2026	EB127873				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73122		MUSEUM	STORE MERC			4,027.00			
							4,027.00			
						<b>CHECK TOTAL</b>	<b>4,027.00</b>			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
					<b>CHECK TOTAL</b>	<b>4,027.00</b>				
2748	PAIGE FAIMON	0001	INV	03/31/2026	030126					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 72052	PR-REC	CL-YOUTH			150.00				
					<b>CHECK TOTAL</b>	<b>150.00</b>			150.00	
2267	AMANDA FARRENS	0001	INV	03/31/2026	030126					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 72052	PR-REC	CL-YOUTH			150.00				
					<b>CHECK TOTAL</b>	<b>150.00</b>			150.00	
2557	FRONTLINE COUNSELING	0001	INV	03/08/2026	0226					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10005031 72030	POLICE	PROF SERV			1,350.00				
					<b>CHECK TOTAL</b>	<b>1,350.00</b>			1,350.00	
836	G.L. WYENO HEARING SP	0001	INV	03/27/2026	225					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 610 73718	LANDFILL	SAFETY SUP			25.00				
									25.00	
836	G.L. WYENO HEARING SP	0001	INV	03/17/2026	215					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72915	PR-PARKS	OTHER			25.00				
	2 280 72915	STREET	OTHER			25.00				
					<b>CHECK TOTAL</b>	<b>50.00</b>			50.00	
					<b>CHECK TOTAL</b>	<b>75.00</b>			75.00	
89	GALL'S, LLC	0001	INV	03/08/2026	033997206					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10005031 73165	POLICE	UNIFORM			32.78				
									32.78	
89	GALL'S, LLC	0001	INV	03/10/2026	034007573					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10005031 73165	POLICE	UNIFORM			62.07				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010	CASH IN BANK - CITY							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
89	GALL'S, LLC	0001		INV	03/11/2026	034012786			62.07	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73850	POLICE	FIELD EQ		820.77			820.77	
89	GALL'S, LLC	0001		INV	03/27/2026	034203982			58.95	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10006041 73165	AMBULANCE	UNIFORM		58.95			58.95	
89	GALL'S, LLC	0001		INV	03/30/2026	034249285			58.95	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10006040 73165	FIRE	UNIFORM		58.95			58.95	
89	GALL'S, LLC	0001		INV	03/26/2026	034197327			32.90	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73170	POLICE	WEARING		32.90			32.90	
89	GALL'S, LLC	0001		INV	03/26/2026	034191611			3,903.39	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73850	POLICE	FIELD EQ		3,903.39			3,903.39	
89	GALL'S, LLC	0001		INV	03/22/2026	034156009			62.44	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73165	POLICE	UNIFORM		62.44			62.44	
89	GALL'S, LLC	0001		INV	03/21/2026	034135717			315.78	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73165	POLICE	UNIFORM		315.78			315.78	
89	GALL'S, LLC	0001		INV	03/21/2026	034134926			29.93	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73165	POLICE	UNIFORM		29.93			29.93	
89	GALL'S, LLC	0001		INV	03/19/2026	034113157			16.94	
	ACCOUNT DETAIL					LINE AMOUNT				
	1	10005031 73165	POLICE	UNIFORM		16.94			16.94	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
89	GALL'S, LLC	0001		INV	03/19/2026	034104835				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73165		POLICE	UNIFORM			130.33			
										130.33
89	GALL'S, LLC	0001		INV	03/27/2026	034204246				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 73170		POLICE	WEARING			247.13			
										247.13
89	GALL'S, LLC	0001		INV	04/02/2026	034275940				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73165		FIRE	UNIFORM			58.99			
										58.99
										<b>CHECK TOTAL</b>
										<b>5,831.35</b>
143	GARRETT TIRES AND TRE	0001		INV	03/25/2026	21206577				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			32.75			
										32.75
143	GARRETT TIRES AND TRE	0001		INV	03/21/2026	21206761				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			94.85			
										94.85
143	GARRETT TIRES AND TRE	0001		INV	03/21/2026	21206587				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			258.46			
										258.46
										<b>CHECK TOTAL</b>
										<b>386.06</b>
2431	GENESIS CONTRACTING G	0001		INV	04/04/2026	CH2024-26 EST #18				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 285 74229		CONST PROJCAP IMP				213,714.86			
										213,714.86
										<b>CHECK TOTAL</b>
										<b>213,714.86</b>
1924	GESSFORD MACHINE SHOP	0001		INV	03/14/2026	48086				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			58.00			
										58.00

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
					<b>CHECK TOTAL</b>	<b>58.00</b>				
263	GIRL SCOUTS SPIRIT OF	0001	INV	03/03/2026	20260201-01					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 270 72305	MUSEUM	ADVERTISE			200.00				
					<b>CHECK TOTAL</b>	<b>200.00</b>				
409	GREATER NEBRASKA CITI	0001	INV	03/31/2026	HAS0326					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10009000 72021	OTHER-GOV	LOBBY ACT			1,000.00				
					<b>CHECK TOTAL</b>	<b>1,000.00</b>				
682	HANSEN INTERNATIONAL	0001	INV	04/05/2026	01S1430					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 74350	PR-PARKS	HEAVY EQ			67,750.00				
	2 10003022 72750	PR-PARKS	RM-HEAVY			3,200.00				
									70,950.00	
682	HANSEN INTERNATIONAL	0001	INV	04/05/2026	01S1436					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 280 74350	STREET	HEAVY EQ			67,874.00				
					<b>CHECK TOTAL</b>	<b>67,874.00</b>				
									<b>138,824.00</b>	
635	HASTINGS AREA CHAMBER	0001	INV	03/05/2026	718283					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 211 72405	BID	PRINTING			51.07				
					<b>CHECK TOTAL</b>	<b>51.07</b>				
2027	HASTINGS BUILDING COM	0001	INV	05/01/2026	APRIL 2026					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10009000 72810	OTHER-GOV	RENT			4,275.00				
					<b>CHECK TOTAL</b>	<b>4,275.00</b>				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
2603	HASTINGS CHRYSLER DOD	0001		INV	03/20/2026	CHCS29880				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 72780		AMBULANCERM-VEH				459.89			
										459.89
										<b>CHECK TOTAL</b>
										<b>459.89</b>
597	HASTINGS FORD LINCOLN	0001		INV	03/18/2026	140618				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72780		PR-PARKS RM-VEH				78.25			
										78.25
597	HASTINGS FORD LINCOLN	0001		INV	04/01/2026	17452				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72780		POLICE RM-VEH				305.15			
										305.15
597	HASTINGS FORD LINCOLN	0001		INV	04/01/2026	17430				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72780		POLICE RM-VEH				293.27			
										293.27
										<b>CHECK TOTAL</b>
										<b>676.67</b>
623	HASTINGS OUTDOOR POWE	0001		INV	04/01/2026	57376				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS RM-HEAVY				201.96			
										201.96
623	HASTINGS OUTDOOR POWE	0001		INV	04/03/2026	57393				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72750		PR-CEM RM-HEAVY				40.00			
										40.00
623	HASTINGS OUTDOOR POWE	0001		INV	04/02/2026	57387				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72750		PR-CEM RM-HEAVY				200.00			
										200.00
										<b>CHECK TOTAL</b>
										<b>441.96</b>

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999 11010		CASH IN BANK - CITY							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
720	HASTINGS UTILITIES	0001		INV	03/25/2026	18721090-10088 0226			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10004000 72610		LIBRARY	NAT GAS		577.69			
	2 10004000 72615		LIBRARY	SEWER		32.69			
	3 10004000 72625		LIBRARY	WATER		232.95			
	4 10004000 72605		LIBRARY	ELECTRICIT		1,505.13			
							2,348.46		
720	HASTINGS UTILITIES	0001		INV	03/26/2026	20751290-10738 0226			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10006040 72625		FIRE	WATER		152.71			
	2 10006040 72615		FIRE	SEWER		83.61			
	3 10006040 72610		FIRE	NAT GAS		419.47			
	4 10006040 72605		FIRE	ELECTRICIT		552.94			
							1,208.73		
720	HASTINGS UTILITIES	0001		INV	03/25/2026	18711790-25490 0226			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10001010 72605		CITY ADMIN	ELECTRICIT		552.07			
	2 10001010 72610		CITY ADMIN	NAT GAS		53.23			
	3 10001010 72625		CITY ADMIN	WATER		222.54			
	4 10001010 72915		CITY ADMIN	OTHER		49.05			
							876.89		
720	HASTINGS UTILITIES	0001		INV	04/04/2026	02070930-10790 0326			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 270 72605		MUSEUM	ELECTRICIT		6,014.78			
	2 270 72605		MUSEUM	ELECTRICIT		360.98			
	3 270 72610		MUSEUM	NAT GAS		5.43			
	4 270 72610		MUSEUM	NAT GAS		79.29			
	5 270 72615		MUSEUM	SEWER		13.93			
	6 270 72625		MUSEUM	WATER		120.22			
							6,594.63		
							<b>CHECK TOTAL</b>		<b>11,028.71</b>
188	HASTY AWARDS	0001		INV	03/27/2026	02261370			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003024 73142		PR-REC	SUPP-YOUTH		394.50			
							394.50		
							<b>CHECK TOTAL</b>		<b>394.50</b>

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
416	HEALTH MANAGEMENT SYS	0001		INV	03/31/2026	2026-1131				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10001011 72053		HR	EE PROG			463.45			
									463.45	
									<b>463.45</b>	
									<b>CHECK TOTAL</b>	
2694	HENRY SCHEIN, INC	0001		INV	03/21/2026	53559519				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73135		AMBULANCEMED SUPP				304.15			
									304.15	
2694	HENRY SCHEIN, INC	0001		INV	03/21/2026	53566097				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73135		AMBULANCEMED SUPP				168.60			
									168.60	
2694	HENRY SCHEIN, INC	0001		INV	03/22/2026	53651327				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73135		AMBULANCEMED SUPP				31.44			
									31.44	
2694	HENRY SCHEIN, INC	0001		INV	03/28/2026	53566098				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73135		AMBULANCEMED SUPP				404.32			
									404.32	
									<b>908.51</b>	
									<b>CHECK TOTAL</b>	
2772	INTERACTIVE DATA, LLC	0001		INV	03/30/2026	IN1054248				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72030		POLICE	PROF SERV			63.11			
									63.11	
									<b>63.11</b>	
									<b>CHECK TOTAL</b>	
11	ISLAND SUPPLY WELDING	0001		INV	03/25/2026	364783				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			178.00			
									178.00	
									<b>178.00</b>	
									<b>CHECK TOTAL</b>	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
671	J E O CONSULTING GROU	0001	INV	04/04/2026	171918					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 285	74229	CONST PROJCAP IMP			16,138.75				
									16,138.75	
									<b>16,138.75</b>	
684	KELLY SUPPLY COMPANY	0001	INV	04/01/2026	S15123624-0					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022	72780	PR-PARKS RM-VEH			63.50				
									63.50	
									<b>63.50</b>	
684	KELLY SUPPLY COMPANY	0001	INV	04/05/2026	S15123704-0					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 280	72750	STREET RM-HEAVY			2,744.00				
									2,744.00	
									<b>2,807.50</b>	
600	KIDWELL, INC.	0001	22600168	INV	04/02/2026	292014				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 720	73725	IT FUND COMPT SOFT			6,187.50				
	2 720	73727	IT FUND SFTW UTIL			5,062.50				
									11,250.00	
									<b>11,250.00</b>	
1100	KIMBALL MIDWEST	0001	INV	03/28/2026	104222188					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 280	72750	STREET RM-HEAVY			196.36				
									196.36	
									<b>196.36</b>	
141	KONE, INC.	0001	INV	03/31/2026	871956654					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 270	72750	MUSEUM RM-HEAVY			1,118.25				
									1,118.25	
									<b>1,118.25</b>	
658	KULLY PIPE & STEEL CO	0001	INV	03/20/2026	841946					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 280	73105	STREET ASPHALT			43.02				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
							43.02			
658	KULLY PIPE & STEEL CO	0001		INV	03/25/2026	842124				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73160		STREET	SIGNS			273.79			
							273.79			
658	KULLY PIPE & STEEL CO	0001		INV	03/25/2026	842122				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72915		STREET	OTHER			3.83			
							3.83			
658	KULLY PIPE & STEEL CO	0001		INV	03/28/2026	842341				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73710		PR-CEM	LANDSCAPE			50.37			
							50.37			
658	KULLY PIPE & STEEL CO	0001		INV	03/26/2026	842234				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73710		PR-CEM	LANDSCAPE			273.73			
							273.73			
658	KULLY PIPE & STEEL CO	0001		INV	03/20/2026	841948				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73710		PR-CEM	LANDSCAPE			5.12			
							5.12			
658	KULLY PIPE & STEEL CO	0001		INV	04/01/2026	842537				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72780		PR-PARKS	RM-VEH			108.00			
							108.00			
658	KULLY PIPE & STEEL CO	0001		INV	04/01/2026	842524				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003023 72720		PR-WP	RM-BLDG			21.97			
							21.97			
						<b>CHECK TOTAL</b>	<b>779.83</b>			
670	L C L TRUCK EQUIPMENT	0001		INV	03/22/2026	INV1013290				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			20.43			
							20.43			
						<b>CHECK TOTAL</b>	<b>20.43</b>			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
2513	LANGUAGE LINE SERVICE	0001		INV	03/30/2026	11859712				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72030		POLICE	PROF SERV		375.72				
							375.72			
						<b>CHECK TOTAL</b>	<b>375.72</b>			
1663	LEE ENTERPRISES, INC	0001		INV	03/31/2026	1271590				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 72305		MUSEUM	ADVERTISE		1,300.00				
							1,300.00			
						<b>CHECK TOTAL</b>	<b>1,300.00</b>			
205	LINDSAY HARR MCDONALD	0001		INV	03/31/2026	HAS0326				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10009000 72021		OTHER-GOV	LOBBY ACT		1,000.00				
							1,000.00			
						<b>CHECK TOTAL</b>	<b>1,000.00</b>			
2547	MAR-BAL, INC	0001		INV	04/08/2026	205133-VA				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73107		STREET	CONCRETE		5,290.00				
							5,290.00			
						<b>CHECK TOTAL</b>	<b>5,290.00</b>			
15	MATHESON TRIGAS-LINWE	0001		INV	03/22/2026	0032845097				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73135		AMBULANCE	MED SUPP		56.70				
							56.70			
15	MATHESON TRIGAS-LINWE	0001		INV	03/29/2026	0032908759				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73135		AMBULANCE	MED SUPP		79.20				
							79.20			
15	MATHESON TRIGAS-LINWE	0001		INV	04/01/2026	0032928731				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 610 73771		LANDFILL	SUPP-WELD		13.37				
							13.37			
						<b>CHECK TOTAL</b>	<b>149.27</b>			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
601	MENARDS	0001		INV	03/25/2026	97687				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280	73160	STREET	SIGNS			58.80			
							58.80			
601	MENARDS	0001		INV	03/26/2026	97740				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031	72720	POLICE	RM-BLDG			23.22			
							23.22			
601	MENARDS	0001		INV	03/27/2026	97786				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280	72720	STREET	RM-BLDG			5.49			
							5.49			
601	MENARDS	0001		INV	03/29/2026	97871				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280	72720	STREET	RM-BLDG			14.77			
							14.77			
601	MENARDS	0001		INV	03/21/2026	97548				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022	72720	PR-PARKS	RM-BLDG			488.60			
							488.60			
601	MENARDS	0001		INV	03/13/2026	97218				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022	72750	PR-PARKS	RM-HEAVY			45.94			
							45.94			
601	MENARDS	0001		INV	03/26/2026	97759				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000	72720	LIBRARY	RM-BLDG			217.86			
							217.86			
601	MENARDS	0001		INV	03/26/2026	97754				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270	73721	MUSEUM	SUPP-ELEC			2.16			
							2.16			
601	MENARDS	0001		INV	03/26/2026	97737				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270	73721	MUSEUM	SUPP-ELEC			16.63			
							16.63			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
601	MENARDS	0001		INV	03/25/2026	97684				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73721		MUSEUM	SUPP-ELEC			12.24			
										12.24
601	MENARDS	0001		INV	02/27/2026	96648				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73772		MUSEUM	SUPP-SHOP			71.89			
										71.89
601	MENARDS	0001		INV	03/27/2026	97783				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73710		PR-CEM	LANDSCAPE			190.95			
										190.95
601	MENARDS	0001		INV	03/14/2026	97255				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003020 72720		PR-AUD	RM-BLDG			439.00			
										439.00
601	MENARDS	0001		INV	04/02/2026	98028				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72720		PR-PARKS	RM-BLDG			63.62			
										63.62
601	MENARDS	0001		INV	04/03/2026	98072				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72720		PR-PARKS	RM-BLDG			12.03			
										12.03
601	MENARDS	0001		INV	04/01/2026	97975				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 73720		FIRE	SUPP-BM			17.46			
										17.46
601	MENARDS	0001		INV	04/03/2026	98069				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72720		PR-CEM	RM-BLDG			53.99			
										53.99
601	MENARDS	0001		INV	04/02/2026	98020				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73723		MUSEUM	SUPP-EX			7.27			
										7.27

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
601	MENARDS	0001		CRM	04/02/2026	98019				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73723		MUSEUM	SUPP-EX			-2.56			
										-2.56
601	MENARDS	0001		INV	04/01/2026	97985				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73723		MUSEUM	SUPP-EX			30.08			
										30.08
601	MENARDS	0001		INV	03/29/2026	97866				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73723		MUSEUM	SUPP-EX			13.16			
										13.16
601	MENARDS	0001		INV	03/26/2026	97741				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 72720		MUSEUM	RM-BLDG			104.52			
										104.52
601	MENARDS	0001		INV	03/26/2026	97753				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 72720		MUSEUM	RM-BLDG			17.99			
										17.99
										<b>CHECK TOTAL</b>
										<b>1,905.11</b>
591	MICROFILM IMAGING SYS	0001		INV	03/31/2026	100449				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 720 74355		IT FUND	COMP EQ			111.00			
										111.00
										<b>CHECK TOTAL</b>
										<b>111.00</b>
411	MIDWEST AUTOMATIC FIR	0001		INV	03/27/2026	2640857				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72720		POLICE	RM-BLDG			390.00			
										390.00
										<b>CHECK TOTAL</b>
										<b>390.00</b>
218	MIDWEST TAPE	0001		INV	01/30/2026	508250662				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 73012		LIBRARY	LIB COLL			3,840.74			
										3,840.74

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999 11010		CASH IN BANK - CITY							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
218	MIDWEST TAPE	0001		INV	03/26/2026	508492859			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10004000 72914		LIBRARY	PROC FEE			32.14		
	2 10004000 73012		LIBRARY	LIB COLL			231.66		
							263.80		
218	MIDWEST TAPE	0001		INV	03/30/2026	508511118			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10004000 73012		LIBRARY	LIB COLL			3,799.87		
							3,799.87		
218	MIDWEST TAPE	0001		INV	03/30/2026	508514713			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10004000 73012		LIBRARY	LIB COLL			19.60		
							19.60		
						<b>CHECK TOTAL</b>	<b>7,924.01</b>		
28	MIDWEST TURF & IRRIGA	0001		INV	03/20/2026	3960140-00			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003022 72750		PR-PARKS	RM-HEAVY			67.11		
							67.11		
28	MIDWEST TURF & IRRIGA	0001		INV	03/13/2026	3959996-00			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003022 72750		PR-PARKS	RM-HEAVY			68.09		
							68.09		
28	MIDWEST TURF & IRRIGA	0001		INV	02/28/2026	3959732-00			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003022 72750		PR-PARKS	RM-HEAVY			711.48		
							711.48		
28	MIDWEST TURF & IRRIGA	0001		INV	02/26/2026	3959547-00			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003022 72750		PR-PARKS	RM-HEAVY			98.28		
							98.28		
28	MIDWEST TURF & IRRIGA	0001		INV	03/12/2026	3959371-01			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003022 72750		PR-PARKS	RM-HEAVY			609.28		
							609.28		
28	MIDWEST TURF & IRRIGA	0001		INV	02/22/2026	3959371-00			
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>			
	1 10003022 72750		PR-PARKS	RM-HEAVY			13.93		

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
							13.93			
28	MIDWEST TURF & IRRIGA	0001		INV	02/15/2026	3959311-02				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			82.36			
							82.36			
28	MIDWEST TURF & IRRIGA	0001		INV	02/13/2026	3959311-00				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			1,679.35			
							1,679.35			
28	MIDWEST TURF & IRRIGA	0001		CRM	02/18/2026	3959409-00				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			-1,927.90			
							-1,927.90			
28	MIDWEST TURF & IRRIGA	0001		INV	04/09/2026	3960220-00				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72750		PR-CEM	RM-HEAVY			5.99			
							5.99			
28	MIDWEST TURF & IRRIGA	0001		INV	04/09/2026	3960220-01				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72750		PR-CEM	RM-HEAVY			65.17			
							65.17			
						<b>CHECK TOTAL</b>	<b>1,473.14</b>			
1678	MODERN MARKETING, INC	0001		INV	03/22/2026	MMI167419				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72305		POLICE	ADVERTISE			939.58			
							939.58			
1678	MODERN MARKETING, INC	0001		INV	03/27/2026	MMI167490				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72305		POLICE	ADVERTISE			409.54			
							409.54			
						<b>CHECK TOTAL</b>	<b>1,349.12</b>			
2781	MOWERY TACTICAL CONCE	0001		INV	03/27/2026	13-2026				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72035		POLICE	TRAIN/CONF			925.00			
							925.00			
						<b>CHECK TOTAL</b>	<b>925.00</b>			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
197	MUNICIPAL EMERGENCY S	0001		INV	03/26/2026	IN2448830				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 72770		FIRE	RM-TOOLS			247.34			
						<b>CHECK TOTAL</b>	<b>247.34</b>			
688	NAPA AUTO PARTS	0001		INV	03/12/2026	382653				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			93.88			
								93.88		
688	NAPA AUTO PARTS	0001		INV	03/15/2026	383367				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			53.77			
								53.77		
688	NAPA AUTO PARTS	0001		INV	03/21/2026	384364				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			21.91			
								21.91		
688	NAPA AUTO PARTS	0001		INV	03/13/2026	382850				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			73.12			
								73.12		
688	NAPA AUTO PARTS	0001		INV	03/26/2026	385034				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			52.98			
								52.98		
688	NAPA AUTO PARTS	0001		INV	03/26/2026	385072				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			4.84			
								4.84		
688	NAPA AUTO PARTS	0001		INV	03/26/2026	385070				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73772		PR-PARKS	SUPP-SHOP			17.66			
								17.66		
688	NAPA AUTO PARTS	0001		INV	03/26/2026	385071				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 72750		PR-PARKS	RM-HEAVY			16.12			

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010	CASH IN BANK - CITY							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
688	NAPA AUTO PARTS	0001	INV	03/27/2026	385172	16.12				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			48.36				
						48.36				
688	NAPA AUTO PARTS	0001	INV	03/27/2026	385171					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			32.24				
						32.24				
688	NAPA AUTO PARTS	0001	CRM	03/27/2026	385256					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			-80.60				
						-80.60				
688	NAPA AUTO PARTS	0001	INV	03/15/2026	383268					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72780	PR-PARKS	RM-VEH			195.77				
						195.77				
688	NAPA AUTO PARTS	0001	INV	03/27/2026	385160					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 73126	PR-PARKS	FUEL/OIL			139.20				
						139.20				
688	NAPA AUTO PARTS	0001	INV	03/28/2026	385443					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			129.07				
						129.07				
688	NAPA AUTO PARTS	0001	INV	03/28/2026	385374					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			31.10				
						31.10				
688	NAPA AUTO PARTS	0001	INV	03/27/2026	385302					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			15.55				
						15.55				
688	NAPA AUTO PARTS	0001	INV	03/27/2026	385304					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			55.77				
						55.77				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
688	NAPA AUTO PARTS	0001		INV	04/01/2026	386049				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 72780		PR-CEM	RM-VEH			88.90			88.90
688	NAPA AUTO PARTS	0001		INV	04/03/2026	386541				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003021 73126		PR-CEM	FUEL/OIL			13.98			13.98
688	NAPA AUTO PARTS	0001		INV	04/01/2026	386102				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			97.95			97.95
688	NAPA AUTO PARTS	0001		INV	03/29/2026	385767				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			179.55			179.55
688	NAPA AUTO PARTS	0001		INV	03/29/2026	385699				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			32.05			32.05
688	NAPA AUTO PARTS	0001		INV	03/27/2026	385327				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			8.92			8.92
688	NAPA AUTO PARTS	0001		INV	03/28/2026	385551				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			8.92			8.92
688	NAPA AUTO PARTS	0001		INV	03/15/2026	383310				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72780		STREET	RM-VEH			35.69			35.69
688	NAPA AUTO PARTS	0001		INV	03/22/2026	384507				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73805		STREET	HAND TOOL			87.98			87.98

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK			
688	NAPA AUTO PARTS	0001		INV	03/22/2026	384505						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 280 72780		STREET	RM-VEH			329.11					
										329.11		
688	NAPA AUTO PARTS	0001		CRM	03/22/2026	384519						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 280 72780		STREET	RM-VEH			-44.00					
										-44.00		
688	NAPA AUTO PARTS	0001		INV	03/22/2026	384516						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 280 72780		STREET	RM-VEH			36.88					
										36.88		
										<b>CHECK TOTAL</b>	<b>1,776.67</b>	
163	NE ASSOCIATION OF PRO	0001		INV	04/02/2026	030326						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 10005031 72905		POLICE	DUE/SUBS			30.00					
										30.00		
										<b>CHECK TOTAL</b>	<b>30.00</b>	
59	NE LAW ENFORCEMENT TR	0001		INV	03/20/2026	16336						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 10005031 72035		POLICE	TRAIN/CONF			350.00					
										350.00		
										<b>CHECK TOTAL</b>	<b>350.00</b>	
154	NE STATE PATROL	0001		INV	03/26/2026	1514710						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 720 73725		IT FUND	COMPT SOFT			2,844.00					
										2,844.00		
										<b>CHECK TOTAL</b>	<b>2,844.00</b>	
656	NEBRASKA MACHINERY CO	0001		INV	04/01/2026	CUI1587673						
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>						
	1 610 72750		LANDFILL	RM-HEAVY			136.76					
										136.76		

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
656	NEBRASKA MACHINERY CO	0001		INV	04/01/2026	CUI1587671				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 610 72750		LANDFILL	RM-HEAVY			409.11			
										409.11
656	NEBRASKA MACHINERY CO	0001		INV	02/21/2026	CUI1572693				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 72750		STREET	RM-HEAVY			36.70			
										36.70
										<b>CHECK TOTAL</b>
										<b>582.57</b>
588	NEBRASKA STATE FIRE M	0002		INV	03/27/2026	137752				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 72750		MUSEUM	RM-HEAVY			72.00			
										72.00
										<b>CHECK TOTAL</b>
										<b>72.00</b>
464	NEMAHA COUNTY SHERIFF	0001		INV	03/21/2026	021926				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005030 72030		911	PROF SERV			84.61			
										84.61
										<b>CHECK TOTAL</b>
										<b>84.61</b>
1193	NORTHWEST ELECTRIC LL	0001		INV	04/02/2026	230509				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003023 72720		PR-WP	RM-BLDG			70.36			
										70.36
										<b>CHECK TOTAL</b>
										<b>70.36</b>
1400	STEVEN AND TRACY SCHR	0000		INV	03/29/2026	022726 SCHROCK				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 100 47405		GENERAL	CEM LOT			675.00			
										675.00
										<b>CHECK TOTAL</b>
										<b>675.00</b>
2784	MELISSA PAINTER	0001		INV	03/31/2026	030126				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003024 72052		PR-REC	CL-YOUTH			150.00			
										150.00

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
					<b>CHECK TOTAL</b>	<b>150.00</b>				
633	W.G. PAULEY LUMBER CO	0001	INV	03/18/2026	159897					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72720	PR-PARKS	RM-BLDG			28.56				28.56
633	W.G. PAULEY LUMBER CO	0001	INV	03/15/2026	159861					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 280 73107	STREET	CONCRETE			26.69				26.69
					<b>CHECK TOTAL</b>	<b>55.25</b>				
18	PEPSI-COLA BOTTLING C	0001	INV	04/02/2026	6100143575					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 270 73121	MUSEUM	CONC-RES			234.30				234.30
					<b>CHECK TOTAL</b>	<b>234.30</b>				
2269	VICKI PFLASTERER	0001	INV	03/31/2026	030126					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 72052	PR-REC	CL-YOUTH			150.00				150.00
					<b>CHECK TOTAL</b>	<b>150.00</b>				
1225	PICTOMETRY INTERNATIO	0001	22600169	INV	03/30/2026	US449339				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 720 73731	IT FUND	GIS CITY			39,540.00				
	2 720 73732	IT FUND	GIS UTIL			16,720.00				
					<b>CHECK TOTAL</b>	<b>56,260.00</b>				56,260.00
448	PLATTE VALLEY COMM IN	0001	INV	03/27/2026	022526000					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 610 72750	LANDFILL	RM-HEAVY			66.99				66.99
448	PLATTE VALLEY COMM IN	0001	INV	03/22/2026	022600002					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10006041 72740	AMBULANCERM-COM EQ				592.00				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
						592.00				
					<b>CHECK TOTAL</b>	<b>658.99</b>				
31	POLICE DEPT. - PETTY	0001	INV	03/28/2026	022626					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10005031 72105	POLICE	POSTAGE			4.86				
						4.86				
					<b>CHECK TOTAL</b>	<b>4.86</b>				
638	PROTEX CENTRAL, INC.	0001	INV	04/03/2026	167835					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 270 74120	MUSEUM	BDLG IMP			511.93				
						511.93				
638	PROTEX CENTRAL, INC.	0001	INV	02/21/2026	168115					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72030	PR-PARKS	PROF SERV			137.50				
						137.50				
					<b>CHECK TOTAL</b>	<b>649.43</b>				
454	QUICK MED CLAIMS LLC	0001	INV	03/30/2026	DINV01124					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10006041 72042	AMBULANCEBILL	SVC			3,284.61				
						3,284.61				
					<b>CHECK TOTAL</b>	<b>3,284.61</b>				
319	REAL D INC.	0001	INV	02/05/2026	INV217328					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 270 72815	MUSEUM	FILM ROY			12.50				
						12.50				
					<b>CHECK TOTAL</b>	<b>12.50</b>				
2785	TAMISHA ROSE-OSGOOD	0001	INV	03/31/2026	030126					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003024 72052	PR-REC	CL-YOUTH			150.00				
						150.00				
					<b>CHECK TOTAL</b>	<b>150.00</b>				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
611	RUSS'S MARKET	0001		INV	03/26/2026	20630				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 230 72054		LIB GRANT	LIB PROG			13.99			
										13.99
										<b>CHECK TOTAL</b>
										<b>13.99</b>
564	RUTT'S HEATING & AC	0001		INV	03/19/2026	62073				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72720		POLICE	RM-BLDG			270.00			
										270.00
										<b>CHECK TOTAL</b>
										<b>270.00</b>
564	RUTT'S HEATING & AC	0001		INV	03/29/2026	10147				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003020 72720		PR-AUD	RM-BLDG			1,989.00			
										1,989.00
										<b>CHECK TOTAL</b>
										<b>2,259.00</b>
657	SAPP BROTHERS PETROLE	0001		INV	03/25/2026	IN4965622				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 610 73126		LANDFILL	FUEL/OIL			2,203.20			
										2,203.20
										<b>CHECK TOTAL</b>
										<b>2,203.20</b>
657	SAPP BROTHERS PETROLE	0001		INV	03/06/2026	IN4949998				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003022 73126		PR-PARKS	FUEL/OIL			1,080.01			
										1,080.01
										<b>CHECK TOTAL</b>
										<b>1,080.01</b>
657	SAPP BROTHERS PETROLE	0001		INV	03/06/2026	IN4951104				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 280 73126		STREET	FUEL/OIL			317.00			
										317.00
										<b>CHECK TOTAL</b>
										<b>3,600.21</b>
1621	SAYLER SCREENPRINTING	0001	22600166	INV	03/15/2026	27440				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73122		MUSEUM	STORE MERC			15,625.00			
										15,625.00
										<b>CHECK TOTAL</b>
										<b>15,625.00</b>

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
382	SCHINDLER ELEVATOR CO	0001		INV	12/19/2025	4623215283				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72720		POLICE	RM-BLDG			6,403.49			
										6,403.49
382	SCHINDLER ELEVATOR CO	0001		INV	01/31/2026	4607348071				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10005031 72720		POLICE	RM-BLDG			195.16			
										195.16
										<b>CHECK TOTAL</b>
										<b>6,598.65</b>
2770	SGH REDGLAZE HOLDINGS	0001		INV	03/25/2026	011163				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10004000 72720		LIBRARY	RM-BLDG			1,530.00			
										1,530.00
										<b>CHECK TOTAL</b>
										<b>1,530.00</b>
21	SHERWIN-WILLIAMS	0001		INV	03/19/2026	9087-1				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 270 73723		MUSEUM	SUPP-EX			129.56			
										129.56
										<b>CHECK TOTAL</b>
										<b>129.56</b>
480	SMALL TOWN FAMOUS	0001		INV	02/22/2026	3626				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006041 73165		AMBULANCEUNIFORM				221.40			
										221.40
										<b>CHECK TOTAL</b>
										<b>221.40</b>
2266	JACY SOTO	0001		INV	03/31/2026	030126				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10003024 72052		PR-REC	CL-YOUTH			150.00			
										150.00
										<b>CHECK TOTAL</b>
										<b>150.00</b>
153	STATE FIRE MARSHAL TR	0001		INV	03/22/2026	3482				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1 10006040 72035		FIRE	TRAIN/CONF			100.00			
										100.00

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
					<b>CHECK TOTAL</b>	<b>100.00</b>				
125	STATE OF NE - DAS STA	0001	INV	03/25/2026	1514620					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10005030 72620	911	TELEPHONE			1,459.19				
					<b>CHECK TOTAL</b>	<b>1,459.19</b>				
664	SUNBELT RENTALS	0001	INV	04/04/2026	180868894-0001					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 280 73105	STREET	ASPHALT			93.00				
					<b>CHECK TOTAL</b>	<b>93.00</b>				
2782	THE CTK GROUP LLC	0001	22600167	INV	03/16/2026	4866				
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 770 72961	SCALES	SCALES			10,500.00				
					<b>CHECK TOTAL</b>	<b>10,500.00</b>				
150	THOMSON REUTERS - WES	0001	INV	03/31/2026	853265335					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10001012 72905	ATTORNEY	DUE/SUBS			774.49				
					<b>CHECK TOTAL</b>	<b>774.49</b>				
23	TERRY HAINES	0001	INV	03/21/2026	2394					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			60.00				
										60.00
23	TERRY HAINES	0001	INV	03/19/2026	2385					
	<b>ACCOUNT DETAIL</b>				<b>LINE AMOUNT</b>					
	1 10003022 72750	PR-PARKS	RM-HEAVY			28.00				
					<b>CHECK TOTAL</b>	<b>88.00</b>				

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
698	ULINE	0001		INV	03/27/2026	204693305				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 270	73723	MUSEUM	SUPP-EX			193.50			
									193.50	
									<b>193.50</b>	
						<b>CHECK TOTAL</b>				
294	US BANK	0001		INV	02/20/2026	WOODWARDS 1.21.2026				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 271	74229	MUSEUM ST CAP IMP				275.00			
									275.00	
294	US BANK	0001		INV	02/25/2026	VAUGHAN'S				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 211	72620	BID	TELEPHONE			310.00			
									310.00	
294	US BANK	0001		INV	03/20/2026	AMAZON				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 10004000	73012	LIBRARY	LIB COLL			11.99			
									11.99	
294	US BANK	0001		INV	03/22/2026	YOGAPALOOZA				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 230	72054	LIB GRANT	LIB PROG			299.00			
									299.00	
294	US BANK	0001		INV	03/25/2026	STAMPS.SF 02.26				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 270	72760	MUSEUM	RM-OFFICE			30.99			
									30.99	
294	US BANK	0001		INV	03/27/2026	STAMPS.POST 02.26				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 270	72105	MUSEUM	POSTAGE			100.00			
									100.00	
294	US BANK	0001		INV	03/27/2026	PRINTMOZ 420910				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 271	74229	MUSEUM ST CAP IMP				288.10			
									288.10	
294	US BANK	0001		INV	03/15/2026	PRINTMOZ 419839				
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1 271	74229	MUSEUM ST CAP IMP				81.89			
									81.89	

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010		CASH IN BANK - CITY						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK	
294	US BANK	0001		INV	04/02/2026	NATIONAL SAFETY COUN				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	10001010	72035	CITY ADMIN	TRAIN/CONF		221.00			221.00
294	US BANK	0001		INV	02/27/2026	LINKTREE				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	10001011	72905	HR	DUE/SUBS		144.00			144.00
294	US BANK	0001		INV	03/22/2026	ALLEGIANT-TRAVEL INS				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	10001011	72035	HR	TRAIN/CONF		18.00			18.00
294	US BANK	0001		INV	03/22/2026	TYLER TECHNOLOGIES				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	10001011	72035	HR	TRAIN/CONF		1,249.00			1,249.00
294	US BANK	0001		INV	03/22/2026	ALLEGIANT AIRFARE				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	10001011	72035	HR	TRAIN/CONF		236.00			236.00
294	US BANK	0001		INV	03/21/2026	POWER STREAM TECHNOL				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	720	74355	IT FUND	COMP EQ		121.05			121.05
294	US BANK	0001		INV	03/25/2026	TYLER USER CONFERENC				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	720	72035	IT FUND	TRAIN/CONF		1,249.00			1,249.00
294	US BANK	0001		INV	03/29/2026	UNITED				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	720	72035	IT FUND	TRAIN/CONF		621.30			621.30
294	US BANK	0001		INV	04/01/2026	AMAZON WEB SERVICES				
	<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>				
	1	720	73725	IT FUND	COMPT SOFT		49.24			
	2	720	73727	IT FUND	SFTW UTIL		40.29			
										89.53

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010	CASH IN BANK - CITY							
VENDOR			REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK
294	US BANK		0001		INV	04/01/2026	GOOGLE			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	720 73725		IT FUND	COMPT SOFT			58.08		
	2	720 73727		IT FUND	SFTW UTIL			47.52		
										105.60
294	US BANK		0001		INV	03/31/2026	META J8ZU3GHLE2			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	270 72305		MUSEUM	ADVERTISE			31.00		
										31.00
294	US BANK		0001		INV	03/27/2026	META EQKSEFKMKE2			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	270 72305		MUSEUM	ADVERTISE			5.68		
										5.68
294	US BANK		0001		INV	03/28/2026	META FJQYNG5LE2			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	270 72305		MUSEUM	ADVERTISE			31.00		
										31.00
294	US BANK		0001		INV	04/03/2026	KHEOPS 736RDV2TF7			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	270 73122		MUSEUM	STORE MERC			388.09		
										388.09
294	US BANK		0001		INV	04/03/2026	JOE E98Q7KJSYC			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	270 73122		MUSEUM	STORE MERC			257.50		
										257.50
294	US BANK		0001		INV	04/03/2026	WALMART 02085			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	270 73724		MUSEUM	EVENT EX			245.49		
										245.49
							<b>CHECK TOTAL</b>	<b>6,410.21</b>		
636	VAUGHAN'S PRINTERS, I		0001		INV	03/05/2026	113806			
	<b>ACCOUNT DETAIL</b>						<b>LINE AMOUNT</b>			
	1	10002000 72405		DS	PRINTING			107.50		
										107.50
							<b>CHECK TOTAL</b>	<b>107.50</b>		

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

### Detail Invoice List

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

CASH ACCOUNT: 999		11010	CASH IN BANK - CITY							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	VOUCHER	CHECK		
2304 VESTIS	0001		INV	03/25/2026	6280663130					
<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>					
1 610 73170		LANDFILL	WEARING			5.58				
2 610 72720		LANDFILL	RM-BLDG			31.74				
										37.32
2304 VESTIS	0001		INV	03/27/2026	6280664762					
<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>					
1 10005031 73720		POLICE	SUPP-BM			52.50				
										52.50
2304 VESTIS	0001		INV	04/01/2026	6280666648					
<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>					
1 610 73170		LANDFILL	WEARING			5.58				
2 610 72720		LANDFILL	RM-BLDG			31.74				
										37.32
										<b>CHECK TOTAL</b>
										<b>127.14</b>
112 WILLIAMS EXTERMINATIN	0001		INV	03/31/2026	64237					
<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>					
1 10003020 72720		PR-AUD	RM-BLDG			46.00				
										46.00
										<b>CHECK TOTAL</b>
										<b>46.00</b>
726 WOODWARD'S DISPOSAL S	0001		INV	03/24/2026	9312-734					
<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>					
1 10009000 72630		OTHER-GOVTWASTE DISP				4,782.55				
										4,782.55
										<b>CHECK TOTAL</b>
										<b>4,782.55</b>
1385 Y M C A	0001		INV	03/29/2026	0000000877					
<b>ACCOUNT DETAIL</b>					<b>LINE AMOUNT</b>					
1 10003023 72030		PR-WP	PROF SERV			500.00				
										500.00
										<b>CHECK TOTAL</b>
										<b>500.00</b>
493 INVOICES						648,506.58				648,506.58
										-390.10
										<b>WARRANT TOTAL</b>
										<b>CASH ACCOUNT BALANCE</b>

