

November Regular BOE Meeting

Monday, November 14, 2022 7:00 PM

Freeman Media Center, 415 Eighth Street, Adams, NE 68301

Tiffany Buhr:	Present
Eldon Ideus:	Present
Anthony Meints:	Present
Shawn Mencl:	Present
Marcella Rademacher:	Present
Myron Schoen:	Present

1. Opening Procedures

1.1. Call meeting to order

1.2. Roll Call

1.3. Acknowledge meeting notice and announcement

1.4. Approve agenda

1.5. Freeman Falcon Spotlight

1.6. Communication from the Public

1.7. Approval of Consent Agenda

1.8. Items Removed From the Consent Agenda

1.8.1. N/A

1.8.2. N/A

2. Discussion Items

2.1. Discussion of Freeman facilities planning

2.2. Discussion of 2023 fuel contract

2.3. Discussion relating to superintendent contract

3. Matters Requiring Board Action

3.1. Consideration and possible action to approve policies 3029, 3030, 3031, 3032, 3033, 3035, 3036, 3039

3.2. Consideration and possible action to approve the 2021-2022 financial audit.

3.3. Consideration and possible action to discuss, consider, and take action related to the superintendent evaluation.

4. Reports

4.1. Administrative Reports

4.2. Technology

4.3. Assessments

4.4. School Improvement

4.5. Facilities

4.6. Transportation

4.7. Negotiations

4.8. Extra Curricular

4.9. Board of Education

5. **Announcements**

5.1. Next regular meeting: December 12th

6. **Executive Session**

7. **Adjournment**

Board Secretary

Regular BOE Meeting
Monday, October 10, 2022 7:00 PM Central

Freeman Media Center
415 Eighth Street
Adams, NE 68301

Tiffany Buhr: Present
Eldon Ideus: Present
Anthony Meints: Present
Shawn Mencl: Present
Marcella Rademacher: Present
Myron Schoen: Present
Present: 6.

1. Opening Procedures

1.1. Call meeting to order

1.2. Roll Call

1.3. Acknowledge meeting notice and announcement

1.4. Approve agenda

Motion to approve agenda as presented Passed with a motion by Marcella Rademacher and a second by Shawn Mencl.

Tiffany Buhr: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea,
Marcella Rademacher: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

1.5. Freeman Falcon Spotlight

Each month we recognize the great things happening at Freeman Public Schools. Catie Reed, Summer Buss, and Caryss Jurgens talked about Freeman's Bank in School program.

1.6. Communication from the Public

1.7. Approval of Consent Agenda

Motion to approve the consent agenda including minutes of the previous meetings and claims in the amount of \$558,171.80. Passed with a motion by Eldon Ideus and a second by Tiffany Buhr.

Tiffany Buhr: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea,
Marcella Rademacher: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

October 2022 Commendations

Cross Country ECNC Meet

HS Boys: Jobjosiah Muthiani (2nd), Wes Havelka (5th)

HS Girls: Reagan Miller (14th), Adisyn Lempka (15th)

JH Boys: Brecken Buhr (3rd), Beau Miller (4th)

FRESCO Officers/Representatives:

President: Madyson Hill

Vice President: Reagan Sieh

Secretary: Macy Stanley

Class Representatives: Jack Bruns, Neeley Flesner, Keaton Novacek, Bree Bredemeier, Deighton Dorn, Millie Garton, Eli Jensen, Cora Novacek

Homecoming Court:

King/Queen: Brandon Jurgens & Paige Mahler

Court: Baron Rogman, Taylan Vetrovsky, Sadie Larkins, Riley Bernhardt

Class Representatives: Ben Ruyle, Jossie Ketelsen, Seth Dean, Molly Flanagan, Magnus Skaames, Rebe Pellegrini

Crown Bearers: Hope Bruns, Logan Wiese

Softball:

ECNC Tournament Champions

Staff:

Mr. Sales - 10/11 Golden Apple Award winner

Volleyball:

Class A All-Tournament Honorable Mention: Lexi Winkle and Faith Holland

1.8. Items Removed From the Consent Agenda

1.8.1. N/A

1.8.2. N/A

2. Discussion Items

3. Matters Requiring Board Action

3.1. Consideration and possible action to review policies 3021-3028.

Motion to approve the review of policies 3021-3028. Passed with a motion by Myron Schoen and a second by Shawn Mencl.

Tiffany Buhr: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Marcella Rademacher: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

3.2. Consideration and possible action to recognize the Freeman Education Association as the negotiations representative for the certified teaching staff for the 2024-2025 school year.

Motion to recognize the Freeman Education Association as the negotiations representative for the certified teaching staff for the 2024-2025 school year. Passed with a motion by Shawn Mencl and a second by Marcella Rademacher.

Tiffany Buhr: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Marcella Rademacher: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

4. Reports

4.1. Administrative Reports

Mr. Havelka reported on a kitchen staff opening, 2022-23 October 1st Enrollment Report, Principals Month, Facility Study meeting, 7-12 Principal hiring timeline, updates on 22-23 insurance premiums, NRCSA Regional meeting, and Labor Relations conference.

Mr. Adkisson and Mrs. Sieh reported on the September PD Day, PT Conferences and WIN time.

4.2. Technology

Mr. Delhay reported on new wireless access points that were recently installed.

4.3. School Improvement

4.4. Facilities

4.5. Negotiations

4.6. Extra Curricular

4.7. Board of Education

5. Announcements

5.1. Next regular meeting: Monday, November 14 at 7:00 p.m. in the Media Center

6. Adjournment

Motion to adjourn at 7:52 pm. Passed with a motion by Eldon Ideus and a second by Tiffany Buhr.

Tiffany Buhr: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Marcella Rademacher: Yea, Myron Schoen: Yea

Yea: 6, Nay: 0

Adams Repair, repairs, \$402.78; Adkisson, Steve, travel/mileage Sept-June, \$1,000.00; Adkisson, Steve, Admin Days expenses & planner, \$64.71; Amazon, supplies, \$341.75; Amazon Capital Services, Inc., supplies, \$285.25; Beatrice Mechanical Service, wifi thermostats, \$190.00; Bernard Food Industries Inc, food, \$166.95; Bomgaars, CTE supplies, \$191.26; Cardmember Service, gas, supplies, TPT, software renewal, workshop, motor, \$2206.95; Cash-Wa Distributing, food, \$3,558.35; Caspers, remove maple tree and trim pin oak, \$600.00; Class Intercom, Class Intercom workshop, \$150.00; Culligan of Crete, 49 bags salt, \$554.25; Diversified Drug Testing, LLC, driver testing, \$245.00; Diversified Drug Testing, LLC, student testing, \$440.00; Earthgrains Co, food, \$474.88; ECNC, 22-23 dues, \$300.00; Educational Software USA, LLC, 252 students annual fee, \$687.50; Egan Supply Co., supplies, \$161.44; Egan Supply Co., Minuteman carpet cleaner, \$2,930.29; ESU 10, L Sedlacek workshop, \$15.00; ESU 5, BD, PT, OT, Psych, VT, program supervision, \$11,114.89; ETA hand2mind, classroom supplies, \$27.19; Fireguard Inc, dialer monitoring, \$636.00; Freeman Lunch Fund, Sept B&A snacks, \$224.63; Freeman Revolving (Activity) Fund, Walsworth workshop, \$132.00; Frontier Cooperative, gas/diesel, \$5,477.71; Grizzly Industrial, Inc., jointer, \$1,331.20; Harris Computer Systems, AptaFund renewal 12/22-11/23, \$9,751.21; Harris School Solutions, EOY forms, \$228.05; Havelka, Andrew, cell phone reimbursement, \$100.00; Havelka, Andrew, labor

relations parking, \$8.75; Hiland Dairy, milk, \$2,491.44; Intermedia.net Inc., monthly billing, \$107.34; J W Pepper & Son Inc., vocal music, \$196.72; KSB School Law, legal, \$97.50; Lampton Welding Supply, welding supplies, \$201.72; Live Voice, monthly answering service fee, \$72.99; McGraw-Hill Companies, Grade 5 practice books, \$139.64; Micaela Vrtiska, Sept 2022 mileage, \$712.50; Ne Council Of School Admin., H Klein 22-23 membership, \$335.00; Ne Council Of School Admin., A Havelka Labor Relations, \$225.00; Nebraska State Fire Marshall, annual inspection, \$240.00; Nebraska Workforce Development, 2022 Qtr 3 Confirmation #2232181776, \$157.62; Nieveen, Teresa J, testing snacks, \$106.28; Norris Public Power, monthly billing, \$12,830.42; On The Hill Enterprises Inc., soil/water testing, \$187.00; One Source The Background Check Company, background checks, \$60.00; Perma-bound, books, \$649.23; Proquest LLC, eLibrary renewal, \$1,842.57; Riha Lawn Mechanix, fertilizer--quote \$7145 pd over six months, \$1,349.00; Riha, Lisa R, PBIS treats, \$94.48; rSchoolToday, facilities scheduler renewal, \$900.00; Screencastify LLC, "subscription renewal , \$1,284.00; Sieh, Erin E, FF supplies, \$39.79; Sieh, Erin E, Admin Days expenses, \$195.67; State of NE, monthly service, \$476.26; Sysco Lincoln, food, \$7,526.15; Thrasher, Inc., new gym recheck, \$159.00; Time Management Systems, monthly fee, \$79.50; U.S. Cellular, monthly service, \$58.98; Unite Private Networks LLC, monthly fee, \$1,389.52; US Foods, food, \$875.18; Van Borkum Co., food, \$1,166.59; Verizon Wireless, monthly bill, \$53.72; Village Of Adams, water/garbage, \$1,712.26; Virco, table legs, \$100.00; WageWorks, monthly fee, \$100.00; Wildlife Encounters, PK presentation, \$295.00; Windstream, monthly service, \$110.27; WoodRiver Energy, monthly bill, \$293.03; Patton Equipment Co Inc., 9 lockers, \$1,170.00.

