SCHOOL DISTRICT NO. 17
a/k/a
Millard Public School District

NOTICE OF MEETING

Notice is hereby given of a Board of Education meeting of School District No. 17, in the County of Douglas, which will be held at **6:00 p.m. on Monday, February 6, 2023** at Don Stroh Administration Building 5606 S. 147th St. Omaha, NE 68137.

Agenda for such meeting, kept continuously current, is available for public inspection at the office of the superintendent at 5606 South 147th Street, Omaha, Nebraska and on the MPS website at www.mpsomaha.org.

Mike Kennedy
Secretary

2/3 ZNEZ

THE DAILY RECORD OF OMAHA

JASON W. HUFF, Publisher

PROOF OF PUBLICATION

UNITED STATES OF AMERICA,
The State of Nebraska,
District of Nebraska,
County of Douglas,
City of Omaha, } **ss.**

JASON W. HUFF and/or NIKLAUS STEWART

being duly sworn, deposes and say that they are the

PUBLISHER and/or LEGAL EDITOR

of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, printed in Omaha, in said County of Douglas, for more than fifty-two weeks last past; that the printed notice hereto attached was published in THE DAILY RECORD, of Omaha, on February 3, 2023

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.

GENERAL NOTARY - State of Nebraska
NICOLE M. PALMER
My Comm. Exp. October 1, 2025

Publisher's Fee $ 23.44

Additional Copies $

Total $ 23.44

Subscribed in my presence and sworn to before me this 3rd **day of** February **20** 23

Notary Public in and for Douglas County, State of Nebraska

ACKNOWLEDGMENT OF RECEIPT

OF NOTICE OF MEETING

The undersigned members of the Board of Education of Millard, District #017, Omaha, Nebraska, hereby acknowledge receipt of advance notice of a meeting of said Board of Education and the agenda for such meeting held at 6:00 P.M. on February 6, 2023, at the Don Stroh Administration Center, 5606 South 147 Street, Omaha, NE 68137

Dated this 6th day of February, 2023

Amanda McGill Johnson – President

Linda Poole – Vice President

Mike Kennedy – Secretary

Mike Pate – Treasurer

Stacy Jolley

Lisa Schoenberger

CHARLOTTE PARKER

Charlotte Parker - Millard North

Phoenix Nehls - Millard South

Emily Ciesielski - Millard West

BOARD OF EDUCATION MEETING SIGN IN

February 6, 2023

NAME:	REPRESENTING:	Observing for a Class? (Y/N)
Tim Rogers	MEA	
Andy Lang	MEA	
Megan Benoit	self	
Lauren Citro	self	
Cindy Doyle	self	
Tim Lens	Bergen KDV	
Coene Carrolls	"	
Brian DeNio	Bergen KDV	
Kathy Smith	self	
Bethany LaCosse	self	

Proud to be Millard PUBLIC SCHOOLS
www.mpsomaha.org

BOARD OF EDUCATION MEETING

February 6, 2023

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

BOARD MEETING
FEBRUARY 6, 2023
6:00 P.M.

DON STROH ADMINISTRATION CENTER
5606 SOUTH 147TH STREET

AGENDA

A. **Call to Order**

The Public Meeting Act is posted on the wall and available for public inspection.

B. **Pledge of Allegiance**

C. **Roll Call**

D. **Employee of the Month** - Shelly Madsen, Special Education Teacher at Ezra Elementary School and Allison VanderWal, Secretary at Millard South High School.

E. **Public Comments on agenda items** – This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board President before the meeting begins.

F. **Routine Matters**
1. *Approval of Board of Education Minutes – January 23, 2023
2. *Approval of Bills and receive the Treasurer's Report and Place on File

G. **Information Items**
1. Superintendent's Comments
2. Board Comments/Announcements
3. Report from Student Representatives

H. **Unfinished Business**
1. Second Reading and Approval of Policy 7310: Technology - Cybersecurity Protection Measures

I. **New Business**
1. First Reading of Board Policy 1430: Community Relations - Cooperation with Commercial Agencies
2. Approval of Rule 7310.1: Technology - Cyber Security Protection Measures: Content Filtering
3. Approval of Rule 7310.2: Technology - Cyber Security Protection Measures: Password Creation and Management
4. Approval of Rule 7310.3: Technology - Cyber Security Protection Measures: Multi-factor Authentication (MFA)
5. Approval of Rule 7310.4: Technology - Cyber Security Protection Measures: Disaster Recovery
6. Approval of Rule 7310.5: Technology - Cyber Security Protection Measures: Data Encryption & Retention
7. Approval of Rule 7310.6: Technology - Cyber Security Protection Measures: Email
8. Approval of Rule 7310.7: Technology - Cyber Security Protection Measures: Physical Network Infrastructure Security
9. Approval of Rule 7310.8: Technology - Cyber Security Protection Measures: Virtual Private Network (VPN) Remote Access
10. Approval of Fiscal Year Ending 2022 Audit
11. Approval of Millard West High School Auditorium Lighting Upgrade

12. Approval of Contract for Hitchcock Elementary School Playground Renovation
13. Approval of Contract for Disney Elementary School Playground Renovation
14. Approval of 2023 Strategic Plan
15. Approval of Personnel Actions: Recommendation to Hire, Resignation Agenda, Leave of Absence

J. **Reports**

1. Insurance Report
2. Enrollment Report - Mid Year 2023
3. Legislative Report

K. **Future Agenda Items/ Board Calendar**

1. Committee of the Whole Meeting on Monday, February 13, 2023 at 6:00 p.m. at DSAC
2. No School for Students February 15-17, 2023 – Conferences / Staff Development
3. No School for Students February 20, 2023 – Presidents' Day / New Staff Orientation
4. Board of Education Meeting on Monday, March 6, 2023 at 6:00 p.m. at the DSAC
5. Committee of the Whole Meeting on Monday, March 13, 2023 at 6:00 p.m. at the DSAC
6. Teacher Work Day – No School for Students – March 17, 2023
7. Board of Education Meeting on Monday, March 20, 2023 at 6:00 p.m. at the DSAC
8. Spring Break – No School April 3 - 7, 2023
9. District Office Closed on Friday, April 7, 2023
10. Committee of the Whole Meeting on Monday, April 10, 2023 at 6:00 p.m. at the DSAC
11. Board of Education Meeting on Monday, April 17, 2023 at 6:00 p.m. at the DSAC

L. **Public Comments** - This is the proper time for public questions and comments on any topic. Please make sure a request form is given to the Board President before the meeting begins.

M. **Adjournment**

All items indicated by an asterisk (*) will comprise the Consent Agenda and may be acted on in a single motion. Items may be deleted from the Consent Agenda by request of any board member.

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

BOARD MEETING
FEBRUARY 6, 2023
6:00 P.M.

DON STROH ADMINISTRATION CENTER
5606 SOUTH 147TH STREET

ADMINISTRATIVE MEMORANDUM

A. Call to Order

The Public Meeting Act is posted on the wall and available for public inspection.

B. Pledge of Allegiance

C. Roll Call

D. Employee of the Month - Shelly Madsen, Special Education Teacher at Ezra Elementary School and Allison VanderWal, Secretary at Millard South High School.

E. Public Comments on agenda items – This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board President before the meeting begins.

F. 1* Motion by _____, seconded by _____, to approve the Board of Education Minutes from January 23, 2023.

F.2* Approval of Bills and receive the Treasurer's Report and Place on File

G.1 Superintendent's Comments

G.2 Board Comments/Announcements

G.3 Report from Student Representatives

H.1 Second Reading by _____. Motion by _____, seconded by _____, to approve Policy 7310: Technology - Cybersecurity Protection Measures.

I.1 First Reading of Board Policy 1430: Community Relations - Cooperation with Commercial Agencies.

I.2 Motion by _____, seconded by _____, to approve Rule 7310.1: Technology - Cyber Security Protection Measures: Content Filtering.

I.3 Motion by _____, seconded by _____, to approve Rule 7310.2: Technology - Cyber Security Protection Measures: Password Creation and Management.

I.4 Motion by _____, seconded by _____, to approve Rule 7310.3: Technology - Cyber Security Protection Measures: Multi-factor Authentication (MFA).

I.5 Motion by _____, seconded by _____, to approve Rule 7310.4: Technology - Cyber Security Protection Measures: Disaster Recovery.

I.6 Motion by _____, seconded by _____, to approve Rule 7310.5: Technology - Cyber Security Protection Measures: Data Encryption & Retention.

I.7 Motion by _____, seconded by _____, to approve Rule 7310.6: Technology - Cyber Security Protection Measures: Email.

I.8 Motion by _____, seconded by _____, to approve Rule 7310.7: Technology - Cyber Security Protection Measures: Physical Network Infrastructure Security.

I.9 Motion by _____, seconded by _____, to approve Rule 7310.8: Technology - Cyber Security Protection Measures: Virtual Private Network (VPN) Remote Access.

I.10 Motion by _____, seconded by _____, that the Fiscal Year Ending 2022 Governance Letter and Audit Report be received and filed in accordance with Nebraska law.

I.11 Motion by _____, seconded by _____, that the contract for the Millard West High School Auditorium Lighting Upgrade be awarded to Downs Electric in the amount of $1,080,600 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

I.12 Motion by _____, seconded by _____, that the contract for the Hitchcock Playground Renovation be awarded to Dostals Construction Co. in the amount of $248,300 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

I.13 Motion by _____, seconded by _____, that the contract for the Disney Playground Renovation be awarded to Dostals Construction Co. in the amount of $279,864 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

I.14 Motion by _____, seconded by _____, to approve the 2023 Strategic Plan.

I.15 Motion by _____, seconded by _____, to approve Personnel Actions: Recommendation to Hire, Resignation Agenda, Leave of Absence.

J. Reports
1. Insurance Report
2. Enrollment Report - Mid Year 2023
3. Legislative Report

K. Future Agenda Items/ Board Calendar
1. Committee of the Whole Meeting on Monday, February 13, 2023 at 6:00 p.m. at DSAC
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11. Board of Education Meeting on Monday, April 17, 2023 at 6:00 p.m. at the DSAC

L. Public Comments - This is the proper time for public questions and comments on any topic. Please make sure a request form is given to the Board President before the meeting begins.

M. Adjournment

All items indicated by an asterisk (*) will comprise the Consent Agenda and may be acted on in a single motion. Items may be deleted from the Consent Agenda by request of any board member.

MILLARD PUBLIC SCHOOLS
SCHOOL DISTRICT NO. 17

A meeting of the Board of Education of the School District No. 17, in the county of Douglas in the state of Nebraska was convened in open and public session at 6:00 p.m., Monday, January 23, 2023, at the Don Stroh Administration Center, 5606 South 147th Street.

Notice of this meeting was given in advance thereof by publication in the Daily Record on Friday, January 20, 2023 a copy of the publication is being attached to these minutes. Notice of this meeting was given to all members of the Board of Education and a copy of their Acknowledgement of Receipt of Notice and the agenda are attached to these minutes. Availability of the agenda was communicated in advance notice and in the notice of the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

President Amanda McGill Johnson announced that the open meeting laws are posted and available for public inspection and asked everyone to join in the Pledge of Allegiance.

Roll call was taken. Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mrs. Jolley, and Mr. Pate were present.

The Student Showcase highlighted All State Music from Millard North, Millard South and Millard West.

Mrs. McGill Johnson announced this is the proper time for public questions and comments on agenda items only. There were no requests to speak on agenda items.

Motion was made by Mike Kennedy, seconded by Linda Poole, to approve the Board of Education minutes for January 9, 2023, and approve the bills and receive the treasurer's report and place on file. Voting in favor of said motion was: Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Superintendent's Comments:
Dr. Schwartz said that this week is School Board Appreciation Week in Nebraska. Dr. Schwartz thanked the board for their dedicated service.

Dr. Schwartz shared that the second levy override presentation is tomorrow at Millard North High School at 6:00 p.m.

Dr. Schwartz shared photos from the new future educator clubs that are in our elementary and middle schools. Dr. Schwartz said members of the clubs are learning about the education profession as well as serving other students in their school and helping them to learn and grow. This is year one of this club. We are also expanding our Educator Rising program to a second high school next year. This is part of the process of growing our own educators.

Board Comments:
Mrs. McGill Johnson:
Mrs. McGill Johnson thanked Dr. Saum-Mills and the Action Team Leaders for all their work on the strategic planning process. Mrs. McGill Johnson can not wait for the plan to be presented to the entire board. She was very impressed with the process and how inclusive it was.

Mrs. Jolley:
Mrs. Jolley also thanked Dr. Saum-Mills and her team for the strategic planning process. She said she is very proud of the final product that came out of the process.

Mrs. Jolley shared the several recent NASB meetings she attended including the Legislative Issues conference. She said many bills were discussed and our lobbyists have a lot of work to do.

Mr. Pate:
Mr. Pate said he too attended the Legislative Issues conference and said it was well attended and people were engaged in the process.

Mrs. Poole:
Mrs. Poole said at the recent TAC meeting the main topic of discussion was regarding the Department of Educations changes to the state testing.

Mrs. Poole thanked Dr. Saum-Mills and the Action Team Leaders for all their work on the strategic planning process.

Mrs. Lisa Schoenberger:
Mrs. Schoenberger said she had the opportunity to participate in the strategic planning process as a parent on an action team this past fall and last Friday as a board member. She said it was a great experience.

Mrs. Schoenberger said she also attended the Legislative Issues Conference today. She encouraged members of the Millard community to reach out to their local senators and share their stories regarding public education.

Mr. Kennedy:
Mr. Kennedy shared his frustration with some of the recent legislative bills.

Charlotte Parker, student representative from Millard North High School and Phoenix Nehls, student representative from Millard South High School, reported on the academic and athletic happenings at their school.

Unfinished Business:
Second Reading by Stacy Jolley. Motion by Stacy Jolley, seconded by Linda Poole, to approve Policy 6110: Curriculum, Instruction, and Assessment: Written Curriculum- Content Standards. Voting in favor of said motion was: Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Second Reading by Mike Pate. Motion by Mike Pate, seconded by Stacy Jolley,to approve Policy 7000: Technology: General Policy Statement. Voting in favor of said motion was: Mrs. Poole, Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, Mr. Kennedy, and Mrs. Schoenberger. Voting against were: None. Motion carried.

Second Reading by Linda Poole. Motion by Linda Poole, seconded by Stacy Jolley,to approve Policy 7100: Technology: Acceptable Use of District Technology. Voting in favor of said motion was: Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, and Mr. Pate. Voting against were: None. Motion carried.

New Business:
Motion by Mike Pate, seconded by Stacy Jolley, to reaffirm Policy 1420: Community Relations - Cooperation and Participation with Other Educational Organizations, Rule 1420.1: Community Relations - Cooperation and Participation with Other Educational Organizations, Policy 1425: Community Relations - Cooperation With Non-Profit Agencies ,Rule 1425.1: Community Relations - Cooperation with Non-Profit Agencies, Policy 4405: Human Resources - Payroll Deductions, Rule 4405.1: Human Resources - Payroll Deduction - Health, Dental, Vision, Life, Long-Term Disability, Health Savings Accounts, & Section 125 Accounts, Rule 4405.2: Human Resources - Payroll Deductions - U.S. Savings Bonds, Rule 4405.3: Human Resources - Payroll Deductions - 403 (b) Tax Sheltered Annuities and Custodial Accounts, Rule 4405.4: Human Resources - Payroll Deductions - United Way of the Midlands, Rule 4405.5: Human Resources - Payroll Deductions - Professional or Union Dues, Rule 4405.6: Human Resources - Payroll Deductions - Governmental 457(b) Deferred Compensation Plan, Rule 4405.7: Human Resources - Payroll Deductions - Millard Public Schools Foundation, Rule 7100.1: Technology - Compliance with Applicable, Rule 7100.3: Technology - Access to Student and/or Personnel Records. Laws, Policy 7400: Technology - Electronic Records Retention & Disposition, Rule 7400.2: Technology - Retention of Electronic Mail (E-Mail) Records. Voting in favor of said motion was: Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, and Mr. Kennedy. Voting against were: None. Motion carried.

Motion by Linda Poole, seconded by Stacy Jolley, to approve Rule 7100.2: Technology - Right of Access. Voting in favor of said motion was: Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, and Mrs. Poole. Voting against were: None. Motion carried.

Lisa Schoenberger gave the First Reading of Policy 7310: Technology - Cybersecurity Protection Measures.

Motion by Linda Poole, seconded by Stacy Jolley, to approve Rule 7400.1: Technology - Electronic Records Retention and Disposition. Voting in favor of said motion was: Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mr. Pate and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Linda Poole, that the contract for the Millard West High School Servery Gate Renovation be awarded to KE Flex Contracting in the amount of $117,298 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said A representative from BCDM Architects was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Linda Poole, seconded by Stacy Jolley, to approve the 2023 Board Appointments. Voting in favor of said motion was: Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, and Mr. Kennedy. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Mike Kennedy, to approve Personnel Actions: Recommendation to Hire: Sara R. Kalar, Ashton B. Simon, Hillary A. Haddix, Allison M. Devries, Karla P. Carlson; Resignation Agenda: Kaitlyn B. Krist, Sarah P. Siedlik, Emily A. Welch, Jessica L. Starkey; Leave of Absence: Lindsey R. Kaiser; Contract Addendum: Jessica M. Hamzhie, Emma Wiegert; Voluntary Separation Program (VSP): Rachel A. Pechacek, Stan J. Segal, Cami J. Warneke, David C. Hemphill. Voting in favor of said motion was: Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, and Mrs. Poole. Voting against were: None. Motion carried.

Reports:

Summer Projects Construction Report

Chief Financial Officer Chad Meisgeier provided the board with an update on the 2022 summer projects. Mr. Meisgeier said the majority of this report highlights the projects completed last summer including photos and cost of year. Mr. Meisgeier thanked Steve Mainelli, John Brennan and Jeremy Madson for their work on these projects.

Mr. Meisgeier said the last few pages of the report provide a cost report for the 2020 bond fund. When you compare with what we budgeted, including soft costs we are currently $4.7 million under budget. Mr. Meisgeier said however the preliminary numbers for Cody Elementary renovations are coming in significantly higher at $3 million over than originally budgeted. Mr. Meisgeier said taking this into consideration we are about $1-2 million under budget. He said in today's market this is something to celebrate. Mr. Meisgeier said we are on track to complete all anticipated projects that were discussed when we went out for the bond in 2019.

Legislative Report

Executive Director of Activities, Athletics & External Affairs Chad Zimmerman provided the board with a legislative update. Mr. Zimmerman said this was the 13th day of the 90 day session. Mr. Zimmerman said public hearing began today and will continue as half day hearings the rest of this week. Hearings will move to full day starting next week. Mr. Zimmerman said that 812 bills have been introduced and Millard is following 101 of these bills. Mr. Zimmerman said the State of the State address is 1/25/23.

Mr. Zimmerman shared several bills that may have an impact on Millard. These include:

- **School Vouchers/Tax Credit Legislation**
  - LB 165 (Geist) - K-12 Schools included in Nebraska educational savings plan trust.
  - LB 177 (Erdman) - 55% average adjusted per pupil cost school voucher
  - LB 528 (Hansen) Voucher for Option Enrollment Denial
  - LB 753 (Linehan) - Tax Opportunity Scholarship
- **Staff Recruitment and Retention**
  - LB 385 (Linehan + 30 co-sponsors & Governor)
    - $5000 Grant for teachers in their first 3 years or in high needs areas
    - $10 million appropriation
  - LB 519 (Walz)
    - No fee for certification

- $35 million teacher retention
- All employees public and private (no admin)
- Loan program
- Student teaching loan program
- Commit to teach in NE

- **Major School Finance Proposals**
  - LB 320 (Brandt) - Lowers Ag land valuation from 72% to 42% and residential, commercial, etc. from 96% to 86% in TEEOSA calculation. Minimum basic funding of 10%.
  - LB 583 (Sanders at request of the Governor) - -$1500 Foundation Aid (Resource for Equalized) and Supplemental Special Education Aid
  - LB 589 (Briese at request of Governor) School revenue cap provisions
  - LB 681 (Clements at request of Governor) - Education Future Trust Fund

Mr. Zimmerman and Dr. Schwartz also provided the board with an Early Pillen Plan Analysis. They shared encouraging elements as well as concerns with the proposed plan.

Mrs. McGill Johnson reminded the Board of future agenda items and said this is the proper time for public questions and comments. There were no requests to speak on non-agenda items.

Future Agenda Items/ Board Calendar:

1. Levy Override Community Presentations on Tuesday, January 24, 2023 at 6:00 p.m. at Millard North High School
2. Levy Override Community Presentations on Tuesday, January 31, 2023 at 6:00 p.m. at Millard South High School
3. Levy Override Community Presentations on Thursday, February 2, 2023 at 6:00 p.m. at Millard West High School
4. Board of Education Meeting on Monday, February 6, 2023 at 6:00 p.m. at DSAC
5. Committee of the Whole Meeting on Monday, February 13, 2023 at 6:00 p.m. at DSAC
6. No School for Students February 15-17, 2023 – Conferences / Staff Development
7. No School for Students February 20, 2023 – Presidents' Day / New Staff Orientation
8. Board of Education Meeting on Monday, March 6, 2023 at 6:00 p.m. at the DSAC
9. Committee of the Whole Meeting on Monday, March 13, 2023 at 6:00 p.m. at the DSAC
10. Teacher Work Day – No School for Students – March 17, 2023
11. Board of Education Meeting on Monday, March 20, 2023 at 6:00 p.m. at the DSAC

Meeting adjourned at 7:38 p.m..

Secretary, Mike Kennedy

Millard Public Schools

February 06, 2023

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	496941	01/19/2023	108436	COX COMMUNICATIONS INC	$7,316.55
	496942	01/19/2023	108436	COX COMMUNICATIONS INC	$23,205.02
	496943	01/19/2023	027300	CUMMINS CENTRAL POWER LLC	$271.16
	496944	01/19/2023	144000	DOUGLAS COUNTY SCHOOL DISTRICT 10	$129.00
	496946	01/19/2023	132518	LINCOLN SOUTHWEST HIGH SCHOOL	$96.00
	496948	01/19/2023	064800	METRO UTILITIES DISTRICT OF OMAHA	$123,226.83
	496963	01/26/2023	144000	DOUGLAS COUNTY SCHOOL DISTRICT 10	$384.00
	496967	01/26/2023	132518	LINCOLN SOUTHWEST HIGH SCHOOL	$701.00
	496969	01/26/2023	064800	METRO UTILITIES DISTRICT OF OMAHA	$105,326.74
	496970	02/06/2023	143651	3D CONTROL SYSTEMS INC	$14,900.00
	496971	02/06/2023	010040	A & D TECHNICAL SUPPLY CO INC	$75.00
	496972	02/06/2023	143631	JIM ABT	$211.25
	496973	02/06/2023	010383	ACTION BATTERIES UNLIMITED INC	$269.90
	496974	02/06/2023	010808	AIR-SIDE COMPONENTS, INC.	$644.00
	496975	02/06/2023	139362	AMANDA L AKSAMIT	$143.31
	496976	02/06/2023	143318	HARTIN INVESTMENTS LLC	$610.71
	496977	02/06/2023	136400	ALPINE KILNS & EQUIPMENT LLC	$325.00
	496978	02/06/2023	142582	M & P INC	$753.50
	496979	02/06/2023	012450	AMERICAN RED CROSS-HEALTH & SAFETY	$3,847.00
	496982	02/06/2023	102430	AMI GROUP INC	$6,730.00
	496983	02/06/2023	143757	BRANDON A ANDERSEN	$219.82
	496984	02/06/2023	143940	JOELLY A ANDERSON	$8.75
	496986	02/06/2023	143506	ANZALONE CRUSHR LLC	$150.00
	496987	02/06/2023	012989	APPLE COMPUTER INC	$11,529.00
	496988	02/06/2023	144124	PRANAVI ATHOTA	$100.00
	496990	02/06/2023	013890	AWARDS UNLIMITED INC.	$74.69
	496991	02/06/2023	139534	RICK A BAILEY	$37.80
	496992	02/06/2023	131981	BAIRD HOLM LLP	$653.94

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	496993	02/06/2023	139813	HEATHER S BAKER	$43.00
	496994	02/06/2023	144008	SAMANTHA K BALLARD	$652.48
	496995	02/06/2023	137623	BARDCO INC	$400.00
	496996	02/06/2023	017877	CYNTHIA L BARR-MCNAIR	$78.63
	496997	02/06/2023	017923	BARTON SOLVENTS INC	$380.00
	496998	02/06/2023	138305	MEAGAN L BASYE	$66.50
	496999	02/06/2023	143824	EMMA M BAUMANN	$63.75
	497002	02/06/2023	141521	ERIKA J BECKLEY	$52.06
	497003	02/06/2023	142593	KEITH L BENTLEY	$37.80
	497004	02/06/2023	138074	SARA N BIVENS	$40.00
	497005	02/06/2023	134478	TIFFANY M BOCK SMITH	$90.77
	497006	02/06/2023	142728	HEATHER E BOUCHER	$56.59
	497007	02/06/2023	139996	BOYS TOWN	$24,259.41
	497009	02/06/2023	139947	YESENIA BRAVO	$202.19
	497010	02/06/2023	140520	JULIE K BREESE	$30.38
	497011	02/06/2023	139890	DOUGLAS J BREITER	$67.31
	497012	02/06/2023	141959	EMILI L BROSNAN	$35.07
	497013	02/06/2023	143581	MEGAN M BROWN	$391.72
	497014	02/06/2023	141510	CHRISTINE L BUKOWSKI	$111.00
	497015	02/06/2023	143658	QUINN BUNGER	$310.00
	497017	02/06/2023	137274	EILEEN CABRERA	$26.75
	497018	02/06/2023	143556	TRENOR J CAMPBELL	$29.81
	497019	02/06/2023	144125	AALIYAH CANEHOLA	$65.00
	497020	02/06/2023	142667	COMPASS GROUP INC	$580.29
	497025	02/06/2023	143369	CAPITAL SANITARY SUPPLY CO INC	$34,200.05
	497026	02/06/2023	133246	RALPH CAREY	$362.16
	497027	02/06/2023	138642	DIAN H CARLSON	$83.08
	497028	02/06/2023	131158	CURTIS R CASE	$311.23

