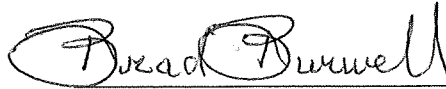


**ACKNOWLEDGMENT OF RECEIPT
OF NOTICE OF MEETING**

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 7:00 P.M. on December 3 2007, at Don Stroh Administrative Center 5606 South 147th Street Omaha, NE 68137


Dated this 3rd day of December, 2007.



Brad Burwell, President



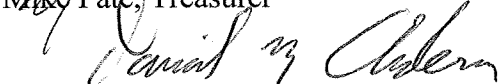
Jean Stothert, Vice President



Mike Kennedy, Secretary




Mike Pate, Treasurer




David M. Anderson



Linda Poole



Derek Collins – Millard North High School



Jessica Lamb – Millard South High School



Jill Hindmarsh – Millard West High School

**NOTICE OF MEETING
SCHOOL DISTRICT NO. 17**

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 7:00 p.m. on **Monday, December 3, 2007** at 5606 South 147th Street, Omaha, Nebraska.

An agenda for such meetings, kept continuously current are available for public inspection at the office of the superintendent at 5606 South 147th Street, Omaha, Nebraska.

MIKE KENNEDY,
Secretary

11-30-07

**THE DAILY RECORD
OF OMAHA**

**RONALD A. HENNINGSEN, Publisher
PROOF OF PUBLICATION**

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

J. BOYD

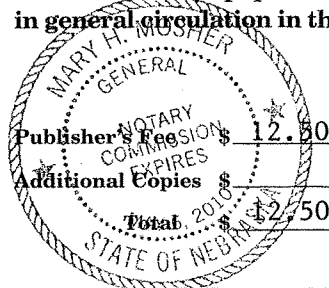
being duly sworn, deposes and says that she is

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 _____

November 30, 2007

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



Subscribed in my presence and sworn to before
me this 30th day of

November 20 07

Notary Public in and for Douglas County,
State of Nebraska

09

BOARD OF EDUCATION MEETING

DECEMBER 3, 2007

NAME:

REPRESENTING:

Jeffrey S. Faras	Rohwer
Kellen Holl	Lollar
Kaylee McLendon	Millard West
Karen Ade	SSC
Laurie Jones	SSC
Ben Hostetter	millard west
Kristina Wang	MW
Kathleen Stenkova	MW → UNJO
Cameron Meyer	MW
Chad Kuyse	MW
Sam Kissner	MW
Andrew Wolf	MW
Jacob Dykstra	MW
Karlie Nalley	MW
DAVE WILKE	MW
Tim Masky	MW
Lori Graves	Rohwer
Hrc + Alvera Bado	Lori's Parents
Cameron Patrick	MW
Jill Hindmarsh	MW

BOARD OF EDUCATION MEETING

DECEMBER 3, 2007

<u>NAME:</u>	<u>REPRESENTING:</u>
Jennifer Gabrielson	Rohwer
Jennifer Luna	Millard West
Al Lung	Millard
Jo Weigel	Rohwer
Katherine Woolbright	MW
Cott Lofert	MW
Andy Stroh	MW
Nolan Wheeler	MW
Monica Hurler	MNHS
Amanda Stalmer	MNMS
William R. Daughtridge	MNHS
Steve Szekwsci	M Dub High School 40!
Kyle Fredericksen CAITLIN	MW ↑
Angela Schilwolkow	
Steph Kranz	MW
Abby Kocanda	MW
Caule Brown	MW
Caule Brown	Rohwer

BOARD OF EDUCATION MEETING

DECEMBER 3, 2007

NAME:

REPRESENTING:

~~Lynn Th~~

Angie Loberg

Rohaver

Chelsea Pfeiffer

MNHS

Ann-Marie Boese

NBCT/YAP

Brad Sullivan

Rohwe ✓

Jeanne Wilson

NMS

Jordan Bonfield

nwhs

Maureen Presle

MNHS

John Skibinski

Rohwer

Leslee Bokhof

MW

Brian Sanders

MWHS

Kelsey Anzari

MW

Kyle McBreen

MSMS

Amber Clementson

MWHS

Jodi Rinne

Orizon CPAs

Blake Dillon

MWHS

Bryan Kleb

MWHS.

~~Amy Jan~~

~~Joe Crestoni~~

MWHS

~~Sam Mat~~

District

BOARD OF EDUCATION MEETING

DECEMBER 3, 2007

NAME:

REPRESENTING:

Eric Jones

MW

Kyle McManus

MW

Jon Schneider

MWHS

Julie Hughes

Tiffany Schutte

Jay Weaver

MW

Olivia Purgam

Carissa Fish

Mark Bro

Not in school / myself

Kim Weeks

MWHS

Etie Newbames

MWHS

Jane Petersen

ROH

Ben Gaska

Sue Klopp

MWHS

Sara Klopp

MWHS

Ann King

DSAC



BOARD OF EDUCATION
MEETING



DECEMBER 3, 2007

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

2

BUSINESS MEETING
7:00 P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147th STREET
DECEMBER 3, 2007

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. 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.

E. Routine Matter

1. *Approval of Board of Education Minutes – November 19, 2007
2. *Approval of Bills
3. *Receive the Treasurer's Report and Place on File

F. Information Items

1. Employees of the Month
2. National Board Certification
3. Superintendent's Comments
4. Board Comments/Announcement
5. Report from Student Representatives

G. Unfinished Business:

1. Approval of Policy 4163 – Human Resources – Remedial Action

H. New Business:

1. Approval of Rule 4163.1 – Human Resources – Remedial Action: Certificated Staff
2. Approval of Rule 4163.2 – Human Resources – Remedial Action: Non-Certificated Staff
3. Approval of Rule 4163.3 – Human Resources – Remedial Action: Investigation/Procedure
4. Approval of the Name for the Non-Traditional High School
5. Approval of Mistral Drug Detection Training Grant
6. Award of Contract for Wheeler Additions
7. Award of Contract for Upchurch Cabling
8. Receive and Place on File the 2006-2007 Audit
9. Approval of Personnel Actions: Voluntary Separation, and Resignation Notification Incentive Program
10. Land Purchase (Executive Session)

I. Reports

1. Enrollment Report
2. IB Evaluation
3. IB Middle Years Evaluation

J. Future Agenda Items/Board Calendar

1. Luncheon with Millard State Senators on Thursday, December 13, at 11:30 a.m. in all Conference Rooms at the Stroh Administration Center
2. Board of Education Meeting on Monday, December 17, 2007 at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
3. Board of Education Meeting on Monday, January 7, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
4. Committee of the Whole Meeting on Monday, January 14, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
5. PDK Dinner with Boards of Education on Wednesday, January 16, 2008 at 5:30 p.m. at the UNO Alumni House in Bootstrapper Hall
6. Board of Education Meeting on Monday, January 21, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street

K. 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.

L. 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

4

BUSINESS MEETING
7:00 P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147TH STREET
DECEMBER 3, 2007

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. 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 prior to the Meeting.

*E.1. Motion by _____, seconded by _____, to approve the Board of Education Minutes – November 19, 2007. (See enclosure.)

*E.2. Motion by _____, seconded by _____, to approve the bills.

*E.3. Motion by _____, seconded by _____, to receive the Treasurer's Report and Place on File. (See enclosure.)

F.1. Employees of the Month

F.2. National Board Certification

F.3. Superintendent's Comments

F.4. Board Comments/Announcements

F.5. Report from Student Representatives

G.1. Motion by _____, seconded by _____, to approve Policy 4163 – Human Resources – Remedial Action. (See enclosure.)

H.1. Motion by _____, seconded by _____, to approve Rule 4163.1 – Human Resources – Remedial Action: Certificated Staff. (See enclosure.)

H.2. Motion by _____, seconded by _____, to approve Rule 4163.2 – Human Resources – Remedial Action: Non-Certificated Staff. (See enclosure.)

H.3. Motion by _____, seconded by _____, to approve Rule 4163.3 – Human Resources – Remedial Action: Investigation/Procedure. (See enclosure.)

H.4. Motion by _____, seconded by _____, to approve the name of the non-traditional high school the Millard Horizon High School. (See enclosure.)

December 3, 2007

Page 2

- H.5. Motion by _____, seconded by _____, to approve the Mistral Drug Detection Training Grant. (See enclosure.)
- H.6. Motion by _____, seconded by _____, that the contract for the additions at Wheeler Elementary School be awarded to Ronco Construction in the amount of \$1,434,000 and that the associate superintendent for general administration be authorized and directed to execute any and all contracts related to such project. (See enclosure.)
- H.7. Motion by _____, seconded by _____, that the contract for the data cabling at Upchurch Elementary School be awarded to Lan-Tel Communications in the amount of \$103,189 and that the associate superintendent for general administration be authorized and directed to execute any and all documents related to such project. See enclosure.)
- H.8. Motion by _____, seconded by _____, that the board receive and file the FYE07 audit report as submitted by the Orizon Group CPAs LLC. (See enclosure.)
- H.9. Motion by _____, seconded by _____, to approve Personnel Actions: Voluntary Separations, and Resignation Notification Incentive Program. (See enclosures.)
- H.10. Motion by _____, seconded by _____, to go into Executive Session for Land Purchase. (Executive Session).

I. Report

1. Enrollment Report
2. IB Evaluation
3. IB Middle Years Evaluation

J. Future Agenda Items/Board Calendar.

1. Luncheon with Millard State Senators on Thursday, December 13, at 11:30 a.m. in all Conference Rooms at the Stroh Administration Center
2. Board of Education Meeting on Monday, December 17, 2007 at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
3. Board of Education Meeting on Monday, January 7, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
4. Committee of the Whole Meeting on Monday, January 14, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
5. PDK Dinner with Boards of Education on Wednesday, January 16, 2008 at 5:30 p.m. at the UNO Alumni House in Bootstrapper Hall
6. Board of Education Meeting on Monday, January 21, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street

K. 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.

L. 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 was held of the Board of Education of the School District No. 17, in the County of Douglas in the State of Nebraska. This meeting was convened in open and public session at 7:00 p.m., Monday, November 19, 2007, at the Don Stroh Administration Center, 5606 South 147th Street.

PRESENT: Jean Stothert, Linda Poole, Dave Anderson, Mike Pate, and Mike Kennedy

ABSENT: Brad Burwell

Notice of this meeting was given in advance thereof by publication in the Daily Record on, November 16, 2007; 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 Acknowledgment 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.

At 7:00 p.m. Jean Stothert called the meeting to order and announced that the public meeting act is posted on the wall and available for public inspection.

Roll call was taken and members present were Mike Pate, Linda Poole, Jean Stothert, Dave Anderson and Mike Kennedy. Absent was Brad Burwell

Motion by Mike Kennedy, seconded by Dave Anderson to excuse Brad Burwell from the meeting, upon roll call vote, all members voted aye. Motion carried.

Motion by Dave Anderson seconded by Linda Poole, to approve the Board of Education Minutes from November 5, 2007, to approve bills, and to receive the treasurer's report and place on file, upon roll call vote, all members voted aye. Motion carried.

Jean Stothert summarized the Board Committee of the Whole meeting on November 12, 2007. The topics included the superintendent's goals, the Food Service Management Contract RFP, and the summer projects scheduled for 2008.

Showcase highlighted National Merit Semi Finalists and Commended Students. Also recognized were National Hispanic Recognition Program students, and two students from Millard North High School who had perfect scores on their ACT test.

Superintendent's Report:

1. The Learning Community Coordinating Council was in the newspaper last week as to what the election districts are going to be. We already have one candidate who has filed for our District and that is Senator Dwite Pedersen. I'm sure there will be more, but he called today.
2. Wednesday is the last day for school as we break for Thanksgiving.

3. The next board meeting will be a week from Monday, which is December 3, 2007. On Tuesday, December 4th is the Board function beginning at 7 p.m. He advised the board he will be sending out an email in regards to the function.
4. In the newspaper there is an article that talks about No Child Left Behind, and the Annual Yearly Progress. You will see Millard has eight schools on the watch list. The ones that are mentioned in the paper on the watch list, meaning that they did not make their goal, and they are all on the watch list for special education. Black Elk was named, but that is an error. They were on the list because they didn't test enough of the special education population, and that is not true. A hundred percent of them were tested.

We have plans in place to address the special education issues, because four of our middle schools are on the list. Mark and his team have already started meeting and disassembling plans and putting them back together as to what needs to be done to address this issue.

Board Comments:

Mike Pate:

Last Monday he attended the Veterans Day Program at Kiewit Middle School. It is an annual event at Kiewit Middle School. He has gone in the past and has always enjoyed the program. He feels members of the school, staff, and students deserve the recognition for their efforts recognizing our veterans on that day. It is a very very touching event and program, and it is a learning opportunity as well. He wanted to acknowledge his presence, and the effort that went into the program.

Linda Poole

Mrs. Poole was at the NASB Board of Directors meeting last Wednesday night. The new president of the state association is Kathy Danek, who is on the Lincoln School Board, and she was sure she would do a fine job. I'll let Dave go ahead and give the report of the meeting since he is the person actually designated to represent Millard.

Mrs. Poole attended the State Conference all day on Friday, and one of the highlights of Friday was the Governor's Education Initiative award, which was sponsored by ARAMARK. She thanked Scott Rodgers for providing the financial support, and Mary Jo McLoughlin, who flew in from Chicago to present the award.

Mrs. Poole reported that before the meeting started the Governor approached her, and he told her he was a little upset with Millard. For some reason he is getting mixed messages on Millard's position on the Learning Community. He said when he signed the bill into law we all said that we were for it, and now between the board and administration he is hearing mixed messages, and he asked what our position was on the Learning Community. Mrs. Poole passed along to him what she thought Millard's position is, because she hasn't heard any different. And, she continued, considering one of Dr. Lutz's goals is to ensure there is a smooth transition to the Learning Community she was kind of unclear as to where the Governor is getting this from. Whether it is the media or whatever, but she told him that Millard's number one priority was to preserve the boundaries, and the Learning Community did do that. She told the Governor that Millard is not thrilled with the Learning Community, but it did what our first priority was, which to preserve the boundaries, and now it is the state law and we'll do whatever we need to do in order to make it work. The Governor brought it up again to Mrs. Poole when she met with him at

1:30 p.m. There were six, who met with the Governor in an executive committee meeting 1:30, and that was again topic of discussion, so she didn't know if he didn't believed her, or what. She has talked with Dr. Lutz about this, and am suggested Dr. Lutz make an appointment with the Governor and let him know Millard's stance, that we are still supportive of it, and as long as our boundaries are protected. Mrs. Poole said she would go with Dr. Lutz to meet with the Governor, since she was the person that had the discussion with the Governor in the first place on this.

Just so the rest of the board knows, one of the other things that they talked about, we asked the Governor what he thinks some of the school boards priorities should be. He said we need to be more sensitive to the property tax issue in the State of Nebraska, which isn't a surprise. That local boards need to prioritize what we're doing with greater focus on student achievement, which she thought we do a great job in Millard. We need to continue to have dialog with the larger education community including preschool up to higher education, and we need to figure out priorities that way. He's also talked quite a bit about lengthening the school day and the school year to compete not only across the country, but across the world. Those are a couple of the Governor's hot buttons that he would like to see us take on. Mrs. Poole said there was quite a bit of discussion on the Learning Community, and whether people want it in or out. Again, like she said, he was a little dismayed that all eleven school districts said they were for this before he signed the bill, and now that he has signed it everybody is tending to back away from him. So she thought some how we need to get across to him what our stance is.

Dave Anderson

Congratulations to all our showcase students on the National Merit finalists. It is very very impressive to see all of those kids. Mr. Anderson mentioned that he and Jean talked earlier, she had mentioned, she wondered what they would do if we were taking the ACT today, and Mr. Anderson said not well, he didn't think they could even win on Who's Smarter than a 5th Grader. Congratulation to all of the merit finalists and commended students, because that is phenomenal.

Mr. Anderson said he was with Mike Pate at the Veterans Day celebration at Kiewit. It was a great program.

Mr. Anderson attended the NASB Convention on Wednesday, Thursday, and Friday. A lot happened and there was a lot going on at the board meeting. It was a good discussion. One thing out of all of the agenda items, there was probably nothing of any real particular importance or interest to bring up at this meeting. But the NASB Board did have a chance to recognize Linda Poole and all of her contributions to the organizations. She is actually rolling off of the board, kind of, but once you try to get away they keep pulling you back in, so she doesn't get away completely, because she is a board member at the National level, as we all know, so as long as that is going on she's an ex-officio member. It was very nice for the board to have a chance to recognize her and all of her years of service, because she probably has been more active than anybody. She has done a great job.

Mr. Anderson commented on what a great night for football. Congratulations to Brian, his staff, players, and coaches. It was a terrific night down in Lincoln, unfortunately the game didn't turn out the way we would have liked it to, but it was a really really great game. It was very impressive, and it had a great crowd. He was very impressed with the players and the coaches. Everyone did a fantastic job. It was a great job on the season.

Dr. Lutz and Mr. Anderson went down for the volleyball match. They saw the game between Millard North and Millard South. That is always a great thing, when you can get the schools together to play

each other, and so it was a terrific experience too. Mr. Anderson offered his congratulations to all of the athletic teams, especially all of those that competed in the state playoffs.

Mike Kennedy

Mr. Kennedy gave one comment dealing with the Learning Community. He said he hoped the Governor doesn't have mixed signals. If you do want to have a meeting Dr. Lutz, Mr. Kennedy suggested that Brad Burwell, the Board president go down with you since he represents the board and speaks with our authority. Also, too, on a personal note, he said that lately he has been a critic of the structure in taxation of the Learning Community. He feels unelected board members should not levy property taxes for citizens of Millard when they are coming from different areas in the Learning Community, and also too, like every other election how we got here he thought there should be a primary vote. The Learning Community takes away our citizen's right to vote in a primary and it limits you from voting for only one of your two electors. He thinks this is a major problem. Should we cooperate? Yes. Should we be a part of it? Yes. But, he thinks even the districts including the one Linda Poole works for has problems with the funding and other structural aspects of it. He thought this is why we have the bill here today, but he voted for Dr. Lutz's goal of implementing the structure, and he said he was sure there will be changes in the session. Mr. Kennedy thought Brad Burwell going down to see the Governor would be great.

Dave Anderson

Mr. Anderson said he did want to recognize, at the NASB Conference, Millard put on one of the break out sessions that he moderated, and it was very well done. Mr. Anderson said there was not a whole lot of participation in it, but those that did participate got a lot out of it. The Millard administrators did a great job in the presentation, which was Nancy Johnston, Deb Ady, Clara Hoover, and Gary Steiner from the Foundation. He said thank you to Nancy for coordinating and putting it all together. Nice job.

Jean Stothert

Mrs. Stothert attended the Metropolitan Area Boards of Education meeting last week. She indicated there was full attendance, and they did decide to continue meeting. Mrs. Stothert said she would be chairing the organization for the next year. She said they are going to send a letter out and invite all districts in Douglas and Sarpy County. They refrained from saying Learning Community, because they didn't want anyone to think that this is associated, or the purpose, is for Learning Community. Mrs. Stothert said they are going to try to expand it, rewrite the goals, and rewrite the mission statement. She advised the board members she would keep them informed.

Mrs. Stothert also attended the NASB State Education Conference. Senator Raikes spoke at the same time Millard did their presentation, and he had a full house, so she thought that may be why the attendance was a little bit low at the Millard presentation. She thanked members of our school district that did present.

Last month she did attend the PTO building representative meeting that was here at the administration building. Dr. Lutz did a fine job of presenting the new fundraising policy and answering questions. There were a lot of questions. Mrs. Stothert said she will be attending the next meeting that will be held on November 27th.

To Linda's comments, Mrs. Stothert stated that it was a little disturbing to her, and maybe hard to believe that the Governor would just pull one school board member aside and say some of these things. Mrs. Stothert said she wouldn't know how the Governor would get the idea that Millard wouldn't support the Learning Community. When she was at the MABE meeting, she said everyone was there, and there were definitely people from Elkhorn, Bellevue and Papillion/LaVista speaking out against it, but she just hasn't heard of anything coming out of Millard, so she's not sure why he would feel that way. Mrs. Stothert said she thought Dr. Lutz had great relationship, and I think it would be worthwhile if Dr. Lutz and Brad, and maybe Bill Mueller could go down and talked to the Governor and explain Millard's position. Mrs. Stothert said she thought that it would be really important. She indicates she wouldn't want anybody thinking we have any feelings that we don't have, and she thought we need to make ourselves really clear about Millard's position on that. It is disturbing that he would have those misconceptions, but she said she hoped this could get straightened out.

Linda Poole

Mrs. Poole explained to Mrs. Stothert, that he wasn't necessarily saying Millard was the only district. But only Mrs. Poole, and Omaha were the only ones that were in the meeting with him, and he knows that there are other districts that have problems, but he said Millard is giving him a mixed message. Mrs. Poole said she doesn't know where it's coming from.