All Data

Consolidated Check Listing

Arranged By:

Date	Check #	Vendor Name	Check Description	Check Number	Amount
11/15/2022	54482	Abbott Portable Toilets LLC	monthly rental		\$110.00
11/15/2022	54482	Abbott Portable Toilets LLC	monthly rental		\$85.00
11/15/2022	54483	Adams Repair	09-09 tires,brakes,fuel filters,inspections		\$3,377.07
11/15/2022	54483	Adams Repair	2016 Impala tire repair		\$26.50
11/15/2022	54484	Adams Super Foods	supplies		\$5.96
11/15/2022	54484	Adams Super Foods	food		\$15.27
11/15/2022	54485	Adkisson, Steve	travel/mileage Sept-June		\$1,000.00
11/15/2022	54485	Adkisson, Steve	Colby Ridge		\$13.58
11/15/2022	54486	Amazon Capital Services, Inc.	printer filament		\$135.99
11/15/2022	54486	Amazon Capital Services, Inc.	supplies		\$29.97
11/15/2022	54486	Amazon Capital Services, Inc.	thumb drives		\$20.99
11/15/2022	54486	Amazon Capital Services, Inc.	projector bulbs		\$508.60
11/15/2022	54486	Amazon Capital Services, Inc.	wheels		\$26.88
11/15/2022	54486	Amazon Capital Services, Inc.	SPED/office supplies		\$102.56
11/15/2022	54486	Amazon Capital Services, Inc.	supplies		\$37.37
11/15/2022	54486	Amazon Capital Services, Inc.	office supplies		\$29.18
11/15/2022	54486	Amazon Capital Services, Inc.	PK booster chairs		\$99.98
11/15/2022	54486	Amazon Capital Services, Inc.	cups & gait belt		\$28.30
11/15/2022	54487	Beatrice Mechanical Service	replace water heater		\$12,755.80
11/15/2022	54488	Blick Art Materials	art supplies		\$75.22
11/15/2022	54489	BOK Financial	Series 2015 payment		\$200,220.00
11/15/2022	54489	BOK Financial	Series 2020 payment		\$120,406.25
11/15/2022	54490	Buhr Electric	repairs		\$1,476.44
11/15/2022	54491	Cardmember Service	gas for bus (x2)		\$180.00
11/15/2022	54491	Cardmember Service	gas		\$286.98
11/15/2022	54491	Cardmember Service	SPED supplies		\$48.72
11/15/2022	54491	Cardmember Service	gas		\$81.98
11/15/2022	54491	Cardmember Service	supplies		\$103.64
11/15/2022	54491	Cardmember Service	supplies		\$120.82
11/15/2022	54491	Cardmember Service	TPT		\$361.08
11/15/2022	54491	Cardmember Service	supplies		\$47.62
11/15/2022	54491	Cardmember Service	books		\$30.39
11/15/2022	54491	Cardmember Service	Gimkit 1 yr		\$59.88
11/15/2022	54491	Cardmember Service	SPED NETA Inclusive Learning		\$26.95
11/15/2022	54491	Cardmember Service	Luceo (GBB/BBB)		\$1,200.00
11/15/2022	54491	Cardmember Service	(20) locker number plates		\$37.45
11/15/2022	54492	Cash-Wa Distributing	food		\$2,767.19
11/15/2022	54493	Dana F. Cole & Company	21-22 audit		\$8,625.00
11/15/2022	54494	Diversified Drug Testing, LLC	student testing		\$470.00
11/15/2022	54494	Diversified Drug Testing, LLC	2023 membership renewal		\$60.00
11/15/2022	54495	Dorn, Laurie A	SPED supplies		\$41.72
11/15/2022	54496	Earthgrains Co	food		\$913.72
11/15/2022	54497	Egan Supply Co.	supplies		\$1,348.30
11/15/2022	54497	Egan Supply Co.	supplies		\$21.06
11/15/2022	54497	Egan Supply Co.	supplies		\$1,899.69
11/15/2022	54498	ESU #2	D Fisher Life Skills workshop		\$20.00
11/15/2022	54499	ESU 5	BD, PT, OT, Psych, VT, program supervision		\$13,193.66
11/15/2022	54500	ESU Coordinating Council	22-23 PowerSchool member fee and license renewal fee		\$8,742.08
11/15/2022	54501	Ewell Educational Services	T Jensen 22-23 renewal		\$335.00
11/15/2022	54502	Farmers Cooperative	bus tires		\$1,385.00
11/15/2022	54503	Freeman Lunch Fund	Oct B&A snacks		\$208.39
11/15/2022	54504	Freeman Revolving (Activity) Fund	entry fee for band		\$168.00
11/15/2022	54504	Freeman Revolving (Activity) Fund	Doane Honor Band		\$30.00
11/15/2022	54504	Freeman Revolving (Activity) Fund	ECNC Choir		\$72.00
11/15/2022	54504	Freeman Revolving (Activity) Fund	Harvest of Harmony registration fee		\$125.00

All Data

Consolidated Check Listing

Arranged By:

Date	Check #	Vendor Name	Check Description	Check Number	Amount
11/15/2022	54504	Freeman Revolving (Activity) Fund	Sams membership		\$48.15
11/15/2022	54505	Frontier Cooperative	gas/diesel		\$4,799.67
11/15/2022	54506	Global Industrial	supplies		\$186.50
11/15/2022	54507	Hamilton Equipment Co	aerator rental		\$285.00
11/15/2022	54508	Harris School Solutions	AF checks		\$268.90
11/15/2022	54509	Havelka, Andrew	cell phone reimbursement		\$100.00
11/15/2022	54510	Hiland Dairy	milk		\$2,065.54
11/15/2022	54511	Intermedia.net Inc.	monthly billing		\$107.34
11/15/2022	54512	J W Pepper & Son Inc.	band music		\$67.99
11/15/2022	54513	Jensen, Anthony S	supplies/chair/registration		\$140.04
11/15/2022	54514	KSB School Law	legal		\$130.00
11/15/2022	54515	Lampton Welding Supply	welding supplies		\$126.69
11/15/2022	54515	Lampton Welding Supply	welding supplies		\$221.50
11/15/2022	54515	Lampton Welding Supply	welding supplies		\$65.50
11/15/2022	54515	Lampton Welding Supply	welding supplies		\$85.50
11/15/2022	54515	Lampton Welding Supply	welding supplies		\$29.38
11/15/2022	54515	Lampton Welding Supply	welding supplies		\$95.13
11/15/2022	54516	LaQuinta Inns & Suites	A Havelka room		\$298.00
11/15/2022	54517	Live Voice	monthly answering service fee		\$90.74
11/15/2022	54518	Ludwig, Amy J	supplies		\$116.28
11/15/2022	54519	McGraw-Hill Companies	Grade 5 practice books		\$307.22
11/15/2022	54520	Micaela Vrtiska	Oct 2022 mileage		\$712.50
11/15/2022	54521	NE Assoc Of School Boards	A Havelka Legislative Preview		\$120.00
11/15/2022	54522	Ne Council Of School Admin.	E Sieh 2022 Principals conference		\$200.00
11/15/2022	54523	Nebraska Ag Ed Association	22-23 Travis Andreasen membership		\$180.00
11/15/2022	54524	Norris Public Power	monthly billing		\$6,623.03
11/15/2022	54525	One Source The Background Check Company	background checks		\$75.00
11/15/2022	54526	Orkin Pest Control	monthly service		\$125.30
11/15/2022	54526	Orkin Pest Control	monthly service		\$125.30
11/15/2022	54526	Orkin Pest Control	monthly service		\$125.30
11/15/2022	54527	Pickrell Lumber Co	supplies		\$282.30
11/15/2022	54528	Pioneer Manufacturing Company	paint		\$96.00
11/15/2022	54529	Pyramid School Products	classroom supplies		\$302.98
11/15/2022	54530	Quill Corporation	supplies		\$74.90
11/15/2022	54531	Sapp Bros. Petroleum, Inc.	def		\$48.00
11/15/2022	54532	Savvas Learning Company LLC	LA curr		\$202.23
11/15/2022	54533	SCC Business Office	Fall 2022 SENCAP		\$2,223.00
11/15/2022	54534	Schuerman Welding Inc	welding supplies		\$170.64
11/15/2022	54534	Schuerman Welding Inc	welding supplies		\$624.00
11/15/2022	54535	SNA - School Nutrition Association	S Buss membership renewal		\$58.50
11/15/2022	54536	Staples Advantage	supplies		\$258.57
11/15/2022	54537	State of NE	monthly service		\$476.26
11/15/2022	54538	Striv, Inc.	yearly hosting & security monitoring		\$795.00
11/15/2022	54539	Sysco Lincoln	food		\$34,153.81
11/15/2022	54540	Time Management Systems	monthly fee		\$79.50
11/15/2022	54541	TK Elevator Corporation	elevator maintenance		\$480.88
11/15/2022	54542	U.S. Cellular	monthly service		\$58.98
11/15/2022	54543	University of Nebraska - Lincoln	J Kastanek/S Anderson NHSPA membership and convention		\$144.00
11/15/2022	54544	US Foods	food		\$755.85
11/15/2022	54545	Van Borkum Co.	food		\$711.27
11/15/2022	54546	Verizon Wireless	monthly bill		\$53.67
11/15/2022	54547	Village Of Adams	water/garbage		\$1,389.33
11/15/2022	54548	WageWorks	monthly fee		\$100.00
11/15/2022	54549	Windstream	monthly service		\$105.51