# ACCOUNTS PAYABLE CHECK RUN REPORT

## Check Run Summary

CHECK RUN: 260323 03/23/2026  
 DUE DATE: 03/23/2026

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
100	100	GENERAL FUND		
100	10001010	ADMIN - CITY ADMINIST	CEMETERY LOT SALES	675.00 0.00
100	10001010	ADMIN - CITY ADMINIST	PROFESSIONAL SERVICES	37.95 421,648.67
100	10001010	ADMIN - CITY ADMINIST	TRAINING/CONFERENCES	221.00 421,648.67
100	10001010	ADMIN - CITY ADMINIST	ELECTRICITY	552.07 421,648.67
100	10001010	ADMIN - CITY ADMINIST	NATURAL GAS	53.23 421,648.67
100	10001010	ADMIN - CITY ADMINIST	WATER	222.54 421,648.67
100	10001010	ADMIN - CITY ADMINIST	OTHER	49.05 421,648.67
100	10001010	ADMIN - CITY ADMINIST	COMPUTER SOFTWARE	9,687.59 421,648.67
100	10001011	ADMIN - HR	TRAINING/CONFERENCES	1,503.00 404,423.52
100	10001011	ADMIN - HR	EMPLOYEE PROGRAMS	463.45 404,423.52
100	10001011	ADMIN - HR	DUES & SUBSCRIPTIONS	234.00 404,423.52
100	10001011	ADMIN - HR	OFFICE SUPPLIES	43.99 404,423.52
100	10001012	ADMIN - CITY ATTORNEY	DUES & SUBSCRIPTIONS	774.49 177,711.79
100	10001013	ADMIN - FINANCE	OTHER	169.98 671,426.87
100	10001013	ADMIN - FINANCE	OFFICE SUPPLIES	64.25 671,426.87
100	10001015	ADMIN - CLERK	ADVERTISING	34.00 140,111.30
100	10002000	DEVELOPMENT SERVICES	PRINTING	107.50 622,473.81
100	10002000	DEVELOPMENT SERVICES	FUEL & OIL	98.80 622,473.81
100	10003020	PARKS & REC - AUDITOR	R & M BUILDINGS	2,474.00 148,640.49
100	10003021	PARKS & REC - CEMETER	R & M BUILDINGS	53.99 818,101.38
100	10003021	PARKS & REC - CEMETER	R & M HEAVY MACHINERY	311.16 818,101.38
100	10003021	PARKS & REC - CEMETER	R & M VEHICLES	103.02 818,101.38
100	10003021	PARKS & REC - CEMETER	FUEL & OIL	13.98 818,101.38
100	10003021	PARKS & REC - CEMETER	LANDSCAPING SUPPLIES	785.57 818,101.38
100	10003021	PARKS & REC - CEMETER	NICHE SUPPLIES	1,800.68 818,101.38
100	10003022	PARKS & REC - PARKS	PROFESSIONAL SERVICES	332.50 1,724,803.87
100	10003022	PARKS & REC - PARKS	R & M BUILDINGS	670.82 1,724,803.87
100	10003022	PARKS & REC - PARKS	R & M HEAVY MACHINERY	6,080.18 1,724,803.87
100	10003022	PARKS & REC - PARKS	R & M VEHICLES	445.52 1,724,803.87
100	10003022	PARKS & REC - PARKS	OTHER	25.00 1,724,803.87
100	10003022	PARKS & REC - PARKS	FUEL & OIL	1,219.21 1,724,803.87
100	10003022	PARKS & REC - PARKS	SHOP SUPPLIES	143.67 1,724,803.87
100	10003022	PARKS & REC - PARKS	HEAVY MACHINERY & EQU	67,750.00 1,724,803.87
100	10003023	PARKS & REC - WATER P	PROFESSIONAL SERVICES	500.00 561,858.29
100	10003023	PARKS & REC - WATER P	R & M BUILDINGS	92.33 561,858.29
100	10003024	PARKS & REC - RECREAT	ADULT ACT. CONTRACT L	385.00 109,315.69
100	10003024	PARKS & REC - RECREAT	YOUTH ACT. CONTRACT L	1,200.00 109,315.69
100	10003024	PARKS & REC - RECREAT	YOUTH REC SUPPLIES	394.50 109,315.69
100	10003024	PARKS & REC - RECREAT	BUILDING MAINTENANCE	54.60 109,315.69
100	10004000	LIBRARY	ELECTRICITY	1,505.13 945,536.01

**ACCOUNTS PAYABLE CHECK RUN REPORT**

100	10004000	LIBRARY	100-40-040-00-0000-00000-72610-	NATURAL GAS	577.69	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-72615-	SEWER	32.69	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-72625-	WATER	232.95	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-72720-	R & M BUILDINGS	1,832.86	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-72914-	PROCESSING FEES	32.14	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-73001-	OFFICE SUPPLIES	5.89	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-73005-	LIBRARY MAKER SPACE S	61.71	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-73012-	LIBRARY COLLECTION	8,866.35	945,536.01
100	10004000	LIBRARY	100-40-040-00-0000-00000-74360-	OFFICE EQUIPMENT	169.98	945,536.01
100	10005030	POLICE - 911 CENTER	100-20-050-30-0000-00000-72030-	PROFESSIONAL SERVICES	84.61	974,141.19
100	10005030	POLICE - 911 CENTER	100-20-050-30-0000-00000-72620-	TELEPHONE	1,459.19	974,141.19
100	10005031	POLICE	100-20-050-31-0000-00000-72030-	PROFESSIONAL SERVICES	2,604.33	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-72035-	TRAINING/CONFERENCES	1,275.00	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-72105-	POSTAGE	4.86	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-72305-	ADVERTISING	1,349.12	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-72720-	R & M BUILDINGS	7,281.87	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-72780-	R & M VEHICLES	608.42	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-72905-	DUES & SUBSCRIPTIONS	30.00	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-73126-	FUEL & OIL	2,670.50	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-73165-	UNIFORM ALLOWANCE	650.27	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-73170-	WEARING APPAREL	280.03	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-73720-	BUILDING MAINTENANCE	52.50	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-73850-	FIELD EQUIPMENT	4,821.40	4,476,862.21
100	10005031	POLICE	100-20-050-31-0000-00000-74370-	TOOLS & MISCELLANEOUS	1,656.98	4,476,862.21
100	10006040	FIRE	100-20-060-40-0000-00000-72035-	TRAINING/CONFERENCES	1,423.64	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-72605-	ELECTRICITY	552.94	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-72610-	NATURAL GAS	419.47	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-72615-	SEWER	83.61	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-72625-	WATER	152.71	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-72720-	R & M BUILDINGS	242.16	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-72770-	R & M TOOLS & MISC. E	247.34	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-73126-	FUEL & OIL	931.20	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-73165-	UNIFORM ALLOWANCE	117.94	3,024,235.21
100	10006040	FIRE	100-20-060-40-0000-00000-73720-	BUILDING MAINTENANCE	190.14	3,024,235.21
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-72035-	TRAINING/CONFERENCES	2,666.34	118,593.69
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-72042-	BILLING/COLLECTION SE	3,284.61	118,593.69
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-72740-	R & M COMMUNICATION E	592.00	118,593.69
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-72780-	R & M VEHICLES	459.89	118,593.69
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-73126-	FUEL & OIL	412.96	118,593.69
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-73135-	MEDICAL SUPPLIES	1,044.41	118,593.69
100	10006041	FIRE - AMBULANCE	100-20-060-41-0000-00000-73165-	UNIFORM ALLOWANCE	280.35	118,593.69
100	10007050	PW - EPA MANDATES	100-30-070-50-0000-00000-72915-	OTHER	200.00	82,753.60
100	10007050	PW - EPA MANDATES	100-30-070-50-0000-00000-72941-	EPA CONSULTANTS	3,622.82	82,753.60
100	10009000	OTHER GOV'T ACCOUNTS	100-10-090-00-0000-00000-72005-	AUDIT SERVICES	20,600.00	82,753.60
100	10009000	OTHER GOV'T ACCOUNTS	100-10-090-00-0000-00000-72021-	LOBBYIST ACTIVITIES	2,000.00	82,753.60

# CITY OF HASTINGS



## ACCOUNTS PAYABLE CHECK RUN REPORT

100	10009000	OTHER GOV'T ACCOUNTS	100-10-090-00-0000-00000-72630-
100	10009000	OTHER GOV'T ACCOUNTS	100-10-090-00-0000-00000-72810-

WASTE DISPOSAL SERVIC	4,782.55	82,753.60
LANDMARK OFFICE RENT	4,275.00	82,753.60

**FUND TOTAL 186,556.17**

**CASH ACCOUNT 999 11010 BALANCE -390.10**

211	211	BUSINESS IMPROVEMENT	211-50-000-00-0000-00000-72405-
211	211	BUSINESS IMPROVEMENT	211-50-000-00-0000-00000-72620-

PRINTING	51.07	58,655.96
TELEPHONE	310.00	58,655.96

**FUND TOTAL 361.07**

**CASH ACCOUNT 999 11010 BALANCE -390.10**

230	230	LIBRARY GRANT	230-40-000-00-0000-00000-72054-
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LIBRARY PROGRAMS	336.97	484,669.24
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**FUND TOTAL 336.97**

**CASH ACCOUNT 999 11010 BALANCE -390.10**

270	270	MUSEUM	270-40-000-00-0000-00000-72105-
270	270	MUSEUM	270-40-000-00-0000-00000-72305-
270	270	MUSEUM	270-40-000-00-0000-00000-72405-
270	270	MUSEUM	270-40-000-00-0000-00000-72410-
270	270	MUSEUM	270-40-000-00-0000-00000-72605-
270	270	MUSEUM	270-40-000-00-0000-00000-72610-
270	270	MUSEUM	270-40-000-00-0000-00000-72615-
270	270	MUSEUM	270-40-000-00-0000-00000-72625-
270	270	MUSEUM	270-40-000-00-0000-00000-72720-
270	270	MUSEUM	270-40-000-00-0000-00000-72750-
270	270	MUSEUM	270-40-000-00-0000-00000-72760-
270	270	MUSEUM	270-40-000-00-0000-00000-72815-
270	270	MUSEUM	270-40-000-00-0000-00000-73001-
270	270	MUSEUM	270-40-000-00-0000-00000-73121-
270	270	MUSEUM	270-40-000-00-0000-00000-73122-
270	270	MUSEUM	270-40-000-00-0000-00000-73146-
270	270	MUSEUM	270-40-000-00-0000-00000-73721-
270	270	MUSEUM	270-40-000-00-0000-00000-73723-
270	270	MUSEUM	270-40-000-00-0000-00000-73724-
270	270	MUSEUM	270-40-000-00-0000-00000-73772-
270	270	MUSEUM	270-40-000-00-0000-00000-74120-

POSTAGE	100.00	1,454,156.21
ADVERTISING	1,567.68	1,454,156.21
PRINTING	522.78	1,454,156.21
FILM PRINT COST	18.11	1,454,156.21
ELECTRICITY	6,375.76	1,454,156.21
NATURAL GAS	84.72	1,454,156.21
SEWER	13.93	1,454,156.21
WATER	120.22	1,454,156.21
R & M BUILDINGS	122.51	1,454,156.21
R & M HEAVY MACHINERY	1,190.25	1,454,156.21
R & M OFFICE EQUIPMEN	30.99	1,454,156.21
FILM ROYALTY	12.50	1,454,156.21
OFFICE SUPPLIES	62.74	1,454,156.21
CONCESSIONS FOR RESAL	234.30	1,454,156.21
STORE MERCHANDISE	20,297.59	1,454,156.21
EDUCATIONAL EXPENSES	357.66	1,454,156.21
ELECTRICAL SUPPLIES	31.03	1,454,156.21
EXHIBIT SUPPLIES	371.01	1,454,156.21
EVENT EXPENSES	426.38	1,454,156.21
SHOP SUPPLIES	82.23	1,454,156.21
BUILDING IMPROVEMENTS	511.93	1,454,156.21

**FUND TOTAL 32,534.32**

**CASH ACCOUNT 999 11010 BALANCE -390.10**

271	271	MUSEUM SALES TAX	271-40-000-00-0000-00000-74229-
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CAPITAL IMPROVEMENTS/	1,522.49	536,374.18
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**FUND TOTAL 1,522.49**

## ACCOUNTS PAYABLE CHECK RUN REPORT

<b>CASH ACCOUNT 999 11010</b>				<b>BALANCE -390.10</b>			
280	280	STREET FUND	280-30-000-00-0000-00000-72720-	R & M BUILDINGS	56.28	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-72750-	R & M HEAVY MACHINERY	6,232.17	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-72780-	R & M VEHICLES	886.40	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-72915-	OTHER	44.83	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-73105-	ASPHALT	136.02	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-73107-	CONCRETE	10,620.76	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-73126-	FUEL & OIL	3,353.47	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-73160-	SIGNS	1,178.52	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-73772-	SHOP SUPPLIES	61.36	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-73805-	HAND TOOLS	87.98	2,639,389.97	
280	280	STREET FUND	280-30-000-00-0000-00000-74350-	HEAVY MACHINERY & EQU	67,874.00	2,639,389.97	
					<b>FUND TOTAL</b>	<b>90,531.79</b>	
<b>CASH ACCOUNT 999 11010</b>				<b>BALANCE -390.10</b>			
285	285	CONSTRUCTION PROJECTS	285-30-000-00-0000-00000-74229-	CAPITAL IMPROVEMENTS/	229,853.61	515,275.05	
					<b>FUND TOTAL</b>	<b>229,853.61</b>	
<b>CASH ACCOUNT 999 11010</b>				<b>BALANCE -390.10</b>			
610	610	LANDFILL FUND	610-60-000-00-0000-00000-72720-	R & M BUILDINGS	63.48	1,870,742.24	
610	610	LANDFILL FUND	610-60-000-00-0000-00000-72750-	R & M HEAVY MACHINERY	1,551.42	1,870,742.24	
610	610	LANDFILL FUND	610-60-000-00-0000-00000-73126-	FUEL & OIL	3,073.44	1,870,742.24	
610	610	LANDFILL FUND	610-60-000-00-0000-00000-73170-	WEARING APPAREL	11.16	1,870,742.24	
610	610	LANDFILL FUND	610-60-000-00-0000-00000-73718-	SAFETY EXPENSE/ SUPPL	25.00	1,870,742.24	
610	610	LANDFILL FUND	610-60-000-00-0000-00000-73771-	WELDING SUPPLIES	13.37	1,870,742.24	
					<b>FUND TOTAL</b>	<b>4,737.87</b>	
<b>CASH ACCOUNT 999 11010</b>				<b>BALANCE -390.10</b>			
720	720	IT FUND	720-10-000-00-0000-00000-72030-	PROFESSIONAL SERVICES	845.00	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-72035-	TRAINING/CONFERENCES	1,870.30	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-73725-	COMPUTER SFTW/SVCS-CI	9,168.82	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-73727-	COMPUTER SFTW/SVCS-UT	13,076.52	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-73731-	GIS SOFTWARE - CITY	39,540.00	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-73732-	GIS SOFTWARE-UTILITIE	16,720.00	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-74355-	COMPUTER EQUIPMENT-CI	9,600.66	2,179,763.95	
720	720	IT FUND	720-10-000-00-0000-00000-74357-	COMPUTER EQUIPMENT-UT	750.99	2,179,763.95	
					<b>FUND TOTAL</b>	<b>91,572.29</b>	
<b>CASH ACCOUNT 999 11010</b>				<b>BALANCE -390.10</b>			
770	770	SCALES FUND	770-20-000-00-0000-00000-72961-	SCALES PROJECT	10,500.00	-2,577.80	

ACCOUNTS PAYABLE CHECK RUN REPORT

CASH ACCOUNT 999 11010	BALANCE -390.10	FUND TOTAL	10,500.00
		WARRANT SUMMARY TOTAL	648,506.58
		GRAND TOTAL	648,506.58

# Distribution Register by Check

From CK# 520206-520322 and ACH# 6054018-6054035

From Ck Date: 3/4/26-3/16/26

Check#	Vendor	Vendor Name	Invoice #	Invoice Description	ORG	OBJECT	Payment Amt				
520206	658 KULLY PIPE & STEEL CORP.		842233	FLANGE DOMESTIC	51000100	54040	\$364.18				
			842291	CLOSET AUGER	52062401	50640	\$84.24				
			842333	HOSE ASSEMBLY	53000404	58000	\$30.12				
			<b>Total Vendor:</b>						<b>\$478.54</b>		
520207	1157 MOTION INDUSTRIES, INC.		NE05-00484802	DIAL THERMOMETER	52061402	51205	\$320.69				
			<b>Total Vendor:</b>						<b>\$320.69</b>		
520208	581 CITY OF HASTINGS		022826	FEB 2026 DIVIDEND FEE	51000408	40810	\$112,916.17				
					52000408	40810	\$197,208.27				
					53000408	40810	\$39,992.11				
					<b>Total Vendor:</b>						<b>\$350,116.55</b>
520209	1301 SOUTHERN POWER		4908002 022726	MAXON AVE POWER	54069404	54500	\$1,028.32				
<b>Total Vendor:</b>							<b>\$1,028.32</b>				
520210	725 VERIZON WIRELESS		6136746140	CELL PHONE SERVICE	51000405	92100	\$220.39				
					52000405	92100	\$827.75				
					53000405	92100	\$260.36				
					54000405	92100	\$20.02				
					56000405	92100	\$260.67				
					56100405	92100	\$453.77				
					56200405	95622	\$120.42				
					80700402	50600	\$206.46				
					<b>Total Vendor:</b>						<b>\$2,369.84</b>
					520211	850 1ST CHOICE LAWN & PEST SOLUTIO		36173	PIGEON CONTROL	80700402	50600
<b>Total Vendor:</b>							<b>\$290.13</b>				
520212	715 ADAMS COUNTY REGISTER OF DEEDS		022526	LIENS & EASEMENTS	52000100	54040	\$16.00				
<b>Total Vendor:</b>							<b>\$16.00</b>				
520213	716 AIRGAS USA, LLC		9169594718	EPA GAS	52062402	51280	\$1,937.95				
			9169703251	EPA GAS	52062402	51280	\$1,937.95				
<b>Total Vendor:</b>							<b>\$3,875.90</b>				
520214	1567 ALVINE & ASSOCIATES INC		65925	CONTROL ROOM HVAC	52000100	54040	\$487.50				
<b>Total Vendor:</b>							<b>\$487.50</b>				
520215	402 AMAZON CAPITAL SERVICES		11N1-N3KG-6TCH	MISC 999 - LENS CLEANING TOWELETTE	80700402	50600	\$38.14				
			193D-GFMC-	NEW COOLING FAN	53000401	57002	\$298.20				
			19DX-FG11-	TOOL BACKPACK	52062401	50640	\$205.98				
			19FV-NK6C-	MISC 999 - BALLPOINT PEN	80700402	50600	\$8.29				
			19RQ-3NJG-	EBM PAPST FAN AXIAL CABINET	53000401	57002	\$801.80				
			1F1P-XLP3-	RECHARGABLE SEALED LEAD-	53000403	57003	\$482.88				
			1F61-TJNT-	EXTENDABLE INDEXING PRY BAR	52062401	50640	\$228.63				
			1G67-7944-	GEL PENS, PERMANENT MARKERS	56100405	92100	\$74.49				
			1HM4-C1YD-	MISC 999 - GEL PENS	80700402	50600	\$210.36				
			1LJV-CXTG-	PACKING EXTRACTOR SET	52062401	50640	\$58.01				
			1NJ1-4R4D-	FLEXIBLE PACKING HOOK SET	52062401	50640	\$50.61				
			1NPK-T19N-	PACKING EXTRACTOR SET CREDIT	52062401	50640	(\$58.01)				
			1NRD-C7DM-	MISC 999 - SILICONE SEALANT,	80700402	50600	\$267.49				
			1QG9-FWTY-	MISC 999 - POWER SUPPLY	80700402	50600	\$67.16				
			1TGG-X6P3-	MISC 999 - POWER SUPPLY	80700402	50600	\$30.44				
			1TVV-7YQ6-	COOLING FAN CREDIT	53000401	57002	(\$24.85)				
			1V9Y-RDFY-	MISC 999 - DISINFECTING WIPES	80700402	50600	\$12.63				
			1W3K-6MCH-	MISC 999 - RETRACTABLE BELT	80700402	50600	\$512.81				
			1W3K-6MCH-	MISC 999 - BALLPOINT PENS	80700402	50600	\$18.30				

# Distribution Register by Check

			<b>Total Vendor:</b>			<b>\$3,283.36</b>
520216	672 AMGL	37188 HU	2025 AUDIT	56000405	92300	\$10,680.00
			<b>Total Vendor:</b>			<b>\$10,680.00</b>
520217	857 APG NEUROS	23222	SLUDGE BASIN SWITCH AND	54000100	54040	\$97,863.00
			<b>Total Vendor:</b>			<b>\$97,863.00</b>
520218	879 APPLIED INDUSTRIAL TECH.	7034005385	AIR IMPACT WRENCH	52062401	50640	\$964.50
			<b>Total Vendor:</b>			<b>\$964.50</b>
520219	707 AUTO VALUE-HASTINGS	70NV163810	RAD SEAL AIR ELEM, LUBE SPIN-	56100405	92275	\$92.51
		70NV163822	TUNE UP, FUEL TREATMENT	56000405	93111	\$418.20
		70NV163833	PANEL AIR ELEM	52000405	93927	\$9.13
		70NV163911	CABIN AIR ELEM	53000405	92275	\$13.42
		70NV163970	FUSE HOLDER	56000405	92275	\$11.31
		70NV164248	TAILGATE HANDLE BEZEL	52062401	93927	\$11.40
		70NV164292	ANGLE HALOGEN	52062401	93927	\$4.65
		70NV164318	AXIAL HALOGEN	53000405	92275	\$10.76
		70NV164542	CAB AIR ELEMENT	52000405	93927	\$14.20
		70NV164665	COUNTERACT BALANCING BEADS	51000405	92275	\$67.71
			<b>Total Vendor:</b>			<b>\$653.29</b>
520220	891 BABCOCK & WILCOX CO.	58671	FREIGHT	52061402	51204	\$827.09
		58685	FREIGHT	52061402	51205	\$350.48
		657086	NEW SUBMERGE CHAIN CONV	52062402	51240	\$2,649.86
			<b>Total Vendor:</b>			<b>\$3,827.43</b>
520221	2532 ZACH BECKENHAUER	021726	MEAL REIMBURSEMENT	52065402	59300	\$17.10
			<b>Total Vendor:</b>			<b>\$17.10</b>
520222	63 BEMAN'S APPLIANCE SERVICE, INC.	26-0373	MISC 999 - ON SITE SERVICE CALL	80700402	50600	\$594.65
			<b>Total Vendor:</b>			<b>\$594.65</b>
520223	709 BIG G ACE	766736/1	UF CBD, RECIP	56200405	95628	\$34.64
		766738/1	MISC 999 - DENATURED ALCOHOL	80700402	50600	\$42.24
		766789/1	MISC 999 - CM CARTD FILTER,	80700402	50600	\$458.07
		766797/1	ANCHOR SHACKLES	53000404	58000	\$4.28
		766874/1	MISC 999 - CM FILTER BAG	80700402	50600	\$53.48
		766877/1	SINGLE FLINT LIGHTER	56000156	15610	\$50.63
		766878/1	ACE RSTP SPRY, TIE DWN RTCH	56000405	93110	\$174.48
		766983/1	TAPE MEASURE	52062401	50640	\$22.58
		767085/1	CM WRENCH COMB	52062401	50640	\$14.36
		767170/1	MISC 999 - CMPRSSN WTHRSTRIP	80700402	51100	\$21.12
		767171/1	DSP GLOVE NIT, GOOD BRUSH	53000404	57755	\$43.92
		767173/1	FLAGS, SILICONE, TUBE CUTTER	56000405	93110	\$765.57
		767196/1	RD HMMR BIT	51000404	56201	\$27.03
		767226/1	KEYKRAFTER	51000404	58000	\$19.23
			<b>Total Vendor:</b>			<b>\$1,731.63</b>
520224	1108 BORDER STATES	931939926	FUSE, FUSE LINK, HINGE FUSE	52000156	15625	\$3,739.62
		931976682	FLEX CONDUIT BOX	52000156	15610	\$1,155.92
		932015645	CONNECTOR KIT	52000156	15610	\$4,693.54
		932015659	30M ILL PSH	54000100	54040	\$391.28
		932015692	SPLICING SLEEVE	52000156	15610	\$2,307.27
		932024188	GRD PIPE CLAMP	53000100	54040	\$764.74
		932047560	E22LED	54068401	57020	\$341.70
		932056079	E22LED024GN	54068401	57020	\$341.70
		932056088	CONTROLLOGIX POINT, TERM	52000100	54040	\$834.35
			<b>Total Vendor:</b>			<b>\$14,570.12</b>
520225	644 BURLINGTON NORTHERN/SANTA FE	26W-28929	RAILROAD PERMIT	52000100	54040	\$2,000.00
			<b>Total Vendor:</b>			<b>\$2,000.00</b>

# Distribution Register by Check

520226	930 CENTRAL STATES GROUP	1524338-00	PIPE MPESTD	52062402	51300	\$2,872.97
			<b>Total Vendor:</b>			<b>\$2,872.97</b>
520227	673 CHARTER COMMUNICATIONS	1762195010301	PHONE & INTERNET SERVICE	56000405	92100	\$1,197.49
		26		56100405	92100	\$90.00
			<b>Total Vendor:</b>			<b>\$1,287.49</b>
520228	710 CHRISTENSON CLEANING & RESTOR	7136	SERVICE CALL	54067404	56750	\$2,498.30
		7178	SERVICE CALL	54067404	56750	\$2,423.63
			<b>Total Vendor:</b>			<b>\$4,921.93</b>
520229	934 CINTAS CORPORATION	4260891112	MISC 999 - UNIFORM SERV	80700402	92700	\$335.15
		4260891344	UNIFORM SERVICE	52000405	92700	\$427.28
				54000405	92700	\$85.64
				56000405	92700	\$33.96
		4261625104	MISC 999 - UNIFORM SERVICE	80700402	92700	\$335.14
		4261625311	UNIFORM SERVICE	52000405	92700	\$455.30
				54000405	92700	\$85.64
				56000405	92700	\$9.49
			<b>Total Vendor:</b>			<b>\$1,767.60</b>
520230	581 CITY OF HASTINGS	022726 01	HR EXPENSE	51000405	92030	\$27.18
				51000405	92030	\$106.04
				52000405	92030	\$120.83
				52000405	92030	\$471.51
				53000405	92030	\$33.78
				53000405	92030	\$131.82
				54000405	92030	\$34.06
				54000405	92030	\$132.91
		022726 02	IT EXPENSE	51000405	91900	\$87.51
				51000405	91900	\$2,634.44
				52000405	91900	\$160.45
				52000405	91900	\$4,830.36
				52062401	91900	\$257.67
				52062401	91900	\$7,757.14
				53000405	91900	\$82.65
				53000405	91900	\$2,488.26
				54000405	91900	\$72.94
				54000405	91900	\$2,195.92
				56000405	91900	\$267.38
				56000405	91900	\$8,049.48
				56100405	91900	\$155.49
				56100405	91900	\$4,680.86
				56200405	91900	\$19.43
				56200405	91900	\$584.69
		2602 PPE	FINANCE WAGES & BENEFITS	51000405	92800	\$5,899.45
		2602 PPE		52000405	92800	\$26,231.23
				53000405	92800	\$7,333.31
				54000405	92800	\$7,394.23
		2602 PPE	HUMAN RESOURCES WAGES & BENEFITS	51000405	92030	\$2,584.54
		2602 PPE		52000405	92030	\$11,491.86
				53000405	92030	\$3,212.71
				54000405	92030	\$3,239.40
		2602 PPE	PUBLIC INFORMATION WAGES & BENEFITS	56000405	92300	\$3,394.86
		2602 PPE	IT WAGES & BENEFITS	51000405	91900	\$4,083.75
				52000405	91900	\$7,487.74
				52062401	91900	\$12,024.66

# Distribution Register by Check

				53000405	91900	\$3,857.16
				54000405	91900	\$3,403.98
				56000405	91900	\$12,477.84
				56100405	91900	\$7,256.00
				56200405	91900	\$906.36
		2602 PPE	PPGA WAGES	80800405	91820	\$15,691.63
		5860	CITY ATTORNEY, CITY	56000405	92300	\$12,074.56
		5862	POSTAGE	56000405	92100	\$200.09
			<b>Total Vendor:</b>			<b>\$185,628.16</b>
520231	2746 COMMONWEALTH ELECTRIC CO OF THE MIDWEST	101111	NDS 5 480V SWITCHGEAR INSTALLATION	52000100	54040	\$118,326.30
			<b>Total Vendor:</b>			<b>\$118,326.30</b>
520232	645 CONSOLIDATED CONCRETE CO.	315210	CRUSHED LIMESTONE	53000404	57500	\$353.56
		315224	CONCRETE	52065402	59400	\$387.01
		315276	CRUSHED LIMESTONE	53000404	57000	\$478.42
			<b>Total Vendor:</b>			<b>\$1,218.99</b>
520233	2156 COURTLAND WASTE HANDLING INC	01-44819	MAINTENANCE TO OFFLOAD TRAILER	54068401	57022	\$21,344.34
			<b>Total Vendor:</b>			<b>\$21,344.34</b>
520234	957 D J GONGOL & ASSOCIATES INC	14833	SUBMERISBLE DRAINAGE PUMP	54068401	57010	\$1,058.00
			<b>Total Vendor:</b>			<b>\$1,058.00</b>
520235	966 DEWINE MECHANICAL INC	2026192	DON HENRY ACCESS STEPS	52063402	55200	\$5,641.56
		2026194	NDS UNIT 5 SG REPLACEMENT	52000100	54040	\$28,537.45
		2026226	WELD CLEAN OUT PORTS	52061402	51305	\$3,920.11
		2026227	NDS UNIT 5 ROOD DRAIN REPAIRS	52061402	51105	\$2,253.39
			<b>Total Vendor:</b>			<b>\$40,352.51</b>
520236	969 DITCH WITCH UNDERCON	P49720	UNLOADER KIT	52000405	93927	\$284.02
			<b>Total Vendor:</b>			<b>\$284.02</b>
520237	975 DUST CONTROL & LOADING SYSTEMS	2061897	CABLE-CONE HARNESS	52000416	41670	\$816.45
			<b>Total Vendor:</b>			<b>\$816.45</b>
520238	648 DUTTON-LAINSON CO.	925495-1	THREADED BALL VALVE	53000425	90012	\$1,583.60
		925734-3	CURB VALVE, DOMESTIC BALL	53000100	54040	\$388.09
		926025-2	WATT HID REPLACEMENT	52065402	58500	\$158.76
		926046-1	CONTROL SWIVEL MOUNT,	52000100	54040	\$53.80
		926369-1	CLEAR INCANDESCENT	52062402	51200	\$2.39
			<b>Total Vendor:</b>			<b>\$2,186.64</b>
520239	978 EAKES OFFICE EQUIPMENT	9296491-0	PAPER	56000405	92100	\$219.95
		INV743067	CONTRACT COPIES	56000405	92100	\$801.65
		INV743068	MISC 999 - CONTRACT COPIES	80700402	50600	\$156.45
		INV743069	CONTRACT COPIES	54000405	92100	\$125.99
			<b>Total Vendor:</b>			<b>\$1,304.04</b>
520240	578 ESSENTIAL SCREENS	2026030181 HU	BACKGROUND CHECKS	51000405	93000	\$46.03
				52000405	93000	\$46.03
			<b>Total Vendor:</b>			<b>\$92.06</b>
520241	1399 EUROFINS ENVIRONMENT TESTING NORTH CENTRAL, LLC	3100169635	WATER TESTING	54068401	56002	\$150.00
			<b>Total Vendor:</b>			<b>\$150.00</b>
520242	986 EXPERITEC, INC.	CD99188546	GASKET, REPAIR KIT	52061402	51205	\$163.88
		CD99188825	NPS 1 289H	52061402	51305	\$376.47
			<b>Total Vendor:</b>			<b>\$540.35</b>
520243	676 FAMILY MEDICAL CENTER OF HASTINGS PC	45544V30441	MISC 999 - MEDICAL	52062401	92700	\$250.00
		58648V30441	MISC 999 - MEDICAL	52062401	92700	\$295.00
			<b>Total Vendor:</b>			<b>\$545.00</b>

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520244	678 FASTENAL COMPANY	NEHAS193534	FASTENERS	52062401	50640	\$206.39
		NEHAS193535	FASTENERS	52061401	50605	\$50.92
		NEHAS193553	MISC 999 - FASTENERS	80700402	51200	\$52.43
		NEHAS193817	TUFFEDGE ENDLES	56000405	93110	\$546.36
			<b>Total Vendor:</b>			<b>\$856.10</b>
520245	1008 G D S ASSOCIATES, INC	0247158	NERC TRANSMISSION PLANNER	52000405	92300	\$1,067.50
			<b>Total Vendor:</b>			<b>\$1,067.50</b>
520246	836 G.L. WYENO HEARING SPECIALISTS, PC	215 HU	MISC 999 - HEARING TESTS	80700402	92700	\$50.00
			<b>Total Vendor:</b>			<b>\$50.00</b>
520247	1012 GARRETT ENTERPRISES, INC.	21206879	MISC 999 - TIRE REPAIR	80900402	50600	\$32.00
			<b>Total Vendor:</b>			<b>\$32.00</b>
520248	1009 GE POWER SERVICES	91330716	UNIT 1 MILL PARTS - MAIN25-16	52062402	51240	\$12,279.00
			<b>Total Vendor:</b>			<b>\$12,279.00</b>
520249	603 GRACE'S LOCKSMITH SERVICE	70370	CODED TO WELL KEY	54069404	57001	\$82.00
		70391	MISC 999 - KEYS	80700402	50600	\$8.02
			<b>Total Vendor:</b>			<b>\$90.02</b>
520250	681 GRAINGER	9821777514	TRAFFIC CONE	56000156	15610	\$2,840.00
		9827719924	SNAP-IN CABLE	56000405	92700	\$65.10
		9829407981	TRAFFIC CONE	56000405	92700	\$43.88
		9834618549	MISC 999 - WARNING LIGHT	80900402	51260	\$310.68
			<b>Total Vendor:</b>			<b>\$3,259.66</b>
520251	1042 H D R ENGINEERING INC.	1200804886	PCF AERATION BASIN	54000100	54040	\$1,470.44
		81995	WATER SYSTEM CORROSIIVITY	53000405	92300	\$3,359.08
			<b>Total Vendor:</b>			<b>\$4,829.52</b>
520252	682 HANSEN INTERNATIONAL TRUCK, INC.	01P33677	SENSOR EXHAUST GAS TEMP, BREATHER	52000405	93927	\$936.52
		01P33702	FILTER CREDIT	52000405	93927	(\$600.00)
			<b>Total Vendor:</b>			<b>\$336.52</b>
520253	652 HASTINGS TRIBUNE	300161829	ADVERTISEMENT FOR BIDS	52000100	54040	\$93.17
		300161879	ADVERTISING	56000405	92100	\$7.36
			<b>Total Vendor:</b>			<b>\$100.53</b>
520254	2507 HU CUSTOMER REFUNDS	82629		52000142	14210	\$79.03
			<b>Total Vendor:</b>			<b>\$79.03</b>
520255	2507 HU CUSTOMER REFUNDS	82621		52000142	14210	\$15.90
			<b>Total Vendor:</b>			<b>\$15.90</b>
520256	2507 HU CUSTOMER REFUNDS	82628		52000142	14210	\$149.71
			<b>Total Vendor:</b>			<b>\$149.71</b>
520257	2507 HU CUSTOMER REFUNDS	82627		52000142	14210	\$261.35
			<b>Total Vendor:</b>			<b>\$261.35</b>
520258	2507 HU CUSTOMER REFUNDS	82625		52000142	14210	\$55.01
			<b>Total Vendor:</b>			<b>\$55.01</b>
520259	2507 HU CUSTOMER REFUNDS	82624		53000142	14210	\$469.05
			<b>Total Vendor:</b>			<b>\$469.05</b>
520260	2507 HU CUSTOMER REFUNDS	82620		52000142	14210	\$172.71
			<b>Total Vendor:</b>			<b>\$172.71</b>
520261	2507 HU CUSTOMER REFUNDS	82626		52000142	14210	\$120.84
			<b>Total Vendor:</b>			<b>\$120.84</b>
520262	2507 HU CUSTOMER REFUNDS	82622		53000142	14210	\$144.93
			<b>Total Vendor:</b>			<b>\$144.93</b>
520263	2507 HU CUSTOMER REFUNDS	82623		53000142	14210	\$72.06
			<b>Total Vendor:</b>			<b>\$72.06</b>
520264	1074 INGERSOLL-RAND INDUSTRIAL US	27620309	TRANSDUCER	51000404	56201	\$1,446.00

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			<b>Total Vendor:</b>			<b>\$7,446.00</b>
520265	576 INTEGRATED SECURITY SOLUTIONS	20254262	MISC 999 - FIRE EXTINGUISHERS	80700402	92700	\$289.07
		20254263	MISC 999 - FIRE EXTINGUISHER	80700402	92700	\$144.54
			<b>Total Vendor:</b>			<b>\$433.61</b>
520266	1078 INTERSTATE CHEMICAL CO. INC.	636598	SULFURIC ACID	52062401	50500	\$7,894.65
			<b>Total Vendor:</b>			<b>\$7,894.65</b>
520267	1080 IRBY ELECTRICAL DISTRIBUTOR	S014519079.00 1	STREET LIGHT BRACKET	56000156	15610	\$5,432.00
			<b>Total Vendor:</b>			<b>\$5,432.00</b>
520268	2471 JADES SEWER DRAIN CLEANING LLC	687	SERVICE CALL	80700402	51100	\$10.75
				80700402	51100	\$585.00
			<b>Total Vendor:</b>			<b>\$595.75</b>
520269	1089 JK ENERGY CONSULTING, LLC	81880	WATER & WASTEWATER COST OF SERVICE AGREEMENT	53000405	92300	\$1,500.00
				54000405	92300	\$1,500.00
			<b>Total Vendor:</b>			<b>\$3,000.00</b>
520270	624 K&G PLUMBING AND HEATING, INC.	26-1205	DIG UP MAIN FOR SERVICE LINE	53000404	57000	\$2,460.00
		26-1258	DIG UP AND REPLACE STOPBOX	53000404	57500	\$3,239.50
			<b>Total Vendor:</b>			<b>\$5,699.50</b>
520271	684 KELLY SUPPLY COMPANY	S15123593-0	DIXON ADAPTER	54067404	56005	\$91.15
		S15123629-0	MISC 999 - POLYETHYLENE TUBING	80700402	50600	\$20.33
		S15123630-0	V-BELT	54069404	57001	\$13.13
		S15123647-0	MISC 999 - SCREWED UNION, TUBELINES CONNECTION	80700402	50600	\$17.02
				80800402	51200	\$435.19
				80900402	50600	\$20.33
		S15123703-0	MISC 999 - AIR KING MALE END, DIXON ADAPTER	80700402	50600	\$24.55
			<b>Total Vendor:</b>			<b>\$621.70</b>
520272	1100 KIMBALL MIDWEST	104221376	ASSORTMENT	56000405	93111	\$233.26
			<b>Total Vendor:</b>			<b>\$233.26</b>
520273	1106 KOONS GAS MEASUREMENT	85940	DRESSER ROOTS	51000425	90012	\$9,407.64
		86115	REBUILT DIAPHRAGM METER, 2' DRIVE	51000425	90012	\$4,901.02
			<b>Total Vendor:</b>			<b>\$14,308.66</b>
520274	658 KULLY PIPE & STEEL CORP.	842464	NIPPLE, COUPLING	56000156	15610	\$247.03
		842839	BLACK NIPPLE	53000404	57500	\$112.41
		842848	SHOCKWAVE DRILL & DRIVE SET	52064401	56710	\$31.10
			<b>Total Vendor:</b>			<b>\$390.54</b>
520275	670 L C L TRUCK EQUIPMENT, INC.	INV1013393	TRAILLER CONNECT	51000405	92275	\$42.05
			<b>Total Vendor:</b>			<b>\$42.05</b>
520276	1116 LINCOLN WINWATER CO.	118364 01	EXTENSION	53000404	57755	\$1,033.02
		118391 01	RUDY TOOL LIFTING DEVICE	53000404	58000	\$219.42
			<b>Total Vendor:</b>			<b>\$1,252.44</b>
520277	1126 MARTIN ENGINEERING	0000730151	MISC 999 - BELT CLEANER, LOWER DRIVE BELT	80900402	51260	\$7,315.83
			<b>Total Vendor:</b>			<b>\$7,315.83</b>
520278	2240 MASE ENTERPRISES	23919	INSTALL UGD CONDUIT FROM GRAVE TO BOMBYEN GROUP	56000100	54040	\$102,633.25
			<b>Total Vendor:</b>			<b>\$102,633.25</b>
520279	15 MATHESON TRIGAS-LINWELD	0032900543	NITROGEN	52062402	51280	\$443.70
		0032901843	NITROGEN	52062402	51280	\$30.36
		0032912033	MISC 999 - TELEMETRY SYSTEM	80700402	50500	\$179.94
		0032928937	ACETYLENE, OXYGEN	51000404	58000	\$110.76
		0032933402	MISC 999 - HYDROGEN GASEOUS TRIGAS	80700402	50500	\$1,085.70
		0032933448	MISC 999 - HYDROGEN GASEOUS TRIGAS	80700402	50500	\$1,769.33
		0032939996	REVCO COAT LEATHER, COCCO CO. AIR TIGHT	51000404	58000	\$120.90