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Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	497029	02/06/2023	133970	CCS PRESENTATION SYSTEMS	$3,536.30
	497030	02/06/2023	133589	CDW GOVERNMENT, INC.	$1,498.36
	497031	02/06/2023	136560	CAITLIN CEDFELDT	$65.00
	497032	02/06/2023	109036	GALE/CENGAGE LEARNING	$750.00
	497033	02/06/2023	051572	CENGAGE LEARNING	$1,926.00
	497034	02/06/2023	065420	CENTRAL MIDDLE SCHOOL	$1,005.00
	497036	02/06/2023	136654	NICOLE A CHAPMAN	$218.82
	497037	02/06/2023	140609	KELSEY L CHASTAIN	$165.13
	497038	02/06/2023	144060	NOAH CHRISTENSEN	$265.00
	497039	02/06/2023	144121	CHURCHICH RECREATION EQUIPMENT LLC	$1,035.00
	497048	02/06/2023	139202	CINTAS CORPORATION	$3,365.45
	497049	02/06/2023	143654	JEREDITH BRANDS LLC	$94,065.00
	497050	02/06/2023	143979	ANDREW P CLARK	$70.87
	497051	02/06/2023	131135	PATRICIA A CLIFTON	$23.31
	497052	02/06/2023	137013	NANCY S COLE	$81.25
	497053	02/06/2023	144038	KAREN CONBOY	$29.93
	497054	02/06/2023	135082	OCCUPATIONAL HEALTH CTRS OF NE PC	$336.00
	497056	02/06/2023	144061	QUINN CONSTANTINO	$150.00
	497057	02/06/2023	136518	JANET L COOK	$90.44
	497058	02/06/2023	135296	SHANNON M COOLEY-LOVETT	$756.60
	497059	02/06/2023	143248	RANA R COREY	$29.44
	497060	02/06/2023	143557	DANA M CROWE	$57.06
	497061	02/06/2023	106893	WICHITA WATER CONDITIONING INC	$48.20
	497062	02/06/2023	027300	CUMMINS CENTRAL POWER LLC	$6,476.34
	497063	02/06/2023	137696	DEBORAH S CURNYN	$16.25
	497064	02/06/2023	131483	JANET L DAHLGAARD	$19.13
	497065	02/06/2023	134751	ANGELA M DAIGLE	$19.88
	497066	02/06/2023	131003	DAILY RECORD	$24.08

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01	497068	02/06/2023	138522	RAGENE L DARLING	$61.78
	497069	02/06/2023	134816	DATA DOCUMENTS LLC	$26,284.50
	497070	02/06/2023	032497	CHERYL R DECKER	$55.01
	497071	02/06/2023	106713	ANDREW S DEFREECE	$63.59
	497072	02/06/2023	143316	DELTA MATH SOLUTIONS INC	$1,440.00
	497074	02/06/2023	135865	SABRINA DENNEY BULL	$24.38
	497075	02/06/2023	032872	DENNIS SUPPLY COMPANY	$4,562.66
	497076	02/06/2023	136422	SUZANNE L DEVNEY-HANKINS	$119.65
	497077	02/06/2023	133760	ELIZABETH A DICKSON	$14.28
	497078	02/06/2023	132669	DIGITAL DOT SYSTEMS INC	$2,265.00
	497080	02/06/2023	135689	SUSAN M DULANY	$68.26
	497081	02/06/2023	138426	KELLY D EALY	$71.00
	497082	02/06/2023	143427	BENJAMIN EARHART	$75.00
	497083	02/06/2023	052370	ECHO ELECTRIC SUPPLY CO	$993.00
	497084	02/06/2023	037525	EDUCATIONAL SERVICE UNIT #3	$125,213.53
	497085	02/06/2023	144123	JAMES L EDWARDS	$100.00
	497086	02/06/2023	133823	REBECCA S EHRHORN	$197.13
	497087	02/06/2023	038140	ELECTRONIC SOUND INC.	$1,831.80
	497088	02/06/2023	141577	ELITE PROFESSIONALS HOME CARE LLC	$14,192.00
	497089	02/06/2023	144000	DOUGLAS COUNTY SCHOOL DISTRICT 10	$88.00
	497090	02/06/2023	131007	ELMAN & CO INC	$724.00
	497092	02/06/2023	038252	ENERGY CONTROLS, INC.	$280.00
	497093	02/06/2023	142407	SAMANTHA L ENGEL	$92.63
	497094	02/06/2023	130373	ELIZABETH A ENGELBART	$160.05
	497095	02/06/2023	143889	MARGARET S ENGLISH	$41.03
	497096	02/06/2023	102720	EPCO LTD INC	$169.00
	497097	02/06/2023	135360	PAMELA A ERIXON	$154.63
	497098	02/06/2023	137950	MICHAEL D ETZELMILLER	$87.50

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01	497099	02/06/2023	141762	HELEN M EVANS	$175.27
	497100	02/06/2023	143996	EXPLORE LEARNING LLC	$3,295.00
	497101	02/06/2023	143721	ROBERT EXSTROM	$130.00
	497102	02/06/2023	143660	ABIGAIL FARIS	$130.00
	497103	02/06/2023	144005	LORI A FAUST	$30.50
	497104	02/06/2023	142827	JAMES M FEENEY III	$685.06
	497105	02/06/2023	138528	META E FELT	$49.12
	497106	02/06/2023	137016	ANGELA L FERGUSON	$46.25
	497107	02/06/2023	130731	FIRST WIRELESS INC	$1,816.30
	497108	02/06/2023	141511	JENNIFER M FITZKE	$20.81
	497109	02/06/2023	140887	RODNEY JOHNSON	$224.00
	497110	02/06/2023	102708	FLORIDA LEAGUE OF IB SCHOOLS	$6,750.00
	497111	02/06/2023	056820	FIRST INSURANCE GROUP LLC	$13,670.00
	497113	02/06/2023	143691	FOLLETT CONTENT SOLUTIONS LLC	$17,056.03
	497114	02/06/2023	143008	NOAH FORD	$430.00
	497115	02/06/2023	134223	TERESA J FRIDRICH	$79.38
	497116	02/06/2023	140494	MATTHEW J GEERTS	$38.03
	497118	02/06/2023	139894	TRICIA L GILLETT	$28.13
	497119	02/06/2023	106660	GLASSMASTERS INC	$14,255.00
	497121	02/06/2023	140770	ANTONIO A GONZALEZ	$52.38
	497122	02/06/2023	010670	GOODWIN TUCKER GROUP	$118.87
	497123	02/06/2023	142452	MYRNA B GOUGER	$153.25
	497124	02/06/2023	131686	ANDREW J HAHN	$20.63
	497125	02/06/2023	142354	KRISTYN R HAMILTON	$29.30
	497126	02/06/2023	140575	WALTER R HAMILTON	$65.00
	497127	02/06/2023	141900	CATHERINE A HANISH	$76.93
	497128	02/06/2023	131367	AMANDA J HARTZ	$64.29
	497129	02/06/2023	143270	VICTORIA L HASIAK	$63.88

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01	497130	02/06/2023	144065	RILEY HAUG	$65.00
	497131	02/06/2023	140889	DEANNA L HAYES	$21.13
	497132	02/06/2023	141981	ROY ALLEN SMITH JR	$100.00
	497133	02/06/2023	048475	HEARTLAND FOUNDATION	$6,204.00
	497134	02/06/2023	139035	HEARTLAND WINTER ARTS ASSN	$1,450.00
	497135	02/06/2023	109808	CHERYL L HEIMES	$90.06
	497136	02/06/2023	102842	HELGET GAS PRODUCTS INC	$3.85
	497137	02/06/2023	108478	DAVID C HEMPHILL	$17.75
	497138	02/06/2023	141513	MELISSA M HENNINGS	$122.06
	497139	02/06/2023	139849	DEANA A HILLIARD	$107.94
	497140	02/06/2023	144126	SHELBY HINDMAN	$65.00
	497141	02/06/2023	140246	THERESA I HOAG	$60.82
	497142	02/06/2023	142777	HOME DEPOT USA INC	$813.86
	497144	02/06/2023	109836	AMY L HOULTON	$51.13
	497145	02/06/2023	143951	KRISTA G HOVLAND	$51.56
	497146	02/06/2023	132590	HUB INTERNATIONAL GREAT PLAINS LLC	$5,654.00
	497147	02/06/2023	107489	JAY W HUTFLES	$188.56
	497148	02/06/2023	130283	KARA L HUTTON	$31.44
	497149	02/06/2023	133397	HY-VEE INC	$394.66
	497150	02/06/2023	132878	HY-VEE INC	$12.99
	497151	02/06/2023	049851	HY-VEE INC	$12.46
	497152	02/06/2023	049850	HY-VEE INC	$271.00
	497153	02/06/2023	049850	HY-VEE INC	$173.09
	497154	02/06/2023	049850	HY-VEE INC	$269.61
	497156	02/06/2023	143299	IDENTITY AUTOMATION LP	$52,920.00
	497157	02/06/2023	144055	INCIDENT IQ LLC	$6,639.85
	497158	02/06/2023	140729	J F AHERN CO	$4,938.79
	497161	02/06/2023	143609	JACKSON SERVICES INC	$2,095.41

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01	497162	02/06/2023	139763	CALVIN L JACOBS	$5.69
	497163	02/06/2023	144104	STUTI JAIN	$130.00
	497164	02/06/2023	141976	SHANNON E JANICEK	$27.08
	497165	02/06/2023	136953	DELI MANAGEMENT INC	$1,351.97
	497166	02/06/2023	133037	JENSEN TIRE & AUTO #15	$573.55
	497167	02/06/2023	083400	JOHNSON CONTROLS US HOLDINGS LLC	$2,438.71
	497168	02/06/2023	054500	JOHNSON HARDWARE CO LLC	$73.80
	497169	02/06/2023	054492	JIM L JOHNSON	$75.00
	497170	02/06/2023	135373	LINDA K JOHNSON	$15.75
	497171	02/06/2023	142898	JUST FOR KIDS THERAPY INC	$355.50
	497173	02/06/2023	144127	WENDY KANMAGNE	$65.00
	497175	02/06/2023	056276	KELVIN LP	$1,354.50
	497176	02/06/2023	140091	KENT J KINGSTON	$252.44
	497177	02/06/2023	144134	ROBERT KLUG	$66.75
	497178	02/06/2023	138846	ELIZABETH A KOCIS	$221.94
	497179	02/06/2023	143655	STACEY J KOZISEK	$11.94
	497180	02/06/2023	136285	MICHELLE L KRAFT	$56.00
	497181	02/06/2023	135814	KELLI K KRAUSE	$87.19
	497182	02/06/2023	134329	JASON M KRSKA	$7.97
	497183	02/06/2023	143665	SKYLER KRULL	$325.00
	497184	02/06/2023	137385	JOSEPH R KUEHL	$86.00
	497185	02/06/2023	144051	SYDNEY KWASA	$360.00
	497186	02/06/2023	141946	BETHANY S LACOSSE	$65.44
	497189	02/06/2023	135257	LANGUAGE LINE SERVICES INC	$776.38
	497190	02/06/2023	135696	CHAD D LAWTON	$49.63
	497191	02/06/2023	071050	LEE BHM CORPORATION	$1,841.92
	497192	02/06/2023	059240	LENNOX INDUSTRIES INC	$167.70
	497193	02/06/2023	140077	TIMOTHY J LEUSCHEN	$19.95

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01	497194	02/06/2023	144120	AIDEN LEWALD	$65.00
	497196	02/06/2023	100058	LINCOLN EAST HIGH SCHOOL	$825.00
	497197	02/06/2023	134281	LINCOLN NORTH STAR HIGH SCHOOL	$130.00
	497198	02/06/2023	133643	JODY C LINDQUIST	$171.90
	497199	02/06/2023	133027	TRACY L LOGAN	$465.00
	497200	02/06/2023	144024	BRENT LOUDENSLAGER	$444.60
	497201	02/06/2023	135376	CASEY I LUNDGREN	$102.88
	497202	02/06/2023	143708	ISABELLA NORA LUZARRAGA	$75.00
	497203	02/06/2023	137207	LEE ANN M MAASS	$58.75
	497204	02/06/2023	108106	LEANNA MACDONALD	$1,088.00
	497205	02/06/2023	092603	MACMILLAN HOLDINGS LLC	$26,513.51
	497206	02/06/2023	140184	STEPHEN P MAINELLI	$25.56
	497207	02/06/2023	138473	KEITH W MALY	$179.38
	497208	02/06/2023	138772	SHELLY A MANN	$173.13
	497210	02/06/2023	143739	JAMESON MARGETTS	$65.00
	497211	02/06/2023	139897	CRAIG D MATHIS	$61.50
	497213	02/06/2023	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	$103,416.00
	497214	02/06/2023	139237	MICHAEL C MCCAULEY	$6,041.00
	497215	02/06/2023	140110	MCGRAW HILL/MAV HOLDING CORPORATION	$6,181.60
	497216	02/06/2023	144135	WILLIAM MCGUIRE	$55.50
	497217	02/06/2023	137014	RYE L MCINTOSH	$89.81
	497218	02/06/2023	141523	KELLI M MCWILLIAMS	$20.88
	497219	02/06/2023	138691	MENARDS INC	$486.92
	497220	02/06/2023	139997	HAYLEY D MENTZER	$56.38
	497221	02/06/2023	064600	METAL DOORS & HARDWARE COMPANY INC	$2,100.28
	497222	02/06/2023	133403	AMERICAN NATIONAL BANK	$8,248.92
	497223	02/06/2023	140117	DANIEL J MEYER	$57.69
	497224	02/06/2023	139339	SPORTS FACILITY MAINTENANCE LLC	$1,125.00

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01	497225	02/06/2023	064950	MIDWEST METAL WORKS INC	$135.00
	497226	02/06/2023	131899	MIDWEST STORAGE SOLUTIONS	$231.20
	497227	02/06/2023	065400	MILLARD LUMBER INC	$3,195.01
	497228	02/06/2023	131328	MILLER ELECTRIC COMPANY	$23,057.29
	497229	02/06/2023	144129	WINONA MITCHELL	$195.00
	497230	02/06/2023	134532	MORRISSEY ENGINEERING INC	$3,150.00
	497231	02/06/2023	144052	ALIVIA MOSER	$205.00
	497232	02/06/2023	143496	JERLENE J MOSLEY	$3,500.00
	497233	02/06/2023	144130	ARJUN NAIR	$130.00
	497234	02/06/2023	067000	NASCO	$50.98
	497236	02/06/2023	068340	NEBRASKA ASSOCIATION FOR THE GIFTED	$1,750.00
	497237	02/06/2023	068343	NEBRASKA ASSN OF SCHOOL BOARDS	$385.00
	497238	02/06/2023	100216	NEBRASKA EDUCATIONAL TECH ASSN	$1,318.26
	497239	02/06/2023	068445	NEBRASKA FURNITURE MART INC	$720.00
	497240	02/06/2023	134231	UNIVERSITY OF NEBRASKA AT KEARNEY	$100.00
	497241	02/06/2023	142414	NEBRASKA SALT & GRAIN CO	$13,073.38
	497242	02/06/2023	144048	ABBIE NELSON	$145.00
	497243	02/06/2023	144039	EMILY M NIELSEN	$32.50
	497244	02/06/2023	142353	ASHLEY B NODGAARD	$93.75
	497245	02/06/2023	140537	EVE E NORTON	$59.90
	497246	02/06/2023	130667	CARRIE L NOVOTNY-BUSS	$236.91
	497248	02/06/2023	100013	ODP BUSINESS SOLUTIONS LLC	$3,226.81
	497249	02/06/2023	070245	RICHELIEU AMERICA LTD	$977.58
	497250	02/06/2023	132778	MELANIE L OLSON	$14.44
	497251	02/06/2023	070800	OMAHA PUBLIC POWER DISTRICT	$308,195.01
	497252	02/06/2023	071053	OMAHA WORLD HERALD	$1,571.82
	497253	02/06/2023	101881	OMAHA ZOOLOGICAL SOCIETY	$164.00
	497254	02/06/2023	133850	ONE SOURCE	$4,453.00

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01	497255	02/06/2023	107193	OTIS ELEVATOR COMPANY	$8,596.18
	497256	02/06/2023	133368	KELLY R O'TOOLE	$44.81
	497257	02/06/2023	142290	OVERDRIVE INC	$10,000.00
	497258	02/06/2023	143587	LACEY J OVERSTREET	$23.38
	497259	02/06/2023	134428	ELIZABETH A PACHTA	$66.56
	497261	02/06/2023	139358	AMANDA M PARKER	$16.63
	497262	02/06/2023	137015	GEORGE M PARKER	$47.13
	497263	02/06/2023	099244	PASCO SCIENTIFIC	$154.00
	497264	02/06/2023	107783	HEIDI T PENKE	$19.88
	497265	02/06/2023	133150	PENSKE TRUCK LEASING	$226.62
	497267	02/06/2023	139245	NATALIE R PETERSON	$27.42
	497268	02/06/2023	137722	ANDREW C PINKALL	$245.63
	497269	02/06/2023	073040	PITNEY BOWES PRESORT SERVICES INC	$10,000.00
	497270	02/06/2023	072900	POPPLERS MUSIC INC	$55.15
	497271	02/06/2023	142318	KAREN S PORTER	$397.73
	497272	02/06/2023	131835	PRAIRIE MECHANICAL CORP	$19,965.00
	497273	02/06/2023	101663	PRESTWICK HOUSE INC	$19,100.17
	497274	02/06/2023	143687	PRIME HOME DDS INC	$9,204.00
	497275	02/06/2023	134598	PRIME COMMUNICATIONS INC	$7,009.07
	497276	02/06/2023	134817	METROPOLITAN CHILD ADVOCACY	$300.00
	497277	02/06/2023	102241	PYRAMID SCHOOL PRODUCTS	$284.40
	497278	02/06/2023	144131	ARJUN RAMESH	$130.00
	497279	02/06/2023	131705	KELLY L RANDELS COLEMAN	$111.19
	497281	02/06/2023	143822	THE READING WAREHOUSE INC	$1,431.70
	497282	02/06/2023	142847	READY TO KOOL LLC	$11,265.89
	497283	02/06/2023	F03031	RED GATE SOFTWARE LTD	$42.05
	497284	02/06/2023	141537	REGION II ELEMENTARY PRINCIPALS	$100.00
	497285	02/06/2023	134858	JENNIFER L REID	$3.06

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01	497286	02/06/2023	109192	KIMBERLI R RICE	$16.57
	497287	02/06/2023	135484	KRISTI L RICHLING	$23.51
	497288	02/06/2023	079179	RIEKES EQUIPMENT CO	$779.59
	497289	02/06/2023	143689	TRICIA J ROHDE	$95.95
	497290	02/06/2023	134882	LINDA A ROHMILLER	$15.13
	497291	02/06/2023	136121	MELANIE E ROLL	$935.00
	497293	02/06/2023	143241	MICHAEL J RUCKER	$110.94
	497295	02/06/2023	081725	KIMBERLEY K SAUM-MILLS	$84.13
	497296	02/06/2023	137012	SHELLEY L SCHMITZ	$83.64
	497297	02/06/2023	143695	SCHUMACHER ELEVATOR COMPANY	$6,285.00
	497298	02/06/2023	137416	NICHOLE E SCHWAB	$103.69
	497299	02/06/2023	134567	KAYE M SCHWEIGERT	$81.56
	497300	02/06/2023	139827	MATTHEW J SCOTT	$22.88
	497302	02/06/2023	140383	SENTRY INSURANCE, A MUTUAL COMPANY	$85,879.16
	497303	02/06/2023	144053	SHREEYA SHAPKOTA	$165.00
	497304	02/06/2023	143724	CATHERINE ANN SHAWHAN	$130.00
	497306	02/06/2023	140338	SHIRLEY K'S STORAGE TRAYS LLC	$2,740.82
	497307	02/06/2023	135023	DONALD R SHIRLEY	$26.06
	497308	02/06/2023	143308	ELIANA G SIEBE-WALLES	$65.00
	497309	02/06/2023	143787	VIRGINIA A SISNEY	$2.75
	497310	02/06/2023	143994	EMILY N SMITH	$61.88
	497311	02/06/2023	143266	NATHAN M SMITH	$112.71
	497312	02/06/2023	140068	LANCE M SMITH	$1,083.12
	497313	02/06/2023	101476	SODEXO INC & AFFILIATES	$110,456.91
	497314	02/06/2023	142675	SOHO CREATIVE INC	$357.00
	497316	02/06/2023	141321	SPHERO INC	$6,405.06
	497318	02/06/2023	134116	STATE STEEL OF OMAHA	$519.58
	497320	02/06/2023	142102	STERLING COMPUTERS CORPORATION	$6,480.41

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	497321	02/06/2023	137093	JAMIE R STINSON	$112.32
	497322	02/06/2023	142516	THEODORE N STOCKING	$68.73
	497323	02/06/2023	138362	ERICA L STORMS	$29.91
	497324	02/06/2023	139843	STUDENT TRANSPORTATION NEBRASKA INC	$298,887.19
	497327	02/06/2023	140513	ANNA M THOMA	$230.13
	497328	02/06/2023	144073	VICTOR THOMS	$350.00
	497330	02/06/2023	142476	RON STEINER	$443.00
	497333	02/06/2023	106493	TRITZ PLUMBING, INC.	$4,985.14
	497334	02/06/2023	142462	JEFFREY S UHER	$114.66
	497335	02/06/2023	142309	UNANIMOUS INC	$3,345.00
	497337	02/06/2023	130697	UNIVERSITY OF KANSAS	$175.00
	497338	02/06/2023	068840	UNIVERSITY OF NEBRASKA AT OMAHA	$79,000.00
	497339	02/06/2023	140402	US OMNI & TSACG COMPLIANCE SVCS INC	$835.00
	497340	02/06/2023	143653	VALIDATE ME! LLC	$225.00
	497341	02/06/2023	138046	AUTO LUBE INC	$73.07
	497342	02/06/2023	143682	MARY VAN LINGEN-SCHADE	$180.00
	497343	02/06/2023	141592	VARITRONICS LLC	$2,218.74
	497344	02/06/2023	143347	VERIZON COMMUNICATIONS INC	$27.64
	497345	02/06/2023	143347	VERIZON COMMUNICATIONS INC	$978.71
	497346	02/06/2023	083340	VERNE SIMMONDS COMPANY	$910.00
	497347	02/06/2023	135863	RUDOLPH A VLCEK III	$78.75
	497348	02/06/2023	133438	HEIDI J WEAVER	$369.13
	497350	02/06/2023	141464	ANTHONY J WEERS	$65.00
	497354	02/06/2023	140929	ERIC C WELTE	$128.00
	497355	02/06/2023	144108	JACOB WESTBY	$130.00
	497356	02/06/2023	139244	AMANDA L WHARTON-HUNT	$272.85
	497357	02/06/2023	137485	WENDY A WIGHT	$70.25
	497358	02/06/2023	144132	CHRISTIAN WOLF	$36.00

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	497359	02/06/2023	144136	REBECCA WOLF	$78.44
	497360	02/06/2023	141760	WORLD CLASS OFFICE INSTALLERS INC	$280.00
	497361	02/06/2023	139165	MARIA G SCARPELLO YEARIAN	$18.98
	497362	02/06/2023	096200	YOUNG & WHITE	$12,964.75
	497363	02/06/2023	143887	SAVANNA K YOUNG	$298.63
	497364	02/06/2023	142269	WHC NE LLC	$11,833.20
	497365	02/06/2023	137020	CHAD R ZIMMERMAN	$367.55
	497366	02/06/2023	136855	PAUL R ZOHLEN	$33.75
	497367	02/06/2023	135647	LACHELLE L ZUHLKE	$32.19
01 - Total					**$2,084,690.92**
02	27140	02/06/2023	136279	MILLARD PUBLIC SCHOOL CLEARING ACCT	$250.25
	27141	02/06/2023	100013	ODP BUSINESS SOLUTIONS LLC	$83.73
	27142	02/06/2023	139832	PAMELA S OSTERMAN	$19.06
02 - Total					**$353.04**
06	496987	02/06/2023	012989	APPLE COMPUTER INC	$26,075.00
	497000	02/06/2023	133480	BERINGER CIACCIO DENNELL MABREY	$5,921.60
	497029	02/06/2023	133970	CCS PRESENTATION SYSTEMS	$204,330.39
	497030	02/06/2023	133589	CDW GOVERNMENT, INC.	$1,624.46
	497066	02/06/2023	131003	DAILY RECORD	$45.60
	497078	02/06/2023	132669	DIGITAL DOT SYSTEMS INC	$210.00
	497188	02/06/2023	058775	LAMP RYNEARSON ASSOCIATES INC	$4,000.00
	497209	02/06/2023	142914	MARATHON REPROGRAPHICS INC	$800.00
	497230	02/06/2023	134532	MORRISSEY ENGINEERING INC	$1,900.00
	497294	02/06/2023	140085	SAMPSON CONSTRUCTION CO INC	$207,457.00
	497320	02/06/2023	142102	STERLING COMPUTERS CORPORATION	$65,700.00
	497326	02/06/2023	132452	TERRACON INC	$1,164.50
06 - Total					**$519,228.55**
07	496965	01/26/2023	143746	MECHANICAL INC	$107,099.10