All Data

Consolidated Check Listing

Arranged By:
Check Number

Date	Check #	Vendor Name	Check Description	Amount
11/15/2022	54550	WoodRiver Energy	monthly bill	\$409.13
11/15/2022	54550	WoodRiver Energy	monthly bill	\$881.76
			Total General & Lunch Fund	\$446,455.80

			Total Special Building Fund	\$0.00

Gross Pay	\$335,180.70
Withholdings	\$129,448.38
Total Payroll	\$464,629.08
Grand Total	\$911,084.88

Freeman Public Schools

2022-23 Monthly Expense Summary

Fund	Function	Nov-22	Actuals (YTD)	22-23 Budget	Available	% of Budget Spent
01 - General Fund	01100 - Regular Instruction	\$287,581.99	\$874,639.16	\$3,631,958.00	\$2,757,318.84	24%
01 - General Fund	01125 - Regular Instructional School Age (Flex-Spending)	\$739.94	\$2,294.80	\$13,000.00	\$10,705.20	18%
01 - General Fund	01160 - Poverty Programs	\$3,013.34	\$3,013.34	\$0.00	(\$3,013.34)	0%
01 - General Fund	01190 - Early Childhood Educational Programs	\$8,730.59	\$32,221.70	\$144,320.00	\$112,098.30	22%
01 - General Fund	01200 - SPED - School Age	\$41,472.84	\$126,962.79	\$495,800.00	\$368,837.21	26%
01 - General Fund	02120 - Guidance Services	\$9,720.54	\$26,126.64	\$96,050.00	\$69,923.36	27%
01 - General Fund	02130 - Health Services	\$3,300.61	\$10,681.40	\$24,000.00	\$13,318.60	45%
01 - General Fund	02140 - Psychological Services	\$0.00	\$7,500.00	\$30,000.00	\$22,500.00	25%
01 - General Fund	02141 - Psychological Serv - SPED - School Age	\$1,819.68	\$1,819.68	\$33,093.00	\$31,273.32	5%
01 - General Fund	02151 - Speech - SPED - School Age	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0%
01 - General Fund	02161 - Occupational Therapy - SPED - School Age	\$0.00	\$0.00	\$22,304.00	\$22,304.00	0%
01 - General Fund	02171 - Physical Therapy - SPED - School Age	\$0.00	\$0.00	\$9,659.00	\$9,659.00	0%
01 - General Fund	02181 - Visually Services - SPED - School Age	\$1,103.01	\$2,206.02	\$18,500.00	\$16,293.98	12%
01 - General Fund	02212 - Instruction and Curriculum Development	\$0.00	\$3,567.51	\$12,500.00	\$8,932.49	29%
01 - General Fund	02220 - Library or Media Services	\$8,589.63	\$29,639.76	\$123,960.00	\$94,320.24	24%
01 - General Fund	02224 - Educational Television Services	\$398.77	\$3,898.77	\$3,500.00	(\$398.77)	111%
01 - General Fund	02230 - Instruction-Related Technology	\$476.26	\$11,731.56	\$18,000.00	\$6,268.44	65%
01 - General Fund	02310 - Board of Education	\$0.00	\$883.00	\$15,000.00	\$14,117.00	6%
01 - General Fund	02320 - Executive Administration	\$15,929.15	\$47,185.20	\$193,997.00	\$146,811.80	24%
01 - General Fund	02330 - District Legal Services	\$130.00	\$285.50	\$7,500.00	\$7,214.50	4%
01 - General Fund	02410 - Office of the Principal	\$32,562.11	\$101,931.71	\$395,000.00	\$293,068.29	26%
01 - General Fund	02510 - Fiscal Services	\$16,736.49	\$44,292.96	\$138,610.00	\$94,317.04	32%
01 - General Fund	02610 - Operation of Buildings	\$49,875.36	\$218,694.62	\$585,445.00	\$366,750.38	37%
01 - General Fund	02650 - Non-Student Vehicle Oper and Maint	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
01 - General Fund	02710 - Vehicle Oper & Purch - Regular Education	\$22,502.32	\$64,277.65	\$200,000.00	\$135,722.35	32%
01 - General Fund	02712 - Vehicle Oper & Purch - School Age SPED	\$712.50	\$1,987.50	\$6,770.00	\$4,782.50	29%
01 - General Fund	02730 - Vehicle Service & Maint - Regular Ed	\$4,788.57	\$13,611.59	\$58,000.00	\$44,388.41	23%
01 - General Fund	03300 - Community Services Operations	\$6,780.79	\$17,618.81	\$46,000.00	\$28,381.19	38%
01 - General Fund	03535 - High Ability Learners	\$628.99	\$1,886.91	\$7,962.00	\$6,075.09	24%
01 - General Fund	06200 - Title I, Part A	\$2,344.38	\$7,033.06	\$29,000.00	\$21,966.94	24%
01 - General Fund	06406 - Federal Services - IDEA Preschool Base	\$493.04	\$986.08	\$1,199.00	\$212.92	82%
01 - General Fund	06408 - IDEA Base 0-21	\$10,710.64	\$28,452.44	\$75,425.00	\$46,972.56	38%
01 - General Fund	06700 - Federal Services - Revision	\$0.00	\$1,331.20	\$0.00	(\$1,331.20)	0%
01 - General Fund	06992 - Federal Services - REAP	\$3,349.48	\$10,048.40	\$41,041.00	\$30,992.60	24%
01 - General Fund	06998 - ESSER III	\$0.00	\$0.00	\$54,772.00	\$54,772.00	0%
01 - General Fund	08000 - Transfers (Outgoing)	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0%
01 - General Fund	09000 - Non-Program Expenditure	\$1,967.90	\$5,108.30	\$0.00	(\$5,108.30)	0%
		\$536,458.92	\$1,701,918.06	\$6,586,365.00	\$4,884,446.94	26%

Freeman Public Schools General Fund October 2022 Financial Report

		Month	Last Year	Year to Date	YTD Last Year	
Receipts	Beginning Balance	2,128,048.56	1,909,481.25	1,328,170.55	1,208,665.30	
	1100 Local Taxes - Gage	148,175.61	183,575.57	1,291,705.38	1,319,678.19	
	Local Taxes - Johnson	1,789.23	3,078.80	32,367.00	35,700.88	
	Local Taxes - Lancaster			2,916.94	9,442.02	
	Local Taxes - Otoe	1,010.79	4,283.07	10,214.12	4,283.07	
	1125 Motor Vehicle Tax - Gage	18,407.87	15,010.14	40,410.93	35,582.68	
	Motor Vehicle Tax - Johnson	949.80	600.59	3,963.11	2,779.31	
	Motor Vehicle Tax - Lancaster		246.96	234.61	246.96	
	Motor Vehicle Tax - Otoe	47.98	180.63	196.16	353.50	
	1115 Carline Taxes			450.04	954.18	
	1120 Public Power 5% Tax (in lieu)					
	1370 Pre-School Tuition	900.00	500.00	2,000.00	2,050.00	
	1140/1510 Interest on Investments	1,409.16	1,136.14	2,412.93	1,825.79	
	1911 Local License Fees & Other		300.00		300.00	
	1800 B&A Program Fees	2,796.49	2,897.92	5,762.95	7,434.85	
	1920 Local Contribution/Donation	250.00		250.00		
	1990 Student Fees/Driver Ed/Local Receipts					Science Camp / Drivers Ed
	2110 County Fines/License	1,426.74	1,120.13	2,799.37	2,779.18	
	2130 County Receipts/Other					
	2210 ESU Receipts			3,070.02		
	3110 State Aid	95,163.00	78,217.00	190,586.00	156,434.00	
	3120 SPED Program					
	3125 SPED Transportation					
	3130 Homestead Exemption					
	3131 Property Tax Relief			129.08		
	3535 High Ability Learners Payment					
	3165 Spec Education Below Age 5					
	3180 Pro Rate Motor Vehicles	1,666.46	1,763.07	1,666.46	1,763.07	
	3190 Other State Appropriations					
	3192 Option Transportation					
	3400 State Apportionment					
	3500/4509 State Ed& DL Grants				1,439.72	stipend reimbursements
	3540 PK Grant					
3550 Technology Grant/Rule 88						
3150/3990 /Other NE Receipts						
4100 Title I (Carryover)						
4505 Title I (Current)	21,215.00		21,215.00			
4969 Title IV	10,000.00		10,000.00			
4300/4992 Title VI (4320 REAP)						
4401 Spec Education Pre School						
4402 Pre-School Transportation						
4512/16 IDEA Base			105,578.00			
4519/20 IDEA Enroll/Poverty Grant						
4709 SPED Medicaid/Outreach Reimb	863.07		863.07			
4530/4996 Fed Funds						
4998			13,809.00			
4850 E-Rate Rebates						
5300 Insurance Adjustments/Claims			846.00			
5400 Sale of Equipment/Property						
5500 Transfers from other funds						
5600 Other Non-Revenue Receipts			215.00	1,500.00	vending/book fines/etc.	
9000 Non-Programmed Receipts/Transfer			601.55		* specific expense reimbursement	
TOTAL RECEIPTS	306,071.20	292,910.02	1,744,262.72	1,584,547.40		
Beginning Balance Adjustments					refunds/transfers/reimbursements	
Actual Revenue	306,071.20	292,910.02	1,744,262.72	1,584,547.40		
Expenses	Payroll all funds)	474,092.44	447,529.20	930,999.13	874,785.53	Payroll approved last month
	Bills/Invoices (except bld fund)	83,748.36	100,458.43	392,995.43	293,939.96	Claims approved last month
	Total approved last month	557,840.80	547,987.63	1,323,994.56	1,168,725.49	
	Adjustments	-1,324.00	52.95	-1,282.00	-73.42	
	Minus Other Fund Expenses	29,371.17	37,370.03	157,253.42	67,160.09	Refunds to GF bank account
	ACTUAL GF EXPENSES	527,145.63	510,670.55	1,165,459.14	1,101,491.98	
	GF FUND BALANCE	1,906,974.13	1,691,720.72	1,906,974.13	1,691,720.72	Gen Fnd Cash Balance
	Net Gain/Loss	-221,074.43	-217,760.53	578,803.58	483,055.42	Receipts minus Expenses