Jill Hindmarsh, student representative from Millard West, Jessica Lamb, student representatives from Millard South High School, and Derek Collins, student representative from Millard North High School reported on academic and athletic activities taking place at their schools.

Motion by Dave Anderson, seconded by Linda Poole, to approve the Contract for ScoreTable by Design, upon roll call vote, all members voted aye. Motion carried.

Motion by Linda Poole, seconded by Mike Pate, to approve the Lobbyist Contract, upon roll call vote, all members voted aye. Motion carried.

Motion by Mike Pate, seconded by Dave Anderson, to approve the High School Curriculum Handbooks for 2008-2009, upon roll call vote, all members voted aye. Motion carried.

Motion by Dave Anderson, seconded by Mike Kennedy, to approve the Board Legislative Resolutions, upon roll call vote, all members voted aye. Motion carried.

Mike Pate provided the first reading of Policy 4163 – Human Resources – Disciplinary Action. This policy will be on the next board agenda for approval.

Motion by Mike Kennedy, seconded by Dave Anderson, to reaffirm Policy 6670 – Curriculum, Instruction, and Assessment – Homebound Instruction, upon roll call vote, all members voted aye. Motion carried.

Motion by Mike Pate, seconded by Dave Anderson, to reaffirm Rule 6670.1 – Curriculum, Instruction, and Assessment – Homebound Instruction, upon roll call vote, all members voted aye. Motion carried

Motion by Dave Anderson, seconded by Mike Kennedy, that the contract for cellular communication services be awarded to Sprint/Nextel for a minimum term of one year, not to exceed the term of the WSCA agreement, and that the Executive Director of Technology be authorized and directed to execute

any and all documents related to this contract, upon roll call vote, all members voted aye. Motion carried.

Motion by Dave Anderson, seconded by Mike Kennedy, to approve Personnel Actions: Amendment to Continuing Contract: Cali Watton, Rescission of Leave of Absence: Calli Watton, Resignation: Maja Caldwell, Resignation Notification Incentive Program: Nancy Wiederholt, Glenda Bachmann, Vicki Brown, Roberta Vainiunas, Jessica Kullman, Kelli Hjelm, Anthony Levy, Nancy Howe, Mary Trenerry, Diane Weier, Susan Stalnaker, Patricia Ashbacher, Donald Bosworth, and Janice Kloke, and New Hire: Stephanie Arbaugh, upon roll call vote, all members voted aye. Motion carried.

Jean Stothert delayed Land Purchase to the end of the meeting for Executive Session.

Reports included a Construction Report, a Foundation Campaign Report, and a United Way Campaign Report.

Future Agenda Items/Board Calendar: A PTO Meeting will be held on Tuesday, November 27, 2007 at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. A Board of Education Meeting will be held on Monday, December 3, 2007 at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. A Luncheon with Millard State Senators will be held on Thursday, December 13, at 11:30 a.m. in all Conference Rooms at the Stroh Administration Center. A Board of Education Meeting will be held on Monday, December 17, 2007 at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. A Board of Education Meeting will be held on Monday, January 7, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. A Committee of the Whole Meeting will be held on Monday, January 14, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. A PDK Dinner with Boards of Education will be held on Wednesday, January 16, 2008 at 5:30 p.m. at the UNO Alumni House in Bootstrapper Hall. A Board of Education Meeting will be held on Monday, January 21, 2008, at 7 p.m. at the Don Stroh Administration Center, 5606 South 147th Street.

At 8:12 p.m. Mike Pate moved, seconded by Linda Poole to go into Executive Session to discuss land purchase, upon roll call vote, all members voted aye. Motion carried.

Motion by Mike Pate, seconded by Linda Poole, to come out of Executive Session, upon roll call vote, all members voted aye. Motion carried.

Jean Stothert adjourned the meeting.

SECRETARY

Millard Public Schools
December 3, 2007

Millard Public Schools

Check Register

13

Prepared for the Board Meeting of December 3, 2007

Check No	Vend No	Vendor Name	Amount
285387	019111	BISHOP BUSINESS EQUIPMENT	30,036.89
285388	135036	BRYAN ELEMENTARY	54.50
285389	025197	CITY OF OMAHA	84.00
285390	108436	COX COMMUNICATIONS INC	100.00
285391	133261	ANGELA M DIEHM	562.50
285394	033473	DIETZE MUSIC HOUSE INC	963.78
285395	134066	SARAH DOBEL	100.00
285396	136451	NATALIE FECH	65.00
285397	108478	DAVID C HEMPHILL	1,315.15
285399	049440	HOSIER REFRIGERATION SUPPLY INC	360.82
285400	108153	CHRISTOPHER M HUGHES	1,371.68
285401	132264	MICHELLE M KLUG	41.00
285403	100058	LINCOLN EAST HIGH SCHOOL	268.00
285404	132518	LINCOLN SOUTHWEST HIGH SCHOOL	100.00
285406	068801	NEBRASKA WORKFORCE DEVELOPMENT	2,816.62
285407	101008	NORFOLK HIGH SCHOOL	200.00
285408	101008	NORFOLK HIGH SCHOOL	0.00
285409	101008	NORFOLK HIGH SCHOOL	157.00
285410	130091	NORTH MIDDLE SCHOOL	55.00
285411	071053	OMAHA WORLD HERALD (EDUC)	1,824.00
285412	071567	PAPILLION/LAVISTA HIGH SCHOOL	91.00
285413	071891	PAYFLEX SYSTEMS USA INC	11,314.30
285414	107783	HEIDI T PENKE	697.20
285415	132258	PETTY CASH/DSAC	43.24
285416	132186	PETTY CASH/ROCKWELL	100.00
285417	072349	PREMIER AGENDAS INC	924.00
285420	133951	US POST OFFICE STONEY RIDGE ANNEX	205.00
285421	107354	STEPHEN W. VENTEICHER	275.00
285422	136453	WESTIN HOTEL MANAGEMENT LP	393.30
285434	108394	MARJORIE E ALFIERI	40.92
285435	135692	AMERICAN COUNCIL ON THE TEACHING	715.00
285436	107540	BRIAN F BEGLEY	294.55
285437	133246	RALPH CAREY	636.63
285438	108297	CHILDRENS HOSPITAL	75.00
285439	107454	CHRISTOPHER COLLING	162.50
285440	106713	ANDREW S DEFREECE	79.17
285442	088660	LINDA S FERGUSON	15.95
285444	132668	MIKE KENNEDY	473.61
285447	136457	NEBRASKA CHORAL DIRECTORS ASSN	200.00
285448	068440	NEBRASKA DEPARTMENT OF EDUCATION	150.00
285449	107732	BRIAN L NELSON	187.50
285450	101008	NORFOLK HIGH SCHOOL	110.00
285451	130667	CARRIE L NOVOTNY-BUSS	24.08
285452	132146	ORIZON CPAS LLC	31,850.00
285453	133964	LYN E PAHLS	87.20
285454	135773	PETTY CASH/CATHER	100.00

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Check No	Vend No	Vendor Name	Amount
285455	107910	MAUREEN R PREBLE	349.71
285457	132359	UNIVERSITY OF NEBRASKA AT OMAHA	30.00
285458	133951	US POST OFFICE STONEY RIDGE ANNEX	200.00
285459	107354	STEPHEN W. VENTEICHER	450.00
285460	095674	XEROX CORPORATION (LEASES)	33,112.55
285462	095674	XEROX CORPORATION (LEASES)	23,887.09
285464	010037	ABC SCHOOL SUPPLY COMPANY	41.44
285465	010300	ACCURATE LOCKSMITHS, INC	334.25
285466	134315	ACE WELDING & REPAIRING, INC.	1,383.45
285467	010383	ACTION BATTERIES UNLIMITED INC	104.44
285468	133402	KAREN S ADAMS	10.19
285469	010421	DEBORAH A ADY	30.33
285470	131189	AIR POWER OF NEBRASKA INC.	854.00
285471	010808	AIR-SIDE COMPONENTS, INC.	568.00
285472	108351	AIRGAS NORTH CENTRAL INC	45.45
285473	133620	AKSARBEN PIPE & SEWER CLEANING LLC	5,097.00
285474	010884	FRANCE ALBANESI	24.00
285475	134715	ALEGENT HEALTH IMMANUEL MEDICAL CTR	1,607.83
285476	136365	ALEGENT HEALTH	4,200.00
285477	108394	MARJORIE E ALFIERI	39.77
285478	011051	ALL MAKES OFFICE EQUIPMENT	50.00
285479	011185	ALLIED OIL & SUPPLY, INC.	590.68
285480	136400	ALPINE KILNS & EQUIPMENT LLC	304.45
285481	107651	AMAZON.COM INC	310.82
285482	012050	AMERICAN LIBRARY ASSOCIATION	43.00
285483	133174	ENCOREONE LLC	1,455.00
285484	069689	AMSAN LLC	23,757.60
285485	010112	ANDERSON ELECTRIC	572.00
285486	134041	MARTHA A ANDERSON	46.56
285487	012989	APPLE COMPUTER, INC.	6,610.95
285489	107541	APPLIED INFORMATION MANAGEMENT	590.00
285491	108092	MERRILL COMPANY	1,560.51
285492	106436	AQUA-CHEM INC	1,142.25
285494	106167	ASCD (CONFERENCE/REGISTRATIONS)	1,296.00
285495	013496	ASCD	180.60
285496	134235	SARAH A ASCHENBRENNER	32.50
285497	013226	ASI MODULEX	50.00
285498	102840	ASSOCIATED FIRE PROTECTION	505.00
285499	136474	DANIELLE ATKINS	10.65
285501	102237	AUTO STATION	363.04
285502	134267	B & D DIAMOND PRO INC	4,200.00
285503	109852	BAER SUPPLY	31.76
285504	132405	BAG 'N SAVE	163.50
285508	017900	BARCO MUNICIPAL PRODUCTS, INC.	336.00
285509	017908	REX J BARKER	73.72
285510	099646	BARNES & NOBLE BOOKSTORE	399.00

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Check No	Vend No	Vendor Name	Amount
285511	132608	BARNES DISTRIBUTION	537.22
285512	017877	CYNTHIA L BARR-MCNAIR	250.89
285513	017926	ROSEMARY W BARTA	96.56
285514	131142	CHERA A BARTELS	11.11
285515	107979	LORI A BARTELS	448.14
285516	136272	BEAR CONSTRUCTION INC	4,750.00
285517	018280	JEANINE C BEAUDIN	113.00
285518	130337	DEBRA K BEAUDOIN	26.55
285519	136406	SHERYL A BELL	169.75
285520	133910	ROSE M BERNSTEIN	25.15
285522	135843	MERCEDITAS BETANCUR	87.76
285523	134945	NOLAN J BEYER	356.57
285524	072250	BG PETERSON COMPANY	63.00
285525	019111	BISHOP BUSINESS EQUIPMENT	386.71
285526	134478	TIFFANY M BOCK SMITH	20.95
285527	130899	KIMBERLY M BOLAN	95.55
285528	101364	BOOKWORM	96.68
285529	133791	WENDY P BOUKAL	75.00
285530	019530	BOULDEN PUBLISHING	292.60
285531	019559	BOUND TO STAY BOUND BOOKS INC	3,651.72
285532	132888	MICHELLE M BOYD	50.93
285533	019835	BOYS TOWN NATIONAL	900.63
285535	130576	PAMELA A BRENNAN	205.16
285536	132273	WENDY M BRENNAN	82.89
285538	130303	BRODHEAD GARRETT	63.19
285539	136479	THOMAS G BROSNAN	60.89
285540	133824	NANCY A BROWN	144.53
285541	020270	NANCY J BRUGGER	55.68
285543	020550	BUREAU OF EDUCATION & RESEARCH	555.00
285544	135789	LINDA S BURKE	51.57
285545	099431	BUSINESS MEDIA INC	2,225.00
285546	134237	SCOTT G BUTLER	522.02
285547	131619	C E SUNDBERG CO	33.69
285550	106806	ELIZABETH J CAREY	110.82
285551	133246	RALPH CAREY	29.59
285552	054237	PIONEER LOCK CO INC	55.50
285553	023967	CARLSON SYSTEMS	7.20
285554	023970	CAROLINA BIOLOGICAL SUPPLY CO	379.85
285555	024067	CARSON DELLOSA PUBLISHING	95.80
285556	132428	JENNIFER M CARSON	19.40
285557	131158	CURTIS R CASE	364.18
285558	133589	CDW GOVERNMENT, INC.	1,445.40
285559	135648	SUSAN M CHADWICK	32.24
285560	134043	MALCOLM K CHAI	133.86
285561	132271	ERIK P CHAUSSEE	50.44
285562	135601	CHENG & TSUI CO INC	374.62

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Check No	Vend No	Vendor Name	Amount
285564	099661	CHILDREN'S BOOK COUNCIL	35.50
285565	106851	CHILDREN'S HOME HEALTHCARE	18,292.50
285566	106251	CHILDRENS HEALTH MARKET INC	7,441.50
285567	134728	DOUGLAS J CHURCHILL	48.98
285568	132061	CITY OF OMAHA	300.00
285569	099222	CLASSROOMDIRECT.COM	571.77
285570	025222	DEBI CLATTERBUCK	24.88
285571	025235	DALE CLAUSEN	189.15
285572	130246	KATHLEEN CLIFFORD	12.81
285573	131518	COLOR INC	1,315.00
285574	022701	SHARON R COMISAR-LANGDON	119.04
285576	106902	COMMUNICATION SERVICES INC.	365.50
285577	135082	OCCUPATIONAL HEALTH CTRS OF NE PC	86.00
285579	026048	CONTINENTAL FIRE SPRINKLER CO.	584.03
285581	026057	CONTROL MASTERS INC	10,251.42
285582	135935	JULIA COOK	39.80
285583	135296	SHANNON M COOLEY-LOVETT	56.26
285585	134039	CROUCH RECREATIONAL DESIGN INC	125.00
285586	109021	PATRICIA A CRUM	83.63
285587	027240	CUBS DISTRIBUTING INC	60.80
285588	027300	CUMMINS CENTRAL POWER LLC	721.92
285589	133651	WILLIAM P CUNNINGHAM	126.72
285590	027345	CURRICULUM ASSOCIATES INC	48.65
285591	100577	CURTIS 1000	197.90
285593	133349	D & B	459.00
285594	130731	D & D COMMUNICATIONS	925.00
285595	136355	D & J SPORTS INC	136.00
285596	032050	D B NEBRASKA SERVICE CO.	12,695.91
285597	132671	JEAN T DAIGLE	99.43
285598	131003	DAILY RECORD	39.90
285599	135099	HEATHER L DAUBERT	99.32
285600	032255	DAVIS PUBLICATIONS INC	369.95
285601	032246	PAMELA M DAVIS	64.02
285602	032497	CHERYL R DECKER	83.42
285605	107469	DEFFENBAUGH INDUSTRIES	10,359.92
285606	106713	ANDREW S DEFREECE	149.59
285607	099249	DELTA EDUCATION LLC	42.75
285608	032800	DEMCO INC	1,797.62
285609	032872	DENNIS SUPPLY COMPANY	2,330.85
285610	136316	EVA DENTON	26.24
285611	133009	ROBERTA E DEREMER	28.52
285612	109850	DEX MEDIA EAST LLC	54.15
285613	099220	DICK BLICK CO	818.96
285614	132750	JOHN D DICKEY	26.00
285615	133760	ELIZABETH A DICKSON	84.34
285616	033473	DIETZE MUSIC HOUSE INC	989.65

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285617	134899	AITSCHUL GROUP CORPORATION	56.45
285620	054609	DON JOHNSTON INC	193.32
285621	134086	AMBER J DOOLITTLE	49.71
285622	135650	JAY R DOSTAL	31.66
285627	133130	DOUGLAS SARPY 4H OFFICE	40.00
285628	135816	VITALIY I DOVGALYUK	60.29
285631	135689	SUSAN M DULANY	87.01
285633	036520	EASTERN NE HUMAN SERVICES AGENCY	15,870.00
285634	052370	ECHO ELECTRIC SUPPLY CO	2,078.47
285635	131566	ECHO MOTORS & CONTROLS INC	1,931.52
285636	134991	BRADLEY EDMUNDSON	46.08
285638	037525	EDUCATIONAL SERVICE UNIT #3	159,346.39
285639	101277	EFFECTIVE COMMUNICATION SKILLS INC	1,250.00
285640	038023	EGAN SUPPLY COMPANY	438.40
285642	133823	REBECCA S EHRHORN	793.12
285643	134970	CHRISTINE L EISOLD	45.00
285645	038100	ELECTRIC FIXTURE & SUPPLY	3,268.05
285646	038140	ELECTRONIC SOUND INC.	4,095.09
285647	131007	ELMAN & CO INC	161.00
285648	038217	WARREN K ELTISTE	426.36
285649	132529	TINA M ELYEA	68.09
285650	035579	EMC/PARADIGM PUBLISHING	210.32
285651	135297	LIZBETH ENSOR	78.52
285652	109066	TED H ESSER	144.63
285653	132472	EVAN-MOOR EDUCATIONAL PUBLISHERS	133.34
285654	106735	JOHN T FABRY	739.14
285655	131743	FACTS ON FILE INC.	619.00
285657	040450	FEDERAL EXPRESS	18.75
285659	136377	FEINER SUPPLY CO	407.00
285660	133565	STEVE FELICI	24.88
285662	040537	FERGUSON ENTERPRISES INC	1,220.04
285663	106956	FERRELLGAS	44.85
285664	136320	JOSHUA P FIELDS	68.77
285665	040830	FILMS FOR THE HUMANITIES & SCIENCES	504.53
285666	133919	FILTER SHOP INC	3,161.80
285667	136031	ESTELLA FINN	183.74
285668	132793	FINNEY COMPANY INC	1,241.95
285669	134304	FIRST BANK RICHMOND, NA	1,824.10
285670	040902	FIRST NATIONAL BANK TRUST DEPT	1,400.00
285671	109855	SHANNON M FISCHER	30.56
285672	135647	LACHELLE FISCUS	26.87
285673	041086	FLINN SCIENTIFIC INC	415.63
285674	041100	FOLLETT LIBRARY RESOURCES	14,556.20
285675	041146	KENNETH J FOSSEN	155.05
285676	041530	SCHOOL SPECIALITY INC	88.00
285677	041543	AMY J FRIEDMAN	286.41

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Check No	Vend No	Vendor Name	Amount
285678	135031	FSH COMMUNICATIONS LLC	360.00
285679	102650	GANDER PUBLISHING INC.	439.84
285680	131565	GARTNER & ASSOCIATES CO, INC.	105.42
285681	106894	TAMMY GEBHART	223.98
285682	044050	GENERAL BINDING CORPORATION	220.33
285683	135983	ENCORE ONE LLC	58.15
285684	106660	GLASSMASTERS INC	1,795.75
285685	135691	OSCAR GONZALEZ	115.20
285686	044891	GOPHER/PLAY WITH A PURPOSE	553.01
285687	044896	KAREN A GORDON	61.50
285688	107811	CHARLES E GOULD	277.85
285689	132152	GOVCONNECTION INC	185.24
285690	043609	GP DIRECT	1,083.72
285691	044950	GRAINGER INDUSTRIAL SUPPLY	1,905.07
285692	044965	KATHERINE A GRAY	84.88
285693	099888	GRAYBAR ELECTRIC COMPANY INC	324.14
285694	044972	GREAT ACTIVITIES PUBLISHING CO	79.30
285695	134133	JANET L GRIERSON	32.01
285697	130083	HARRY S GRIMMINGER	40.74
285701	135016	CANDRA R GUENTHER	174.37
285702	132673	JULIE L HAHN	38.56
285703	101931	HANCOCK FABRICS	36.40
285704	131067	HANDWRITING WITHOUT TEARS	253.25
285706	047853	HAPPY CAB COMPANY INC	19,707.75
285707	047855	HARCOURT INC	652.48
285708	047856	HARCOURT OUTLINES INC	73.28
285709	135821	LESLEY A HARRISON-ROLAND	54.03
285711	048200	HAUFF SPORTING GOODS COMPANY	269.95
285712	135557	HEADSET INNOVATIONS	243.70
285713	135796	HEARTLAND ASSN BEHAVIOR ANALYSIS	455.00
285714	048475	HEARTLAND FOUNDATION	11,610.00
285715	108273	MARGARET HEBENSTREIT PT	140.65
285717	134737	KATHLEEN M HEIZER	16.98
285718	108478	DAVID C HEMPHILL	20.86
285719	101881	OMAHA ZOOLOGICAL SOCIETY	195.75
285720	133186	JENNIFER HERZOG	70.00
285721	132423	HEWLETT PACKARD CO	5,098.80
285722	136301	HGM ASSOCIATES INC	750.00
285723	048710	HIGHSMITH COMPANY INC	2,645.54
285724	134441	ELAINE HILL	317.82
285725	048840	SUZANNE J HINMAN	30.07
285726	048845	CAMILLE H HINZ	35.41
285728	136338	JOHN K HOOD	342.22
285731	095520	LINDA D HORTON	177.24
285732	136336	VICTORIA L HOSKOVEC	54.95
285734	136469	ELIS HSU	17.76