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
07	496971	02/06/2023	010040	A & D TECHNICAL SUPPLY CO INC	$91.25
	496981	02/06/2023	140305	AMERICAN TRAILER & STORAGE INC	$330.00
	497000	02/06/2023	133480	BERINGER CIACCIO DENNELL MABREY	$18,256.75
	497016	02/06/2023	135245	BAHR VERMEER HAECKER ARCHITECTS	$26,972.38
	497035	02/06/2023	144116	WILLIAM S ADAMS JR	$756.00
	497066	02/06/2023	131003	DAILY RECORD	$45.60
	497117	02/06/2023	143780	GENESIS CONTRACTING GROUP LLC	$26,957.00
	497188	02/06/2023	058775	LAMP RYNEARSON ASSOCIATES INC	$8,400.00
	497209	02/06/2023	142914	MARATHON REPROGRAPHICS INC	$2,729.00
	497230	02/06/2023	134532	MORRISSEY ENGINEERING INC	$42,375.00
	497266	02/06/2023	136568	PERFORMANCE ENGINEERING INC	$3,178.95
	497272	02/06/2023	131835	PRAIRIE MECHANICAL CORP	$1,725.00
	497275	02/06/2023	134598	PRIME COMMUNICATIONS INC	$41,926.15
	497292	02/06/2023	134824	ROOFING SOLUTIONS INC	$2,625.00
	497294	02/06/2023	140085	SAMPSON CONSTRUCTION CO INC	$12,585.00
	497305	02/06/2023	083175	SHEPPARD'S BUSINESS INTERIORS	$179,174.50
	497315	02/06/2023	136932	SPECIALIZED AIR/HYDRONIC BALANCING	$3,975.00
	497331	02/06/2023	141772	TRED-MARK FINANCIAL INC	$43,301.10
	497352	02/06/2023	143362	THE WEITZ GROUP LLC	$160.00
	497353	02/06/2023	143362	THE WEITZ GROUP LLC	$147,311.00
07 - Total					**$669,973.78**
11	496940	01/19/2023	143069	BANISTERS LEADERSHIP ACADEMY	$1,000.00
	496964	01/26/2023	144133	GRUPO DE DANZA RALCES DE MEXICO	$200.00
	496966	01/26/2023	144122	JUAN R HERNANDEZ	$600.00
	496980	02/06/2023	103085	AMERICAN ASSN TEACHERS OF GERMAN	$176.00
	497001	02/06/2023	140903	EMMA BECK	$32.07
	497008	02/06/2023	141522	AMANDA J BRAUN	$20.96
	497055	02/06/2023	132152	GOVCONNECTION INC	$64.38

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
11	497079	02/06/2023	033901	DOUGLAS COUNTY TREASURER	$2,860.31
	497091	02/06/2023	136554	DANIELLE N ELSASSER	$87.02
	497120	02/06/2023	144128	LIMINEX INC	$1,650.00
	497153	02/06/2023	049850	HY-VEE INC	$182.70
	497154	02/06/2023	049850	HY-VEE INC	$123.70
	497155	02/06/2023	049850	HY-VEE INC	$70.00
	497187	02/06/2023	144111	K12 SIGN LANGUAGE SOLUTIONS LLC	$300.00
	497212	02/06/2023	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	$3,193.45
	497235	02/06/2023	137141	NATIONAL LATIN EXAM	$661.00
	497238	02/06/2023	100216	NEBRASKA EDUCATIONAL TECH ASSN	$500.74
	497280	02/06/2023	141756	READ TO THEM INC	$1,818.00
	497284	02/06/2023	141537	REGION II ELEMENTARY PRINCIPALS	$100.00
	497313	02/06/2023	101476	SODEXO INC & AFFILIATES	$609.90
	497317	02/06/2023	134400	STAGERIGHT CORPORATION	$10,000.00
	497319	02/06/2023	144096	THE STEPPING STONES GROUP LLC	$16,395.50
	497324	02/06/2023	139843	STUDENT TRANSPORTATION NEBRASKA INC	$985.81
	497329	02/06/2023	143974	TITAN NURSE STAFFING LLC	$17,368.52
	497332	02/06/2023	048960	HOCKENBERGS EQUIP & SUPPLY CO INC	$3,177.40
	497336	02/06/2023	100923	UNIVERSITY OF NEBRASKA LINCOLN	$115.00
	497351	02/06/2023	093989	DIANA L WEIS	$111.87
11 - Total					**$62,404.33**
14	496939	01/19/2023	097000	AETNA LIFE INSURANCE CO	$239,412.42
	497301	02/06/2023	142167	PRISM HEALTH GROUP LLC	$5,850.00
14 - Total					**$245,262.42**
17	496945	01/19/2023	131555	FLOORS INC	$60,675.00
	496985	02/06/2023	140017	MARY J ANDREWS	$662.11
	496987	02/06/2023	012989	APPLE COMPUTER INC	$116.00
	497033	02/06/2023	051572	CENGAGE LEARNING	$17,850.00

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
17	497067	02/06/2023	134768	DARDEN-GLOEB-REEDER, INC.	$2,050.00
	497073	02/06/2023	143837	DEMOULIN BROS & COMPANY	$565.00
	497107	02/06/2023	130731	FIRST WIRELESS INC	$56,687.00
	497143	02/06/2023	049600	HF GROUP LLC	$2,010.00
	497172	02/06/2023	136678	K C PETERSEN CONSTRUCTION CO	$8,650.00
	497174	02/06/2023	140623	KE FLEX CONTRACTING LLC	$15,038.66
	497275	02/06/2023	134598	PRIME COMMUNICATIONS INC	$214.87
	497305	02/06/2023	083175	SHEPPARD'S BUSINESS INTERIORS	$12,204.99
	497317	02/06/2023	134400	STAGERIGHT CORPORATION	$10,225.00
	497325	02/06/2023	144117	SHANNEN M SUMMERS	$26.75
	497360	02/06/2023	141760	WORLD CLASS OFFICE INSTALLERS INC	$2,450.00
17 - Total					**$189,425.38**
50	496989	02/06/2023	133001	AUTOMATIC PRINTING COMPANY	$241.00
	497113	02/06/2023	143691	FOLLETT CONTENT SOLUTIONS LLC	$299.29
	497151	02/06/2023	049851	HY-VEE INC	$2,160.00
	497169	02/06/2023	054492	JIM L JOHNSON	$219.62
	497174	02/06/2023	140623	KE FLEX CONTRACTING LLC	$6,800.00
	497195	02/06/2023	143703	LIBRARY IDEAS LLC	$306.40
	497260	02/06/2023	136739	JAMES W KUPER	$996.95
	497273	02/06/2023	101663	PRESTWICK HOUSE INC	$368.43
	497275	02/06/2023	134598	PRIME COMMUNICATIONS INC	$855.00
	497305	02/06/2023	083175	SHEPPARD'S BUSINESS INTERIORS	$1,050.96
	497316	02/06/2023	141321	SPHERO INC	$4,408.59
	497317	02/06/2023	134400	STAGERIGHT CORPORATION	$16,875.00
	497349	02/06/2023	138500	HEATH F WEBER	$550.00
	497360	02/06/2023	141760	WORLD CLASS OFFICE INSTALLERS INC	$3,350.00
50 - Total					**$38,481.24**
99	497260	02/06/2023	136739	JAMES W KUPER	($38.08)

Millard Public Schools Check Register Prepared for the Board Meeting for Feb 6, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
99 - Total					**($38.08)**
Overall - Total					**$3,809,781.58**

Millard Public Schools - Planned Disposition of Surplus Property

BOE Packet Due : **2/1/2023** BOE Meeting Date: **2/6/2023** Sale or Disposals Scheduled After: **2/6/2023**

Lot	Quantity	Description
1	1	HP LaserJet 500 Color M551 Printers SN: CNDCGB103Q
2	1	HP LaserJet 4250 SN: CNGXC16769
3	18	HP 6305
4	81	HP 7005 G1
5	77	Dell Optiplex 790
6	6	HP 6005
7	28	HP Z400
8	3	HP Z440
9	2	Dell Optiplex 790
10	1	HP Compaq DC5750
11	38	HP ProDesk 600G1
12	1	HP ProDesk 600G3
13	3	HP ProBook 6460b
14	14	HP Elitebook 840
15	22	HP ProBook 6450b
16	1	Windows Surface 32 GB
17	4753	Dell Latitude 3189 2 in 1
18	181	Dell Latitude 7389 2 in 1
19	10	Dell XPS 17"
20	9	HP 360
21	1	Cisco UCS C220 M3
22	4	Cisco UCSC-C240-M3S
23	4	Dell Compellent SC220
24	3	Dell Compellent SC4020
25	1	Dell Compellent SC4020
26	1	Dell MD1200
27	27	HP DL320e Gen8
28	1	HP DL360 Gen 8
29	1	HP DL380 Gen8
30	5	HP DL380E
31	1	HP DL380E Gen10
32	4	HP DL380E GEN8
33	1	HP DL380p
34	1	HP DL385P GEN8 8
35	1	HP DL560 Gen 8
36	19	PowerEdge FC630
37	1	PowerEdge R510
38	1	Powerlite 96W
39	2	Powerlite 98H
40	11	Powerlite 97
41	5	Powerlite 61P
42	6	Powerlite 83C
43	1	Powerlite 82C
44	9	Powerlite 93+
45	20	Powerlite 83+
46	1	Powerlite 905
47	3	Powerlite 93+
48	2	Powerlite 53C
49	1	Epson 905
50	1	RCA Wireless Prijector - PR-N101
51	1	Powerlite 5000X
52	1	Powerlite 600p

Lot	Quantity	Description
53	16	Extreme Summit X440-48t
54	1	Extreme Summit X440-48p
55	4	3COM Switch
56	2	4 post racks
57	2	4 post rack cabinets
58	13	2 post racks
59	33	XR500N DMP Control Panel
60	46	WS211 VICA Commend Emergency Call Station with AXIS Video Camera
61	57	WS810PI.C Commend Wallmount Station with TFT Display
62	52	WSDK50P Commend Desktop and Wallmoint Kit for Series WS
63	59	ES-931HCW Commend 3 Gand SIP/IP Camera Substation
64	31	ES 3GBB Commend 3 Gang Back Box
65	31	ES 3GRH Commend 3 Gang Rain Hood
66	13	DAP-1665 Wirelsss AC1200 Dual Band Access Point D-Link - no AC adapters
67	33	Microsoft keyboard X891041-001
68	1	EyeTV HD
69	1	Overhead Projector
70	3	Just Stand Go - iPad Stand
71	4	Dell Docking Stations
72	10	Swivels
73	5	Matrox Dual Head2Go
74	55	Asus Zenfone
75	1	Kanguru USB Duplicator 9
76	1	Omoton Keyboard - Bluetooth
77	2	Cybertech Keyboard - Bluetooth
78	1 - Medium Box	Part Box 360 EE and 360 G2
79	10	Power supply for 360 EE & G2
80	181	Power Supply for Laptop 7389
81	14	Power Supply for Laptop HP 840
82	711	Logitech K380 Multi-Device Bluetooth Keyboard
83	223	Logitech HD WebCam - C920 Pro
84	2	Fortigate 3200D
85	1	HP LaserJet P3015 BW Printer SN: VNB3147758
86	1	HP LaserJet 500 Color M551 SN: CNCCF7115C

AGENDA SUMMARY SHEET

Agenda Item: Second Reading & Approval 7310 Technology: Cybersecurity Protection Measures

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies. We have revised and added new rules to this policy.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

~~Internet Safety & Online~~Cybersecurity Protection Measures 7310

The District ~~shall install and enforce the operation of technology~~will implement cybersecurity protection measures ~~with respect to computers and other technology with Internet access,~~ consistent with Federal, State, and ~~the~~ District ~~'s standards~~requirements., ~~the Nebraska Student Online Personal Protection Act, Children's Online Privacy Protection Act, Children's Internet Protection Act and other law.~~ The District will ~~endeavor to~~ take all reasonable ~~and necessary~~ steps to protect the online privacy of ~~all~~ staff and students. The operation and use of ~~such~~ Millard Public School's technology resources by staff, students, ~~and staff~~ vendors, and guests shall be consistent with this policy. ~~In addition, all~~ All staff and students shall be educated about appropriate online behavior, including interacting with other individuals online, ~~on social networking websites and in chat rooms, and~~ cyberbullying awareness, and ~~response~~how to report inappropriate online interactions. The Superintendent or ~~the Superintendent's~~their designees are authorized and directed ~~, as part of the administration of this District,~~ to establish and enforce procedures to implement this policy.

Legal References: 47 U.S.C. § 254, 47 C.F.R. § 54.520
Nebraska Student Online Personal Protection Act, Children's Online Privacy Protection Act, Children's Internet Protection Act and other law.

Related Policies & Rules: 5800, 5800.1, 7100, 7100.1, 7310.1, 7310.2, 7310.3, 7310.4, 7310.5, 7310.6, 7310.7, 7310.8

Approved: 4/16/01
Revised: June 7, 2004; May 7, 2012, January 20, 2020, February 6, 2023~~~~
Reaffirmed: August 21, 2006; October 16, 2006

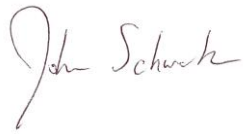
Renumbered from 1103: June 7, 2004

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item:	First Reading of Board Policy 1430: Community Relations - Cooperation with Commercial Agencies
Meeting Date:	February 6, 2023
Background/ Description:	Following District guidelines to review Policies every seven years. This Policy is shortened to avoid duplication of details already contained in Board Rule 1430.1. Proposed changes to Board Rule 1430.1 for possible approval after second reading of Board Policy 1430 are included for information.
Action Desired:	First Reading
Policy / Strategic Plan Reference:	n/a
Responsible Person(s):	Chad Meisgeier, Chief Financial Officer

Superintendent's Signature:



Community Relations

Cooperation with Commercial Agencies 1430

Approved commercial agencies may conduct profit-making activities in individual schools, provided that the educational program is not impaired, the activity provides a financial benefit to the school, and is consistent with the standards, criteria, and limitations of ~~d~~District Policies, R~~r~~ules, and Procedures~~ 1115.1(I), 1340.1(II), 3150.1, 3921.1(I IV), 6700.1(II)(A)(5)(a) (i), and 7305.1(III IV), which are incorporated herein~~. Permission to conduct such an activity must be obtained from the school principal, except for any activity that is associated with, connected to, or requires a "special project" as that term is defined in District Rule 3614.1 must be pre-approved by the Superintendent or designee.~~

~~Any agent or representative of a commercial enterprise, theatrical production or play is strictly prohibited from calling upon, securing contracts or soliciting orders or business from classroom teachers between the hours of 8:00 a.m. and 5:00 p.m. on all days in which school is in session.~~

The District does not by this policy create or establish an open or public forum and reserves the sole and absolute right to determine the acceptable profit-making activities conducted within the District.

Legal Reference: § 79-8,100

Related Policies & Rules: 1115, 1115.1, 1340, 1340.1, 1420, 1420.1, 1430.1, 3150, 3150.1, 3921, 3921.1, 6700, 6700.1, 7305, 7305.1

Policy Adopted: February 17, 1975 Millard Public Schools
Revised: May 6, 2002; July 9, 2007, November 2, 2015, February 6, 2023 Omaha NE
Reaffirmed: February 2, 2009

Community Relations

Cooperation with Commercial Agencies 1430.1

Individual schools may choose to use commercial agencies to participate in profit-making activities to benefit the school, provided that the educational program is not impaired, the activity provides a financial benefit to the school, and is consistent with the standards, criteria, and limitations of ~~d~~District Policies, ~~r~~Rules, and Procedures ~~1115.1(I), 1340.1(II), 3150.1, 3921.1(I-IV), 6700.1(II)(A)(5)(a)(i), and 7305.1(III-IV), which are incorporated herein~~. Permission to conduct such an activity must be obtained from the school principal, except for any activity that is associated with, connected to, or requires a "special project" as that term is defined in District Policy and Rule ~~3614.1~~ must be pre-approved by the Superintendent or designee.

Commercial agencies wishing to use school facilities to conduct profit-making activities must obtain approval from the Superintendent or designee in compliance with District ~~p~~Policy, Rule, and Procedures ~~1340 – Use of School Facilities~~.

The profit-making activities shall not interfere with nor disrupt the operation of the schools or the educational process. Student participation cannot be required nor classroom time devoted to promotion of profit-making activities. Promotional material for profit-making activities taking place in individual schools may be distributed to students by approved school staff members only.

The District may distribute flyers and other promotional materials for commercial agencies in publications such as the Activities Express newspaper or the Millard Momentum newspaper, if such assistance is determined by the Superintendent or designee to be in the best interest of students and the District. The District does not distribute free products to students and staff, except if such assistance is determined by the Superintendent or designee to be in the best interest of students and staff. Any agent or representative of a commercial enterprise, including theatrical productions or plays is strictly prohibited from calling upon, securing contracts or soliciting orders or business from classroom teachers between the hours of 8:00 a.m. and 5:00 p.m. on all days in which school is in session.

Legal Reference: § 79-8,100

Related Policies & Rules: 1115, 1115.1, 1340, 1340.1, 1420, 1420.1, 1430, 3150, 3150.1, 3921, 3921.1, 6700, 6700.1, 7305, 7305.1

Rule Approved: February 17, 1975 Millard Public Schools
Revised: May 6, 2002; July 9, 2007; February 2, 2009, November 2, 2015, March 6, 2023 Omaha NE

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.1 Technology: Cybersecurity Protection Measures: Content Filtering

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Cyber Security Protection Measures: Content Filtering 7310.1

I. **Internet Technology Protection**. The District will provide technology protection measure as required by law. Technology protection measures will filter sites containing visual depictions that are obscene, child pornography, and/or with respect to technology use by minors, harmful to minors.

II. **Definitions**.

A. The term "technology protection measure" means a specific technology that blocks or filters Internet access to visual depictions that are:

1. Obscene, as that term is defined in 18 U.S.C. § 1460;

2. Child pornography, as that term is defined in 18 U.S.C. § 2256; or

3. Harmful to minors.

B. The term "harmful to minors" means any picture, image or graphic image file, or other visual depiction that:

1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;

2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and

3. Taken as a whole, lacks serious literary, artistic, political, or scientific values as to minors.

C. The term "minor" means an individual who has not attained the age of 17.

D. The term "sexual act" or "sexual contact" have the meanings given such terms in 18 U.S.C. § 2246.

III. **Disabling Internet Filtering.**

A. Requests to disable or to bypass the technology protection measures shall be made to the Executive Director for Technology who shall review said requests and Internet sites to ensure that the content is not a violation of the Children's Internet Protection Act.

B. The Superintendent or designee is authorized to disable the technology protection measures so as to enable access for bona fide research or other lawful purposes.

IV. **Internet Safety and Prevention of Inappropriate Use.** The District shall take all necessary and practical measures to prevent students from accessing inappropriate material online, to prevent unlawful and/or inappropriate use of the Internet and to promote safety and security while using the District's online network.

A. The inappropriate use of the District's online network is prohibited.

1. Inappropriate use includes: (a) unauthorized access by minors to inappropriate matter on the Internet and World Wide Web; (b) unauthorized access, including so-called hacking and other unlawful activities; (c) the unauthorized disclosure, use, and dissemination of personal identification information regarding minors; and (d) any activity that is prohibited by State or Federal law and by District policies.

B. To the extent practical, the District shall promote the safety and security of users of the District's online computer network when using email or other forms of electronic communications.

C. The building principal, principal's designee, or appropriate supervisor or teacher will be responsible for monitoring student usage of the Internet to ensure compliance with this and related District rules and policies.

D. The District will provide age-appropriate training for students who use the District's network. The training will be designed to promote the District's commitment to:

1. The standards and acceptable use of Internet services set forth in this and related District rules and policies; and

2. Student safety with regard to safety on the Internet, appropriate behavior while online and cyberbullying awareness and response.

V. **Privacy**. While complying with the provisions of the Children's Internet Protection Act, all reasonable steps shall be taken to ensure that the use of the Internet shall not abridge the right of privacy of students or staff as provided by law including, but not limited to, the Family Educational Rights and Privacy Act (FERPA).

Related Policies & Rules: 5800, 5800.1, 7310

Legal References: Children's Internet Protection Act, 47 U.S.C. § 254, 47 C.F.R. § 54.520

Approved: April 16, 2001
Revised: June 7, 2004; August 21, 2006; April 13, 2009; May 7, 2012, January 20, 2020, February 6, 2023
Reaffirmed: October 16, 2006

Renumbered from 1103.1: June 7, 2004

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.2 Technology: Cybersecurity Protection Measures: Password Creation and Management

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Password Creation and Management **7310.2**

To ensure security for staff and student accounts the following requirements will be followed. Staff passwords are not accessible by District Technology Staff. Staff passwords can be reset by District Technology or by the individual staff member using the portal. Student passwords are the property of the District and will be managed as such.

Staff Password Requirements:

1. Initial passwords are created by the District. Staff are expected to change this password during their onboarding process.
2. Passwords must be a minimum of fifteen characters long.
3. Staff will be required to reset their password if alerted by the Technology Division that their account or password is compromised. Staff failing to comply with this measure will have their password reset by the Technology Division which may suspend that staff member's access to systems.

Student Password Requirements:

1. Passwords are created by the District and shared with students.
2. To change a student password the building administrator will make a request with the Technology Division.
3. Changes to student passwords will be communicated to the school.
4. In the event that a student account or password is compromised the student password will be reset by the Technology Division.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.3 Technology: Cybersecurity Protection Measures: Multi-factor Authentication (MFA)

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Multi-factor Authentication (MFA) 7310.3

Multi-Factor Authentication (MFA) is a security feature that requires a user to validate their identity using something you know (e.g., user name and password) and something you have (e.g., your phone/fob) to access a District computer system or resource. Staff members will be assigned to one of the following levels based on their job function:

MFA Levels

Level III (High)
MFA at the device level (login into the computer), MPS portal, and any services not available through the portal that can implement MFA through DUO.

Level II (Medium)
MPS portal and other online services not available through the portal that can implement MFA through DUO.

Level I (Minimum)
MPS portal only. Staff will only be required to MFA into the MPS portal. The portal allows access to the most widely used web-based services of staff.

Level 0 (No MFA)
Users are not required to utilize MFA to access to any systems. Level 0 users do not have email access outside the MPS domain.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.4 Technology: Cybersecurity Protection Measures: Diaster Recovery

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Disaster Recovery 7310.4

The Superintendent or their designee will identify critical business assets, and define the systems and activities needed to ensure their continuity in a physical or cybersecurity disaster.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.5 Technology: Cybersecurity Protection Measures: Data Encryption and Retention

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Data Encryption & Retention 7310.5

The Superintendent or their designee will define when encryption will be used on District systems and equipment, what encryption technologies or algorithms are acceptable, and the length of time encrypted data will be retained.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.6 Technology: Cybersecurity Protection Measures: Email

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Email 7310.6

Email is essential for Millard Public Schools. Due to its potential to introduce security threat(s) to our network and systems, staff and students are expected to use common sense when sending and receiving emails using Millard Public School accounts. The District will administer and secure the Millard Public School's email system so that it allows staff and students to be productive while at the same time working to prevent email-related security incidents.

The Superintendent or their designee will implement procedures and systems necessary to meet the requirement of this rule.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

Millard Public Schools
Omaha, NE

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.7 Technology: Cybersecurity Protection Measures: Physical Network Infrastructure Security

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Physical Network Infrastructure Security 7310.7

Physical network security measures will be established by the Superintendent or their designee. Physical security measures will prevent access by unauthorized personnel to our Main Distribution Facilities (MDFs), Intermediate Distribution Facilities (IDFs), and other network locations.

Access to MDFs, IDFs, and other network locations will be controlled by the Millard Public Schools Technology Division. The storing of any non-network or non-technical equipment, without authorization by the Technology Division, is prohibited in these areas.

The use of MDFs, IDFs, and other network locations for any other school purpose is prohibited unless authorized by the Superintendent, Chief Financial Officer, Executive Director of Technology, or the District Technology Manager.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Approval 7310.8 Technology: Cybersecurity Protection Measures: Virtual Private Network (VPN) Remote Access

Meeting Date: February 6, 2023

Background/ Description: The Technology Division is updating their 7000 series of policies.

Action Desired: Approval

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Kent Kingston

Superintendent's Signature:

Technology

Cyber Security Protection Measures: Virtual Private Network (VPN) Remote Access 7310.8

The Superintendent or their designee will define rules for connecting to the Millard Public School's network and systems from outside our Wide Area Network (WAN) using VPN connections. They will also specify what remote authentication methods can be used and what other security measures are necessary for access.

Related Policies & Rules: 7310

Rule Approved: February 6, 2023

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Fiscal Year Ending 2022 Audit Report

Meeting Date: February 6, 2023

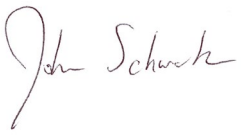
Background/ Description: Public schools are required to employ independent auditors to review their financial records each year. The District employed the auditing firm of BerganKDV for the Fiscal Year Ending 2022 audit. A copy of the Audit Report and Governance Letter is attached. A representative of BerganKDV will be present at the meeting to address the Board of Education and answer questions. Copies of the Audit Report and Governance Letter are also filed with the Nebraska Department of Education and the Nebraska Auditor of Public Accounts.

Action Desired: It is recommended the Fiscal Year Ending 2022 Governance Letter and Audit Report be received and filed in accordance with Nebraska law.

Policy / Strategic Plan Reference: n/a

Responsible Person(s): Chad Meisgeier, Chief Financial Officer

Superintendent's Signature:



Board of Education
School District #17 – Millard Public Schools
Douglas County, Nebraska

We have audited the cash basis basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated June 21, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting described in Note 1 of the financial statements. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Our Responsibility in Relation to *Government Auditing Standards*
As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's 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 basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Our Responsibilities in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examine on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm firms have complied with relevant ethical requirements regarding independence.

As part of our audit as described in our engagement letter, we assist the District with preparation of financial statements. In order to ensure that appropriate review of your financial statements is completed, we provide your management with a draft of the financial statements to review and we also have a qualified team member from our firm not part of your audit team also review the financial statements.

Significant Risks Identified

We have considered the following significant risks when developing our audit approach and have included procedures in our audit to address these:

- Management override of control: Oversight of the District results in errors or fraud that may occur through journal entries or access to underlying data.
- Cash Disbursements: The accounting records of the District could contain misstatements due to errors or fraud related to the processing of cash disbursements.
- Misappropriation of assets: Assets of the District could be misappropriated by error or fraud using the manual journal process.

Qualitative Aspects of the District's Significant Accounting Policies

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended August 31, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. However, there are no significant estimates required under the basis of accounting described in Note 1 to the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements relate to risks associated with deposits and commitments and contingencies of the District and are particularly sensitive because of their significance to the financial statement users.

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

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The were no significant unusual transactions identified as a result of our audit procedures.

Identified or Suspected Fraud

We have not identified or have obtained information that indicates fraud may have occurred.