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		0032949527	MISC 999 - HYDROGEN GASEOUS	80700402	50500	\$1,358.25
		0032952792	MISC 999 - MILLER LENS COVER,	80700402	92700	\$105.41
			<b>Total Vendor:</b>			<b>\$5,204.35</b>
520280	591 MICROFILM IMAGING SYSTEMS, INC	100328	SCANNER RENTAL	56100405	92100	\$48.15
			<b>Total Vendor:</b>			<b>\$48.15</b>
520281	642 MID-NEBRASKA LUBRICANTS	108276	FUEL OIL FOR STORAGE TANKS	52062151	15130	\$23,600.00
		191564	MISC 999 - DIESEL	80900402	50150	\$4,950.99
		191618	MISC 999 - DIESEL	80900402	50150	\$3,453.08
		191660	DIESEL	56000151	15110	\$6,064.97
			<b>Total Vendor:</b>			<b>\$38,069.04</b>
520282	1157 MOTION INDUSTRIES, INC.	NE05-00487498	MISC 999 - PENETRATING OIL	80700402	50600	\$396.89
			<b>Total Vendor:</b>			<b>\$396.89</b>
520283	640 MUNICIPAL SUPPLY, INC. OF NE	0968148-IN	CURB BOX, MJ TEE DOMESTIC	56000156	15610	\$2,178.77
		0968327-IN	TRACER WIRE	53000100	54040	\$588.50
			<b>Total Vendor:</b>			<b>\$2,767.27</b>
520284	1558 MURPHY TRACTOR & EQUIPMENT CO	614088	LIFT STATION REPAIR	54069404	57001	\$555.38
			<b>Total Vendor:</b>			<b>\$555.38</b>
520285	688 NAPA AUTO PARTS	386126	MISC 999 - CYLINDER HONE	80700402	50600	\$79.14
		386229	MISC 999 - BRAKE HONE STONES,	80700402	50600	\$52.38
		386978	MISC 999 - WTT BAT	80700402	50600	\$154.97
		387373	MISC 999 - IND V-BELT	80700402	51100	\$35.61
		387609	MISC 999 - IND V-BELT	80700402	51100	(\$35.61)
		387853	ESP MOTOR, BIT SOCKET HEX	52062401	50640	\$44.36
				80900402	50600	\$173.28
			<b>Total Vendor:</b>			<b>\$504.13</b>
520286	1180 NEBRASKA PUBLIC HEALTH ENVIRONMENTAL LABORATORY	599234	WATER TESTING	53000404	59100	\$2,903.40
			<b>Total Vendor:</b>			<b>\$2,903.40</b>
520287	689 NUTRIEN AG SOLUTIONS INC	58494923	MISC 999 - PROPANE	80700402	50600	\$14.56
		58507418	MISC 999 - PROPANE	80700402	50600	\$20.89
			<b>Total Vendor:</b>			<b>\$35.45</b>
520288	690 OLSSON ASSOCIATES	81893	EAST GATE WATER PIT RELOCATION	53000104	54040	\$6,000.00
			<b>Total Vendor:</b>			<b>\$6,000.00</b>
520289	690 OLSSON ASSOCIATES	568299	BOTTOM ASH HOPPER RECIRC SYSTEM	52000100	54070	\$27,022.50
			<b>Total Vendor:</b>			<b>\$27,022.50</b>
520290	1208 ONE CALL CONCEPTS INC	6020504	LOCATING SERVICES	56100405	91810	\$206.04
			<b>Total Vendor:</b>			<b>\$206.04</b>
520291	1209 ONKEN FARMS TRUCKING	1913	POND ASH TRUCKING	52062401	50150	\$2,973.88
		1914	POND ASH TRUCKING	52062401	50150	\$2,439.84
		1915	POND ASH TRUCKING	52062401	50150	\$114.68
		1916	POND ASH TRUCKING	52062401	50150	\$86.01
			<b>Total Vendor:</b>			<b>\$5,614.41</b>
520292	1213 P S INDUSTRIES INC	232416	MISC 999 - RUBBER DOOR SEAL	80700402	51100	\$250.16
			<b>Total Vendor:</b>			<b>\$250.16</b>
520293	633 W.G. PAULEY LUMBER CO	159811	CONCRETE BLOCK	56000156	15610	\$150.48
			<b>Total Vendor:</b>			<b>\$150.48</b>
520294	1224 PHILIP CARKOSKI CONSTRUCTION	2026-1862	MISC 999 - MOBILIZE AND HYDROVAC PIPE	80700402	51100	\$5,522.00
			<b>Total Vendor:</b>			<b>\$5,522.00</b>
520295	1226 PIONEER INDUSTRIAL CORP.	189462	GASKET	52062402	51200	\$742.40
			<b>Total Vendor:</b>			<b>\$742.40</b>
520296	1232 POMP'S TIRE SERVICE, INC.	1460049689	TIRES	52062401	93927	\$1,146.72

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			<b>Total Vendor:</b>			<b>\$1,146.72</b>
520297	1232 POMP'S TIRE SERVICE, INC.	1460049832	TIRES	51000405	92275	\$755.28
			<b>Total Vendor:</b>			<b>\$755.28</b>
520298	638 PROTEX CENTRAL, INC.	168697	FIRE SUPPRESSION	52061402	51406	\$88.28
		168898	FIRE ALARM SERVICE	52062402	51400	\$928.40
			<b>Total Vendor:</b>			<b>\$1,016.68</b>
520299	1237 PUBLIC POWER GENERATION AGENCY	0923	FUEL, O&M, DEBT SERVICES	52000232	23220	\$596,790.54
				52000232	23220	\$720,593.26
			<b>Total Vendor:</b>			<b>\$1,317,383.80</b>
520300	2458 R-V INDUSTRIES INC	134780	WEC 1 BURNER REPLACEMENT	52062402	51200	\$75,982.05
			<b>Total Vendor:</b>			<b>\$75,982.05</b>
520301	1244 RADWELL INTERNATIONAL, LLC	36279028	SCANNER MODULE, PROCESSOR, INPUT MODULE	52000416	41670	\$5,316.20
			<b>Total Vendor:</b>			<b>\$5,316.20</b>
520302	2437 JASON REDDING	030326	SPP ENERGY SYNERGY SUMMIT	56000405	92200	\$88.50
			<b>Total Vendor:</b>			<b>\$88.50</b>
520303	1253 RESCO	3104884	FUSE MOUNTING ASSY	52065402	59400	\$1,961.54
		3105016	INTERPHASE BARRIER, BARRIER	52065402	59400	\$274.01
			<b>Total Vendor:</b>			<b>\$2,235.55</b>
520304	1255 RIEKES EQUIPMENT COMPANY	SWO177569-1	BLOCK ASSY & BEARING HOIST CRANE	52062402	51100	\$6,894.88
			<b>Total Vendor:</b>			<b>\$6,894.88</b>
520305	1256 ROAD BUILDERS MACHINERY&SUPPLY	P71013	MISC 999 - WIPER BLADE	80900402	51460	\$108.77
		P71016	MISC 999 - OIL TEST KIT	80900402	51460	\$1,134.20
		S16611CR	MISC 999 - CREDIT	80900402	51460	(\$2,505.12)
		S19296	MISC 999 - RELAYS	80900402	51460	\$1,466.18
			<b>Total Vendor:</b>			<b>\$204.03</b>
520306	564 RUTT'S HEATING & AC	81882	NDS CONTROL ROOM HVAC	52000100	54040	\$54,119.12
			<b>Total Vendor:</b>			<b>\$54,119.12</b>
520307	1275 SALVATION ARMY	031026	SHARE SOME WARMTH	56000232	23280	\$888.00
			<b>Total Vendor:</b>			<b>\$888.00</b>
520308	657 SAPP BROTHERS PETROLEUM, INC.	IN4967364	AMERIGUARD	56000405	93111	\$2,143.42
			<b>Total Vendor:</b>			<b>\$2,143.42</b>
520309	1281 SCHIMBERG CO.	20034703-00	MISC 999 - FLEX GASKETS	80700402	51200	\$293.53
		20035387-00	THREADED GATE VALVE	52061401	50606	\$133.87
			<b>Total Vendor:</b>			<b>\$427.40</b>
520310	1286 SERVI-TECH, INC.	H-995419	WATER TESTING	53000404	59100	\$35.15
		H-995422	WATER TESTING	54068401	58001	\$187.15
		H-995433	WATER TESTING	54068401	58001	\$187.15
		H-995445	WATER TESTING	54068401	58001	\$187.15
		H-995455	WATER TESTING	54068401	58001	\$187.15
		H-995468	WATER TESTING	52062401	50500	\$141.55
		H-995472	WATER TESTING	53000403	59100	\$212.20
		H-995506	WATER TESTING	52061401	50605	\$108.36
			<b>Total Vendor:</b>			<b>\$1,245.86</b>
520311	574 SPRING FRESH CLEANING SVCS LLC	4304	JANITORIAL SERVICES - FEB	56000405	92280	\$856.00
				56000405	92280	\$5,564.00
			<b>Total Vendor:</b>			<b>\$6,420.00</b>
520312	1310 STONE, SHANE	030326	SPP ENERGY SYENERGY SUMMIT	56000405	92200	\$177.06
			<b>Total Vendor:</b>			<b>\$177.06</b>
520313	1557 BRANDON AGUILAR	00004011	UNCLOG MULTIPLE DRAINS	52062402	51100	\$750.00
			<b>Total Vendor:</b>			<b>\$750.00</b>
520314	1344 TRANSIT WORKS	55091	LOCATOR REPAIR	56100405	93000	\$170.00

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			<b>Total Vendor:</b>			<b>\$170.00</b>
520315	2424 TURBINE CONTROLS CONSULTING SERVICES INC	25-07761-1	HU2026-18 PER DIEM PORTION	52063402	55300	\$850.00
			<b>Total Vendor:</b>			<b>\$850.00</b>
520316	1347 HD SUPPLY INC	INV00969007	BARRICADE TAPE	56000156	15610	\$159.92
			<b>Total Vendor:</b>			<b>\$159.92</b>
520317	294 US BANK - CITY	MENARDS	GLOVES	56200405	95627	\$74.86
			<b>Total Vendor:</b>			<b>\$74.86</b>
520318	1360 VAN KIRK BROTHERS CONTRACTING	82260	HASTINGS SE WATER MAIN IMPROVEMENT PHASE 1	53000100	54040	\$23,958.68
				53000100	54040	\$249,763.22
			<b>Total Vendor:</b>			<b>\$273,721.90</b>
520319	2304 VESTIS GROUP INC	6280665934	RUGS & LAUNDRY SERVICE - PCF	54068401	57010	\$36.90
		6280666650	RUGS & LAUNDRY SERVICE - NDS	56000405	92280	\$243.29
		6280666651	RUGS & LAUNDRY SERVICE -	56000405	90400	\$61.35
		6280666653	RUGS & LAUNDRY SERVICE -	56000405	92275	\$46.66
				56000405	92281	\$45.50
		6280667340	RUGS & LAUNDRY SERVICE- WEC	52062401	50600	\$263.08
		6280669501	RUGS & LAUNDRY SERVICE - PCF	54068401	57010	\$36.90
		6280670175	RUGS & LAUNDRY SERVICE - NDS	56000405	92280	\$243.29
		6280670176	RUGS & LAUNDRY SERVICE -	56000405	90400	\$61.35
		6280670179	RUGS & LAUNDRY SERVICE -	56000405	92275	\$45.50
				56000405	92281	\$46.66
			<b>Total Vendor:</b>			<b>\$1,130.48</b>
520320	1365 W P C I	S173113	BACKGROUND CHECKS	51000405	93000	\$33.00
				52000405	93000	\$66.00
				53000405	93000	\$33.00
				56000405	93000	\$32.00
				80700406	93020	\$32.00
			<b>Total Vendor:</b>			<b>\$196.00</b>
520321	1374 WESCO RECEIVABLES CORP	920658	PHOTO ELECT SHELL	56000156	15610	\$1,147.71
			<b>Total Vendor:</b>			<b>\$1,147.71</b>
520322	1383 WOODS & AITKEN LLP	98097000	PROFESSIONAL SERVICES	56000405	92300	\$1,368.00
			<b>Total Vendor:</b>			<b>\$1,368.00</b>
6054018	856 A K J CHEMICALS LLC	004272-IN	COAL CHEMICAL RELEASE	52000232	23224	\$6,673.59
			<b>Total Vendor:</b>			<b>\$6,673.59</b>
6054019	856 A K J CHEMICALS LLC	0004208-IN	COAL CHEMICAL RELEASE	52000232	23224	\$3,033.45
			<b>Total Vendor:</b>			<b>\$3,033.45</b>
6054020	644 BURLINGTON NORTHERN/SANTA FE	278548108	COAL FREIGHT CHARGE	52000232	23224	\$181,059.30
			<b>Total Vendor:</b>			<b>\$181,059.30</b>
6054021	644 BURLINGTON NORTHERN/SANTA FE	278491321	COAL FREIGHT CHARGE	52000232	23224	\$181,803.15
			<b>Total Vendor:</b>			<b>\$181,803.15</b>
6054022	644 BURLINGTON NORTHERN/SANTA FE	278342969	COAL FREIGHT CHARGES	52000232	23224	\$181,803.15
			<b>Total Vendor:</b>			<b>\$181,803.15</b>
6054023	919 C C C-HASTINGS RENEWABLE ENERG	110	POWER PURCHASED	52000232	23220	\$45,875.88
			<b>Total Vendor:</b>			<b>\$45,875.88</b>
6054024	929 CENTRAL PLAINS ENERGY PROJECT	022614A697	GAS PURCHASES	51000232	23210	\$540,232.00
			<b>Total Vendor:</b>			<b>\$540,232.00</b>
6054025	929 CENTRAL PLAINS ENERGY PROJECT	022618A885	GAS PURCHASES	51000232	23210	\$194,040.00
			<b>Total Vendor:</b>			<b>\$194,040.00</b>
6054026	929 CENTRAL PLAINS ENERGY PROJECT	022622A982	GAS PURCHASES	51000232	23210	\$72,788.80

# Distribution Register by Check

			<b>Total Vendor:</b>			<b>\$72,788.80</b>
6054027	1203 OMAHA PUBLIC POWER DISTRICT	CSB000934	TRANSMISSION AGREEMENT	52000405	92300	\$24,416.00
			<b>Total Vendor:</b>			<b>\$24,416.00</b>
6054028	2654 PAYMENTECH	030426	CREDIT CARD PMT TRANSACTION	56000405	90301	\$8,805.31
			<b>Total Vendor:</b>			<b>\$8,805.31</b>
6054029	1218 PEABODY ENERGY	5000077566	COAL	52000232	23224	\$275,410.97
		91051686	COAL	52000232	23224	(\$83.44)
		91051855	COAL	52000232	23224	\$3,267.00
		91052244	COAL	52000232	23224	\$4,251.80
			<b>Total Vendor:</b>			<b>\$282,846.33</b>
6054030	1245 RAILROAD MGMT. CO. III, LLC	539629	SEWER PIPELINE ENCROACHMENT	54067404	56005	\$1,333.61
			<b>Total Vendor:</b>			<b>\$1,333.61</b>
6054031	1302 SOUTHWEST POWER POOL	TRN-20260228-11127	TRANSMISSION AGREEMENT	52000232	23220	\$108,522.26
			<b>Total Vendor:</b>			<b>\$108,522.26</b>
6054032	1340 TRAILBLAZER PIPELINE COMPANY	TPC022026342337	GAS PIPELINE TRANSPORTATION	51000232	23210	\$18,417.45
			<b>Total Vendor:</b>			<b>\$18,417.45</b>
6054033	1351 UNITED PARCEL SERVICE	00006838E9106	DELIVERY SERVICE	53000404	59100	\$167.87
				54068401	56002	\$234.21
				56000405	90400	\$47.39
				80700402	51200	\$54.08
				80800402	50150	\$29.85
				80800402	51200	\$16.24
			<b>Total Vendor:</b>			<b>\$549.64</b>
6054034	1351 UNITED PARCEL SERVICE	00006838E9096	DELIVERY SERVICE	52062401	50640	\$18.41
				52062402	51300	\$19.32
				53000404	56755	\$80.74
				53000404	59100	\$274.26
				56000405	90400	\$47.29
				80800402	51400	\$21.76
			<b>Total Vendor:</b>			<b>\$461.78</b>
6054035	1375 WESTERN AREA POWER ADMIN.	BFPB000950126	POWER PURCHASES	52000232	23220	\$107,739.40
			<b>Total Vendor:</b>			<b>\$107,739.40</b>
						<b>4,868,012.65</b>
						<b>\$4,868,012.65</b>

FUND	PAYMENT AMOUNT	VOID	TOTAL
<b>Total Gas:</b>	<b>971,378.55</b>		971,378.55
<b>Total Water:</b>	<b>359,247.59</b>		359,247.59
<b>Total Sewer:</b>	<b>150,333.32</b>	2423.63	147,909.69
<b>Total Admin:</b>	<b>193,648.27</b>		193,648.27
<b>Total Maint &amp; Building:</b>	<b>1,740.40</b>		1,740.40
<b>Total Engineering:</b>	<b>13,227.31</b>		13,227.31
<b>Total Electric:</b>	<b>3,178,437.21</b>	320.69	3,178,116.52
<b>Total:</b>	<b>\$4,868,012.65</b>		4,865,268.33

# Section B: Event Agreement

This application must be filed with the Hastings City Clerk at least 60 days prior to the date of the event.

Fees may be applicable.

Date(s) of Event: 4/25/2026 Event Name: Downtown Do the Brew  
 Contact Person: Megan Arrington-Williams Phone: 720-308-5324  
 Address: 1009 S Pine Ave  
 Email: megan@prairieloft.org Daytime Phone: 720-308-5324  
 Name of Organization Hosting Event: Do the Brew/Prairie Loft  
 Type of Organization:  Corporation  LLC  Other If Other, provide name: \_\_\_\_\_  
 Type of Event: Beer Tasting & Festival  
 Example: Running, Biking, Parade, etc. (Held on City Property or Public Right-of-Way)

Will alcohol be served at this event?  Yes  No

- If yes, license agreement is required.
- SDL-Local Recommendation may be attached when submitting this application.
- Please review City Code Section 8-107 for alcohol consumption restrictions on property owned by city.
- City fee for fencing is \$300 per event. Fencing fee payable to the City of Hastings Engineering Department, **prior** to event. Refer to Nebraska Liquor Control Rules and Regulations for fencing requirements.

Will electrical power be needed?  Yes  No (Only permitted where currently available.)

Will tents over 400 sq. ft. and/or mobile food vendors be set up at this event?  Yes  No

- If yes, please contact Hastings Fire & Rescue (402) 462-7157 for spacing and permitting requirements.
- For events with over 1,000 in attendance: One trained crowd manager to be provided for every 250 persons or fraction thereof. Contact Hastings Fire & Rescue (402) 462-7157 with questions.

Please describe activities included in this event:

Do the Brew beer tasting festival will be held inside the City Auditorium with the option to go outside into the park again this year. We are looking to close off one lane of 4th street like we have the past two years to create a lane for food trucks and a safe space for loading and unloading Joyride Pedal Co.

Event Location: City Auditorium and Green Space behind Auditorium

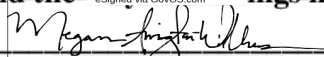
- Before an event is scheduled on City owned property, it must receive prior City approval.
- The event should not be held on a public street or roadway. Consider use of off-street trails such as the Pioneer Spirit Trail.
- Please attach map of route of any such event.
- Review City Code Section 13-508 for prohibited acts: discharge of fireworks

Event Start Time: 04:00 p.m. \* Start Time Needed to Set Up & Access Area (if applies): 12:00 p.m.

Event End Time: 8:00 p.m. \* Ending Time Needed to Clean up Area (if applies): 10:00 p.m.

**\*If alcohol is being served, please make sure state alcohol permit times are consistent with actual event times.**

**I represent that I am authorized to sign the agreement on behalf of the organization hosting this event and, if the event is approved by the City of Hastings, my organization agrees to defend, indemnify and hold the City of Hastings harmless for any loss or claim of loss related to this event.**

  
 Key: da16dad2-fe93-4831-b039-94fd0dce1735  
 Authorized Signature for Host Organization

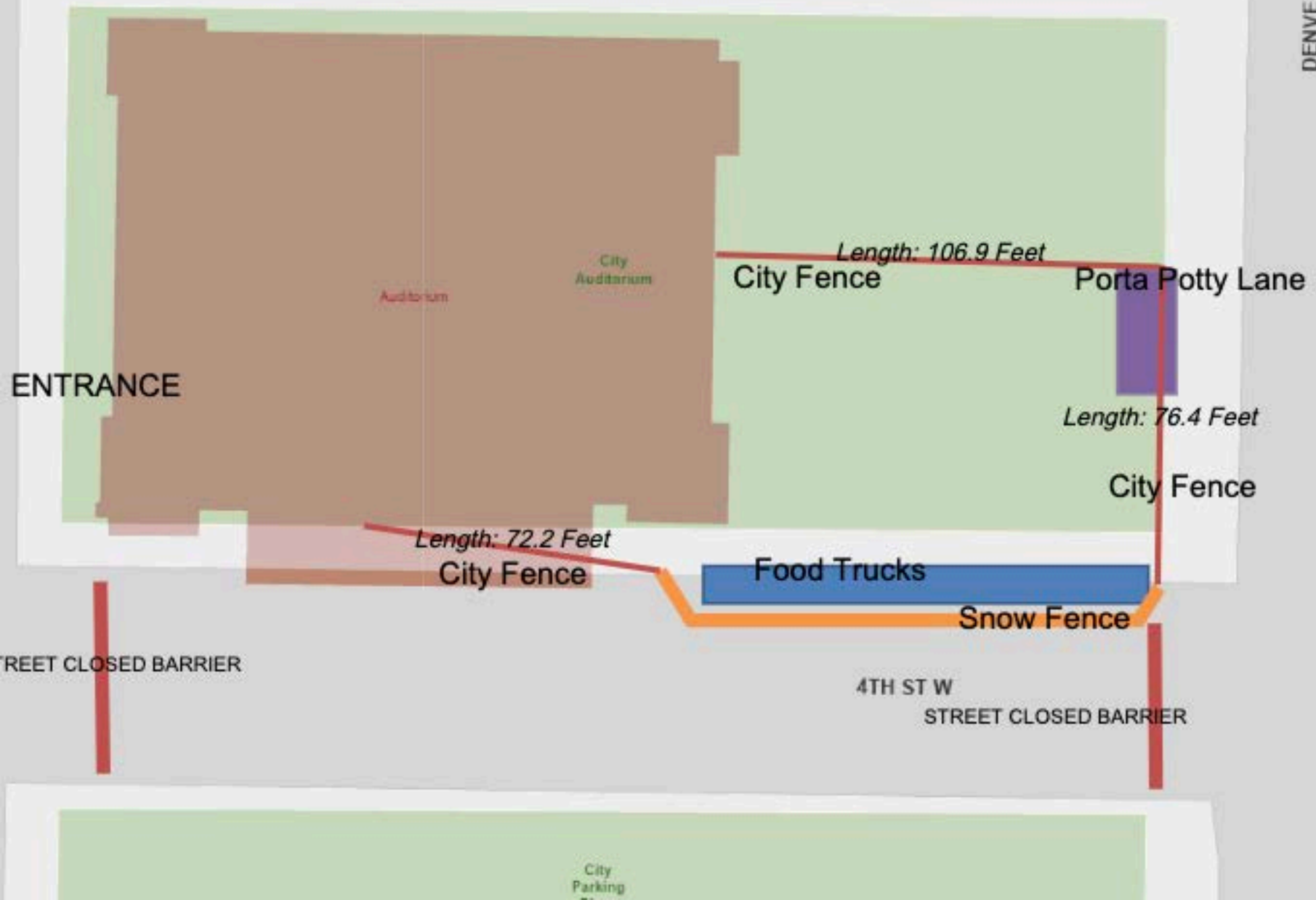
03-04-2026  
Date

\*\*\*\*\*

Authorized Signature – City of Hastings

Date of Council Approval

Official Office Use Only



**Special Designated License  
Local Recommendation (Form 200)**

Applications must be entered on the portal after local approval – no exceptions  
Late applications are non-refundable and will be rejected

**Prairie Loft Center**

Retail Liquor License Name or \*Non-Profit Organization (\*Must include Form #201 as Page 2)

4705 DLD Road, Hastings, NE 68901

Retail Liquor License Address or Non-Profit Business Address

20-1556250

Retail License Number or Non-Profit Federal ID #

Consecutive Dates only

Event Date(s):

4/25/26

Event Start Time(s):

12pm

Event End Time(s):

10pm

Alternate Date: n/a

Alternate Location Building & Address: n/a

Event Building Name: Hastings City Auditorium & Green Space

Event Street Address/City: 400 N. Hastings Ave.

Indoor area to be licensed in length & width: 180' x 180'

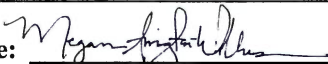
Outdoor area to be licensed in length & width: 180' x 76' (Diagram Form #109 must be attached)

Type of Event: Craft Beer Festival & Tasting Estimate # of attendees: 900

Type of alcohol to be served: Beer  Wine \_\_\_\_\_ Distilled Spirits \_\_\_\_\_  
(If not marked, you will not be able to serve this type of alcohol)

Event Contact Name: Megan Arrington Event Contact Phone Number: 720-308-5324

Event Contact Email: megan@prairie loft.org

\*Signature Authorized Representative:  Printed Name Megan Arrington-W

*I declare that I am the authorized representative of the above named license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.*

\*Retail licensee – Must be signed by a member listed on permanent license

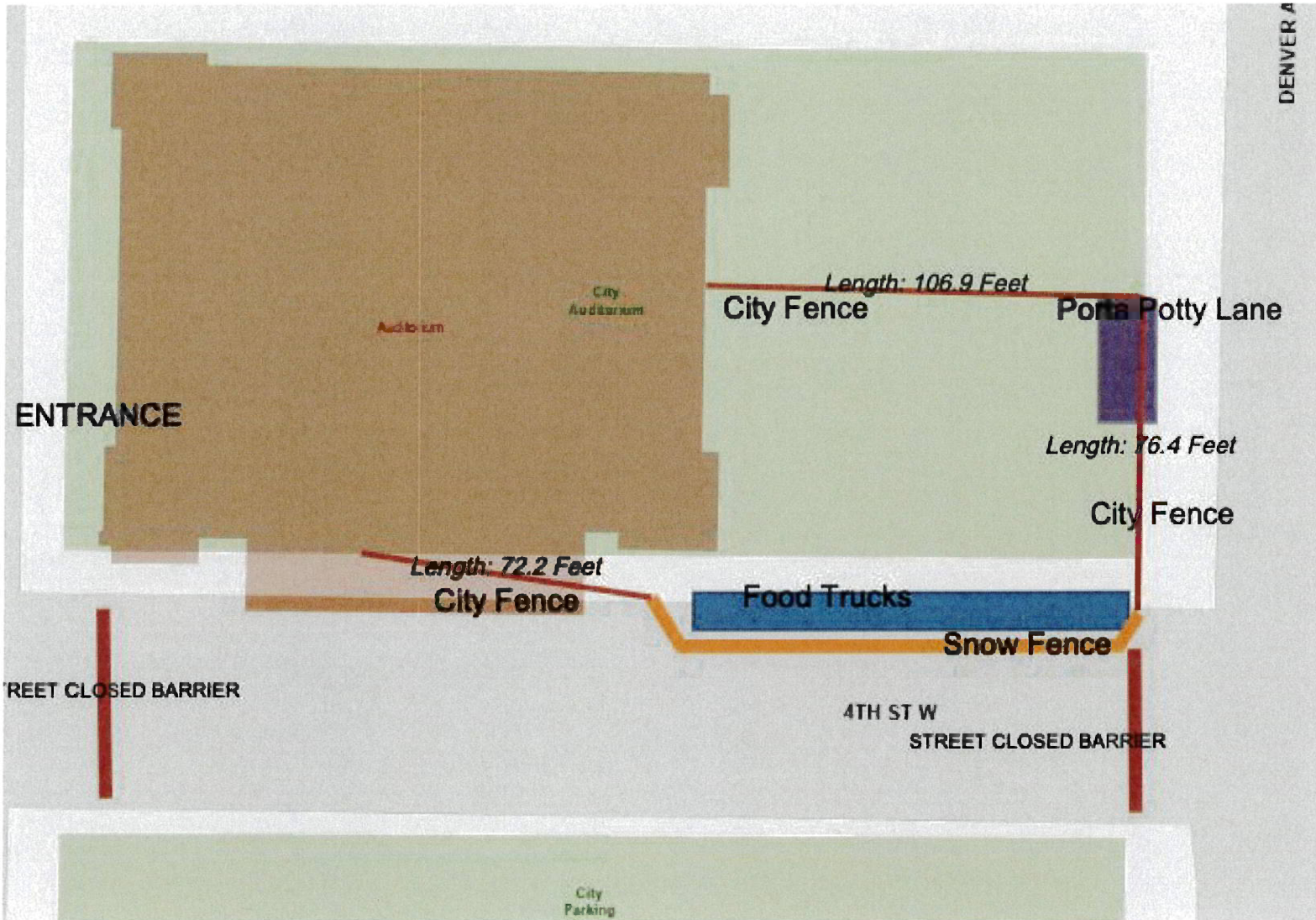
\*Non-Profit Organization – Must be signed by a Corporate Officer

**Local Governing Body completes below:**

The local governing body for the City/Village of Hastings **OR** County of \_\_\_\_\_ approves  
the issuance of a Special Designated License as requested above. (Only one should be written above)

Local Governing Body Authorized Signature

Date



## LICENSE AGREEMENT FOR USE OF A PORTION OF PUBLIC STREET

THIS AGREEMENT, made and entered into this 4 day of March, 2026, by and between the City of Hastings, Nebraska, a municipal corporation, hereinafter referred to as "City", and Prairie Loft Center, a Nebraska Nonprofit Corporation, 4705 DLD Road, Hastings, Nebraska, hereinafter referred to as "Prairie Loft", WITNESSETH:

WHEREAS, Prairie Loft has applied for a Special Designated Liquor License with the Nebraska Liquor Control Commission to be able to serve beer between the hours of 12:00 p.m. to 10:00 p.m. within the Auditorium Park and a portion of the South sidewalk and a portion of the public street right-of-way of West 4<sup>th</sup> Street between Hastings Avenue and Denver Avenue located within the City of Hastings, Nebraska, on Saturday, April 25, 2026, in conjunction with an event to be known as "Downtown Do the Brew"; and

WHEREAS, Section 8-107 of the Hastings City Code provides that alcoholic beverages may be served during community sponsored events on a portion of public streets within the downtown area subject to this issuance of a Special Designated License therefore issued by the Nebraska Liquor Control Commission and with a license agreement to do so with the City; and

WHEREAS, "Downtown Do the Brew" is an event sponsored by Prairie Loft; and

WHEREAS, Prairie Loft desires to serve beer as a beer garden activity during the "Downtown Do the Brew" event as set forth above;

NOW, THEREFORE, in consideration of the foregoing recitals and the terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. City hereby grants Prairie Loft a license to occupy a portion of Auditorium Park and a portion of the South sidewalk and a portion of the public street right-of-way of West 4<sup>th</sup> Street between Hastings Avenue and Denver Avenue as shown on the attached Exhibit "A", and incorporated as part of this agreement, for the purpose of having a beer garden to serve beer between the hours of 12:00 p.m. and 10:00 p.m. on Saturday, April 25, 2026, subject to the following conditions:

- A. Prairie Loft obtains a Special Designated License from the Nebraska Liquor Control Commission for the beer garden within the Auditorium Park and a portion of the South sidewalk and a portion of the public street right-of-way of West 4<sup>th</sup> Street between Hastings Avenue and Denver Avenue on the date and for the times set forth above prior to April 25, 2026.
- B. Prairie Loft provides and erects double fencing or other appropriate barriers as acceptable to the Nebraska Liquor Control Commission across West 4<sup>th</sup> Street immediately West of Denver Avenue and immediately East of Hastings Avenue for the beer garden and the same fencing or barriers within the Auditorium Park and a portion of the South sidewalk and a portion of the public street right-of-way of West 4<sup>th</sup> Street between Hastings Avenue and Denver Avenue for the beer garden.

- C. Prairie Loft shall be responsible for the removal of said fencing or barriers at the conclusion of the time set forth in the Special Designated License, and repairing any damage done to West 4<sup>th</sup> Street or the right of way or sidewalks as a result of the erection of the fencing or barriers.
- D. Prairie Loft shall, at the conclusion of the beer garden operation, be responsible for the removal of all tables and chairs or benches used in conjunction with the beer garden, and for the removal of all litter, waste, and garbage from the area of the beer garden.
- E. Prairie Loft shall only erect tents in the street with the permission of the Street Department and in a manner approved by the Street department and shall repair any damage to the street.

2. In consideration of City granting the aforementioned license, Prairie Loft agrees to provide City with a certificate of liability insurance in the minimum amount of a combined single limit of Two Million Dollars (\$2,000,000.00) with City named as an additional named insured at the time Prairie Loft picks up its Special Designated Permit from City prior to April 25, 2026. General liability insurance shall be primary and noncontributing and include a waiver of subrogation. The policy issued shall cover all activities sponsored by Prairie Loft for the event and shall include liquor liability coverage. In the event said certificate of insurance is not received by City prior to April 25, 2026, the license granted hereunder shall be null and void and without force or effect. In addition, Prairie Loft agrees to indemnify and hold City harmless for any and all liability associated with or arising out of Prairie Loft's conduct and operation of the "Downtown Do the Brew" event and alcohol services as provided for herein and the related closure of the street, including set up and removal activities related to the event.

3. Prairie Loft agrees and understands that the license granted by this Agreement is only for April 25, 2026, between the hours of 12:00 p.m. and 10:00 p.m., and shall immediately expire and be no longer valid as of 10:01 p.m. on April 25, 2026.

4. Prairie Loft further agrees and understands that the license granted by City hereunder is purely a personal right granted to Prairie Loft and to Prairie Loft alone and may not be assigned or transferred to any third party.

IN WITNESS WHEREOF, the parties hereto have executed the foregoing License Agreement in duplicate the day and year first above written.

City of Hastings, Nebraska, a municipal corporation

By \_\_\_\_\_  
George J.J. Beckby, Mayor

ATTEST:


\_\_\_\_\_  
Tyler Ficken, City Clerk

( S E A L )

Approved as to form: \_\_\_\_\_

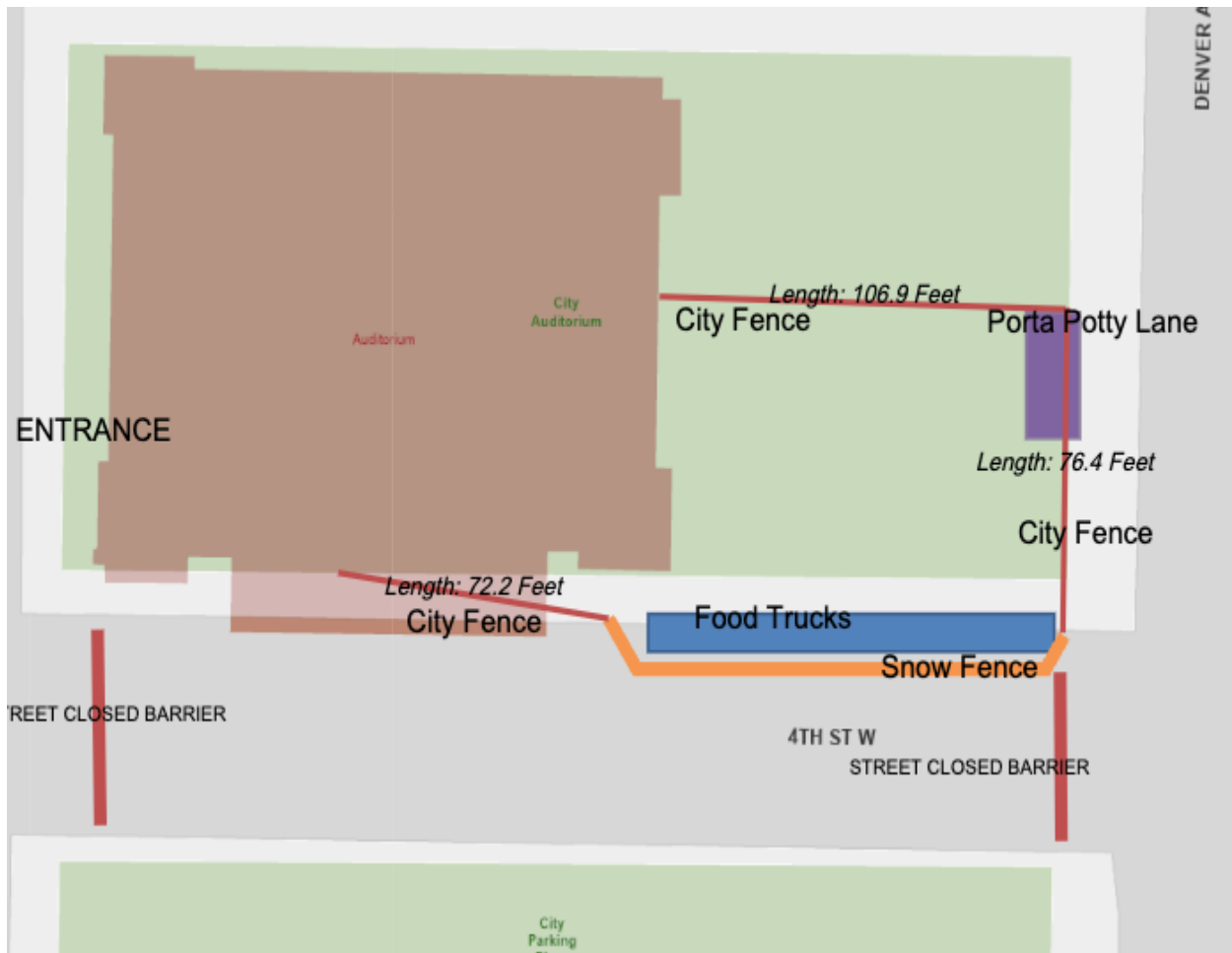
Jesse Oswald, City Attorney

Prairie Loft Center, a Nebraska Nonprofit Corporation

By  \_\_\_\_\_

Managing Member

Exhibit "A"



# Section B: Event Agreement

This application must be filed with the Hastings City Clerk at least 60 days prior to the date of the event.

Fees may be applicable.

Date(s) of Event: 03/28/2026-10/31/2026 Event Name: Last Saturday Monthly Burger Cookout
Contact Person: Pat Schmitz Phone: 402-608-0430
Address: 89223 Brooky Bottom Road
Email: flyingfield320@yahoo.com Daytime Phone: 402-608-0430
Name of Organization Hosting Event: The Nebraska Chapter of the Antique Airplane Association
Type of Organization: Corporation LLC Other If Other, provide name:
Type of Event: Last Saturday Monthly Burger Cookout at the Antique Hanger
Example: Running, Biking, Parade, etc. (Held on City Property or Public Right-of-Way)

Will alcohol be served at this event? Yes No

- If yes, license agreement is required.
SDL-Local Recommendation may be attached when submitting this application.
Please review City Code Section 8-107 for alcohol consumption restrictions on property owned by city.
City fee for fencing is \$300 per event. Fencing fee payable to the City of Hastings Engineering Department, prior to event. Refer to Nebraska Liquor Control Rules and Regulations for fencing requirements.