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285735	101032	HUSKER MIDWEST PRINTING	63.80
285736	130283	KARA L HUTTON	113.78
285737	049844	HYDRONIC ENERGY INC	60.00
285738	134166	I BELIEVE IN ME RANCH INC	2,572.32
285739	051573	IDEAL PURE WATER	25.00
285740	051575	THERESA A ILIFF	56.75
285741	136459	CARMEN L WORWICK	350.00
285743	135502	INDOFF, INC.	59.05
285744	136349	SCOTT H INGWERSON	158.95
285745	134228	INSTITUTE OF ELECTRICAL/ELECTRONICS	155.00
285746	136368	INTERDISCIPLINARY COUNCIL ON	605.00
285748	102958	INTERSTATE ALL BATTERY CENTER	18.26
285749	135912	IT'S YOURS INC	60.00
285750	101991	J.A. SEXAUER	276.80
285752	100928	J.W. PEPPER & SON INC.	3,150.89
285753	131157	CHRISTINE A JANOVEC-POEHLMAN	121.15
285754	054240	HANNELORE W JASA	70.81
285755	135735	GEORGE W JELKIN	21.34
285757	133037	JENSEN TIRE COMPANY	5,585.25
285758	107039	SHARON KIM H JOHANSEN	34.92
285759	135999	DESIREE K JOHN	86.48
285760	131367	AMANDA J JOHNSON	23.77
285761	054481	JERRILL B JOHNSON	53.50
285762	136317	KELLY L JOHNSON	113.98
285763	059573	NANCY A JOHNSTON	54.56
285764	054630	JOHNSTONE SUPPLY	380.68
285765	020316	ALINE R JONES	71.87
285766	054710	JOSLYN ART MUSEUM	42.00
285767	054768	JUDAH CASTER COMPANY	168.70
285768	135815	KYLE A JURGENS	107.67
285769	133738	KAMAN INDUSTRIAL TECHNOLOGIES	113.16
285771	134194	KARCHER FLOOR CARE INC	3,672.49
285772	132265	CATHERINE A KEISER	48.02
285773	056276	KELVIN ELECTRONICS	247.00
285774	056770	BETTY H KLESITZ	50.93
285775	109136	KLOCKIT	50.72
285777	056913	RICHARD L KOLOWSKI	70.33
285778	134607	KONICA MINOLTA PRINTING SOLUTIONS	41,723.87
285779	131821	MARY E KOUBA	157.14
285780	134864	BRIDGET K KOWAL	74.43
285782	132266	DAWN M KRONAIZL	13.58
285783	057683	JANET F KRUGER	50.25
285785	133923	KUBAT PHARMACY/HEALTHCARE	1,552.95
285786	109033	AMANDA J KUNES	511.24
285789	058755	LAIDLAW TRANSIT INC	174,387.09
285790	058757	LAKELAND ENGINEERING EQUIPMENT CO	136.00

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285791	099217	LAKESHORE LEARNING MATERIALS	142.05
285792	135257	LANGUAGE LINE SERVICES	156.03
285793	058861	LARRY'S BOILER SERVICE, INC.	135.00
285794	121124	LORENE M LARSEN	98.46
285795	135688	DENISE A LARSON	306.04
285796	136142	KRISTEN L LARSON	22.97
285798	109816	JILL C LAVENE	171.21
285799	136240	VOYAGER EXPANDED LEARNING	1,678.70
285800	108450	JACEN D LEFHOLTZ	100.57
285801	059240	LENNOX INDUSTRIES INC	941.75
285802	059300	CAROL A LEWIS	99.91
285803	134439	JESUS I LEWIS	167.76
285804	059470	LIEN TERMITE & PEST CONTROL INC	788.00
285805	135147	LINDAMOOD-BELL LEARNING PROCESSES	1,098.00
285806	059577	LINGUISYSTEMS, INC.	32.00
285807	059560	LINWELD INC	705.10
285808	136380	KELLY LISS	29.63
285809	133758	KRAIG J LOFQUIST	104.61
285810	133027	TRACY LOGAN	160.58
285811	130590	LONG'S ELECTRONICS	327.18
285812	059866	STACY L LONGACRE	224.56
285813	131141	JON T LOPEZ	135.32
285814	131397	LOWE'S HOME CENTERS INC	312.51
285815	057770	LRP PUBLICATIONS INC	245.50
285816	060121	BRYAN A LUBBERS	16.98
285817	060125	LUCKS MUSIC LIBRARY INC	141.14
285818	131586	LYMM CONSTRUCTION CO.	1,380.00
285819	063574	W H TALBOTT INC	203.85
285820	106949	LUCY MADSEN	109.81
285821	102601	MALIBU GALLERY	30.63
285822	063920	MARCO PRODUCTS INC	469.49
285823	133201	DAWN M MARTEN	154.86
285824	102512	RICHARD PIDCOCK	166.00
285825	108052	MAX I WALKER	417.00
285826	100944	MCDONALD & ASSOCIATES INC	628.00
285828	063349	MCGRAW-HILL COMPANIES	636.10
285829	063361	ALBERT G MCKAIN	34.92
285831	099781	MCQUEENY LOCK COMPANY	628.00
285832	064260	MECHANICAL SALES INC.	807.53
285833	121126	PATRICIA A MEEKER	43.41
285834	136470	CHAD M MEISGEIER	123.00
285835	133998	SUZANNE MELLIGER	132.89
285836	064413	MENARDS INC	11.97
285837	136314	KORRINDA MENDEZ	40.79
285838	135331	MENTORING MINDS LP	58.70
285839	136467	MITCHELL B MENTZER	80.51

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285841	064600	METAL DOORS & HARDWARE COMPANY INC	2,962.00
285843	133403	AMERICAN NATIONAL BANK	6,987.37
285844	064621	METROPOLITAN OMAHA EDUCATIONAL	4,000.00
285845	136384	JEANNETTE M MEYER	44.77
285846	132113	MID-PLAINS INSULATION	3,842.40
285847	102870	MIDLAND COMPUTER INC	2,182.11
285848	648477	MIDLANDS MESSENGER SERVICE INC	28.50
285849	064950	MIDWEST METAL WORKS INC	107.45
285850	135398	JULIE A MILKS	86.82
285851	065300	MILLARD DRYWALL SERVICES, INC.	399.38
285852	065400	MILLARD LUMBER INC	1,024.04
285853	065438	MILLARD NORTH HIGH SCHOOL	84.00
285854	065410	MILLARD SCHOOLS ADMINISTRATIVE	333.30
285855	136190	LILIANA J MIRANDA-ROBLES	264.47
285856	136388	MITCHELL S MOLLRING	68.19
285857	065891	MODERN METHODS INC	43,430.00
285858	101158	MONTESSORI N SUCH INC	321.43
285859	066083	KAREN F MONTGOMERY	39.77
285860	063150	MSC INDUSTRIAL SUPPLY CO	706.33
285861	133712	MURPHY TRACTOR & EQUIPMENT CO	617.91
285865	131395	DARREN D MYERS	51.41
285866	067030	CYNTHIA D NABITY	29.49
285867	067000	NASCO	266.59
285868	067253	NATIONAL ASSOC OF SECONDARY	79.65
285869	067666	NATIONAL COUNCIL TEACHERS ENGLISH	1,275.00
285870	067865	NATIONAL PROFESSIONAL	82.40
285871	132854	NATIONAL SAFETY COUNCIL	2,270.00
285872	068020	NATIONAL SCIENCE TEACHERS ASSOC	187.39
285873	130548	NCS PEARSON INC	165.51
285874	130548	NCS PEARSON INC	4,048.01
285876	068334	NEBRASKA AIR FILTER INC	2,074.95
285877	068343	NEBRASKA ASSN OF SCHOOL BOARDS	1,628.00
285878	068415	NEBRASKA COUNCIL OF SCHOOL	1,325.00
285879	069678	NEBRASKA EDUCATIONAL MEDIA ASSN	975.00
285880	068445	NEBRASKA FURNITURE MART INC	338.00
285881	068463	NEBRASKA MUSIC EDUCATORS ASSOC	70.00
285882	134231	NEBRASKA SAFETY CENTER	200.00
285883	068684	NEBRASKA SCIENTIFIC	341.40
285884	133989	NEBRASKA WORKFORCE DEVELOPMENT	300.00
285885	068951	MICHAEL L NEEMANN	60.14
285886	131550	NANCY G NELSON	234.45
285887	131083	R KEITH NETH	154.79
285888	108288	NETPRO COMPUTING INC	2,112.00
285889	134798	NEW VISION COMUNICATIONS INC	81,971.46
285890	069099	CAROL C NEWTON	101.86
285891	069561	LYNNE NEWVILLE	56.75

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285892	067013	NIMCO INC	128.52
285893	069930	NOVA HEALTH EQUIPMENT COMPANY	138.00
285894	131265	JILL M NUISMER	49.47
285895	069945	NUTS & BOLTS INC	25.74
285896	133368	KELLY R O'TOOLE	138.23
285897	050042	ANNE M OETH	131.58
285900	100013	OFFICE DEPOT BUS. SVCS. DIV.	3,864.43
285901	101147	OFFICE MAX #521	43.14
285902	070245	OHARCO DISTRIBUTORS	52.48
285905	071024	OMAHA TRACTOR, INCORPORATED	699.12
285906	071025	OMAHA TRUCK CENTER INC	45.42
285907	071039	OMAHA WINDUSTRIAL CO.	227.72
285908	071040	OMAHA WINNELSON COMPANY	671.44
285909	071053	OMAHA WORLD HERALD (EDUC)	1,174.27
285910	071050	OMAHA WORLD HERALD CO	1,905.68
285911	133850	ONE SOURCE	1,224.00
285912	071138	ORIENTAL TRADING COMPANY	26.85
285913	130092	MARY M OSTERLOH	86.33
285914	107193	OTIS ELEVATOR COMPANY	2,731.80
285916	071515	PAINTIN PLACE CERAMICS INC	196.20
285918	108098	ANGELO D PASSARELLI	214.37
285919	071891	PAYFLEX SYSTEMS USA INC	5,736.30
285920	102047	PAYLESS OFFICE PRODUCTS INC	139.88
285921	131610	PATRICIA D BUFFUM	240.00
285922	082652	PEARSON EDUCATION	615.83
285923	135934	BROOKE PECORARO	175.38
285924	099302	PEGLER-SYSCO FOOD SERVICE CO	303.60
285926	107783	HEIDI T PENKE	33.47
285927	134365	VICKY L PETERSON	252.69
285928	136475	DAVID PETTIT	22.43
285929	136390	STACI M PETTIT	113.88
285930	072382	SHEILA M PHELPS	15.71
285931	134301	BRDA INC	1,856.10
285932	134428	ELIZABETH A PIERCE	126.92
285933	130721	MARY J PILLE	185.27
285934	072760	PITSCO INC	568.01
285935	072785	PLANK ROAD PUBLISHING INC	67.45
285937	135551	JACQUELINE R POLACEK	100.75
285939	072900	POPPLERS MUSIC INC	83.35
285940	136476	JENNY R POWERS	35.87
285941	131835	PRAIRIE MECHANICAL CORP	65,769.86
285942	073231	PRECISION INDUSTRIES, INC.	77.68
285943	135569	CYNTHIA L PRESTON	74.58
285944	136460	MARIBEL PRIBYL	178.58
285945	073427	PRO-ED INC	237.60
285946	132713	PROTEX CENTRAL INC	227.50

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285947	073040	PSI GROUP-OMAHA	20,000.00
285948	135693	QUANTUM HEALTH PROFESSIONALS INC	6,902.51
285949	090673	QWEST	44.03
285950	099219	RADIOSHACK CORP	31.98
285951	136462	JANAY RAIM	24.78
285952	078250	RALSTON PUBLIC SCHOOLS	35,259.26
285953	109143	SANDRA L RALYA	10.67
285954	109810	BETHANY B RAY	126.10
285956	078650	READY MIXED CONCRETE	270.00
285958	078670	REAMS SPRINKLER SUPPLY COMPANY INC	46.16
285959	134858	JENNIFER L REID	42.00
285960	101924	RENIER PIANOS & KEYBOARD	2,995.00
285961	135191	RENZULLI LEARNING SYSTEMS LLC	754.40
285962	135118	RESEARCH IN MOTION CORPORATION	2,722.00
285964	109192	KIMBERLI R RICE	207.85
285965	079162	KAREN RICHTER	21.53
285968	136252	ROBERT HALF MANAGEMENT RESOURCES	12,642.50
285969	079295	DALE H ROBINSON	260.45
285970	079310	ROCKBROOK CAMERA CENTER	52.50
285971	134882	LINDA A ROHMILLER	19.21
285972	134990	BRITTANY A ROM	58.44
285973	134081	EILEEN A RONCI	129.98
285976	079440	ROSENBAUM ELECTRIC INC	17,222.01
285978	084660	RS STOVER COMPANY	8,368.57
285979	072286	JEAN M RUCHTI	178.53
285980	136033	MARGARITA RUEB	160.00
285981	079570	RUGGS RECOMMENDATIONS INC	30.00
285982	130477	KATHRYN I RYAN	48.02
285983	081491	SAGE PUBLICATIONS, INC.	38.45
285984	081604	JEFFREY A SALBERG	92.64
285985	073300	SAMMONS PRESTON ROLYAN	251.75
285986	081640	JOAN M SANDERS	129.01
285987	081725	KIMBERLEY K SAUM-MILLS	43.02
285989	106432	KELLI J SCHINSTOCK	64.51
285990	082100	SCHOLASTIC INC	979.61
285991	135488	SCHOOL NURSE SUPPLY	160.55
285992	082350	SCHOOL SPECIALTY INC	2,037.89
285994	082395	CLAUDIA K SCHULTE	164.42
285995	136480	LINDSEY J SCHULZ	325.00
285996	082475	SCIENCE KIT & BOREAL LABORATORIES	3.57
285997	082905	KIMBERLY A SECORA	52.48
285998	098765	SECURITY BENEFIT LIFE INS CO	136,263.73
285999	098765	SECURITY BENEFIT LIFE INS CO	3,038.88
286000	082910	SECURITY EQUIPMENT INC	2,988.43
286001	108161	STAN J SEGAL	67.42
286002	082941	KELLY M SELTING	132.41

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286003	134189	JODY L SEMPEK	45.00
286004	135140	SETPOINT CONTROLS LLC	47.00
286005	133498	SHARED MOBILITY COACH INC	6,564.75
286006	109800	AMY L SHATTUCK	82.60
286007	109830	MATTHEW V SHEPPARD	118.83
286008	130645	SHERWIN-WILLIAMS	2,313.88
286009	083188	SHIFFLER EQUIPMENT SALES, INC.	1,113.67
286010	131887	SIEMENS BUILDING TECHNOLOGIES INC.	154,247.83
286011	083310	SIGMA ALDRICH INC	97.22
286012	133575	SIGN SOLUTIONS INC	578.16
286013	132590	SILVERSTONE GROUP INC	20,850.00
286014	083400	SIMPLEXGRINNELL	646.62
286015	083451	SIMPLICITY PATTERN COMPANY	50.00
286016	083542	SKILLPATH SEMINARS	199.00
286017	099592	SMILE MAKERS, INC.	53.94
286019	107093	CHARLENE S SNYDER	53.79
286020	102264	SOFTWARE PLUS	240.00
286021	109793	LINCOLN OFFICE EQUIPMENT	37.81
286022	136434	ANNE SORENSEN	17.07
286023	084081	SOUTH OMAHA TERMINAL WAREHOUSE CO	250.20
286024	100421	SOUTH/SOUTHWEST YMCA	478.00
286025	132155	SPIEGL MUSIC PUBLICATIONS	901.89
286026	084326	SPORTIME	556.18
286027	109836	AMY ST AMOUR	104.28
286028	136385	ASHLI STADLER	21.39
286030	084415	STANDARD STATIONERY SUPPLY CO	293.04
286034	131099	STENHOUSE PUBLISHERS	43.26
286035	133476	STEPS TO LITERACY	40.95
286036	084618	STETSON BUILDING PRODUCTS INC	27.96
286037	135211	KENNETH STOBBE	24.88
286038	135744	CLAUDIA P SUCHA	171.85
286039	084689	SULLIVAN SEWER SERVICE INC	2,593.00
286040	136060	BRIAN WOLF	595.00
286041	133207	SUNGARD PENTAMATION INC	1,250.00
286042	084930	SUPER DUPER INC	471.00
286043	102869	SUPER SAVER #20	704.98
286044	084956	SUPERIOR SPA & POOL	11.97
286045	084959	JAMES V SUTFIN	42.00
286046	130911	SWANDA BUSINESS FORMS	607.39
286047	132417	JAMES D SWITZER	21.83
286048	088654	TARGET	736.28
286049	103050	DRAPHIX, LLC	28.92
286051	133969	TENNANT SALES & SERVICE COMPANY	279.30
286053	049700	TERRY HUGHES TREE SERVICE	800.00
286054	136463	THINQDIGITAL	2,500.00
286055	136381	ANNETTE J THOMAS	22.07

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286056	131159	JONATHON C THOMPSON	43.65
286057	135006	STEVE D THRONE	106.31
286058	089318	A GERALD TIEGER	43.46
286059	136438	TODD VALLEY FARMS INC	500.00
286060	106807	JEAN M TOOHER	102.82
286061	136407	MIRWAIS TOOKHI	87.30
286062	132138	TOYOTA FINANCIAL SERVICES	463.42
286063	136369	TRABUE INDUSTRIAL SYSTEMS	3,569.70
286064	108055	TRADE WELL PALLET INC	880.00
286065	107286	TRAVELERS	189,841.75
286066	107719	KIMBERLY P TRISLER	27.17
286067	106493	TRITZ PLUMBING, INC.	1,035.00
286068	132268	LYNNE A TRUMAN	17.95
286069	135505	TY'S OUTDOOR POWER & SERVICE INC	9,607.98
286070	135716	AARON M JOHNSON LLC	147.60
286071	131819	JEAN R UBBELOHDE	192.55
286072	090678	UNISOURCE	14,724.25
286073	090214	UNITED ELECTRIC SUPPLY CO INC	581.19
286074	109861	UNITED EQUIPMENT SERVICES CO INC	3,163.50
286075	090250	UNITED SEEDS INC.	2,950.00
286076	068875	UNIVERSITY OF NEBRASKA MED CENTER	1,731.60
286077	100096	UNIVERSITY OF NE AT LINCOLN	603.00
286078	090890	UNIVERSITY PRODUCTS, INC.	134.36
286079	090900	UNIVERSITY PUB, INC.	456.70
286080	090973	UPSTART	263.26
286082	090440	SPORT SUPPLY GROUP INC	53.35
286083	090632	US TOY CO/CONSTRUCTIVE PLAYTHINGS	227.62
286084	099266	USA TODAY	292.00
286085	132117	VALA'S PUMPKIN PATCH	208.00
286086	091040	VALENTINOS INC	29.75
286087	136318	JENNIFER L VEST	120.09
286088	109122	CONNIE L VLCEK	23.41
286089	131985	VMS	133.48
286090	092600	VOSS ELECTRIC CO	63.90
286091	092834	WALKER TIRE INC	1,256.35
286092	093008	BARBARA N WALLER	51.99
286093	131112	LINDA WALTERS	37.05
286094	093650	WARD'S NATURAL SCIENCE INC	1,036.58
286095	134884	JULIE K WARNEMUNDE	141.45
286096	136313	DARCY N WARNER	12.46
286097	093765	WATER ENGINEERING, INC.	1,850.00
286098	093772	WATKINS CONCRETE BLOCK CO. INC.	19.00
286099	134979	MARIA T WEAVER	77.28
286100	093976	WEEKLY READER CORPORATION	60.70
286101	093978	BECKY S WEGNER	287.23
286104	136481	STACY L WELLS	141.00