Significant Difficulties Encountered During our Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Our audit for the year ended August 31, 2022, did not detect any uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Please see the attached schedule of Adjusting Journal Entries Posted for the material misstatements that we identified as a result of our audit procedures and which were brought to the attention of, and corrected by, management.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor’s Report
For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor’s report. No such circumstances arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in the management representation letter dated November 7, 2022.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information Included in Annual Reports
Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We were engaged to report on schedule of expenditures of federal awards, which accompany the financial statements but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting described in Note 1 of the financial statements, the method of preparing this schedule has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other supplementary information accompanying the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

Restriction on Use
This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

BerganKDV, LLC

Omaha, Nebraska
November 7, 2022 and January 20, 2023 for the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

SCHOOL DISTRICT #17 – MILLARD PUBLIC SCHOOLS
DOUGLAS COUNTY, NEBRASKA

ANNUAL FINANCIAL STATEMENTS AND ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS

AUGUST 31, 2022

School District #17 – Millard Public Schools
Douglas County, Nebraska

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School District #17 – Millard Public Schools
Douglas County, Nebraska

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Independent Auditor's Report

Board of Education
School District #17 – Millard Public Schools
Douglas County, Nebraska

Report on the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of the School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District), as of and for the year ended August 31, 2022, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2022, and the respective changes in financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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 this 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 the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 GAAS 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 GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplemental information presented on pages 24-46 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This supplemental information presented is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2022, on our consideration of the District'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BerganKDV, LLC

Omaha, Nebraska
November 7, 2022

BASIC FINANCIAL STATEMENTS

School District #17 - Millard Public Schools
Douglas County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2022

Assets

	Governmental Activities
Cash	$ 39,134,734
Investments	142,859,284
Total assets	$ 181,994,018

Net Position

Restricted for	
Special Building	$ 72,158,693
Debt Service	19,334,424
Unrestricted	
Board designated	
Employee Benefit	8,257,020
Depreciation	20,336,792
Student Activities	5,087,731
Student fees	386,233
Contingency	2,410,157
Undesignated	54,022,968
Total net position	$ 181,994,018

See notes to basic financial statements.

School District #17 - Millard Public Schools
Douglas County, Nebraska
Statement of Activities - Cash Basis
Year Ended August 31, 2022

Functions/Programs	Expenditures	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
Instructional services	$ 161,304,822	$ 918,393	$ 18,706,040	$ -	$ (141,680,389)
Support services and facilities	83,838,680	-	-	-	(83,838,680)
Food services	12,082,468	2,014,505	14,250,502	-	4,182,539
Building and site acquisition and improvement	37,500,611	-	-	-	(37,500,611)
Principal and interest on indebtedness	55,407,801	-	-	-	(55,407,801)
Other	8,969,687	-	-	-	(8,969,687)
Total governmental activities	$ 359,104,069	$ 2,932,898	$ 32,956,542	$ -	(323,214,629)
General revenues					
Taxes collected					171,725,024
County receipts					638,841
State aid-formula grants					101,377,282
Other general revenues					12,525,282
Investment income					387,797
Proceeds from issuing bonds					48,250,000
Bond premium					518,272
Total general revenues					335,422,498
Change in net position					12,207,869
Net position - beginning of year, as previously reported					164,376,779
Prior period adjustment					5,409,370
Net position - beginning of year, as restated					169,786,149
Net position - ending					$ 181,994,018

See notes to basic financial statements.

School District #17 - Millard Public Schools
Douglas County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2022

	General Fund	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
Assets							
Cash	$ 29,990,427	$ -	$ 4,215,861	$ 4,542,213	$ 386,233	$ -	$ 39,134,734
Investments	50,820,649	72,158,693	-	545,518	-	19,334,424	142,859,284
Due from (to) other funds	253,130	-	(253,130)	-	-	-	-
Total assets	$ 81,064,206	$ 72,158,693	$ 3,962,731	$ 5,087,731	$ 386,233	$ 19,334,424	$ 181,994,018
Fund Balances							
Restricted							
Capital Projects	$ -	$ 72,158,693	$ -	$ -	$ -	$ -	$ 72,158,693
Debt Service	-	-	-	-	-	19,334,424	19,334,424
Committed	20,336,792	-	-	5,087,731	386,233	-	25,810,756
Assigned							
Contingency	2,410,157	-	-	-	-	-	2,410,157
Employee Benefits	8,257,020	-	-	-	-	-	8,257,020
Unassigned	50,060,237	-	3,962,731	-	-	-	54,022,968
Total fund balances	$ 81,064,206	$ 72,158,693	$ 3,962,731	$ 5,087,731	$ 386,233	$ 19,334,424	$ 181,994,018

See notes to basic financial statements.

School Dstrict #17 - Millard Public Schools
Douglas County, Nebraska
Statement of Receipts, Disbursements, and
Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2022

	General Fund	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
Receipts							
Local receipts	$ 151,116,401	$ 6,569,002	$ 181,161	$ -	$ -	$ 16,088,117	$ 173,954,681
County receipts	638,841	-	-	-	-	-	638,841
State receipts	99,996,356	144,678	-	-	-	379,594	100,520,628
Federal receipts	12,097,010	5,462,309	14,162,939	-	-	-	31,722,258
Sales of lunch	-	-	1,920,907	-	-	-	1,920,907
Interest	73,463	271,860	62	-	-	42,412	387,797
Categorical grants from corporations and other private interests	1,977,616	-	-	-	-	-	1,977,616
Non-revenue receipts	1,336,582	1,845,130	-	7,805,962	433,264	-	11,420,938
Total revenues	267,236,269	14,292,979	16,265,069	7,805,962	433,264	16,510,123	322,543,666
Expenditures							
Instructional services	129,748,109	-	-	-	-	-	129,748,109
Support services and facilities	83,838,680	-	-	-	-	-	83,838,680
Other salaries and benefits	-	-	5,178,850	-	-	-	5,178,850
Supplies and materials	-	37,882	96,299	-	-	-	134,181
Purchased services	31,556,713	2,747,683	6,756,573	-	-	-	41,060,969
Capital outlay	2,549,154	11,239,712	46,313	-	-	-	13,835,179
Building and site acquisition and improvement	628,567	20,297,613	-	-	-	-	20,926,180
Other	947,391	-	4,433	7,660,199	362,097	-	8,974,120
Redemption of principal	-	-	-	-	-	11,405,000	11,405,000
Debt service interest and fiscal charges	96,646	111,718	-	-	-	8,649,437	8,857,801
Total expenditures	249,365,260	34,434,608	12,082,468	7,660,199	362,097	20,054,437	323,959,069
Excess of receipts over (under) expenditures	17,871,009	(20,141,629)	4,182,601	145,763	71,167	(3,544,314)	(1,415,403)
Other Financing Sources							
Proceeds from the issuance of bonds	-	9,480,000	-	-	-	38,770,000	48,250,000
Bond premium	-	518,272	-	-	-	-	518,272
Payments to refunding bond agent	-	-	-	-	-	(35,145,000)	(35,145,000)
Transfers in	-	-	-	6,153	-	-	6,153
Transfers out	(6,153)	-	-	-	-	-	(6,153)
Total other financing sources	(6,153)	9,998,272	-	6,153	-	3,625,000	13,623,272
Net change in fund balances	17,864,856	(10,143,357)	4,182,601	151,916	71,167	80,686	12,207,869
Fund Balances							
Beginning of year, as previously reported	63,040,861	82,302,050	(219,870)	-	-	19,253,738	164,376,779
Prior period adjustment	158,489	-	-	4,935,815	315,066	-	5,409,370
Beginning of year, as restated	63,199,350	82,302,050	(219,870)	4,935,815	315,066	19,253,738	169,786,149
End of year	$ 81,064,206	$ 72,158,693	$ 3,962,731	$ 5,087,731	$ 386,233	$ 19,334,424	$ 181,994,018

See notes to basic financial statements.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the financial statements.

Basis of Presentation

Government-wide Financial Statements – The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, investments, fund balance, receipts and disbursements. All of the District’s funds are presented as governmental funds. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental categories. 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. In addition to the District's funds meeting the required criteria, the District's management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

Governmental Fund Activities

Governmental Funds:

General Fund

This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. This fund also accounts for resources designated and maintained for the eventual purchase of capital assets and for the reserve of money for the benefit of School District employees for fringe benefits.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Activities (Continued)

The District has three additional special revenue funds: employee benefit, depreciation, and contingency. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are transfers from the general fund.

Special Revenue Funds
These funds are used to account for and report the proceeds of specific revenue sources that are restricted to expenditure for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

Special Building Fund
This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

School Nutrition Fund
This fund accounts for the operations of the District's child nutrition programs.

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

Student Fees Fund
This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

Debt Service (or Bond) Fund
This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

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

Measurement Focus
In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting
In the government-wide and the fund financial statements, the District prepares its financial statements using the cash basis of accounting. Accordingly, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt.

Equity Classification

Government-wide Statements
Equity is classified as net position and displayed in two components:

a. Restricted net position – Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

b. Unrestricted net position – All other net position that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

It is the District's policy to first use restricted net position, then use unrestricted net position, when a disbursement is made for purposes in which both restricted and unrestricted net position are available.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classification (Continued)

Fund Financial Statements
Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

a. Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2022, the District did not have any nonspendable funds.

b. Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

c. Committed – This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classification (Continued)

Fund Financial Statements (Continued)

d. Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.

e. Unassigned – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Internal and Interfund Balances and Activities

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements. There was one interfund transfer during the year ended August 31, 2022, the General Fund transferred $6,153 to the Activities Fund for general operations.

In addition, the School Nutrition Fund borrowed $253,130 from the General Fund for general operations during the year ended August 31, 2022 and that amount is still outstanding and shown on the Statement of Assets and Fund Balances – Cash Basis – Governmental Funds.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for the General Fund, Special Building Fund, School Nutrition Fund, Employee Benefit Fund, Contingency Fund, Depreciation Fund, Activities Fund, Student Fees Fund, and Debt Service Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

- A hearing is conducted at a public meeting to obtain public comments.

- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 20.

- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized by the County Assessor 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 December 31. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

The 2021 property tax valuation was $12,624,279,360. The combined tax rate of the District for the year ended August 31, 2022 was 1.219100 per $100 of assessed valuation.

NOTE 3 – DEPOSITS AND INVESTMENTS

Nebraska Statutes §79-408, §79-1042 and §79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits

As of August 31, 2022, the carrying amount of the District's deposits was $39,134,734 and the bank balance was $40,872,532.

While the District maintains separate bank accounts for individual funds for cash flow and investment purposes the District occasionally pools cash as part of their cash management procedures.

Investments

Investments include $102,979,564 in Nebraska School District Liquid Asset Fund Plus and which is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. These investments are reported at fair value.

Investments also include $39,879,720 in money market funds. These investments are reported at fair value.

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or collateral securities in the possession of a third-party.

- Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.

- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

The bank balances of the District's deposits are insured through federal depository insurance coverage or collateral held by the District's agent in the District's name. At August 31, 2022, the entire bank balance was covered by the Federal Deposit Insurance Corporation ("FDIC") or collateralized.

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 4 – FUNDS HELD BY COUNTY TREASURER

These funds were transferred to the District subsequent to August 31, 2022 and are not included as receipts or cash balances in the financial statements:

	Sarpy County	Douglas County
General Fund	$ 763,875	$ 8,355,132
Debt Service Fund	50,876	1,855,035
Building Fund	19,497	712,043

NOTE 5 – NEBRASKA SCHOOL EMLOYEES RETIREMENT SYSTEM

Plan Description
The District 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 NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – NEBRASKA SCHOOL EMLOYEES RETIREMENT SYSTEM (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.

For the District's year ended August 31, 2022, the District's total payroll for all employees was $152,702,439. Total covered payroll was $147,480,375 Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021, (and from July 1, 2021, through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022 was $14,107,783.

Pension Asset

At June 30, 2021, the District had an asset of $79,286,671 its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 109.90% funded as of June 30, 2021, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 5.598142 percent, which was an increase of 0.061155 percent from its proportion measured as of June 30, 2020.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – NEBRASKA SCHOOL EMLOYEES RETIREMENT SYSTEM (CONTINUED)

Pension Asset (Continued)

For the year ended June 30, 2021, the District's allocated pension income was $19,682,452.

Actuarial Assumptions

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

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013; 1.00% with no floor benefit
Investment Rate of Return, Net of Investment Expense and Including Inflation	7.30 percent

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

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

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

The actuarial assumptions used in the July 1, 2021, valuations for the School plan is based on the results of the most recent actuarial experience study dated December 31, 2020. Changes to the set of economic assumptions will be phased in over a four-year period.

NOTE 5 – NEBRASKA SCHOOL EMLOYEES RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions (Continued)

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

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

*Arithmetic mean, net of investment expenses.

Discount Rate

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

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

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – NEBRASKA SCHOOL EMLOYEES RETIREMENT SYSTEM (CONTINUED)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability (asset)
1% decrease	6.3%	$ 32,339,704
Current discount rate	7.3%	(79,286,671)
1% increase	8.3%	(170,973,046)

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov.

NOTE 6 – COMMITENTS AND CONTINGENCIES

Bonds Payable

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2022:

Balance, August 31, 2021	$ 193,280,000
Additions	
New obligations	48,250,000
Deductions	
Payment of principal	(11,405,000)
Bonds refunded	(35,145,000)
Balance August 31, 2022	$ 194,980,000

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITENTS AND CONTINGENCIES (CONTINUED)

The following is the indebtedness of the District as of August 31, 2022.

Issue Date	Interest Rate	Amount	Final Maturity Year
June 30, 2015	5.00000%	$ 3,830,000	2025
June 21, 2017	3.00000%	14,965,000	2034
July 1, 2020	1.89027%	54,575,000	2035
August 19, 2020	2.80700%	65,595,000	2023
February 16, 2021	3.00000%	8,280,000	2035
September 15, 2021	1.94769%	27,750,000	2034
September 30, 2021	1.09822%	10,505,000	2041
March 31, 2022	4.00000%	9,480,000	2025
		$ 194,980,000	

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2022 are as follows:

	Principal	Interest	Total
2023	$ 12,040,000	$ 4,860,878	$ 16,900,878
2024	12,100,000	4,491,764	16,591,764
2025	15,785,000	4,282,370	20,067,370
2026	9,820,000	4,008,812	13,828,812
2027	13,635,000	3,756,529	17,391,529
2028-2032	39,975,000	12,296,529	52,271,529
2033-2037	46,310,000	8,941,254	55,251,254
2038-2042	45,315,000	3,941,725	49,256,725
	$ 194,980,000	$ 46,579,861	$ 241,559,861

Bond Issuance and Refunding

On September 15, 2021, the District issued $28,065,000 of General Obligation Refunding Bonds, Series 2021B. At a true interest cost of 1.9477%, the proceeds will be used to refund $25,000,000 of General Obligation Bonds, Series 2015A and to pay for issuance costs and interest. As a result of the refunding, the District decreased its total debt services payments of the next 13 years by approximately $1.6 million and obtained a net present value savings of approximately $1.27 million.

On September 30, 2021, the District issued $10,705,000 of General Obligation Refunding Bonds, Series 2021C. At a true interest cost of 1.0982%, the proceeds will be used to refund $10,145,000 of General Obligation Bonds, Series 2013 and 2013A and to pay for issuance costs and interest. As a result of the refunding, the District decreased its total debt services payments of the next 4 years by approximately $200,000 and obtained a net present value savings of approximately $180,000.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITENTS AND CONTINGENCIES (CONTINUED)

Bond Issuance and Refunding (Continued)

At a meeting held on March 7, 2022, the board approved the issuance of bonds in the total amount not to exceed $10,000,000. A general obligation was issued March 31, 2022, in the amount of $9,480,000 with an interest rate of 4.00%. The purpose of the bond is providing funds to pay a portion of the costs of various capital projects approved by the voters of the District. This bond was issued at a premium of $518,272 and bond issue costs of $111,718, resulting in net proceeds of $9,886,553.

Lease Commitment

The District has non-cancelable operating lease agreements for the following:

- Twenty-seven vans used for transportation of students in special education programs expiring on various dates through February 2027.
- Vehicles used by administration and maintenance. These leases expire on various dates through August 2025.
- Several copiers used throughout the District expiring on various dates through 2026.

Future minimum lease payments for all leases are as follows

	Amount
2023	$ 196,126
2024	145,099
2025	73,122
2026	16,643
2027	2,168
	$ 433,158

The total paid for lease commitments for the year ended August 31, 2022 was $247,374 all of which was paid-out of the General Fund.

Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITENTS AND CONTINGENCIES (CONTINUED)

Compensated Absences

As a result of the District's use of the cash basis of accounting, accrued labilities related to compensated absences (sick leave only; vacation does not vest) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements. Under the District plan, faculty, administrators and some support staff are paid between $80 to a daily rate of pay per day for any sick leave accumulated over 80 days. Employees receive 12 days of sick leave per year and cannot accumulate over 87 days. Faculty and administrators' accumulated sick leave over 75 days is paid at the end of the fiscal year.

Voluntary Early Separation Plan

The District has established a Voluntary Separation Plan that allows certain employees to receive benefits from the District during the beginning when they take voluntary separation for a period of up to 24 months. Under a prior version of the plan, some persons are still receiving benefits that received 60 months of payments. As of August 31, 2022, the District estimates their liability under this plan at approximately $962,000 with the final obligations payable in fiscal year 2024.

Litigation

The District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

Arbitrage

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. Currently, the District's management believes that there is no liability at year-end.

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.

Type of Loss	Method Managed	Risk of Loss Retained
a. Torts, errors and omissions	Self-funded and purchased insurance	Deductible
b. Health	Self-funded and purchased insurance	Stop-loss
c. Workers compensation-employee injuries	Purchased commercial insurance	None
d. General liability	Self-funded and purchased insurance	Stop-loss
e. Auto liability	Self-funded and purchased insurance	Stop-loss
f. School Board liability	Self-funded and purchased insurance	Stop-loss
g. Physical property loss and natural disasters	Purchased commercial insurance	Deductible

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITENTS AND CONTINGENCIES (CONTINUED)

Risk Management (Continued)

Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Construction Contracts

During the year, the District entered into contracts for the construction and renovation of several school buildings. The amount of the contracts outstanding at August 31, 2022 was $15,899,072.

NOTE 7 – PRIOR PERIOD ADJUSTMENT

During the year ended August 31, 2021, the District adopted GASB Statement 84, Fiduciary Activities, which addresses when a government should report assets in a fiduciary fund. Based on GASB 84, the activity fund and student fees fund should have been reclassified from fiduciary funds to governmental funds on the August 31, 2021 financial statements. The District is implementing this change on the August 31, 2022 financial statements by showing a prior period adjustment. As a result, governmental activities net position and governmental fund balance as of August 31, 2021, were increased by $5,250,881.

During the year ended August 31, 2022, there was a restatement of beginning fund balances for the General Fund and the Depreciation Fund of $158,489 to account for costs not incurred in the prior year.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 7, 2022, the date which these financial statements were available to be issued.

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
Year Ended August 31, 2022

	Original & Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021, as previously reported		$ 40,091,244	
Prior period adjustment		151,062	
Budgetary fund balance, September 1, 2021, restated		40,242,306	
Receipts			
Local sources			
Local property taxes	$ 132,054,256	132,514,839	$ 460,583
Motor vehicle taxes	13,000,000	13,607,433	607,433
Carline tax	10,000	8,682	(1,318)
Public power district sales tax	3,750,000	4,392,250	642,250
Tuition reieved from individuals - summer school	250,000	261,163	11,163
Local fines and license fees	250,000	299,484	49,484
Categorical grants from corporations and private interests	-	1,902,583	1,902,583
Other local receipts	-	32,550	32,550
Local property taxes			-
Total local sources	149,314,256	153,018,984	3,704,728
County sources			
Fines and licenses	750,000	638,841	(111,159)
State sources			
State aid	73,782,429	73,782,429	-
Special education	12,000,000	12,540,301	540,301
Special education transportation	1,200,000	659,158	(540,842)
Homestead exemption	-	3,121,903	3,121,903
Personal property tax	-	6,140,378	6,140,378
Pro-rata motor vehicle	250,000	302,115	52,115
State apportionment	3,000,000	3,192,095	192,095
Textbook loan	-	61,545	61,545
Other state receipts	75,000	196,432	121,432
Total state sources	90,307,429	99,996,356	9,688,927
Federal sources			
Title I, Part A	2,000,000	1,463,475	(536,525)
Special education - grants to states	4,602,401	90,512	(4,511,889)
Special education - additional funds	-	4,429,037	4,429,037
Special education - other funds	-	18,171	18,171
ESSER II	4,000,000	4,005,836	5,836
Medicaid in public schools	500,000	918,393	418,393
Federal vocational and applied technology education	130,000	127,545	(2,455)
Other federal receipts	3,941,302	1,119,074	(2,822,228)
Total federal sources	15,173,703	12,172,043	(3,001,660)
Interest	10,000	28,167	(21,833)
Non-revenue sources:			
Non-revenue receipts	-	63,944	63,944
Total receipts	$ 255,555,388	$ 265,918,335	$ 10,362,947

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
Year Ended August 31, 2022

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Disbursements			
Non-special education	$ 128,150,105	$ 121,190,663	$ (6,959,442)
Special education programs	33,276,386	30,055,341	(3,221,045)
Support Services - pupils	11,863,044	10,853,492	(1,009,552)
Support services - staff	14,503,901	6,007,238	(8,496,663)
Board of education	2,970,183	2,669,832	(300,351)
Executive administration services	3,892,846	17,711,745	13,818,899
Office of the principal	14,187,414	13,277,423	(909,991)
General adminitration - business services	6,122,153	4,816,963	(1,305,190)
Vehicle acquisition and maintenance	276,000	219,117	(56,883)
Support services - maintenance and operation of building and site	24,136,069	24,450,121	314,052
Support services - regular pupil transportation	1,411,015	1,317,696	(93,319)
Support services - school age special education transportation	3,444,335	2,521,449	(922,886)
Community services	13,500	7,050	(6,450)
State categorical programs	-	109,432	109,432
Federal programs and other categorical aid	11,719,027	20,066,372	8,347,345
Summer School	155,000	-	(155,000)
Other	-	820,318	820,318
Total disbursements	256,120,978	256,094,251	(26,727)
Excess (deficiency) of receipts over disbursements	(565,590)	9,824,084	3,731,455
Other financing sources (uses):			
Transfers out	-	(6,153)	(6,153)
Total other financing sources (uses)	-	(6,153)	(6,153)
Net change in fund balances	$ (565,590)	9,817,931	$ 3,725,302
Budgetary fund balance, August 31, 2022		$ 50,060,237	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Building Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ 82,302,050	
Receipts			
Local sources:			
Local property taxes	$ 5,624,116	5,608,745	$ (15,371)
Carline tax	-	371	371
Public power district sales tax	150,000	187,197	37,197
Other local receipts	1,000,000	772,689	(227,311)
Total local sources	6,774,116	6,569,002	(205,114)
State reimbursement			
Homestead exemption	-	131,773	131,773
Pro rata motor vehicle	12,000	12,905	905
Total state sources	12,000	144,678	132,678
Federal sources:			
Other federal receipts	-	5,462,309	5,462,309
Interest	25,000	271,860	246,860
Non-revenue sources:			
Other	-	1,845,130	1,845,130
Bond issuance	-	9,480,000	9,480,000
Bond premium	-	518,272	518,272
Total non-revenue sources	-	11,843,402	11,843,402
Total receipts	6,811,116	24,291,251	17,480,135
Disbursements			
Purchased services	-	2,785,565	2,785,565
Capital outlays	-	11,239,712	11,239,712
Buildings, acquisition and improvement	87,996,540	20,297,613	(67,698,927)
Bond issuance costs	-	111,718	111,718
Total disbursements	87,996,540	34,434,608	(53,561,932)
Excess (deficiency) of receipts over disbursements	$ (81,185,424)	(10,143,357)	$ 71,042,067
Budgetary fund balance, August 31, 2022		$ 72,158,693	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ (219,870)	
Receipts:			
Sale of lunches/milk	$ 1,150,000	1,920,907	$ 770,907
Interest	-	62	62
State reimbursement	50,000	-	(50,000)
Federal reimbursement	13,124,178	14,162,939	1,038,761
Local receipts	1,100,000	181,161	(918,839)
Total receipts	15,424,178	16,265,069	840,891
Disbursements:			
Salaries and benefits	5,620,000	5,178,850	(441,150)
Supplies and materials	1,050,000	142,612	(907,388)
Contracted services	7,500,000	6,756,573	(743,427)
Other	-	4,433	4,433
Equipment	10,000	-	(10,000)
Total disbursements	14,180,000	12,082,468	(2,097,532)
Excess (deficiency) of receipts over disbursements	$ 1,244,178	4,182,601	$ 2,938,423
Budgetary fund balance, August 31, 2022		$ 3,962,731	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ 6,816,957	
Receipts:			
Interest	$ 1,500	17,170	$ 15,670
Other receipts	1,200,000	852,487	(347,513)
Operational transfers from the General Fund			
General fund	30,000,000	32,159,343	2,159,343
Total receipts	31,201,500	33,029,000	1,827,500
Disbursements:			
Purchased services	38,605,045	31,556,713	(7,048,332)
Other	-	32,224	32,224
Total disbursements	38,605,045	31,588,937	(7,016,108)
Excess (deficiency) of receipts over disbursements	$ (7,403,545)	1,440,063	$ 8,843,608
Budgetary fund balance, August 31, 2022		$ 8,257,020	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021, as previously reported		$ 14,132,660	
Prior period adjustment		7,427	
Budgetary fund balance, September 1, 2021, restated		14,140,087	
Receipts			
Interest	$ 10,000	23,504	$ 13,504
Operational transfers from the General Fund			
General fund	-	7,474,878	7,474,878
Total receipts	10,000	7,498,382	7,488,382
Disbursements			
Capital outlays:			
Furniture and equipment	7,043,864	673,110	(6,370,754)
Building and site acquisition and improvement	-	628,567	628,567
Total disbursements	7,043,864	1,301,677	(6,370,754)
Excess (deficiency) of receipts over disbursements	$ (7,033,864)	6,196,705	$ 13,859,136
Budgetary fund balance, August 31, 2022		$ 20,336,792	

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Contingency Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ 2,000,000	
Receipts			
Interest	$ -	4,622	$ 4,622
Other	-	420,151	420,151
Total receipts	-	424,773	424,773
Disbursements			
Judgments	-	100	100
Insurance Claims	2,000,000	14,516	(1,985,484)
Total disbursements	2,000,000	14,616	(1,985,384)
Excess (deficiency) of receipts over disbursements	$ (2,000,000)	410,157	$ 2,410,157
Budgetary fund balance, August 31, 2022		$ 2,410,157	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ 4,935,815	
Receipts			
Activities revenue	$ 7,700,000	7,805,962	$ 105,962
Operational transfers from the General Fund			
General fund	-	6,153	6,153
Total receipts	7,700,000	7,812,115	112,115
Disbursements			
Purchased services	9,746,669	7,660,199	(2,086,470)
Total disbursements	9,746,669	7,660,199	(2,086,470)
Excess (deficiency) of receipts over disbursements	$ (2,046,669)	151,916	$ 2,198,585
Budgetary fund balance, August 31, 2022		$ 5,087,731	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Student Fees Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ 315,066	
Receipts			
Activity fees	600,000	433,264	(166,736)
Total receipts	600,000	433,264	(166,736)
Disbursements			
Current			
Support Services	726,299	362,097	(364,202)
Total disbursements	726,299	362,097	(364,202)
Excess (deficiency) of receipts over disbursements	$ (126,299)	71,167	$ 197,466
Budgetary fund balance, August 31, 2022		$ 386,233	

See notes to other supplementary information - budgetary comparison schedules

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Debt Service Fund
Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021		$ 19,253,738	
Receipts			
Local sources:			
Local property taxes	$ 14,685,193	15,598,279	$ 913,086
Carline tax	-	993	993
Public power district	-	488,845	488,845
Total local sources	14,685,193	16,088,117	1,402,924
State sources:			
Homestead exemption	-	344,746	344,746
Pro-rata motor vehicle	30,000	34,736	4,736
Agriculture state tax credit	-	112	112
Total state sources	30,000	379,594	349,594
Non-revenue sources:			
Net proceeds from sale of refunding bonds	40,000,000	38,770,000	(1,230,000)
Total non-revenue receipts	40,000,000	38,770,000	(1,230,000)
Interest	5,000	42,412	(257,588)
Total receipts	54,720,193	55,280,123	39,619,460
Disbursements			
Redemption of principal on bonds payable	10,890,000	11,405,000	515,000
Payment to escrow account to refund bonds	40,000,000	35,145,000	(4,855,000)
Debt service interest	5,542,696	8,649,437	3,106,741
Other expenses	5,000	-	-
Total disbursements	56,437,696	55,199,437	(1,233,259)
Excess (deficiency) of receipts over disbursements	$ (1,717,503)	80,686	$ 2,636,183
Budgetary fund balance, August 31, 2022		$ 19,334,424	

See notes to other supplementary information - budgetary comparison schedules

School District #17 – Millard Public Schools
Douglas County, Nebraska

Notes to Other Supplementary Information –
Budgetary Comparison Schedules

1. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term "Budgetary Fund Balance" used in these supplementary schedules is synonymous with the terms "Fund Balance – Cash Basis" used in the basic financial statements.