Will electrical power be needed? Yes No (Only permitted where currently available.)

Will tents over 400 sq. ft. and/or mobile food vendors be set up at this event? Yes No

- If yes, please contact Hastings Fire & Rescue (402) 462-7157 for spacing and permitting requirements.
For events with over 1,000 in attendance: One trained crowd manager to be provided for every 250 persons or fraction thereof. Contact Hastings Fire & Rescue (402) 462-7157 with questions.

Please describe activities included in this event:

This is a monthly burger cookout that our Nebraska Chapter hold each last Saturday of the month March thru October. The event is held at the Hastings airport with the serving food in the old antique hanger. We encourage pilots from all over to fly in and enjoy with walk in public, the bonus is all who attend get to see the planes (those who flew in as well as our collection housed here), enjoy food, share fellowship, and we get to show off our hanger and airport facilities. Our insurance renews March, we can supply a new copy then.

Event Location: Hastings Municipal Airport

- Before an event is scheduled on City owned property, it must receive prior City approval.
The event should not be held on a public street or roadway. Consider use of off-street trails such as the Pioneer Spirit Trail.
Please attach map of route of any such event.
Review City Code Section 13-508 for prohibited acts: discharge of fireworks

Event Start Time: 11:00am \* Start Time Needed to Set Up & Access Area (if applies): 8:00am

Event End Time: 1:00pm \* Ending Time Needed to Clean up Area (if applies): 4:00pm

\*If alcohol is being served, please make sure state alcohol permit times are consistent with actual event times.

I represent that I am authorized to sign the agreement on behalf of the organization hosting this event and, if the event is approved by the City of Hastings, my organization agrees to defend, indemnify and hold the City of Hastings harmless for any loss or claim of loss related to this event.

Patrick A Schmitz

01-15-2026

Authorized Signature for Host Organization

Date

\*\*\*\*\*

Official Office Use Only

Authorized Signature - City of Hastings

Date of Council Approval



Event is centered in and east of the antique hanger however obviously the runways are used by aircraft coming and going.



TOKIO MARINE  
HCC

U.S. Specialty Insurance Company  
7950 Legacy Drive, Suite 600, Plano, TX 75024  
main 469-633-7400 facsimile 469-633-7470

Today's Date: 03/04/2026

Antique Airplane Association Of Nebraska  
125 Hwy 11  
Cairo, NE 68824

Ratcliff & Blake Insurance Professionals Inc.  
107 High Avenue West  
Oskaloosa, IA 52577

Re:   Named Insured:           Antique Airplane Association Of Nebraska  
      Policy Number:           AP2001907-03  
      Policy Inception Date:   03/02/2026  
      Document Number:        8613825

Dear Policyholder,

Thank you for selecting U.S. Specialty Insurance Company for your aviation insurance needs.

Attached is your new airport insurance policy. Please review to ensure the coverage included meets your expectations. If you have any questions, please contact your agent.

Sincerely,

U.S. Specialty Insurance Company – Aviation Division

## AIRPORT LIABILITY POLICY DECLARATIONS - PART ONE

Company:

### U.S. SPECIALTY INSURANCE COMPANY

- Administrative offices: 13403 Northwest Freeway,
- Houston, TX 77040

Your Policy Number:

AP2001907-03

Prior Policy Number:

AP2001907-02

<b>ITEM</b> 1	<b>NAMED INSURED AND ADDRESS</b> Antique Airplane Association Of Nebraska  125 Hwy 11 Cairo, NE 68824	<b>YOUR AGENT'S NAME AND ADDRESS</b> Ratcliff & Blake Insurance Professionals Inc. 107 High Avenue West Oskaloosa, IA 52577	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership or Joint Venture <input type="checkbox"/> Other
------------------	---	---	--

2 POLICY PERIOD: 12:01 a.m. standard time at your above address FROM: 03/02/2026 TO: 03/02/2027

3 BUSINESS OF NAMED INSURED:

4	<b>LOCATION OF AIRPORT PREMISES INSURED BY THIS POLICY</b> Hastings Muni, Hastings, NE	<b>DESCRIPTION OF PREMISES INSURED</b> Premises Leased or Rented by Named Insured	<b>NAMED INSURED'S INTEREST</b> Tenant
---	---	--	---

5 LIMITS OF INSURANCE, COVERAGES AND PREMIUMS: This insurance is only with respect to the following coverage(s) for which a premium charge is shown in the premium column. Absence of a premium charge means that no insurance is provided by the policy for that coverage.

	LIMITS OF INSURANCE		COVERAGES	PREMIUM
\$	1,000,000 Each Person	A	AIRPORT PREMISES BODILY INJURY AND PROPERTY DAMAGE LIABILITY	\$ 1,925
\$	1,000,000 Each Occurrence			
\$	2,000,000 Aggregate			
\$	Any One Aircraft	C	HANGARKEEPER'S LIABILITY	\$
\$	Each Occurrence			
\$	Deductible			

**COVERAGES APPLICABLE TO ALL AIRPORT PREMISES INSURED BY THIS POLICY**

5 LIMITS OF INSURANCE, COVERAGES AND PREMIUMS: This insurance is only with respect to the following coverage(s) for which a premium charge is shown in the premium column. Absence of a premium charge means that no insurance is provided by the policy for that coverage.

	LIMITS OF INSURANCE		COVERAGES	PREMIUM
\$	Each Person	B	PRODUCTS COMPLETED OPERATIONS HAZARD BODILY INJURY AND PROPERTY DAMAGE LIABILITY	\$
\$	Each Occurrence			
\$	Aggregate			
\$	5,000 Each Person	D	MEDICAL PAYMENTS	\$ 80
\$	25,000 Each Occurrence			

6	Forms and Endorsements attached:	Premium for Endorsement(s)	\$ 0
		<b>TOTAL POLICY PREMIUM</b>	<b>\$ 2,005</b>

Form Name	Form Version	Form Title	Form Premium
20031	(08/10)	EXTENSION - LANDLORD ADDITIONAL INSURED	
20029	(08/10)	POLICY CHANGES	
20702	(04/11)	ASBESTOS EXCLUSION	
20003	(08/10)	AIRPORT LIABILITY POLICY JACKET	

## AIRPORT LIABILITY POLICY DECLARATIONS - PART ONE

Company:

**U.S. SPECIALTY INSURANCE COMPANY**

- Administrative offices: 13403 Northwest Freeway,
- Houston, TX 77040

Your Policy Number:

AP2001907-03

Prior Policy Number:

AP2001907-02

	20806	(01/15)	CAP ON LOSSES FROM CERTIFIED ACTS OF TERRORISM
	20228	(01/16)	NEBRASKA AMENDATORY ENDORSEMENT
	20001	(08/19)	AIRPORT POLICY CONDITIONS
	20032	(08/10)	EXTENSION OF COVERAGE TO INCLUDE PERSONAL AND ADVERTISING INJURY LIABILITY
	20038	(08/10)	EXTENSION OF COVERAGE TO INCLUDE CONTRACTS REPORTING BASIS
	20039	(08/10)	EXTENSION OF COVERAGE TO INCLUDE AUTOS WITHIN AIRPORT OPERATIONS AREA
	20029	(08/10)	POLICY CHANGES
7	<b>PRODUCTS-COMPLETED OPERATIONS</b> (Coverage Applicable Only With Respect To The Following Classification)		<b>PREMIUM BASIS</b>
			<b>RATE</b> (per \$1,000)
			Flat Charge
	Minimum Premium \$ _____		

Countersigned: \_\_\_\_\_  
Authorized Representative

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

This endorsement is issued by U.S. Specialty Insurance Company	
Policy number	: AP2001907-03
Endorsement number	:
Issued to (first Named Insured)	: Antique Airplane Association Of Nebraska
Effective	: 03/02/2026
For	: premium of \$
<b>(The above information is required only when this endorsement is issued subsequent to preparation of the policy.)</b>	

**POLICY CHANGES**

This endorsement will not be used to decrease coverages, increase rates or deductibles or alter any terms or conditions of coverage unless at the sole request of the insured.

The following item(s):

	Insured's Name		Insured's Mailing Address
	Policy Number		Company
	Effective/Expiration Date		Insured's Legal Status/Business of Insured
	Payment Plan		Premium Determination
	Additional Interested Parties	X	Coverage Forms and Endorsements
	Limits/Exposures		Deductibles
	Covered Property/Located Description		Classification/Class Codes
	Rates		Underlying/Excess Insurance

is (are) changed to read:

**WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US SCHEDULE**

City of Hastings  
 220 N Hastings Ave.  
 Hastings, NE 68901

The following is added to Paragraph 10. Transfer of Rights of Recovery Against Others To Us of Section V - Conditions:

We waive any right of recovery we may have against the person or organization shown in the Schedule above because of payments we make for injury or damage arising out of your ongoing operations or your work done under a contract with that person or organization and included in the products- completed operations hazard. This waiver applies only to the person or organization shown in the Schedule above.

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

This endorsement is issued by U.S. Specialty Insurance Company	
Policy number	: AP2001907-03
Endorsement number	:
Issued to (first Named Insured)	: Antique Airplane Association Of Nebraska
Effective	: 03/02/2026
For	: premium of \$
<b>(The above information is required only when this endorsement is issued subsequent to preparation of the policy.)</b>	

**POLICY CHANGES**

This endorsement will not be used to decrease coverages, increase rates or deductibles or alter any terms or conditions of coverage unless at the sole request of the insured.

The following item(s):

	Insured's Name		Insured's Mailing Address
	Policy Number		Company
	Effective/Expiration Date		Insured's Legal Status/Business of Insured
	Payment Plan		Premium Determination
X	Additional Interested Parties		Coverage Forms and Endorsements
	Limits/Exposures		Deductibles
	Covered Property/Located Description		Classification/Class Codes
	Rates		Underlying/Excess Insurance

is (are) changed to read:

The coverage provided by this policy to City of Hastings as additional insured is primary to and noncontributory with any insurance maintained by or afforded to City of Hastings.

Submitted By: Lori Ferguson  
South Central Economic Development District, Inc.  
Date Submitted: March 13, 2026

Council Meeting Date: March 23, 2026  
Project: 23-ED-001  
Agenda Item: Approve Invoice #2060 -  
SCEDD

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Agenda Item:**

**Agenda Item #125: Approve Invoice # 2060 from SCEDD for administrative services provided from 11.1.25 – 2.28.26 on the WR Reserve CDBG project.**

- The City of Hastings is the grantee for the Community Development Block Grant (CDBG) #23-ED-001 the CDBG Economic Development (WR Reserve) project. Per grant requirements, this payment must be listed on the City Council agenda and formally approved.
- **Names of People/Businesses affected by this action:** City of Hastings, SCEDD

**Why is Council action required?** The City of Hastings must formally approve pay requests. Upon approval, City will disburse funds to SCEDD.

**Type of action requested: (Ordinance, Resolution, Motion)** Motion

**Suggested Motion:** Approve

**Are there any deadlines associated with this action?** No

**City Administrator Comments:**



South Central Economic Development District, Inc.

POB 79; 401 East Ave (2nd Floor)  
Holdrege, NE 68949

# Invoice

Date	Invoice #
3/10/2026	2060

Bill To
City of Hastings 2727 W 2nd #424 Hastings, NE 68901

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	CDBG Grant Administration for the City of Hastings 23-ED-001 Administrative work completed from 11/1/2025 through 2/28/2026 - Grant accounting and filing, submission of draw requests - File maintenance - Project Status Report completion - Communication with company regarding Job Creation  Work completed in accordance with scope of services in agreement between City and SCEDD.	632.50	632.50
		<b>Total</b>	\$632.50

Submitted By: Lori Ferguson  
South Central Economic Development District, Inc.  
Date Submitted: March 13, 2026

Council Meeting Date: March 23, 2026  
Project: 23-ED-001  
Agenda Item: Approve Draw Request

## AGENDA ITEM SUMMARY SHEET

### **Description of Agenda Item:**

**Agenda Item #127: Approval of Drawdown Request #6 for CDBG funds, for \$632.50 for general administration services provided by SCEDD on the WR Reserve project (11.1.25 – 2.28.26).**

- The City of Hastings is the grantee for the Community Development Block Grant (CDBG) 23-ED-001 (WR Reserve) project. Approval of this draw is authorization to request grant funds from the Nebraska Department of Economic Development (NEDED). Per grant requirements, this payment must be listed on the City Council agenda and formally approved.
- Per the contract agreement general administration is 100% reimbursed by the CDBG to the City. There is no match requirement for general administration expenses.

### **Names of People/Businesses affected by this action:**

City of Hastings, SCEDD, the Nebraska State Dept. of Economic Development (DED),

**Why is Council action required?** The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development regulations all grant-related payments must be listed separately on the City Council agenda and formally approved.

**Type of action requested: (Ordinance, Resolution, Motion)** Motion

**Suggested Motion:** Approve

**Are there any deadlines associated with this action?** No

**City Administrator Comments:**



Request for Funds (Drawdown/Payment Request)  
**Community Development Block Grant Program**  
 Nebraska Department of Economic Development

Name of Subrecipient (Local Unit of Government)			Mailing Address		City	State	ZIP
CDBG Agreement Number	Federal Identification Number	DUNS Number	UEI Number	SAM Expiration Date	Number sequence order of funds	Final Drawdown	DED Program Representative

**Part I – STATUS OF FUNDS**

1. CDBG Funds Received to Date	
2. Add: Program Income Received to Date (exclude RLF)	
3. Subtotal	
4. Less: Federal Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3)	
5. Total: Federal Funds On Hand (Must Agree To Part II, Line 6)	

**Part II – CASH REQUIREMENTS** (Identify all activities listed in the CDBG Agreement, even if funds are not being requested.)

Activity/Budget Category							TOTAL
1. Total Cash Requirements To Date							
2. Less: Local Funds Disbursed (includes RLF) (exclude Program Income)							
3. Less: Federal Funds Disbursed (include Program Income) Total Must Agree To Part I, Line 4 (exclude RLF)							
4. Total Current Cash Requirements							
5. Less: Unpaid Previous Request.							
6. Less: Federal Funds On Hand (Must Agree To Part I, Line 5)							
7. Net Amount of Federal Funds Requested							

*By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award, I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812). I also certify that the amount of the request for federal funds is not in excess of current needs.*

Signature of Authorized Official (Mayor/Board Chairman)	Typed Name of Authorized Official	Date
Signature of Authorized Official (Clerk/Treasurer)	Typed Name of Authorized Official	Date
Person Preparing Request for CDBG Funds Form Name:	Organization:	Telephone Number:
		Email:

**PLEASE REFER TO INSTRUCTIONS FOR ADDITIONAL GUIDANCE. INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED**

\*\*\*To update calculations, either tab two (2) fields or click on a different field with your mouse.

## Instructions: CDBG Request for Funds (Drawdown/Payment Request)

If a subrecipient has more than one CDBG agreement, funds must be requested separately. Carefully enter all requested information. Double check addition and subtraction. Funds requested must reflect actual eligible cost incurred. Claim exact amounts on each reimbursement down to the penny on the reimbursement request. Requests for funds are to be submitted only as funds are needed for immediate disbursement. Refer to the CDBG Administration Manual, Chapter 12 for more information.

With the exception of the final draw, or requested by DED, there is a **minimum to be drawn** as described below:

- **\$500:** Request for general administration expenditures only.
- **\$1,500:** Request amount for general administration and project expenditures
- **\$1,500:** Request amount for project expenditures only

### Identifying Information

The top portion of the Request for CDBG Funds will be completed with the appropriate identifying information.

- **Name of Subrecipient:** Input name of local unit of government who entered into the Agreement with DED.
- **Mailing Address:** Input the mailing address of the subrecipient
- **CDBG Agreement Number:** the number assigned to the contractual agreement between DED and the subrecipient.
- **Federal Identification Number:** Input the subrecipient's federal identification number.
- **DUNS Number:** Input the subrecipient's DUNS Number. If submitting a request after April 4, 2022, this can be left blank.
- **UEI Number:** Input the Unique Entity Identifier number for the subrecipient. This can be located on sam.gov.
- **SAM Expiration Date:** System for Awards Management (SAM) registrant expiration date to receive payment of federal funds. All entities receiving federal funds are required to have an active status within SAM.
- **Number Sequence Order of Funds:** Each request must be sequentially numbered by the subrecipient. Number each request for funds in sequence based on the signature date by the authorized officials.
- **Final Drawdown:** Input "yes" if this is the last request for CDBG; Input "no" if this is not the last request for CDBG funds.
- **DED Program Representative:** Identify the DED Representative who is the main contact associated with the CDBG Agreement.

### PART II: Cash Requirements

Part II provides information on the subrecipient's cash requirements. In the row labeled "Activity/Budget Category", identify all the activity code and activity name (as shown in the Sources and Uses Section of the CDBG agreement) above each column. Be sure to complete Part II for all approved activities even if funds are not requested for all activities.

- Line 1** Enter the total of all cash requirements to date for each activity/budget category. This amount should be equal to all expenditures paid to date plus cash needed to meet immediate cash obligations.
- Line 2** Subtract all local matching or other funds disbursed. (Include program income designated for revolving loan funds from prior CDBG agreements for same activities.) This will include local funds already expended and local funds, which will be expended to meet Line 1.
- Line 3** Subtract federal funds applied (include program income). The total of this row must equal the amount shown on Part I, Line 4.
- Line 4** Subtotal by subtracting Lines 2 and 3 from Line 1. This amount should be equal the amount of federal funds needed for immediate cash obligations.
- Line 5** Subtract the amount of any previous Request for CDBG funds, which has not yet been received.
- Line 6** Subtract the amount of federal funds on hand. This amount must equal the amount on Part I, Line 5.
- Line 7** The net amount of federal funds requested is determined by subtracting Lines 5 and 6 from Line 4. This should be the amount of CDBG funds needed (when added to CDBG funds on hand and CDBG funds requested but not yet received) to meet immediate cash obligations.

### PART I: Status of Funds

Part I of the form will provide the status of CDBG funds for the related CDBG agreement.

- Line 1** List all CDBG funds received to date.
- Line 2** Add program income received from activities related to the CDBG agreement (exclude program income designated for revolving loan funds).
- Line 3** Subtotal Lines 1 and 2.
- Line 4** Subtract all disbursements of CDBG funds to date (MUST agree to total of Part II, Line 3).
- Line 5** Federal funds on hand should reflect CDBG funds which have not been disbursed.

### Signatures

Signatures of both the Mayor/Board Chairperson and the Clerk/Treasurer are necessary to process the Request for CDBG Funds. Signatures must agree to authorization signatures submitted to DED on the Authorization to Request Community Development Block Grant Funds. After signing and dating the Request for CDBG Funds, the subrecipient should retain a copy of the form and upload within AmpliFund.

**INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED.**

Submitted By: Lori Ferguson  
South Central Economic Development District, Inc.  
Date Submitted: March 13, 2026

Council Meeting Date: March 23, 2026  
Project: Hastings #24-ED-003  
Agenda Item: Approve payment invoice

## AGENDA ITEM SUMMARY SHEET

### **Description of Agenda Item:**

**Agenda Item #128: Approve invoice (#2062) from SCEDD for administrative services completed from 11.1.25 through 2.28.26.**

- The City of Hastings is the grantee for the Community Development Block Grant (CDBG) #24-ED-003 for the CDBG-Bruckman Rubber expansion project. Per grant requirements, this payment must be listed on the City Council agenda and formally approved.
- The CDBG reimburses 100% of administrative activity costs for CDBG #24-ED-003.
- **Names of People/Businesses affected by this action:** City of Hastings, SCEDD

**Why is Council action required?** The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development (NEDED) regulations all grant-related payments must be listed separately on the City Council agenda and formally approved

**Type of action requested: (Ordinance, Resolution, Motion)** Motion

**Suggested Motion:** Approve

**Are there any deadlines associated with this action?** No

**City Administrator Comments:**



South Central Economic Development District, Inc.

POB 79; 401 East Ave (2nd Floor)

Holdrege, NE 68949

# Invoice

Date	Invoice #
3/10/2026	2062

<b>Bill To</b>
City of Hastings 2727 W 2nd #424 Hastings, NE 68901

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	CDBG Grant Administration for the City of Hastings 24-ED-003 Administrative work completed from 11/1/2025 through 2/28/2026 - Grant accounting and filing - Preparation of account, financial items, draw requests - Met with business to review expenditures to prepare a draw request packet - Project Status Report completion - Prepared public hearing notice and attend city council meeting to speak at public hearing  Work completed in accordance with scope of services in agreement between City and SCEDD.	3,047.50	3,047.50
		<b>Total</b>	<b>\$3,047.50</b>

Submitted By: Lori Ferguson  
South Central Economic Development District, Inc.  
Date Submitted: March 13, 2026

Council Meeting Date: March 23, 2026  
Project: Hastings 24-ED-003  
Agenda Item: Approve Draw Request

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Agenda Item:**

**Agenda Item #129: Approval of Drawdown Request for CDBG funds, for \$3,047.50 for General Administration work completed on the CDBG-Economic Development (Bruckman Expansion) Project (24-ED-003). There is no local match requirement.**

- The City of Hastings is the grantee for the Community Development Block Grant (CDBG) 24-ED-003, the Bruckman Expansion project. Approval of this draw is authorization to request grant funds from the Nebraska Department of Economic Development (NEDED). Per grant requirements, this payment must be listed on the City Council agenda and formally approved.
- Upon submission and approval of this draw by NEDED, CDBG funds will be electronically deposited into the City's bank account. Regulations require the funds to be disbursed from the bank account (clear the account) within five days of the deposit from the State of Nebraska.

### **Names of People/Businesses affected by this action:**

City of Hastings, SCEDD, the Nebraska State Dept. of Economic Development (DED),

**Why is Council action required?** The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development regulations, all grant-related payments must be listed separately on the City Council agenda and formally approved.

**Type of action requested: (Ordinance, Resolution, Motion)** Motion

**Suggested Motion:** Approve

**Are there any deadlines associated with this action?** No

**City Administrator Comments:**



Request for Funds (Drawdown/Payment Request)  
**Community Development Block Grant Program**  
 Nebraska Department of Economic Development

Name of Subrecipient (Local Unit of Government) City of Hastings			Mailing Address 2727 W. 2nd Suite 424		City Hastings	State NE	ZIP 68901
CDBG Agreement Number 24-ED-003	Federal Identification Number 47-6006221	DUNS Number 076980556	UEI Number EL29BJC4KB19	SAM Expiration Date 07/07/2026	Number sequence order of funds 4	Final Drawdown No	DED Program Representative Tom Stephens

**Part I – STATUS OF FUNDS**

1. CDBG Funds Received to Date	\$ 352,070.00
2. Add: Program Income Received to Date (exclude RLF)	\$ 0.00
3. Subtotal	\$ 352,070.00
4. Less: Federal Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3)	\$ 352,070.00
5. Total: Federal Funds On Hand (Must Agree To Part II, Line 6)	

**Part II – CASH REQUIREMENTS** (Identify all activities listed in the CDBG Agreement, even if funds are not being requested.)

Activity/Budget Category	18A Direct Financial Assistance	21A General Administration					TOTAL
1. Total Cash Requirements To Date	\$ 783,514.94	\$ 5,117.50					\$ 788,632.44
2. Less: Local Funds Disbursed (includes RLF) (exclude Program Income)	\$ 433,514.94	\$ 0.00					\$ 433,514.94
3. Less: Federal Funds Disbursed (include Program Income) Total Must Agree To Part I, Line 4 (exclude RLF)	\$ 350,000.00	\$ 2,070.00					\$ 352,070.00
4. Total Current Cash Requirements	\$	\$ 3,047.50					\$ 3,047.50
5. Less: Unpaid Previous Request							
6. Less: Federal Funds On Hand (Must Agree To Part I, Line 5)							
7. Net Amount of Federal Funds Requested							\$ 3,047.50

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award, I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812). I also certify that the amount of the request for federal funds is not in excess of current needs.

Signature of Authorized Official (Mayor/Board Chairman)	Typed Name of Authorized Official George J.J. Beckby, Mayor	Date
Signature of Authorized Official (Clerk/Treasurer)	Typed Name of Authorized Official Tyler Ficken, Clerk	Date
Person Preparing Request for CDBG Funds Form Name: Lori Ferguson	Organization: SCEDD, Inc.	Telephone Number: 308.455.4772
		Email: lorif@scedd.us

PLEASE REFER TO INSTRUCTIONS FOR ADDITIONAL GUIDANCE. **INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED**

\*\*\*To update calculations, either tab two (2) fields or click on a different field with your mouse.

Submitted By: Lori Ferguson  
South Central Economic Development District, Inc.  
Date Submitted: March 13, 2026

Council Meeting Date: March 23, 2026  
Project: Hastings #24-PWF-001  
Agenda Item: Approve payment invoice

## AGENDA ITEM SUMMARY SHEET

### Description of Agenda Item:

**Agenda Item #120: Approve invoice (#2063) from SCEDD for administrative services completed from 11.1.25 through 2.28.26.**

- The City of Hastings is the grantee for the Community Development Block Grant (CDBG) #24-PWF-001 the CDBG Public Facilities (Revive) project. Per grant requirements, this payment must be listed on the City Council agenda and formally approved.
- The CDBG reimburses 100% of administrative activity costs for CDBG #24-PWF-001.
- **Names of People/Businesses affected by this action:** City of Hastings, SCEDD

**Why is Council action required?** The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development (NEDED) regulations all grant-related payments must be listed separately on the City Council agenda and formally approved

**Type of action requested: (Ordinance, Resolution, Motion)** Motion

**Suggested Motion:** Approve

**Are there any deadlines associated with this action?** No

**City Administrator Comments:**



South Central Economic Development District, Inc.

POB 79; 401 East Ave (2nd Floor)  
Holdrege, NE 68949

# Invoice

Date	Invoice #
3/10/2026	2063

<b>Bill To</b>
City of Hastings 2727 W 2nd St., Suite 424 Hastings, NE 68901

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	CDBG Grant Administration for the City of Hastings 24-PWF-001 Administrative work completed from 11/1/2025 through 2/28/2026 - Grant accounting and filing - Preparation of account; financial items - Project Status Report completion - Worked with Davis Design on preparation of bid specs to cover CDBG, project timeline, etc - 2 times - initial project bid (December) and re-bid of project (February) - Attended pre-bid meeting and bid opening  Work completed in accordance with scope of services in agreement between City and SCEDD.	5,023.75	5,023.75
<b>Total</b>			\$5,023.75

Submitted By: Lori Ferguson  
South Central Economic Development District, Inc.  
Date Submitted: March 13, 2026

Council Meeting Date: March 23, 2026  
Project: Hastings 24-PWF-001  
Agenda Item: Approve Draw Request

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Agenda Item:**

**Agenda Item #121: Approval of Drawdown Request for CDBG funds, for \$5,023.75 for General Administration work completed on the Public Works Facilities (Revive) Project (24-PWF-001). There is no local match requirement.**

- The City of Hastings is the grantee for the Community Development Block Grant (CDBG) 24-PWF-001, the Revive Renovation project. Approval of this draw is authorization to request grant funds from the Nebraska Department of Economic Development (NEDED). Per grant requirements, this payment must be listed on the City Council agenda and formally approved.
- Upon submission and approval of this draw by NEDED, CDBG funds will be electronically deposited into the City's bank account. Regulations require the funds to be disbursed from the bank account (clear the account) within five days of the deposit from the State of Nebraska.

### **Names of People/Businesses affected by this action:**

City of Hastings, SCEDD, Revive, the Nebraska State Dept. of Economic Development (DED),

**Why is Council action required?** The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development regulations all grant-related payments must be listed separately on the City Council agenda and formally approved.

**Type of action requested: (Ordinance, Resolution, Motion)** Motion

**Suggested Motion:** Approve

**Are there any deadlines associated with this action?** No

**City Administrator Comments:**



Request for Funds (Drawdown/Payment Request)  
**Community Development Block Grant Program**  
 Nebraska Department of Economic Development

Name of Subrecipient (Local Unit of Government)			Mailing Address		City	State	ZIP
CDBG Agreement Number	Federal Identification Number	DUNS Number	UEI Number	SAM Expiration Date	Number sequence order of funds	Final Drawdown	DED Program Representative

**Part I – STATUS OF FUNDS**

1. CDBG Funds Received to Date	
2. Add: Program Income Received to Date (exclude RLF)	
3. Subtotal	
4. Less: Federal Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3)	
5. Total: Federal Funds On Hand (Must Agree To Part II, Line 6)	

**Part II – CASH REQUIREMENTS** (Identify all activities listed in the CDBG Agreement, even if funds are not being requested.)

Activity/Budget Category							TOTAL
1. Total Cash Requirements To Date							
2. Less: Local Funds Disbursed (includes RLF) (exclude Program Income)							
3. Less: Federal Funds Disbursed (include Program Income) Total Must Agree To Part I, Line 4 (exclude RLF)							
4. Total Current Cash Requirements							
5. Less: Unpaid Previous Request.							
6. Less: Federal Funds On Hand (Must Agree To Part I, Line 5)							
7. Net Amount of Federal Funds Requested							

*By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award, I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812). I also certify that the amount of the request for federal funds is not in excess of current needs.*

Signature of Authorized Official (Mayor/Board Chairman)	Typed Name of Authorized Official	Date	
Signature of Authorized Official (Clerk/Treasurer)	Typed Name of Authorized Official	Date	
Person Preparing Request for CDBG Funds Form Name:	Organization:	Telephone Number:	Email:

**PLEASE REFER TO INSTRUCTIONS FOR ADDITIONAL GUIDANCE. INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED**

\*\*\*To update calculations, either tab two (2) fields or click on a different field with your mouse.

Department: Engineering  
Staff Contact: Lee Vrooman  
Council Meeting Date: 3/23/2026

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Item:**

The City of Hastings is the grantee for the Community Development Block Grant (CDBG) #24-PWI-008 on the MHC Water Line project. Per grant requirements, this payment must be listed on the City Council agenda and formally approved.

The CDBG reimburses 100% of the administrative activity costs for CDBG #24-PWI-008.

### **Names of People/Business affected by this action:**

City of Hastings, SCEDD

### **Why Council action is required:**

The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development (NEDED) regulations, all grant-related payments must be listed separately on the City Council agenda and formally approved.

### **Type of action requested:**

Motion

### **Suggested motion:**

Motion to approve payment of the invoice (#2064) from SCEDD for administrative services completed 11.1.25 through 2.28.26.

### **Deadlines associated with action:**

### **Department head comments:**

### **City Administrator comments:**



South Central Economic Development District, Inc.

POB 79; 401 East Ave (2nd Floor)

Holdrege, NE 68949

# Invoice

Date	Invoice #
3/10/2026	2064

<b>Bill To</b>
City of Hastings 2727 W 2nd St., Suite 424 Hastings, NE 68901

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	<p>CDBG Grant Administration for the City of Hastings 24-PWI-008 Administrative work completed from 11/1/2025 through 2/28/2026</p> <ul style="list-style-type: none"><li>- Grant accounting and filing, project status report</li><li>- Preparation of account, financial items, including draw request(s)</li><li>- Conversations with City staff on amendment</li><li>- Submitted Benchmark Reports to DED</li></ul> <p>Work completed in accordance with scope of services in agreement between City and SCEDD.</p>	3,536.25	3,536.25
		<b>Total</b>	\$3,536.25

Department: Engineering  
Staff Contact: Lee Vrooman  
Council Meeting Date: 3/23/2026

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Item:**

The City of Hastings is the grantee for Community Development Block Grant (CDBG) #24-PWI-008, the CDBG mobile home parks project. Per grant requirements, this payment must be listed on the City Council agenda and formally approved.

The CDBG reimburses 100% of construction management activity costs for CDBG #24-PWI-008.

### **Names of People/Business affected by this action:**

City of Hastings, SCEDD

### **Why Council action is required:**

The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development (NEDED) regulations, all grant-related payments must be listed separately on the City Council agenda and formally approved.

### **Type of action requested:**

Motion

### **Suggested motion:**

Motion to approve payment of the invoice (#2065) from SCEDD for construction management services completed from 11.1.25 through 2.28.26

### **Deadlines associated with action:**

### **Department head comments:**

### **City Administrator comments:**



South Central Economic Development District, Inc.

POB 79; 401 East Ave (2nd Floor)  
Holdrege, NE 68949

# Invoice

Date	Invoice #
3/10/2026	2065

<b>Bill To</b>
City of Hastings 2727 W 2nd, Suite 424 Hastings, NE 68901

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	<p>CDBG Construction Management for the City of Hastings 24-PWI-008C, including Construction Management work completed from 7/1/2025 through 2/28/2026</p> <ul style="list-style-type: none"> <li>- Prepared for and attended pre-construction conference in Hastings;</li> <li>- Prepared for and conducted a second pre-construction conference with Kelsey (Diamond) and Kristy (SCEDD) to review payroll and section 3 requirements.</li> </ul> <p>Work completed in accordance with scope of services in agreement between City and SCEDD.</p>	1,351.25	1,351.25
<b>Total</b>			\$1,351.25

Department: Engineering  
Staff Contact: Lee Vrooman  
Council Meeting Date: 3/23/2026

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Item:**

The City of Hastings is the grantee for the Community Development Block Grant (CDBG) 24-PWI-008, the MHC Water Line project. Approval of this draw is authorization to request grant funds from the Nebraska Department of Economic Development (NEDED). Per grant requirements, this payment must be listed on the City Council agenda and formally approved.

Upon submission and approval of this draw by NEDED, CDBG funds will be electronically deposited into the City's bank account. Regulations require the funds to be disbursed from the bank account (clear the account) within five days of the deposit from the State of Nebraska.

### **Names of People/Business affected by this action:**

City of Hastings, SCEDD, the Nebraska State Dept of Economic Development (DED)

### **Why Council action is required:**

The City of Hastings is the CDBG grant recipient. Per Nebraska Department of Economic Development (NEDED) regulations, all grant-related payments must be listed separately on the City Council agenda and formally approved.

### **Type of action requested:**

Motion

### **Suggested motion:**

Motion to approve Drawdown Request #4 for CDBG funds, for \$4,887.50 for General Administration and Construction Management work completed on the Public Works infrastructure Improvements Project (24-PWI-008). There is no local match requirement.

### **Deadlines associated with action:**

### **Department head comments:**

### **City Administrator comments:**



Request for Funds (Drawdown/Payment Request)  
**Community Development Block Grant Program**  
 Nebraska Department of Economic Development

Name of Subrecipient (Local Unit of Government)			Mailing Address		City	State	ZIP
CDBG Agreement Number	Federal Identification Number	DUNS Number	UEI Number	SAM Expiration Date	Number sequence order of funds	Final Drawdown	DED Program Representative

**Part I – STATUS OF FUNDS**

1. CDBG Funds Received to Date	
2. Add: Program Income Received to Date (exclude RLF)	
3. Subtotal	
4. Less: Federal Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3)	
5. Total: Federal Funds On Hand (Must Agree To Part II, Line 6)	

**Part II – CASH REQUIREMENTS** (Identify all activities listed in the CDBG Agreement, even if funds are not being requested.)

Activity/Budget Category							TOTAL
1. Total Cash Requirements To Date							
2. Less: Local Funds Disbursed (includes RLF) (exclude Program Income)							
3. Less: Federal Funds Disbursed (include Program Income) Total Must Agree To Part I, Line 4 (exclude RLF)							
4. Total Current Cash Requirements							
5. Less: Unpaid Previous Request.							
6. Less: Federal Funds On Hand (Must Agree To Part I, Line 5)							
7. Net Amount of Federal Funds Requested							

*By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award, I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812). I also certify that the amount of the request for federal funds is not in excess of current needs.*

Signature of Authorized Official (Mayor/Board Chairman)	Typed Name of Authorized Official	Date	
Signature of Authorized Official (Clerk/Treasurer)	Typed Name of Authorized Official	Date	
Person Preparing Request for CDBG Funds Form Name:	Organization:	Telephone Number:	Email:

**PLEASE REFER TO INSTRUCTIONS FOR ADDITIONAL GUIDANCE. INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED**

\*\*\*To update calculations, either tab two (2) fields or click on a different field with your mouse.

Department: Utility Administration  
Staff Contact: Derek Zeisler  
Council Meeting Date: 3/23/2026

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Item:**

Approval of the Nebraska Low Income Home Energy Assistance Program (LIHEAP) Home Energy Utility Provider Agreement

### **Names of People/Business affected by this action:**

Low Income Home Energy Assistance Program qualified households.

### **Why Council action is required:**

Approval by Council is required for this agreement.

### **Type of action requested:**

Motion

### **Suggested motion:**

### **Deadlines associated with action:**

Agreement must be signed and returned by April 1st, 2026

### **Department head comments:**

Recommend Approval

### **City Administrator comments:**

# Nebraska Low Income Home Energy Assistance Program (LIHEAP) Home Energy Utility Provider Agreement

Provider Name: \_\_\_\_\_

Doing Business as Name (DBA), if applicable: \_\_\_\_\_

Provider Federal ID Number: \_\_\_\_\_

Provider Physical Address: \_\_\_\_\_

Provider Mailing Address (if different): \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Email Address(es): \_\_\_\_\_

<b>Type of Utilities/Fuel Provider: (Check all that apply)</b>		
Electricity	Propane	
Fuel Oil/Stove Oil	Natural Gas	Coal
Kerosene	Wood	Corn

In order to participate in the State of Nebraska Low Income Home Energy Assistance Program (LIHEAP), the Provider agrees to deliver, and the Department of Health and Human Services (DHHS) agrees to pay for home energy to eligible households under the terms and conditions set forth below.

## 1. DURATION

1.1 Term. A new LIHEAP Provider Agreement is required every five years unless changes require this time frame to be shortened. This Agreement will terminate September 30, 2030, unless superseded by a new agreement, or terminated for convenience upon 30-day written notice by DHHS or by the Provider. Failure to comply with any of these conditions may result in the removal from the approved provider file and suspension of further payments to the provider for client services.

1.2 Modifications. All modifications to this Agreement shall be in writing and agreed upon by both parties.

1.3 Termination. This Agreement will terminate effective immediately upon a determination by DHHS that the Provider is not in compliance with the terms of this Agreement. The Provider will be notified within 15 calendar days of the termination.

1.3.1 DHHS or the Provider may terminate this Agreement with or without cause and without cost by giving the other party at least 30 calendar days' written notice. Termination by either party shall not discharge any obligation owed by either party on behalf of the household that has been awarded the benefit.

## 2. RESPONSIBILITIES

2.1 DHHS. DHHS shall:

2.1.1 Equitably provide outreach activities to potentially eligible households.

2.1.2 Based on established criteria, determine household eligibility promptly for LIHEAP.

2.1.3 Provide the household notification of approved services.

2.1.4 Review utility account documentation.

2.1.4.1 DHHS will request additional documentation or clarification of charges as needed.

2.1.4.2 No payment will be made without all the required documentation of charges.

2.1.5 Provide payment to the Provider for eligible households after receipt of all required documentation for services rendered, according to this Agreement, and upon full compliance by the Provider with the terms herein.

2.1.6 Issue payments to the Provider by Electronic Funds Transfer (EFT).

2.1.6.1 Payments will be issued in a lump sum. DHHS will identify to the Provider each eligible customer on whose behalf DHHS will make payment for energy services, and the payment amount each customer is eligible to receive.

2.1.6.2 The detailed payment information will arrive via email two (2) to three (3) days after payment is issued or via mail five (5) to seven (7) days after payment is issued.

2.1.7 Comply with all relevant state and federal laws and regulations, the Notice of Award, terms and conditions set forth by the Administration for Children and Families (ACF), program policies, and Nebraska's approved LIHEAP state plan in the implementation of LIHEAP.

2.1.8 Establish such fiscal control and fund accounting procedures as may be necessary to assure the proper disbursement of and accounting for federal funds paid to the state per all relevant state and federal laws and regulations, the Notice of Award, terms and conditions, program policies, and Nebraska's approved LIHEAP state plan, including procedures for monitoring the assistance provided under this title.

2.1.9 Monitor a portion of the Providers to ensure compliance with the Provider Agreement and program policies.

2.1.9.1 By signing the Provider Agreement, Providers agree to be periodically monitored and provide necessary monitoring information when requested.

2.1.10 Provide the Providers selected for compliance monitoring with a LIHEAP Monitoring Report to describe the information needed.