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286105	010698	WESCO DISTRIBUTION INC	142.33
286106	094174	WEST MUSIC COMPANY	651.04
286107	094650	WESTSIDE COMMUNITY SCHOOLS	1,528.00
286108	134658	CRAIG WHALEY	418.54
286109	094751	DEBBY A WHITAKER	157.04
286110	133663	HD SUPPLY CONSTRUCTION SUPPLY LTD	579.99
286111	107619	SCOTT A WIKE	181.82
286112	136382	ANGELA L WILDER	66.45
286113	136322	TAMARA J WILLIAMS	14.36
286114	095157	JOAN C WILSON	17.70
286115	136323	STACIE A WITHERSPOON	204.43
286116	109073	CRAIG J WOLF	70.33
286117	095349	WOODWIND & BRASSWIND OF SO BEND LLC	89.98
286118	130716	SUSAN J WOOSTER	86.78
286119	095362	NANCY R MCGRATH	208.36
286120	095491	GLEN E WRAGGE	358.37
286121	095674	XEROX CORPORATION (LEASES)	4,557.00
286122	135193	YANKEE HILL BRICK MFG CO	162.00
286123	136452	JESSICA N ZAVADIL	11.16
286124	136043	YUAN S ZHEN	46.60
286126	136468	MAUREEN FRANCES ZOHLEN	20.00
Total for GENERAL FUND			1,782,829.51
20810	010144	ABBOTT ELEMENTARY SCHOOL	47.38
20811	135033	ACKERMAN ELEMENTARY	243.01
20812	135034	ALDRICH ELEMENTARY	49.71
20813	065425	ANDERSEN MIDDLE SCHOOL	4,408.67
20814	130674	BEADLE MIDDLE SCHOOL	2,626.67
20815	135035	BLACK ELK ELEMENTARY	59.49
20816	135036	BRYAN ELEMENTARY	125.67
20817	135037	CATHER ELEMENTARY	10.42
20818	065420	CENTRAL MIDDLE SCHOOL	4,294.80
20819	135038	CODY ELEMENTARY	66.21
20820	133178	COTTONWOOD ELEMENTARY	59.78
20821	135039	DISNEY ELEMENTARY	136.28
20822	132591	EZRA ELEMENTARY	136.01
20823	135040	HARVEY OAKS ELEMENTARY	173.63
20824	135041	HITCHCOCK ELEMENTARY	55.49
20825	131694	HOLLING HEIGHTS ELEMENTARY	97.57
20826	134284	KIEWIT MIDDLE SCHOOL	3,340.33
20827	135050	MILLARD LEARNING CENTER	255.81
20828	065438	MILLARD NORTH HIGH SCHOOL	44,131.33
20829	065410	MILLARD SCHOOLS ADMINISTRATIVE	422.71
20830	065440	MILLARD SOUTH HIGH SCHOOL	37,223.67
20831	065443	MILLARD WEST HIGH SCHOOL	37,400.33
20832	135042	MONTCLAIR ELEMENTARY	369.24
20833	133370	MORTON ELEMENTARY	49.74

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20834	132398	NEIHARDT ELEMENTARY SCHOOL	87.92
20835	135043	NORRIS ELEMENTARY	183.07
20836	130091	NORTH MIDDLE SCHOOL	3,107.00
20837	135044	REEDER ELEMENTARY	71.16
20838	135045	ROCKWELL ELEMENTARY	60.01
20839	135046	ROHWER ELEMENTARY	68.44
20840	131615	RUSSELL MIDDLE SCHOOL	3,124.00
20841	135047	SANDOZ ELEMENTARY	63.88
20842	135048	WHEELER ELEMENTARY	74.56
20843	135049	WILLOWDALE ELEMENTARY	221.51
20844	010071	CALICO INDUSTRIES, INC.	237.14
20845	032872	DENNIS SUPPLY COMPANY	410.73
20846	100944	MCDONALD & ASSOCIATES INC	78.50
20847	100013	OFFICE DEPOT BUS. SVCS. DIV.	568.94
Total for FOOD SERVICE			144,140.81
285385	135602	THOMAS W TOGSFAD	3,200.00
285386	017789	BANCROFT BODY SHOP	1,654.92
285441	136245	DONOVAN PROPERTIES LLC	1,404.71
285463	010040	A & D TECHNICAL SUPPLY CO INC	7.90
285488	135051	APPLES & MORE A TEACHERS STORE	489.36
285500	010090	AUDIOVISUAL INC	347.07
285507	017670	BALCON	4,654.00
285510	099646	BARNES & NOBLE BOOKSTORE	96.00
285558	133589	CDW GOVERNMENT, INC.	504.00
285569	099222	CLASSROOMDIRECT.COM	369.48
285576	106902	COMMUNICATION SERVICES INC.	75.00
285592	134721	CYC CONSTRUCTION INC	6,529.28
285618	135933	DKAH SERVICES CORP	750.00
285619	107232	DLR GROUP INC	1,175.00
285641	107980	EHLI'S DECORATING, INC.	160.00
285684	106660	GLASSMASTERS INC	5,354.00
285707	047855	HARCOURT INC	124.90
285742	108348	INDEPENDENT SYSTEMS INC	768.00
285851	065300	MILLARD DRYWALL SERVICES, INC.	7,680.00
285900	100013	OFFICE DEPOT BUS. SVCS. DIV.	714.57
285904	131057	OMAHA NEON SIGN COMPANY INC.	2,323.78
285941	131835	PRAIRIE MECHANICAL CORP	39,914.92
285966	106416	RIFE CONSTRUCTION INC	12,000.00
285974	134824	ROOFING SOLUTIONS INC	16,500.00
285976	079440	ROSENBAUM ELECTRIC INC	3,508.04
285988	081880	SCHEMMER ASSOCATES INC	26,463.88
Total for SPECIAL BUILDING			136,768.81
285463	010040	A & D TECHNICAL SUPPLY CO INC	490.61
285545	099431	BUSINESS MEDIA INC	2,215.00
285575	130646	COMMONWEALTH ELECTRIC	13,109.40

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285576	106902	COMMUNICATION SERVICES INC.	830.71
285578	135287	CONSTRUCT INC	26,321.00
285700	010256	GRUNWALD MECHANICAL CONTRACTORS INC	4,138.00
285721	132423	HEWLETT PACKARD CO	15,961.00
285847	102870	MIDLAND COMPUTER INC	1,594.82
285992	082350	SCHOOL SPECIALTY INC	492.92
286052	132452	TERRACON INC	13,726.38
286067	106493	TRITZ PLUMBING, INC.	615.81
Total for CONSTRUCTION			79,495.65
285402	136454	PIPPA LAWSON	325.00
285418	134598	PRIME COMMUNICATIONS INC	5,274.00
285419	135720	BECKY RAGO	1,208.18
285423	136351	CHRISTOPHER MICHAEL YEARLEY	62.50
285446	107416	NATIONAL GEOGRAPHIC SOCIETY	60.00
285456	135960	COLETTE J SCHWEERS	50.39
285493	133406	BUSCO INC	525.00
285521	131401	TYLER J. BERZINA	75.04
285532	132888	MICHELLE M BOYD	21.67
285537	130290	LINDA BREWER	52.60
285546	134237	SCOTT G BUTLER	113.51
285549	134015	CAMILLES SIDEWALK CAFE	180.20
285558	133589	CDW GOVERNMENT, INC.	315.00
285618	135933	DKAH SERVICES CORP	25.00
285638	037525	EDUCATIONAL SERVICE UNIT #3	490.00
285658	131460	DELLYN A FEIGNER	117.00
285661	136471	STACIE K FELTON	141.25
285696	136473	BECKY GRIGGS	51.00
285707	047855	HARCOURT INC	871.94
285710	136458	JEAN M HASTINGS	88.07
285716	048517	GREENWOOD PUBLISHING GROUP INC	77.21
285747	052150	INTERNATIONAL READING ASSOC	1,675.00
285770	056215	KAPLAN EARLY LEARNING CO	66.53
285781	133640	JULIA N KROEKER	35.14
285787	136472	SUSAN D KVASNICKA	116.35
285789	058755	LIDLAW TRANSIT INC	2,462.06
285815	057770	LRP PUBLICATIONS INC	207.00
285824	102512	RICHARD PIDCOCK	246.00
285827	136478	DADE M MCDONALD	87.00
285830	136477	LAUREN K MCKENZIE	63.04
285836	064413	MENARDS INC	479.92
285854	065410	MILLARD SCHOOLS ADMINISTRATIVE	7.70
285875	068315	NEBRASKA ACADEMY OF SCIENCES INC	237.00
285890	069099	CAROL C NEWTON	24.55
285900	100013	OFFICE DEPOT BUS. SVCS. DIV.	203.49
285912	071138	ORIENTAL TRADING COMPANY	95.60
285938	136376	POOLEY'S PUMPKIN PATCH INC	732.00

Date: 11/28/07

Millard Public Schools

Check Register

29

Prepared for the Board Meeting of December 3, 2007

Check No	Vend No	Vendor Name	Amount
285945	073427	PRO-ED INC	70.40
285955	130143	READING RECOVERY COUNCIL OF	295.00
285977	136119	TIMOTHY ROYERS	64.15
285983	081491	SAGE PUBLICATIONS, INC.	36.45
286029	101378	STAFF DEVELOPMENT FOR EDUCATORS	945.00
286048	088654	TARGET	39.99
286086	091040	VALENTINOS INC	78.76
Total for GRANT FUND			18,392.69
285405	099045	MUTUAL OF OMAHA COMPANIES	212,678.17
285864	099045	MUTUAL OF OMAHA COMPANIES	199,850.79
Total for			412,528.96
285478	011051	ALL MAKES OFFICE EQUIPMENT	509.00
285545	099431	BUSINESS MEDIA INC	290.00
285548	023831	CALLOWAY HOUSE INC	582.89
285558	133589	CDW GOVERNMENT, INC.	1,004.85
285563	024652	CHILDCRAFT EDUCATION CORP	2,779.85
285569	099222	CLASSROOMDIRECT.COM	277.32
285594	130731	D & D COMMUNICATIONS	551.12
285618	135933	DKAH SERVICES CORP	75.00
285721	132423	HEWLETT PACKARD CO	2,232.24
285742	108348	INDEPENDENT SYSTEMS INC	350.00
285904	131057	OMAHA NEON SIGN COMPANY INC.	176.22
Total for DEPRECIATION			8,828.49
285626	130908	DOUGLAS COUNTY SCHOOL DIST.28-0001	423,763.78
Total for INTERLOCAL FUND			423,763.78
285394	033473	DIETZE MUSIC HOUSE INC	1,397.75
285398	132592	WILLIAM SPRAGUE, JR.	1,060.50
285443	136331	LINDA HARTIN	100.00
285445	130575	JAYNE MACHOLAN	1,100.00
285487	012989	APPLE COMPUTER, INC.	422.00
285505	136339	AIMEE BAKER	36.00
285506	132743	NICK BAKER	45.00
285525	019111	BISHOP BUSINESS EQUIPMENT	55.00
285534	136340	RYAN BRAY	36.00
285542	136341	RAYNEE BUCKLEY	36.00
285563	024652	CHILDCRAFT EDUCATION CORP	150.56
285584	135694	JUSTINE COOPER	72.00
285608	032800	DEMCO INC	502.36
285613	099220	DICK BLICK CO	70.92
285629	135695	AMANDA D DOWNING	36.00
285630	135312	LACY DUCKWORTH	72.00
285632	136361	NICHOLAS EARDENSOHN	32.00
285638	037525	EDUCATIONAL SERVICE UNIT #3	104.00
285656	135766	KAITLYN FEDER	36.00
285698	135769	EMILEE GROHN	32.00

Date: 11/28/07

Millard Public Schools

Check Register

30

Prepared for the Board Meeting of December 3, 2007

Check No	Vend No	Vendor Name	Amount
285699	136464	RACHAEL GROHN	32.00
285721	132423	HEWLETT PACKARD CO	2,328.00
285727	135313	RACHEL HOGAN	36.00
285729	107925	KATIE HOOK	110.00
285730	132592	WILLIAM SPRAGUE, JR.	406.65
285733	136362	ANNA HOWARD	32.00
285776	135858	TYLER PAUL KOHLES	36.00
285784	135525	SARAH KRUGER	72.00
285791	099217	LAKESHORE LEARNING MATERIALS	378.12
285797	135326	AUBREY LAUGHLIN	36.00
285840	134995	ALYSSA MERKEL	32.00
285847	102870	MIDLAND COMPUTER INC	36.31
285862	134099	CAITLIN MURPHY	40.00
285863	130934	MEGHAN A. MURPHY	40.00
285900	100013	OFFICE DEPOT BUS. SVCS. DIV.	90.96
285903	136129	SARA OLTROGGE	36.00
285912	071138	ORIENTAL TRADING COMPANY	34.75
285915	135697	JACOB PAASCH	68.00
285917	135518	MEAGAN PAPATYI	32.00
285925	135080	JULIE PENGILLY	36.00
285936	134705	CARLY POHLMAN	72.00
285957	100642	REALLY GOOD STUFF INC	56.89
285963	134996	BECCA RICE	45.00
285967	136052	RANCE RISTAU	36.00
285970	079310	ROCKBROOK CAMERA CENTER	158.00
285975	071023	OMAHA THEATER CO FOR YOUNG PEOPLE	1,638.75
285993	099808	SCHOOLMASTERS	425.50
286018	136131	BRENDON SMITH	28.00
286020	102264	SOFTWARE PLUS	126.93
286031	136465	JAKE STAUFFER	36.00
286032	132328	KAYLA STAUFFER	45.00
286033	132984	MARIAH STAUFFER	36.00
286049	103050	DRAPHIX, LLC	24.88
286050	132962	CHILDCRAFT EDUCATION CORPORATION	585.42
286079	090900	UNIVERSITY PUB, INC.	803.00
286081	136410	JUSTIN URLACHER	36.00
286102	135522	AMANDA WEIHL	32.00
286103	134999	FAWN WEIHL	32.00
286125	136466	CARLY ZIEMER	36.00
Total for ACTIVITY FUND			13,562.25
Report Total			3,020,310.95

November 28, 2007

TO: Board Members

FROM: Amy Friedman

RE: Employees of the Month

The Employees of the Month for December are Lori Bade-Graves, READ teacher at Rohwer Elementary and Midge Alfieri, secretary in Staff Development at the Don Stroh Administration Center.

AF:sp

AGENDA SUMMARY SHEET

Agenda Item: Board Policy Human Resources 4163 and Rules 4163.1, 4163.2, and 4163.3

Meeting Date: December 3, 2007

Department Human Resources

Title and Brief Description: Human Resources Policy 4163 and Rules 4163.1, 4163.2, and 4163.3

Action Desired: Approval

Background: This Policy and the Rules have been revised for your approval and were reviewed by the Cabinet and Legal Counsel.

Options/Alternatives Considered: Leave unchanged, delete, or revise

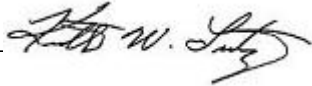
Recommendations: Approval upon second reading

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: N/A

Timeline: N/A

Responsible Persons: Dr. Kirby Eltiste/Chad Meisgeier

Superintendent's Signature: _____  _____

Category: Human Resources

Policy: [Remedial](#)Disciplinary Action

4163

The superintendent or the superintendent's designee may take [remedial](#) action with regard to an employee's performance or conduct which is deemed reasonably necessary. Such action shall be in accordance with District policies, rules, and procedures, and with state and federal laws and regulations.

Related Rules: [4163.1](#) , [4163.2](#) , [4163.3](#)

Date of Adoption: August 3, 1992

Date of Revision: January 22, 2001, [December 3, 2007](#)

Category: Human Resources**Policy: Remedial~~Disciplinary~~ Action****Rule: Remedial~~Disciplinary~~ Action: Certificated Staff****4163.1**

The superintendent or the superintendent's designee may take remedial action with regard to a certificated employee's performance or conduct which is deemed reasonably necessary to assist the certificated employee and further school purposes. Remedial actions may include, but are not limited to, non-disciplinary actions such as verbal discussions, written summaries of verbal discussions, written clarifications of expectations, and additional training, including:

~~I. Counseling,~~~~II. Oral reprimand,~~~~III. Written reprimand, and~~~~IV. Suspension without pay for not to exceed thirty working days.~~

Remedial actions may also include disciplinary actions authorized by Nebraska Law such as reprimand and suspension without pay (not to exceed thirty working days).

~~The four types of disciplinary action listed above~~Remedial actions may or may not be applied progressively depending upon the nature of the employee's performance or conduct. Prior to ~~taking any action under number 3 (three) above~~written reprimand, the certificated employee shall be advised of the alleged reasons for the proposed action and provided the opportunity to present the certificated employee's version of the facts. The certificated employee may proceed under the ~~school district's~~applicable grievance procedure which provides for review for such action.

Prior to ~~taking any suspension without pay~~action under number 4 (four) above, the certificated employee shall be advised in writing of the alleged reasons for the proposed action and provided the opportunity to present the certificated employee's version of the facts. Within seven calendar days of receipt of such notice the certificated employee may make a written request to the secretary of the school board or the superintendent or superintendent's designee for formal due process hearing under Nebraska ~~Law Revised Statute 79-832~~. If such a request is not delivered within such time, the action of the superintendent or the superintendent's designee shall become final.

Nothing in this rule shall prevent an employee's suspension with pay.

Related Policy: 4163

Legal Reference: Neb. Rev. Stat. §79-826, [Neb. Rev. Stat. §79-832](#)

Date of Adoption: August 3, 1992

Date of Revision: January 22, 2001, [December 3, 2007](#)

Category: Human Resources

Policy: RemedialDisciplinary Action

Rule: RemedialDisciplinary Action: Non-Certificated Staff 4163.2

The superintendent or the superintendent's designee may take remedial action with regard to a certificated employee's performance or conduct which is deemed reasonably necessary to assist the certificated employee and further school purposes. Remedial actions may include, but are not limited to, non-disciplinary actions such as verbal discussions, written summaries of verbal discussions, written clarifications of expectations, and additional training, including:

- ~~I. Counseling;~~
- ~~II. Oral reprimand;~~
- ~~III. Written reprimand;~~
- ~~IV. Suspension without pay; and~~
- ~~V. Termination of employment.~~

Remedial actions may also include disciplinary actions authorized by Nebraska Law such as reprimand and suspension without pay (not to exceed thirty working days). Disciplinary action may also include termination of employment.

~~The five types of disciplinary action listed above~~ Remedial actions may or may not be applied progressively depending upon the nature of the employee's performance or conduct. Prior to taking any disciplinary action, the non-certificated employee shall be advised of the alleged reasons for the proposed action and provided the opportunity to present the non-certificated employee's version of the facts. Any ~~disciplinary action taken under number 3, 4, and/or 5 above,~~ may be grieved by the employee under the applicable District's grievance procedure ~~or any applicable collective bargaining agreement.~~

~~Prior to taking any action under number 4 or 5 above, the employee shall be advised of the alleged reasons for the proposed action and provided the opportunity to present the employee's version of the facts.~~ Nothing in this rule shall prevent an employee's suspension with pay.

Related Policy: 4163

Date of Adoption: August 3, 1992

Date of Revision: January 22, 2001, December 3, 2007

Category: Human Resources**Policy: Remedial~~Disciplinary~~ Action****Rule: Remedial~~Disciplinary~~ Action: Investigation/Procedure 4163.3**

- I. All District personnel shall conduct themselves in such a manner so as to promote the educational responsibilities and purposes of the District in respecting the rights of students, District personnel, parents, third party businesses, services, or contractors and any other persons related to the District in any other capacity.
- II. When conduct of District personnel fails to meet District standards, violates students' rights or adversely reflect upon the District in the community, the conduct will be ~~immediately~~ reported to the Superintendent or his or her designee, hereinafter referred to as Superintendent.
- III. When a complaint, charge or allegation of inappropriate conduct by District personnel is received by any District personnel, from any source, the procedure shall be as follows:
 - A. The Superintendent shall be notified ~~immediately~~ of the any complaint, charge, or allegation of inappropriate conduct together with the all-information ~~immediately~~-available.
 - B. The Superintendent immediately shall initiate and conduct such investigation of the complaint, charge, allegations or related matters deemed reasonable.
 - C. Such investigation may be conducted by District officials or by designated third parties and will be conducted so as not to interfere with any concurrent or related investigation by any law enforcement or administrative agency. The proper law enforcement agency will be contacted immediately when there is a reasonable suspicion that a violation of a state or federal criminal law may have been committed and, if requested by the law enforcement authorities, the conduct of any further investigation by the District will be abated until the law enforcement authorities conclude their own investigation.
 - D. During the pendency of any investigation performed by the District, the Superintendent may temporarily suspend, transfer, remove, or reassign the person in question when the Superintendent determines it to be in ~~shall determine whether~~ the best interests of the District, including but not limited to the safety of the students,

personnel and other people associated with or related to the District, would best be served by the temporary suspension, transfer, removal or reassignment of the personnel in question.

~~E. Upon such determination by the Superintendent that the interests of the District are best served by a temporary suspension, transfer, removal or reassignment of any personnel, the Superintendent shall issue such directive.~~

FE. Any such temporary suspension, transfer, removal, or reassignment shall not result in the loss of any compensation or benefits or in the change of any job classification. Such temporary suspension, transfer, or reassignment shall not exceed thirty (30) days unless extended by mutual agreement of the District and personnel.