2. PRESENTATION

Government Auditing Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund and Contingency Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee Benefit Fund and Contingency Fund are required by state law to adopt their own budget, their respective budgetary schedule has been included here.

School Dstrict #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Receipts, Disbursements and Changes in Fund Balances
Cash Basis - Governmental Funds
Year Ended August 31, 2022

	General Fund	Contigency	Employee Fund	Depreciation	Total General Funds	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
Revenues											
Local receipts	$ 151,116,401	$ -	$ -	$ -	$ 151,116,401	$ 6,569,002	$ 181,161	$ -	$ -	$ 16,088,117	$ 173,954,681
County receipts	638,841	-	-	-	638,841	-	-	-	-	-	638,841
State receipts	99,996,356	-	-	-	99,996,356	144,678	-	-	-	379,594	100,520,628
Federal receipts	12,097,010	-	-	-	12,097,010	5,462,309	14,162,939	-	-	-	31,722,258
Sales of lunch	-	-	-	-	-	-	1,920,907	-	-	-	1,920,907
Interest	28,167	4,622	17,170	23,504	73,463	271,860	62	-	-	42,412	387,797
Categorical grants from corporations and other private interests	1,977,616	-	-	-	1,977,616	-	-	-	-	-	1,977,616
Non-revenue receipts	63,944	420,151	852,487	-	1,336,582	1,845,130	-	7,805,962	433,264	-	11,420,938
Total revenues	265,918,335	424,773	869,657	23,504	267,236,269	14,292,979	16,265,069	7,805,962	433,264	16,510,123	322,543,666
Expenditures											
Current											
Instructional services	129,748,109	-	-	-	129,748,109	-	-	-	-	-	129,748,109
Support services and facilities	83,838,680	-	-	-	83,838,680	-	-	-	-	-	83,838,680
Other salaries and benefits	-	-	-	-	-	-	5,178,850	-	-	-	5,178,850
Supplies and materials	-	-	-	-	-	37,882	96,299	-	-	-	134,181
Purchased services	-	-	31,556,713	-	31,556,713	2,747,683	6,756,573	-	-	-	41,060,969
Capital outlay	1,876,044	-	-	673,110	2,549,154	11,239,712	46,313	-	-	-	13,835,179
Building and site acquisition and improvement	-	-	-	628,567	628,567	20,297,613	-	-	-	-	20,926,180
Other	900,551	14,616	32,224	-	947,391	-	4,433	7,660,199	362,097	-	8,974,120
Debt service											-
Redemption of principal	-	-	-	-	-	-	-	-	-	11,405,000	11,405,000
Debt service interest and fiscal charges	96,646	-	-	-	96,646	111,718	-	-	-	8,649,437	8,857,801
Total expenditures	216,460,030	14,616	31,588,937	1,301,677	249,365,260	34,434,608	12,082,468	7,660,199	362,097	20,054,437	323,959,069
Excess of revenues over (under) expenditures	49,458,305	410,157	(30,719,280)	(1,278,173)	17,871,009	(20,141,629)	4,182,601	145,763	71,167	(3,544,314)	(1,415,403)
Other Financing Sources											
Bond issuance	-	-	-	-	-	9,480,000	-	-	-	38,770,000	48,250,000
Bond premium	-	-	-	-	-	518,272	-	-	-	-	518,272
Payments to refunding bond agent	-	-	-	-	-	-	-	-	-	(35,145,000)	(35,145,000)
Transfers in	-	-	32,159,343	7,474,878	39,634,221	-	-	6,153	-	-	39,640,374
Transfers out	(39,640,374)	-	-	-	(39,640,374)	-	-	-	-	-	(39,640,374)
Total other financing sources	(39,640,374)	-	32,159,343	7,474,878	(6,153)	9,998,272	-	6,153	-	3,625,000	13,623,272
Net change in fund balances	9,817,931	410,157	1,440,063	6,196,705	17,864,856	(10,143,357)	4,182,601	151,916	71,167	80,686	12,207,869
Fund Balances											
Beginning of year, as previously reported	40,091,244	2,000,000	6,816,957	14,132,660	63,040,861	82,302,050	(219,870)	-	-	19,253,738	164,376,779
Prior period adjustment	151,062	-	-	7,427	158,489	-	-	4,935,815	315,066	-	5,409,370
Beginning of year, as restated	40,242,306	2,000,000	6,816,957	14,140,087	63,199,350	82,302,050	(219,870)	4,935,815	315,066	19,253,738	169,786,149
End of year	$ 50,060,237	$ 2,410,157	$ 8,257,020	$ 20,336,792	$ 81,064,206	$ 72,158,693	$ 3,962,731	$ 5,087,731	$ 386,233	$ 19,334,424	$ 181,994,018

See notes to basic financial statements.

School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - General Fund
Year Ended August 31, 2022

Receipts	
Local receipts	
1100 Local district taxes	$ 132,514,839
1115 Carline tax	8,682
1120 Public power district sales tax	4,392,250
1125 Motor vehicle taxes	13,607,433
1312 Tuition received from individuals - general education	261,163
1510 Interest on investments	28,167
1921 Local sources and police court fines	299,484
1925 Categorical grants from corporations & other private interests	2,475,617
1980 Other refund of prior year's expenditures	28,000
Total local receipts	153,615,635
County receipts	
2110 County fines and license fees	638,841
Total county receipts	638,841
State receipts	
3110 State aid	73,782,429
3120 Special education (school age)	11,818,106
3125 Special education transportation (school age)	659,158
3130 Homestead exemption	3,121,903
3131 Property tax credit	6,140,378
3155 Textbook loan	61,545
3165 Flex funding: ages 0-5 support services	87,498
3166 Flex funding: school age support services	634,697
3180 Pro-rata motor vehicles	302,115
3400 State apportionment	3,192,095
3535 Payments for high ability learners	159,277
3541 Early childhood endowment grants	36,176
3990 Other state receipts	979
Total state sources	99,996,356
Federal receipts	
4416 IDEA Part C, planning region team grant	18,171
4505 Title I, Part A	1,463,475
4509 Title II, Part A	331,129
4510 Title IV, Part A	140,183
4516 IDEA Preschool (619)	90,512
4518 IDEA Part B (611)	4,306,402
4521 IDEA Part B: proportionate share	122,635
4525 Vocational education	127,545
4527 Title III, Part A	64,008
4708 Medicaid	617,671
4709 Medicaid administrative activities	300,722
4996 ESSER I	10,721
4997 ESSER II	4,005,836
Total federal sources	11,599,010
Non-revenue receipts	
5320 Sale of property	381
5690 Non-revenue receipts	68,113
Total non-revenue receipts	68,494
Total receipts	265,918,336

See notes to schedules of receipts, disbursements, and fund balances

Millard Public Schools
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - General Fund (Continued)
Year Ended August 31, 2022

Disbursements	
Program	
1100 Regular instructional programs	118,657,443
1125 Regular instructional programs school age (flex-spending)	2,046,243
1150 Limited english proficiency programs	2,055,241
1160 Poverty programs	4,328,208
1190 Early childhood educational programs	489,954
1195 Regular instructional programs below age five	225,285
1200 Special education instruction programs	23,372,608
1291 Special education instruction programs - ages 3-5	308,138
1292 Special education instruction programs - ages 0-2	209,268
1300 Summer school	1,433,004
2100 Support services - pupils	12,593,166
2200 Support servies - staff	6,185,887
2300 Support services - general administration	16,881,812
2400 Office of the principal	12,924,520
2500 Central services	7,426,477
2600 Support services - maintenance and operation of building and site	25,046,359
27RG Support services - regular pupil transportation	1,317,695
27SP Support services - school age special education transportation	3,269,123
3300 Community services	7,050
3400 Categorical grants from corporations/private interests	1,234,755
3500 State categorical programs	167,320
4000 Facilities	18,460
6000 Federal programs and other categorical aid	15,896,236
8000 Transfers to other funds	6,153
Total disbursements by all programs	256,100,405
Fund balance, September 1, 2021, as previously reported	$ 40,091,244
Prior period adjustment	151,062
Fund balance, September 1, 2021, as restated	40,242,306
Cash receipts	265,918,336
Total funds available	306,160,642
Cash disbursements	256,100,405
Fund balance, August 31	$ 50,060,237
Analysis of fund balance	
Cash in bank	
Checking accounts	$ 29,990,427
Investment	19,816,680
Due from school nutrition fund	253,130
Total fund balance	$ 50,060,237
Cash at county treasurer's, not included above:	
County Treasurer's	
Douglas County	$ 8,355,132
Sarpy County	763,875
	$ 9,119,007

School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Special Building Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 82,302,050
Cash Receipts:	
Local property taxes	5,608,745
Carline tax	371
Public power district sales tax	187,197
Other local receipts	511,147
Homestead exemptions	131,773
Pro-rata motor vehicle	12,905
Property tax credit	261,500
Other state receipts	42
Other federal receipts	5,462,309
Interest	271,860
Proceeds from bond issuance	9,480,000
Bond premium	518,272
Insurance adjustments	844,753
Sale of property	1,000,377
Total cash receipts	24,291,251
Total funds available	106,593,301
Cash disbursements	
Maintenance of buildings	317,719
Security	573,633
Building improvements	33,431,538
Debt services	111,718
Total cash disbursements	34,434,608
Fund balance, August 31, 2022	$ 72,158,693
Analysis of fund balance	
Cash in bank	
Checking accounts	$ -
Investments	72,158,693
Total fund balance	$ 72,158,693
Cash at county treasurer's, not included above:	
County Treasurer's	
Douglas County	$ 712,043
Sarpy County	19,497
	$ 731,540

See notes to schedules of receipts, disbursements, and fund balances

School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - School Nutrition Fund
Year Ended August 31, 2022

Fund balance, September 1, 2021	$ (219,870)
Cash receipts:	
Sale of lunches/milk	1,920,907
Interest	62
Federal reimbursement	14,162,939
Local receipts	87,563
Special functions	93,598
Total cash receipts	16,265,069
Total funds available	16,045,199
Cash disbursements:	
Food services operations	12,082,468
Total cash disbursements	12,082,468
Fund balance, August 31, 2022	$ 3,962,731
Analysis of fund balance	
Cash in bank	
Checking accounts	$ 4,215,861
Investments	-
Due to General Fund	(253,130)
Total fund balance	$ 3,962,731

School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Debt Service Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 19,253,738
Cash receipts:	
Local sources:	
Local property taxes	14,915,669
Carline tax	993
Public power district	488,845
Homestead exemption	344,746
Property tax credit	682,610
Agriculture state tax credit	112
Pro-rata motor vehicle	34,736
Bond premiums	-
Net proceeds from sale of refunding bonds	38,770,000
Interest	42,412
Total cash receipts	55,280,123
Total funds available	74,533,861
Cash disbursements:	
Redemption of principal on bonds payable	11,405,000
Payment to escrow account to refund bonds	35,145,000
Debt services	8,649,437
Total cash disbursements	55,199,437
Fund balance, August 31, 2022	$ 19,334,424
Analysis of fund balance	
Cash in bank	
Checking	$ -
Investments	19,334,424
Total fund balance	$ 19,334,424
Cash at county treasurer's, not included above:	
County Treasurer's	
Douglas County	$ 1,855,035
Sarpy County	50,876
	$ 1,905,911

See notes to schedules of receipts, disbursements, and fund balances

School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Contingency Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 2,000,000
Cash receipts:	
Interest	4,622
Other receipts	420,151
Total cash receipts	424,773
Cash disbursements	
Judgments	100
Insurance Claims	14,516
Total cash disbursements	14,616
Fund balance, August 31, 2022	$ 2,410,157
Analysis of fund balance	
Cash in bank	
Checking	$ -
Investments	2,410,157
Total fund balance	$ 2,410,157

Sc+A1:B63hool District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Depreciation Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 14,132,660
Prior period adjustment	7,427
Fund balance, September 1, 2021, as restated	14,140,087
Cash receipts:	
Interest	23,504
Operational transfers from the General Fund	7,474,878
Total cash receipts	7,498,382
Cash disbursements:	
Other support services	1,301,677
Total cash disbursements	1,301,677
Fund balance, August 31, 2022	$ 20,336,792
Analysis of fund balance	
Cash in bank	
Checking	$ -
Investments	20,336,792
Total fund balance	$ 20,336,792

School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Cash Receipts, Disbursements, and Fund Balance
Cash Basis - Actual - Employee Benefit Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 6,816,957
Cash receipts:	
Interest	17,170
Other receipts	852,487
Operational transfers from the General Fund	32,159,343
Total cash receipts	33,029,000
Cash disbursements:	
Other support services	31,588,937
Total cash disbursements	31,588,937
Fund balance, August 31	$ 8,257,020
Analysis of fund balance	
Cash in bank	
Checking	$ -
Investments	8,257,020
Total fund balance	$ 8,257,020

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 4,935,815
Cash receipts:	
Activities revenue	7,812,115
Total cash receipts	7,812,115
Total funds available	12,747,930
Cash disbursements:	
Current	
Total cash disbursements	7,660,199
Fund balance, August 31, 2022	$ 5,087,731
Analysis of fund balance	
Cash in bank	
Checking accounts	$ 4,542,213
Investments	545,518
Total fund balance	$ 5,087,731

See notes to schedules of receipts, disbursements, and fund balances

School District #17 - Millard Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Student Fee Fund
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	$ 315,066
Cash receipts:	
Activities revenue	433,264
Total cash receipts	433,264
Total funds available	748,330
Cash disbursements:	
Purchased services	362,097
Total cash disbursements	362,097
Fund balance, August 31, 2022	$ 386,233
Analysis of fund balance	
Cash in bank	
Checking accounts	$ 386,233
Total fund balance	$ 386,233

School District #17 – Millard Public Schools
Douglas County, Nebraska

Notes to Other Supplementary Information –
Schedules of Cash Receipts, Disbursements, and Fund Balances

1. BASIS OF PRESENTATION

The Schedules of Cash Receipts, Disbursements, and Fund Balance for each major fund are supplementary information required by the Nebraska Department of Education. The District prepared this information on the cash basis of accounting, which is the same basis of accounting used to prepare the District's financial statements. The presentation follows the same major function codes as those that are used by the District to prepare their Annual Financial Report, which the District submits to the Nebraska Department of Education.

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
Scholl District #17 – Millard Public Schools
Douglas County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ending August 31, 2022, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 7, 2022.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 preceding paragraph 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.

Compliance and Other Matters

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

Purpose of this Report

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

BerganKDV, LLC

Omaha, Nebraska
November 7, 2022

School District #17 – Millard Public Schools Douglas County, Nebraska
Schedule of Findings and Responses

FINANCIAL STATEMENT FINDINGS

None

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

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School District #17 – Millard Public Schools
Douglas County, Nebraska

Independent Auditor's Reports on
Federal Single Audit

August 31, 2022

School District #17 – Millard Public Schools
Douglas County, Nebraska
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School District #17 - Millard Public Schools
Douglas County, Nebraska
Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2022

Federal Grantor/Pass Through Entity/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through Nebraska Department of Education			
Child Nutrition Cluster			
School Breakfast Program	280017	10.553	$ 2,312,551
National School Lunch Program	280017	10.555	11,568,400
Child and Adult Care Food Program	280017	10.558	42,811
Summer Food Service Program	280017	10.559	239,178
Passed through the Nebraska Department of Health and Human Services			
Food Distribution Program	280017	10.555	915,036
Total Child Nutrition Cluster			15,077,976
Total U.S. Department of Agriculture			15,077,976
Federal Communications Commission			
Passed through Universal Service Administrative Company			
Emergency Connectivity Fund (ECF)		32.009	5,462,309
Total Federal Communications Commission			5,462,309
U.S. Department of Education			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	280017	84.027	5,296,114
Special Education - Preschool Grants (IDEA Preschool)	280017	84.173	92,094
Total Special Education Cluster (IDEA)			5,388,208
Perkins Grant	280017	84.048	145,030
Title I Grants to Local Education Agencies (Title I, Part A of the ESEA)	280017	84.010	1,396,006
English Language Acquisition - Title III, Part A	280017	84.365	101,669
Supporting Effective Instruction State Grants - Title II, Part A	280017	84.367	359,778
Student Support and Academic Enrichment Grants: Title IV, Part A	280017	84.424	138,495
Special Education - Grants for Infants and Families with Disabilities (IDEA, Part C)	280017	84.181	19,545
COVID-19 Elementary & Secondary School Emergency Relief (ESSER) - CARES ACT	280017	84.425D/U	8,335,044
Total U.S. Department of Education			15,883,775
U.S. Department of Health and Human Services - Medicaid Cluster			
Passed through Nebraska Department of Health and Human Services System			
Medical Assistance Program	47-6002642	93.778	918,393
Total U.S. Department of Health and Human Services			918,393
Total			$ 37,342,453

See notes to the schedule of expenditures of federal awards.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution program of $915,036. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

Expenditure Presentation
Expenditures of Federal funds for the National School Lunch Program, Medicaid in Public Schools and Food Distribution are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and expenditures and are not required to be accumulated in the accounting records by funding source. For report purposes, the amount of Federal expenditures is shown equal to the amount of Federal funds received.

Program Activity
Various reimbursement procedures are used for Federal awards received by the District. Additionally, most Federal grant periods end June 30, while the District's year-end is August 31. Consequently, timing differences between expenditures and program reimbursement can exist at the beginning and end of the year. These timing differences will be resolved over the term of the grants.

NOTE 2 – REPORTING ENTITY

The District, for purposes of the Schedule of Expenditures of Federal Awards, includes all funds for which the District is financially accountable.

NOTE 3 – PASS-THROUGH AWARDS

The District receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

NOTE 4 – NON-CASH AWARDS

The National School Nutrition Program involves both cash and non-cash awards to the District. Such non-cash awards consist of donated commodities, which are separately identified in the Schedule of Expenditures of Federal Awards. Donated commodity expenditures are determined on a first-in, first-out basis.

School District #17 – Millard Public Schools
Douglas County, Nebraska
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2022

NOTE 5 – CONTINGENCIES

The District receives funds under various federal grant programs and such assistance is to be expended 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 non-compliance. 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.

NOTE 6 – DE MINIMIS COST RATE

The District has not elected to use the 10% de minimis cost rate as covered in Uniform Guidance indirect costs section.

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required By the Uniform Guidance

Board of Education
School District #17 – Millard Public Schools
Douglas County, Nebraska

Opinion on Each Major Federal Program
We have audited the School District #17 – Millard Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District′s major federal programs for the year ended August 31, 2022. The District′s major federal programs are identified in the summary of auditor′s results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
We have audited the cash basis financial statements of the governmental activities and each major fund, of the District, as of and for the year ended August 31, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 7, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to 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 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 Schedule of Expenditures of Federal Awards is fairly statements in all material respects in relation to the basic financial statements as a whole.

BerganKDV, LLC

Minneapolis, Minnesota
January 20, 2023

School District #17 – Millard Public Schools
Douglas County, Nebraska
Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiency identified?	None Identified
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Identified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?	No

Identification of Major Programs

Assistance Listing No: Name of Federal Program or Cluster:	10.555 National School Lunch Program (Child Nutrition Cluster)
Assistance Listing No: Name of Federal Program or Cluster	84.425D/U Elementary and Secondary School Emergency Relief Fund
Assistance Listing No: Name of Federal Program or Cluster	93.778 Medical Assistance Program (Medicaid Cluster)
Assistance Listing No: Name of Federal Program or Cluster	32.009 Emergency Connectivity Fund
Dollar threshold used to distinguish between Type A ad type B programs:	$1,120,273
Auditee qualified as low risk auditee	No

School District #17 – Millard Public Schools
Douglas County, Nebraska
Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no questioned costs.

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

AGENDA SUMMARY SHEET

Agenda Item: Approval of Contract for Millard West High School Auditorium Lighting Upgrade

Meeting Date: February 6, 2023

Background/ Description: This is a summer project funded with the proceeds from the 2020 bond issue.

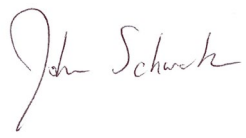
Copies of the engineer's letter and the bid tab are attached. A representative from Morrissey Engineering will be present to answer any questions.

Action Desired: It is recommended that the contract for the Millard West High School Auditorium Lighting Upgrade be awarded to Downs Electric in the amount of $1,080,600 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

Policy / Strategic Plan Reference: n/a

Responsible Person(s): Chad Meisgeier, Chief Financial Officer

Superintendent's Signature:



morrissey engineering inc

mechanical | electrical | technology | commissioning

January 30, 2023

Millard Public Schools
5606 South 147th Street
Omaha, NE 68137

Attn: Jeremy Madson

Project #22100: Millard Auditorium Lighting Upgrade
RE: Bid Proposals dated January 11, 2023

Mr. Madson:

Bids were received for the Millard West High School Auditorium Lighting Upgrade at MPS Support Services Center on January 11th, 2023 at 9:00 a.m. Per the attached bid tab, one bid was received from Downs Electric in the Amount of $1,447,000.

The total bid amount of $1,447,000 exceeds the original project estimate of $750,000.

After the bid Downs Electric has provided a revised proposal to perform only the upgrades in the main auditorium space, leaving the black box theater for a future phase, for a total of $1,080,000 in an effort to bring the total closer to the original budgeted amount.

After review with MPS Staff and considering uncertainty in the electrical construction trade in our market, we recommend awarding the revised scope to Downs Electric in the amount of $1,080,600 (one million eighty thousand dollars).

Downs Electric indicated on their Bid Proposal they would finish by July 28th, 2023 per the specifications.

Please advise if you require any additional information.

Sincerely,

Andrew Lang, PE

Enclosure

4940 North 118th Street
Omaha, NE 68164
P: 402.491.4144
www.morrisseyengineering.com

PROJECT: MPS Millard West Auditorium Lighting Upgrade

BID DATE: 1/11/2023
BID TIME: 9:00 AM
MEI PROJECT NO.: 22100

morrissey engineering inc
mechanical | electrical | technology | commissioning

BID TABULATION

BIDDERS	Base Bid			Bid Bond	Comments
Downs Electric	**$1,447,000***			**Y**	

Bids to replace the existing auditorium lighting at Millard West High School as described in construction documents dated 12/16/22

AGENDA SUMMARY SHEET

Agenda Item: Approval of Contract for Hitchcock Playground Renovation

Meeting Date: February 6, 2023

Background/ Description: This is a project funded with District Depreciation Funds.

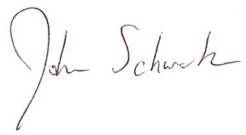
Copies of the engineer's letter and the bid tab are attached. A representative from Lamp Rynearson will be present to answer any questions.

Action Desired: It is recommended that the contract for the Hitchcock Playground Renovation be awarded to Dostals Construction Co. in the amount of $248,300 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

Policy / Strategic Plan Reference: n/a

Responsible Person(s): Chad Meisgeier, Chief Financial Officer

Superintendent's Signature:



January 25, 2023

LAMP RYNEARSON

14710 W. Dodge Rd., Ste. 100
Omaha, NE 68154
[P] 402.496.2498
[F] 402.496.2730
LampRynearson.com

Mr. Jeremy Madson
Project Manager
Millard Public Schools
13906 F Street
Omaha, NE 68137

REFERENCE: Millard Public Schools
Hitchcock Elementary Playground Improvements
Job No. 0122010.01-020/320

Dear Mr. Madson:

Bids were opened on Tuesday, January 24, 2023. The original project budget was $285,000.00 and the engineer's estimate for the project was $302,060.00. Dostals Construction Co., Inc submitted the low and only bid of $248,300.00. A tabulation of bids and copy of the low bidder's proposal are attached.

The low bidder has previously successfully completed this type of work for our clients and is qualified to complete this project within the required time. We recommend award of the work to Dostals Construction Company, Inc.

Please inform us if award of the work is to be made, so we can make the necessary arrangements.