2.2 Provider. The Provider shall:

2.2.1 Provide DHHS a copy of the Employer Identification Number document or Social Security card which was issued to the Provider and which displays the number used by the IRS as the Provider's tax identification number.

2.2.1.1 Notify DHHS immediately when the tax identification number is changed. A new W-9 form must be completed and returned to DHHS.

2.2.2 Provide DHHS with at least one (1) designated contact person who shall be available to respond by phone and email to all reasonable inquiries regarding LIHEAP household accounts, including, but not limited to: address; account holder name; account number; line item accounting of amount owed and service it is owed for, energy burden, payment history; how the LIHEAP payment was applied; and the impact of the payment.

2.2.2.1 Limit disclosure of Personally Identifiable Information to only those persons who have a direct need to know the Personally Identifiable Information in order to provide deliveries of home energy and other services to eligible households under this agreement, and advise them to take steps to safeguard and protect Personally Identifiable Information from inadvertent disclosure and not to disclose any Personally Identifiable Information to other persons, by updating the IT contact information annually or as needed if it has changed.

2.2.3 Notify DHHS within ten (10) days when: the name of the company; ownership of the company; contact person; contact or billing information; services to be provided; or service coverage area changes.

2.2.4 Notify DHHS within ten (10) days if a LIHEAP payment is made for a customer residing in the Provider's service area but with incorrect account information.

2.2.5 Notify DHHS if the business owner or another key employee is employed by DHHS, as well as if a member of their immediate family is employed by DHHS. Immediate family is a spouse or other person who resides in the same household as the owner and is a dependent of the owner.

2.2.5.1 DHHS will evaluate the relationship to determine if there is a conflict of interest that will preclude the Provider from providing LIHEAP services to a designated locality(s).

- 2.2.5.2 Conflict of interest is defined as a situation that has the potential to undermine the impartiality of a person in an official position because of the possibility of a clash between the person's self-interest and professional interest or public interest.
- 2.2.6 Not serve as the Provider for a household in which he or she is a current recipient of assistance from LIHEAP. "Current" is defined as during the present federal fiscal year.
- 2.2.7 Not serve as the Provider for a dwelling or property that they own.
- 2.2.8 Apply LIHEAP payments to the approved home energy services for the LIHEAP eligible households identified by DHHS.
- 2.2.8.1 Provide the services to each eligible and approved residential household for which payment is provided under LIHEAP.
- 2.2.8.2 Home energy services include those used for heating or cooling a residential dwelling.
- 2.2.9 Using the Provider's normal billing process, charge LIHEAP households the difference between the actual amount due and the amount of the payment made with LIHEAP funds.
- 2.2.10 Charge LIHEAP eligible households the same price for services that are charged to non-eligible households, as determined by the Provider approved rate-setting process.
- 2.2.11 Not treat LIHEAP eligible households adversely because of such assistance under applicable provisions of state, territorial, or tribal law, or public regulatory requirements.
- 2.2.12 Not apply LIHEAP payments to account balances that have previously been written off or paid with other funds.
- 2.2.13 Not apply LIHEAP payments to commercial accounts.
- 2.2.13.1 LIHEAP payments must only be applied to residential accounts.
- 2.2.14 Accept payment guarantees from DHHS to restore services and eliminate arrearages.
- 2.2.14.1 The Provider must immediately apply payment guarantees to the customer accounts for the appropriate services.
- 2.2.15 Not terminate energy service to an eligible customer covered by this Agreement except under the conditions set forth in the Nebraska Rev. Stat. §§ 70-1603 through 70-1614.
- 2.2.16 Identify LIHEAP payments made for eligible household accounts as payment received from LIHEAP.
- 2.2.17 Maintain any credit amount, on the designated account, as a credit until used by the customer for energy services or the customer ends service with the Provider.
- 2.2.18 Transfer any credit balance to the new account within thirty (30) days if the customer moves and remains with the same Provider and has the same account number.
- 2.2.19 Not exchange the household's credit authorization for cash or give any cash equivalent for excess credit.
- 2.2.20 Return to DHHS within thirty (30) days of service ending any credit balance of LIHEAP funds unless DHHS has been notified of a delay ahead of time.
- 2.2.21 Return to DHHS within thirty (30) days any LIHEAP payment for a customer not residing in the Provider service area unless DHHS has been notified of a delay ahead of time.
- 2.2.22 Return to DHHS within thirty (30) days of Provider closing or being sold any LIHEAP credit balance unless DHHS has been notified of a delay ahead of time. Funds may not be transferred to another Provider.
- 2.2.23 Returned funds must be remitted to:  
DHHS – Accounting  
PO Box 94906  
Lincoln, NE 68509 9947.
- 2.2.24 All funds returned to DHHS must include the following payment information:
- 2.2.24.1 Name of client;
- 2.2.24.2 Client ID number;
- 2.2.24.3 Address and city;
- 2.2.24.4 Account holder's name;
- 2.2.24.5 Account number;
- 2.2.24.6 Date the original payment was posted to the account;

- 2.2.24.7 Reason funds are being returned; and
  - 2.2.24.8 Amount of funds being returned for each account.
  - 2.2.25 Maintain current records and comply with any state or local regulations required for service provision.
  - 2.2.26 Cooperate with any federal, state, or local investigation, audit, or program review.
    - 2.2.26.1 The Provider shall allow DHHS representatives access to all records relating to LIHEAP households for compliance verification with this Agreement.
  - 2.2.27 Understand that failure to cooperate with any federal, state, or local investigation, audit, or program review may result in immediate disqualification from participation in LIHEAP.
  - 2.2.28 Take corrective action in the time frame specified by DHHS if violations of this Agreement are discovered.
    - 2.2.28.1 Corrective action may include but is not limited to providing detailed documentation of the changes made and detailed plans for future changes that will bring the Provider into compliance.
    - 2.2.28.2 Understand that failure to implement corrective actions may result in immediate disqualification from participation in LIHEAP.
  - 2.2.29 Collect and provide data within the time frame specified by DHHS and in the format requested by DHHS.
    - 2.2.29.1 The data must be provided to DHHS (or an authorized agent of DHHS) for verification, research, evaluation, analysis, and reporting. The household's signed LIHEAP application will authorize the Provider to release this information to DHHS.
  - 2.2.30 Retain all books, records, and other documents relevant to this agreement for a minimum of five (5) years or until litigation, claim, negotiation, audit, or other action involving the records has been completed if it was initiated prior to the expiration of this five (5) year period.
    - 2.2.30.1 These records may be used for a variety of program purposes including: program planning; program capacity building; assessing the impact of LIHEAP and other benefits on low-income households; and supporting funding decisions.
  - 2.2.31 Provide at no cost to DHHS, in the format requested:
    - 2.2.31.1 Written account information, including: account number; address; account holder name; and other household-specific information.
    - 2.2.31.2 Written information regarding the household's home energy usage, current balance and itemized charges, bill payment history, and arrearage.
    - 2.2.31.3 Immediate written confirmation that the payment guarantee was applied to the household account, inform of the new balance, and inform whether reconnection occurred, or disconnection was alleviated.
    - 2.2.31.4 Other data as requested.
  - 2.2.32 Complete the Annual Household Energy Cost and Usage Report (Performance Measures Report) and supply the report and supporting documentation to DHHS.
  - 2.2.33 The Provider agrees to use of the following methods for reporting Annual Household Energy Cost and Usage information to DHHS:
    - a. Via an electronic Excel template provided by DHHS: or
    - b. Via Secured File Transfer Protocol (FTP site, password protected, and/or encrypted data) Comma Separated Values (CSV) file format.
- The Provider agrees to provide a designated IT contact if Option B is chosen.

**Please provide the IT contact information below:**

Name: \_\_\_\_\_

Position Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

2.2.34 Provider understands data provided to DHHS will be used for the purpose of administering the LIHEAP program and may include research, evaluation, and analysis of the LIHEAP program.

2.2.34.1 Information collected may be compiled, analyzed, and shared with federal authorities or their agents in accordance with federal and state law.

2.2.34.2 The data for the Annual Household Energy Cost and Usage must be returned to DHHS no later than October 31 each year.

2.3 Joint Duties. Both the Provider and DHHS shall:

2.3.1 Meet as needed to discuss any issues, recommendations, unmet needs, and lessons learned.

**3. CONDITIONS.**

3.1 Authorities. Nothing herein shall be construed as an authority for either party to make commitments that will bind the other party beyond the scope of services contained herein.

3.2 Discrimination. The Provider shall not discriminate against any household because of race, religion, color, sex, national origin, age, disability, political beliefs, or any other basis prohibited by state law relating to discrimination. The Provider shall not discriminate against a LIHEAP-eligible household concerning terms, deferred payment plans, credit, conditions of sale, deposit, energy rate, including service charges, reconnection charges payment plan arrangements, or discounts offered to other customers. The Provider shall comply with all LIHEAP regulations, state and federal statutes and regarding civil rights and equal opportunity employment, including Title VI of the Civil Rights Act of 1964, 42 U.S.C. §§ 2000d et seq.; the Rehabilitation Act of 1973, 29 U.S.C. §§ 794 et seq.; the Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 et seq.; and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. §§ 48-1101 to 48-1125.

3.3 Confidentiality. The Provider agrees that any information and data obtained related to households shall be collected and held confidential, during and following the term of this Agreement. Household information shall not be disclosed without the individual's and DHHS's written consent and only per federal or state law.

3.3.1 Providers who utilize, access, or store personally identifiable information as part of the performance of this Agreement are required to safeguard this information and immediately notify DHHS of any breach or suspected breach in the security of such information.

3.3.2 The Provider shall allow DHHS to both participate in the investigation of incidents and exercise control over decisions regarding external reporting.

3.4 Fraud. The Provider will be permanently disqualified from participating in LIHEAP upon the first finding of LIHEAP fraud.

3.4.1 Fraud includes, but is not limited to: intentionally providing false information to DHHS or knowingly allowing others to do so; intentional failure to notify DHHS of a change in circumstances that affects payments received by the Provider; intentionally accepting payments that the Provider knows or by reasonable diligence would know, the Provider is not entitled to under an overpayment or otherwise; or intentionally making a claim for a payment to which the Provider is not entitled under the terms of this Agreement and all applicable rules, regulations, laws, and statutes.

3.4.2 Repayment must be made unless contrary to a court order.

3.5 Non-fraud overpayments. For overpayments received by the Provider that are not the result of intent to defraud, the Provider shall be required to repay the full amount to DHHS.

3.6 Reporting fraud. The Provider agrees to report any known fraud activity by the household to DHHS. This may include, but is not limited to, the following:

3.6.1 The LIHEAP participant not disclosing all income.

3.6.2 The LIHEAP participant not using awards appropriately.

3.6.3 The LIHEAP participant not giving truthful information.

3.7 Business practices. The Provider certifies that neither it nor its principals are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any state or federal department or agency.

3.7.1 No Provider may participate in LIHEAP in any capacity or be a recipient of federal funds designated for this program if the Provider has been debarred or suspended or otherwise found to be ineligible for participation in federal assistance programs under Executive Order 12549, "Debarment and Suspension." (See 45 CFR 75.212.)

3.8 Binding on heirs and assigns. This Agreement shall be binding upon and inure to the benefit of the respective successors and assign of each party but does not otherwise create, and shall not be construed as creating, any rights enforceable by any person not a party to this Agreement.

3.9 Due authorization. The persons executing this Agreement on behalf of a party represent and warrant to the other party that they have been duly authorized by such party executing this Agreement.

3.10 Severability. If any provision of this Agreement or the application thereof to any person or circumstance is held to be invalid, the invalidity shall not affect other provisions of this Agreement, which shall be given effect without regard to the invalid provision or application. The parties to this Agreement acknowledge the information, specified above, and will provide the accomplishment of this service in a mutually acceptable and efficient manner.

---

Provider Name

---

Date

---

Printed Name/Title of Representative for Provider

---

Signature of Authorized Representative for Provider

QUITCLAIM DEED

City of Hastings, Nebraska, a Municipal Corporation, GRANTOR, in consideration of one dollar and other valuable consideration received from GRANTEE, the Community Redevelopment Authority of Hastings, Nebraska, quitclaims to GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Lot 1 (1), Kent Subdivision in the City of Hastings, Adams County, Nebraska, according to the recorded plat thereof.

Executed this \_\_\_\_ day of March 2026.

CITY OF HASTINGS, NEBRASKA,  
A Municipal Corporation

ATTEST:

\_\_\_\_\_  
Tyler Ficken, City Clerk

By \_\_\_\_\_  
George J.J. Beckby, Mayor

STATE OF NEBRASKA    )  
  ) SS  
COUNTY OF ADAMS    )

The foregoing instrument was acknowledged before me on the \_\_\_\_ day of March 2026 by George J. J. Beckby, Mayor of the City of Hastings, Nebraska, and Tyler Ficken, Hastings City Clerk.

\_\_\_\_\_  
Notary Public

Department: Finance  
Staff Contact: Roger Nash  
Council Meeting Date: 3/23/2026

## **AGENDA ITEM SUMMARY SHEET**

### **Description of Item:**

Presentation of the Financial Audit for the City of Hastings ending September 30, 2025 - AMGL, P.C.

### **Names of People/Business affected by this action:**

Citizens of the City of Hastings

### **Why Council action is required:**

None

### **Type of action requested:**

No Action Required

### **Suggested motion:**

### **Deadlines associated with action:**

Audit must be submitted to the State Auditor's office by March 31, 2026

### **Department head comments:**

No action required on this item

### **City Administrator comments:**



To the Honorable Mayor and City Council  
City of Hastings  
Hastings, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hastings for the year ended September 30, 2025, and have issued our report thereon dated February 10, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Hastings are described in Note A to the financial statements. The City adopted GASB Statement No. 101, *Compensated Absences*, during the year ended September 30, 2025. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the collectability of accounts and notes receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

#### SHAREHOLDERS:

Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon  
Jamie L. Clemans  
Travis L. Arnold

3123 W. Stolley Park Rd.  
Suite A  
P.O. Box 1407  
Grand Island, NE 68802  
P 308-381-1810  
F 308-381-4824  
EMAIL [cpa@gicpas.com](mailto:cpa@gicpas.com)

Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Five audit adjustments decreased the governmental fund balances by \$2,005,509. Eight audit adjustments increased the net position of the business-type funds by \$3,833,137. Three audit adjustments decreased the net position of the component unit by \$117,540. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Investments and revenue were both increased \$1,213,815 on the General Fund to record excess pension funding.
2. Unbilled revenue and utility revenue were both increased \$643,590.
3. Miscellaneous receivables and revenue were both decreased \$143,386 on the utility funds.
4. Fund balance was decreased \$3,781,541, receivables were decreased \$3,215,448, and in-lieu of tax revenue was increased \$566,093 on the General Fund.
5. Net position was increased \$3,781,541, liabilities were decreased \$3,572,455, and in-lieu of tax expense was increased \$209,086 on the utility funds,
6. Landfill closure payable and expense were both increased \$229,099.
7. Grants payable and expenses were both increased \$116,667 on the CRA.

#### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 10, 2026.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of the City of Hastings as of September 30, 2025, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. We noted several ambulance accounts receivable balances that have been outstanding more than 1 year. We recommend working with Emergency Management Services (EMS) to write off outstanding accounts receivable that are uncollectable. We also recommend establishing and implementing policies and procedures to monitor the accounts receivable balances in order to write off accounts that are deemed uncollectable in a timely manner.

### Hastings Utilities

1. Bank balances at one financial institution exceeded FDIC coverage by \$274,973 at September 30, 2025. We recommend requesting the bank to assign additional pledged collateral to cover the excess deposits.
2. During our audit, we noted the accrued compensated absences related to sick time was being overstated. This was due to accruing seventy hours on all employees, even when the available hours were less than seventy. The use of the seventy hours was also included in the calculation of benefits payable at termination. We recommend updating the formulas in the calculation so it limits the accrual to the available hours.

3. During our audit, we noted that Utilities did not have an aged accounts receivable which led to an inability to determine what actions for collections need to be taken. We also noted there was no billing report by customer for the month and no monthly billing statistics showing how much is billed in any given month. We recommend working with the software developer to acquire these reports for improved billing management. These reports were all available prior to the software conversion.
4. During our audit, we noticed that there were miscellaneous receivables that had not been collected for several months (some in excess of a year). These include receivables with available insurance settlements that have not been accepted. We recommend the insurance settlements be accepted and a formal process be implemented for monitoring the miscellaneous receivables, sending to collections when appropriate, and writing off if deemed uncollectible.

### Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, budgetary comparison schedules, and schedule of funding progress – public safety employees’ retirement system, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements for nonmajor governmental funds and internal service funds, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Hastings and is not intended to be and should not be used by anyone other than these specified parties.



Grand Island, Nebraska  
February 10, 2026

**CITY OF HASTINGS, NEBRASKA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**September 30, 2025**

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**SHAREHOLDERS:**

Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon  
Jamie L. Clemans  
Travis L. Arnold

**INDEPENDENT AUDITOR’S REPORT**

To the Honorable Mayor and Members of the City Council  
City of Hastings, Nebraska

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the accompanying 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 the City of Hastings, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic 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 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 the City of Hastings, Nebraska, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**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 the City of Hastings, Nebraska, 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**

As discussed in Note A, the financial statements referred to above include only the primary government of the City of Hastings, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City’s legal entity. These financial statements also include the Hastings Community Redevelopment Authority, a discretely presented component unit, of the City of Hastings, Nebraska.

These financial statements do not include financial data for two of the City’s legally separate component units (the Hastings Library Foundation, Inc. and the Hastings Museum Foundation, Inc.), which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City’s primary government. As

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a result, the accompanying financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the City of Hastings, as of September 30, 2025, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity of the Hastings Library Foundation, Inc., as of and for the year ended December 31, 2024, and our report thereon, dated September 26, 2025, expressed an unmodified opinion on those financial statements.

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity of the Hastings Museum Foundation, Inc., as of and for the year ended December 31, 2024, and our report thereon, dated April 22, 2025, expressed an unmodified opinion on those financial statements.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 the City of Hastings, Nebraska'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 the City of Hastings, Nebraska'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 the City of Hastings, Nebraska'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.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress – public safety employees retirement system on pages 6-14 and 85-91 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hastings, Nebraska's basic financial statements. The nonmajor governmental funds combining statements and the internal service funds combining statements are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2026, on our consideration of the City of Hastings, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Hastings' 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 the City of Hastings, Nebraska's internal control over financial reporting and compliance.

AMGL, PC.

Grand Island, Nebraska  
February 10, 2026

**CITY OF HASTINGS, NEBRASKA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
For The Year Ended September 30, 2025**

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**MANAGEMENT’S DISCUSSION AND ANALYSIS**

As management of the City of Hastings, we offer readers of the City of Hastings financial statements this narrative overview and analysis of the financial activities of the City of Hastings for the fiscal year ended September 30, 2025.

**Financial Highlights**

- The assets of the City of Hastings exceeded its liabilities at the close of the most recent fiscal year by \$406,723,524 (*net position*). Of this amount, \$80,604,646 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Hastings’ governmental funds reported combined ending net position of \$129,079,735. Approximately 21.0 percent of this total amount, \$27,114,701 is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$9,342,121, or 38.1 percent of total General Fund expenditures.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City of Hastings’ basic financial statements. The City of Hastings’ basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Hastings’ finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Hastings’ assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Hastings is improving or deteriorating.

The *statement of activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**CITY OF HASTINGS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2025**

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Both of the government-wide financial statements distinguish functions of the City of Hastings that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Hastings include general government, public safety, highways and streets, sanitation, economic development, and cultural activities and recreation. The business-type activities of the City of Hastings include the Landfill, Electric, and Combined System Utilities Fund (which provides gas, water, and sewer services).

The government-wide financial statements include not only the City of Hastings itself (known as the *primary government*), but also the legally separate Community Redevelopment Authority for which the City of Hastings is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 15 and 16 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Hastings, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Hastings can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Hastings maintains 28 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Street Fund, the Museum Fund, and the Debt Service Fund all of which are considered to be major funds. Data from the other 24 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Hastings adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, Museum, and Debt Service Funds to demonstrate compliance with this budget.

**CITY OF HASTINGS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2025**

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The basic governmental fund financial statements can be found on pages 17-20 of this report.

**Proprietary funds.** The City of Hastings maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Hastings uses enterprise funds to account for its Landfill, Electric and Combined System Utilities Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Hastings' various functions. The City of Hastings uses internal service funds to account for its employee health insurance and IT services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Landfill, Electric, and Combined System Utilities Funds, all of which are considered to be major funds of the City of Hastings.

The basic proprietary fund financial statements can be found on pages 21-24 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-84 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Hastings' budgetary comparison schedules and schedule of funding progress for the public safety retirement system. Required supplementary information can be found on pages 85-91 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining fund statements can be found on pages 92-98 of this report.

**CITY OF HASTINGS, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2025**

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Hastings, assets exceeded liabilities by \$406,723,524 at the close of the most recent fiscal year.

**Summary Statements of Net Position**

	September 30, 2025			September 30, 2024		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and Other Assets	\$ 53,198,575	\$ 73,548,947	\$ 126,747,522	\$ 58,531,427	\$ 67,130,597	\$ 125,662,024
Capital Assets	86,175,786	231,495,771	317,671,557	78,303,390	219,837,842	298,141,232
Total Assets	139,374,361	305,044,718	444,419,079	136,834,817	286,968,439	423,803,256
Long-term Liabilities	6,079,807	17,358,593	23,438,400	5,814,185	17,240,462	23,054,647
Other Liabilities	4,214,819	10,042,336	14,257,155	4,899,228	6,235,706	11,134,934
Total Liabilities	10,294,626	27,400,929	37,695,555	10,713,413	23,476,168	34,189,581
Net Position:						
Net Investment in						
Capital Assets	82,646,765	223,167,735	305,814,500	74,324,013	210,755,234	285,079,247
Restricted	19,318,269	986,109	20,304,378	18,519,432	919,551	19,438,983
Unrestricted	27,114,701	53,489,945	80,604,646	33,277,959	51,817,486	85,095,445
Total Net Position	\$ 129,079,735	\$ 277,643,789	\$ 406,723,524	\$ 126,121,404	\$ 263,492,271	\$ 389,613,675

By far, the largest portion of the City of Hastings' net position (75.2 percent) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Hastings uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Hastings' investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Hastings' net position (5.0 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$80,604,646) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Hastings is able to report positive balances in all three categories of net position, for the government as a whole as well as for its separate governmental and business-type activities.

**CITY OF HASTINGS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2025**

**Expenses and Program Revenues - Governmental Activities**

<u>Function</u>	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 4,077,855	\$ 9,420,891	\$ 4,147,337	\$ 10,056,061
Public Safety	1,519,749	13,196,225	1,284,920	12,020,626
Public Works	1,603,472	6,266,450	1,597,152	5,095,641
Environment & Leisure	4,428,551	7,101,721	2,333,038	7,469,658
Interest and Bond Fees	-	52,105	-	68,864
Depreciation	-	5,732,243	-	4,794,984
Total	<u>\$ 11,629,627</u>	<u>\$ 41,769,635</u>	<u>\$ 9,362,447</u>	<u>\$ 39,505,834</u>

**Revenues by Source - Governmental Activities**

	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
Charges for Services	\$ 7,097,536	15.87 %	\$ 6,803,185	16.50 %
Operating Grants & Contributions	895,531	2.00	868,324	2.10
Capital Grants & Contributions	3,636,560	8.13	1,690,938	4.10
Property Taxes	8,259,518	18.47	8,099,820	19.64
Motor Vehicle Taxes	655,356	1.46	625,810	1.52
Wheel Tax	390,584	0.87	391,724	0.95
Payments in Lieu of Taxes	3,703,166	8.28	3,781,541	9.17
Occupation Taxes	324,948	0.73	348,812	0.85
Sales Tax	9,732,613	21.76	9,687,672	23.49
Franchise Taxes	332,160	0.74	374,760	0.91
State Allocation	5,241,841	11.72	4,918,886	11.93
Keno	211,069	0.47	224,774	0.54
Special Assessments	1,054,959	2.36	1,105,901	2.68
Miscellaneous	76,072	0.17	38,674	0.09
Interest	1,734,326	3.88	2,280,464	5.53
Gain on Sale of Assets	167,912	0.38	-	-
Excess Pension Funding	1,213,815	2.71	-	-
Total	<u>\$ 44,727,966</u>	<u>100.00 %</u>	<u>\$ 41,241,285</u>	<u>100.00 %</u>

Net position increased \$2,958,331 in the governmental funds during the year ended September 30, 2025.

**CITY OF HASTINGS, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2025**

**Business-type activities.** Business-type activities increased the City of Hastings' net position by \$14,151,518, accounting for 82.7 percent of the total growth in the government's net position for the year ended September 30, 2025. Key elements of this increase are as follows:

**Expenses and Program Revenues - Business-type Activities**

<u>Function</u>	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Landfill	\$ 2,725,088	\$ 2,468,828	\$ 2,719,100	\$ 2,193,204
Electric	64,950,452	60,732,315	55,339,155	58,406,765
Combined System Utilities	28,697,317	22,561,835	26,150,591	22,336,215
Total	<u>\$ 96,372,857</u>	<u>\$ 85,762,978</u>	<u>\$ 84,208,846</u>	<u>\$ 82,936,184</u>

**Revenues by Source - Business-type Activities**

	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
Charges for Services	\$ 92,331,097	92.41 %	\$ 82,760,167	94.39 %
Operating Grants & Contributions	130,605	0.13	329,051	0.38
Capital Grants & Contributions	3,911,155	3.92	1,119,628	1.28
Miscellaneous	1,922,206	1.92	1,331,399	1.52
Interest	1,807,929	1.81	2,504,535	2.86
Loss on Disposal of Assets	(188,496)	(0.19)	(363,909)	(0.42)
Total	<u>\$ 99,914,496</u>	<u>100.00 %</u>	<u>\$ 87,680,871</u>	<u>100.00 %</u>

**Financial Analysis of the Government's Funds**

As noted earlier, the City of Hastings used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City of Hastings' *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Hastings' financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Hastings' governmental funds reported combined ending fund balances of \$40,296,260. Approximately 21.1 percent of this total amount (\$8,498,863) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) placed in a nonspendable endowment for cemetery perpetual care (\$96,732), 2) restricted for street improvements (\$12,400,760), 3) restricted for federal programs (\$32,454), 4) restricted for capital projects (\$2,844,666), 5) restricted for debt service (\$1,881,746), 6) restricted for the Aquatic Center (\$269,363), 7) restricted for museum projects (\$1,273,644), 8) restricted for community betterment

**CITY OF HASTINGS, NEBRASKA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2025**

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(\$402,545), 9) restricted for other purposes (\$116,359), 10) assigned for budgetary stabilization (\$7,770,152), 11) assigned for equipment replacement (\$410,931), or 12) assigned for a variety of other purposes (\$4,298,045).

The General Fund is the chief operating fund of the City of Hastings. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,342,121, while total fund balance reached \$17,112,273. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 38.1 percent of total General Fund expenditures, while total fund balance represents 69.8 percent of that same amount.

The fund balance of the City of Hastings’ General Fund decreased by \$4,203,057 during the current fiscal year.

**Proprietary funds.** The City of Hastings’ proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year was as follows: Landfill Fund - \$7,413,381, Electric Fund - \$23,655,335, and Combined System Utilities Fund – \$22,421,229. The change in net position for the proprietary funds was as follows: Landfill Fund – increase of \$709,317, Electric Fund – increase of \$5,413,223, and Combined System Utilities Fund – increase of \$8,028,978. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of Hastings’ business-type activities.

### **Budgetary Highlights**

There was no difference between the original budget and the final adopted budget for the City of Hastings.

**Capital Assets.** The City of Hastings’ investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to \$317,671,557 (net of accumulated depreciation). This investment in capital assets includes land, building and system improvements, machinery and equipment, park facilities, roads, highways, and bridges. Major capital asset projects during the year ended September 30, 2025, included:

- Construction in progress on city office remodeling project - \$4,253,117
- Construction in progress on Elm Meadows paving project - \$764,953
- Construction in progress on Hastings Southeast project donated by NDOT - \$2,855,913
- Construction in progress on Kool Aid display - \$743,305
- Construction costs on park storage building - \$450,905
- Construction costs on police department windows - \$349,316
- Museum fire alarm suppression system - \$524,411
- Fuel delivery system for street department - \$393,785
- Donated academic lift station - \$2,446,915
- Primary anaerobic digester structure upgrade - \$3,833,563
- Building modifications at 3505 Yost Avenue – 645,588
- Upgrade to 8” water main on Boston (A to E Streets) - \$554,827

**CITY OF HASTINGS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2025**

- Electric meters - \$450,395
- Electric distribution poles, conductor, and underground improvements - \$2,555,812
- WEC1 bottom ash conveyor system - \$3,479,857
- Electric line transformers - \$550,567
- Construction in progress on electric projects - \$2,052,021
- Construction in progress on gas projects - \$843,223
- Construction in progress on water projects - \$640,397

**City of Hastings' Capital Assets**  
**(net of depreciation)**

	<u>Year Ended September 30, 2025</u>			<u>Year Ended September 30, 2024</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Land	\$ 210,164	\$ 7,234,360	\$ 7,444,524	\$ 210,164	\$ 7,234,360	\$ 7,444,524
Construction						
in Progress	12,653,729	49,187,847	61,841,576	4,496,922	45,810,489	50,307,411
Infrastructure	42,183,815	-	42,183,815	44,006,155	-	44,006,155
Buildings & Equipment	31,128,078	-	31,128,078	29,590,149	-	29,590,149
Landfill	-	7,362,655	7,362,655	-	7,831,881	7,831,881
Electric	-	68,526,743	68,526,743	-	65,130,352	65,130,352
Electric Non-Utility						
Plant	-	5,958,674	5,958,674	-	6,568,610	6,568,610
Gas	-	3,208,818	3,208,818	-	3,040,528	3,040,528
Water	-	50,462,458	50,462,458	-	49,877,843	49,877,843
Pollution Control	-	33,643,351	33,643,351	-	29,266,100	29,266,100
Administrative	-	5,910,865	5,910,865	-	5,077,679	5,077,679
Total	<u>\$ 86,175,786</u>	<u>\$ 231,495,771</u>	<u>\$ 317,671,557</u>	<u>\$ 78,303,390</u>	<u>\$ 219,837,842</u>	<u>\$ 298,141,232</u>

Additional information on the City of Hastings' capital assets can be found in Note C4 on pages 51-54 of this report.

**Long-term debt.** At the end of the current fiscal year, the City of Hastings had total long-term debt outstanding of \$11,857,057. Of this amount, \$3,428,541 comprises debt backed by the full faith and credit of the government. The remainder of the City of Hastings' debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds) and notes payable and financing agreements.

**CITY OF HASTINGS, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended September 30, 2025**

**City of Hastings' Outstanding Debt**

	<u>Year Ended September 30, 2025</u>			<u>Year Ended September 30, 2024</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
General Obligation						
Bonds	\$ 3,428,541	\$ -	\$ 3,428,541	\$ 3,841,217	\$ -	\$ 3,841,217
Revenue Bonds	-	6,220,000	6,220,000	-	6,910,000	6,910,000
Note Payable	100,480	2,108,036	2,208,516	138,160	2,172,608	2,310,768
Total	<u>\$ 3,529,021</u>	<u>\$ 8,328,036</u>	<u>\$ 11,857,057</u>	<u>\$ 3,979,377</u>	<u>\$ 9,082,608</u>	<u>\$ 13,061,985</u>

The City of Hastings' total debt decreased by \$1,204,928 (9.2 percent) during the current fiscal year due to scheduled principal payments. Also, the City issued \$73,810 of NDWEE water notes payable.

Additional information on the City of Hastings' long-term debt can be found in Note C6 on pages 54-61 of this report.

**Economic Factors and Next Year's Budgets and Rates**

The City's Enterprise Funds maintained strong cash positions and the City has been able to keep up with the increasing costs of operations.

- Property tax asking for the year ending September 30, 2026 of \$8,695,075 is \$249,154 (3.0 percent) higher than the prior year. The property valuation increased 7.2 percent over the prior year.
- At September 30, 2025, the City had contractual commitments totaling \$6,247,627 on 16 different capital projects, 14 of which are expected to be completed during the next fiscal year.

All of these factors were considered in preparing the City of Hastings' budget for the 2026 fiscal year.

**Request for Information**

This financial report is designed to provide a general overview of the City of Hastings' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Treasurer, City of Hastings, 220 N Hastings, Hastings, NE 68901.

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF NET POSITION**

**September 30, 2025**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 15,559,987	\$ 29,243,593	\$ 44,803,580	\$ 1,485,531
Certificates of deposit	12,020,460	14,570,781	26,591,241	-
Investments	1,213,815	-	1,213,815	-
County treasurer cash	352,747	-	352,747	101,855
Receivables:				
Accounts, net of allowance for doubtful accounts	950,819	10,758,828	11,709,647	143,655
Special assessments	1,185,627	-	1,185,627	-
Current portion of note receivable	-	-	-	213,500
Current portion of TIF receivables	-	-	-	1,429,480
Interest	203,953	228,449	432,402	-
Property tax	299,561	-	299,561	19,719
Due from (to) other funds	236,453	(278,632)	(42,179)	42,179
Due from other governments	2,095,879	-	2,095,879	202,532
Inventory	44,654	12,082,335	12,126,989	-
<b>Total current assets</b>	<b>34,163,955</b>	<b>66,605,354</b>	<b>100,769,309</b>	<b>3,638,451</b>
Noncurrent assets:				
Restricted cash and cash equivalents	10,915,558	2,306,683	13,222,241	261,747
Restricted certificates of deposit	8,119,062	4,636,910	12,755,972	-
Noncurrent portion of note receivable	-	-	-	2,067,318
Noncurrent portion of TIF receivables	-	-	-	10,429,718
Property held for resale	-	-	-	931,310
Capital assets:				
Land	210,164	7,234,360	7,444,524	-
Construction in progress	12,653,729	49,187,847	61,841,576	-
Other capital assets, net of depreciation	73,311,893	175,073,564	248,385,457	183,550
Net capital assets	86,175,786	231,495,771	317,671,557	183,550
<b>Total noncurrent assets</b>	<b>105,210,406</b>	<b>238,439,364</b>	<b>343,649,770</b>	<b>13,873,643</b>
<b>Total assets</b>	<b>139,374,361</b>	<b>305,044,718</b>	<b>444,419,079</b>	<b>17,512,094</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	1,388,717	7,623,420	9,012,137	361,348
Accrued wages	447,999	715,489	1,163,488	-
Accrued interest	13,472	39,752	53,224	2,381
Sales tax payable	-	231,190	231,190	-
Customer deposits	5,577	555,252	560,829	-
Claims incurred not paid	501,065	-	501,065	-
Unavailable property tax and assessments	1,405,903	-	1,405,903	14,498
Current portion of TIF payables	-	-	-	1,393,762
Current portion of long-term obligations	452,086	877,233	1,329,319	7,244
<b>Total current liabilities</b>	<b>4,214,819</b>	<b>10,042,336</b>	<b>14,257,155</b>	<b>1,779,233</b>
Noncurrent liabilities:				
Compensated absences - noncurrent	3,002,872	4,489,018	7,491,890	-
Closure/post-closure liability	-	5,418,772	5,418,772	-
Noncurrent portion of TIF payables	-	-	-	10,326,719
Noncurrent portion of long-term obligations	3,076,935	7,450,803	10,527,738	85,449
<b>Total noncurrent liabilities</b>	<b>6,079,807</b>	<b>17,358,593</b>	<b>23,438,400</b>	<b>10,412,168</b>
<b>Total liabilities</b>	<b>10,294,626</b>	<b>27,400,929</b>	<b>37,695,555</b>	<b>12,191,401</b>
<b>NET POSITION</b>				
Net investment in capital assets	82,646,765	223,167,735	305,814,500	183,550
Restricted for:				
Debt service	1,881,746	160,600	2,042,346	-
Landfill closure/post-closure costs	-	825,509	825,509	-
Perpetual care - permanent	96,732	-	96,732	-
Street improvements	12,400,760	-	12,400,760	-
Federal programs	32,454	-	32,454	-
Capital projects	2,844,666	-	2,844,666	-
Economic development	-	-	-	261,747
Downtown projects	-	-	-	-
Aquatic Center	269,363	-	269,363	-
Museum projects	1,273,644	-	1,273,644	-
Community betterment	402,545	-	402,545	-
Other purposes	116,359	-	116,359	-
Unrestricted	27,114,701	53,489,945	80,604,646	4,875,396
<b>Total net position</b>	<b>\$ 129,079,735</b>	<b>\$ 277,643,789</b>	<b>\$ 406,723,524</b>	<b>\$ 5,320,693</b>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF ACTIVITIES**

**For the year ended September 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
<b>Primary government:</b>			
<b>Governmental activities:</b>			
General government	\$ 9,420,891	\$ 3,956,671	\$ 119,726
Public safety	13,196,225	990,679	421,782
Public works	6,266,450	1,016,019	-
Environment and leisure	7,101,721	1,134,167	354,023
Interest and fees on long-term debt	52,105	-	-
Depreciation	5,732,243	-	-
Total governmental activities	41,769,635	7,097,536	895,531
<b>Business-type activities:</b>			
Landfill	2,468,828	2,714,910	10,178
Electric	60,732,315	63,979,430	-
Combined System Utilities	22,561,835	25,636,757	120,427
Total business-type activities	85,762,978	92,331,097	130,605
<b>Total primary government</b>	<b>\$ 127,532,613</b>	<b>\$ 99,428,633</b>	<b>\$ 1,026,136</b>
<b>Component unit:</b>			
Community Redevelopment Authority	\$ 916,777	\$ 37,860	\$ 374,866

See notes to financial statements.

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position			Component Unit
	Governmental Activities	Primary Government Business-type Activities	Total	
\$ 1,458	\$ (5,343,036)		\$ (5,343,036)	
107,288	(11,676,476)		(11,676,476)	
587,453	(4,662,978)		(4,662,978)	
2,940,361	(2,673,170)		(2,673,170)	
-	(52,105)		(52,105)	
-	(5,732,243)		(5,732,243)	
<u>3,636,560</u>	<u>(30,140,008)</u>	<u>\$ -</u>	<u>(30,140,008)</u>	
-	-	256,260	256,260	
971,022	-	4,218,137	4,218,137	
2,940,133	-	6,135,482	6,135,482	
<u>3,911,155</u>	<u>-</u>	<u>10,609,879</u>	<u>10,609,879</u>	
<u>\$ 7,547,715</u>	<u>(30,140,008)</u>	<u>10,609,879</u>	<u>(19,530,129)</u>	
<u>\$ -</u>				\$ (504,051)
General revenues:				
Taxes:				
Property	8,259,518	-	8,259,518	538,137
Motor vehicle	655,356	-	655,356	-
Wheel tax	390,584	-	390,584	-
Payments in lieu of taxes	3,703,166	-	3,703,166	-
Occupation	324,948	-	324,948	-
Sales tax	9,732,613	-	9,732,613	-
Franchise	332,160	-	332,160	-
State allocation	5,241,841	-	5,241,841	-
Keno	211,069	-	211,069	-
Special assessments	1,054,959	-	1,054,959	-
Excess pension funding	1,213,815	-	1,213,815	-
Miscellaneous	76,072	1,922,206	1,998,278	-
Interest income	1,734,326	1,807,929	3,542,255	62,121
Gain (loss) on disposal of assets	167,912	(188,496)	(20,584)	59,037
Total general revenues	<u>33,098,339</u>	<u>3,541,639</u>	<u>36,639,978</u>	<u>659,295</u>
Change in net position	2,958,331	14,151,518	17,109,849	155,244
Net position - September 30, 2024				
As originally reported	129,902,945	259,710,730	389,613,675	5,165,449
Restatement	(3,781,541)	3,781,541	-	-
As restated	<u>126,121,404</u>	<u>263,492,271</u>	<u>389,613,675</u>	<u>5,165,449</u>
Net position - September 30, 2025	<u>\$ 129,079,735</u>	<u>\$ 277,643,789</u>	<u>\$ 406,723,524</u>	<u>\$ 5,320,693</u>

**CITY OF HASTINGS, NEBRASKA**

**BALANCE SHEET -  
GOVERNMENTAL FUNDS**

**September 30, 2025**

	<u>General Fund</u>	<u>Street Fund</u>	<u>Museum Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 7,730,972	\$ 2,391,329	\$ 867,782	\$ 1,182,187	\$ 10,775,282	\$ 22,947,552
Certificates of deposit	6,420,460	4,200,000	-	691,373	3,227,689	14,539,522
Investments	1,213,815	-	-	-	-	1,213,815
County treasurer cash	255,972	32,197	46,752	17,826	-	352,747
Receivables:						
Accounts, net of allowance for doubtful accounts	357,081	17,058	27,329	-	16,737	418,205
Special assessments	-	-	-	1,185,627	-	1,185,627
Interest	93,619	50,915	-	-	16,025	160,559
Property tax	241,635	-	41,260	16,666	-	299,561
Due from other funds	278,632	-	-	-	-	278,632
Due from other governments	1,454,946	-	-	-	640,933	2,095,879
Inventory	-	-	44,654	-	-	44,654
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total assets</b>	<b>\$ 18,047,132</b>	<b>\$ 6,691,499</b>	<b>\$ 1,027,777</b>	<b>\$ 3,093,679</b>	<b>\$ 14,676,666</b>	<b>\$ 43,536,753</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 386,818	\$ 224,756	\$ 64,119	\$ -	\$ 679,005	\$ 1,354,698
Accrued wages	365,104	31,780	20,238	-	-	417,122
Accrued interest	-	-	-	13,472	-	13,472
Sales tax payable	257	-	1,285	-	-	1,542
Due to CRA	-	-	-	-	42,179	42,179
Customer deposits	5,000	-	-	577	-	5,577
Unavailable receivables	177,680	-	30,339	1,197,884	-	1,405,903
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total liabilities</b>	<b>934,859</b>	<b>256,536</b>	<b>115,981</b>	<b>1,211,933</b>	<b>721,184</b>	<b>3,240,493</b>
Fund balances:						
Nonspendable:						
Cemetery perpetual care	-	-	-	-	96,732	96,732
Restricted for:						
Street improvements	-	6,434,963	-	-	5,965,797	12,400,760
Federal programs	-	-	-	-	32,454	32,454
Capital projects	-	-	-	-	2,844,666	2,844,666
Debt service	-	-	-	1,881,746	-	1,881,746
Aquatic Center	-	-	-	-	269,363	269,363
Museum projects	-	-	-	-	1,273,644	1,273,644
Community betterment	-	-	-	-	402,545	402,545
Other purposes	-	-	-	-	116,359	116,359
Assigned for:						
Budgetary stabilization	7,770,152	-	-	-	-	7,770,152
Equipment replacement	-	-	-	-	410,931	410,931
Other purposes	-	-	911,796	-	3,386,249	4,298,045
Unassigned	9,342,121	-	-	-	(843,258)	8,498,863
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total fund balances</b>	<b>17,112,273</b>	<b>6,434,963</b>	<b>911,796</b>	<b>1,881,746</b>	<b>13,955,482</b>	<b>40,296,260</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total liabilities and         fund balances</b>	<b>\$ 18,047,132</b>	<b>\$ 6,691,499</b>	<b>\$ 1,027,777</b>	<b>\$ 3,093,679</b>	<b>\$ 14,676,666</b>	<b>\$ 43,536,753</b>

See notes to financial statements.