GE. Unless prohibited by specific direction of law enforcement authorities involved, any personnel who is the subject of any investigation shall be notified and advised of the complaint, charge or allegation reported to the District, and will be afforded the opportunity to respond to all charges or allegations of unprofessional or inappropriate conduct. Such initial notification shall be given within a reasonable period of time, but is not necessarily required to be given before the commencement of any investigation.

Upon completion of such investigation, the Superintendent or his or her designee will take appropriate action.

IV. Child Abuse or Neglect

Any registered nurse, teacher, school employee, or other person who has reasonable cause to believe that a child is being or has been subjected to sexual or physical abuse or neglect as a result of the conduct of District employees, or observes such child being subjected to conditions or circumstances by District employees which could reasonably result in sexual or physical abuse or neglect, shall report such incident or incidents and/or cause a report to be made to the proper law enforcement agency and to the State Department of Health and Human Services. The following procedure shall be followed by staff members:

- A. When suspected child abuse has been reported or observed, it shall be immediately reported to the principal or a person designated by the principal to act in his/her absence of the school in which the child is enrolled.

- B. The principal may contact the building counselor to meet with the student. The registered nurse assigned to the building should be notified when there are visible or probable physical injuries.
 - C. The principal immediately shall contact the Director of Pupil Services and the Superintendent to report such information as is then available. The Director of Pupil Services will:
 - 1. Determine if the staff member reporting the abuse or neglect needs information regarding the reporting process and/or help in the reporting process.
 - 2. Make periodic contacts with the counselor or principal to determine that all procedures are being followed.
 - D. The Principal, after consultation with the Director of Pupil Services, shall report all such information to the Department of Health and Human Services (Child Protective Services/CPS). Unless otherwise advised by CPS, a report shall then be made to the police, as required by law. A copy of any report shall be forwarded to the Superintendent.
- V. Child abuse or neglect is defined as knowingly, intentionally, or negligently causing or permitting a minor child to be:
- A. Placed in a situation that endangers his or her life or physical or mental health;
 - B. Cruelly confined or cruelly punished;
 - C. Deprived of necessary food, clothing, shelter or care;
 - D. Left unattended in a motor vehicle if such minor child is six years of age or younger;
 - E. Being in any way subjected to assault, incestuous conduct or battery of a sexual nature; or
 - F. Sexually exploited by allowing, encouraging, or forcing such person to solicit for or engage in prostitution, debauchery, public indecency, or obscene or pornographic photograph, films or depictions.

- VI. All personnel shall thoroughly record every incident or occurrence which is the subject of this rule and maintain those records until the end of the school year, when they will be delivered to the Superintendent.

Related Policies and Rules: 4140 , 4145 , 4155 , 4157 , 4165 , 4172 , 4140.1 , 4140.2 , 4145.1 , 4155.1 , 4157.1 , 4157.2 , 4157.3 , 4165.1 , 4165.2 , 4172.1

Date of Adoption: June 5, 2000

[Date of Revision: December 3, 2007](#)

AGENDA SUMMARY SHEET

Agenda Item: Board Policy Human Resources 4163 and Rules 4163.1, 4163.2, and 4163.3

Meeting Date: December 3, 2007

Department: Human Resources

Title and Brief Description: Human Resources Policy 4163 and Rules 4163.1, 4163.2, and 4163.3

Action Desired: Approval

Background: This Policy and the Rules have been revised for your approval and were reviewed by the Cabinet and Legal Counsel.

Options/Alternatives Considered: Leave unchanged, delete, or revise

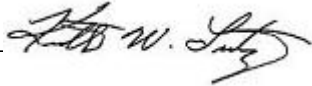
Recommendations: Approval upon second reading

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: N/A

Timeline: N/A

Responsible Persons: Dr. Kirby Eltiste/Chad Meisgeier

Superintendent's Signature: _____  _____

Category: Human Resources**Policy: Remedial~~Disciplinary~~ Action****Rule: Remedial~~Disciplinary~~ Action: Certificated Staff****4163.1**

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Date of Adoption: August 3, 1992

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Category: Human Resources

Policy: Remedial~~Disciplinary~~ Action

Rule: Remedial~~Disciplinary~~ Action: Non-Certificated Staff 4163.2

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Related Policy: 4163

Date of Adoption: August 3, 1992

Date of Revision: January 22, 2001, December 3, 2007

Category: Human Resources**Policy: RemedialDisciplinary Action****Rule: RemedialDisciplinary Action: Investigation/Procedure 4163.3**

- I. All District personnel shall conduct themselves in such a manner so as to promote the educational responsibilities and purposes of the District in respecting the rights of students, District personnel, parents, third party businesses, services, or contractors and any other persons related to the District in any other capacity.
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 - C. Such investigation may be conducted by District officials or by designated third parties and will be conducted so as not to interfere with any concurrent or related investigation by any law enforcement or administrative agency. The proper law enforcement agency will be contacted immediately when there is a reasonable suspicion that a violation of a state or federal criminal law may have been committed and, if requested by the law enforcement authorities, the conduct of any further investigation by the District will be abated until the law enforcement authorities conclude their own investigation.
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personnel and other people associated with or related to the District, would best be served by the temporary suspension, transfer, removal or reassignment of the personnel in question.

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- B. The principal may contact the building counselor to meet with the student. The registered nurse assigned to the building should be notified when there are visible or probable physical injuries.
 - C. The principal immediately shall contact the Director of Pupil Services and the Superintendent to report such information as is then available. The Director of Pupil Services will:
 - 1. Determine if the staff member reporting the abuse or neglect needs information regarding the reporting process and/or help in the reporting process.
 - 2. Make periodic contacts with the counselor or principal to determine that all procedures are being followed.
 - D. The Principal, after consultation with the Director of Pupil Services, shall report all such information to the Department of Health and Human Services (Child Protective Services/CPS). Unless otherwise advised by CPS, a report shall then be made to the police, as required by law. A copy of any report shall be forwarded to the Superintendent.
- V. Child abuse or neglect is defined as knowingly, intentionally, or negligently causing or permitting a minor child to be:
- A. Placed in a situation that endangers his or her life or physical or mental health;
 - B. Cruelly confined or cruelly punished;
 - C. Deprived of necessary food, clothing, shelter or care;
 - D. Left unattended in a motor vehicle if such minor child is six years of age or younger;
 - E. Being in any way subjected to assault, incestuous conduct or battery of a sexual nature; or
 - F. Sexually exploited by allowing, encouraging, or forcing such person to solicit for or engage in prostitution, debauchery, public indecency, or obscene or pornographic photograph, films or depictions.

- VI. All personnel shall thoroughly record every incident or occurrence which is the subject of this rule and maintain those records until the end of the school year, when they will be delivered to the Superintendent.

Related Policies and Rules: 4140 , 4145 , 4155 , 4157 , 4165 , 4172 , 4140.1 , 4140.2 , 4145.1 , 4155.1 , 4157.1 , 4157.2 , 4157.3 , 4165.1 , 4165.2 , 4172.1

Date of Adoption: June 5, 2000

[Date of Revision: December 3, 2007](#)

AGENDA SUMMARY SHEET

AGENDA ITEM: Naming of Non-Traditional High School

MEETING DATE: December 3, 2007

DEPARTMENT: Board of Education

TITLE AND BRIEF DESCRIPTION: Naming of the Non-Traditional High School

ACTION DESIRED: Approval.

BACKGROUND: Hundreds of years ago when the native American and pioneers crossed the Great Plains of Nebraska, they saw the horizon ahead of them and pondered what the future would bring. "Today, our students can again look out over the horizon, and gain a new and innovative educational experience at a school designed to fit their specific goals for the future."

The name was submitted by Sharon Arispe.

OPTIONS/ALTERNATIVE CONSIDERATIONS: n/a

RECOMMENDATIONS: To name the new non-traditional high school the Millard Horizon High School.

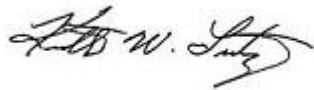
STRATEGIC PLAN REFERENCE: n/a

IMPLICATIONS OF ADOPTION OR REJECTION: n/a

TIME LINE: n/a

PERSONS RESPONSIBLE: Brad Burwell, Jean Stothert, and Dave Anderson

SUPERINTENDENT'S APPROVAL:



AGENDA SUMMARY SHEET

AGENDA ITEM: Mistral Drug Detection Training Grant

MEETING DATE: December 3, 2007

DEPARTMENT: Pupil Services

TITLE AND BRIEF DESCRIPTION:

ACTION DESIRED: Approval Informational

BACKGROUND: Aerosol drug detection technology has been used by law enforcement agencies for many years. These tools are newer to public schools and can help identify and thus reduce illegal drug activity at school and school related events. Millard Public Schools can participate in this federally funded school Drug Detection Training Grant with Mistral as the research administrator. To be part of this grant and use the drug detection technology, board approval is necessary.

OPTIONAL/ALTERNATIVE CONSIDERATIONS: N/A

RECOMMENDATIONS: Approval

STRATEGIC PLAN REFERENCE: Strategy #7

IMPLICATIONS OF ADOPTION

OR REJECTION: The drug detection technology would send a stronger message to students who make the choice to bring illegal drugs to school or school related events.

TIMELINE: Immediately after training.

PERSONS RESPONSIBLE: Kraig J. Lofquist, Director of Pupil Services

ASST. SUPERINTENDENT: _____

SUPERINTENDENT APPROVAL: _____  _____

[Research Associate Schools]

Statement of Research and School Participation

Purpose of Research

This research is being undertaken for the purpose of evaluating how Mistral's aerosol drug detection and identification technology may be effectively used within educational environments and how such uses may be made part of and benefit school drug prevention policies, programs, and processes. The goal of the research is to use the experiences, lessons learned, and research findings to develop information for schools that may wish to consider using or employing this technology in the future.

Research Participants

Schools (or school systems) in various states serve as "research associate" schools for the evaluation of this technology within educational environments. Mistral is the research administrator that provides a research coordinator to work with and gather research information from research associate schools.

Research Conditions

[Research Associate Schools] — Schools participating in this research understand and agree to the following conditions:

- 1) Research participation is completely discretionary and may be terminated by the school or district at any time. The Research Associate may continue to participate in the research for a period of no less than 12 months from the date of this agreement.
- 2) Participating schools/districts agree to share their experience of using the drug aerosol technology with Mistral.
- 3) Participating schools/districts understand that a primary objective of the research is to assess how the drug detection technology can be a part of and benefit prevention policies and procedures. As such, participating schools agree to:
 - a) Adopt procedures that assign responsibilities to functional positions that will use this technology (this is to avoid the research from being dependent on certain named individuals that may leave their position or school prior to the end of the research), and
 - b) Replace aerosols upon or soon after their expiration date (D4D aerosols every 12 months; other aerosols every 24 months).

[Mistral] — Mistral agrees that:

1. Mistral will provide the aerosol technology to the Research Associate at no cost for as long as the Federal Government covers the full cost of the technology for research participants. Training and continued technical assistance will be provided by Mistral at no cost.

2. Participating schools/districts shall have the discretion to tailor their use of the aerosol technology to meet their own defined needs, circumstances, and preferences in terms of aerosol testing and how this technology is interfaced with drug prevention policies, programs, and processes (according to adopted procedures).
3. Information gathered from this research with respect to aerosol testing results will be reported and displayed solely on an aggregate or categorical basis, or in a way that does not identify a specific school or district, and that all data pertaining to specific schools/districts will be kept strictly confidential.
4. No information will be collected regarding specific students or persons.
5. Participation in this research does not obligate participating schools/districts to continue to use this technology after the research is concluded or school/district withdraws from the research.

We have read, understand, and agree with the Statement of Research and conditions of participation above.

For _____
(Type or print name of School/District)

Address _____

City/State/Zip _____

Contact Name (print)

Telephone: _____

(Signature)

(Date)

(Title)

For Mistral Security, Inc.

(Signature)

(Date)

(Title)

AGENDA SUMMARY SHEET

AGENDA ITEM: Awarding of Contract for Wheeler Elementary Additions

MEETING DATE: December 3, 2007

DEPARTMENT: General Administration

TITLE & BRIEF DESCRIPTION: Awarding of Contract for Wheeler Elementary Additions – the awarding of the construction contract for the new classroom addition and the new multipurpose room addition to Wheeler Elementary School.

ACTION DESIRED: Approval Discussion Information Only

BACKGROUND: The bids for the additions at Wheeler Elementary were received on November 20, 2007. The low bid (i.e., \$1,434,000) exceeded the last cost estimate presented by the architects on October 15th (i.e., \$1,271,622).

Copies of the architect's recommendation and the bid tab are attached.

OPTIONS AND ALTERNATIVES: n/a

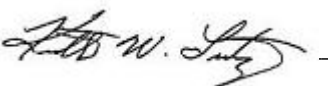
RECOMMENDATION: It is recommended that the contract for the additions at Wheeler Elementary School be awarded to Ronco Construction in the amount of \$1,434,000 and that the associate superintendent for general administration be authorized and directed to execute any and all contracts related to such project.

STRATEGIC PLAN REFERENCE: n/a

IMPLICATIONS OF ADOPTION/REJECTION: n/a

TIMELINE: Immediate

RESPONSIBLE PERSON: Bill Cramer (Architect) and Ken Fossen, Associate Superintendent (General Administration)

SUPERINTENDENT'S APPROVAL: _____  _____

SCHEMMER

ARCHITECTS | ENGINEERS | PLANNERS

November 26, 2007

Mr. Kenneth J. Fossen, J.D.
Associate Superintendent
Millard Public Schools
Don Stroh Administration Center
5606 South 147th Street
Omaha, NE 68137-2604

RE: MPS Wheeler Elementary School Addition
Schemmer Project No. 05367.003

Dear Mr. Fossen:

Bids were received on November 20, 2007 at 2:00 P.M. for the additions to Wheeler Elementary School. Please find attached Bid Tabulation of the eight bids received. The apparent low bidder is Ronco Construction with a lump sum bid of \$1,434,000. There were no alternates on this project.

We requested and received from Ronco a listing of education projects they have completed in the past. A copy of this listing is attached for your review. They have completed many education projects in the past including the renovation of Central Middle School for the District in 1994. In discussion with Ed Rockwell, he indicated that Ronco performed well on this project. We believe that Ronco Construction is fully qualified for the Wheeler project.

The Schemmer Associates recommends acceptance of Ronco's base bid of \$1,434,000.

If you wish to discuss this matter in additional detail, please feel free to call. Thank you for this opportunity to be of continued service to Millard Public Schools.

Sincerely,

THE SCHEMMER ASSOCIATES INC.
ARCHITECTS | ENGINEERS | PLANNERS



R. William Cramer, AIA
Principal

Enclosures

da:P/

PHONE 402.493.4800
FAX 402.493.7951

1044 North 115th Street, Suite 300
Omaha, Nebraska 68154-4436

SCHEMMER.COM

BID TAB

**MILLARD PUBLIC SCHOOLS
WHEELER ELEMENTARY ADDITION**

BIDS OPEN AT: 2:00 P.M.
DATE: 20-Nov-07
PROJECT NO. 05367.003

	CONTRACTOR	ADDENDUM (3)	BOND	BASE BID
1.	All Purpose Construction Inc.	X	X	\$1,577,000.00
2.	Buland Group Construction Services			NO BID
3.	Cheever Construction Company	X	X	\$1,618,000.00
4.	Construct Inc.	X	X	\$1,454,600.00
5.	Fauss Construction			NO BID
6.	Holtze Construction			NO BID
7.	JE Contracting			NO BID
8.	JT Builders	X	X	\$1,455,222.00
9.	Lueder Construction	X	X	\$1,523,000.00
10.	Meco Henne	X	X	\$1,480,000.00
11.	R&A Construction Inc.			NO BID
12.	Rife Construction Inc.	X	X	\$1,539,536.00
13.	Rogge General Contractors inc.			NO BID
14.	Ronco Construction	X	X	\$1,434,000.00
15.	Sampson Construction			NO BID
16.	Upland Construction			NO BID
17.				
18.				
19.				
20.				

RONCO construction

Education Projects

Project	Owner	Architect	Year Completed	Project Amount
Iowa Western Student Housing	Iowa Western College	Visions in Architecture	2007	\$2,800,000.00
Palrang Fieldhouse Renovations	Girls & Boys Town	Calvin Hinz Architects	2006	\$1,200,000.00
Iowa School for the Deaf Remodel	Iowa State University	Nielsen Mayne Architects	2006	\$240,000.00
UNMC IT Renovations	University of Nebraska	RDG Schutte, Willscam	2005	\$2,100,000.00
Kings Science Center Remodel	Omaha Public Schools	RDG Schutte, Willscam	2005	\$11,400,000.00
Logan Magnolia Remodel	Logan-Magnolia Schools	Dana Larson Roubal	2005	\$1,800,000.00
Blackburn Alternative School Remodel	Omaha Public Schools	Berringer Ciaccio Dennell Mabrey	2005	\$1,100,000.00
Central Highschool Science Remodel	Omaha Public Schools	Dana Larson Roubal	2005	\$440,000.00
UNMC IT Renovations	University of Nebraska	RDG Schutte, Willscam	2004	\$1,400,000.00
Picotte Elementary Remodel	Omaha Public Schools	Jackson-Jackson & Assoc.	2003	\$1,000,000.00
Lewis & Clark Elementary Remodel	Council Bluffs Schools	Zenon Berringer Mabrey	2002	\$303,000.00
Trumble Park Elementary	Papillion/Lavista Schools	Zenon Berringer Mabrey	2001	\$2,600,000.00
Chandlerview Elementary Remodel	Omaha Public Schools	Kenneth Hahn Architects	2001	\$5,600,000.00
Bellevue West Remodel	Bellevue Public Schools	Hill-Farrell Associates	2001	\$5,355,000.00
Anderson Grove Elementary Remodel	Papillion/Lavista Schools	Zenon Berringer Mabrey	2000	\$786,000.00
Bellevue East Remodel	Bellevue Public Schools	HLA Architects	2000	\$5,600,000.00
Fullerton Elementary (New)	Omaha Public Schools	Jackson-Jackson & Assoc.	2000	\$6,000,000.00
LeMay Elementary Remodel	Bellevue Public Schools	Keeler Raynor Hinz	1999	\$1,300,000.00
Bellevue East Cafeteria	Bellevue Public Schools	Keeler Raynor Hinz	1999	\$554,000.00
Rumsey Station Elementary Remodel	Papillion/Lavista Schools	Zenon Berringer Mabrey	1999	\$568,000.00
Midland Lutheran College Remodel	Midland College	Stan How & Associates	1998	\$1,500,000.00
Bellvue East Bandroom	Bellevue Public Schools	Keeler Raynor Hinz	1998	\$543,000.00
Papillion Lavista Administration	Papillion/Lavista Schools	Zenon Berringer Mabrey	1997	\$2,100,000.00
Peter Saryp Elementary Remodel	Bellevue Public Schools	Keeler Raynor Hinz	1997	\$1,100,000.00
Fairview Elementary (New)	Bellevue Public Schools	Keeler Raynor Hinz	1997	\$5,400,000.00
Two Springs Elementary (New)	Bellevue Public Schools	Keeler Raynor Hinz	1996	\$4,600,000.00
Carriage Hill Elementary Remodel	Papillion/Lavista Schools	Zenon Berringer Mabrey	1995	\$2,000,000.00
Bertha Barber Elementary Remodel	Bellevue Public Schools	Keeler Raynor Hinz	1994	\$860,000.00
Millard Central Remodel	Millard Public Schools	Bahr Vermeer Haecker	1994	\$3,200,000.00
Elkhorn Schools Addition	Elkhorn Public Schools	Dana Larson Roubal	1994	\$3,200,000.00
South High School Remodel	Omaha Public Schools	Zenon Berringer Mabrey	1993	\$8,200,000.00
North High School Media Center	Omaha Public Schools	Willscam Mullins Birge	1982	\$736,000.00
Central High School Remodel	Omaha Public Schools	Dana Larson Roubal	1982	\$2,400,000.00
Central High School Renovations	Omaha Public Schools	Dana Larson Roubal	1981	\$804,000.00
Milo Bail Renovations	University of Nebraska	Stan How & Associates	1980	\$203,000.00
University Nebraska Circulation Tower	University of Nebraska	Schemmer & Associates	1976	\$500,000.00
				\$89,492,000.00

AGENDA SUMMARY SHEET

AGENDA ITEM: Award of Contract for Cabling at Upchurch Elementary School

MEETING DATE: December 3, 2007

DEPARTMENT: General Administration

TITLE & BRIEF DESCRIPTION: Award of Contract for Cabling at Upchurch Elementary School – the receipt of bids and the awarding of the contract for the data cabling project at Upchurch Elementary School (168th & Giles).

ACTION DESIRED: Approval Discussion Information Only

BACKGROUND: The bids for the data cabling at Upchurch Elementary were received on November 6, 2007. The bids were within the project budget. A copy of the architect's recommendation and the bid tab are attached.