Sincerely,

LAMP RYNEARSON

D. Joe Oetken, P.E.
Vice President

Enclosures

tb\L:\Engineering\0122010 MPS Hitchcock Elem Playgrnd Improvements\CONSTRUCTION\BIDPROP - DOSTALS 230125.docx

				DOSTAL'S CONSTRUCTION COMPANY, INC.	
ITEM NO.	**DESCRIPTION**	**APPROXIMATE QUANTITY**		**UNIT PRICE**	**AMOUNT**
1	DISCOVERY ALLOWANCE	1	LS	5,000.00	$5,000.00
2	REMOVE SMALL PLAY STRUCTURE	2	EA	1,500.00	$3,000.00
3	REMOVE LARGE PLAY STRUCTURE	1	EA	3,000.00	$3,000.00
4	CONSTRUCT 4" PERFORATED SUBDRAIN AND PIPE BEDDING	140	LF	30.00	$4,200.00
5	CONSTRUCT 4" STORM SEWER OUTLET WITH PC CONCRETE COLLAR AND RODENT GUARD	1	EA	350.00	$350.00
6	CONSTRUCT 4" CLEANOUT WITH PC CONCRETE COLLAR	3	EA	150.00	$450.00
7	CONSTRUCT POURED IN PLACE PLAYGROUND SURFACING	120	SF	28.00	$3,360.00
8	CONSTRUCT 6" CONCRETE PAVEMENT	120	SF	12.00	$1,440.00
9	CONSTRUCT PLAY STRUCTURE	1	EA	189,000.00	$189,000.00
10	INSTALL ENGINEERED WOOD FIBER PLAYGROUND SURFACING	700	CY	55.00	$38,500.00
	TOTAL BID AMOUNT				**$248,300.00**

ENGINEERS ESTIMATE:$302,060.00
BID BOND AMOUNT:5%

AGENDA SUMMARY SHEET

Agenda Item: Approval of Contract for Disney Playground Renovation

Meeting Date: February 6, 2023

Background/ Description: This is a project funded with District Depreciation Funds.

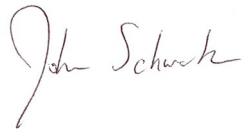
Copies of the engineer's letter and the bid tab are attached. A representative from Lamp Rynearson will be present to answer any questions.

Action Desired: It is recommended that the contract for the Disney Playground Renovation be awarded to Dostals Construction Co. in the amount of $279,864 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

Policy / Strategic Plan Reference: n/a

Responsible Person(s): Chad Meisgeier, Chief Financial Officer

Superintendent's Signature:



LAMP RYNEARSON

14710 W. Dodge Rd., Ste. 100
Omaha, NE 68154
[P] 402.496.2498
[F] 402.496.2730
LampRynearson.com

January 25, 2023

Mr. Jeremy Madson
Project Manager
Millard Public Schools
13906 F Street
Omaha, NE 68137

REFERENCE: Millard Public Schools
Disney Elementary Playground Improvements
Job No. 0122009.01-020

Dear Mr. Madson:

Bids were opened on Tuesday, January 24, 2023. The original project budget was $300,000.00 and the engineer's estimate for the project was $317,811.00. Dostals Construction Co., Inc submitted the low and only bid of $279,864.00. A tabulation of bids and a copy of the low bidder's proposal are attached.

The low bidder has previously successfully completed this type of work for our clients and is qualified to complete this project within the required time. We recommend award of the work to Dostals Construction Company, Inc.

Please inform us if award of the work is to be made, so we can make the necessary arrangements.

Sincerely,

LAMP RYNEARSON

D. Joe Oetken, P.E.
Vice President

Enclosures

				DOSTALS CONSTRUCTION COMPANY	
ITEM NO.	DESCRIPTION	APPROXIMATE QUANTITY		UNIT PRICE	AMOUNT
1	DISCOVERY ALLOWANCE	1	LS	5,000.00	$5,000.00
2	REMOVE SMALL PLAY STRUCTURE (SEESAW)	1	EA	1,500.00	$1,500.00
3	REMOVE LARGE PLAY STRUCTURE	1	EA	3,000.00	$3,000.00
4	REMOVE SIDEWALK	62	SF	7.00	$434.00
5	REMOVE GRAVEL	380	CY	25.00	$9,500.00
6	SAWCUT PAVEMENT - FULL DEPTH	5	LF	10.00	$50.00
7	CONSTRUCT 4" PERFORATED SUBDRAIN AND PIPE BEDDING	100	LF	30.00	$3,000.00
8	CONSTRUCT 4" STORM SEWER OUTLET WITH PC CONCRETE COLLAR AND RODENT GUARD (INCLUDES CORE DRILLNG THROUGH WALL)	1	EA	350.00	$350.00
9	CONSTRUCT 4" CLEANOUT WITH PC CONCRETE COLLAR	3	EA	150.00	$450.00
10	CONSTRUCT POURED IN PLACE PLAYGROUND SURFACING	100	SF	28.00	$2,800.00
11	CONSTRUCT 6" CONCRETE PAVEMENT	100	SF	12.00	$1,200.00
12	CONSTRUCT 5" PCC SIDEWALK	52	SF	15.00	$780.00
13	CONSTRUCT PLAY STRUCTURE	1	EA	215,000.00	$215,000.00
14	INSTALL ENGINEERED WOOD FIBER PLAYGROUND SURFACING	800	CY	46.00	$36,800.00
	TOTAL BID AMOUNT				~~$280,364.00~~ **$279,864.00**

ENGINEERS ESTIMATE:$317,811.00
BID BOND AMOUNT:5%

AGENDA SUMMARY SHEET

Agenda Item: Approval of the 2023 Strategic Plan

Meeting Date: February 6, 2023

Background/ Description: The Millard Public School District has utilized strategic planning since the 1989-1990 school year as the mechanism for school improvement. Strategic planning allows our District to refine our systems, evaluate our critical issues, and positively impact achievement and engagement across all 35 schools in Millard.

A successful Strategic Planning process occurred during the 2022-23 school year. A committee of 35 stakeholders (22 staff members & 13 non-staff members) participated in our August 1 & 2, 2022 and January 20, 2023 sessions. We had 103 stakeholders who participated in action team work for Strategic Planning. This included 71 staff members & 33 non-staff members.

We had outstanding Action Team Leaders who facilitated 3 action teams. The action teams met seven times from August 30 to November 29.

Strategy 1:	Jodi Grosse, Katie Lawlor & Brittany Wunderlich
Strategy 2:	Nicole Burton & Kathi Smith
Strategy 3:	Dr. Heather Baker & Katie Holt

The new Strategic Plan is linked here and attached at the end of this report. Should the board approve this new plan, it will be posted on our website. An implementation schedule will be developed by the Superintendent and the Executive Cabinet for this 5 year plan. A roll out of communication to our internal and external stakeholders will include but not be limited to the following: 1) Email to staff and parents with a video; 2) General Administration meeting - Spring 2023; 3) Fall Workshop 2023.

Action Desired: Approval

Policy / Strategic Plan Reference: Policy 10,000 & Rule 10,000.1

Responsible Person(s): Dr. Kim Saum-Mills, Assistant Superintendent

Superintendent's Signature: John Schuster

MILLARD PUBLIC SCHOOLS

Millard Public Schools 2023 Strategic Plan

Board of Education

Stacy Jolley
Amanda McGill Johnson
Linda Poole
Mike Kennedy
Mike Pate
Lisa Schoenberger

Superintendent

Dr. John Schwartz

Table of Contents

Beliefs

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Strategic Planning Team

Beliefs are the foundation of our Strategic Plan. The belief statements are an expression of the fundamental values, ethical codes, overriding convictions and principles for the district.

We believe:

- Each individual has value.
- Our greatest resource is people.
- Individuals are responsible for their actions.
- Responsible risk-taking is essential for growth.
- All people can learn and grow.
- Diversity enriches life.
- High expectations promote higher achievement.
- Achievement builds confidence; confidence promotes achievement.
- Shaping and developing character is the shared responsibility of the individual, family, school, and community.
- All people are entitled to a safe, caring, supportive**,** and respectful environment.
- Educated and engaged citizens are necessary for our democratic society.
- All schools are accountable to the community.
- Transparency builds trust and confidence.
- Public education benefits the entire community and is the shared responsibility of all.
- Excellence is worth the investment.

Parameters are established guidelines from which the district will operate. These guidelines are self-imposed regulations for our schools: things we will always do; things we will never do.

- We will always operate caring and supportive environments to ensure safety and learning.
- We will not tolerate any behavior that diminishes the value of any student, staff member, or community member.
- Nothing will take precedence over the early childhood through young adult education program.
- No new program, course, and/or significant operational practice will be added unless:
    - it meets a clearly demonstrated, mission-related need;
    - it survives a cost-benefit analysis;
    - its impact on other programs/courses/services is addressed;
    - adequate staffing, professional learning, funding, and facilities are provided;
    - it contains an evaluation procedure.
- No existing program, course, and/or significant operational practice will be maintained unless it:
    - meets a clearly demonstrated, mission-related need;
    - survives a cost-benefit analysis and periodic evaluation.
- We will always communicate effectively, both internally and externally, in order to implement our Strategic Plan, operate our schools, and maintain high levels of student, staff, family and community support.

- We will attract, develop, and retain the highest quality staff dedicated to achieving our mission and objectives.
- We will always expect students to set and achieve challenging educational and career goals tailored to their abilities, interests, and aspirations.
- We will have systemic practices to address the behavioral and mental health needs of our students that promote good character, positive social behavior, and responsible citizenship.

The mission is the loftiest aspiration of our school district.

Millard Public Schools guarantees each student exemplifies the knowledge, skills, and character necessary for personal excellence and responsible citizenship through an innovative, world-class educational community that challenges and empowers all students.

Objectives are the desired and measurable end results for the district.

- All students will meet and/or exceed district and state standards.
- The achievement gap between student groups will decrease annually.
- The district's overall performance on district, state, and national assessments will increase annually.
- Individual student growth on district, state, and national assessments will increase annually and exceed national targets.
- The percentage of students participating in and performing at high levels on measures of national and/or international educational excellence will increase annually.
- All students will exemplify the positive behaviors necessary for personal excellence, character development, and responsible citizenship.

Strategies are intended to close the gap between our baseline data (where we are) and our mission (where we want to be).

Strategy 1: We value our changing demographics and will maximize our systems, educational programs, and instructional practices to ensure high levels of academic achievement and growth for all students.

Strategy 2: We will be the destination school district of choice by strengthening our competitive programs and innovative offerings to retain and recruit students and staff.

Strategy 3: In partnership with our community, we will effectively tell the story of Millard's excellence and increase support for our district and public education.

MPS Strategic Planning Implementation Schedule 2023-2027

Research, Begin Implementation, Full Implementation, Completed, Abandoned
(A box will be blank if the Action Plan has not been started yet.)

Strategy 1: We value our changing demographics and will maximize our systems, educational programs, and instructional practices to ensure high levels of academic achievement and growth for all students.

Specific Result	2023-24	2024-25	2025-26	2026-27
1.1 Refine our current educational practices to address various learning needs and ensure rigorous instruction.				
1.2 Maximize support for diverse learners by integrating data resources to optimize our academic and behavior systems.				
1.3 Evaluate and refine allocation systems for staffing and resources based on building and district metrics that will positively impact student learning.				

Strategy 2: We will be the destination school district of choice by strengthening our competitive programs and innovative offerings to retain and recruit students and staff.

Specific Result	2023-24	2024-25	2025-26	2026-27
2.1 Attract, retain, and develop high quality staff by maximizing systems and processes.				
2.2 Evaluate and expand current and future programs of choice and activities to retain and attract students to Millard Public Schools.				
2.3 Identify, develop, and cultivate strategic partnerships to maximize the district's mission.				
2.4 Design, renovate, and maintain facilities to attract and retain students and staff.				

Strategy 3: In partnership with our community, we will effectively tell the story of Millard's excellence and increase support for our district and public education.

Specific Result	2023-24	2024-25	2025-26	2026-27
3.1 Activate stakeholder groups to advocate for Millard Public Schools and public education.				
3.2 Maximize our communication systems to ensure access and transparency of information and to spotlight Millard Public Schools.				
3.3 Develop and expand avenues to unite Millard Public Schools' alumni and community members to amplify our story of excellence to the community and beyond.				

ACTION PLAN
Strategy Number: 1
Plan Number: 1.1

Strategy: We value our changing demographics and will maximize our systems, educational programs, and instructional practices to ensure high levels of academic achievement and growth for all students.

Specific Result: Refine our current educational practices to address various learning needs and ensure rigorous instruction.

ACTION STEPS

1. Evaluate current Tier 1 practices to prioritize effective strategies with the highest impact on all student growth and learning.

2. Research instructional practices that support specific student group needs (e.g., practices that support students with disabilities, English learners, students from poverty, students with trauma, and high ability learners).

3. Provide ongoing professional learning to equip all staff to meet the needs of all students.
    - Consider topics related to various learning needs, interests, cultural backgrounds, and experiences of students
    - Develop a means to apply, reflect, and refine strategies implemented

4. Implement best instructional practices to meet student group needs within Tier I instruction (e.g., Universal Design for Learning).

5. Explore ways to build stronger family partnerships and increase bidirectional communication to decrease barriers to improve learning (e.g., transfer students, students with disabilities, and English learners).
    - Update systems for transition (e.g., PK to school-age, new enrollments, and level to level)
    - Refine communication strategies and educational materials for families
    - Expand translation services

6. Evaluate the plan annually to determine the impact on student learning.

ACTION PLAN
Strategy Number: 1
Plan Number: 1.2

Strategy: We value our changing demographics and will maximize our systems, educational programs, and instructional practices to ensure high levels of academic achievement and growth for all students.

Specific Result: Maximize support for diverse learners by integrating data resources to optimize our academic and behavior systems.

ACTION STEPS

1. Identify the different stakeholders who benefit from academic and behavior data resources (e.g., families, PLCs, grade levels, and departments) and seek input from stakeholders regarding various data needs.

2. Utilize feedback to determine academic and behavior data needed to create systems of support for diverse learners. Considerations may include:
    - Identify potential information sources
    - Identify relevant student group data, including identifying characteristics and filters
    - Provide specific analysis or correlations needed to support learners (e.g., on-time graduation, and systematic use of formative assessment results)
    - Define data necessary for transitions into the district and between buildings

3. Systematize an early childhood to young adult data center that utilizes various data sources.
    - Refine our early warning system to support identification of risk factors.
        - Explore different platforms (e.g., Tableau, and Synergy)
        - Determine the data needed to interpret at each level
        - Evaluate and determine thresholds

4. Streamline district processes for data management.
    - Evaluate and examine current repositories of data
    - Evaluate opportunities to integrate existing data sources for data accessibility
    - Evaluate the end user experience to refine and enhance the dashboard or platform
    - Explore avenues to provide each building with their building level data by student groups and district level data comparisons

5. Disseminate the academic and behavioral data to appropriate stakeholders.
    - Develop security protocols for providing access to specific data points
    - Develop training for all current and future stakeholders
    - Implement training for all stakeholders who will access and interpret data

6. Provide professional learning to support the access and application of the data as part of building data analysis (including MTSS processes).

7. Create a system for ongoing technical assistance to ensure stakeholders are up to date on data available and the tools to access the data (e.g., new visuals and communication).

8. Create a systematic process for prioritizing the integration of new instructional materials, data tools and assessments into existing systems.

9. Evaluate the data systems, training, and processes on an annual basis.

ACTION PLAN
Strategy Number: 1
Plan Number: 1.3

Strategy: We value our changing demographics and will maximize our systems, educational programs, and instructional practices to ensure high levels of academic achievement and growth for all students.

Specific Result: Evaluate and refine allocation systems for staffing and resources based on building and district metrics that will positively impact student learning.

ACTION STEPS

1. Evaluate current practices around staff allocation and support at buildings. Examples may include, but are not limited to:
    - Behavior coaches: Multi-Tiered Support Systems (MTSS-B) counselors, psychologists, social workers
    - Academic coaches: Multi-Tiered Support Systems (MTSS-A)
    - Support staff: general education paras, special education paras, bilingual liaisons
    - Specialists: English Language teachers, interventionists, special education teachers, speech-language pathologists
2. Evaluate current practices around district level staff and support. Examples may include, but are not limited to:
    - English Learner Support System: translation support, interpreters, secretary
    - Professional Learning Systems: work calendar, job embedded professional learning, time for implementation, instructional coaching
3. Research practices around staffing and resources at comparable districts.
4. Determine which metrics should be used when allocating staff at the building and district level, including but not limited to:
    - Academic achievement
    - Poverty
    - English Learner (population and language levels)
    - Special Education (population and severity of needs)
    - Mobility
    - Behavior
5. Implement metrics to be used when allocating staff at the building and district level.
6. Create a system to review and refine the metrics regularly using both achievement and behavior data.
7. Evaluate the plan annually.

ACTION PLAN
Strategy Number: 2
Plan Number: 2.1

Strategy: We will be the destination school district of choice by strengthening our competitive programs and innovative offerings to retain and recruit students and staff.

Specific Result: Attract, retain, and develop high quality staff by maximizing systems and processes.

ACTION STEPS

1. Research recruitment, retention and development practices in comparable school districts.
2. Explore and provide opportunities for personal professional growth of staff members.
3. Explore and expand career pathways and programs for paraprofessionals to become teachers.
4. Expand pathways and increase participation for students to become teachers (e.g., Education Academy and Future Educator Club).
5. Explore career pathways for additional classified personnel (e.g., carpentry apprenticeships).
6. Evaluate and refine the induction program to meet the needs of all incoming staff including differentiated options for veteran teachers new to MPS.
7. Develop and implement an adaptive onboarding and induction support system to assist in the retention of classified staff.
8. Utilize building School Improvement Teams to analyze annual engagement survey results and share analysis and/or plan with all stakeholders to improve culture and climate.
9. Evaluate the implementation of retention strategies to determine needs for expansion and follow up steps (e.g., stay interviews, exit interviews).
10. Communicate information gleaned from the retention strategies to drive our district continuous improvement process.
11. Annually evaluate the effectiveness of the plan to attract and retain staff.

ACTION PLAN
Strategy Number: 2
Plan Number: 2.2

Strategy: We will be the destination school district of choice by strengthening our competitive programs and innovative offerings to retain and recruit students and staff.

Specific Result: Evaluate and expand current and future programs of choice and activities to retain and attract students to Millard Public Schools.

ACTION STEPS

1. Survey families regarding their decision making process related to school enrollment (e.g., option, public, private, home school).
2. Determine an ongoing cycle for transparent and consistent evaluation of current academic programs of choice for relevancy, expansion, and relocation.
3. Explore future academic programs of choice that will attract option enrollment families into Millard.
4. Evaluate offerings of current extra-curricular and co-curricular activities to address the limited space, resources and personnel.
5. Evaluate current and explore future extra-curricular and co-curricular activities to offer that will attract and retain students.
6. Investigate how transportation opportunities can increase option enrollment families.
7. Evaluate feasibility of online students should the state aid formula allow for online students (cohorts, curricula, delivery).
8. Evaluate the plan annually.

ACTION PLAN
Strategy Number: 2
Plan Number: 2.3

Strategy: We will be the destination school district of choice by strengthening our competitive programs and innovative offerings to retain and recruit students and staff.

Specific Result: Identify, develop, and cultivate strategic partnerships to maximize the district's mission.

ACTION STEPS

1. Engage community partners by identifying local, regional, and national funders for programmatic initiatives.
    - Philanthropic organizations
    - Public and private partnerships
    - Partners for Education
    - Millard Public Schools Foundation

2. Evaluate current career development programs for efficacy and relevance to maximize opportunities for students. Including but not limited to:
    - Internships, job shadowing, mentoring, apprenticeships
    - Local industry and commercial demand
    - Community volunteers as staff augmentation

3. Identify strategic partnerships with the community that can support traditional transportation options to support option enrollment and activity participation (e.g., City of Omaha and rideshare). (see also plan 2.2)

4. Evaluate the plan annually.

ACTION PLAN
Strategy Number: 2
Plan Number: 2.4

Strategy: We will be the destination school district of choice by strengthening our competitive programs and innovative offerings to retain and recruit students and staff.

Specific Result: Design, renovate, and maintain facilities to attract and retain students and staff.

ACTION STEPS

1. Evaluate available space for current and future activities and athletics.
2. Create a systematic master plan to evaluate and prioritize the needs of activities and athletics.
    a. Prioritize flexible activity spaces for multiple usage
    b. Consider academic needs for multi-use spaces
3. Define and maintain a district standard for all schools and facilities to increase competitiveness with neighboring school districts. Including but not limited to:
    a. Curb appeal and outdoor spaces
    b. Playgrounds
    c. First 100 feet of entryway
    d. Interior spaces and furnishings
    e. Branding
4. Explore the feasibility of developing shared community spaces to expand facilities that can be used by Millard Public Schools.
5. At a minimum, evaluate this plan annually.

ACTION PLAN
Strategy Number: 3
Plan Number: 3.1

Strategy: In partnership with our community, we will effectively tell the story of Millard's excellence and increase support for our district and public education.

Specific Result: Activate stakeholder groups to advocate for Millard Public Schools and public education.

ACTION STEPS

1. Educate and empower stakeholder groups on how to be advocates for Millard Public Schools and public education at the state legislature, other governing bodies, and in our community.
    - Determine who is included in stakeholder groups (e.g., parents, community partners, and staff).
    - Communication modes might include:
        - Hold "town hall meetings" to disseminate information regarding bills/legislation with staff who can break down what it means for MPS (before and middle of session) *(see Action Plan 3.2)*
2. Seek consultation from experienced educational advocacy groups with whom we may partner.
3. Explore the development of a committee of stakeholders to lead continuous advocacy efforts at the state legislature, Nebraska Department of Education, and other governing bodies.
    - Work in conjunction with district staff for timelines and current needs
    - Determine representation of the committee
    - Create a system of onboarding and training for the committee
4. Educate staff on the guidelines surrounding advocacy as employees.
5. Evaluate the effectiveness of this plan on an annual basis.

ACTION PLAN
Strategy Number: 3
Plan Number: 3.2

Strategy: In partnership with our community, we will effectively tell the story of Millard's excellence and increase support for our district and public education.

Specific Result: Maximize our communication systems to ensure access and transparency of information and to spotlight Millard Public Schools.

ACTION STEPS

1. Explore working with an external organization to conduct a detailed communication audit.
    - Evaluate and refine existing communication practices based on the recommendations of the external organization.
    - Evaluate the information provided to parents regarding our school operations based on the recommendations of the external organization.
    - Collect input from stakeholders on accessibility and usability of website and other forms of communication.
2. Explore innovative ideas to enhance communication and craft a comprehensive plan that intentionally and proactively communicates the stories of Millard's excellence within and beyond the Millard community.
3. Optimize and organize communication through a variety of modes in order to engage all stakeholders. Including but not limited to:
    - District and building websites
    - District and building social media
    - App
    - Email, text, and phone calls
    - Video
4. Develop a system to gather and communicate Millard Public Schools' stories and ensure the stories shared highlight a variety of students and staff.
5. Evaluate the effectiveness of this plan on an annual basis.

ACTION PLAN
Strategy Number: 3
Plan Number: 3.3

Strategy: In partnership with our community, we will effectively tell the story of Millard's excellence and increase support for our district and public education.

Specific Result: Develop and expand avenues to unite Millard Public Schools' alumni and community members to amplify our story of excellence to the community and beyond.

ACTION STEPS

1. Partner with the Millard Public Schools Foundation to collaborate on a comprehensive plan for alumni engagement.
2. Evaluate and refine recent graduate surveys to determine potential for continued involvement in the Millard community.
3. Create a system for alumni and community members to submit stories to Millard Public Schools Communication Department. *Cross reference Action Plan 3.2*
4. Create community engagement opportunities to foster relationships between Millard Public Schools, alumni, and community members.
5. Evaluate and refine the Partners for Education Program to:
    - Maximize community interest, investment, and involvement
    - Maximize equitable support in schools
6. Evaluate the effectiveness of this plan on an annual basis.

Strategic Planning Team

August 1 & 2, 2022
January 20, 2023

Dr. Keith Allen
Dr. Kevin Chick
Megan Hanson
Bill Jelkin
Dr. Kent Kingston
Tim Leuschen
Chad Meisgeier
Mike Pate
Linda Poole
Lisa Schoenberger
Andy Spaulding
Heidi Weaver
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Andy DeFreece
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Abby Lindeman
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Jason Farwell
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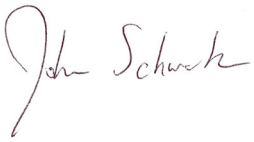
Facilitators
Dr. Heather Baker
Jodi Grosse
Dr. Kim Saum-Mills

Action Team Leaders
Dr. Heather Baker
Nicole Burton
Jodi Grosse
Katie Holt
Katie Lawlor
Kathi Smith
Brittany Wunderlich

MILLARD PUBLIC SCHOOLS

AGENDA SUMMARY SHEET

Agenda Item:	**Human Resources**
Meeting Date:	**February 6, 2023**
Background	
Description:	**Personnel Items: (1) Recommendation to Hire, (2) Resignation Agenda, (3) Leave Agenda**
Action Desired:	**Approval**
Policy / Strategic Plan Reference:	**N/A**
Responsible Person(s):	**Dr Kevin Chick** **Associate Superintendent of Human Resources**
Superintendent's Signatu	

February 6, 2023

TEACHER RECOMMENDED FOR HIRE

Recommend: The following teachers be hired for the 2023-2024 school year:

1. Elizabeth D. Wright – MA+9 – Ball State University, NY. Early Childhood Special Education teacher hired on an Open Contract for the 2023-2024 school year. Previous Experience: Omaha Public Schools (2022-Present)
2. Kimberly M. Swanson – BA+28 – Doane University. Grade 2 CORE teacher at Cather Elementary School for the 2023-2024 school year. Previous Experience: Omaha Public Schools (2020-Present); Michigan Public Schools (2017-2019); Westside Community Schools (2010-2017)
3. Carly M. Hope – MA – University of Nebraska, Omaha. Kindergarten teacher at Rockwell Elementary School for the 2023-2024 school year. Previous Experience: CADRE teacher and classroom teacher for Millard Public Schools (2021-Present)
4. Karla P. Carlson – MA – University of Nebraska, Omaha. Grade 1 teacher at Bryan Elementary School for the 2023-2024 school year. Previous Experience: CADRE teacher for Millard Public Schools (2022-Present)
5. Hayley P. Coburn – MA – University of Nebraska, Omaha. Grade 5 teacher at Neihardt Elementary School for the 2023-2024 school year. Previous Experience: CADRE teacher and classroom teacher for Millard Public Schools (2021-Present)
6. Ronnie R. Grace – MA – Doane University. English Learner (EL) teacher hired on an Open Contract for the 2023-2024 school year. Previous Experience: Lincoln Public Schools (2017-Present)
7. Alyssa A. Johnson – MA – University of Nebraska, Omaha. English Learner (EL) teacher hired on an Open Contract for the 2023-2024 school year. Previous Experience: Omaha Public Schools (2018-Present)
8. Bryan K. Calder – MA – University of Nebraska, Omaha. Math teacher at Millard North High School for the 2023-2024 school year. Previous Experience: Omaha Public Schools (2009-Present)
9. Joseph J. Erdkamp – MA – College of Saint Mary, Omaha. Science teacher at Central Middle School for the 2023-2024 school year.
10. Hanna M. Douglass – BA – Colorado State University. English teacher at Millard North High School for the 2023-2024 school year. Previous Experience: Colorado Public Schools (2022-2023)
11. Maisy L. Carder – MA – University of Nebraska, Omaha. Science teacher at Andersen Middle School for the 2023-2024 school year. Previous Experience: CADRE teacher for Millard Public Schools (2022-Present)
12. Emma J. Grandgenett – BA – University of Nebraska, Omaha. Math teacher at Millard North Middle School for the 2023-2024 school year.