FREEMAN PUBLIC SCHOOLS
MISC FUNDS
October 2022

BUILDING FUND				YTD	YTD Last Year	Comments
	BEGINNING BALANCE	434,222.93	485,422.68	386,923.39	511,300.83	
	Receipts/Interest	6,261.89	7,962.49	53,561.43	56,335.98	
	Expenditures SP Bldg	1,170.00	0.00	1,170.00	74,251.64	
	Expenditures BOND proceeds	0.00	0.00	0.00	0.00	
	Special Bldg (Levy) Balance	0.00		0.00		
	Sp Bldg (Bond) Balance	0.00		0.00		
	Total Fund Balance	439,314.82	493,385.17	439,314.82	493,385.17	
BOND FUND						
		Month	Last Yr	YTD	YTD Last Year	Comments
	BEGINNING BALANCE	740,560.38	717,512.28	590,060.84	564,531.42	
	Receipts/Interest	19,672.73	25,273.45	170,172.27	178,254.31	
	Expenditures	0.00	0.00	0.00	0.00	
	CD Interest	0.00	0.00	0.00	0.00	
	CD Balance	0.00	0.00	0.00	0.00	
	CASH BALANCE	760,233.11	742,785.73	760,233.11	742,785.73	
DEPRECIATION FUND						
		Month	Last Yr	YTD	YTD Last Year	Comments
	BEGINNING BALANCE	25,936.05	122,237.43	125,694.73	127,820.40	
	Receipts/Interest	12.09	38.85	53.41	80.97	
	Expenditures	0.00	0.00	99,800.00	5,625.09	
	CASH BALANCE	25,948.14	122,276.28	25,948.14	122,276.28	
	CD Balance	0.00		0.00		
LUNCH FUND						
		Month	Last Yr	YTD	YTD Last Year	Comments
	BEGINNING BALANCE	148,965.84	61,069.00	162,605.89	80,450.66	
	Receipts/Interest	39,008.27	61,183.16	52,913.25	65,037.43	
	Expenditures	28,868.24	36,406.60	56,413.27	59,642.53	
	CASH BALANCE	159,105.87	85,845.56	159,105.87	85,845.56	
ACTIVITY FUND						
		Month	Last Yr	YTD	YTD Last Year	Comments
	BEGINNING BALANCE	150,861.40	92,862.91	128,800.25	91,757.96	
	Receipts/Interest	41,087.18	36,615.44	100,330.32	81,388.24	
	Expenditures	43,967.21	32,561.99	81,149.70	76,229.84	
	Adjustment	-1,284.14	0.00	-1,284.64	0.00	
	CASH BALANCE	149,265.51	96,916.36	149,265.51	96,916.36	
COOPERATIVE FUND						
		Month	Last Yr	YTD	YTD Last Year	Comments
	BEGINNING BALANCE	7,888.86	8,642.71	7,888.86	8,697.81	
	Receipts/Interest	1,266.19	901.78	1,266.19	1,803.67	
	Expenditures	537.88	963.43	537.88	1,920.42	
	CASH BALANCE	8,617.17	8,581.06	8,617.17	8,581.06	

November 2022 Commendations

Elementary Quiz Bowl

5th Grade – 3rd Place at Thayer Central

6th Grade – 2nd Place at Thayer Central

Elementary 1st Quarter Falcon Heros:

K: Wade Arnt, Hope Bruns, Chesleigh Ideus, Beckam Hemphill, Carson Behrends, Gwen Kruse, Wyatt Paul, Halsey Watson

1st: Blakely Peters, Emmit Buhr, Remington Fast, Moses McLaughlin, Brinley Pfeiffer, Alaska Larson

2nd: Heston Grone, McKenzleigh Ideus, Gus Garton, Kaylynn Fricke, John Dorn, Erin Owen

3rd: Bryleigh Ideus, Lizzy Owen, Kayla Jantzen, Karley Jantzen, Ellis Freeman, Parker Haner

4th: Neeley Flesner, Josie Dorn, Elsie Bolyard, Kylie Schlake

5th: Collin Wendt, Leyna Ahlschwede, Emma Owen, Johnson Pella, Payton Little, Tenley Vetrovksy, Kraten Veerhusen, Deighton Dorn, Lily Reed, Ruby Rinne

6th: Noah Gaytan, Brenna Harms, Carter Fricke, Chloe Sedersten, Summer Ketelsen, Colt Rinne, Evie Stewart, Blaine Thuernagle, Lila Ahlschwede

Softball

OWH 2nd Team Class C All-State: Dakota Haner

OWH, LJS All-State HM: Paige Mahler, Kloey Johnson, Hayleigh Shubert, Sydney Lenners

ECNC 1st Team: Dakota Haner, Paie Mahler, Kloey Johnson

ECNC HM: Cassie Klein, Sydney Lenners, Hayleigh Shubert, Kyla Davison

Veterans Day Quilts of Valor Recipients:

Scott Gronewold, Kevin Lugenbeel, Russ Neil, Bill Womack

ECNC Honor Choir

JH: Avery Busboom, Trinity Buss, Wyatt Dorn, Matthew Ford, Ila Havelka, Jace Othmer, Tanden Paben, Sage Popejoy

HS: Summer Buss, Molly Flanagan, Shelby Ford, Ruby Hinderer, Baron Rogman, Hannah Stanley, Brady Troxel, Cole Young

Football

Carter Ruse – 2022 Heisman High School Scholarship winner

Volleyball

ECNC runner-up, Sub-district champs, District Final runner-up

State Cross-Country

Jobjosiah Muthiani (23rd), Wesley Havelka (42nd)

3029
Distribution of Flyers Advertising Non-School Organization
Activities

As students can derive social and educational benefits from activities sponsored by non-school organizations, groups or individuals, the district will distribute flyers advertising activities of non-school organizations that meet the requirements set forth below:

1. The flyer may not contain statements that are obscene, lewd, vulgar, profane; violate federal, state or local laws or regulations; violate board policy; advocate the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and substantial danger to the health or welfare of students, such as tobacco, alcohol or illegal drugs; incite violence; advocate use of force or urge violation of federal, state or municipal law, district policy or regulations; interfere with or advocate interference with the rights of any individual or the orderly operation of the schools and their programs.
2. The non-school organization must contact the district office to (a) inform the district that it wishes to have flyers distributed to students and (b) obtain a date from the office on which the flyers will be delivered.
3. The non-school organization must provide a sufficient number of copies of the flyer and must deliver them to the district at least three days before the date the flyers are to be distributed.
4. The flyer may not advertise any activity which will take place during instructional time or during school-sponsored activities.
5. The flyer must include a statement explaining that the organization is not affiliated with or endorsed by the district.

Adopted on: July, 2017

Revised on: _____

Reviewed on: May, 2020

3030 Automatic External Defibrillator (AED) Program

An automatic external defibrillator (AED) is a portable device used to induce electrical stimulation to the heart muscle in the event of a potential cardiac arrest. The school district has a limited number of AEDs in its facilities. The location of the AEDs will be determined by the AED Program Coordinator in consultation with members of the school district administration and the local fire/EMS department. The presence of AEDs in certain locations in selected district buildings does not imply that AEDs will generally be available in all locations or in all district buildings. Likewise, the district does not make any promise, express or implied, that a trained staff member will be available to operate the AED in the event of a potential cardiac arrest.

1. Equipment

Equipment shall be an automated external defibrillator in working condition that meets standards established by the Federal Food and Drug Administration and is in compliance with the manufacturer's maintenance schedule. Gifts, grants and donations, including in-kind donations, designated for obtaining an automated external defibrillator, or for inspection, maintenance or training in the use of an automated external defibrillator will be accepted and placed into a special district account to assist in obtaining and maintaining AEDs.

When the school acquires an AED it will notify the local emergency medical service of the existence, location, and type of the AED, and will notify EMS of any change in the location of such defibrillator. If an AED is located in a bus or other school vehicle, only the primary site where the vehicle or object is located will be reported to EMS.