OPTIONS AND ALTERNATIVES: n/a

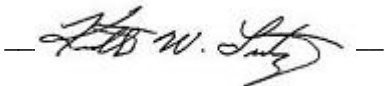
RECOMMENDATION: It is recommended that the contract for the data cabling at Upchurch Elementary School be awarded to Lan-Tel Communications in the amount of \$103,189 and that the associate superintendent for general administration be authorized and directed to execute any and all documents related to such project.

STRATEGIC PLAN REFERENCE: n/a

IMPLICATIONS OF ADOPTION/REJECTION: n/a

TIMELINE: Immediate.

RESPONSIBLE PERSON: Ken Fossen, Associate Superintendent (General Administration)

SUPERINTENDENT'S APPROVAL: 

November 21, 2007

400 Essex Court
Regency Park
Omaha, NE 68114

tel 402/393-4100
fax 402/393-8747
omaha@dlrgroup.com
www.dlrgroup.com

Dr. Kenneth Fossen
Associate Superintendent
Millard Public Schools
Don Stroh Administration Center (DSAC)
5606 South 147th Street
Omaha, NE 68137

Re: Millard Upchurch Elementary School No. 25
Communications Cabling Contract
DLR Group Project No. 10-05126-00

Dear Dr. Fossen:

We have reviewed the bids submitted on November 6, 2007 for the Upchurch Elementary Communications Cabling Contract. Per the attached Bid Tabulation, six bids were received. The low base bid was submitted by Lan-Tel Communications in the amount of \$103,189.00. Unit Price bids were also received for adding additional cable drops to the project if desired by the District.

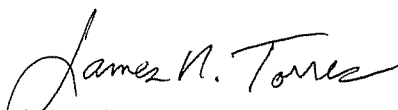
The cabling construction budget was set at \$150,000.00.

Lan-Tel Communication's bid form and bid bond were enclosed with the bid and seem complete and in order. Contractor's Qualification Statement was received prior to the bid date and reviewed for qualifications to perform the work.

Based on our review of the information available, we see no reason for the District not to award the lump sum base bid to Lan-Tel Communications for a total Contract Award of \$103,189.00.

Sincerely,

DLR Group inc.



James R. Torres, AIA
Senior Associate in the Firm

cc: Ed Rockwell, MPS
Ron Hager, Magnum Resources
Pat Phelan, DLR Group
Chad Beeson, DLR Group

JRT/jw

Enclosure

COMBINED CONTRACT	Communication Services	Computer Cable Connection	Lan-Tel Communications	Lines of Communication	Omaha Electric Service	Cable Tech
	Iowa	Bellevue, NE	Independence, MO	Omaha, NE	Omaha, NE	Waukee, IA
						faxed bid
BID BOND	x	x	x	x	x	—
LUMP SUM BASE BID:	\$131,144.00	\$118,895.00	\$103,189.00	\$115,980.00	\$139,725.00	144,953.00
UNIT PRICE:						
1. Furnish and install one 200 foot terminated and tested combination data horizontal drop with workstation assembly as specified.			Single Data Drop = \$199.00 Duplex Voice and Data Drop = \$300.00			
Add:	\$377.00	\$287.00		\$437.00	\$295.00	no bid

BID TABULATION



Architecture Engineering Planning Interiors

400 Essex Court, Regency Park
 Omaha, NE 68114-3778
 tel 402/393-4100
 fax 402/393-8747
 omaha@dlrgroup.com
 www.dlrgroup.com

November 6, 2007
 2:00 PM (CST)

Millard Upchurch Elementary School No. 25
 Communications Cabling Contract
 Omaha, NE
 DLR Group Project No. 10-05126-00

AGENDA SUMMARY SHEET

AGENDA ITEM: Audit Report for FYE07

MEETING DATE: December 3, 2007

DEPARTMENT: Business

TITLE & BRIEF DESCRIPTION: Audit Report for FYE07 – To receive and file the FYE07 audit report as submitted by the district’s independent auditing firm Orizon Group CPAs LLC.

ACTION DESIRED: Approval Discussion Information Only

BACKGROUND: Public schools are required to employ independent auditors to review their financial accounts each year. The auditing firm employed for our district for the FYE07 fiscal year audit was Orizon Group CPAs LLC (formerly Graeve, Garrelts, Denham & Bruce).

Copies of the audit are being sent via courier to board members. Representatives from Orizon Group (i.e., probably Dave Bruce and Jodi Renni) will be present at the meeting to address the board and answer questions.

At the time of preparation of this Agenda Summary Sheet, the District had not yet received the final draft of the auditor’s Letter to Management. The letter is expected in the next day or two. A copy of the Letter to Management and the District’s response to the issues raised in the letter will be added to the packet later in the week.

Update: Attached are electronic copies of the Audit Report, Management Letter, and Response to Management Letter for FYE07.

OPTIONS AND ALTERNATIVES: n/a


RECOMMENDATION: It is recommended that the board receive and file the FYE07 audit report as submitted by the Orizon Group CPAs LLC.

STRATEGIC PLAN REFERENCE: n/a

IMPLICATIONS OF ADOPTION/REJECTION: n/a

TIMELINE: n/a

RESPONSIBLE PERSON: Ken Fossen (Assoc. Supt. Gen. Admin.) and Chris Hughes (Accounting Manager)

SUPERINTENDENT’S APPROVAL: 

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

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS**

AUGUST 31, 2007

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

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE YEAR ENDED AUGUST 31, 2007**

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

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE YEAR ENDED AUGUST 31, 2007**

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ORIZON CPAs LLC
CERTIFIED PUBLIC ACCOUNTANTS
16924 FRANCES STREET, SUITE 210
OMAHA, NEBRASKA 68130



402	330 / 7008 / PHONE
	330 / 6851 / FAX
	www.orizongroup.com

October 29, 2007

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each fund and the discretely presented component unit of School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of August 31, 2007 and for the year then ended, which collectively comprise the District's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the management of the District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, the financial statements were prepared on a cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the governmental activities, each fund and the discretely presented component unit of the District as of August 31, 2007 and the respective receipts and disbursements arising from cash transactions for the year then ended on the cash basis of accounting described in Note 1, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2007 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The required supplementary information, as listed in the accompanying table of contents, including Management's Discussion and Analysis and the Budgetary Comparison Schedules and Note, is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and do not express an opinion on it.

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 Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-profit Organizations*, and is not a required part of the basic financial statements. This schedule has been subjected to the audit procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Orizon CPAs LLC
ORIZON CPAs LLC

MANAGEMENT'S DISCUSSION & ANALYSIS

I. USING THIS ANNUAL REPORT

This annual report is presented in a format consistent with the presentation requirements of GASB Statement No. 34 – *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

A. Report Components

This annual report consists of five parts as follows:

1. Government-Wide Financial Statements

The Statement of Net Assets–Cash Basis and the Statement of Activities–Cash Basis provide information about the activities of the District government-wide (or “as a whole”).

2. Fund Financial Statements

Fund financial statements focus on the individual parts of the District's government. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant (“major”) funds. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending.

3. Notes to the Financial Statements

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

4. Required Supplementary Information

This Management Discussion and Analysis (MD&A) and the Fund Budgetary Comparison Schedules represent financial information required to be presented by the GASB. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes to the financial statements (referred to as “the basic financial statements”).

5. Supplementary Information

This part of the annual report includes the schedule of federal expenditures. This supplemental financial information is provided to

address certain specific needs of various users of the District's annual report.

B. Basis of Accounting

The District has elected to present the government-wide and the fund financial statements using the cash basis of accounting. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues and expenses. Under the District's cash basis of accounting, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed by the District. Only cash and investment balances are reported as assets; liabilities are not recorded. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

C. Reporting the District as a Whole

1. The District's Reporting Entity Presentation

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 there is only one component unit that meets the criteria as set forth by GASB for inclusion in the financial statements.

2. The Government-Wide Statements

The government-wide financial statements are presented on pages 11 and 12. One of the most important questions asked about the District's finances is, “Is the District as a whole better off or worse off as a result of the year's activities?” The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's activities resulting from the use of the cash basis of accounting; except for activities related to the Activities Fund and Student Fee Fund which are reported in separate statements on page 14.

These two government-wide statements report the District's net assets and changes in them. Over time, increases or decreases in the District's cash and investments are one indicator of whether its financial health is improving or deteriorating. The reader also needs to consider the other assets and liabilities which are not presented in these financial statements and other non-financial factors, such as changes in the District's property tax base and the condition of the District's capital assets (mainly buildings) to assess the overall health of the District.

3. The Fund Financial Statement

The analysis of the District's major funds begins on page 13. The fund financial statements begin on page 25 and provide detailed information about the District's funds – not the District as a whole.

Some funds are required to be established by State law, however the District is allowed to establish certain other funds to help it control and manage money for particular purposes.

The District's two kinds of funds (i.e., governmental funds and fiduciary funds) use different accounting approaches.

a. Governmental Funds – Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the cash and investment balances left at year-end that are available for spending. Governmental fund information helps you determine (through a review of changes to fund balances) whether there is more or less available cash and investments that can be spent to finance the District's programs. The District considers all of its funds to be significant or major governmental funds.

b. Fiduciary Funds – These funds are used to account for assets that are held in a trustee or fiduciary capacity such as the school's activities and student fee funds.

The District currently has no proprietary funds. Proprietary funds are used to account for funds in which the District would charge a fee to customers to help it cover all or most of the cost of certain services it provides.

I. OVERVIEW OF DISTRICT

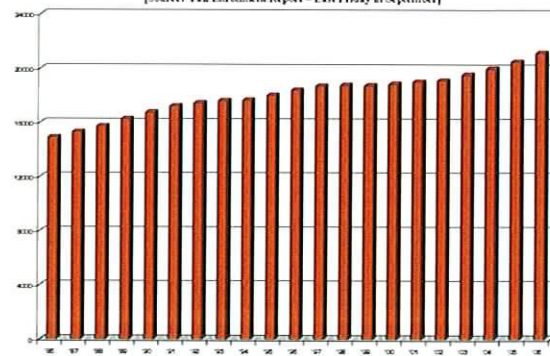
A. Schools

The Millard Public Schools is a K-12 school system located in the southwestern part of the Omaha, Nebraska metropolitan area. The District is composed of 3 high schools (grades 9-12), 6 middle schools (grades 6-8), and 24 elementary schools (grades K-5). With the exception of one Elementary School, all buildings are located in Douglas County. Approximately 90% of the taxable property value of the District is located in Douglas County. The other 10% is in Sarpy County.

B. Students

Over the past few decades, there has been substantial growth in student enrollment in the District. In the fall of 1977, student enrollment K-12 was 9,267. The official student enrollment as of the last Friday in September 2006 was 21,120 (see, Chart 1).

CHART 1
STUDENT ENROLLMENT
[Source: Fall Enrollment Report – Last Friday in September]

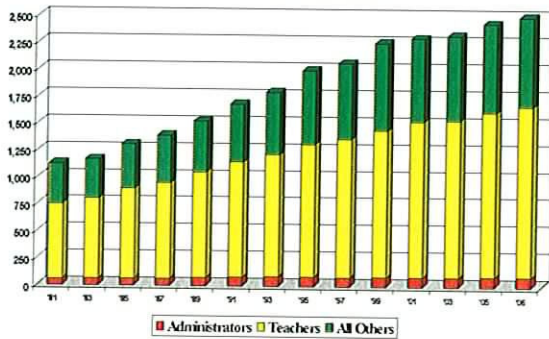


C. Personnel

The growth in student enrollment has been accompanied by a similar growth in the number of employees working for the District (see, Chart 2).

The growth in the number of employees, of course, has impacted the budget for personnel costs. In addition to the growth in the number of employees, the personnel budget has been impacted by the District's increases in salary and benefits for all employees (in order to remain competitive with other employers). The increase in salary and benefits for employees in FYE07 was about 5.6%.

**CHART 2
PERSONNEL**
[Source: Fall (October) Personnel Report]

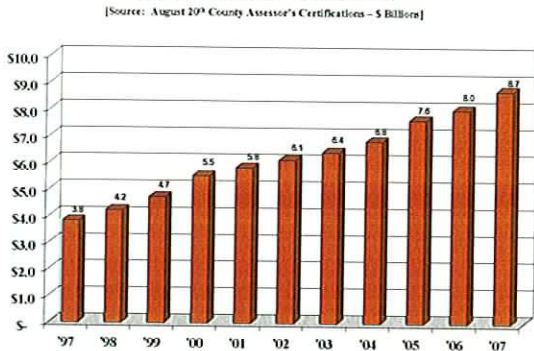


D. Valuation

The assessed value of property within the District has been increasing due to the revaluing of property and the growth in both new residential and new commercial developments in the area (see, Chart 3).

The rate of growth in property values in the District has fluctuated from year to year, but it has always increased. In 2000, the valuation increase was 16.5%. In 2002, the increase was only 3.8%. The increase in 2007 was 8.5%.

**CHART 3
ASSESSED VALUE**
[Source: August 20th County Assessor's Certifications – \$ Billion]



E. Tax Levy

Three of the District's funds receive monies through the property tax levy. These three are the general fund, the special building fund, and the bond fund. These funds are discussed in more detail herein below.

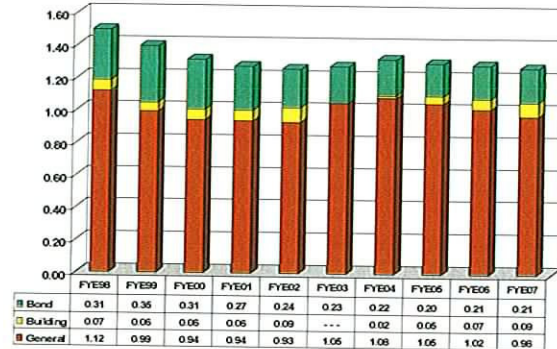
Despite the fact that the District passed an \$89 million bond issue in 1997 and another \$78 million in 2005, the total property tax levy in the District has trended downward (see, Chart 4).

In FYE98 the total levy was \$1.50. In FYE07 it was \$1.28.

This decline in the tax levy can be attributed in large part to the significant increase in taxable value in the District combined with the refunding of outstanding bonds (to take advantage of lower interest rates).

Since the District has been budgeting at or near the maximum levy permitted by the levy lid (see, "Statutory Lids" herein below), it is likely that the total levy will remain at about the same level in future years.

**CHART 4
TAX LEVY BY FUND**



F. Statutory Lids

The Nebraska legislature has enacted statutes which provide two "lids" on the school district's budgets. One is a spending lid. The other is a tax levy lid.

The spending lid provides for a basic limit of 2.5% on the growth of the District's expenditures from one year to the next.

The spending lid law, however, has special provisions for "low spending" districts and districts experiencing student enrollment growth.

The spending lid also provides an optional 1% spending increase that may be adopted by the local board of education. In FYE07 (and previous years), the board took advantage of this option.

Finally, the spending lid provides for exclusions for certain categories of expenses in the budget. The exclusion categories that impacted MPS in FYE07 were: (1) special education, (2) grants, (3) early retirement, and (4) interlocal agreements.

In addition to the spending lid, the Nebraska legislature provided for a lid on the tax levies of school districts (and other political subdivisions). In FYE01, the tax levy lid was \$1.10 on the combined levy for the general fund and the

building fund. In FYE02, the lid was reduced to \$1.00 (plus the costs associated with the District's early retirement program and the lost state aid resulting from LB898 (2002) – a total of about \$0.05 additional levy authority).

In FYE03, due to limited resources at the state level, state aid was reduced. However, at the same time, the property tax lid was increased to \$1.05 to offset the loss in state aid. The previous exemptions (i.e., equal to about \$0.05) from the levy lid were continued, so the effective property tax lid for the District in FYE03 was a little over \$1.10 for the general fund and building fund combined. With the growth of the cost of the exclusions, the effective lid for FYE07 was about \$1.11.

In FYE07, the District's budget was below the maximum permitted under the tax levy lid. The District's budget of expenditures was also below the spending lid. As a result, it had "unused budget authority" of \$14.4 million as of February, 2007. This amount may be budgeted in future years if the property values in the District permit a levy sufficient to fund this unused authority.

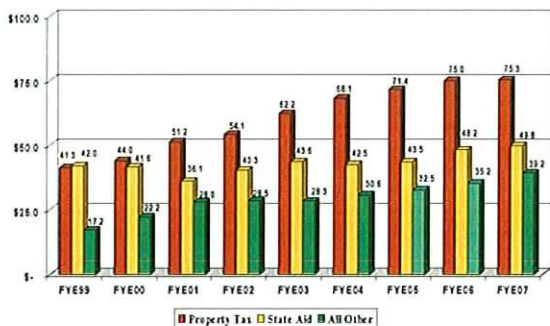
IV. FUNDS

A. General Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03A provides in relevant part as follows:

The General Fund may finance all facets of services rendered by the school district, inclusive of operation and maintenance.

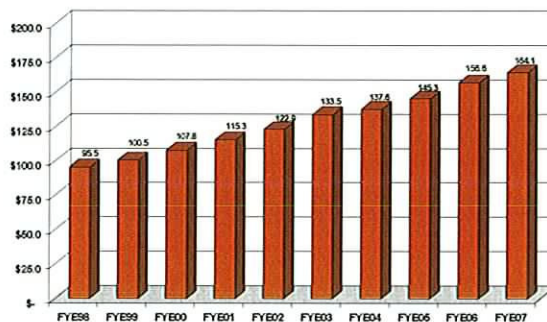
**CHART 5
REVENUE SOURCES**
[Source: Audit Reports – SMIEdocs]



The general fund is funded by three major categories of revenue – property taxes, state aid, and other sources (i.e., grants, fines, vehicle licenses, state apportionment, etc.).

During the past few years, the proportion of the funding from each of these sources has shifted somewhat and the District has become more reliant upon property taxes than any other source (see, Chart 5). [Note: "All Other" includes changes, if any, in cash reserve.]

**CHART 6
TOTAL EXPENDITURES**
[Source: General Fund Budget – \$ Millions]



The total increase in the FYE07 budget of expenditures was about 4.8% over the preceding year (see, Chart 6).

In FYE07, the budget was directed primarily towards the continuation of existing programs and services. There were, however, funds budgeted for the opening of Reagan Elementary School (i.e., Elementary #24).

The FYE07 budget provided for a 5.6% increase in salaries and benefits for teachers (i.e., the largest group of employees). The salary and benefits packages for other employees were similar to that granted to the teachers.

Since education is a service industry, a majority of its costs are tied up in employee costs. Approximately 80% of the District's general fund expenditures are related to employee salaries and benefits.

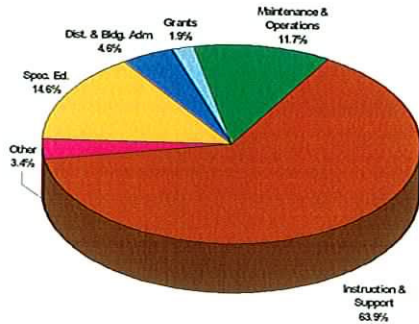
Of the services provided by the District, the largest portion of the budget was related to classroom instruction and support. Special Education (including transportation for special education students) was second (see, Chart 7).

Since the District's cash reserve was somewhat higher than needed, the FYE07 budget was constructed to reduce it. At the end of FYE07, the cash reserve was down \$3.1 million from the preceding year (see, Chart 8).

The District plans to budget for a cash reserve equal to 15%-20% of its budget of expenditures for the fiscal year. The cash reserve available at

the end of FYE07 represented about 21% of the budget of expenditures.

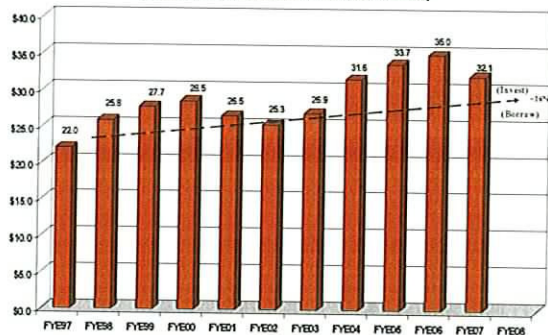
**CHART 7
EXPENSE CATEGORIES**
[Source: FYE07 Final Financial Report]



The cash reserve provides the District with monies to pay its obligations (e.g., payroll) during the year when it has not yet received sufficient property taxes or state aid to cover those obligations.

With a sufficient cash reserve, the District has funds to invest when they are not needed to meet obligations. If the reserve is not sufficient (i.e., about 16%) the District has to temporarily borrow money to meet its obligations.

**CHART 8
CASH RESERVE**
[Source: Annual Audit Reports - General Fund - \$Million]



When borrowing is required, the District borrows first from its other funds, namely the special building fund. The second line of funding is from commercial banks.

In April of 2003, the District had to temporarily borrow about \$2 million from the special building fund due to the delayed payments made by the state. In subsequent years, the state aid payments were received on schedule and no borrowing was required.