February 6, 2023

RESIGNATIONS

Recommend: The following resignation(s) be accepted:

1. Jennifer S. Miller – Grade 6 teacher at Kiewit Middle School. Resigning at the end of the 2022-2023 school year for employment outside of education.
2. Deborah J. Reed – Special Education teacher at Beadle Middle School. Resigning at the end of the 2022-2023 school year to take a teaching position with Omaha Public Schools.
3. Walter B. Mertz – Science teacher at Millard North High School. Retiring at the end of the 2022-2023 school.
4. Catherine C. Green – Special Education Resource teacher at Kiewit Middle School. Resigning at the end of the 2022-2023 school year to take a teaching position with Omaha Public Schools.
5. Dax R. Vanlengen – English Language Arts teacher at Kiewit Middle School. Resigning at the end of the 2022-2023 school year because of family relocation.
6. Brandon A. Andersen – Social Studies teacher at Keith Lutz Horizon High School. Resigning at the end of the 2022-2023 school year for personal reasons.
7. Michaela A. Pearson – Kindergarten teacher at Rohwer Elementary School. Resigning at the end of the 2022-2023 school year for personal family reasons. (Currently on a Leave of Absence)
8. Patrick J. Swift – Physical Education teacher at Andersen Middle School. Resigning at the end of the 2022-2023 school year to take a teaching position with Lincoln Public Schools.
9. Mitchell J. Kresnik – Physical Education teacher at Cody Elementary School. Resigning at the end of the 2022-2023 school year because of family relocation.
10. Jane M. Fulton – Grade 6 teacher at Andersen Middle School. Resigning at the end of the 2022-2023 school year to take a teaching position with Omaha Public Schools.
11. Yuanyuan Jiang -- Grade 6 teacher at Central Middle School. Resigned effective immediately for employment outside of education.

February 6, 2023

LEAVE OF ABSENCE

Recommend: The following Leave of Absence be accepted:

1. Amanda J. Braun – Title I Preschool teacher at Disney Elementary School. Requesting a Leave of Absence for personal reasons for the 2023-2024 school year.

Board of Education Meeting

School District #17 of Douglas County, Nebraska

Millard Public Schools

January 2023

Bill Unger
Sr. Vice President
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fnic Trusted insurance advisors

School District #17 of Douglas County, Nebraska
Millard Public Schools

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III. Exhibit 2 – Deductible Recap

IV. Exhibit 3 – Premium Exposure Summary

V. Exhibit 4 – Loss Illustration

VI. Commercial Insurance Risk Management Report

a. 2022 Insurance Program Overview - Current

Market conditions for the commercial property casualty insurance remained firm for Millard Public School District (District) in 2022. The firming insurance market conditions in 2022 were the same challenges and upward cost pressures that every personal homeowner, small or large employer and school districts faced across the whole United States. The cost of commercial insurance increased to reflect the rising cost of construction due to factors like rising inflation and supply chain disruption. Rates have continued to rise in general for all insurances but mostly in the area of Property, Cyber, and Umbrella sectors.

The District's 2022 total property and casualty pure premium dollars decreased 2.47% from $2,425,457 to $2,366,884 (~$58,572). *(Exhibit 1)* The 2022 premium difference was driven primarily by a $191,488 decrease in loss fund dollars in the workers compensation line. The workers compensation loss deposit is an actuarial forecast and prefunded deposit of anticipated losses. As claims are incurred, any loss dollars are paid from this loss fund. Any unused loss fund are then returned to the District on a prescribed schedule. The workers compensation sector represents 43.5% of the overall dollars the District spends for property and casualty insurance premiums. This percentage is less than other major employers and school districts. The positive news is that the District is trending favorably compared to the loss forecast in 2020, 2021 and 2022.

The other major premium factor is property: (1) property values increased by $36.4M with an additional rate increase of 9.3% or $109,331 of additional premium. The District's overall rate of 11 cents per $100 of value remains very competitive. Liability for premises, school board, employment practices and automobile increased 11.39% or $29,595.

School District #17 of Douglas County, Nebraska - Millard Public Schools

2022 Insurance Premium Recap - Net Workers' Compensation Rate

Policy Year	2018	2019	2020	2021	2022	Variance $	Variance %
Premium	$ 975,967	$ 1,116,942	$ 1,163,730	$ 1,222,038	$ 1,030,550	$ (191,488)	-15.67%
Losses	$ 1,256,971	$ 715,727	$ 264,791	$ 460,319	$ 61,542	$ (398,777)	-86.63%
Total Payroll	$ 138,335,868	$ 141,435,162	$ 146,268,137	$ 146,268,137	$ 153,700,000	$ 7,431,863	5.08%
Net Rate per $100 in Payroll	**$ 0.71**	**$ 0.79**	**$ 0.80**	**$ 0.84**	**$ 0.67**	**$ (0.16)**	**-19.75%**

The 2022 Millard Public Schools' insurance renewal had better results in comparison to most other local large institutions and companies in terms of percentage rate increase. A full marketing effort was done in 2021 and in 2022, all lines were negotiated with incumbent carriers except cyber liability.

Millard Public Schools' casualty program consists of general liability, auto liability, school board legal liability, miscellaneous professional liability, fiduciary liability, and pollution and workers' compensation policies. The major lines of coverage remained with the same carriers with no material coverage changes with the exception of the cyber policy.

- The school board legal liability, general liability, auto liability, and professional liability policies are insured with United Educators which is a loss sensitive program subject to a self-insured retention starting at $100,000; defense and litigation costs are included within the district's retention. This package policy has a $5M Public School Liability limit along with a separate $5M limit for the School Board Legal Liability policy (defense costs outside the limit of liability). The most significant coverage change was the addition of a "communicable disease" exclusion on the premises liability portion only. The School Board Legal

Liability policy does not have this exclusion. This coverage change is consistent with other premises liability policies.

- The workers' compensation program is insured with Sentry Insurance Company and has a retention of $350,000 per claim/per occurrence. No significant changes or material losses since the last Board report.

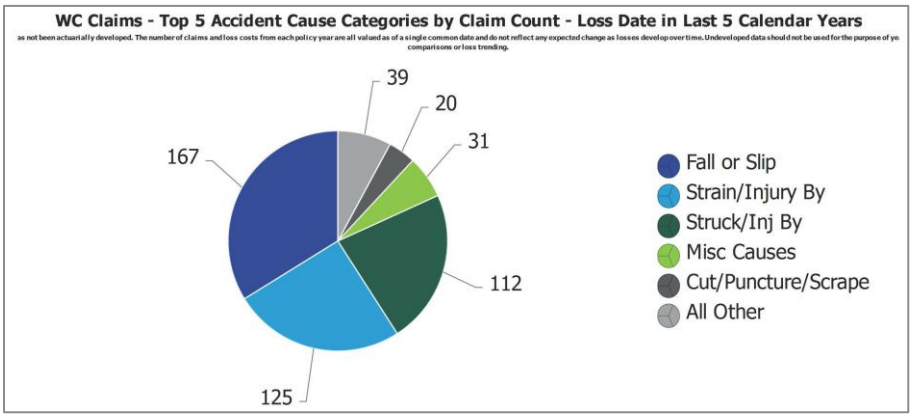
- The property policy is the only other policy with a significant deductible of 2% of insured valued per occurrence/per location. *(Exhibit 2)*

- The cyber/network security/privacy liability insurance carrier in 2022 is Crum and Forster. We renewed cyber coverage with a $2,000,000 limit. The total change and variance was a 40% increase in premium to $51,130 at renewal with the deductible increasing to $75,000 and our ransomware/extortion limit decreasing to $1,700,000.

Overall, Millard Public Schools' total cost of risk compares favorably to other educational institutions on a national basis. According to the Advisen 2021 RIMS Benchmark Survey (year ending 2021), which is a review of insurance cost metrics, Millard Public Schools continues to remain more competitive compared to the national average for the total cost of risk in the education sector (SIC 8200 and 8210). Based on total revenues of less than $1B, Millard Public Schools spends 15% less than the national average (MPS is $9.19 per $1,000 revenue compared to $10.59 per $1,000 of revenue respectively per SIC 8200 and 8210).

The two most significant lines of coverage affecting Millard Public Schools' total cost of risk/premium remain to be workers' compensation and property. These two lines of coverage represent over 76.4% of total premium and they have the highest potential to affect future premiums due to the severity of losses *(Exhibit 3)* and market place appetite. The workers' compensation line is in its ninth year with Sentry Insurance Company. The estimated cost for the 2022 workers' compensation line decreased by approximately $191,488 based on $153.7M in total payroll or a cost of risk of 67 cents per $100 of payroll.

Again, given the size and consistent loss results for workers compensation, a large deductible program remains the most viable insurance option. Since moving to Sentry in 2014, workers' compensation losses have been on par or below forecasted losses with the exception of the 2017 term. *(Exhibit 4)*



Sentry | As of 1/9/2023

The property renewal in 2022 did see the most significant and noteworthy change in premium and terms. The rising cost of construction increased reconstruction values on buildings up by $36M. The total insured value of District property increased 4.9% district-wide for all buildings and contents with a total value of $777,822,457. Construction costs and inflationary pressure will also cause our property insurance costs to experience upward pressure in 2023. Property values district-wide on replacement cost basis per sq. foot is a focus to keep up with reconstruction cost estimates. Elementary, middle, and high school values range from $175 per square foot to $215 per square foot, respectively.

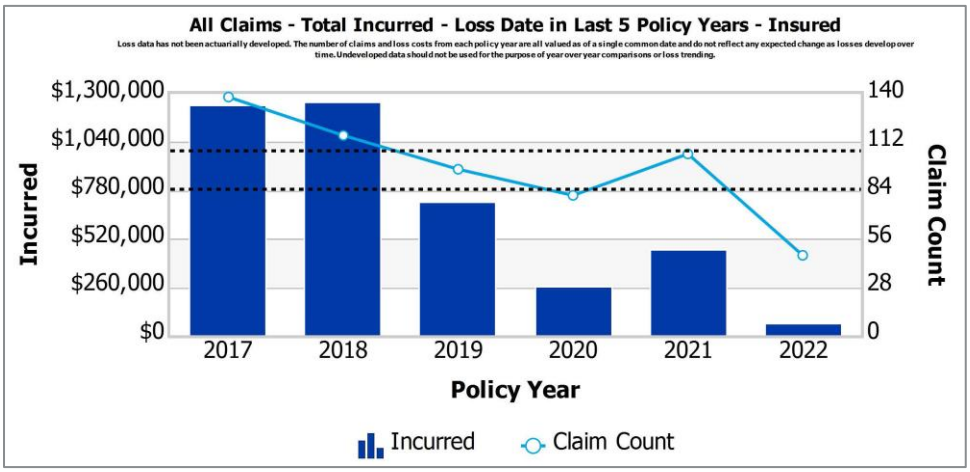
The district maintains excellent facilities with all the appropriate protections, maintenance, and upkeep. Despite having these quality facilities, the concentration of values and history of large wind/hail losses *(Exhibit 4)* since 2011 will continue to challenge property underwriters and will continue to have upward pressure on premiums and loss deductibles.

School District #17 of Douglas County, Nebraska - Millard Public Schools

2022 Insurance Premium Recap - Net Property Rate

Policy Year	2018	2019	2020	2021	2022	Variance $	Variance %
Premium	$ 445,681	$ 478,100	$ 627,656	$ 749,798	$ 859,129	$ 109,331	14.58%
Total Insured Value	$ 652,064,106	$ 698,435,281	$ 698,435,281	$ 741,378,521	$ 777,822,457	$ 36,443,936	4.92%
Net Rate per $100	**$ 0.0683**	**$ 0.0685**	**$ 0.0899**	**$ 0.1011**	**$ 0.1105**	**$ 0.0093**	**9.21%**

Overall, Millard Public Schools is performing very well in the 2022 term with a lower frequency and severity of workers' compensation claims and casualty losses. *(Exhibit 4)* Casualty coverage (general liability, auto liability, school board legal liability, miscellaneous professional liability, fiduciary liability) is in its twelfth year with United Educators (UE). United Educators is a reciprocal risk exchange (non-assessable) program between 1,200 educational institutions around the United States. The move to United Educators has proven to be an excellent program for Millard Public Schools.



Sentry | As of 1/9/2023

School District #17 of Douglas County, Nebraska - Millard Public Schools

2022 Insurance Premium Recap - Net Casualty Rate

Policy Year	2018	2019	2020	2021	2022	Variance $	Variance %
Premium	$ 217,058	$ 219,881	$ 217,499	$ 259,750	$ 289,345	$ 29,595	11.39%
Student Count	23,992	23,396	22,045	22,875	22,760	(115)	-0.50%
Net Rate per Student	**$ 9.05**	**$ 9.40**	**$ 9.87**	**$ 11.36**	**$ 12.71**	**$ 1.36**	**11.96%**

b. Property and Casualty outlook for Millard Public Schools

The insurance outlook in 2023 will be challenging. The market is changing in 2023 due to the impacts of severe weather events (hurricane Ian), supply chain challenges, and inflationary pressures. The increased cost of reinsurance across all lines of coverage especially property, will affect market capacity which in turn drive higher premiums. Reinsurance treaty renewals on January 1,2023 are expected to finalize with an average increase of 30% to 50%. Factors driving insurance premiums include:

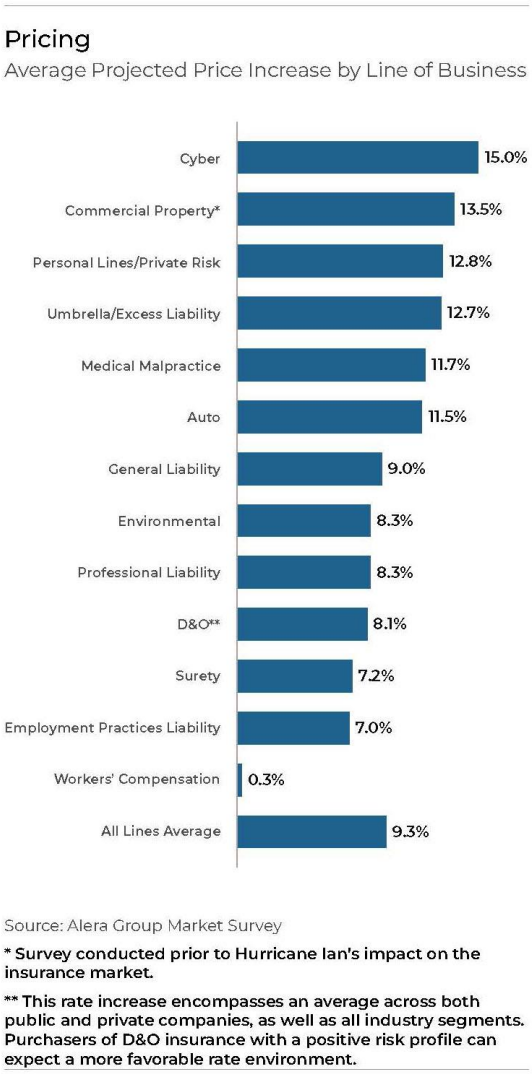
- Weather and climate related disasters (wind storm, wild fires, convective storms and flood) While the Midwest has not been defined as a “coastal or catastrophic (cat) prone area”; Underwriters are still seeing losses outpace written premiums. For instance in Omaha, we have seen major wind/hail losses in 2011, 2012, 2014, 2019 and 2022.
- Social inflation driving up liability due to increased litigation, plaintiff friendly decisions, and large jury awards
- Cost of construction and inflation will increase insurable values 15% to 20%.
- Supply chain shortages for auto parts, construction materials, machinery and equipment
- The impact of increased labor costs
- Cybercrime is growing exponentially and expected to hit $10.9 trillion annually by 2025. Carriers are more sophisticated and premiums will continue to rise

The emerging liability from cyber-attacks, ransomware, and the theft of personally identifiable information (PII) will be a greater focus in the near and long term future for all organizations especially educational institutions. The educational industry segment is a prime target for cyber criminals. In addition, the need for MFA (multi factor authentication) on all remote email and critical components will become mandatory for the purchase of cyber insurance. Millard Public Schools has insurance coverage with Crum and Forster that includes liability, ransomware/extortion, and regulatory expenses. Cumulative coverage limits are $2,000,000 with various sub-limits for crisis management, extortion, regulatory, notification, and credit monitoring.

Property insurance cost and coverage will be the primary focus in 2023. FNIC Group will start the marketing process and rate negotiation with incumbent carriers in January 2023 to prepare for a June renewal. Our strategy remains the same: find the best insurance partners, with the most comprehensive coverage and the most competitive pricing available in the market place. We will review strategies to increased deductibles and risk mitigation strategies to reduce premiums as well.

c. 2023 Commercial Insurance Market – Anticipated Trends and Pricing

FNIC Group will begin negotiating all active policies in the first quarter of 2023 and marketing lines that will see a significant premium increase starting in January 2023. *(See below)* FNIC Group has access to all national and regional carriers and will look for every possible option/market. Below are anticipated pricing and trends for the 2023 Millard Public School insurance program:



Workers Compensation	1% - 2%	The WC program is written with a $350,000 deductible. The fixed premium is a small percentage with most of the dollars being variable based upon losses.

School Board Legal General Liability	15% - 20%	The variable is due to some outstanding larger claims, increased D & O settlements, and reinsurance pricing.
Property	25% - 30%	MPS took a significant change in W/H retention in 2020. I anticipate Travelers will want both exposure increase and rate increase greater than 10% in 2022.
Automobile	10% - 15%	MPS has performed well however, auto reinsurance is up 10% on average, which will provide upward pressure on auto.
Crime/Cyber	20% - 25%	Marketplace is seeing a minimum of 15% rate in all sectors

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School District #17 of Douglas County - Millard Public Schools

Exhibit 1 - Insurance Premium Recap

Coverage	2018 Premium*	2019 Premium	2020 Premium	2021 Premium	2022 Premium	Variance ($)	Variance (%)
Property	$ 445,681	$ 478,100	$ 627,656	$ 749,798	$ 859,129	$ 109,331	14.58%
Property - Wind/Hail Deductible Buy Down	$ 28,183	$ 26,919	N/A	N/A	N/A		
Inland Marine	$ 9,191	$ 9,695	$ 10,721	$ 4,610	$ 6,555	$ 1,945	42.19%
Boiler & Machinery	$ 41,068	$ 44,403	$ 49,039	$ 14,374	$ 14,881	$ 507	3.53%
Blanket Installation Floater	N/A	N/A	N/A			$ -	#DIV/0!
Builders Risk	$ 6,149	$ 3,357	$ 2,231	$ 21,762	$ 2,500	$ (19,262)	-88.51%
Crime	$ 9,985	$ 9,904	$ 9,495	$ 9,635	$ 9,557	$ (78)	-0.81%
Casualty Policy (General Liability, Auto Liability, School Board Legal Liability, Umbrella, Nurses Professional, Fiduciary)	$ 217,058	$ 219,881	$ 217,499	$ 259,750	$ 289,345	$ 29,595	11.39%
Automobile – Physical Damage	$ 38,606	$ 39,023	$ 44,391	$ 29,636	$ 25,070	$ (4,566)	-15.41%
Workers' Compensation	$ 975,967	$ 1,116,942	$ 1,163,730	$ 1,222,038	$ 1,030,550	$ (191,488)	-15.67%
Excess Employers Liability	$ 7,725	$ 8,101	$ 9,815	$ 12,875	$ 13,854	$ 979	7.60%
Cyber Liability	$ 18,638	$ 16,723	$ 20,030	$ 36,665	$ 51,131	$ 14,466	39.45%
Pollution/Mold Liability	$ 30,104	$ 30,104	$ 28,877	$ 13,258	$ 13,258	$ -	0.00%
Sub Total**	**$ 1,828,355**	**$ 2,003,152**	**$ 2,183,484**	**$ 2,374,401**	**$ 2,315,830**	**$ (58,571)**	**-2.47%**
FNIC Consulting Fee	$ 51,055	$ 51,055	$ 51,055	$ 51,055	$ 51,055	$ -	0.00%
Total Cost with Consulting Fee	**$ 1,879,410**	**$ 2,054,207**	**$ 2,234,539**	**$ 2,425,456**	**$ 2,366,885**	**$ (58,571)**	**-2.41%**

*Audited premium, WC retrospective valuation is as of 12/31/2019

**All policies are written "net cost" without commission to FNIC fka The Harry A. Koch Co.

Carrier change

School District #17 of Douglas County - Millard Public Schools
Exhibit 2 - 2022 Deductible/Retention Summary

Property			
Travelers	Building/Contents/Electronic Data Processing Equipment	Limit: $765,622,457	Deductible: $50,000; Wind/Hail Deductible: 2%, $250,000 minimum aggregate per occurrence
Travelers	Scheduled Equipment	Limit: $1,226,010	Deductible: $1,000
Equipment Breakdown			
Hartford Steam Boiler	Equipment Breakdown	Limit: $100,000,000	Direct Deductible: $5,000
Crime			
Travelers	Crime	Limit: $1,000,000	Retention: $5,000
Auto – Physical Damage			
Acuity	Auto-Physical Damage	Limit: Actual Cash Value or Cost of Repair	Deductible: $1,000
Casualty (Liability) **After $1,000,000 policy retention has been paid, retention changes to $5,000 per occurrence*			
United Educators	General Liability/Auto Liability/Miscellaneous Professional Liability	Limit: $5,000,000	Retention: $100,000*
United Educators	School Board Legal	Limit: $5,000,000	Retention: $100,000*
United Educators	Fiduciary Liability	Limit $2,000,000	Deductible: $100,000
Workers' Compensation/Employers Liability **Applies per policy*			
Sentry Casualty Company	Workers' Compensation	Limit: Statutory	Deductible: $350,000 Aggregate: $5,000,000*
Sentry Casualty Company	Employers Liability	Limit: $1,000,000 Each Accident $1,000,000 Disease-Policy Limit $1,000,000 Disease-Each Employee	Deductible: $350,000 Aggregate: $5,000,000*
Excess Employers Liability			
The Princeton Excess and Surplus Lines Insurance Company		Limit: $4,000,000	Deductible: None
Cyber Liability/Network Security			
Crum & Forster Specialty Insurance Co.		Limit: $2,000,000	Retention: $75,000
Pollution Liability			
Berkley		Limit: $1,000,000 Aggregate: $2,000,000	Retention: $25,000; Mold: Per Classroom - $10,000; Common Area - $50,000 / $150,000 SIR aggregate

School District #17 of Douglas County - Millard Public Schools
Exhibit 3 - Premium Exposure Summary

Description of Coverage	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Estimated	Variance ($)	Variance (%)	Variance from Budget
Property Premium	$ 445,681	$ 478,100	$ 627,656	$ 749,798	$ 859,129	$ 109,331	14.58%	$ (6,543)
Total Insured Value[1]	$ 652,064,106	$ 697,952,074	$ 698,435,281	$ 741,378,521	$ 777,822,457	$ 36,443,936	4.92%	
Wind/hail Deductible	$100k/Occ-Each Premises $500k Max/Occ-All Premises	$100k/Occ-Each Premises $500k Max/Occ-All Premises	2% per occurrence per location, $250,000 min.	2% per occurrence per location, $250,000 min.	2% per occurrence per location, $250,000 min.			
Rate per $100	$ 0.0683	$ 0.0685	$ 0.0899	$ 0.1011	$ 0.1105	$ 0.0093	9.21%	
Property - Wind & Hail Deductible Buy Down Premium	$ 28,183	$ 26,919	$ -	$ -		$ -	0.00%	$ -
Deductible	$ 50,000	$ 50,000	$ -	$ -		$ -	0.00%	
Total Insured Value[1]	$ 652,064,106	$ 697,652,071	$ -	$ -		$ -	0.00%	
Maximum Amount Payable	$50k/Occ. $100k/Agg.	$50k/Occ. $100k/Agg.	$ -	$ -		$ -	0.00%	
Rate per $100 Total Breakdown Limit	$ 56.3655	$ 53.8375				$ -	0.00%	
Inland Marine Premium	$ 9,191	$ 9,695	$ 10,721	$ 4,610	$ 6,555	$ 1,945	42.19%	$ (154)
Limit - Scheduled Items	$ 908,710	$ 955,310	$ 938,274	$ 918,310	$ 1,226,010	$ 307,700	33.51%	
Rate per $100	$ 1.0114	$ 1.0149	$ 1.1426	$ 0.5020	$ 0.5347	$ 0.0327	6.50%	
Equipment Breakdown/Boiler & Machinery Premium	$ 41,068	$ 44,403	$ 49,039	$ 14,374	$ 14,881	$ 507	3.53%	$ -
Total Limit per Breakdown	$ 83,000,000	$ 88,500,000	$ 88,500,000	$ 100,000,000	$ 100,000,000	$ -	0.00%	
Building, Contents, BI Limit	$ 651,764,101	$ 697,652,075	$ 698,435,279	$ 741,378,521	$ 777,822,457	$ 36,443,936	4.92%	
Rate per $100 Total Breakdown Limit	$ 0.0495	$ 0.0502	$ 0.0554	$ 0.0144	$ 0.0149	$ 0.0005	3.53%	
Builders Risk - Blanket Premium (Deposit, Subject to Audit)	$ 6,149	$ 3,357	$ 2,231	$ 2,500	$ 2,500	$ -	0.00%	$ (7,500)
Deposit/Audited	Audited	Audited	Deposit	Deposit	Deposit			
Crime Premium	$ 9,985	$ 9,904	$ 9,495	$ 9,635	$ 9,557	$ (78)	-0.81%	$ (367)
Employee Count	3,023	3,054	3,075	3,043	2,891	(152)	-5.00%	
Casualty Premium: General Liability, Auto Liability, School Board Legal Liability, Umbrella, Nurses Professional, Fiduciary	$ 217,058	$ 219,881	$ 217,499	$ 259,750	$ 289,345	$ 29,595	11.39%	$ (7,866)
Student Count	23,992	23,396	22,045	22,875	22,760	(115)	-0.50%	
Rate per 100 Students	$ 0.0905	$ 0.0940	$ 0.0987	$ 0.1136	$ 0.1271	$ 0.0136	11.96%	
Automobile - Physical Damage Premium	$ 38,606	$ 39,023	$ 44,391	$ 29,636	$ 25,070	$ (4,566)	-15.41%	$ (6,343)
# Units	116	117	117	118	115	(3)	-2.54%	