2. Program Coordinator

a. The School District's AED Program Coordinator is the school nurse. (Insert the name of the position: i.e. the superintendent of schools, the school nurse, etc.)

b. The Program Coordinator shall:

- Consult with the school's administration and the medical advisor to develop a written protocol for the use of AEDs, and post such protocol near each AED

- Select employees for AED training
- Arrange for appropriate training of anticipated users at least annually
- Maintain a training schedule that includes the names of those trained and dates both of current training and dates for recertification.
- Check equipment according to the manufacturer's guidelines and take appropriate action in the event of any variance or need
- Maintain on file a specification sheet on each approved AED model
- Monitor the effectiveness of this system
- Communicate with medical director on issues related to medical emergency response program including post-event reviews
- Coordinate with the local fire department and police department
- Take appropriate steps after an AED event, including sharing of data with appropriate medical and EMS personnel, cleaning, replacing or recharging components of the AED as appropriate.

3. Medical Oversight

a. The medical advisor of the AED program is Stacey Goodrich, MD.

b. The medical advisor has ongoing responsibility for:

- Providing medical direction for use of AEDs
- Writing a prescription for AEDs
- Reviewing and approving guidelines for emergency procedures related to use of AEDs and cardio pulmonary resuscitation
- Evaluation of post-event review forms and digital files downloaded from the AED

4. Volunteer Responders

Anyone may, at their discretion, provide voluntary assistance to victims of medical emergencies. The extent to which these individuals respond shall be appropriate to their training and experience, and may include CPR, AED or medical first aid.

Adopted on: July, 2017

Revised on: _____

Reviewed on: May, 2020

3031
Students Electing to Attend School in Adjoining State

The board shall deny applications of students seeking to attend school in an adjoining state. The board shall make exceptions to this policy only upon a showing by the student's family that (1) the student will suffer extreme and unusual harm if not allowed to attend school in an adjoining state; or (2) the district's financial circumstances will be unaffected by the out-of-state transfer.

This policy shall not apply to out-of-state placements of students with verified disabilities by their Individualized Education Plan Teams.

Adopted on: June 2017

Revised on: _____

Reviewed on: September 2018, December 2020

3032

Copying Fees for School District Records

Requests for copies of school district records shall be subject to applicable copying fees. No fee shall be charged for providing a copy of a student or public record if a specific law or regulation requires the copy to be provided without charge.

Student Records. Students and their parents or guardians shall not be charged any fee to inspect and review the student's files or records. Students and their parents or guardians who desire a copy of the student's files or records shall pay the reasonable cost of reproduction as follows:

- Black and white letter or legal-sized photocopies: No charge for the first 2 copies; 10 cents for each copied page thereafter.
- Computer data printouts: No charge 5 pages; 10 cents for each page thereafter.
- Other medium: Actual cost of reproduction.
- Postage fees: Actual cost

Students and their parents or guardians **shall not be charged any fee:**

- To search for or retrieve any student's files or records.
- For a copy of a student's Individualized Education Plan (IEP).
- For copy of the special education evaluation report and the documentation of determination of eligibility for special education services upon completion of the administration of assessments and other evaluation measures.
- If the fee effectively prevents the parents from exercising their right to inspect and review student records.

Student Records – Transfer School. A copy of the student's files or records, including academic material and any disciplinary material relating to any suspension or expulsion shall be provided at no charge, upon request, to any public or private school to which the student transfers.

Public Records. Individuals requesting copies of public records shall pay the actual added cost of making the copies available.

- For photocopies, actual added costs may include a reasonably apportioned cost of the supplies, such as paper, toner, other equipment used in preparing the copies, and any additional payment obligation for the time of contractors necessarily incurred to comply with the copy request.

- For printouts of computerized data on paper, actual added cost may include computer run time and the cost of materials for making the copy.
- For electronic data, the actual added cost may include the reasonably calculated actual added cost of the computer run time, any necessary analysis and programming, and production of a report in the form furnished to the requester.
- The actual added cost shall not include any charge for the existing salary or pay obligation to public officer or employees for the first four hours of searching, identifying, physically redacting, or copying records, but fees may be charged after the first four hours.
- The district shall not charge any fee for copies of public records that is prohibited by law but reserves the right to charge any other fee allowed by law.

The fee schedule for public records copies is as follows:

- Black and white letter or legal-sized photocopies: No charge for the first copies; 10 cents for each copied page thereafter.
- Computer data printouts: No charge for the first 5 pages; 10 cents for each page thereafter.
- Other medium: Actual cost of reproduction.
- Postage fees: Actual cost

Deposit. The school district may require a deposit before providing copies of student or public records if the estimated cost to fulfill the request exceeds fifty dollars.

Waiver. Documents may be furnished without charge or at a reduced charge where the district determines that waiver or reduction is in the public interest.

Adopted on: June 2017

Revised on: _____

Reviewed on: September 2018, December 2020

3033

Lending Textbooks to Children Enrolled in Private Schools

The school district shall make textbooks available to private school children who reside within the district or are otherwise entitled to borrow them pursuant to statute and 92 Nebraska Administrative Code, section 4. The district is obligated to purchase and lend textbooks only to the extent that the Legislature appropriates funds to the Nebraska Department of Education to be distributed for this purpose. As used in this policy, "textbooks" shall have the definition adopted by the Nebraska State Board of Education in Rule 4.

The district shall make a request for funds by filing an application on the form prescribed by the Department of Education no later than February 15th prior to the school year for which the application is made. The application shall include: the number of applications received; the number of textbooks requested; the number of textbooks needed to be purchased to fill the requests; the purchase price of the textbooks needed to be purchased which may include up to 5% of the cost to defray administrative expense; the title, purchase price, and number requested of each textbook including any shipping or handling charges; and if applicable the amount of carryover funds remaining from the previous year, amount of funds on hand from sale of unused textbooks, and amount of funds on hand from reimbursements for damaged textbook.

Textbooks which have not been requested for three consecutive years may be classified as unused and disposed of by sale or otherwise.

On or before November 15th, the district shall prepare a list of textbooks that are designated for use in the district during the current year and a list of new textbooks designated for use the following school year. The lists shall be kept current and in a place where they may be viewed during regular business hours. The district shall maintain a separate inventory of textbooks purchased for the use of private school children residing in the district.

Any parent or legal guardian who wishes to borrow textbooks shall submit an application on the form prescribed by the Department of Education to the district's administration offices on or before January 15th prior to the school year for which the application is made. The district shall maintain a supply of blank application forms and receipt forms. It shall keep the forms that have been signed by parents and guardians in a separate file for at least 5 years. It shall notify the parents and guardians at least 10 days prior to the start of school when and where the textbooks will be available. It shall make

textbooks available to parents or guardians on or before August 15th. If the number of textbooks for a particular subject or grade level is insufficient to fill all of the requests, the textbooks shall be distributed to parents and guardians based on a random drawing.

Parents and guardians shall sign a receipt on the form prescribed by the Department of Education when they pick up the textbooks and shall return the textbooks that can be returned no later than 15 days after the district's last day of class. The district shall assess the returned textbooks for damage beyond normal wear and tear. The parent or guardian who signed the receipt is responsible for paying the reasonable cost of the repair or replacement of any book that is damaged, lost, stolen, or not returned.

The school district shall limit the loan each year to ten textbooks per student for students in grades K-6 and to eight textbooks per student for students in grades 7-12.

Adopted on: July 2017

Revised on:

Reviewed on: September 2018, December 2020

3035

Chain of Command – District Administration

The superintendent shall be in control of all school district operations except as provided by another policy or as otherwise provided by law. Following is the administrative chain of command working from the lowest level on the chain upward.

Student Discipline:	<ol style="list-style-type: none">1. Classroom Teacher2. Principal/Assistant Principal3. Superintendent
Instruction or Curriculum:	<ol style="list-style-type: none">1. Teacher2. Principal/Curriculum Director3. Superintendent
Transportation:	<ol style="list-style-type: none">1. Bus Driver2. Principal/Assistant Principal3. Superintendent
Facilities, Grounds, or Maintenance:	<ol style="list-style-type: none">1. Custodial staff2. Head custodian3. Principal4. Superintendent
Policy or Handbook:	<ol style="list-style-type: none">1. Principal2. Superintendent
Athletics:	<ol style="list-style-type: none">1. Coach2. Athletic/Activities Director3. Principal4. Superintendent
Personnel:	<ol style="list-style-type: none">1. Employee in question2. Principal3. Superintendent
All Other Matters	<ol style="list-style-type: none">1. Building Principal2. Superintendent

Absent extraordinary circumstances, each matter must be addressed at whatever level the initial action occurred. If the matter is not resolved, the individual may raise it with the next person on the chain of command. This

policy does not supersede any individual's right to contact Board members directly. However, whenever a matter is brought directly to the Board as a whole or to a Board member as an individual, it will be referred to the appropriate individual in the chain of command for study and resolution. The most effective means of initial communication is a personal conference, e-mail, or telephone conversation. E-mail addresses and phone numbers can be found on the school district's website at <http://www.freemanpublicschools.org/>.

Adopted on: July 2017

Revised on: _____

Reviewed on: September 2018, December 2020

3036

Purchasing (Credit) Card Program

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board shall determine the type of purchasing card or cards to be used in the program and shall contract with a third-party provider as provided by law.