B. Special Building Fund

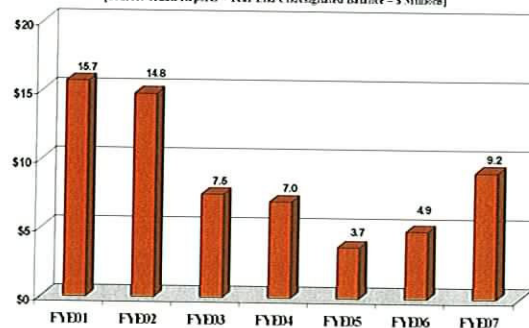
Nebraska Department of Education Rule 92 NAC 2 §003.03H provides in relevant part as follows:

A Special Building Fund shall be established when a school district decides to acquire or improve sites and/or to erect, alter, or improve buildings.

In FYE07, the District designated 8.7¢ of its property tax levy for the special building fund. This fund is used to address major capital issues (e.g., replacing roofs, parking lots, HVAC equipment, etc.).

The special building fund is also the repository for the proceeds from bond issuances. The proceeds are designated for the projects for which the bonds were issued.

**CHART 9
SPECIAL BUILDING FUND**
[Source: Audit Reports - Year End Undesignated Balance - \$Million]



During FYE05, the District's residents voted in favor of a \$78 million dollar bond issue to construct new buildings and to renovate existing ones. The first \$30 million of approved bonds were issued during FYE05. The remaining \$48 million of bonds were issued in FYE06.

The FYE07 ending balance in the Special Building Fund was \$43.0 million. This amount included the proceeds from the recently issued bonds.

Of this \$43.0 million ending balance, only \$9.2 million was not designated to existing obligations for capital projects, bond issue projects, and existing leases (see, Chart 9).

The "existing leases" noted above included: (1) lease payments to Connectivity Solutions Manufacturing, Inc. for office and warehouse space and (2) lease payments to Suburban Schools Building Corporation (SSBC) for the

lease-purchase of Reeder Elementary School. These future commitments total about \$1.2 million per year.

Final payment on the Reeder Elementary School lease-purchase is scheduled for FYE11. However, there was a required reserve fund of about \$1.0 million established pursuant to the lease-purchase agreement. The reserve fund will cover most, if not all, of the FYE11 payment. When the final lease-purchase payment is made, title to the building will be transferred from SSBC to the District.

C. School Lunch Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03F provides in relevant part as follows:

The School Lunch Fund is required to accommodate the financial activities of all Child Nutrition Programs. These include the School Lunch, School Breakfast, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs.

The District maintains a food service program in each of its schools. In the past, the District's food service program has been self-supporting (i.e., the revenue has been sufficient to cover all direct expenses but not indirect expenses). Although the food service programs in some of the smaller elementary schools operate at a deficit, this deficit has generally been offset by the additional revenues generated at the larger and more efficient secondary schools.

In FYE04, the District elected to outsource the management of its food service program with Aramark (which continued to manage the program in FYE07).

At the end of FYE07, the fund balance in the food service fund was up \$158,011 over the previous year.

As noted above, expenses (i.e., indirect costs) associate with insurance, payroll services, utilities, use of facilities, etc. are not included in the food service fund accounting. These indirect costs are paid through the general fund.

D. Employee Benefit Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03C provides in relevant part as follows:

An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.).

The District uses the employee benefit fund for expenses related to its dental insurance and its self-funded health insurance program (which is administered by a third party administrator).

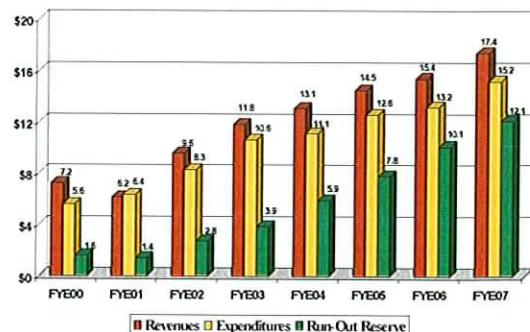
In order to fund its health insurance plan for employees, the District budgets for health insurance premium payments in its general fund. These "payments" for health insurance premiums are transferred monthly into the Employee Benefit Fund. As medical claims are filed, the third party administrator processes the claims and sends statements to the District. The District then pays the claims from the Employee Benefit Fund.

The District retains a "run-out reserve" in the Employee Benefit Fund to provide funds to pay claims that have been incurred during the year but have not yet been submitted for payment.

The goal is to have a reserve of at least 25%-30% of premiums in Employee Benefit Fund at the end of the fiscal year. The actual amount at the end of FYE07 was 70% (see Chart 10).

Due to the large reserve, the District "froze" its "premium rate" being paid to the Employee Benefit Fund in FYE07 and will do the same in FYE08.

**CHART 10
EMPLOYEE BENEFIT FUND**
[Source: Annual Audit Report - \$ MILLION]



E. Depreciation Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03B provides in relevant part as follows:

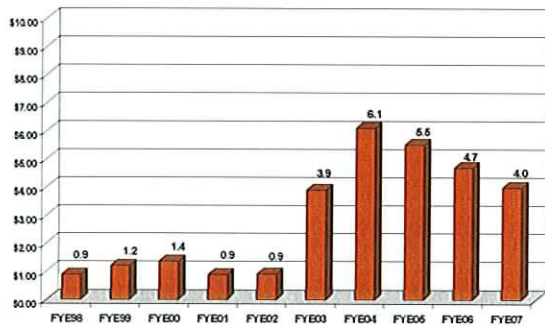
A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund.

The monies in the depreciation fund are used to replace depreciable items. These items include copy machines, pianos, computers, printers, security cameras, band uniforms, etc. If sufficient funds are available, the monies may also be used for such things as the replacement of roofs, resurfacing of parking lots, replacing HVAC units, etc.

There are separate sub-accounts in the depreciation fund for each building in the District. There is also a district-wide account.

At the end of FYE07, the balance in the depreciation fund was \$4.0 million (see, Chart 11).

**CHART 11
DEPRECIATION FUND BALANCE**
[Source: Annual Audit Report – 5 MEETINGS]



F. Cooperative Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03J provides in relevant part as follows:

The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between such district and one or more public agencies as defined in Section 13-803(2) R.R.S.

During FYE07, the District had no funds that needed to be accounted for in the Cooperative Fund.

G. Bond Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03G provides in relevant part as follows:

The Bond Fund shall be used to record tax receipts and the payment of bond principal and interest.

During FYE05, the District issued the first \$30 million of bonds (pursuant to the passage of the \$78 million bond issue referendum in 2005).

Due to a favorable interest rate environment, the District decided to issue the remaining \$48 million of bonds during FYE06.

At the end of the fiscal year, the District had \$164.6 million in outstanding bonds carrying interest rates from 2.00 to 4.75%. The last bonds mature in 2025.

The District maintains bond ratings of AA2 (Moody's) and AA- (Standard & Poor's).

H. Activities Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03E provides in relevant part as follows:

The Activities Fund is required to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

The central office and each of the 34 schools in the District maintains its own activities fund. These funds include such things as monies received from sporting events, funds raised by student organizations, receipts from vending machines, etc. The activities funds do not receive any revenue from the general fund or any other tax-supported funds.

I. Student Fees Fund

Nebraska Department of Education Rule 92 NAC 2 §003.03K provides in relevant part as follows:

The student fee fund means a separate school district fund not funded by tax revenue, into which all money collected from students pursuant the Public Elementary and Secondary Student Fee Authorization (Section 79-1,125 to 79-2,135 R.R.S.) for participation in extracurricular activities, post-secondary education and summer and night school is deposited. Expenditures from this fund must be for the purposes for which it was collected.

Monies that are collected in student fees are deposited into the Student Fees Fund. The expenditures associated with the student programs (for which the fees were collected) are generally reflected in the Activities Fund.

Periodically throughout the fiscal year, monies from the Student Fees Fund are transferred to the Activities Fund to offset the appropriate expenditures.

This Management's Discussion and Analysis (MD&A) is respectfully submitted this 31st day of October, 2007.



Kenneth J. Fossen, J.D.
Associate Superintendent
General Administration

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

STATEMENT OF NET ASSETS - CASH BASIS

AUGUST 31, 2007

	<u>Governmental Activities</u>	<u>Component Unit</u>
Cash and cash equivalents	\$ 14,417,892	\$ 1,090,262
Investments	<u>89,595,593</u>	<u> </u>
TOTAL ASSETS	<u>\$ 104,013,485</u>	<u>\$ 1,090,262</u>
NET ASSETS		
Restricted:		
Special building	\$ 42,961,666	
School lunch	888,395	
Debt service	11,857,530	\$ 1,065,383
Unrestricted:		
Board designated:		
Employee benefit	12,108,728	
Depreciation	4,025,115	
Undesignated	<u>32,172,051</u>	<u>24,879</u>
TOTAL NET ASSETS	<u>\$ 104,013,485</u>	<u>\$ 1,090,262</u>

See Notes to the Basic Financial Statements.

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

STATEMENT OF ACTIVITIES - CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2007

	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	School District	Component Unit
Governmental activities:					
Instructional services	\$ (94,495,100)	\$ 190,218	\$ 15,069,373	\$ (79,235,509)	
Support services	(48,025,454)		1,323,508	(46,701,946)	
Food services	(7,939,843)	7,091,270	1,418,446	569,873	
Building maintenance and improvements	(49,930,753)			(49,930,753)	
Principal and interest on indebtedness	(18,123,588)			(18,123,588)	
Other	(461,013)			(461,013)	
	<u>(218,975,751)</u>	<u>7,281,488</u>	<u>17,811,327</u>	<u>(193,882,936)</u>	
Component unit activities:					
Suburban School Buildings Corporation	<u>(1,051,378)</u>	<u>883,175</u>			<u>\$ (168,203)</u>
Net program (disbursements) receipts	<u>\$ (220,027,129)</u>	<u>\$ 8,164,663</u>	<u>\$ 17,811,327</u>	<u>(193,882,936)</u>	<u>(168,203)</u>
General receipts:					
Taxes collected				109,858,314	
County receipts				1,023,491	
State receipts				54,124,233	
Federal receipts				1,948,875	
Investment earnings				4,453,084	53,289
Other				511,557	
Total general receipts				<u>171,919,554</u>	<u>53,289</u>
Increase (decrease) in net assets				(21,963,382)	(114,914)
Net assets - beginning of year				<u>125,976,867</u>	<u>1,205,176</u>
Net assets - end of year				<u>\$ 104,013,485</u>	<u>\$ 1,090,262</u>

See Notes to the Basic Financial Statements.

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

STATEMENT OF FUND BALANCES AND CHANGES IN FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS

AS OF AND FOR THE YEAR ENDED AUGUST 31, 2007

	Special Revenue Funds						Total Governmental Funds
	General Fund	Special Building	School Lunch	Employee Benefit	Depreciation	Debt Service Fund Bond	
RECEIPTS							
Local receipts	\$ 87,072,845	\$ 6,990,274	\$ 711			\$ 16,846,286	\$ 110,910,116
County receipts	1,023,491						1,023,491
State receipts	64,973,792	86,255	37,025			218,076	65,315,148
Federal receipts	7,187,866		1,381,421				8,569,287
Sales of lunches	848,968	2,905,830	24,731	\$ 260,170	\$ 108,676	304,709	7,090,559
Interest	65,179	1,186					4,453,084
Non-revenue receipts							66,365
TOTAL RECEIPTS	<u>161,172,141</u>	<u>9,983,545</u>	<u>8,534,447</u>	<u>260,170</u>	<u>108,676</u>	<u>17,369,071</u>	<u>197,428,050</u>
DISBURSEMENTS							
Instructional services	88,750,925						88,750,925
Support services	57,241,417						57,241,417
Other salaries and benefits			3,395,063				3,395,063
Supplies and materials			68,692				68,692
Purchased services		2,995,647	4,387,074	15,419,052			22,801,773
Food			(11,118)				(11,118)
Capital outlay		3,436,700	2,885		838,987		4,278,572
Lease payments		883,175					883,175
Building and site acquisition and improvement		22,563,141			35,084		22,598,225
Other		631,367	97,247				728,614
Redemption of principal						10,830,000	10,830,000
Debt service interest						6,410,413	6,410,413
TOTAL DISBURSEMENTS	<u>146,992,342</u>	<u>30,510,030</u>	<u>7,939,843</u>	<u>15,419,052</u>	<u>874,071</u>	<u>17,240,413</u>	<u>218,975,751</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS							
OTHER FINANCING SOURCES (USES)							
Transfers in	14,179,799	(20,526,485)	594,604	(15,168,882)	(765,395)	128,658	(21,547,701)
Transfers out	20,912						17,326,136
TOTAL OTHER FINANCING SOURCES (USES)	<u>(17,305,224)</u>	<u>(17,284,312)</u>	<u>(436,593)</u>	<u>17,175,123</u>	<u>130,101</u>	<u>(415,681)</u>	<u>(17,741,817)</u>
EXCESS (DEFICIENCY) OF RECEIPTS AND OTHER FINANCING SOURCES OVER DISBURSEMENTS AND OTHER FINANCING USES							
FUND BALANCE - beginning of year	(3,104,513)	(20,526,485)	158,011	2,016,241	(635,294)	128,658	(21,963,382)
FUND BALANCE - end of year	<u>35,276,564</u>	<u>63,488,151</u>	<u>730,384</u>	<u>10,092,487</u>	<u>4,660,409</u>	<u>11,728,872</u>	<u>125,976,867</u>
FUND BALANCE - CASH BASIS:							
Cash and cash equivalents	\$ 32,172,051	\$ 42,961,666	\$ 888,395	\$ 12,108,728	\$ 4,025,115	\$ 11,857,530	\$ 104,013,485
Investments	\$ 12,148,819	\$ 42,961,666	\$ 888,395	\$ 1,268,657	\$ 4,025,115	\$ 112,021	\$ 14,417,862
TOTAL FUND BALANCE - CASH BASIS - AUGUST 31, 2007	<u>\$ 32,172,051</u>	<u>\$ 42,961,666</u>	<u>\$ 888,395</u>	<u>\$ 12,108,728</u>	<u>\$ 4,025,115</u>	<u>\$ 11,857,530</u>	<u>\$ 104,013,485</u>

See Notes to the Basic Financial Statements.

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

STATEMENT OF NET ASSETS AND CHANGES IN NET ASSETS - CASH BASIS - FIDUCIARY FUNDS

AS OF AND FOR THE YEAR ENDED AUGUST 31, 2007

<u>Activities Fund</u>	Beginning <u>Net Assets</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	Ending <u>Net Assets</u>
ADMINISTRATIVE OFFICE	\$ 624,990	\$ 421,998	\$ 678,746	\$ 2,209	\$ 370,451
HIGH SCHOOLS:					
North	784,512	702,621	813,552	129,272	802,853
South	409,304	817,552	755,884	109,408	580,380
West	381,204	958,180	886,681	107,848	560,551
MIDDLE SCHOOLS:					
Central	51,733	102,548	121,182	14,139	47,238
North	51,953	60,429	76,091	8,577	44,868
Beadle	29,370	56,736	70,447	6,525	22,184
Andersen	85,026	110,726	123,686	13,107	85,173
Kiewit	187,357	180,577	124,319	9,583	253,198
Russell	48,230	140,933	139,726	8,113	57,550
ELEMENTARY SCHOOLS:					
Abbott	32,314	20,914	18,241	(149)	34,838
Ackerman	12,795	35,364	31,208	1,296	18,247
Aldrich	8,807	31,010	24,482	766	16,101
Black Elk	18,359	47,620	46,037	979	20,921
Bryan	10,380	16,002	19,861	1,035	7,556
Cather	23,765	36,309	35,171	(5,005)	19,898
Cody	14,032	22,189	18,906	(490)	16,825
Coltonwood	11,932	17,895	13,861	839	16,805
Disney	11,750	14,974	15,083	989	12,630
Ezra Millard	19,755	9,478	14,755	(8,470)	6,008
Harvey Oaks	12,971	13,548	10,442	964	17,041
Hitchcock	14,224	14,981	13,078	618	16,745
Holling Heights	13,417	26,068	22,617	1,414	18,282
Montclair	8,165	35,603	34,268	1,592	11,092
Morton	10,013	24,512	21,130	1,001	14,396
Neihardt	12,944	22,640	18,540	1,384	18,428
Norris	18,266	22,338	20,156	876	21,324
Reeder	3,832	15,504	11,106	1,175	9,405
Rockwell	32,176	27,205	28,360	208	31,229
Rohwer	13,148	37,068	32,428	616	18,404
Sandoz	8,032	21,805	21,121	799	9,515
Willowdale	10,714	14,955	12,034	846	14,481
Wheeler	28,367	35,020	34,450	(714)	28,223
SUMMER SCHOOL	1,105	915			2,020
MILLARD LEARNING CENTER	3,588	4,527	10,075	4,331	2,371
MSHS BUTTON FACTORY	381	261	375		267
ECHO HILLS SALES	1,660	819	1,182		1,297
MNHS LIFE SKILLS	258	45	35		268
<u>Total Activities Fund</u>	<u>\$ 3,010,829</u>	<u>\$ 4,121,869</u>	<u>\$ 4,319,316</u>	<u>\$ 415,681</u>	<u>\$ 3,229,063</u>
<u>Student Fee Fund</u>					
ALL SCHOOLS	<u>\$ 52,423</u>	<u>\$ 1,118,483</u>	<u>\$ 1,093,705</u>		<u>\$ 77,200</u>
NET ASSETS					
Cash and cash equivalents					\$ 2,563,660
Investments					<u>742,603</u>
TOTAL NET ASSETS - CASH BASIS HELD IN TRUST					<u>\$ 3,306,263</u>

See Notes to the Basic Financial Statements.

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of School District #17 – Millard Public Schools, Douglas County, Nebraska's (the "District") significant accounting policies follows:

Except for the use of the cash basis of accounting as discussed below, the District complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

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 one component unit that has been presented discretely on the financial statements, the Suburban Schools Building Corporation ("SSBC"). SSBC is an entity originally established to construct Elementary School #23 (now known as Reeder Elementary School). Subsequent to the establishment of the SSBC, the District entered into a 7-year lease-purchase agreement with SSBC to lease Elementary School #23.

The SSBC issued bonds to fund the construction project. The lease payments made by the District to the SSBC were established in an amount sufficient to pay the principal and interest on the bonds when they came due. First National Bank of Omaha serves as the fiscal agent for the receipt of the lease payments and for the payment of principal and interest on the bonds when they come due. It also serves as the escrow agent for the documents related to the agreement between SSBC and the District. Pursuant to the lease-purchase agreement between the SSBC and the District, title to Reeder Elementary Schools will be transferred to the District when all of the principal and interest on the bonds have been paid.

Basis of Presentation

Government-Wide Financial Statements – The Statement of Net Assets – 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 except for fiduciary funds. 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 significant 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 assets, liabilities, fund equity, receipts and disbursements. Funds are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary 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.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND ACTIVITIES

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 all financing resources except those required to be accounted for in other funds.

Special Revenue Fund – These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures 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 Lunch Fund – This fund accounts for the operations of the District's child nutrition programs.

Employee Benefit Fund – This fund accounts for the reserve of money for the benefit of School District employees for fringe benefits through the transfer of monies from other funds.

Depreciation Fund – This fund accounts for resources designated and maintained for the eventual purchase of capital assets through transfer of monies from the General Fund.

Debt Service 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.

Bond Fund – This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

FIDUCIARY FUND ACTIVITIES

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.

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.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 assets/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 accounting principles generally accepted 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.

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all cash on hand, demand and savings accounts and certificate of deposit or short-term investments with an original maturity of three months or less from the date of acquisition.

Investments

Investments are carried at cost, which approximates fair value. Additional cash and investment disclosures are presented in Note 3.

Long-term Debt

Long-term debt arising from cash transactions for governmental funds is not reported as a liability in the government-wide or fund financial statements. The debt proceeds are, instead, reported as other financing receipts and payment of principal and interest reported as cash disbursements.

Equity Classification

Government-Wide Statements:

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

- a. Restricted net assets – Consists of net assets 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 assets – All other net assets 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 use restricted net assets, first, prior to the use of unrestricted net assets, when a disbursement is made for purposes in which both restricted and unrestricted net assets are available.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Financial Statements:

Governmental fund equity is reported as fund balance within each respective fund.

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.

Government-Wide Financial Statements:

Amounts reported in the fund financial statements as interfund receivables and payables, if any, would be eliminated in the governmental activities column of the Statement of Net Assets.

Fund Financial Statements:

Interfund activity, if any, within and among the governmental fund category is reported as follows in the fund financial statements:

- a. Interfund loans – amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- b. Interfund reimbursements – repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
- c. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

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 Lunch Fund, Employee Benefit Fund, Depreciation Fund and Bond Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

2. BUDGET PROCESS AND PROPERTY TAXES, CONTINUED

- Public hearings are conducted at a public meeting to obtain taxpayer comments.
- On or before September 20, 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 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. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following April 1, with the second one-half becoming delinquent after August 1. The combined tax rate of the District for the year ended August 31, 2007 was \$1.27957 per \$100 of assessed valuation.