CITY OF HASTINGS, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET -  
GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION

September 30, 2025

<b>Total fund balances - governmental funds</b>		\$ 40,296,260
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$176,576,893 and the accumulated depreciation is \$90,401,107.		86,175,786
Internal service funds are used by management to charge the costs of certain activities, such as information technology, fleet services, and insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		8,979,581
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Noncurrent compensated absences	\$ (2,842,871)	
Note payable	(100,480)	
General obligation bonds payable	<u>(3,428,541)</u>	<u>(6,371,892)</u>
<b>Total net position - governmental activities</b>		<u><u>\$ 129,079,735</u></u>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS**

**For the year ended September 30, 2025**

	<u>General Fund</u>	<u>Street Fund</u>	<u>Museum Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>						
Taxes:						
Property	\$ 6,674,866	\$ 4,273	\$ 1,144,243	\$ 436,136	\$ -	\$ 8,259,518
Motor vehicle	523,329	-	95,583	36,444	-	655,356
Wheel tax	-	390,584	-	-	-	390,584
Occupation	60,710	-	264,238	-	-	324,948
Sales tax	6,488,412	-	-	-	3,244,201	9,732,613
Franchise	332,160	-	-	-	-	332,160
In lieu of tax	3,703,166	-	-	-	-	3,703,166
Intergovernmental	2,015,412	3,742,296	-	-	-	5,757,708
Keno	-	-	-	-	211,069	211,069
Special assessments	-	-	-	978,538	76,421	1,054,959
Charges for services	4,594,789	169,167	392,780	-	55,788	5,212,524
Grants	45,614	587,453	9,000	-	353,275	995,342
Contributions	25,000	-	13,624	-	108,849	147,473
Interest income	622,073	146,770	-	128,184	455,758	1,352,785
Sale of assets	163,840	-	-	-	-	163,840
Insurance proceeds	38,130	-	-	-	-	38,130
Excess pension funding	1,213,815	-	-	-	-	1,213,815
Other revenue	41,992	32,560	1,520	-	-	76,072
Total revenues	<u>26,543,308</u>	<u>5,073,103</u>	<u>1,920,988</u>	<u>1,579,302</u>	<u>4,505,361</u>	<u>39,622,062</u>
<b>EXPENDITURES</b>						
General government	5,132,661	-	-	-	314,089	5,446,750
Public safety	11,810,004	-	-	-	125,227	11,935,231
Public works	568,331	3,633,178	-	-	1,840,293	6,041,802
Environment and leisure	4,928,462	-	1,656,925	-	153,263	6,738,650
Capital outlay	2,045,986	888,284	222,036	-	7,608,978	10,765,284
Principal payments on debt	37,680	-	-	412,676	-	450,356
Interest on long-term debt	-	-	-	51,305	-	51,305
Bond/loan fees	-	-	-	800	-	800
Total expenditures	<u>24,523,124</u>	<u>4,521,462</u>	<u>1,878,961</u>	<u>464,781</u>	<u>10,041,850</u>	<u>41,430,178</u>
<b>Excess (deficiency) of revenues over expenditures</b>	2,020,184	551,641	42,027	1,114,521	(5,536,489)	(1,808,116)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	63,000	-	-	98,871	5,818,000	5,979,871
Transfers out	<u>(6,286,241)</u>	-	<u>(50,000)</u>	<u>(1,000,000)</u>	<u>(111,871)</u>	<u>(7,448,112)</u>
Net transfers	<u>(6,223,241)</u>	-	<u>(50,000)</u>	<u>(901,129)</u>	<u>5,706,129</u>	<u>(1,468,241)</u>
<b>Net change in fund balances</b>	(4,203,057)	551,641	(7,973)	213,392	169,640	(3,276,357)
Fund balances - September 30, 2024						
As previously reported	25,096,871	5,883,322	919,769	1,668,354	13,785,842	47,354,158
Restatement	<u>(3,781,541)</u>	-	-	-	-	<u>(3,781,541)</u>
As restated	<u>21,315,330</u>	<u>5,883,322</u>	<u>919,769</u>	<u>1,668,354</u>	<u>13,785,842</u>	<u>43,572,617</u>
Fund balances - September 30, 2025	<u>\$ 17,112,273</u>	<u>\$ 6,434,963</u>	<u>\$ 911,796</u>	<u>\$ 1,881,746</u>	<u>\$ 13,955,482</u>	<u>\$ 40,296,260</u>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**

**For the year ended September 30, 2025**

<b>Total net change in fund balances - governmental funds</b>	<b>\$ (3,276,357)</b>
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$13,638,697) exceeded depreciation expense (\$5,732,243). (Capital assets of \$2,873,413 were funded directly by grants and contributions.)	7,906,454
Losses on disposal of capital assets are not shown in the governmental fund financial statements. However, in the statement of activities, the loss is reported as a reduction to asset sales proceeds.	(34,058)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and information technology services, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities in the statement of activities.	(1,431,701)
The change in noncurrent compensated absences is reported as an expense in the statement of net position. Noncurrent compensated absences are not reported in the governmental funds.	(656,363)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	450,356
<b>Change in net position of governmental activities</b>	<b><u><u>\$ 2,958,331</u></u></b>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS**

**September 30, 2025**

	Enterprise Funds			Total	Internal Service Funds
	Landfill Fund	Electric Fund	Combined System Utilities Fund		
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 3,913,888	\$ 8,960,056	\$ 16,369,649	\$ 29,243,593	\$ 3,527,993
Certificates of deposit	3,300,000	6,720,000	4,550,781	14,570,781	5,600,000
Receivables:					
Accounts receivable	225,935	7,231,634	3,301,259	10,758,828	532,614
Interest	140,931	67,653	19,865	228,449	43,394
Intercompany	-	57,914	(57,914)	-	-
Inventory	-	9,661,212	2,421,123	12,082,335	-
Total current assets	<u>7,580,754</u>	<u>32,698,469</u>	<u>26,604,763</u>	<u>66,883,986</u>	<u>9,704,001</u>
Noncurrent assets:					
Restricted cash and cash equivalents	-	1,590,831	715,852	2,306,683	-
Restricted certificates of deposit	4,636,910	-	-	4,636,910	-
Capital assets:					
Construction in progress	-	34,040,874	15,146,973	49,187,847	-
Electric distribution system	-	219,091,088	-	219,091,088	-
Gas distribution system	-	-	37,801,315	37,801,315	-
Water distribution system	-	-	64,160,856	64,160,856	-
Pollution control distribution system	-	-	76,524,895	76,524,895	-
Administrative equipment	-	-	16,087,292	16,087,292	-
Buildings and equipment	14,235,040	-	-	14,235,040	-
Less accumulated depreciation	(6,872,385)	(147,443,604)	(97,235,247)	(251,551,236)	-
Non-utility plant	-	15,866,333	-	15,866,333	-
Less non-utility accumulated depreciation	-	(9,907,659)	-	(9,907,659)	-
Net capital assets	<u>7,362,655</u>	<u>111,647,032</u>	<u>112,486,084</u>	<u>231,495,771</u>	<u>-</u>
Total noncurrent assets	<u>11,999,565</u>	<u>113,237,863</u>	<u>113,201,936</u>	<u>238,439,364</u>	<u>-</u>
<b>Total assets</b>	<u>19,580,319</u>	<u>145,936,332</u>	<u>139,806,699</u>	<u>305,323,350</u>	<u>9,704,001</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	53,252	6,131,877	1,438,291	7,623,420	32,477
In lieu of tax payable to City	-	162,611	116,021	278,632	-
Accrued wages	16,362	383,635	315,492	715,489	30,877
Accrued interest	-	-	39,752	39,752	-
Sales tax payable	-	14,778	216,412	231,190	-
Customer deposits	-	-	555,252	555,252	-
Claims incurred not paid	-	-	-	-	501,065
Current portion of long-term debt	-	-	877,233	877,233	-
Total current liabilities	<u>69,614</u>	<u>6,692,901</u>	<u>3,558,453</u>	<u>10,320,968</u>	<u>564,419</u>
Noncurrent liabilities:					
Compensated absences - noncurrent	97,759	2,333,693	2,057,566	4,489,018	160,001
Closure/post closure liability	3,811,401	1,607,371	-	5,418,772	-
Noncurrent portion of long-term debt	-	-	7,450,803	7,450,803	-
Total noncurrent liabilities	<u>3,909,160</u>	<u>3,941,064</u>	<u>9,508,369</u>	<u>17,358,593</u>	<u>160,001</u>
<b>Total liabilities</b>	<u>3,978,774</u>	<u>10,633,965</u>	<u>13,066,822</u>	<u>27,679,561</u>	<u>724,420</u>
<b>NET POSITION</b>					
Net investment in capital assets	7,362,655	111,647,032	104,158,048	223,167,735	-
Restricted for:					
Debt service	-	-	160,600	160,600	-
Closure/post-closure costs	825,509	-	-	825,509	-
Unrestricted	7,413,381	23,655,335	22,421,229	53,489,945	8,979,581
<b>Total net position</b>	<u>\$ 15,601,545</u>	<u>\$ 135,302,367</u>	<u>\$ 126,739,877</u>	<u>\$ 277,643,789</u>	<u>\$ 8,979,581</u>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN NET POSITION - PROPRIETARY FUNDS**

**For the year ended September 30, 2025**

	Enterprise Funds			Total	Internal Service Funds
	Landfill Fund	Electric Fund	Combined System Utilities Fund		
<b>Operating revenues:</b>					
Sales	\$ 2,704,865	\$ 60,605,463	\$ 25,636,757	\$ 88,947,085	\$ -
Health insurance revenue	-	-	-	-	8,339,908
I T charges	-	-	-	-	1,885,013
Other revenue	10,045	-	-	10,045	-
Total operating revenues	<u>2,714,910</u>	<u>60,605,463</u>	<u>25,636,757</u>	<u>88,957,130</u>	<u>10,224,921</u>
<b>Operating expenses:</b>					
Cost of power	-	25,555,997	-	25,555,997	-
Production	-	16,521,764	6,923,170	23,444,934	-
Water and sewer treatment	-	-	2,390,912	2,390,912	-
Transmission and distribution	-	2,994,606	2,301,357	5,295,963	-
Sewer line expenses	-	-	767,110	767,110	-
General and administrative	-	8,079,734	5,741,505	13,821,239	-
Personnel costs	901,490	-	-	901,490	1,527,455
Utilities	14,844	-	-	14,844	960
Repairs and maintenance	119,438	-	-	119,438	-
Contractual services	147,560	-	-	147,560	-
Supplies	8,225	-	-	8,225	4,607
Professional fees	181,079	-	-	181,079	29,024
Fuel	89,930	-	-	89,930	-
Dues and training	1,340	-	-	1,340	2,924
Insurance	53,062	-	-	53,062	10,044,577
Computer software and equipment	-	-	-	-	1,896,855
Miscellaneous	9,955	-	-	9,955	-
Closure costs	229,099	-	-	229,099	-
Depreciation	712,806	4,300,703	2,934,592	7,948,101	-
Total operating expenses	<u>2,468,828</u>	<u>57,452,804</u>	<u>21,058,646</u>	<u>80,980,278</u>	<u>13,506,402</u>
Operating income (loss)	246,082	3,152,659	4,578,111	7,976,852	(3,281,481)
<b>Nonoperating revenues (expenses):</b>					
Interest income	453,057	602,086	752,786	1,807,929	381,539
Participation and capacity agreements	-	2,156,529	-	2,156,529	-
Interest expense	-	-	(90,869)	(90,869)	-
Non-utility plan depreciation	-	(609,936)	-	(609,936)	-
Payments in lieu of taxes	-	(2,392,307)	(1,310,859)	(3,703,166)	-
Net coal sales	-	1,217,438	-	1,217,438	-
Grant revenue	10,178	-	120,427	130,605	-
Loss on disposal of capital assets	-	(53,698)	(134,798)	(188,496)	-
Miscellaneous income	-	646,698	1,275,508	1,922,206	-
Miscellaneous expense	-	(277,268)	(101,461)	(378,729)	-
Contributions in aid of construction	-	971,022	2,940,133	3,911,155	-
Total nonoperating revenues (expenses)	<u>463,235</u>	<u>2,260,564</u>	<u>3,450,867</u>	<u>6,174,666</u>	<u>381,539</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>709,317</u>	<u>5,413,223</u>	<u>8,028,978</u>	<u>14,151,518</u>	<u>(2,899,942)</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	-	-	-	-	1,468,241
<b>Change in net position</b>	<u>709,317</u>	<u>5,413,223</u>	<u>8,028,978</u>	<u>14,151,518</u>	<u>(1,431,701)</u>
Net position - September 30, 2024					
As previously reported	14,892,228	127,659,448	117,159,054	259,710,730	10,411,282
Restatement	-	2,229,696	1,551,845	3,781,541	-
As restated	<u>14,892,228</u>	<u>129,889,144</u>	<u>118,710,899</u>	<u>263,492,271</u>	<u>10,411,282</u>
Net position - September 30, 2025	<u>\$ 15,601,545</u>	<u>\$ 135,302,367</u>	<u>\$ 126,739,877</u>	<u>\$ 277,643,789</u>	<u>\$ 8,979,581</u>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS**

**For the year ended September 30, 2025**

	Enterprise Funds	
	Landfill Fund	Electric Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$ 2,836,003	\$ 72,936,210
Receipts from other funds	-	-
Payments to suppliers	(828,417)	(48,856,217)
Payments to employees	(865,743)	(11,717,472)
Net cash provided (used) by operating activities	1,141,843	12,362,521
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Decrease in interfund loans	-	(201,547)
Payments in lieu of taxes	-	(2,392,307)
Transfer from General Fund	-	-
Net cash provided (used) by noncapital financing activities	-	(2,593,854)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of property and equipment	(227,146)	(9,802,813)
Contributions in aid of construction	-	971,022
Sales proceeds on capital assets	-	-
Grant proceeds	10,178	-
DWEE loan proceeds (including loan forgiveness)	-	-
Principal payments on capital debt	-	-
Interest paid on capital debt	-	-
Increase in closure/post-closure liability	229,099	-
Net cash provided (used) by capital and related financing activities	12,131	(8,831,791)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
(Increase) decrease in certificates of deposit	(3,300,000)	-
Increase in restricted certificates of deposit	(135,056)	-
Interest received	439,722	611,648
Net cash provided (used) by investing activities	(2,995,334)	611,648
Increase (decrease) in cash and cash equivalents	(1,841,360)	1,548,524
Cash and cash equivalents - beginning of the year	5,755,248	9,002,363
Cash and cash equivalents - end of the year	\$ 3,913,888	\$ 10,550,887
<b>Composition of cash and cash equivalents:</b>		
Cash and cash equivalents	\$ 3,913,888	\$ 8,960,056
Restricted cash and cash equivalents	-	1,590,831
Total cash and cash equivalents	\$ 3,913,888	\$ 10,550,887

See notes to financial statements.

<u>Combined System Utilities Fund</u>	<u>Total</u>	<u>Internal Service Funds</u>
\$ 26,308,997	\$ 102,081,210	\$ -
-	-	10,188,418
(9,833,887)	(59,518,521)	(11,847,424)
(8,555,597)	(21,138,812)	(1,463,947)
<u>7,919,513</u>	<u>21,423,877</u>	<u>(3,122,953)</u>
201,547	-	-
(1,310,859)	(3,703,166)	-
-	-	1,468,241
<u>(1,109,312)</u>	<u>(3,703,166)</u>	<u>1,468,241</u>
(10,726,105)	(20,756,064)	-
2,940,133	3,911,155	-
49,008	49,008	-
-	10,178	-
194,237	194,237	-
(828,382)	(828,382)	-
(95,180)	(95,180)	-
-	229,099	-
<u>(8,466,289)</u>	<u>(17,285,949)</u>	<u>-</u>
1,677,657	(1,622,343)	(5,600,000)
-	(135,056)	-
794,910	1,846,280	354,359
<u>2,472,567</u>	<u>88,881</u>	<u>(5,245,641)</u>
816,479	523,643	(6,900,353)
<u>16,269,022</u>	<u>31,026,633</u>	<u>10,428,346</u>
<u>\$ 17,085,501</u>	<u>\$ 31,550,276</u>	<u>\$ 3,527,993</u>
\$ 16,369,649	\$ 29,243,593	\$ 3,527,993
715,852	2,306,683	-
<u>\$ 17,085,501</u>	<u>\$ 31,550,276</u>	<u>\$ 3,527,993</u>

**CITY OF HASTINGS, NEBRASKA**

**STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS, Continued**

**For the year ended September 30, 2025**

	Enterprise Funds	
	Landfill Fund	Electric Fund
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 246,082	\$ 3,152,659
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	712,806	4,910,639
Participation and capacity agreements	-	2,156,529
Miscellaneous income, net of expenses	-	976,932
Change in assets and liabilities:		
Accounts receivable	121,093	(173,836)
Inventories	-	32,551
Accounts payable	26,115	799,383
Claims incurred not paid	-	-
Accrued expenses	35,747	507,664
Customer deposits	-	-
Net cash provided (used) by operating activities	\$ 1,141,843	\$ 12,362,521

See notes to financial statements.

<u>Combined System Utilities Fund</u>	<u>Total</u>	<u>Internal Service Funds</u>
\$ 4,578,111	\$ 7,976,852	\$ (3,281,481)
3,237,185	8,860,630	-
-	2,156,529	-
1,174,047	2,150,979	-
(501,807)	(554,550)	(36,503)
(150,750)	(118,199)	-
(502,242)	323,256	(13,044)
-	-	144,567
79,427	622,838	63,508
5,542	5,542	-
<u>\$ 7,919,513</u>	<u>\$ 21,423,877</u>	<u>\$ (3,122,953)</u>

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**

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**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Hastings, Nebraska (City) are prepared in accordance with generally accepted accounting principles (GAAP). The City’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

**1. Financial Reporting Entity**

The City of Hastings, Nebraska, was incorporated in 1874. The City operates under a Mayor-Council form of government with an elected part-time chief executive, Mayor, and an elected legislative body, Council, composed of eight members. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; urban development; electric, water, and sanitary sewer systems; sanitary landfill; and general administrative services.

The City’s financial reporting entity comprises the following:

Primary Government:	City of Hastings
Discretely Presented Component Units:	Hastings Community Redevelopment Authority

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City’s financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**1. Financial Reporting Entity, continued**

**Blended Component Units**

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council, or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has no blended component units.

**Discretely Presented Component Units**

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The following are the discretely presented component units:

Brief Description of Activities and Relationship  
To The City:

Hastings Community  
Redevelopment Authority

Created to develop, finance, and maintain certain areas of the City in need of improvement and development. The CRA can borrow money, issue bonds, and request a levy of taxes under the City's overall levy limits. The CRA's tax levy is subject to the City Council's approval.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**1. Financial Reporting Entity, continued**

**Discretely Presented Component Units, continued**

Brief Description of Activities and Relationship  
To The City:

Hastings Library Foundation, Inc.

Created for the exclusive purpose to raise funds to support the City’s library. The entity has a December 31 year end, so its financial results have not been included in the accompanying audited financial statements. The Foundation’s audited financial statements for the year ended December 31, 2024 can be obtained by contacting the Foundation treasurer.

Hastings Museum Foundation, Inc.

Created for the exclusive purpose to raise funds to support the City’s museum. The entity has a December 31 year end, so its financial results have not been included in the accompanying audited financial statements. The Foundation’s audited financial statements for the year ended December 31, 2024 can be obtained by contacting the Foundation treasurer.

**2. Basis of Presentation**

**Government-wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

**Governmental Funds**

*General Fund*

The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

*Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Governmental Funds, continued**

*Capital Project Funds*

Capital Project Funds are used to account for resources restricted for the acquisition or construction of specific capital projects. The reporting entity includes one Capital Project Fund to account for the acquisition of capital assets with transfers made from Governmental Funds and another to account for the special assessments.

*Debt Service Fund*

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

*Permanent Fund*

The Permanent Fund accounts for assets held by the City pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund.

**Proprietary Funds**

*Enterprise Funds*

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

*Internal Service Funds*

The Internal Service Funds account for activities that provide goods and services to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Major and Nonmajor Funds**

The funds are further classified as major or nonmajor as follows:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General	See page 29 for description.
Street	Special revenue fund that accounts for street maintenance and betterment.
Museum	Special revenue fund that accounts for the activities of the Hastings Museum.
Debt Service	See page 30 for description.
Proprietary:	
Enterprise:	
Landfill, Electric, and Combined System Utilities	See page 30 for description.
<i>Nonmajor:</i>	
Special Revenue:	
BID	Accounts for downtown improvement projects.
Community Development	Accounts for community development grants and related expenses.
Museum Sales Tax	Accounts for sales tax restricted for the museum.
S Landfill Cap	Accounts for the costs associated with landfill monitoring activities.
Creative District	Accounts for restricted Creative District grant funds.
Library Grant	Accounts for restricted library grant funds.
Fire Equipment Sinking	Accounts for funds assigned for future fire equipment replacement.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Major and Nonmajor Funds, continued**

<b><u>Fund</u></b>	<b><u>Brief Description</u></b>
<i>Nonmajor, continued:</i>	
Special Revenue, continued:	
Bookmobile Replacement	Accounts for funds assigned for future bookmobile replacement.
Parks Grant	Accounts for restricted park grants.
Duncan Park Sales Tax	Accounts for sales tax restricted for Duncan Field and city parks.
Aquatic Center	Accounts for funds restricted for the Aquatic Center.
CANDO	Accounts for the nine county cooperative - Compact for Apprehension of Narcotics Dealers and Offenders.
Public Safety Grant	Accounts for grants restricted for public safety.
ARPA	Accounts for federal ARPA grant proceeds.
Wireless E911	Accounts for E911 funding.
Landline E911	Accounts for E911 funding.
Street Sales Tax	Accounts for sales tax restricted for street improvements.
Natural Disaster	Accounts for funding assigned for expenses related to natural disasters.
Diversion Program	Accounts for fees collected and expenses related to the diversion program.
Parks-Rec Sales Tax	Accounts for sales tax restricted for parks and rec.
Keno	Accounts for the City’s share of the Keno gaming proceeds.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Major and Nonmajor Funds, continued**

<u>Fund</u>	<u>Brief Description</u>
<i>Nonmajor, continued:</i>	
Special Revenue, continued:	
Scales	Accounts for contributions received for public safety training.
Capital Projects:	
Capital Projects	Accounts for collections of special assessments for the Debt Service or Capital Projects Fund.
Permanent:	
Cemetery Trust	Accounts for the monies in a permanent care endowment fund for the cemetery.

**3. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**3. Measurement Focus and Basis of Accounting, continued**

**Measurement Focus, continued**

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.
- c. Fiduciary funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-like activities and the discretely presented component unit are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and fiduciary funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

All proprietary funds and the discretely presented component unit utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

**Cash and Investments**

For the purpose of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected not yet remitted to the City.

Investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

**Receivables**

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities report utility billings and special assessments as their major receivables.

In the fund financial statements, receivables in governmental funds include revenue accruals such as special assessments and property taxes since they are usually both measurable and available. Proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable and special assessments compose the majority of proprietary fund receivables. The General Fund has recognized a \$313,000 allowance for uncollectible accounts and the Electric Fund has recognized a \$60,000 allowance for uncollectible accounts.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Due from Other Governments**

The total due from other governments includes the following amounts:

<u>Fund</u>	<u>Amount</u>	<u>Type</u>
General	\$ 1,121,720	Sales Tax
General	51,947	School Resource Officer
General	77,154	Federal Grant
General	11,115	Emergency management- county
General	13,671	Adams County library interlocal
General	11,959	Drug Task Force-county
General	167,380	Sale of property to state
Community Development	53,612	CDBG Grants
Parks-Rec Sales Tax	140,214	Sales Tax
Museum Sales Tax	56,085	Sales Tax
Library Grant	299	State Grant
Public Safety Grant	26,164	Federal Grant
Street Sales Tax	<u>364,559</u>	Sales Tax
Total governmental funds	<u>\$ 2,095,879</u>	

**Inventory**

All inventories are valued at cost using the first-in/first-out (FIFO) method.

**Restricted Assets**

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

CITY OF HASTINGS, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

*Government-wide Statements*

In the government-wide financial statements, capital assets are capitalized and reported on the Statement of Net Position. The City has a \$10,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Infrastructure	25 years
Buildings	20-40 years
Machinery and Equipment	5-10 years
Utility System	20-40 years

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Capital Assets, continued**

*Electric and Combined System Utilities*

The basis of the utility plant in service consists of a 1944 appraisal made by Black and Veatch, consulting engineers, for the electric and water systems, a 1954 appraisal made by Henningson, Durham and Richardson, Inc. for the pollution control/waste water treatment system and the book value of assets received in 1954, the time of consolidation for the gas system. Additions since these dates are at cost. In accordance with FERC requirements, contributions in aid of construction have been used to reduce the cost basis of capital assets of the electric and gas systems through December 31, 2000. After January 1, 2001 the contributions in aid of construction are included in the statements of revenue and expenses, as directed by GASB Statement No. 33.

The Utilities System uses a work order system of accounting for new construction. Under this system, the cost of a project is accumulated in a Construction Work in Progress account. Upon completion of the project, the total cost is transferred to the appropriate Utility Plant in Service account.

Effective October 1, 2022, the Utilities System changed depreciation methods and now use the straight line method over the estimated lives of the capital assets (ranging from 5 to 50 years). The provision for depreciation is computed at an overall straight-line composite rate of approximately 3.0 percent for the non-utility plant assets in the Electric Fund. Depreciation expense taken by the Utilities System (Electric and Combined System Utilities) during the year ended September 30, 2025 was \$8,147,824.

The Utilities System charges maintenance and repairs, including the cost of minor renewals of property, to maintenance expense. Replacements of property (except minor replacements) are charged to utility plant accounts. Upon retirement of property, the cost of property is removed from the plant accounts and charged to a reserve for depreciation, and the related salvage, net of removal costs, is credited thereto.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Capital Assets, continued**

*Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

**Unavailable Property Tax**

Unavailable property tax consists of property taxes expected to be collected after 60 days.

**Compensated Absences**

During the year ended September 30, 2025, the City adopted GASB No. 101, *Compensated Absences*. The City's policies regarding vacation time permit employees to accumulate earned but unused vacation and sick leave. A portion of the liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this obligation is estimated based on historical trends. In the fund financial statements, governmental funds report only the current compensated absence liability payable from expendable available financial resources, while the proprietary funds report the total liability.

**Long-term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

*Government-wide Statements*

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable, accrued compensated absences, and closure/post-closure liabilities.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Long-term Debt, continued**

*Fund Financial Statements*

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

**Equity Classifications**

*Government-wide Statements*

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

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

See Note C8 for additional disclosures.

*Fund Financial Statements*

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

CITY OF HASTINGS, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

*Fund Financial Statements, continued*

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. 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 the City Charter, City Code, 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 City Council ordinance or resolution.

**Assigned**—Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

**Unassigned**—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 17). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. 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.

*Equity Restatement*

During the year ended September 30, 2025, Council approved a change to the calculation methodology for payments in-lieu of tax. Prior to this change, the in-lieu of tax had been accrued at year end based on annual revenue and paid over the subsequent 12 months. The payment in-lieu of tax is paid monthly based on prior month revenue effective September 30, 2025. As a result of this change, governmental activities net position and General fund balance were both decreased \$3,781,541. Business-type activities net position was increased \$3,781,541, Electric Fund net position was increased \$2,229,696, and Combined System net position was increased \$1,551,845.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**5. Revenues, Expenditures, and Expenses**

**Sales and Use Tax**

The City presently levies a one-and-one-half percent sales tax on taxable sales within the City. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. As of October 1, 2006, sales tax collected on the sale of motor vehicles is restricted for street improvements as required by LB904. The 1.5 percent sales tax is allocated 66.67 percent to General Fund, 21.67 percent to the Street Sales Tax Fund, 8.33 percent to the Parks and Recreation Sales Tax Fund, and 3.33 percent to the Museum Sales Tax Fund.

Sales taxes collected by the State in September and October (which represents sales for August and September) and received by the City in October and November have been accrued and are included under the caption “Due from other governments.”

**Property Taxes**

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Adams County are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

Property taxes levied for 2024-2025 are recorded as revenue when expected to be collected within 60 days after September 30, 2025. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**5. Revenues, Expenditures, and Expenses, continued**

**In Lieu of Tax Payment**

The transfer to the General Fund is calculated as 5.7 percent of the retail revenues of the Electric System for the year ended September 30, 2025. This amount is calculated to be \$2,392,307.

The transfer to the General Fund from the Combined System is calculated as 7.64 percent of water operating revenue and 6.5 percent of gas operating revenue. For the year ended September 30, 2025 the total amount of in lieu of tax payments are calculated to be \$1,310,859 based on the operating revenues for the year ended September 30, 2025.

**Operating Revenues and Expenses**

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

**Expenditures/Expenses**

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Fund – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**5. Revenues, Expenditures, and Expenses, continued**

**Contributions in Aid of Construction**

Contributions in aid of construction are tap fees installed and contributed by developers. These contributions are recorded at fair market value when the development is complete and are considered imposed non-exchange transactions.

**Interfund Transfers**

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

By its nature as a local government unit, the City and its component units are subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

**1. Fund Accounting Requirements**

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: Special Revenue, Capital Projects, Debt Service, and Permanent Funds.

**2. Deposit Laws and Regulations**

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued**

**2. Deposit Laws and Regulations, continued**

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's demand deposits are insured up to \$250,000 and certificates of deposit/savings accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

**3. Revenue Restrictions**

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

**4. Debt Restrictions and Covenants**

*Bonds Payable*

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are financial-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

**5. Budgetary Data**

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued**

**5. Budgetary Data, continued**

The Nebraska Budget Act provides 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 expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City of Hastings adopts a budget ordinance for all fund types.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS**

The following notes present detail information to support the amounts reported in the basic financial statements for various assets, liabilities, equity, revenues, and expenditures/expenses.

**1. Cash and Certificates of Deposit**

**Deposits**

The City’s policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2025. The categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City’s name; or collateralized with no written or approved collateral agreement.

<b><u>Types of Deposits</u></b>	<b><u>Total Bank Balance</u></b>	<b><u>Category 1</u></b>	<b><u>Category 2</u></b>	<b><u>Category 3</u></b>	<b><u>Total Carrying Value</u></b>
Cash and investments	\$ 101,135,252	\$ 12,244,758	\$ 88,615,521	\$ 274,973	\$ <u>99,120,312</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 44,803,580
Unrestricted certificates of deposit	26,591,241
Restricted cash and cash equivalents	13,222,241
Restricted certificates of deposit	12,755,972

Component Units –

Unrestricted cash and cash equivalents	1,485,531
Restricted cash and cash equivalents	<u>261,747</u>
	\$ <u>99,120,312</u>

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**2. Restricted Assets**

The restricted assets as of September 30, 2025, are as follows:

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Type of Restricted Assets:				
Cash and cash equivalents	\$ 10,915,558	\$ 2,306,683	\$ 13,222,241	\$ 261,747
Certificates of deposit	<u>8,119,062</u>	<u>4,636,910</u>	<u>12,755,972</u>	<u>-</u>
	<u>\$ 19,034,620</u>	<u>\$ 6,943,593</u>	<u>\$ 25,978,213</u>	<u>\$ 261,747</u>

Governmental restricted cash and certificates of deposit consist of the following at September 30, 2025:

Street Fund - restricted for street improvements	\$ 6,591,329
Debt Service Fund - restricted for debt service	1,873,560
Cemetery Perpetual Care Fund - restricted for perpetual care	95,573
BID Fund - restricted for downtown projects	50,632
Museum Sales Tax Fund - restricted for capital projects	1,233,847
Creative District Fund - restricted for art projects	4,217
Library Grant Fund - restricted for library expenses	42,553
Parks Grant Fund - restricted for capital projects	64,165
Duncan Park Sales Tax Fund - restricted for capital projects	102,536
Aquatics Center Fund - restricted for aquatics	264,518
ARPA Fund - restricted for federal programs	52,454
Street Sales Tax Fund - restricted for street improvements	5,687,295
Parks-Rec Sales Tax Fund - restricted for capital projects	2,529,941
Keno Betterment Fund - restricted for community betterment	442,000
Total governmental activities restricted cash and CD's	<u>\$ 19,034,620</u>

Business-type activities restricted cash and certificates of deposit consist of the following at September 30, 2025:

Landfill Fund - restricted for closure/post-closure costs	\$ 4,636,910
Electric Fund - restricted for ash disposal closure/post closure costs	1,590,831
Combined System - restricted for debt service	160,600
Combined System - restricted for customer deposits	555,252
Total business-type activities restricted cash and CD's	<u>\$ 6,943,593</u>

Component unit restricted cash consists of \$261,747 restricted for economic development at September 30, 2025.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**3. Accounts and Notes Receivable**

Accounts receivable of the business-type activities consist of utilities receivables. Accounts receivable of the governmental activities consist of telephone and cable franchise tax (6.9 percent), ambulance (11.5 percent), utility reimbursements (16.0 percent), reinsurance on health insurance claims (56.0 percent) and other (9.6 percent) receivables. Receivables detail at September 30, 2025, is as follows:

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Accounts receivable	\$ 1,263,819	\$ 10,818,828	\$ 12,082,647	\$ 143,655
Allowance for doubtful accounts	<u>(313,000)</u>	<u>(60,000)</u>	<u>(373,000)</u>	<u>-</u>
Net accounts receivable	<u>\$ 950,819</u>	<u>\$ 10,758,828</u>	<u>\$ 11,709,647</u>	<u>\$ 143,655</u>

Notes receivable for the CRA consist of the following at September 30, 2025:

<u>Note Held By:</u>	<u>Due From</u>	<u>Note Balance at September 30, 2025</u>	<u>Terms</u>
<u>CRA:</u>			
Revolving Loan	Brandt Rentals, LLC	\$ 6,500	Matures 10/5/26
Revolving Loan	Shabri, LLC	266,438	Matures 5/9/26
Revolving Loan	The Listening Room	268,605	Matures 12/1/43
Revolving Loan	Uptown Experience	61,250	Matures 9/30/29
Revolving Loan	1st Street Brewing	266,743	Matures 4/15/32
Revolving Loan	THOAR, LLC	32,000	Matures 10/1/31
Revolving Loan	ABBC Restorations, LLC	21,766	Matures 3/19/26
Revolving Loan	Luckee, LLC	50,497	Matures 8/12/26
Revolving Loan	LincHome, LLC	45,342	Matures 3/10/26
Revolving Loan	Spitz	96,998	Matures 5/25/27
Revolving Loan	Corner Building LLC	91,133	Matures 10/1/43
Revolving Loan	Ridgeline	100,000	Matures 4/17/29
Revolving Loan	Bryant Books & Music	20,000	Matures 6/1/33
Revolving Loan	Bad Sportz Inc	119,350	Matures 1/1/35
Revolving Loan	Garage Flats	84,000	Matures 3/1/44
Revolving Loan	Finish Line Rentals	13,341	Matures 12/10/28

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**3. Accounts and Notes Receivable, continued**

<u>Note Held By:</u>	<u>Due From</u>	Note Balance at September 30, <u>2025</u>	<u>Terms</u>
Revolving Loan	Cheese Shop LLC	31,254	Matures 7/1/29
Revolving Loan	Sky Bar LLC	141,250	Matures 1/11/30
		<u>1,716,467</u>	
NMPF Loan	Tim Maul	35,000	Matures 7/1/28
NMPF Loan	LeNoir Dimbaya Coffee	4,853	Matures 2/28/28
		<u>39,853</u>	
Real Estate Loan	Dally's Deli	108,356	Matures 6/1/35
Real Estate Loan	ABBC Restoration, LLC	40,000	Matures 5/15/35
Real Estate Loan	Garage Flats	56,000	Matures 3/1/44
Real Estate Loan	Bad Sportz Inc	198,275	Matures 1/1/35
Real Estate Loan	THOAR, LLC	134,167	Matures 5/1/36
		<u>536,798</u>	
		2,293,118	
Less Allowance for Uncollectible Notes		<u>(12,300)</u>	
		<u>\$ 2,280,818</u>	
Current portion		\$ 213,500	
Long-term portion		<u>2,067,318</u>	
Total CRA notes receivable		<u><u>\$ 2,280,818</u></u>	

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**4. Capital Assets**

Capital asset activity for the year ended September 30, 2025, was as follows:

	Balance at October 1, <u>2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2025</u>
<b><u>Governmental Activities:</u></b>					
Capital assets not being depreciated:					
Land	\$ 210,164	\$ -	\$ -	\$ -	\$ 210,164
Construction in progress	4,496,922	9,891,076	-	(1,734,269)	12,653,729
Total capital assets not being depreciated	4,707,086	9,891,076	-	(1,734,269)	12,863,893
Other capital assets being depreciated:					
Infrastructure	95,527,457	707,115	-	354,639	96,589,211
Buildings, machinery & equipment	63,152,140	3,040,506	(448,487)	1,379,630	67,123,789
Total other capital assets at historical cost	158,679,597	3,747,621	(448,487)	1,734,269	163,713,000
Less accumulated depreciation for:					
Infrastructure	(51,521,302)	(2,884,094)	-	-	(54,405,396)
Buildings, machinery & equipment	(33,561,991)	(2,848,149)	414,429	-	(35,995,711)
Total accumulated depreciation	(85,083,293)	(5,732,243) *	414,429	-	(90,401,107)
Other capital assets, net	73,596,304	(1,984,622)	(34,058)	1,734,269	73,311,893
Governmental activities capital assets, net	<u>\$ 78,303,390</u>	<u>\$ 7,906,454</u>	<u>\$ (34,058)</u>	<u>\$ -</u>	<u>\$ 86,175,786</u>

\* Depreciation expense was charged to governmental activities as follows:

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**4. Capital Assets, continued**

**Governmental Activities, continued:**

General Fund:

General government:

    General \$ 944,416

Public safety:

    Police 205,967

    Public safety 15,620

        Total public safety 221,587

Public works:

    Cemetery 2,200

Environment and leisure:

    Library 133,552

    Parks 235,219

    Duncan Park 134,595

    Aquatics 72,375

    Pioneer Trail 9,232

    Airport 59,014

        Total environment and leisure 643,987

        Total General Fund 1,812,190

IT Internal Service Fund

75,971

Special Revenue Funds:

    Street 3,245,973

    Museum 162,701

    Wireless E911 23,596

    ARPA 256,882

    Community Development 51,977

    Natural Disaster 20,739

    Business Improvement District 574

    Keno 81,640

        Total Special Revenue Funds 3,844,082

Total governmental activities depreciation expense \$ 5,732,243

Construction in progress at September 30, 2025, consists of the following costs incurred: \$4,938,888 on the City office remodel; \$764,953 on the Elm Meadows paving project; \$24,726 on the Lochland Meadows paving project; \$35,858 on the library greenspace project; \$25,822 on the Hastings Cultural Arts and Civic Center project; \$4,639,017 on state project Hastings Southeast; \$804,770 on the Kool-Aid display; \$58,500 on the museum HVAC project; \$1,161,547 on the Quiet Zone project; \$153,737 on the airport apron project; and \$45,911 on the airport box hangar project. See note D3 for additional details on commitments on these projects.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**4. Capital Assets, continued**

	October 1, <u>2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	September 30, <u>2025</u>
<b><u>Business-type Activities:</u></b>					
Capital assets not being depreciated:					
Land	\$ 7,234,360	\$ -	\$ -	\$ -	\$ 7,234,360
Construction in progress	45,810,489	3,818,725	-	(441,367)	49,187,847
Total capital assets not being depreciated	53,044,849	3,818,725	-	(441,367)	56,422,207
Other capital assets being depreciated:					
Landfill	13,991,460	227,145	-	16,435	14,235,040
Electric	208,462,095	7,750,792	(242,540)	-	215,970,347
Electric non-utility plant	15,866,333	-	-	-	15,866,333
Gas	37,203,365	331,748	(104,961)	-	37,430,152
Water	61,367,646	1,573,447	(91,100)	-	62,849,993
Pollution control	68,022,539	6,341,844	(271,081)	-	74,093,302
Administrative	14,996,801	712,362	(46,803)	424,932	16,087,292
Total other capital assets at historical cost	419,910,239	16,937,338	(756,485)	441,367	436,532,459
Less accumulated depreciation for:					
Landfill	(6,159,579)	(712,806)	-	-	(6,872,385)
Electric	(143,331,743)	(4,300,703)	188,842	-	(147,443,604)
Electric non-utility plant	(9,297,723)	(609,936)	-	-	(9,907,659)
Gas	(34,162,837)	(162,809)	104,312	-	(34,221,334)
Water	(11,489,803)	(909,573)	11,841	-	(12,387,535)
Pollution control	(38,756,439)	(1,862,210)	168,698	-	(40,449,951)
Administrative	(9,919,122)	(302,593)	45,288	-	(10,176,427)
Total accumulated depreciation	(253,117,246)	(8,860,630) *	518,981	-	(261,458,895)
Other capital assets, net	166,792,993	8,076,708	(237,504)	441,367	175,073,564
Business-type capital assets, net	<u>\$ 219,837,842</u>	<u>\$ 11,895,433</u>	<u>\$ (237,504)</u>	<u>\$ -</u>	<u>\$ 231,495,771</u>

\* Depreciation expense was charged to functions as follows:

Landfill	\$ 712,806
Electric	4,910,639
Combined System Utilities	<u>3,237,185</u>
Total business-type activities depreciation expense	<u>\$ 8,860,630</u>

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**4. Capital Assets, continued**

Construction in progress at September 30, 2025 consists of \$34,040,874 on electric projects; \$1,039,740 on gas projects; \$2,568,326 on water projects; \$6,489,902 on sewer projects; and \$5,049,005 on utility admin projects. See note D3 for additional details on commitments on these projects.