Unauthorized Purchases. In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

Authorized Users. Individuals holding the following titles may be assigned an individual purchasing card: Superintendent, Principal, Business Officer. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school shall also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

Documentation. Employees seeking reimbursement for a purchasing card purchase shall submit an itemized receipt ***and*** a purchasing card receipt to the school district. The itemized receipt shall include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. ***A non-itemized credit card receipt alone is not sufficient.*** Designated school personnel shall maintain the documentation for at least 10 years or as otherwise required by Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees shall maintain copies of any documentation submitted to the school district.

Suspension or Termination of Privileges. The board or the superintendent (or his or her designee) (1) ***shall*** temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) ***may*** temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account shall be immediately closed and he or she shall return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase shall

reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

Reward Points or Rebates. Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

Purchase Review Procedures. The superintendent, or his or her designee, and the Business Officer shall conduct independent reviews of credit card expenses, or a sample thereof, on a monthly basis. Any unlawful or unauthorized expenditure or other discrepancy shall be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee shall provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase shall be addressed as provided in this policy or as otherwise allowed by law.

Adopted on: July 2017

Revised on: _____

Reviewed on: September 2018, December 2020

3039

Threat Assessment and Response

The board of education is committed to providing a safe environment for members of the school community. Students, staff and patrons are urged to immediately report any statements or behavior that makes the observer fearful or uncomfortable about the safety of the school environment.

1. Definitions

- a. A **threat** is an expression of a willful intent to physically or sexually harm someone or to damage property in a way that indicates that an individual poses a danger to the safety of school staff, students or other members of the school community.
 - i. The threat may be expressed/communicated behaviorally, orally, visually, in writing, electronically, or through any other means.
 - ii. A **transient threat** is an expression of anger or frustration that can be quickly or easily resolved.
 - iii. A **substantive threat** is an expression of serious intent to harm others which includes, but is not limited to, any threat which involves a detailed plan and means.
- b. A **threat assessment** is a fact-based process emphasizing an appraisal of observed (or reasonably-observable) behaviors to identify potentially dangerous or violent situations, to assess them and to manage/address them. Threat assessment is the process of identifying and responding to serious threats in a systematic, data-informed way.
 - i. The threat assessment process is distinct from student disciplinary procedures. The mere fact that the district is conducting a threat assessment does not by itself necessitate suspension, expulsion or emergency exclusion without complying with state law and board policy related governing those actions.

- ii. The threat assessment process is distinct from specialized instruction which a student with a disability may receive from the school district. The school district will not change a student's educational placement as that term is used in the Individuals with Disabilities in Education Act *solely* as part of a threat assessment.

2. Obligation to Report Threatening Statements or Behaviors.

All staff and students must report **substantive threats** to a member of the administration immediately and comply with any other mandatory reporting obligations. Staff and students who are unsure whether a threat is substantive or transient should report the situation. Staff and students must make such report regardless of the nature of the relationship between the individual who initiated the threat or threatening behavior and the person(s) who were threatened or who were the focus of the threatening behavior. Staff and students must also make such reports regardless of where or when the threat was made or the threatening behavior occurred.

THREATS OR ASSAULTS WHICH REQUIRE IMMEDIATE INTERVENTION SHOULD BE REPORTED TO THE POLICE AT 911.

3. Threat Assessment Team

The threat assessment team (team) shall consist of **superintendent of schools, building principals, guidance counselor and local law enforcement, the school nurse, and members of the mental health profession**. Not every team member need participate in every threat assessment. If the threat has been made by or is directed towards, a student with a disability, the threat assessment team must include a staff member who is knowledgeable about special education services or Section 504 of the Rehabilitation Act, as appropriate. Neither the student nor their student's family members are part of the threat assessment team.

The team is responsible for investigating all reported threats to school safety, evaluating the significance of each threat, and devising an appropriate response. The threat assessment team shall work closely with the crisis team in planning for crisis situations. The threat assessment team shall be familiar with mental health resources available to students, staff and patrons and shall collaborate with local mental health service providers as appropriate.

4. Threat Assessment Investigation and Response

When a threat is reported, the school administrator shall initiate an initial inquiry/triage and, in consultation with members of the threat assessment team, make a determination of the seriousness of the threat as expeditiously as possible. The school administrator must contact law enforcement if the administrator believes that an individual poses a clear and immediate threat of serious violence.

If there is no reasonably apparent imminent threat present or once such an imminent threat is contained, the threat assessment team will meet to evaluate and respond to the threatening behavior. The team may, but is not required to, review the following types of information:

- Review of the threatening behavior and/or communication;
- Interviews with the individuals involved including students, staff members, and family members as necessary and/or appropriate;
- Review of school and other records for any prior history or interventions with the students involved;
- Any other investigatory methods that the team determines to be reasonable and useful.

At the conclusion of the investigation, the team will determine what, if any, response to the threat is appropriate. The team is authorized to disclose the results of its investigation to law enforcement and to the target(s) of any threatened acts. The team may refer the individual of concern to the appropriate school administrator for consequences under the school's student discipline policy or, if appropriate, report the results of its investigation to the student's individualized education plan team.

Regardless of threat assessment activities, disciplinary action and referral to law enforcement will occur consistent with board policy and Nebraska law.

5. Communication with the Public about Reported Threats

The team will keep members of the school community appropriately informed about substantive threats and about the team's response to those threats. This communication may include oral announcements, written communication sent home with students, or communication through print or broadcast media. However, the team will not reveal the identity of the individual of concern or of any target(s) of threatened violence unless permitted by law.

6. Coordination with the Crisis Team After Resolution of Threat

The threat assessment team will confer with the district's crisis team after a threat has been investigated to provide the crisis team with information that the crisis team may use in assessing or revising the district's All-Hazard School Safety Plan.

Adopted on: July, 2017

Revised on: June, 2020

Reviewed on: June, 2020

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34

ADAMS, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022



**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
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**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Daniel Freeman Public Schools District No. 34
Adams, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Daniel Freeman Public Schools District No. 34, Adams, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District'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 cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Daniel Freeman Public Schools District No. 34, Adams, Nebraska, as of August 31, 2022, and the respective changes in cash basis financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the cash basis of accounting as described in Note 1.

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 Daniel Freeman Public Schools District No. 34, Adams, 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 - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in this

circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' 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 Daniel Freeman Public Schools District No. 34, Adams, 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 Daniel Freeman Public Schools District No. 34, Adams, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Daniel Freeman Public Schools District No. 34, Adams, Nebraska's basic financial statements. The supplementary information on pages 22 - 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 23 is the responsibility of management and was derived from and relate 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. In our opinion, the supplementary information on pages 22 - 23 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 24 - 34, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, on our consideration of Daniel Freeman Public Schools District No. 34, Adams, 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 Daniel Freeman Public Schools District No. 34, Adams, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Daniel Freeman Public Schools District No. 34, Adams, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2022

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	4,331,274	7,275	570,268	(3,753,731)
Support services - student	516,735	345,712		(171,023)
Support services - instruction	140,584			(140,584)
General administration	204,395			(204,395)
School administration	382,086			(382,086)
Central services	138,094			(138,094)
Operation and maintenance of plant	694,229			(694,229)
Student transportation	251,102		982	(250,120)
Community service operation	57,032		29,537	(27,495)
Capital outlay	5,625			(5,625)
Facilities acquisitions and construction	192,933			(192,933)
Debt service	578,495			(578,495)
Other expenses	14			(14)
Nutrition Program	<u>265,859</u>	<u>29,616</u>	<u>313,958</u>	<u>77,715</u>
Total governmental activities	<u>7,758,457</u>	<u>382,603</u>	<u>914,745</u>	<u>(6,461,109)</u>
General receipts				
Taxes				
Property taxes - general purposes				4,358,081
Property taxes - debt purposes				531,376
Carline tax				3,171
Public Power District sales tax				126,766
Motor vehicles taxes				257,257
Interest and penalties on taxes				8,962
Homestead exemption				5,730
Property tax credit				38,607
Pro-rate motor vehicle				1,641
Interest				9,774
Other local receipts				22,485
County fines and license fees				24,440
State aid				782,173

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

			Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts Charges for Services	Operating Grants and Contributions
			Primary Government Total Governmental Activities
General receipts (Continued)			
Other state receipts			419,657
Nonrevenue receipts			<u>14,033</u>
Total general receipts			<u>6,604,153</u>
Change in net position resulting from receipts and disbursements			143,044
NET POSITION, beginning of year			<u>3,998,618</u>
NET POSITION, end of year			<u>4,141,662</u>
 ASSETS			
Cash and cash equivalents			2,730,145
Cash at county treasurer			<u>1,411,517</u>
TOTAL ASSETS			<u>4,141,662</u>
 NET POSITION			
Restricted for:			
Debt services			740,346
Unrestricted			<u>3,401,316</u>
TOTAL NET POSITION			<u>4,141,662</u>