School District #17 of Douglas County - Millard Public Schools
Exhibit 3 - Premium Exposure Summary

Description of Coverage	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Estimated	Variance ($)	Variance (%)	Variance from Budget
Average Rate per Unit	$ 333	$ 335	$ 379	$ 251	$ 218	(33)	-13.20%	
Workers' Compensation: Pre-funded Amount (Original)	$ 975,967	$ 1,116,942	$ 1,163,730	$ 1,222,038	$ 1,030,550	$ (191,488)	-15.67%	$ (265,248)
Fixed Cost Premium w TRIA (Audited)	$ 177,347	$ 177,218	$ 179,763	$ 179,763	$ 188,897	$ 9,134	5.08%	
Loss Deposit (Original)[2]	**$ 798,620**	**$ 939,724**	**$ 983,967**	**$ 1,042,275**	**$ 841,653**	**$ (200,622)**	**-19.25%**	
Payroll (Audited)	$ 138,335,868	$ 141,435,162	$ 146,268,137	$ 146,268,137	$ 153,700,000	$ 7,431,863	5.08%	
Deductible/Loss Limit	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ -	0.00%	
NCCI Experience Mod. Factor	1.06	1.15	1.23	1.29	0.98	-0.31	-24.03%	
Rate per $100 of Payroll (Pre-funded)	$ 0.7055	$ 0.7897	$ 0.7956	$ 0.8355	$ 0.6705	$ (0.1650)	-19.75%	
Employers Legal Liability - Excess Premium	$ 7,725	$ 8,101	$ 9,815	$ 12,875	$ 13,854	$ 979	7.60%	$ (147)
Payroll	$ 138,335,868	$ 141,435,162	$ 146,268,137	$ 146,268,137	$ 153,700,000	$ 7,431,863	5.08%	
Rate per $100 of Payroll	$ 0.0056	$ 0.0057	$ 0.0067	$ 0.0088	$ 0.0090	$ 0.0002	2.40%	
Cyber/Network Security/Privacy Premium	$ 18,638	$ 16,723	$ 20,030	$ 36,665	$ 51,131	$ 14,465	39.45%	$ (48,869)
Revenue	$ 225,000,000	$ 230,000,000	$ 230,000,000	$ 230,000,000	$ 285,000,000	$ 55,000,000	23.91%	
Rate per $1,000 of Revenue	$ 0.08	$ 0.07	$ 0.09	$ 0.16	$ 0.18	0	12.54%	
Pollution Liability Premium[3]	$ 30,104	$ 30,104	$ 28,877	$ 13,258	$ 13,258	$ -	0.00%	$ -
Gross Revenues	300,000,000	320,000,000	240,800,000	230,000,000	230,000,000	0	0.00%	
Premium Sub-total	**$ 1,828,355**	**$ 2,003,151**	**$ 2,183,484**	**$ 2,355,140**	**$ 2,315,829**	**$ (39,310)**	**-1.67%**	**$ (343,037)**
Consulting Fee - FNIC	$ 51,055	$ 51,055	$ 51,055	$ 51,055	$ 51,055	$ -	0.00%	
Total Premium + Fee	**$ 1,879,410**	**$ 2,054,206**	**$ 2,234,539**	**$ 2,406,195**	**$ 2,366,884**	**$ (39,310)**	**-1.63%**	**$ (343,037)**
Net Rate per $100 of Payroll	$ 1.3217	$ 1.4163	$ 1.4928	$ 1.6451	$ 1.5399	$ (0.1051)	-6.39%	
Net Rate per Student	$ 76.2069	$ 85.6194	$ 99.0467	$ 105.1888	$ 103.9932	$ (1.1957)	-1.14%	

[1]Excludes $300,000 Personal Property of
[2]Includes LCF (Loss Conversion Factor), MSF (Medical Savings Fees), LDF (Loss Development Factor) and Misc. Fees (if
[3]Pollution: 3 year term 6/1/2021-2024 for $39,774.48 paid in full 2021. Annual
Carrier Change in 2021

Coverage	Workers' Compensation[1]		Property/Boiler Machinery		Auto		Public School Liability[2]		School Board Legal[3]		Umbrella/Excess	
Policy Year	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved
2002-03	164	$ 541,629	4	$ 2,445	7	$ 1,141	27	$ 27,237	1	$ -	0	$ -
2003-04	168	$ 515,257	1	$ -	6	$ 11,047	26	$ 36,821	1	$ -	0	$ -
2004-05	168	$ 234,014	0	$ -	7	$ 19,557	27	$ 80,868	0	$ -	0	$ -
2005-06	138	$ 311,017	1	$ -	1	$ 475	21	$ 18,840	1	$ 1,055	0	$ -
2006-07	158	$ 425,374	0	$ -	7	$ 15,291	35	$ 86,016	0	$ -	0	$ -
2007-08	158	$ 521,618	1	$ 2,004	10	$ 24,785	36	$ 216,112	2	$ -	0	$ -
2008-09	108	$ 401,864	2	$ 2,637	12	$ 18,945	31	$ 128,948	0	$ -	0	$ -
2009-10	111	$ 762,605	1	$ -	14	$ 8,460	35	$ 10,078	5	$ 62,821	0	$ -
2010-11	108	$ 1,687,381	1	$ -	6	$ 9,961	24	$ 16,684	1	$ -	0	$ -
2011-12	99	$ 581,768	1	$ 1,467,254	4	$ 13,641	11	$ 12,127	1	$ -	0	$ -
2012-13	103	$ 443,152	1	$ 1,312,729	5	$ 41,427	7	$ 38,951	1	$ -	0	$ -
2013-14	111	$ 570,096	1	$ 35,125	5	$ 7,386	9	$ 9,133	2	$ -	0	$ -
2014-15	101	$ 690,895	0	$ -	5	$ 31,515	1	$ -	1	$ 27,318	0	$ -
2015-16	117	$ 694,170	3	$ 114,106	3	$ 11,799	1	$ 167,514	2	$ -	0	$ -
2016-17	88	$ 490,692	0	$ -	11	$ 36,299	10	$ 7,013	1	$ -	0	$ -
2017-18	138	$ 1,237,966	2	$ 55,044	6	$ 13,121	2	$ 234,447	2	$ -	0	$ -
2018-19	116	$ 1,256,971	1	$ 4,575,000	6	$ 20,875	11	$ 12,142	1	$ -	0	$ -
2019-20	96	$ 715,727	0	$ -	3	$ 10,126	1	$ 4,058	2	$ -	0	$ -
2020-21	81	$ 264,791	0	$ -	7	$ 13,993	1	$ 2,083	0	$ -	0	$ -
2021-22	105	$ 460,319	1	$ 11,181	3	$ 10,648	2	$ 2,403	0	$ -	0	$ -
2022-23	44	$ 61,542	0	$ -	3	$ 3,384	2	$ -	0	$ -	0	$ -
Total	2,480	$ 12,868,848	21	$ 7,577,525	128	$ 320,492	318	$ 1,111,475	24	$ 91,194	0	$ -
20 Year Average	122	$ 640,365	1	$ 398,229	7	$ 16,308	17	$ 58,372	1	$ 4,800	0	$ -
5 Year Average *(2016-2020)*	107	$ 787,155	1	$ 926,009	7	$ 18,883	5	$ 51,949	1	$ -	0	$ -

Losses Valued as of January 2023 (various)

[1] WC claim count includes record only reports

3 Public School Liability includes reported claims (2014-current) including those within the $100,000 retention and closed without payout

[2] School Board Legal Liability includes: employment related allegations, reported claims (2014-current) including those within the $100,000 retention and closed without payout

Insurance Companies

Acuity: Auto Physical Damage (2021)

Liberty Mutual: Workers' Compensation (2000-2007, 2011-2014)

United Heartland: Workers' Compensation (2008-2010)

Sentry Ins. Co.: Workers' Compensation (2014-present)

Travelers: Property, General Liability, Auto, Umbrella (2002-2011); Property, Auto Physical Damage (2011-2020); Property (2021)

United Educators: General Liability, Auto Liability, School Board Legal, Umbrella, Nurses Professional, Fiduciary (2011-present)

Ten Year - Total ALL Losses by Year		
2013	$	621,740.29
2014	$	749,728.00
2015	$	987,588.71
2016	$	534,003.93
2017	$	1,540,578.08
2018	$	5,864,987.58
2019	$	729,911.00
2020	$	280,867.09
2021	$	484,551.30
2022	$	64,926.00

AGENDA SUMMARY SHEET

Agenda Item: Enrollment Report (as of January 16, 2023)

Meeting Date: February 6, 2023

Background/ Description: Enrollment data will be pulled four times over the course of the school year reported to the Millard Board of Education for public record. Enrollment data is stored in our student information system, Synergy.

Action Desired: Information / Discussion

Policy / Strategic Plan Reference:

Responsible Person(s): Dr. Darin Kelberlau and Missy Adams

Superintendent's Signature:

January 16, 2023
Millard Public Schools
Total Enrollment

Elementary		K	1	2	3	4	5	Option In	w/in District Transfer	SpEd Cluster Prgm	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment
Abbott	(3 unit)	66	66	90	74	70	63	140	34		429	-5	-5	434
Ackerman	(4 unit)	72	67	85	78	93	77	30	88		472	3	3	469
Aldrich	(3 unit)	66	68	70	68	89	76	110	88		437	0	0	437
Black Elk	(4 unit)	97	103	91	97	99	115	24	138		602	7	7	595
Bryan	(3 unit)	53	61	53	63	58	49	24	41		337	-1	-1	338
Cather	(3 unit)	40	53	62	48	54	63	84	121		320	-1	-1	321
Cody	(2 unit)	31	35	29	30	36	40	41	53	17	218	4	4	214
Cottonwood	(3 unit)	51	48	52	53	66	64	43	23	14	348	2	2	346
Disney	(3 unit)	57	63	52	58	54	53	37	47	22	359	-6	-6	365
Ezra Millard	(3 unit)	82	82	86	69	72	90	262	12		481	-2	-2	483
Harvey Oaks	(2 unit)	46	44	40	59	50	48	17	37		287	-3	-3	290
Hitchcock	(2 unit)	27	37	49	40	44	47	52	58		244	0	0	244
Holling Heights	(3 unit)	46	41	50	46	50	55	11	60	18	306	-4	-4	310
Montclair	(4 unit)	90	81	87	99	82	84	92	179		523	16	16	506
Morton	(3 unit)	52	76	59	66	50	54	24	34	16	373	1	1	372
Neihardt	(4 unit)	72	87	72	82	77	79	17	63		469	-2	-2	471
Norris	(3 unit)	68	67	64	67	62	58	37	93		386	10	10	376
Reagan	(4 unit)	71	85	79	68	87	101	14	20		491	0	0	491
Reeder	(4 unit)	69	76	64	84	88	95	14	24		476	-3	-3	479
Rockwell	(3 unit)	33	41	41	34	35	34	11	54	17	235	-1	-1	236
Rohwer	(3 unit)	63	69	72	81	93	71	16	39	14	463	10	10	453
Sandoz	(3 unit)	45	51	49	38	60	49	22	57		292	-7	-7	299
Upchurch	(3 unit)	52	61	60	87	54	74	14	58		388	0	0	388
Wheeler	(4 unit)	84	100	110	128	102	110	23	48	15	649	8	8	641
Willowdale	(3 unit)	69	96	80	92	78	74	10	59		489	-3	-3	492
Totals		1502	1658	1646	1709	1703	1723	1169	1528	133	**10,074**	23	23	**10,050**

Middle	6	7	8						SpEd Prgm*	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment
Andersen MS	298	296	315				49	80	0	909	1	1	908
Beadle MS	315	354	349				25	39	24	1018	6	6	1012
Central MS	275	261	283				73	61	18	819	-3	-3	822
Kiewit MS	312	321	313				289	55	1	946	-8	-8	954
North MS	258	266	261				184	199	17	785	-4	-4	789
Russell MS	272	238	266				41	203	0	776	-4	-4	780
Totals	1730	1736	1787				661	637	60	**5,253**	-12	-12	**5,265**

High	Grads YTD	9	10	11	12			SpEd Prgm*	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment
North HS	27	638	625	592	587	829	249	26	2442	-61	-61	2492
South HS	54	646	631	589	526	265	235	34	2392	-102	-102	2501
West HS	62	577	539	574	480	144	148	25	2170	-72	-72	2244
Horizon HS	29	1	7	54	67	16	14	0	129	10	10	125
Totals	172	1862	1802	1809	1660	1254	646	85	**7,133**	-225	-225	**7,362**

***SpEd Program Included in MS/HS Grade Level totals**

Contracted SpEd	70	8	8	64
Rule 18 Interim	19	6	6	13
Young Adult Program & Project Search	70	-8	-8	71
Ombudsman (Primary)	16	2	2	14
Total District K-12	**22,635**	-206	-206	**22,839**
Total District PreK-12**	**23,515**	-158	-158	**23,673**

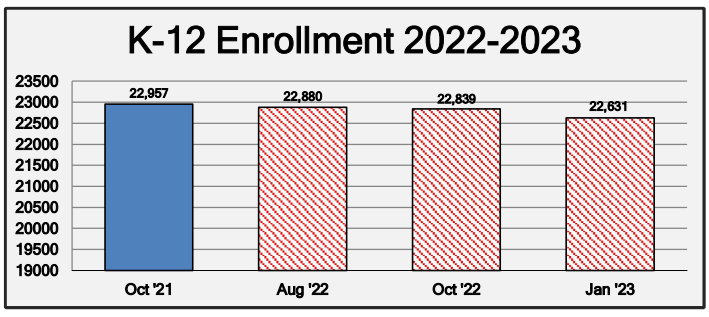
****Itinerant, Contracted, & Home Visit Pre-K in Oct 1, 2022 Enrollment:**	**135**
****Itinerant, Contracted, & Home Visit Pre-K in Current Enrollment:**	**147**

Preschool	SpEd	Not SpEd	Total	Oct 01, 2022
Bryan	12	20	32	32
Cody	44	34	78	77
Disney	5	11	16	16
Harvey Oaks	27	17	44	44
Holling Heights	5	10	15	13
Montclair Montessori	6	75	81	78
Neihardt	28	30	57	57
Norris	6	9	15	15
Norris Montessori	0	24	24	24
Reagan	21	24	45	45
Reeder (Wheeler)	26	18	44	41
Rockwell	27	42	69	67
Sandoz	12	23	35	38
Homebased Infants	178	0	178	152
TOTAL			**733**	**699**

Career Academies	NHS	SHS	WHS	HHS	TOTAL
Education	7	12	11		30
Entrepreneurship	8	7	26		41
Health Sciences	24	21	67		112
Dist/Log Mgmt	10	1	8		19
STEM	4	2	19		25
Ombudsman	(Primary and Secondary Assignment)				16

1/16/2023	
Elementary	10,074
Middle School	5,253
High School	7,133
Contracted & Rule 18	89
Young Adult	70
Ombudsman (Primary)	16
TOTAL	22,635

10/1/2022	
Elementary	10,050
Middle School	5,265
High School	7,362
Contracted & Rule 18	77
Young Adult	71
Ombudsman (Primary)	14
TOTAL	22,839



Elementary	Classroom Enrollment																Class
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	Size w/out SpEd
Abbott	21	20	23	25	24	21												
	22	23	22	24	23	22												
	23	23	22	25	23	20												
			23															
Total Students	66	66	90	74	70	63								**429**	-4	-5	434	429
Total Teachers	3	3	4	3	3	3								19				19
Classroom Avg	22.0	22.0	22.5	24.5	23.3	21.0								22.6				22.6
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Ackerman	24	22	21	26	23	20												
	24	23	21	26	23	20												
	24	22	21	26	23	18												
			22		24	19												
Total Students	72	67	85	78	93	77								**472**	3	3	469	472
Total Teachers	3	3	4	3	4	4								21				21
Classroom Avg	24.0	22.3	21.3	26.0	23.3	19.3								22.5				22.5
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Aldrich	22	23	23	24	23	25												
	22	23	23	22	21	25												
	22	22	24	22	22	26												
					23													
Total Students	66	68	70	68	89	76								**437**	0	0	437	437
Total Teachers	3	3	3	3	4	3								19				19
Classroom Avg	22.0	22.7	23.5	22.7	22.3	25.3								23.0				23.0
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Black Elk	24	25	22	24	24	23												
	24	27	23	26	25	23												
	25	26	23	23	25	23												
	24	25	23	24	25	24												
						22												
Total Students	97	103	91	97	99	115								**602**	7	7	595	602
Total Teachers	4	4	4	4	4	5								25				25
Classroom Avg	24.3	25.8	22.8	24.3	24.8	23.0								24.1				24.1
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Bryan	17	20	18	21	20	17												
	18	21	18	21	20	16												
	18	20	17	21	18	16												
Total Students	53	61	53	63	58	49								**337**	-1	-1	338	337
Total Teachers	3	3	3	3	3	3								18				18
Classroom Avg	17.7	20.3	17.7	21.0	19.3	16.3								18.7				18.7
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Cather							13	17	21	15	18	22						
							14	18	21	16	18	21						
							13	18	20	17	18	20						
Total Students							40	53	62	48	54	63		**320**	-1	-1	321	320
Total Teachers							3	3	3	3	3	3		18				18
Classroom Avg							13.3	17.7	20.7	16.0	18.0	21.0		17.8				17.8
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Cody	16	17	16	15	18	20							8					
	15	18	13	15	18	20							9					
Total Students	31	35	29	30	36	40							17	**218**	4	4	214	201
Total Teachers	2	2	2	2	2	2							2	14				12
Classroom Avg	15.5	17.5	14.5	15.0	18.0	20.0							8.5	15.6				16.8
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Cottonwood	26	24	16	26	21	22							7					
	25	24	18	27	23	20							7					
			18		22	22												
Total Students	51	48	52	53	66	64							14	**348**	2	2	346	334
Total Teachers	2	2	3	2	3	3							2	17				15
Classroom Avg	25.5	24.0	17.3	26.5	22.0	21.3							7.0	20.5				22.3
	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Disney	19	23	18	22	17	17	18	16	18	15	18	20	7					
	20	24	16	21	19	16							7					
													8					
Total Students	39	47	34	43	36	33	18	16	18	15	18	20	22	**359**	-6	-6	365	337
Total Teachers	2	2	2	2	2	2	1	1	1	1	1	1	3	21				18
Classroom Avg	19.5	23.5	17.0	21.5	18.0	16.5	18.0	16.0	18.0	15.0	18.0	20.0	7.3	17.1				18.7

Elementary	Classroom Enrollment									Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	Class Size w/out SpEd
	K	1	2	3	4	5								
Ezra Millard	21	21	22	24	25	24								
	21	21	22	23	23	21								
	21	21	20	22	24	22								
	19	19	22			23								
Total Students	82	82	86	69	72	90				**481**	-2	-2	483	481
Total Teachers	4	4	4	3	3	4				22				22
Classroom Avg	20.5	20.5	21.5	23.0	24.0	22.5				21.9				21.9

	K	1	2	3	4	5	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Harvey Oaks	23	22	20	18	25	23					
	23	22	20	20	25	25					
				21							
Total Students	46	44	40	59	50	48	**287**	-3	-3	290	287
Total Teachers	2	2	2	3	2	2	13				13
Classroom Avg	23.0	22.0	20.0	19.7	25.0	24.0	22.1				22.1

	K	1	2	3	4	5	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Hitchcock	13	19	17	20	22	23					
	14	18	16	20	22	24					
			16								
Total Students	27	37	49	40	44	47	**244**	1	0	244	244
Total Teachers	2	2	3	2	2	2	13				13
Classroom Avg	13.5	18.5	16.3	20.0	22.0	23.5	18.8				18.8

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Holling Heights	14	14	18	16	19	17	10					
	16	14	18	15	15	18	8					
	16	13	14	15	16	20						
Total Students	46	41	50	46	50	55	18	**306**	-4	-4	310	288
Total Teachers	3	3	3	3	3	3		18				18
Classroom Avg	15.3	13.7	16.7	15.3	16.7	18.3		17.0				16.0

	K	1	2	3	4	5	M-K	M1-3	M4-5	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Montclair	22	17	20	28	18	26	15	24	19					
	23	16	19	26	20	24	15	24	19					
							15	24	20					
								24	19					
								23						
								22						
Total Students	45	33	39	54	38	50	45	141	77	**522**	16	16	506	522
Total Teachers	2	2	2	2	2	2	3	6	4	25				25
Classroom Avg	22.5	16.5	19.5	27.0	19.0	25.0	15.0	23.5	19.3	20.9				20.9

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Morton	17	25	20	22	25	18	8					
	18	26	20	22	25	19	8					
	17	25	19	22		17						
Total Students	52	76	59	66	50	54	16	**373**	1	1	372	357
Total Teachers	3	3	3	3	2	3		17				17
Classroom Avg	17.3	25.3	19.7	22.0	25.0	18.0		21.9				21.0

	K	1	2	3	4	5	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Neihardt	19	21	18	20	20	21					
	17	22	19	21	19	21					
	18	22	18	21	20	17					
	18	22	17	20	18	20					
Total Students	72	87	72	82	77	79	**469**	-2	-2	471	469
Total Teachers	4	4	4	4	4	4	24				24
Classroom Avg	18.0	21.8	18.0	20.5	19.3	19.8	19.5				19.5

	K	1	2	3	4	5	M-K	M1-3	M4-5	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Norris	26	22	23	22	20	21	9	22	18					
	25	21	22	22	20	20	8	23	21					
								21						
Total Students	51	43	45	44	40	41	17	66	39	**386**	10	10	376	386
Total Teachers	2	2	2	2	2	2	2	3	2	19				19
Classroom Avg	25.5	21.5	22.5	22.0	20.0	20.5	8.5	22.0	19.5	20.3				20.3

	K	1	2	3	4	5	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Reagan	18	22	20	21	22	25					
	18	21	19	23	22	26					
	17	20	20	24	22	24					
	18	22	20		21	26					
Total Students	71	85	79	68	87	101	**491**	0	0	491	491
Total Teachers	4	4	4	3	4	4	23				23
Classroom Avg	17.8	21.3	19.8	22.7	21.8	25.3	21.3				21.3

Elementary	Classroom Enrollment											Class
	K	1	2	3	4	5		Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	Size w/out SpEd
Reeder	17	19	22	21	22	24						
	16	19	21	21	22	23						
	18	18	21	21	22	24						
	18	20		21	22	24						
Total Students	69	76	64	84	88	95		**476**	-3	-3	479	476
Total Teachers	4	4	3	4	4	4		23				23
Classroom Avg	17.3	19.0	21.3	21.0	22.0	23.8		20.7				20.7
	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Rockwell	16	21	21	18	17	17	9					
	17	20	20	16	18	17	8					
Total Students	33	41	41	34	35	34	17	**235**	-1	-1	236	218
Total Teachers	2	2	2	2	2	2	2	14				12
Classroom Avg	16.5	20.5	20.5	17.0	17.5	17.0	8.5	16.8				18.2
	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Rohwer	22	24	24	20	23	24	7					
	20	22	24	19	23	23	7					
	21	23	24	21	24	24						
				21	23							
Total Students	63	69	72	81	93	71	14	**463**	10	10	453	449
Total Teachers	3	3	3	4	4	3	2	22				20
Classroom Avg	21.0	23.0	24.0	20.3	23.3	23.7	7.0	21.0				22.5
	K	1	2	3	4	5		Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Sandoz	15	17	15	14	21	17						
	15	18	17	12	20	16						
	15	16	17	12	19	16						
Total Students	45	51	49	38	60	49		**292**	-7	-7	299	292
Total Teachers	3	3	3	3	3	3		18				18
Classroom Avg	15.0	17.0	16.3	12.7	20.0	16.3		16.2				16.2
	K	1	2	3	4	5		Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Upchurch	18	20	20	23	19	18						
	18	21	20	20	18	19						
	16	20	20	22	17	20						
				22		17						
Total Students	52	61	60	87	54	74		**388**	1	0	388	388
Total Teachers	3	3	3	4	3	4		20				20
Classroom Avg	17.3	20.3	20.0	21.8	18.0	18.5		19.4				19.4
	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Wheeler	22	26	23	26	26	23	7					
	22	25	23	25	25	21	8					
	18	24	21	27	25	22						
	22	25	22	25	26	22						
			21	25		22						
Total Students	84	100	110	128	102	110	15	**649**	8	8	641	634
Total Teachers	4	4	5	5	4	5	2	29				27
Classroom Avg	21.0	25.0	22.0	25.6	25.5	22.0	7.5	22.4				23.5
	K	1	2	3	4	5		Current Total	Current Change	Change since Oct 1	Oct 01, 2022 Enrollment	
Willowdale	23	24	18	23	26	25						
	23	25	19	22	25	24						
	23	24	22	24	27	25						
		23	21	23								
Total Students	69	96	80	92	78	74		**489**	-3	-3	492	489
Total Teachers	3	4	4	4	3	3		21				21
Classroom Avg	23.0	24.0	20.0	23.0	26.0	24.7		23.3				23.3