	Balance at October 1, <u>2024</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2025</u>
<u>Community Redevelopment Authority:</u>				
Capital assets being depreciated:				
Land improvements	\$ 414,851	\$ -	\$ -	\$ 414,851
Less accumulated depreciation:				
Land improvements	<u>(210,152)</u>	<u>(21,149)</u>	<u>-</u>	<u>(231,301)</u>
Community Redevelopment Authority, net	<u>\$ 204,699</u>	<u>\$ (21,149)</u>	<u>\$ -</u>	<u>\$ 183,550</u>
 <u>Community Redevelopment Authority:</u>				
Capital assets not being depreciated:				
Land held for redevelopment	<u>\$ 1,058,627</u>	<u>\$ 69,083</u>	<u>\$ (196,400)</u>	<u>\$ 931,310</u>

**5. Accounts Payable**

Payables in the general, capital projects, other governmental, and proprietary funds are primarily composed of payables to vendors.

**6. Long-term Debt**

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**6. Long-term Debt, continued**

**Changes in Long-term Debt**

The following is a summary of changes in long-term debt for the year ended September 30, 2025:

<u>Type of Debt</u>	Balance October 1, <u>2024</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2025</u>	Amounts Due Within <u>One Year</u>
<b>Governmental Activities:</b>					
Bonds payable	\$ 3,841,217	\$ -	\$ (412,676)	\$ 3,428,541	\$ 414,406
Note payable	138,160	-	(37,680)	100,480	37,680
	<u>\$ 3,979,377</u>	<u>\$ -</u>	<u>\$ (450,356)</u>	<u>\$ 3,529,021</u>	<u>\$ 452,086</u>
<b>Business-type Activities:</b>					
Bonds payable	\$ 6,910,000	\$ -	\$ (690,000)	\$ 6,220,000	\$ 730,000
Note payable	2,172,608	73,810	(138,382)	2,108,036	147,233
	<u>\$ 9,082,608</u>	<u>\$ 73,810</u>	<u>\$ (828,382)</u>	<u>\$ 8,328,036</u>	<u>\$ 877,233</u>
<b>Community Redevelopment Authority:</b>					
Notes payable	\$ 99,244	\$ -	\$ (6,551)	\$ 92,693	\$ 7,244

**Governmental Activities**

As of September 30, 2025, the governmental long-term liabilities consisted of the following:

Bonds payable:

General obligation bonds dated September 24, 2020, with original issue amount of \$4,020,000. Interest ranges from 0.50 to 1.85 percent with final maturity December 15, 2036.

\$ 3,005,000

CITY OF HASTINGS, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

Bonds payable, continued:

Limited tax general obligation public safety bonds dated May 21, 2020, with original issue amount of \$734,343, bearing interest of 1.85 percent. Final maturity is December 15, 2027. 288,541

General obligation various purpose bonds dated May 30, 2017, with original issue amount of \$625,000. Interest ranges from 1.25 to 2.60 percent with final maturity September 15, 2027. 135,000

Total bonds payable 3,428,541

Note payable:

Note payable to the Nebraska Department of Aeronautics dated March 23, 2017 with an original issue amount of \$376,424 to finance the 6-place T hangar project. The note is non-interest bearing and will be repaid over 120 monthly installments of \$3,140, with final maturity May 2028. 100,480

Total governmental activities long-term obligations \$ 3,529,021

Current portion \$ 452,086

Noncurrent portion 3,076,935

Total \$ 3,529,021

The Debt Service Fund is making the principal and interest payments on the bonds and the General Fund is paying the note payable.

CITY OF HASTINGS, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

**Business-type Activities**

As of September 30, 2025, the long-term debt payable from proprietary fund resources consisted of the following:

Bonds and notes payable:

Note payable to Nebraska Department of Water, Energy, and Environment with original issue amount of \$2,781,130 issued to finance the aquifer storage and restoration project. The note bears interest of 0.5 percent and is due over 20 years with semi-annual principal and interest payments of \$74,109 due December 15, 2018 through June 15, 2038. Annual administrative fees of 0.5 percent are also due on this note. \$ 1,863,290

Note payable to Nebraska Department of Water, Energy, and Environment was issued to finance the lead service line replacement project. The note is non-interest bearing and is due over 30 years with semi-annual principal payments of \$4,079 due December 15, 2025 through June 15, 2055. 244,746

Combined system revenue bonds dated August 5, 2021, with original issue amount of \$8,320,000. Interest is 1.46 percent with final maturity on October 15, 2032. 6,220,000

Total business-type activity long-term debt \$ 8,328,036

Current portion \$ 877,233

Noncurrent portion 7,450,803

Total \$ 8,328,036

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**6. Long-term Debt, continued**

**Component Units**

CRA notes payable:

On October 5, 2021, the CRA borrowed \$120,150 from Five Points Bank to finance downtown parking lot improvements. The loan bears interest of 4.0 percent and is due in semi-annual principal and interest payments of \$5,430 through June 15, 2035.

\$ 92,693

Current portion

\$ 7,244

Noncurrent portion

85,449

Total

\$ 92,693

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2025, are as follows:

Year Ending September 30,	Governmental Activities			
	Other Debt Issues		Direct Placement	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 414,406	\$ 47,371	\$ 37,680	\$ -
2027	426,170	41,857	37,680	-
2028	357,965	35,836	25,120	-
2029	265,000	32,106	-	-
2030	270,000	28,895	-	-
2031-2035	1,400,000	85,238	-	-
2036	295,000	2,729	-	-
	<u>\$ 3,428,541</u>	<u>\$ 274,032</u>	<u>\$ 100,480</u>	<u>\$ -</u>

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**6. Long-term Debt, continued**

Year Ending September 30,	Business-type Activities				
	Other Debt Issues		Direct Placement		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>
2026	\$ 730,000	\$ 76,115	\$ 147,233	\$ 9,143	\$ 9,143
2027	740,000	66,560	147,929	8,447	8,447
2028	750,000	56,875	148,629	7,747	7,747
2029	770,000	46,995	149,332	7,043	7,043
2030	785,000	36,888	150,039	6,337	6,337
2031-2035	2,445,000	47,937	760,921	20,958	20,958
2036-2040	-	-	481,580	3,865	3,865
2041-2045	-	-	40,791	-	-
2046-2050	-	-	40,791	-	-
2051-2055	-	-	40,791	-	-
	<u>\$ 6,220,000</u>	<u>\$ 331,370</u>	<u>\$ 2,108,036</u>	<u>\$ 63,540</u>	<u>\$ 63,540</u>

Year Ending September 30,	Component Units	
	Direct Placement	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 7,244	\$ 3,617
2027	7,536	3,324
2028	7,841	3,020
2029	8,157	2,703
2030	8,487	2,373
2031-2035	53,428	6,437
	<u>\$ 92,693</u>	<u>\$ 21,474</u>

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**6. Long-term Debt, continued**

**Closure and Post-closure Care Costs**

The City of Hastings has chosen to demonstrate financial assurance for the Hastings Regional Solid Waste Landfill and the Whelan Energy Center Temporary Ash Disposal Area by using a financial test mechanism. As required by Nebraska Administrative Code – Title 132 – *Integrated Solid Waste Management* Regulations, the following information is provided.

The City entered into an agreement with the Nebraska Department of Environment and Energy to establish a Closure/Post-Closure Care Account. The purpose of this account is to accumulate sufficient monies to fund all related costs of a clean closure, removal of all coal combustion residuals (CCR) and decontamination of the ash disposal area at the Whelan Energy Center. Monies are deposited into this account at a rate \$3.00 per ton of ash put into the disposal area. The calculated amount of the Closure/Post-Closure liability was \$1,590,831 at September 30, 2025, which is based on 34,445 tons of undisposed pond ash in the ash disposal area. It is estimated that an additional \$135,762 will be recognized as post-closure expenses between the date of the balance sheet and the date Whelan Energy Center is expected to be closed. The estimated total current cost of the ash disposal closure and post-closure care, \$1,726,593, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the ash disposal area were acquired as of September 30, 2025. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

At September 30, 2025, funds of \$1,590,831 are restricted to finance closure and post-closure of the City's ash disposal area. These funds are presented on the City's statement of net position as "restricted for ash disposal closure costs." It is anticipated that future inflation costs will be financed in part from earnings on funds reserved by the City. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future users, taxpayers, or both.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**6. Long-term Debt, continued**

**Closure and Post-closure Care Costs, continued**

State and federal laws and regulations require that the City of Hastings place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of \$3,811,401 as of September 30, 2025, which is based on 49.8 percent usage (filled) of the landfill. It is estimated that an additional \$3,785,953 will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity. The estimated total current cost of the landfill closure and post-closure care, \$7,597,354, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of September 30, 2025. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

At September 30, 2025, funds of \$4,636,910 are restricted to finance closure and post-closure of the City's landfill. These funds are presented on the City's statement of net position as "restricted for landfill closure costs." It is anticipated that future inflation costs will be financed in part from earnings on funds reserved by the City. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**7. Accrued Compensated Absences**

Accrued compensated absences consisted of the following as of September 30, 2025:

	<u>Balance</u> <u>9/30/2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>9/30/2025</u>
Governmental activities:				
Accrued compensated absences	\$ 2,285,164	\$ 717,708	\$ -	\$ 3,002,872
Business-type activities				
Accrued compensated absences	\$ 3,865,607	\$ 623,411	\$ -	\$ 4,489,018

**8. Interfund Transactions and Balances**

Operating transfers for the year ended September 30, 2025:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Museum	\$ 50,000	\$ -
Keno	13,000	-
Bookmobile Replacement	-	6,000
IT Fund	-	1,468,241
Fire Equipment Sinking	-	292,000
Duncan Sales Tax	-	20,000
Capital Project	-	4,500,000
Total General Fund	<u>63,000</u>	<u>6,286,241</u>
Museum Fund:		
General	-	50,000

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**8. Interfund Transactions and Balances, continued**

	<u>Transfers In</u>	<u>Transfers Out</u>
Debt Service Fund:		
Fire Equipment Sinking	98,871	-
Capital Projects	-	1,000,000
Total Debt Service Fund	98,871	1,000,000
Nonmajor Funds:		
General	4,818,000	13,000
Debt Service	1,000,000	98,871
Total Nonmajor Funds	5,818,000	111,871
Internal Service Fund:		
General	1,468,241	-
Total Operating Transfers	\$ 7,448,112	\$ 7,448,112

At September 30, 2025, the Combined System Utilities Fund owed \$116,021 to the General Fund for in-lieu of tax. The Electric Fund owed \$162,611 to the General Fund for in-lieu of tax. Also, the Combined Utilities Fund owed \$57,914 to the Electric Fund, and the Community Development Fund owed \$42,179 to the Community Redevelopment Authority. These balances are expected to be transferred during the year ending September 30, 2026.

**9. Fund Equity**

Restricted net position for other purposes totaling \$116,359 consists of \$48,774 in the BID Fund, \$4,217 in the Creative District Fund, \$41,695 in the Library Grant Fund and \$21,673 in the Public Safety Grant Fund.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**10. TIF Receivables and Payables**

TIF #	Description	9/30/2025	
		TIF Receivable	TIF Payable
24	Uptown Experience LLC	\$ 32,423	\$ -
33	801 Building Condominiums	76,326	-
34	Emerson Estates LLC	60,512	60,512
37	Thoar LLC	59,935	29,967
38	On Top LLC	31,065	31,065
40	Dietrich/Stein Brothers Building LLC	109,479	109,479
43	Eastside Estates LLC	146,599	146,599
48	DJ&R Investments LLC	349,335	349,335
49	Thoar LLC - 723 W 11th St	23,894	23,894
50	Hastings Lodging 2	459,060	459,060
51	NPC - Phast 1	1,083,384	1,083,384
52	Faris Redevelopment Project	40,436	40,436
54	Thoar LLC - 737 W 1st St	38,212	38,212
55 & 60	Mesner North	1,123,959	1,123,959
56	Southern Bell Heartland LLC	240,267	240,267
58/76/90	HEDC West Laux Dr - Phase I	577,416	577,416
59 & 64	Brant Rentals LLC	280,397	280,397
61	Shabri LLC	11,812	11,812
62	Boys 3 MCP Inc	131,543	131,543
63	Abegglen & Hirshfeld	330,428	330,428
66	Thoar LLC - Cameron Building	209,795	209,795
67/78/80/88	HEDC Trail Ridge Addition - Phase I	1,752,948	1,752,948
68	West 2nd Investments LLC	35,413	35,413
69	Luckee LLC	37,900	37,900
70	ABBC Restorations	32,699	32,699
71	Theatre Building	332,679	332,679
73/81/89	HEDC Trail Ridge 2.0	1,628,244	1,628,244
74	Theatre District LLC - Lot 3 Blk 1	1,716,991	1,716,991
75	Theatre District LLC - Lot 8 Blk 1	243,272	243,272
77	DAVALWAT Properties LLC	73,291	73,291

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**10. TIF Receivables and Payables, continued**

<u>TIF #</u>	<u>Description</u>	9/30/2025	
		<u>TIF Receivable</u>	<u>TIF Payable</u>
83	Garage Flats	132,388	132,388
84	Corner Building LLC	88,847	88,847
87	Bad Sportz Inc	45,894	45,894
91	Fairview Villas LLC	160,000	160,000
92	Theatre District LLC - Lot 1 Blk 1	104,624	104,624
93	Theatre District LLC - Lot 4 Blk 1	57,731	57,731
		\$ 11,859,198	\$ 11,720,481
	Current portion	1,429,480	1,393,762
	Long-term portion	10,429,718	10,326,719
		\$ 11,859,198	\$ 11,720,481

**11. Investments**

Investments at September 30, 2025 consisted of \$1,213,815 of mutual funds held by Principal Custody Solutions for the General Fund. The investments are carried at market value on the financial statements.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES**

**1. Employee Pension and Other Benefit Plans**

The City participates in five employee pension plans as follows:

<u>Name of Plan</u>	<u>Type of Plan</u>
Police and Firefighters Plan (Pre-1984)	Defined Benefit Plan
Police Plan	Defined Contribution Plan
Firefighters Plan	Defined Contribution Plan
Other City and Utility Employees	Defined Contribution Plan
Deferred Compensation Plan	Qualified Deferred Compensation Plan

All plans are administered by outside trustees and are not included in these financial statements.

**Police and Firefighters Plan (Pre-1984)**

The City of Hastings, Nebraska Police Pension (Police Plan) and the City of Hastings, Nebraska Firefighters Plan (Firefighters Plan) are administered as follows:

- (1) Employees who were hired prior to January 1, 1984, the date at which the Police and Firefighters Plans were amended from defined benefit plans to their current status as defined contribution plans, were assured of receiving retirement benefits under the new plan at least as great as those under the old defined benefit plan.
- (2) Employees hired after January 1, 1984, are covered by the defined contribution plan, which is administered by a third party.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**1. Employee Pension and Other Benefit Plans, continued**

**Police and Firefighters Plan (Pre-1984), continued**

The employees hired prior to January 1, 1984, participate in both plans and will receive either their benefit from the defined contribution plan or defined benefit plan, whichever is greater. The City has funded their portion of the respective Plan, in addition to the employee's portion, with the assets being held by a third party administrator of the current defined contribution plan. These assets are included in the total plan assets for the Police Retirement Plan and the Firefighters Retirement Plan, when determining the pension benefit obligation.

Based on the actuarial valuation, it is anticipated that the participant accounts and unallocated/forfeiture account are sufficient to provide the minimum defined benefits for the remaining pre-1984 hires. Therefore, it is anticipated that no additional contribution will be required and the actuarial valuations are no longer being regularly updated. The respective Defined Benefit Plan is further described in the Police and Firefighters Plan Section.

**Police Plan**

*Plan Description*

The Police Plan provisions are covered by City ordinance. The Police Plan covers all employees classified as police officers.

For the year ended September 30, 2025, the City's payroll total and covered under the Plan was \$3,937,653 and \$3,937,653, respectively.

CITY OF HASTINGS, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

NOTE D – OTHER NOTES, continued

1. Employee Pension and Other Benefit Plans, continued

**Police Plan, continued**

*Plan Description, continued*

As of December 31, 2022, the date of the last actuarial valuation of the defined benefit plan, there were no active employees in the Police Plan.

An employee with at least 25 years of service may retire as early as age 55; normal retirement occurs at age 60 with a minimum of 21 years of service, if employed on or before November 18, 1965, otherwise 25 years.

Under the Police Plan, normal retirees employed on or before January 1, 1984, would not receive an annuity benefit of less than 50 percent of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100 percent vested in his or her contributions of 7.0 percent of monthly compensation, and vests 40 percent after two years of service, 60 percent after 4 years, 80 percent after 5 years, and is 100 percent vested at 7 years or more in the City's contributions, which is a matching 7.0 percent.

*Funding Status of Defined Benefit Plan*

The projected retirement benefits at December 31, 2022, were determined through an actuarial valuation. The actuarial valuation was performed using the Aggregate Actuarial Cost Method, which determines the total cost of the projected pension benefits to all employees combined. This total cost is then spread over the average future remaining years to retirement for the employees. The cost is spread as a level percentage of compensation.

Significant actuarial assumptions used in the valuation included (a) a rate of return of five percent for pre-retirement and 3.5 percent for post-retirement per annum, and (b) projected annual salary increases of two percent.

The pension benefit obligation, a standardized disclosure measure of the present value of pension benefits, intended to help assess the funding status of pensions, is as follows:

CITY OF HASTINGS, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

NOTE D – OTHER NOTES, continued

1. Employee Pension and Other Benefit Plans, continued

Police Plan, continued

*Funding Status of Defined Benefit Plan, continued*

Fair value of plan assets at December 31, 2022	\$ 918,091
Benefit obligation estimated at December 31, 2022	<u>421,738</u>
Funded Status	\$ <u>496,353</u>

*Contribution Required and Made*

The actuarially determined recommended contribution under the defined benefit plan was \$0, and contributions of \$0 were made for the year ended September 30, 2025, as the City calculates they now have excess funding on their remaining benefit obligations.

Contributions made under the defined contribution portion of the Police Plan for the year ended September 30, 2025, were as follows:

		Amount as a Percentage <u>of Covered Payroll</u>
Employer	\$ 275,636	7.0%
Employee	<u>275,636</u>	7.0%
Total	\$ <u>551,272</u>	

**Firefighters Plan**

*Plan Description*

The Firefighters Plan provisions are covered by City ordinance. The Firefighters Plan covers all employees classified as Firefighters.

For the year ended September 30, 2025, the City's payroll total and covered under the Plan was \$2,589,063 and \$2,589,063, respectively.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**1. Employee Pension and Other Benefit Plans, continued**

**Firefighters Plan, continued**

*Plan Description, continued*

As of January 1, 2011, the date of the last actuarial valuation of the defined benefit plan, there were two active employees in the Firefighters Plan. Since that time, these two employees have retired and there are no longer any active members; therefore, there is no need for further actuarial reports.

An employee who has attained the age of 50 with 21 years of service may take early retirement with benefits reduced by the actuarial equivalent of his or her normal retirement at age 55.

Under the Firefighters Plan, normal retirees employed prior to January 1, 1984, would not receive an annuity benefit of less than 50 percent of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100 percent vested in his or her contributions, 8.7 percent of monthly compensation, and vests 40 percent after four years of service plus 10 percent for each year thereafter, up to 100 percent, in the City's contributions, 13 percent of monthly compensation.

*Funding Status of Defined Benefit Plan*

The projected retirement benefits at September 30, 2025, were determined through a valuation calculation. The valuation was performed using a present value calculation, which determines the total cost of the projected pension benefits to all employees combined. This total cost is then spread over the future remaining years to retirement for the employees. The cost is spread as a level percentage of compensation.

Significant actuarial assumptions used in the valuation included (a) a rate of return of five percent for pre-retirement and four percent for post-retirement per annum, and (b) projected annual salary increases of four percent.

The pension benefit obligation, a standardized disclosure measure of the present value of pension benefits, intended to help assess the funding status of pensions, is as follows:

Fair value of plan assets at September 30, 2017	\$ 460,028
Benefit obligation estimated at September 30, 2017	<u>539,247</u>
Funded Status	<u>\$ ( 79,219)</u>

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**1. Employee Pension and Other Benefit Plans, continued**

**Firefighters Plan, continued**

*Contribution Required and Made*

The actuarially determined recommended contribution under the defined benefit plan was zero, and no contributions were made for the year ended September 30, 2025.

Contributions made under the defined contribution portion of the Firefighters Plan for the year ended September 30, 2025, were as follows:

		<u>Amount as a Percentage of Covered Payroll</u>
Employer	\$ 336,578	13.0%
Employee	<u>225,248</u>	8.7%
Total	<u>\$ 561,826</u>	

*Excess Pension Funding*

During the year ended September 30, 2025, the General Fund recognized an investment asset of \$1,213,815, representing the estimated excess funding of the police (\$668,335) and fire (\$545,480) defined benefit pension plans.

**All Other City and Utilities System Employees**

The City and Utilities System contribute to the City of Hastings, Nebraska Retirement Plan (the Plan), a defined contribution pension plan, for all other City employees and employees of the Utilities System. The plan is administered by Empower.

Benefit terms, including contribution requirements for the Plan are established and may be amended by the City of Hastings Retirement Board. All employees not in the Police and Fire Department are required to contribute to the Plan after they have been employed six months and are at least 21 years of age. The Plan has a six month vesting period. Any non-vested money in an account is sent back to the employer as a forfeiture once the terminated employee takes a distribution out of the account. At that time, the City uses the forfeitures to offset the employer's contributions. Total forfeitures used during the year ended September 30, 2025 was \$11,769.

Each participating employee is required to contribute 4.0% of the first \$25,000 of compensation to the Plan, and 8.0% of any compensation over and above \$25,000. The City and Utilities System then matches the employee's contribution. The City's annual contribution for the year ended September 30, 2025 was \$591,773. The Utilities System total pension expense was \$1,424,797 for the year ended September 30, 2025.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**1. Employee Pension and Other Benefit Plans, continued**

**Deferred Compensation Plan**

The City has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all City employees and elected officials. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, unforeseeable emergency, or permanent disability. The City does not contribute to the 457 plan. All contributions are voluntary employee contributions.

As of January 1, 1997, these funds were placed in trust, in accordance with IRS Code Section 457(g)(1). IRS Code Section 457(g)(1), applicable for plan year beginning January 1, 1997, states that “a plan maintained by an eligible employer shall not be treated as an eligible deferred compensation plan unless all assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries.” The deferred compensation plan as placed in trust is not subject to any creditors of the City.

**2. Risk Management**

**Insurance**

The City is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The City purchases insurance and administers funds for its self-insured programs.

The City’s Self-Insurance Fund does not assume the full risk of loss related to claims filed under the insurance provided. The City has purchased insurance to cover individual claims in excess of \$100,000 per claimant, as well as an aggregate stop loss of \$7,962,409. The City pays the claims first up to the \$125,000 per individual, and at the end of the policy year, the insurance company computes the amount due, if any, to the City in excess of the insured aggregate. At September 30, 2025 the City had not exceeded its aggregate stop loss for the year. Claims incurred prior to year-end but not paid are covered by the fiscal year aggregate and will be paid by the City, but later reimbursed. Claims incurred but not paid until subsequent to year-end totaled \$501,065, are recorded as a liability in the Self-Insured Health Fund at September 30, 2025. The Self-Insurance Health Fund had \$386,680 of reinsurance receivable at September 30, 2025.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**2. 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 City 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 City’s investments at September 30, 2025, are held by the counterparties not in the name of the City. The underlying securities consist of cash, direct obligations of or guaranteed by the full faith and credit of the U.S. Government, and other similar obligations of the U.S. Government or its agencies.

***Interest Rate Risk.*** As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’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. The certificate of deposit maturities are as follows:

CERTIFICATE OF DEPOSIT MATURITIES (IN YEARS)

	<1	1-5	5-10	10+	Total
City:					
CDs	\$ 20,139,522	\$ -	\$ -	\$ -	\$ 20,139,522
Utilities:					
CDs	\$ 11,446,910	\$ -	\$ -	\$ -	\$ 11,446,910
Money Market	7,760,781	-	-	-	7,760,781
	\$ 19,207,691	\$ -	\$ -	\$ -	\$ 19,207,691

***Credit Risk.*** Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City’s investments consist of certificates of deposit, money market funds, and other securities backed by U.S. Government obligations, minimizing credit risk associated with the City’s investment portfolio.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**2. Risk Management, continued**

**Deposits and Investments, continued**

**Concentration of Credit Risk.** The City’s investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2025, the City’s investments in certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Five Points Bank	\$ 3,284,460
Heritage Bank	5,000,000
Pinnacle Bank	7,165,062
Heartland Bank	6,000,000
Home Federal	<u>10,136,910</u>
	<u>\$ 31,586,432</u>

**Foreign Currency Risk.** This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City’s investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2025.

**3. Commitments**

**Construction/Capital Assets**

The City is a party to numerous contracts relating to construction and other capital asset projects. The City intends to fund the construction through operations or long-term financing.

<u>Project</u>	<u>Contract Amount</u>	<u>Paid Through 9/30/2025</u>	<u>Obligation Pending</u>	<u>Estimated Completion</u>
City office remodel-contractor	\$ 7,453,020	\$ 4,046,309	\$ 3,406,711	3/31/2026
City office remodel-architect	563,814	539,820	23,994	3/31/2026
Elm Meadows paving	804,331	734,873	69,458	2/28/2026
Lochland Meadows paving	584,440	247,226	337,214	2/28/2026
Kool Aid display	70,000	69,250	750	1/31/2026
Quiet Zone	957,205	788,230	168,975	12/31/2026
Airport apron project	49,950	45,911	4,039	10/31/2026
Pawnee Creed flood mitigation	62,500	31,739	30,761	9/30/2026
12th and Crane Street drainage evaluation	25,285	19,832	5,453	10/31/2025
Parks dump truck	188,413	-	188,413	1/31/2026
Sewer aeration basin equipment	3,177,000	2,752,591	424,409	1/31/2026
Environmental office upgrade	30,780	-	30,780	10/31/2025
North Elm First Subdivision	248,838	213,161	35,677	10/31/2025
Lochland Meadows 17th Subdivision	327,246	307,558	19,688	10/31/2025
Sixth Street main replacement	729,381	223,165	506,216	3/31/2026
Highway 6 water improvements	1,280,594	285,505	995,089	3/31/2026
CRA Cedar Park project	269,564	185,754	83,810	10/31/2025
Total commitments	<u>\$ 16,822,361</u>	<u>\$ 10,490,924</u>	<u>\$ 6,331,437</u>	

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**3. Commitments, continued**

**Other Commitments**

<u>Lessor</u>	<u>Leased Property</u>	<u>Term</u>	<u>Amount</u>
Quadient	Postage Machine	11/8/23 – 2/8/29	\$275/month
	Postage Machine	5/12/23 – 5/12/28	\$164/month
Eakes	Printer Management	8/24/22 – 8/24/29	\$7,096/month
Hastings Building Co	Office	4/6/23 – 4/6/25	\$4,070/month

The CRA leases office space under a 20-year contract that commenced October 1, 2009 through September 30, 2029. Initial monthly rent of \$490 increases 1.5 percent annually.

GASB 87 and 96 have not been applied to any of the City’s and CRA’s leases and subscription based arrangements as the City does not deem the right to use assets and related lease liability obligations to be material to the government-wide and the fund financial statements.

**Letter of Credit**

The City has a \$1,690,305 standby letter of credit available through Five Points Bank, with the Environmental Protection Agency as the beneficiary to satisfy the Performance Guarantee obligations related to the Hastings Groundwater Contamination Site. As of September 30, 2025, nothing had been drawn on this letter of credit, which expires September 24, 2026.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**4. Additional Utility Contracts**

**MEAN Participation Agreement**

As of February 23, 1983, the Utilities entered into a Participation Power Sales Agreement with the Municipal Energy Agency of Nebraska (MEAN). MEAN may purchase up to 6.95 percent of the power generated by the Whelan Energy Center #1 (WEC #1) for the longer of: 1) the time until the final maturity date of the debts to construct, improve or add to the component facilities of WEC #1 or, 2) the City removes WEC #1 and the part of the City's transmission system in which MEAN participates. MEAN will pay for all fuel related costs of generating the power it uses plus 6.95 percent of: 1) principal and interest costs of the bonded debt attributable to WEC #1, 2) the capital improvements to WEC #1 and related transmission systems, 3) fixed costs of operating and maintaining WEC #1 and the related transmission system, including taxes, 4) direct and allocated administrative and general costs associated with WEC #1, and 5) costs to prevent or correct unusual loss or damage to the WEC #1 system which are not insured or recovered from a third party.

**Coal Supply Agreements**

On December 15, 2006, the Utilities entered into an agreement with AGP Corn Processing, Inc. (AGP) to supply coal to a truck loadout facility built and paid for by AGP on the Whelan Energy Center property. Upon completion of the truck loadout facility, the facility was given to the Utilities, with AGP being responsible for the costs to operate and maintain the facility. The agreement is for a sixteen year period beginning on April 1, 2007. Coal deliveries commenced in August of 2008. AGP is obligated to buy annually not less than 100,000 tons and not to exceed 160,000 tons of coal from the Utilities. As a result of an agreement with AGP entered into on December 23, 2013, the minimum annual coal purchase requirement was reduced to 70,000 tons.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**4. Additional Utility Contracts, continued**

**Coal Contracts**

Peabody COALSALES, LLC

On October 19, 2022, the Utilities entered into an agreement with Peabody COALSALES, LLC (Peabody) for the purchase of coal for the period January 1, 2023 through December 31, 2023. The agreement provides a minimum of 400,000 and a maximum of 1,000,000 tons each for calendar years 2023 through 2025. Peabody has first right to supply any excess over the maximum under terms of the agreement.

The Burlington Northern and Santa Fe Railway Company

On September 16, 2022, the Utilities entered into an agreement with BNSF for transportation of coal for the period of September 16, 2022 through December 31, 2027. The agreement has a minimum annual tonnage requirement of 450,000 tons.

**Natural Gas Contracts**

Central Plains Energy Project

On September 25, 2006, the Utilities executed an Interlocal Agreement to enter into the joint entity known as the Central Plains Energy Project (CPEP). CPEP was created between and among public agencies to achieve savings and enhanced reliability, efficiency and supply security through the joint purchase of natural gas and the arrangement of joint services on behalf of its participant members and certain other public agencies. CPEP's members include the Metropolitan Utilities District in Omaha, Nebraska, the Municipal Gas Utility of the City of Cedar Falls, Iowa and the City of Hastings.

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**4. Additional Utility Contracts, continued**

**Natural Gas Contracts, continued**

Central Plains Energy Project, continued

On July 1, 2009, the Utilities entered into a 30 year Gas Supply Agreement (GSA) with CPEP Project No. 2 for approximately 25 percent of the Utilities 10 year historical average annual natural gas consumption. To provide the natural gas supply for the GSA, CPEP entered into a 30 year term Prepaid Natural Gas Purchase and Sale Agreement (Agreement) with the Royal Bank of Canada (RBC) for delivery of natural gas to CPEP.

On January 30, 2014, RBC filed a Complaint in the United States District Court for the District of Nebraska (Court) seeking a declaration that RBC be entitled to terminate the Agreement with CPEP as a result of changes in applicable banking and regulatory authorities, which RBC claimed to have a material, adverse effect on the transaction. CPEP disagreed that the regulatory changes RBC cited would result in a material, adverse effect on the transaction, and filed an Answer and Counterclaim with the Court asking for damages from RBC as a result of anticipatory breach of the Agreement.

Prior to the matter being heard by the Court, RBC and CPEP negotiated a settlement where RBC would provide the funds necessary and redeem all outstanding bonds associated with the 2009 issue; issuance of new bonds to effectuate a five year term fixed discount Prepaid Transaction between RBC and CPEP; and certain cash payments to CPEP. CPEP in turn entered into a new GSA with the Utilities for a five year term that shall run from November 1, 2014 through October 31, 2019, and provides for delivery of the same monthly volumes received previously. Prior to the end of the five year term RBC and CPEP may negotiate to extend the Agreement for a mutually agreeable term and fixed discount rate. If these negotiations are unsuccessful, the Agreement will terminate effective October 31, 2019. In the event an extension of the Agreement between RBC and CPEP is negotiated, the Utilities, in its sole discretion, has the option of whether it wishes to extend the term of its GSA with CPEP, incorporating the new term and discount rate, or cease taking deliveries effective October 31, 2019.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**4. Additional Utility Contracts, continued**

**Natural Gas Contracts, continued**

Central Plains Energy Project, continued

On November 16, 2018 the Utilities entered into a 30 year Gas Supply Agreement (GSA) with CPEP Project No. 4 for approximately 25 percent of the Utilities 10 year historical average annual natural gas consumption. To provide the natural gas supply for the GSA, CPEP entered into a 30 year term Prepaid Natural Gas Purchase and Sale Agreement (Agreement) with J. Aron & Company LLC, a New York limited liability company (“J.Aron”) and a wholly-owned subsidiary of The Goldman Sachs Group, Inc., for the delivery of natural gas to CPEP.

Trailblazer Pipeline Company LLC

The Utilities signed a firm natural gas transportation contract running through September 30, 2025 with the Trailblazer Pipeline Company LLC (Trailblazer). The Maximum Daily quantity (MDQ) under the contract is 14,840 Dth/day.

Tall Grass Interstate Gas Transmission LLC

The Utilities also has a long term firm natural gas transportation contract with Tall Grass Interstate Gas Transmission LLC. The contract originated on October 1, 1993 with the current contract term running through August 31, 2026. The Maximum Daily Quantity (MDQ) is 16,000 Dth/day.

**Power Purchase Agreement**

CCC-Hastings Renewable Energy, LLC

On August 31, 2016, the Utilities executed a Power Purchase Agreement (PPA) with CCC-Hastings Renewable Energy, LLC (HRE), to purchase the entire output of a 1.7 MW General Electric wind turbine. The PPA has a 25 year term with an option for Utilities to extend thereafter. The wind turbine is located on property owned by the Central Community College and is interconnected to the Utilities electric distribution system. Per the terms of the PPA, HRE was responsible for obtaining all required permits, turbine construction oversight and payment of all costs to construct the turbine and interconnection facilities. HRE will also own, operate and have cost responsibility to maintain the wind turbine and interconnection facilities going forward. The wind turbine began commercial operation on December 29, 2016.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**4. Additional Utility Contracts, continued**

**Wind Power Purchase Agreement**

Central Community College

On August 31, 2016, the Utilities executed a Wind Power Purchase Agreement (WPPA) with Central Community College (CCC) which will provide for the Utilities to sell CCC energy purchased by the Utilities from a wind turbine owned by CCC-Hastings Renewable Energy, LLC (HRE). The intent of the WPPA is for the Utilities to provide up to 100 percent of CCC's energy needs at its Hastings' campus with energy produced by the wind turbine. In addition, CCC will receive a portion of the Renewable Energy Credits generated by the wind turbine. The WPPA is to remain in force for a term that coincides with the Power Purchase Agreement between the Utilities and HRE, which is currently 25 years.

**Public Power Generation Agency Financial Commitment**

On October 25, 2006, the Utilities entered into an Amended and Restated Participation Agreement with the Public Power Generation Agency (PPGA). PPGA was formed under the Interlocal Cooperation Act of the State of Nebraska to construct and operate Whelan Energy Center Unit 2 (WEC 2), a 220 megawatt (MW) coal-fired electric generating plant located at the existing Whelan Energy Center. The Agreement entitles the Utilities to 35 MW of capacity (or 15.9%) of the estimated 220 MW capacity of WEC 2. Under the terms of the Agreement, the Utilities has been selected to be the Project Construction Manager and Project Operating Agent for WEC 2. WEC 2 began commercial operation on May 1, 2011.

At September 30, 2025, PPGA had \$496,135,000 of revenue bonds outstanding. Under terms of the agreement with PPGA referred to in the preceding paragraph, Hastings Utilities is responsible for 15.91 percent of the outstanding debt (\$78,930,568 at September 30, 2025). It is expected that PPGA will continue to make the scheduled principal and interest payments as part of its normal operations. However, Hastings Utilities would be responsible for its 15.91 percent share of debt payments should PPGA be unable to service the debt.

## CITY OF HASTINGS, NEBRASKA

### NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

#### NOTE D – OTHER NOTES, continued

##### 5. Environmental Remediation

At present there is an ongoing investigation in the Hastings area of groundwater contamination. The investigation is being conducted by the United States Environmental Protection Agency (EPA). The City of Hastings (the City) has been named as a potentially responsible party (PRP) at three of the seven designated subsites, and has some involvement at the four remaining subsites by virtue of its ownership and operation of public facilities. Additionally, the City and other parties are responsible for what is known as the Area Wide Operable Unit, which is an overlay of six of the seven subsites. The City's liability at three of these subsites, and for the Area Wide Operable Unit, will be in the form of annual maintenance and operating costs of remediation equipment and improvements (such as landfill covers). The cost is projected at somewhere between \$100,000 and \$150,000 per year, although much of such costs will be satisfied by in-kind services provided by City staff.