See accompanying notes to financial statements.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Bond Fund	Special Building Fund		
RECEIPTS					
Taxes					
Property taxes - general purposes	4,191,208		166,873		4,358,081
Property taxes - debt purpose		531,376			531,376
Carline tax	2,719	344	108		3,171
Public Power District sales tax	108,690	13,758	4,318		126,766
Motor vehicles taxes	257,257				257,257
Penalties and interest on taxes	7,637	1,002	323		8,962
Homestead exemption		5,730			5,730
Property tax credit		38,607			38,607
Pro-rate motor vehicle		1,641			1,641
Preschool tuition and fees	7,275				7,275
Interest	6,215	2,388	651	520	9,774
Community service activities	29,537				29,537
Local license fees	850				850
Contributions from private sources	200				200
Other local receipts	6,900		356	14,379	21,635
Nutrition Program receipts				29,616	29,616
Student activities				345,712	345,712
County fines and license fees	24,440				24,440
State receipts	1,418,140		14,429		1,432,569
Federal receipts	340,311			313,958	654,269
Nonrevenue receipts	14,033				14,033
Total receipts	<u>6,415,412</u>	<u>594,846</u>	<u>187,058</u>	<u>704,185</u>	<u>7,901,501</u>

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Bond Fund	Special Building Fund		
DISBURSEMENTS					
Instruction	4,331,274				4,331,274
Support services - student	208,065			308,670	516,735
Support services - instruction	140,584				140,584
General administration	204,395				204,395
School administration	382,086				382,086
Central services	138,094				138,094
Operation and maintenance of plant	574,690		119,539		694,229
Student transportation	251,102				251,102
Community service operation	45,400			11,632	57,032
Capital outlay	5,625				5,625
Facilities acquisitions and construction			192,933		192,933
Debt service	6,694	571,801			578,495
Other expenses			14		14
Nutrition Program				265,859	265,859
Total disbursements	<u>6,288,009</u>	<u>571,801</u>	<u>312,486</u>	<u>586,161</u>	<u>7,758,457</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	127,403	23,045	(125,428)	118,024	143,044
FUND BALANCES, beginning of year (as restated)	<u>2,540,522</u>	<u>717,301</u>	<u>559,524</u>	<u>181,271</u>	<u>3,998,618</u>
FUND BALANCES, end of year	<u>2,667,925</u>	<u>740,346</u>	<u>434,096</u>	<u>299,295</u>	<u>4,141,662</u>

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

		Major Funds				
		General Fund	Bond Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
ASSETS						
	Cash and cash equivalents	1,453,866	590,061	386,923	299,295	2,730,145
	County treasurer's balances	<u>1,214,059</u>	<u>150,285</u>	<u>47,173</u>	<u> </u>	<u>1,411,517</u>
∞	TOTAL ASSETS	<u>2,667,925</u>	<u>740,346</u>	<u>434,096</u>	<u>299,295</u>	<u>4,141,662</u>
FUND BALANCES						
LIABILITIES						
		<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
FUND BALANCES						
	Restricted for:					
	Debt service		740,346			740,346
	Committed			434,096	128,800	562,896
	Assigned	125,695			170,495	296,190
	Unassigned	<u>2,542,230</u>				<u>2,542,230</u>
	Total fund balances	<u>2,667,925</u>	<u>740,346</u>	<u>434,096</u>	<u>299,295</u>	<u>4,141,662</u>
	TOTAL FUND BALANCES	<u>2,667,925</u>	<u>740,346</u>	<u>434,096</u>	<u>299,295</u>	<u>4,141,662</u>

See accompanying notes to financial statements.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2022

	125 Café Fund
ASSETS	
Cash and cash equivalents	<u>12,679</u>
TOTAL ASSETS	<u>12,679</u>
LIABILITIES	
Due to student groups and others	<u>12,679</u>
NET POSITION	<u><u>- 0 -</u></u>

See accompanying notes to financial statements.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Daniel Freeman Public Schools District No. 34, Adams, Nebraska (the District).

Reporting Entity

Daniel Freeman Public Schools District No. 34, Adams, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered 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, receipts, and disbursements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

Fund Types

Governmental Fund Types

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source, while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act.

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.140 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and Summer Food Service Programs. The fund accounts for all receipts and disbursements of all

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Fiduciary Fund Types

125 Café Fund - The 125 Café Fund is established to facilitate the funding and operation of the District's cafeteria plan which is an Internal Revenue Code Section 125 plan used by employees to fund medical and dependent care reimbursements on a pretax basis.

Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, revenues are recognized when collected, rather than when earned, and expenses are recognized when paid, rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Taxes and other revenues collected by the county treasurers are included in receipts of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts, and payments of principal and interest are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

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

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1, become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees can accrue up to a maximum of 45 days for sick leave. All noncertified employees can accrue up to a maximum of 24 days for sick leave; however, there is no payment for unused sick leave. In addition, noncertified staff receives vacation leave. This can carryover from year to year and is paid out upon termination. Staff that are both classified and certified receive two days of personal leave each year, accumulating a maximum of only three days. Staff are not reimbursed for unused personal leave days. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

GASB Statement 87, *Leases*, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's non-financial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the cash basis of accounting there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements. The District currently has no leases other than short term leases with maximum possible terms of 12 months or less. No disclosures are required for these leases.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2022.

NOTE 3. RETIREMENT PLAN

Plan Description

Daniel Freeman Public Schools District No. 34, Adams, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing, multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020 to June 30, 2021, (and from July 1, 2021 through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2022, was \$330,132.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$3,631,652. Total covered payroll was \$3,342,159. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2022, consisted of the following:

General Obligation Refunding Bonds, Series 2015, in the amount of \$3,750,000, dated June 25, 2015. The interest ranges from 0.30% to 2.45%. The final payment is due December 15, 2025. The balance due August 31, 2022, is \$1,325,000. Future principal and interest payments for this bond are to be paid from the Bond Fund.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

General Obligation Refunding Bonds, Series 2020, in the amount of \$3,950,000, dated February 19, 2020. The interest ranges from 1.15% to 3.00%. The final payment is due December 15, 2032. The balance due August 31, 2022, is \$3,825,000. Future principal and interest payments for this bond are to be paid from the Bond Fund.

The following is a summary of the long-term debt transactions for the year ended August 31, 2022:

Total long-term debt payable, September 1, 2021	5,575,000
Bond payments	<u>(425,000)</u>
Total long-term debt payable, August 31, 2022	<u>5,150,000</u>

The annual principal and interest requirements for the year ends subsequent to August 31, 2022, are as follows:

Years Ending August 31,	Principal	Interest
2023	435,000	138,196
2024	440,000	129,522
2025	445,000	120,073
2026	260,000	109,928
2027	465,000	100,125
2028 - 2032	2,550,000	279,000
2033 - 2037	<u>555,000</u>	<u>8,325</u>
	<u>5,150,000</u>	<u>885,169</u>

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 6. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs and such assistance is to be disbursed in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. TRANSFERS

The District did not report interfund activity for the current year.

NOTE 8. RECENTLY ISSUED ACCOUNTING STANDARDS

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2022, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Reclassifi- cations	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes - general purposes	4,191,208			4,191,208
Carline tax	2,719			2,719
Public Power District sales tax	108,690			108,690
Motor vehicles taxes	257,257			257,257
Penalties and interest on taxes	7,637			7,637
Preschool tuition and fees	7,275			7,275
Interest	5,715	500		6,215
Community service activities	29,537			29,537
Local license fees	850			850
Contributions from private sources	200			200
Other local receipts	6,900			6,900
County fines and license fees	24,440			24,440
State receipts	1,418,140			1,418,140
Federal receipts	340,311			340,311
Nonrevenue receipts	11,033	3,000		14,033
Total receipts	<u>6,411,912</u>	<u>3,500</u>	<u> </u>	<u>6,415,412</u>
DISBURSEMENTS				
Instruction	3,896,927		434,347	4,331,274
Support services - student	208,065			208,065
Support services - instruction	140,584			140,584
General administration	204,395			204,395
School administration	382,086			382,086
Central services	138,094			138,094
Operation and maintenance of plant	574,690			574,690
Student transportation	251,102			251,102
Community service operation	45,400			45,400
State programs	11,200		(11,200)	
Debt service	6,694			6,694
Federal programs	423,147		(423,147)	
Capital outlay		5,625		5,625
Total disbursements	<u>6,282,384</u>	<u>5,625</u>	<u> </u>	<u>6,288,009</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	129,528	(2,125)		127,403
FUND BALANCE, beginning of year	<u>2,412,702</u>	<u>127,820</u>		<u>2,540,522</u>
FUND BALANCE, end of year	<u>2,542,230</u>	<u>125,695</u>		<u>2,667,925</u>

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NONMAJOR FUNDS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - CASH BASIS
YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Cooperative Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Interest	497	23		520
Nutrition Program receipts	29,616			29,616
Student activities			345,712	345,712
Other local receipts	3,579	10,800		14,379
Federal receipts	<u>313,958</u>			<u>313,958</u>
Total receipts	<u>347,650</u>	<u>10,823</u>	<u>345,712</u>	<u>704,185</u>
DISBURSEMENTS				
Student support services			308,670	308,670
Nutrition Program	265,859			265,859
Community service operation		<u>11,632</u>		<u>11,632</u>
Total disbursements	<u>265,859</u>	<u>11,632</u>	<u>308,670</u>	<u>586,161</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	81,791	(809)	37,042	118,024
FUND BALANCE, beginning of year	<u>80,815</u>	<u>8,698</u>	<u>91,758</u>	<u>181,271</u>
FUND BALANCE, end of year	<u>162,606</u>	<u>7,889</u>	<u>128,800</u>	<u>299,295</u>

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,412,702</u>
RECEIPTS		
Local sources		
Taxes		
1100		4,191,208
1115		2,719
1120		108,690
1125		257,257
1140		7,637
1370		7,275
1510		5,715
1800		29,537
1911		850
1920		200
1990		6,900
Total local sources		<u>4,617,988</u>
County sources		
2110		13,916
2210		10,524
Total county sources		<u>24,440</u>
State sources		
3110		782,173
3120		212,394
3125		982
3130		45,267
3131		304,998
3166		9,773
3180		12,863
3400		42,100
3535		5,219
3990		2,371
Total state sources		<u>1,418,140</u>

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
4310 REAP		41,432
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local State Agencies		23,287
4509 Title II, Part A: ESSA Supporting Effective Instruction		1,440
4516 IDEA preschool		2,191
4518 IDEA Part B (611) base & enrollment poverty allocation		81,869
4521 IDEA Part B proportionate share		1,347
4525 Federal vocational & applied technology education (Carl Perkins)		78,776
4708 Medicaid in public schools (MIPS)		2,197
4709 Medicaid administrative activities (MAAPS)		1,107
4969 Title IV, Part A: Student Support and Academic Enrichment Grant		10,000
4998 Elementary & secondary school emergency relief (ESSER III - ARP)		96,665
Total federal sources		340,311
Nonrevenue receipts		
5690 Other nonrevenue receipts		11,033
Total receipts		6,411,912
TOTAL FUNDS AVAILABLE		8,824,614
DISBURSEMENTS		
Instruction		
1100 Regular instruction		3,276,727
1125 Regular instruction programs school age (flex-spending)		12,000
1160 Poverty programs		18,591
1190 Early childhood educational programs		133,275
1200 Special education programs		456,334
Support services - student		
2120 Guidance services		93,128
2130 Health services		28,928

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - student (Continued)		
2141 Psychological services - SPED school age		42,541
2142 Psychological services - SPED ages 3 - 5		726
2151 Speech pathology and audiology services		2,841
2161 Occupational therapy-related services - SPED school age		10,457
2163 Occupational therapy-related services - SPED ages 0 - 2		347
2171 Physical therapy-related services - SPED school age		11,519
2181 Vision services - SPED school age		17,578
Support services - instruction		
2212 Instruction and curriculum		12,391
2220 Library/media services		108,834
2224 Educational television services		3,500
2230 Instruction - related technology		15,859
General administration		
2310 Board of education		14,261
2320 Executive administration		183,590
2330 District legal services		6,544
School administration		
2410 Office of the principal		382,086
Central services		
2510 Fiscal services		138,094
Operation and maintenance of plant		
2610 Operation of buildings		573,189
2650 Vehicle operation and maintenance (other than student transportation vehicles)		1,501
Student transportation		
2710 Vehicle operation - regular education		189,842
2712 Vehicle operation - SPED school age		5,170
2730 Vehicle servicing and maintenance - regular education		56,090
Operation of non-instructional services		
3300 Community service operation		45,400
Private and state categorical programs		
3535 High ability learners		11,200

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Debt service		
5100 IDEA maintenance of effort non-compliance recovery		6,694
Federal programs		
6200 Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies		39,137
6406 IDEA Preschool (619) base allocation		1,475
6408 IDEA Part B (611) base and enrollment poverty allocation		86,046
6421 IDEA Part B (611) ARP		17,397
6422 IDEA Preschool (619) ARP		1,390
6700 Federal vocational and applied technology education (Carl Perkins)		77,800
6990 Other federal categorical receipts		26,839
6992 REAP		58,479
6998 Elementary and secondary school emergency relief (ESSER III)		114,584
Total disbursements	<u>7,123,389</u>	<u>6,282,384</u>
 FUND BALANCE, end of year		 <u>2,542,230</u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>1,328,171</u>
 County treasurers		 <u>1,214,059</u>
 TOTAL FUND BALANCE		 <u>2,542,230</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>127,820</u>
RECEIPTS		
Interest received		500
Other nonrevenue receipts		<u>3,000</u>
Total receipts	<u>50,400</u>	<u>3,500</u>
TOTAL FUNDS AVAILABLE		<u>131,320</u>
DISBURSEMENTS		
Capital outlay	<u>178,220</u>	<u>5,625</u>
FUND BALANCE, end of year		<u>125,695</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>125,695</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>717,301</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose		531,376
Carline tax		344
Public Power District sales tax		13,758
Penalties and interest on taxes		1,002
Homestead exemption		5,730
Property tax credit		38,607
Personal property tax credit		
Pro-rate motor vehicle		1,641
Interest		2,388
Total receipts	<u>575,501</u>	<u>594,846</u>
TOTAL FUNDS AVAILABLE		<u>1,312,147</u>
DISBURSEMENTS		
Debt service		
Principal payments		425,000
Interest payments		146,001
Other fees		800
Total disbursements	<u>1,305,889</u>	<u>571,801</u>
FUND BALANCE, end of year		<u>740,346</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>590,061</u>
County treasurers		<u>150,285</u>
TOTAL FUND BALANCE		<u>740,346</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>559,524</u>
RECEIPTS		
Taxes		
Property taxes - general purpose		166,873
Carline tax		108
Public Power District sales tax		4,318
Penalties and interest on taxes		323
Homestead exemption		1,798
Property tax credit		12,118
Pro-rate motor vehicle		513
Interest		651
Other local receipts		356
Total receipts	<u>180,579</u>	<u>187,058</u>
TOTAL FUNDS AVAILABLE		<u>746,582</u>
DISBURSEMENTS		
Operation and maintenance of plant		119,539
Facilities acquisitions and construction		192,933
Other expenses		14
Total disbursements	<u>732,047</u>	<u>312,486</u>
FUND BALANCE, end of year		<u>434,096</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Money market account		<u>386,923</u>
County treasurers		<u>47,173</u>
TOTAL FUND BALANCE		<u>434,096</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>80,815</u>
RECEIPTS		
Nutrition Program receipts		29,616
Federal reimbursement		313,958
Interest		497
Other receipts		3,579
Total receipts	<u>261,500</u>	<u>347,650</u>
TOTAL FUNDS AVAILABLE		<u>428,465</u>
DISBURSEMENTS		
Salaries		77,059
Payroll taxes and benefits		39,591
Food and supplies		131,969
Equipment purchases		1,122
Food service operations		14,897
Other expenses		1,221
Total disbursements	<u>342,039</u>	<u>265,859</u>
FUND BALANCE, end of year		<u>162,606</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>162,606</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
COOPERATIVE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>8,698</u>
RECEIPTS		
Local receipts		10,800
Interest		23
Total receipts	<u>10,800</u>	<u>10,823</u>
TOTAL FUNDS AVAILABLE		<u>19,521</u>
DISBURSEMENTS		
Salaries		9,100
Payroll taxes and benefits		2,247
Supplies and materials		285
Total disbursements	<u>19,498</u>	<u>11,632</u>
FUND BALANCE, end of year		<u>7,889</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>7,889</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>91,758</u>
RECEIPTS		
Activities receipts	<u>289,742</u>	<u>345,712</u>
TOTAL FUNDS AVAILABLE		<u>437,470</u>
DISBURSEMENTS		
Activities expenses		<u>308,670</u>
Total disbursements	<u>381,500</u>	<u>308,670</u>
FUND BALANCE, end of year		<u>128,800</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>128,800</u>

See accompanying notes to budgetary schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - cash basis - budget and actual are presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Transfers

The District did not have interfund fund transfers for the current year.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis:

General Fund	<u>127,403</u>
Receipts - budgetary basis	
General Fund	6,411,912
Depreciation Fund	3,500
Disbursements - budgetary basis	
General Fund	(6,282,384)
Depreciation Fund	<u>(5,625)</u>
Receipts under disbursements - budgetary basis	<u>127,403</u>



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Daniel Freeman Public Schools District No. 34
Adams, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Daniel Freeman Public Schools District No. 34, Adams, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Daniel Freeman Public Schools District No. 34, Adams, Nebraska's basic financial statements, and have issued our report thereon dated November 3, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Daniel Freeman Public Schools District No. 34, Adams, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Daniel Freeman Public Schools District No. 34, Adams, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Daniel Freeman Public Schools District No. 34, Adams, Nebraska'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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, 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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2022-001 and 2022-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Daniel Freeman Public Schools District No. 34, Adams, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Daniel Freeman Public Schools District No. 34, Adams, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Daniel Freeman Public Schools District No. 34, Adams, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Daniel Freeman Public Schools District No. 34, Adams, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

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.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2022

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-001 FINANCIAL REPORTING PROCESSES

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the cash basis of accounting.

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

The District has a limited number of personnel and has requested the auditors prepare the financial statements and related notes to the financial statements in accordance with the cash basis of accounting.

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendation

Management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements including the related disclosures and supplementary schedules. The District reviews such financial statements, disclosures, and schedules.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2022

2022-002 SEGREGATION OF DUTIES

Criteria

Internal control should be in place to ensure proper segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over the bookkeeping, billing, and accounting functions. The same person routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause

The District has a limited number of personnel.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or to improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls and make improvements where possible.

District's Response

The District is in agreement with the above recommendation and will continue to monitor and evaluate its internal controls.

DANIEL FREEMAN PUBLIC SCHOOLS DISTRICT NO. 34
ADAMS, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2022

2021-001 FINANCIAL REPORTING PROCESSES

There were no changes in the financial reporting processes. See current year finding 2022-001.

2021-002 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2022-002.