The City's obligation on one sub-site, Operable Units 12 and 20 of the 2nd Street Sub-site, in which the City had been designated the only potentially responsible party, has been settled by a consent decree in the amount of \$14,130,572. However, upon receipt of a cash settlement of \$1,000,000, in-kind services in the amount of \$1,700,000, and 49.6% of any insurance recovery, the City will be deemed to have met this obligation. The cash obligation and insurance recovery have been paid. The City and the Utilities have provided approximately \$747,000 of in-kind services. On June 4, 2017, the State took over the groundwater (down-gradient) operable unit (OU20) and the City will no longer provide in-kind services on OU20. The EPA is continuing to monitor/operate source control operable unit (OU12) and informed the City to cease all in-kind services on June 30, 2017; nevertheless, the City is willing to continue to provide any additional in-kind services as requested by the EPA in order to reduce the expected remaining liability of \$953,392 pursuant to the consent decree. The remaining liability was paid to the EPA in three annual installments of \$317,797 during the years ended September 30, 2019 through 2021. The City and EPA entered into a joint stipulation to terminate consent decree which was filed in Federal Court on January 5, 2022 and was approved by the court that same day.

The City is currently in negotiations with the EPA on a solution for the South Landfill Subsite. An evapotranspiration cap was installed as the source control remedy in 2004. The groundwater remedy is currently monitored natural attenuation (MNA). The EPA has indicated it does not believe the report demonstrates that MNA will meet EPA's standards for MNA remedies. The PRP's have submitted a focused feasibility study (FFS) outlining various alternatives for cleanup of the contamination. The FFS outlined several types of remediation, ranging in cost from \$1,710,000 to \$16,470,000 and was submitted to EPA and NDEE on August 12, 2019. The FFS is still under review and the remediation alternative remains to be approved by the EPA. The City is one of two remaining PRP's on this subsite and expects to incur 50 percent of the cost of whatever solution is ultimately selected.

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**6. Interlocal Agreements**

The City is a party to 23 interlocal agreements in effect as of September 30, 2025. The City Clerk maintains a complete list of the interlocal agreements in effect.

**7. Tax Increment Financing**

The Community Redevelopment Agency (CRA), who is authorized by Nebraska statutes to enter into tax increment financing (TIF) agreements for the purpose of developing properties in blighted areas, has entered into TIF agreements with various redevelopers. The TIF program has the stated purpose of increasing valuation, 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 CRA to finance the project for a period of up to 15 years.

Information relevant to the CRA’s TIF agreements for the year ended September 30, 2025 is as follows:

<u>TIF Project:</u>	<u>Years Remaining on TIF Agreements</u>	<u>2025 TIF Valuation</u>	<u>2025 TIF Excess Tax Levied</u>
Southwood Estates Redevelopment	2	\$ 523,193	\$ 10,256
Uptown Experience, LLC	3	663,469	13,006
Listening Room	4	509,644	9,990
801 Building Condominiums	6	648,941	12,721
Emerson Estates, LLC	6	514,488	10,085
Thoar, LLC (Old Market Firearms)	7	436,787	8,562
On Top, LLC	7	348,747	6,837
Dietrich/Stein Brothers Building, LLC	7	1,544,634	30,279
Eastside Estates, LLC	8	934,812	18,325
DJ&R Investments, LLC	9	2,903,626	56,936
Thoar, LLC-723 W 11th St	9	534,938	10,486
Hastings Lodging 2	10	6,473,681	126,939
NPC - Phase 1	10	11,607,631	227,608
Faris Redevelopment Project	10	301,227	5,905

**CITY OF HASTINGS, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**7. Tax Increment Financing, continued**

<u>TIF Project:</u>	<u>Years Remaining on TIF Agreements</u>	<u>2025 TIF Valuation</u>	<u>2025 TIF Excess Tax Levied</u>
Thoar, LLC (737 W 1st St)	10	898,806	17,619
Mesner North Redevelopment Project	10	1,152,232	16,332
Southern Bell Heartland, LLC	10	1,972,130	38,659
HEDC West Laux Dr - Phase I	11	606,004	11,883
Brant Rentals, LLC	11	1,331,822	26,107
Mesner North	11	4,538,830	64,332
Shabri, LLC	11	721,281	14,139
Boys 3 MCP, Inc.	11	1,371,890	26,901
Abegglen & Hirschfeld	12	1,816,843	35,626
Brandt Rentals, LLC	12	375,336	7,358
Thoar, LLC - Cameron building	12	891,860	17,483
HEDC Trail Ridge Addition - Phase 1	12	3,343,909	47,396
West 2nd Investments, LLC	12	579,687	11,364
Luckee, LLC	12	242,058	4,745
ABBC Restorations	12	430,435	8,438
Theatre District	12	1,414,253	27,723
HEDC Trail Ridge 2.0	13	494,662	7,011
Theatre District LLC-Lot 3 Blk 1	13	6,737,645	132,076
Theatre District LLC-Lot 8 Blk 1	13	954,623	18,713
HEDC West Laux Dr - Phase 2	13	584,142	11,454
DAVALWAT Properties LLC	13	287,601	5,638
HEDC Trail Ridge Addition - Phase 2	13	5,145,587	72,932
HEDC Trail Ridge Addition - Phase 3	14	3,758,531	53,272
HEDC Trail Ridge 2.0 - Phase 2	14	4,357,694	61,765
Mesner North Redevelopment - Phase 2	14	1,274,958	18,071
Garage Flats	14	482,397	9,456
Corner Building, LLC	14	323,742	6,346
Bad Sports Inc	15	156,080	3,060
HEDC Trail Ridge Addition - Phast 4	15	682,053	9,667
HEDC Trail Ridge Addition 2.0 - Phase 3	15	3,162,634	44,826
HEDC West Laux Dr - Phase 3	15	1,012,486	19,853
Fairview Villas LLC	15	1,044,563	20,476
Theatre District LLC Lot 1 Blk 1	15	355,813	6,975
Theatre District LLC Lot 4 Blk 1	15	196,336	3,849
			<u>\$ 1,429,480</u>

**CITY OF HASTINGS, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2025**

**NOTE D – OTHER NOTES, continued**

**8. Subsequent Events**

Management has evaluated subsequent events through February 10, 2026, the date on which the financial statements were available for issue.

On November 11, 2025, Council approved an agreement with Diamond Engineering Company for the K & K and Nebraskan mobile parks fire mains for \$274,222.

On November 24, 2025, Council approved a \$445,000 forgivable CDBG loan to Queen City Development for a façade renovation project at 714 W 5<sup>th</sup> Street.

On December 8, 2025, Council approved work order #2 with Garver LLC for the Hastings Municipal Airport runway 14-32 lighting rehabilitation project for \$198,700.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF HASTINGS, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND**

**Year ended September 30, 2025**

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RESOURCES (INFLOWS)</b>			
Taxes:			
Property	\$ 6,702,646	\$ 6,690,820	\$ (11,826)
Motor vehicle	460,000	523,329	63,329
Occupation	60,000	60,710	710
Sales tax	6,200,000	6,302,460	102,460
Franchise	300,000	332,160	32,160
In lieu of tax	3,700,000	3,703,166	3,166
Intergovernmental	1,515,353	2,015,412	500,059
Charges for services	4,650,000	4,674,611	24,611
Grants	1,393,483	45,614	(1,347,869)
Interest income	600,000	604,309	4,309
Contributions	25,000	25,000	-
Sale of property	-	163,840	163,840
Insurance proceeds	-	38,130	38,130
Excess pension funding	-	1,213,815	1,213,815
Other revenue	198,409	41,992	(156,417)
	<hr/>	<hr/>	<hr/>
Total resources	25,804,891	26,435,368	630,477
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
General government:			
City Administrator's office	936,317	643,146	(293,171)
Human resources	680,930	619,914	(61,016)
City attorney	305,217	267,668	(37,549)
Finance	1,172,437	1,085,987	(86,450)
Mayor and Council	125,372	103,663	(21,709)
City clerk	306,429	259,608	(46,821)
Other governmental	1,936,040	1,811,781	(124,259)
Development services	1,187,658	941,100	(246,558)
	<hr/>	<hr/>	<hr/>
Total general government	6,650,400	5,732,867	(917,533)
Public safety:			
911 Center	1,464,353	1,056,242	(408,111)
Fire and rescue	5,113,491	4,284,102	(829,389)
Ambulance service	-	176,018	176,018
Police	7,113,766	6,619,754	(494,012)
	<hr/>	<hr/>	<hr/>
Total public safety	13,691,610	12,136,116	(1,555,494)

**CITY OF HASTINGS, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND, Continued**

**Year ended September 30, 2025**

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS), continued</b>			
Public works:			
Cemetery	1,059,929	960,614	(99,315)
EPA mandates	204,000	60,806	(143,194)
Stormwater management	-	33,144	33,144
Total public works	<u>1,263,929</u>	<u>1,054,564</u>	<u>(209,365)</u>
Environment and leisure:			
Auditorium	288,148	243,304	(44,844)
Parks	3,425,075	3,134,790	(290,285)
Water park	594,158	545,498	(48,660)
Recreation programming	203,037	155,661	(47,376)
Library	1,675,206	1,345,545	(329,661)
Airport	1,203,001	467,266	(735,735)
Total environment and leisure	<u>7,388,625</u>	<u>5,892,064</u>	<u>(1,496,561)</u>
Total charges to appropriations	<u>28,994,564</u>	<u>24,815,611</u>	<u>(4,178,953)</u>
Resources over (under) charges to appropriations	(3,189,673)	1,619,757	4,809,430
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	103,000	63,000	(40,000)
Transfers out	<u>(1,863,833)</u>	<u>(6,286,241)</u>	<u>(4,422,408)</u>
Net transfers	<u>(1,760,833)</u>	<u>(6,223,241)</u>	<u>(4,462,408)</u>
<b>RESOURCES AND OTHER FINANCING SOURCES (USES) UNDER CHARGES TO APPROPRIATIONS</b>	<u>\$ (4,950,506)</u>	<u>\$ (4,603,484)</u>	<u>\$ 347,022</u>

**CITY OF HASTINGS, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**STREET FUND**

**Year ended September 30, 2025**

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RESOURCES (INFLOWS)</b>			
Property tax	\$ -	\$ 4,273	\$ 4,273
Wheel tax	350,000	390,584	40,584
Intergovernmental	3,888,536	3,742,296	(146,240)
Charges for services	228,000	163,047	(64,953)
Grants	589,068	587,453	(1,615)
Interest income	60,000	139,092	79,092
Other revenue	-	32,560	32,560
	<hr/>	<hr/>	<hr/>
Total resources	5,115,604	5,059,305	(56,299)
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Public works	4,147,565	3,425,174	(722,391)
Capital outlay	1,391,000	888,284	(502,716)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	5,538,565	4,313,458	(1,225,107)
	<hr/>	<hr/>	<hr/>
<b>RESOURCES OVER (UNDER)</b>			
<b>CHARGES TO APPROPRIATIONS</b>	<u>\$ (422,961)</u>	<u>\$ 745,847</u>	<u>\$ 1,168,808</u>

**CITY OF HASTINGS, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**MUSEUM FUND**

**Year ended September 30, 2025**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Property tax	\$ 1,219,628	\$ 1,148,040	\$ (71,588)
Motor vehicle tax	90,000	95,583	5,583
Occupation tax	240,000	264,238	24,238
Charges for services	378,000	394,915	16,915
Grants	12,000	9,000	(3,000)
Contributions	10,000	13,624	3,624
Other income	<u>1,360</u>	<u>1,520</u>	<u>160</u>
Total resources	1,950,988	1,926,920	(24,068)
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Environment and leisure	1,967,014	1,668,667	(298,347)
Capital outlay	<u>105,000</u>	<u>222,036</u>	<u>117,036</u>
Total charges to appropriations	<u>2,072,014</u>	<u>1,890,703</u>	<u>(181,311)</u>
Resources over (under) charges to appropriations	(121,026)	36,217	157,243
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
<b>RESOURCES UNDER CHARGES TO APPROPRIATIONS AND OTHER FINANCING USES</b>	<u>\$ (171,026)</u>	<u>\$ (13,783)</u>	<u>\$ 157,243</u>

**CITY OF HASTINGS, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE -**  
**DEBT SERVICE FUND**

**Year ended September 30, 2025**

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RESOURCES (INFLOWS)</b>			
Property tax	\$ 465,025	\$ 431,231	\$ (33,794)
Motor vehicle tax	38,000	36,444	(1,556)
Special assessments	350,000	984,902	634,902
Interest income	10,000	128,184	118,184
	863,025	1,580,761	717,736
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Principal payments	904,675	412,676	(491,999)
Interest expense	52,350	52,350	-
Other expenses	20,000	800	(19,200)
	977,025	465,826	(511,199)
Total charges to appropriations	977,025	465,826	(511,199)
Resources over (under) charges to appropriations	(114,000)	1,114,935	1,228,935
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	98,871	98,871	-
Transfers out	(750,000)	(1,000,000)	(250,000)
Net transfers	(651,129)	(901,129)	(250,000)
<b>RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS</b>			
	\$ (765,129)	\$ 213,806	\$ 978,935

**CITY OF HASTINGS, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULES -  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**Year ended September 30, 2025**

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and  
GAAP Revenue and Expenditures**

	<u>General Fund</u>	<u>Street Fund</u>	<u>Museum Fund</u>	<u>Debt Service Fund</u>
<b>Sources/inflows of resources:</b>				
Actual amounts of resources (budgetary basis from the budgetary comparison schedules	\$ 26,435,368	\$ 5,059,305	\$ 1,926,920	\$ 1,580,761
Differences - budget to GAAP:				
Cash to accrual adjustments	<u>107,940</u>	<u>13,798</u>	<u>(5,932)</u>	<u>(1,459)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 26,543,308</u></u>	<u><u>\$ 5,073,103</u></u>	<u><u>\$ 1,920,988</u></u>	<u><u>\$ 1,579,302</u></u>
<b>Uses/outflows of resources:</b>				
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedules	\$ 24,815,611	\$ 4,313,458	\$ 1,890,703	\$ 465,826
Differences - budget to GAAP:				
Cash to accrual adjustments	<u>(292,487)</u>	<u>208,004</u>	<u>(11,742)</u>	<u>(1,045)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 24,523,124</u></u>	<u><u>\$ 4,521,462</u></u>	<u><u>\$ 1,878,961</u></u>	<u><u>\$ 464,781</u></u>
<b>Net transfers:</b>				
Actual amounts (budgetary basis) from the budgetary comparison schedules	\$ (6,223,241)	\$ -	\$ (50,000)	\$ (901,129)
Differences - budget to GAAP:				
Cash to accrual adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net transfers as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ (6,223,241)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (50,000)</u></u>	<u><u>\$ (901,129)</u></u>

**CITY OF HASTINGS, NEBRASKA**

**SCHEDULE OF FUNDING PROGRESS -  
PUBLIC SAFETY EMPLOYEES RETIREMENT SYSTEM  
(POLICE OFFICERS AND FIREFIGHTERS)**

**Year ended September 30, 2025**

<u>Valuation Date</u>	<u>Fair Value of Assets</u>	<u>Accrued Liability</u>	<u>Unfunded Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Liability as a Percentage of Covered Payroll</u>
<u>Police:</u>						
12/31/2022	\$ 918,091	\$ 421,738	\$ (496,353)	217.7%	\$ 102,484	n/a *
<u>Fire:</u>						
9/30/2017	\$ 460,028	\$ 539,247	\$ 79,219	85.3%	n/a	n/a

\* Fair value of assets exceeds the accrued liability, so calculation of unfunded liability as a percentage of covered payroll is not applicable.

**SUPPLEMENTARY INFORMATION**

**CITY OF HASTINGS, NEBRASKA**  
**COMBINING BALANCE SHEET -**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2025**

	Permanent	Special Revenue Funds			
	Cemetery Perpetual Care	BID Fund	Community Development	Museum Sales Tax Fund	S Landfill Cap Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 40,511	\$ 50,632	\$ 39,788	\$ 1,233,847	\$ 24,602
Certificates of deposit	55,062	-	-	-	-
Receivables:					
Accounts receivable	-	-	-	-	-
Interest	1,159	-	-	-	-
Due from other governments	-	-	53,612	56,085	-
<b>Total assets</b>	<u>\$ 96,732</u>	<u>\$ 50,632</u>	<u>\$ 93,400</u>	<u>\$ 1,289,932</u>	<u>\$ 24,602</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ 1,858	\$ 11,433	\$ 16,288	\$ -
Due to CRA	-	-	42,179	-	-
Total liabilities	<u>-</u>	<u>1,858</u>	<u>53,612</u>	<u>16,288</u>	<u>-</u>
Fund balances:					
Nonspendable:					
Cemetery perpetual care	96,732	-	-	-	-
Restricted for:					
Street improvements	-	-	-	-	-
Federal programs	-	-	-	-	-
Capital projects	-	-	-	-	-
Aquatic Center	-	-	-	-	-
Museum projects	-	-	-	1,273,644	-
Community betterment	-	-	-	-	-
Other purposes	-	48,774	-	-	-
Assigned for:					
Equipment replacement	-	-	-	-	-
Other purposes	-	-	39,788	-	24,602
Unassigned	-	-	-	-	-
Total fund balances	<u>96,732</u>	<u>48,774</u>	<u>39,788</u>	<u>1,273,644</u>	<u>24,602</u>
<b>Total liabilities and fund balances</b>	<u>\$ 96,732</u>	<u>\$ 50,632</u>	<u>\$ 93,400</u>	<u>\$ 1,289,932</u>	<u>\$ 24,602</u>

<u>Creative District Fund</u>	<u>Library Grant Fund</u>	<u>Fire Equipment Sinking Fund</u>	<u>Bookmobile Replacement</u>	<u>Parks Grant Fund</u>	<u>Duncan Park Sales Tax</u>	<u>Aquatics Center Fund</u>
\$ 4,217	\$ 42,553	\$ 410,931	\$ 155,245	\$ 64,165	\$ 102,536	\$ 518
-	-	-	-	-	-	264,000
-	-	-	-	-	-	-
-	-	-	-	-	-	4,845
-	299	-	-	-	-	-
<u>\$ 4,217</u>	<u>\$ 42,852</u>	<u>\$ 410,931</u>	<u>\$ 155,245</u>	<u>\$ 64,165</u>	<u>\$ 102,536</u>	<u>\$ 269,363</u>
\$ -	\$ 1,157	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1,157	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	64,165	102,536	-
-	-	-	-	-	-	269,363
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,217	41,695	-	-	-	-	-
-	-	410,931	-	-	-	-
-	-	-	155,245	-	-	-
-	-	-	-	-	-	-
<u>4,217</u>	<u>41,695</u>	<u>410,931</u>	<u>155,245</u>	<u>64,165</u>	<u>102,536</u>	<u>269,363</u>
<u>\$ 4,217</u>	<u>\$ 42,852</u>	<u>\$ 410,931</u>	<u>\$ 155,245</u>	<u>\$ 64,165</u>	<u>\$ 102,536</u>	<u>\$ 269,363</u>

**CITY OF HASTINGS, NEBRASKA**  
**COMBINING BALANCE SHEET -**  
**NONMAJOR GOVERNMENTAL FUNDS, Continued**  
**September 30, 2025**

	Special Revenue Funds				
	CANDO <u>Fund</u>	Public Safety <u>Grant Fund</u>	ARPA <u>Fund</u>	Wireless <u>E911 Fund</u>	Landline <u>E911 Fund</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 127,963	\$ (3,646)	\$ 52,454	\$ 480,266	\$ 415,600
Certificates of deposit	-	-	-	-	-
Receivables:					
Accounts receivable	-	-	-	-	7,132
Interest	-	-	-	-	-
Due from other governments	-	26,164	-	-	-
<b>Total assets</b>	<b>\$ 127,963</b>	<b>\$ 22,518</b>	<b>\$ 52,454</b>	<b>\$ 480,266</b>	<b>\$ 422,732</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 8,805	\$ 845	\$ 20,000	\$ -	\$ -
Due to CRA	-	-	-	-	-
Total liabilities	8,805	845	20,000	-	-
Fund balances:					
Nonspendable:					
Cemetery perpetual care	-	-	-	-	-
Restricted for:					
Street improvements	-	-	-	-	-
Federal programs	-	-	32,454	-	-
Capital projects	-	-	-	-	-
Aquatic Center	-	-	-	-	-
Museum projects	-	-	-	-	-
Community betterment	-	-	-	-	-
Other purposes	-	21,673	-	-	-
Assigned for:					
Equipment replacement	-	-	-	-	-
Other purposes	119,158	-	-	480,266	422,732
Unassigned	-	-	-	-	-
Total fund balances	119,158	21,673	32,454	480,266	422,732
<b>Total liabilities and fund balances</b>	<b>\$ 127,963</b>	<b>\$ 22,518</b>	<b>\$ 52,454</b>	<b>\$ 480,266</b>	<b>\$ 422,732</b>

Special Revenue Funds						Capital	Total Nonmajor
Street Sales	Natural	Scales	Diversion	Parks-Rec	Keno	Projects	Governmental
<u>Tax Fund</u>	<u>Disaster Fund</u>	<u>Fund</u>	<u>Program</u>	<u>Sales Tax Fund</u>	<u>Betterment</u>	<u>Fund</u>	<u>Funds</u>
\$ 5,687,295	\$ 2,073,457	\$ 53,065	\$ 17,936	\$ 63,314	\$ (37,524)	\$ (324,443)	\$ 10,775,282
-	-	-	-	2,466,627	442,000	-	3,227,689
-	-	-	-	-	9,605	-	16,737
-	-	-	-	10,021	-	-	16,025
364,559	-	-	-	140,214	-	-	640,933
<u>\$ 6,051,854</u>	<u>\$ 2,073,457</u>	<u>\$ 53,065</u>	<u>\$ 17,936</u>	<u>\$ 2,680,176</u>	<u>\$ 414,081</u>	<u>\$ (324,443)</u>	<u>\$ 14,676,666</u>
\$ 86,057	\$ -	\$ -	\$ -	\$ 2,211	\$ 11,536	\$ 518,815	\$ 679,005
-	-	-	-	-	-	-	42,179
86,057	-	-	-	2,211	11,536	518,815	721,184
-	-	-	-	-	-	-	96,732
5,965,797	-	-	-	-	-	-	5,965,797
-	-	-	-	-	-	-	32,454
-	-	-	-	2,677,965	-	-	2,844,666
-	-	-	-	-	-	-	269,363
-	-	-	-	-	-	-	1,273,644
-	-	-	-	-	402,545	-	402,545
-	-	-	-	-	-	-	116,359
-	-	-	-	-	-	-	410,931
-	2,073,457	53,065	17,936	-	-	-	3,386,249
-	-	-	-	-	-	(843,258)	(843,258)
<u>5,965,797</u>	<u>2,073,457</u>	<u>53,065</u>	<u>17,936</u>	<u>2,677,965</u>	<u>402,545</u>	<u>(843,258)</u>	<u>13,955,482</u>
<u>\$ 6,051,854</u>	<u>\$ 2,073,457</u>	<u>\$ 53,065</u>	<u>\$ 17,936</u>	<u>\$ 2,680,176</u>	<u>\$ 414,081</u>	<u>\$ (324,443)</u>	<u>\$ 14,676,666</u>

**CITY OF HASTINGS, NEBRASKA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**

**For the year ended September 30, 2025**

	<u>Permanent</u>	<u>Special Revenue Funds</u>			
	<u>Cemetery Perpetual Care</u>	<u>BID Fund</u>	<u>Community Development</u>	<u>Museum Sales Tax Fund</u>	<u>S Landfill Cap Fund</u>
<b>REVENUES</b>					
Sales tax	\$ -	\$ -	\$ -	\$ 324,417	\$ -
Keno	-	-	-	-	-
Special assessments	-	76,421	-	-	-
Charges for services	-	-	-	-	-
Grants	-	-	74,226	-	-
Interest income	3,949	3,167	-	56,612	929
Contributions	-	1,458	-	-	-
Total revenues	<u>3,949</u>	<u>81,046</u>	<u>74,226</u>	<u>381,029</u>	<u>929</u>
<b>EXPENDITURES</b>					
General government	-	63,325	74,226	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Environment and leisure	-	-	-	9,155	-
Capital outlay	-	-	-	801,805	-
Total expenditures	<u>-</u>	<u>63,325</u>	<u>74,226</u>	<u>810,960</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	3,949	17,721	-	(429,931)	929
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	3,949	17,721	-	(429,931)	929
Fund balances - September 30, 2024	<u>92,783</u>	<u>31,053</u>	<u>39,788</u>	<u>1,703,575</u>	<u>23,673</u>
Fund balances - September 30, 2025	<u>\$ 96,732</u>	<u>\$ 48,774</u>	<u>\$ 39,788</u>	<u>\$ 1,273,644</u>	<u>\$ 24,602</u>

<u>Creative District Fund</u>	<u>Library Grant Fund</u>	<u>Fire Equipment Sinking Fund</u>	<u>Bookmobile Replacement</u>	<u>Parks Grant Fund</u>	<u>Duncan Park Sales Tax</u>	<u>Aquatic Center Fund</u>
-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,000	77,270	-	-	-	-	-
-	572	10,541	5,841	2,974	3,417	11,856
-	-	-	-	33,042	709	-
<u>10,000</u>	<u>77,842</u>	<u>10,541</u>	<u>5,841</u>	<u>36,016</u>	<u>4,126</u>	<u>11,856</u>
-	-	-	-	-	-	-
-	-	28,315	-	-	-	-
-	-	-	-	-	-	-
5,783	39,377	-	-	42,428	-	-
-	35,858	77,612	-	-	-	-
<u>5,783</u>	<u>75,235</u>	<u>105,927</u>	<u>-</u>	<u>42,428</u>	<u>-</u>	<u>-</u>
4,217	2,607	(95,386)	5,841	(6,412)	4,126	11,856
-	-	292,000	6,000	-	20,000	-
-	-	(98,871)	-	-	-	-
<u>-</u>	<u>-</u>	<u>193,129</u>	<u>6,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
4,217	2,607	97,743	11,841	(6,412)	24,126	11,856
<u>-</u>	<u>39,088</u>	<u>313,188</u>	<u>143,404</u>	<u>70,577</u>	<u>78,410</u>	<u>257,507</u>
<u>\$ 4,217</u>	<u>\$ 41,695</u>	<u>\$ 410,931</u>	<u>\$ 155,245</u>	<u>\$ 64,165</u>	<u>\$ 102,536</u>	<u>\$ 269,363</u>

**CITY OF HASTINGS, NEBRASKA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS, Continued**

**For the year ended September 30, 2025**

	Special Revenue Funds					
	CANDO Fund	Public Safety Grant Fund	ARPA Fund	Wireless E911 Fund	Landline E911 Fund	Street Sales Tax Fund
<b>REVENUES</b>						
Sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,108,736
Keno	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Charges for services	-	-	-	-	54,569	-
Grants	-	103,349	-	88,430	-	-
Interest income	1,285	-	-	12,264	11,263	187,871
Contributions	45,500	3,940	-	-	-	-
Total revenues	46,785	107,289	-	100,694	65,832	2,296,607
<b>EXPENDITURES</b>						
General government	42,637	-	-	-	-	-
Public safety	-	46,433	-	44,478	4,672	-
Public works	-	-	-	-	-	1,549,791
Environment and leisure	-	-	30,378	-	-	-
Capital outlay	-	47,985	853,456	-	55,328	343,548
Total expenditures	42,637	94,418	883,834	44,478	60,000	1,893,339
<b>Excess (deficiency) of revenues over expenditures</b>	4,148	12,871	(883,834)	56,216	5,832	403,268
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-
<b>Net change in fund balances</b>	4,148	12,871	(883,834)	56,216	5,832	403,268
Fund balances - September 30, 2024	115,010	8,802	916,288	424,050	416,900	5,562,529
Fund balances - September 30, 2025	\$ 119,158	\$ 21,673	\$ 32,454	\$ 480,266	\$ 422,732	\$ 5,965,797

Special Revenue Funds					Capital	Total Nonmajor
<u>Natural</u>	<u>Scales</u>	<u>Diversion</u>	<u>Parks-Rec</u>	<u>Keno</u>	<u>Projects</u>	<u>Governmental</u>
<u>Disaster Fund</u>	<u>Fund</u>	<u>Program</u>	<u>Sales Tax Fund</u>	<u>Betterment</u>	<u>Fund</u>	<u>Funds</u>
\$ -	\$ -	\$ -	\$ 811,048	\$ -	\$ -	\$ 3,244,201
-	-	-	-	211,069	-	211,069
-	-	-	-	-	-	76,421
-	-	1,219	-	-	-	55,788
-	-	-	-	-	-	353,275
36,593	347	404	92,379	13,494	-	455,758
-	17,000	-	-	7,200	-	108,849
<u>36,593</u>	<u>17,347</u>	<u>1,623</u>	<u>903,427</u>	<u>231,763</u>	-	<u>4,505,361</u>
61,219	-	-	-	72,682	-	314,089
-	1,329	-	-	-	-	125,227
-	-	-	-	-	290,502	1,840,293
-	-	-	26,142	-	-	153,263
200,589	-	-	-	150,000	5,042,797	7,608,978
<u>261,808</u>	<u>1,329</u>	<u>-</u>	<u>26,142</u>	<u>222,682</u>	<u>5,333,299</u>	<u>10,041,850</u>
(225,215)	16,018	1,623	877,285	9,081	(5,333,299)	(5,536,489)
-	-	-	-	-	5,500,000	5,818,000
-	-	-	-	(13,000)	-	(111,871)
-	-	-	-	<u>(13,000)</u>	<u>5,500,000</u>	<u>5,706,129</u>
(225,215)	16,018	1,623	877,285	(3,919)	166,701	169,640
<u>2,298,672</u>	<u>37,047</u>	<u>16,313</u>	<u>1,800,680</u>	<u>406,464</u>	<u>(1,009,959)</u>	<u>13,785,842</u>
<u>\$ 2,073,457</u>	<u>\$ 53,065</u>	<u>\$ 17,936</u>	<u>\$ 2,677,965</u>	<u>\$ 402,545</u>	<u>\$ (843,258)</u>	<u>\$ 13,955,482</u>

**CITY OF HASTINGS, NEBRASKA**

**COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS**

**September 30, 2025**

	Health Insurance <u>Fund</u>	I T <u>Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 3,504,089	\$ 23,904	\$ 3,527,993
Certificates of deposit	5,600,000	-	5,600,000
Accounts receivable	-	145,934	145,934
Reinsurance receivable	386,680	-	386,680
Interest receivable	43,394	-	43,394
Total current assets	<u>9,534,163</u>	<u>169,838</u>	<u>9,704,001</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	338	32,139	32,477
Claims incurred not paid	501,065	-	501,065
Accrued wages	-	30,877	30,877
Total current liabilities	<u>501,403</u>	<u>63,016</u>	<u>564,419</u>
Noncurrent liabilities:			
Compensated absences - noncurrent	-	160,001	160,001
<b>Total liabilities</b>	<u>501,403</u>	<u>223,017</u>	<u>724,420</u>
<b>NET POSITION</b>			
Unrestricted	<u>\$ 9,032,760</u>	<u>\$ (53,179)</u>	<u>\$ 8,979,581</u>

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - INTERNAL SERVICE FUNDS**

**For the year ended September 30, 2025**

	<u>Health Insurance</u> <u>Fund</u>	<u>I T</u> <u>Fund</u>	<u>Total</u>
<b>Operating revenues:</b>			
Interdepartmental charges	\$ -	\$ 1,885,013	\$ 1,885,013
Health insurance funding-interdepartmental	5,424,696	-	5,424,696
Employee premiums	1,913,421	-	1,913,421
Reinsurance receipts	1,001,791	-	1,001,791
<b>Total operating revenues</b>	<b>8,339,908</b>	<b>1,885,013</b>	<b>10,224,921</b>
<b>Operating expenses:</b>			
Personnel costs	-	1,527,455	1,527,455
Utilities	-	960	960
Supplies	-	4,607	4,607
Professional fees	-	29,024	29,024
Dues and training	-	2,924	2,924
Software	-	1,489,153	1,489,153
Computer equipment	-	407,702	407,702
Insurance claims and health premiums	10,044,577	-	10,044,577
<b>Total operating expenses</b>	<b>10,044,577</b>	<b>3,461,825</b>	<b>13,506,402</b>
<b>Operating loss</b>	<b>(1,704,669)</b>	<b>(1,576,812)</b>	<b>(3,281,481)</b>
<b>Nonoperating revenues (expenses):</b>			
Interest income	381,539	-	381,539
<b>Deficiency of revenues over expenditures</b>	<b>(1,323,130)</b>	<b>(1,576,812)</b>	<b>(2,899,942)</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	1,468,241	1,468,241
<b>Change in net position</b>	<b>(1,323,130)</b>	<b>(108,571)</b>	<b>(1,431,701)</b>
Net position - September 30, 2024	10,355,890	55,392	10,411,282
Net position - September 30, 2025	\$ 9,032,760	\$ (53,179)	\$ 8,979,581

See notes to financial statements.

**CITY OF HASTINGS, NEBRASKA**  
**COMBINING STATEMENT OF CASH FLOWS -**  
**INTERNAL SERVICE FUNDS**

**For the year ended September 30, 2025**

	Health Insurance Fund	I T Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from other funds	\$ 8,224,804	\$ 1,963,614	\$ 10,188,418
Payments to suppliers	(9,900,010)	(1,947,414)	(11,847,424)
Payments to employees	-	(1,463,947)	(1,463,947)
Net cash used by operating activities	<u>(1,675,206)</u>	<u>(1,447,747)</u>	<u>(3,122,953)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfer from General Fund	-	1,468,241	1,468,241
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Increase in certificates of deposit	(5,600,000)	-	(5,600,000)
Interest received	354,359	-	354,359
Net cash used by investing activities	<u>(5,245,641)</u>	<u>-</u>	<u>(5,245,641)</u>
Increase (decrease) in cash and cash equivalents	(6,920,847)	20,494	(6,900,353)
Cash and cash equivalents - beginning of the year	<u>10,424,936</u>	<u>3,410</u>	<u>10,428,346</u>
Cash and cash equivalents - end of the year	<u>\$ 3,504,089</u>	<u>\$ 23,904</u>	<u>\$ 3,527,993</u>
<b>Reconciliation of operating loss to net cash used by operating activities:</b>			
Operating loss	\$ (1,704,669)	\$ (1,576,812)	\$ (3,281,481)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Accounts receivable	-	78,601	78,601
Reinsurance receivable	(115,104)	-	(115,104)
Accounts payable	-	(13,044)	(13,044)
Claims incurred not paid	144,567	-	144,567
Accrued expenses	-	63,508	63,508
Net cash used by operating activities	<u>\$ (1,675,206)</u>	<u>\$ (1,447,747)</u>	<u>\$ (3,122,953)</u>

See notes to financial statements.

**ADDITIONAL INFORMATION REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS***

**SHAREHOLDERS:**

Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon  
Jamie L. Clemans  
Travis L. Arnold

**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 Honorable Mayor and Members of the City Council  
City of Hastings, Nebraska

We have audited, 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, the basic 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 the City of Hastings, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated February 10, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Hastings, Nebraska’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 City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

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

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Our consideration of internal control over financial reporting 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, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described below, that we consider to be a significant deficiency.

#### Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Hastings, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial 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 the following instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Bank balances at one financial institution exceeded FDIC coverage and pledged securities by \$274,973 at September 30, 2025.

### **City of Hastings' Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Hastings, Nebraska's response to the findings identified in our audit and described above. The City's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. Also, the City will monitor bank balances and request financial institutions to assign additional pledged collateral, if necessary, in the future. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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, PC -

Grand Island, Nebraska  
February 10, 2026

	Reference	Recommended	2025	2024	2023	2022	2021
Population			25,154	25,154	25,154	25,154	25,154
Valuation		\$ 2,176,464,903	\$ 2,139,243,990	\$ 1,914,909,666	\$ 1,766,801,196	\$ 1,621,629,786	\$ 1,539,701,283
Per Capita		\$ 98,997	\$ 85,046	\$ 76,127	\$ 70,239	\$ 64,468	\$ 61,211
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 15	35%	19.82%	21.84%	29.12%	31.35%	31.46%
Governmental Activities		25%	21.01%	28.53%	31.01%	28.29%	28.42%
Business-Type Activities		40%	19.27%	18.50%	28.17%	32.83%	32.88%
2) Top 4 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$504 per Capita	\$ 387	\$ 385	\$ 374	\$ 340	\$ 312
Property Taxes		\$320 per Capita	328	322	297	286	275
Grants and Contributions		\$217 per Capita	180	102	251	201	341
State Allocation		\$163 per Capita	208	196	192	189	192
3) State Allocations							
Highway Allocation		\$133 Per Capita	\$ 139	\$ 138	\$ 133	\$ 121	\$ 128
Municipal Equalization		\$30 Per Capita	60	47	50	59	54
4) Governmental Expenses (Excludes capital outlay)							
General Government	Page 85	\$175 Per Capita	\$ 204	\$ 222	\$ 205	\$ 168	\$ 163
Public Safety:	Page 85	\$435 Per Capita					
Police			\$ 261	\$ 231	\$ 218	\$ 203	\$ 189
Fire and rescue			170	171	150	137	121
Ambulance service			7	7	7	7	9
Emergency Communication Center			42	40	30	35	34
			\$ 481	\$ 450	\$ 404	\$ 382	\$ 353
Public works	Page 86	\$129 Per Capita	\$ 23	\$ 19	\$ 13	\$ 31	\$ 28
Culture and Recreation:	Page 86	\$223 Per Capita					
Parks			\$ 94	\$ 94	\$ 81	\$ 78	\$ 72
Auditorium			8	7	6	6	5
Recreation Programming			6	6	8	7	6
AquaCourt			19	19	20	15	13
Library			53	58	56	53	52
Airport			16	13	13	15	12
			\$ 197	\$ 197	\$ 185	\$ 174	\$ 161
5) Outstanding GO Debt/Valuation	Page 14	< 5%-Good < 3%-Excellent	0.16%	0.21%	0.26%	0.33%	0.37%

	Reference	Recommended	2025	2024	2023	2022	2021
6) Unassigned Fund Balance/General Fund Expenditures	Pages 17 & 19	30%	38.10%	77.24%	92.52%	93.37%	116.60%
7) Months Expense in Street Cash Reserve	Pages 17 & 19	12.0	21.8	20.9	12.1	8.5	11.4
8) Levy Rates							
General		0.29	0.372853	0.399654	0.397709	0.42396	0.416087
		\$296/Capita	\$ 317	\$ 304	\$ 279	\$ 273	255
Debt Service		0.03	0.021955	0.024688	0.026633	0.026000	0.026000
		\$34/Capita	\$ 19	\$ 19	\$ 19	\$ 17	16
Total Levy			0.394808	0.424342	0.424342	0.449960	0.442087
			\$ 336	\$ 323	\$ 298	\$ 290	271
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 51	> 35%	44.78%	46.38%	47.54%	49.80%	46.83%
Business-type Activities	Page 53	> 35%	40.11%	39.72%	38.57%	40.09%	41.35%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 22	15.00%	5.20%	-5.14%	-2.54%	3.64%	23.56%
Gas Fund	Page 45 Utility	15.00%	10.19%	12.88%	-1.92%	-16.26%	-29.78%
Water Fund	Page 46 Utility	15.00%	33.87%	23.79%	27.76%	28.82%	27.68%
Pollution Control Fund	Page 47 Utility	15.00%	9.90%	21.62%	23.71%	26.38%	26.29%
Street Lighting Fund	Page 48 Utility	15.00%	-	-	-	-	-
Landfill Fund	Page 22	15.00%	9.06%	17.94%	27.27%	17.11%	10.77%
Internal Service Fund	Page 22	10.00%	-32.09%	-15.58%	-6.32%	-0.24%	6.20%
11) Debt Coverage Ratio							
Electric	Pages 22 & 23	1.50	n/a	n/a	n/a	n/a	n/a
Landfill		1.50	n/a	4.48	3.82	2.29	1.75
Combinded System Utilities		1.50	6.72	8.24	6.62	7.25	1.43
12) Cash, Investments & Treasurer Cash							
Governmental Activities: (General - unassigned)	Page 17/19/51						
Operating		11,240,000					
Replacement (construction in process is \$12,653,729)		8,545,000					
(Budgetary stabilization is \$7,770,152)		19,785,000	9,342,121	18,363,674	19,446,529	19,124,799	21,281,796
Business-type Activities	Page 21/22/53						
Operating		36,470,000					
Replacement (construction in process is \$49,187,847)		43,195,000					
Restricted		6,945,000					
		86,610,000	50,757,967	48,476,925	74,034,090	86,652,170	87,990,660