3. DEPOSITS AND INVESTMENTS

Nebraska Statute Section 79-1043 provides 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.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At August 31, 2007, the carrying amount of the District's deposits was \$17,298,163 and the bank balance was \$18,465,013. These deposits are insured through FDIC coverage or collateral held by the District's agent in the District's name. However, three accounts exceeded the normal FDIC coverage and/or collateral. The accounts at First National Bank exceeded their coverage by \$7,514,332. The accounts at Omaha State Bank exceeded their coverage by \$154,180. The accounts at Bank of America exceeded their coverage by \$194,690.

Investments of \$78,168,979 consist of the Nebraska School District Liquid Asset Fund Plus and are carried at cost, which approximates fair value. The Nebraska School District Liquid Asset Fund Plus 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.

Investments of \$11,852,606 consist principally of money market funds and debt securities of U.S. Government Agencies. Included in this investment amount are cash equivalents totaling \$112,021.

At August 31, 2007, the District's activities fund also had \$428,632 of certificates of deposit, which have been included with bank deposits above.

As of August 31, 2007, the School District's investments were either insured or collateralized by securities held by financial institutions but not in the School District's name.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Sarpy and Douglas County Treasurers for the District as of August 31, 2007. The monies were transferred to the District subsequent to August 31 and are not included as receipts or cash balances in the financial statements:

	<u>Sarpy County</u>	<u>Douglas County</u>
General Fund	\$1,635,167	\$2,380,825
Debt Service Fund	\$ 328,515	\$1,192,430
Special Building Fund	\$ 132,165	\$ 479,659

5. LONG-TERM DEBT

The following is a summary of general long-term debt transactions of the District for the year ended August 31, 2007:

	<u>General Obligation Bonds</u>
Balance, August 31, 2006	\$ 175,475,000
Deductions:	
Payment of principal	<u>10,830,000</u>
Balance, August 31, 2007	<u>\$ 164,645,000</u>

Bonds Payable - The following individual general obligation bond issues are outstanding at August 31, 2007:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Balance</u>	<u>Final Maturity Date</u>
July 1, 1999	4.70% to 4.75%	\$ 3,975,000	2017
October 15, 2001	3.00% to 3.20%	1,785,000	2008
November 14, 2002	3.63% to 4.50%	26,995,000	2017
April 23, 2003	2.00% to 4.25%	26,155,000	2019
March 1, 2004	2.00% to 3.50%	27,735,000	2016
May 15, 2005	4.00% to 4.50%	30,000,000	2025
June 15, 2006	4.50% to 4.63%	<u>48,000,000</u>	2025
TOTAL		<u>\$164,645,000</u>	

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

5. LONG-TERM DEBT, CONTINUED

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2007 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 6,860,000	\$ 6,523,390	\$ 13,383,390
2009	7,665,000	6,330,018	13,995,018
2010	7,460,000	6,108,671	13,568,671
2011	7,690,000	5,864,199	13,554,199
2012	7,955,000	5,594,055	13,549,055
2013-2017	43,510,000	23,396,277	66,906,277
2018-2022	48,680,000	14,455,315	63,135,315
2022-2025	<u>34,825,000</u>	<u>3,228,562</u>	<u>38,053,562</u>
TOTAL	<u>\$164,645,000</u>	<u>\$71,500,487</u>	<u>\$236,145,487</u>

6. SPECIAL BUILDING FUND COMMITMENTS

The District has approximately \$7,213,248 of commitments for the construction of new buildings, building additions, improvements and related building and site costs as of August 31, 2007 that will be paid from the proceeds of the June 15, 2006 bond issue.

7. LEASE COMMITMENTS

The District has non-cancelable operating lease agreements for 30 vans used for transportation of students in special education programs during the year ended August 31, 2007. These leases expire on various dates through July 2012. The District also has non-cancelable lease agreements for vehicles used by the administration and maintenance. These leases expire on various dates through September 2008.

In addition, the District has a lease agreement with Connectivity Solutions Manufacturing for office and warehouse space to be utilized by the District's Technology Department. This lease expires in 2009.

Finally, the District has a lease agreement with Suburban Schools Building Corporation ("SSBC") for an elementary school; see also Note 1. SSBC acquired the land and then issued certificates of participation to fund the construction of the elementary school. Lease payments related to this agreement began November 2004, and the lease expires May, 2011. The District has the option to purchase the building at the end of the lease.

Future minimum lease payments for all leases are approximately as follows:

Fiscal Year End:	<u>Amount</u>
2008	\$1,375,959
2009	1,298,957
2010	1,148,724
2011	1,122,496
2012	<u>35,915</u>
TOTAL	<u>\$4,982,051</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

7. LEASE COMMITMENTS, CONTINUED

The total paid for lease commitments for the year ended August 31, 2007 was \$1,355,725, of which \$883,175 of the total lease commitments was paid out of the Special Building Fund and the remainder of the lease commitments was paid out of the General Fund.

8. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

Plan Description – The District contributes to the Nebraska School Employees Retirement System (NSERS), 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. 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, 1221 N Street, Suite 325, P.O. Box 94816, Lincoln, Nebraska 68509-4816 or by calling 1-800-245-5712.

The total payroll for the School District employees covered by NSERS for the year ended August 31, 2007 was \$100,035,236. The total payroll for all School District employees for the year ended August 31, 2007 was \$107,247,847.

All School District employees who work 15 hours or more per week by August 15 preceding the school year participate in NSERS. Normal retirement is after completion of five years of service and age 65 or under the rule of 85 (when age plus years of service equals 85 and age must be at least 60). A monthly benefit is provided through either a savings and service annuity or a formula benefit annuity, whichever is greater. Early retirement is available on a reduced benefits basis. There are also vesting provisions for termination prior to retirement, as well as death and disability benefits established by Nebraska Statutes.

Funding Policy - In accordance with Nebraska Statutes §79-1531 and §79-1540, employee contributions are made in accordance with statute and the recommendation of an actuary (study as of June 30, 1996) and employer contributions are based upon 101% of employee contributions. Employee contribution requirements for the year ended August 31, 2007 were 7.83% of covered payroll. Actual employer and employee contributions made for the year ended August 31, 2007 were \$7,911,087 (7.91% of covered payroll) and \$7,832,759 (7.83% of covered payroll), respectively.

Actual employer and employee contributions made for the year ended August 31, 2006 were \$7,513,235 (8.06% of covered payroll) and \$7,438,846 (7.98% of covered payroll), respectively. Actual employer and employee contributions made for the year ended August 31, 2005 were \$6,425,950 (7.32% of covered payroll) and \$6,362,327 (7.25% of covered payroll), respectively.

9. COMMITMENTS AND CONTINGENCIES

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, CONTINUED

9. COMMITMENTS AND CONTINGENCIES, CONTINUED

Compensated Absences

As a result of the District's use of the cash basis of accounting, accrued liabilities 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 \$50 to \$100 per day for any sick leave accumulated over 80 days. Employees receive 12 days of sick leave per year and cannot accumulate over 80 days. Faculty and administrators' accumulated sick leave over 80 days is paid at the end of the fiscal year.

Voluntary Early Separation Plan

The District has established a Voluntary Early Separation Plan that allows certain employees to receive benefits from the District during the period beginning when they take early retirement until their benefits from the NPERS system begin. As of August 31, 2007, the District estimates their liability under this plan at \$12,609,264, with the final obligations payable in fiscal year 2016.

Legislation & Litigation

In June, 2005, the Board of Education of the Omaha Public Schools ("OPS") adopted a resolution commonly referred to as "One City, One School District." The purpose of the resolution was to seek a "takeover" of the suburban school district surrounding OPS.

In response to the "One City, One School District Resolution," the Nebraska Legislature enacted (and the Governor signed into law) LB1024 (2006) which protected the boundaries of all of the suburban school districts, but brought all of the eleven schools in the two county area around Omaha into an "umbrella" organization referred to as a "learning community." The legislation also provided for a division of OPS into 3 separate school districts.

Subsequent to the enactment of LB1024 (2006), litigation was commenced challenging its constitutionality. The litigation, however, was rendered moot after the legislature enacted LB 641 (2007). Under this new law, OPS will not be divided. The learning community concept, however, remained in place. The effective date for the creation of the new learning community will be January, 2009. Under LB641 (2007), the eleven school districts in the two county area will begin (in FY 2010) to operate under a common property tax levy for their general funds (not to exceed 95 cents per hundred dollars of valuation) and their building fund (2 cents). Each of the eleven districts may elect to levy an additional amount (not exceeding the statutory limit) for funding either its general fund or its building fund or both.

In addition, 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. The District's management has estimated that their liability at year-end is approximately \$270,000.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters.

The District manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors and omissions	Purchased commercial insurance	Deductible
b. Health	Self-funded and purchased insurance	Stop-loss
c. Workers Compensation - employee injuries	Purchased commercial insurance	None
d. Physical property loss and natural disasters	Purchased commercial insurance	Deductible

Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

11. EXCESS OF DISBURSEMENTS OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

During the year ended August 31, 2007, the General Fund had disbursements in excess of appropriations totaling \$203,111.

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
GENERAL FUND**

FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2006		\$ 35,276,564	
Receipts:			
Local receipts:			
Local property taxes	\$ 78,213,722	75,269,539	\$ (2,944,183)
Motor vehicle taxes	10,000,000	9,684,452	(315,548)
Carline tax	7,000	6,319	(681)
Public power district sales tax	1,500,000	1,400,551	(99,449)
Tuition received from individuals - general education		190,218	190,218
Interest	200,000	848,968	648,968
Local fines and license fees	700,000	453,064	(246,936)
Gifts/donations		56,671	56,671
Community services activities		1,811	1,811
Other local receipts		10,220	10,220
	<u>90,620,722</u>	<u>87,921,813</u>	<u>(2,698,909)</u>
County receipts:			
County fines and license fees	<u>1,200,000</u>	<u>1,023,491</u>	<u>(176,509)</u>
State receipts:			
State aid	49,767,642	49,767,642	
Special education programs	8,500,000	9,810,432	1,310,432
Special education transportation	1,300,000	1,323,508	23,508
Pro rata motor vehicle		235,451	235,451
Homestead exemption		756,463	756,463
High ability leaders		154,889	154,889
State apportionment	1,800,000	2,893,707	1,093,707
Textbook loan		19,950	19,950
Other state receipts	800,000	11,750	(788,250)
	<u>62,167,642</u>	<u>64,973,792</u>	<u>2,806,150</u>
Federal receipts:			
Title I	800,000	613,165	(186,835)
Special education - grants to states	2,675,000	1,336,808	(1,338,192)
Special education - additional funds	2,500,000	2,574,875	74,875
MEDICAID in public schools	175,000	268,291	93,291
Goals 2002		100,000	100,000
Federal vocational and applied technology education	175,000	124,955	(50,045)
No child left behind	700,000	489,188	(210,812)
Innovation education program strategies			
Other categorical		413,315	413,315
Other federal receipts		1,267,269	1,267,269
	<u>7,025,000</u>	<u>7,187,866</u>	<u>162,866</u>

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
GENERAL FUND, CONTINUED**

FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Receipts (continued):			
Non-revenue receipts:			
Sale of property		\$ 48,859	\$ 48,859
Other		<u>37,232</u>	<u>37,232</u>
Total receipts	<u>\$ 161,013,364</u>	<u>161,193,053</u>	<u>179,689</u>
Disbursements:			
Non-special education	83,528,812	83,315,301	213,511
Special education programs	17,301,572	18,092,141	(790,569)
Support services - pupils	10,255,597	10,195,527	60,070
Support services - staff	5,999,241	5,578,482	420,760
Board of education	2,080,299	2,019,727	60,572
Executive administration services	2,670,728	2,776,592	(105,864)
Office of the principal	9,503,268	9,424,340	78,928
General administration - business services	3,730,266	4,296,061	(565,795)
Vehicle acquisition and maintenance	182,000	218,163	(36,163)
Support services - maintenance and operation of building and site	19,659,833	19,211,664	448,169
Support services - regular pupil transportation	1,208,114	1,232,354	(24,240)
Support services - school age special education transportation	2,729,141	2,732,027	(2,886)
Community services	9,300	11,849	(2,549)
State categorical programs	90,000	106,263	(16,263)
Federal programs and other categorical aid	4,577,048	4,529,475	47,573
Summer school	12,594	108,437	(95,843)
Other	<u>556,642</u>	<u>449,164</u>	<u>107,478</u>
Total disbursements	<u>164,094,455</u>	<u>164,297,566</u>	<u>(203,111)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (3,081,091)</u>	<u>(3,104,513)</u>	<u>\$ (23,422)</u>
Budgetary fund balance, August 31, 2007		<u>\$ 32,172,051</u>	

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
SPECIAL BUILDING FUND**

FOR THE YEAR ENDED AUGUST 31, 2007

	Original Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2006		\$ 63,488,151	
Receipts:			
Local receipts:			
Local property taxes	\$ 6,930,693	6,525,374	\$ (405,319)
Carline taxes		136	136
Public Power District sales tax		125,657	125,657
Interest		2,905,830	2,905,830
Other local receipts		339,107	339,107
State reimbursement:			
Homestead exemptions		67,286	67,286
		18,969	18,969
Non-revenue receipts		1,186	1,186
Total receipts	6,930,693	9,983,545	3,052,852
Disbursements:			
Purchased services		2,995,647	(2,995,647)
Capital outlays		3,436,700	(3,436,700)
Lease payments		883,175	(883,175)
Building, acquisition and improvement	64,845,455	22,563,141	42,282,314
Other		631,367	(631,367)
Total disbursements	64,845,455	30,510,030	34,335,425
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	\$ (57,914,762)	(20,526,485)	\$ 37,388,277
Budgetary fund balance, August 31, 2007		\$ 42,961,666	

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
SCHOOL LUNCH FUND**

FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2006		\$ 730,384	
Receipts:			
Local receipts:			
Sale of lunches/milk	\$ 8,500,000	7,090,559	\$ (1,409,441)
Interest	15,000	24,731	9,731
Other	201,290	711	(200,579)
State reimbursement	80,000	37,025	(42,975)
Federal reimbursement	<u>1,150,000</u>	<u>1,381,421</u>	<u>231,421</u>
Total receipts	<u>9,946,290</u>	<u>8,534,447</u>	<u>(1,411,843)</u>
Disbursements:			
Food		(11,118)	11,118
Salaries and benefits	4,300,000	3,395,063	904,937
Supplies and materials	800,000	68,692	731,308
Other		97,247	(97,247)
Contracted services	4,800,000	4,387,074	412,926
Capital outlays	100,000	2,885	97,115
Operational disbursements to the Activities fund		<u>436,593</u>	<u>(436,593)</u>
Total disbursements	<u>10,000,000</u>	<u>8,376,436</u>	<u>1,623,564</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (53,710)</u>	<u>158,011</u>	<u>\$ 211,721</u>
Budgetary fund balance, August 31, 2007		<u>\$ 888,395</u>	

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
EMPLOYEE BENEFIT FUND**

FOR THE YEAR ENDED AUGUST 31, 2007

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2006		<u>\$ 10,092,487</u>	
Receipts:			
Local receipts:			
Interest income	\$ 200,000	260,170	\$ 60,170
Operational transfers from the General fund	<u>15,300,000</u>	<u>17,175,123</u>	<u>1,875,123</u>
Total receipts	<u>15,500,000</u>	<u>17,435,293</u>	<u>1,935,293</u>
Disbursements:			
Purchased services	<u>25,594,574</u>	<u>15,419,052</u>	<u>10,175,522</u>
Total disbursements	<u>25,594,574</u>	<u>15,419,052</u>	<u>10,175,522</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (10,094,574)</u>	<u>2,016,241</u>	<u>\$ 12,110,815</u>
Budgetary fund balance, August 31, 2007		<u>\$ 12,108,728</u>	

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

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
DEPRECIATION FUND**

FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2006		\$ 4,660,409	
Receipts:			
Local receipts:			
Interest income		108,676	108,676
Receipts:			
Operational transfers from the General fund		<u>130,101</u>	<u>130,101</u>
Total receipts		<u>238,777</u>	<u>238,777</u>
Disbursements:			
Capital outlays:			
Furniture and equipment	\$ 2,610,308	838,987	1,771,321
Site acquisition and improvement		<u>35,084</u>	<u>(35,084)</u>
Total disbursements	<u>2,610,308</u>	<u>874,071</u>	<u>1,736,237</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (2,610,308)</u>	<u>(635,294)</u>	<u>\$ 1,975,014</u>
Budgetary fund balance, August 31, 2007		<u>\$ 4,025,115</u>	

**SCHOOL DISTRICT #77, MILLARD PUBLIC SCHOOLS
DOUGLAS COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
BOND FUND**

FOR THE YEAR ENDED AUGUST 31, 2007

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2006		<u>\$ 11,728,872</u>	
Receipts:			
Local receipts:			
Local property taxes	\$ 17,227,723	16,533,530	\$ (694,193)
Carline taxes		1,381	1,381
Public Power District	350,000	311,375	(38,625)
Interest	250,000	304,709	54,709
Other	513,909		(513,909)
State reimbursement:			
Homestead exemptions		167,302	167,302
Pro rata motor vehicle		<u>50,774</u>	<u>50,774</u>
Total receipts	<u>18,341,632</u>	<u>17,369,071</u>	<u>(972,561)</u>
Disbursements:			
Redemption of principal	10,830,000	10,830,000	
Debt service interest	<u>6,410,413</u>	<u>6,410,413</u>	
Total disbursements	<u>17,240,413</u>	<u>17,240,413</u>	
Excess (deficiency) of receipts over disbursements	<u>\$ 1,101,219</u>	<u>128,658</u>	<u>\$ (972,561)</u>
Budgetary fund balance, August 31, 2007		<u>\$ 11,857,530</u>	

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

**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION -
BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED AUGUST 31, 2007**

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.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2007

<u>Federal Grantor/Pass Through Entity/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE:		
Passed through Nebraska Department of Education National School Lunch Program	10.555	\$ 1,381,421
Passed through the Nebraska Department of Social Services Food Distribution Program	10.550	<u>586,148</u>
Total U.S. Department of Agriculture		<u>1,967,569</u>
U.S. DEPARTMENT OF EDUCATION:		
Teaching American History	84.215X	359,443
Passed through Nebraska Department of Education Title I of the Elementary and Secondary Education Act	84.010	751,582
Title II, Part A - No Child Left Behind	84.367	398,372
Title III - No Child Left Behind	84.365	41,002
Title IV - No Child Left Behind	84.168	38,276
Title V - No Child Left Behind	84.298	39,176
Individuals with Disabilities Education Act	84.027	5,688,137
Vocational Education - Basis Grant	84.048	121,804
Innovation Education Program Strategies Interagency Planning Grant	84.181	5,446
Tech Literacy	84.318	12,413
Goals 2000 - State and Local Education Systemic Improvement Grants	84.369	85,148
ARMS		116,348
NELL		9,687
Side by Side Stories		<u>3,062</u>
Total U.S. Department of Education		<u>7,669,895</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:		
Passed through Nebraska Department of Health and Human Services System MEDICAID in Public Schools	93.778	<u>268,291</u>
TOTAL		<u>\$ 9,905,755</u>

See Note to the Schedule of Expenditures of Federal Awards.

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

**NOTE TO SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accompanying Supplementary 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 of \$586,148. 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 ended 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.

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October 29, 2007

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

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

We have audited the financial statements of the governmental activities, each fund and the discretely presented component unit of School District #17, Millard Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2007 which collectively comprise the District's basic financial statements and have issued our report thereon dated October 29, 2007. Our report disclosed that, as described in Note 1 to the financial statements, the District prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A significant deficiency is described in the accompanying schedule of findings and questioned costs as item 2007-1.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above are a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements 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*. However, the District did exceed its authorized expenditures in the General Fund.

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Education, management, officials of the Nebraska Department of Education, the Nebraska Auditor of Public Accounts, federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

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October 29, 2007

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
 APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
 COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended August 31, 2007. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended August 31, 2007.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the District's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Education, management, the Nebraska Department of Education, the Nebraska Auditor of Public Accounts, federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Orizon CPAs LLC
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**SCHOOL DISTRICT #17 – MILLARD PUBLIC SCHOOLS
DOUGLAS COUNTY, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2007**

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report on the basic financial statements expressed an unqualified opinion.
2. One significant deficiency was found in internal control over financial reporting.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
4. No material weaknesses in internal control over compliance with requirements applicable to major federal award programs were reported.
5. The independent auditor's report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. The major programs for the District for the year ended August 31, 2007 are as follows:
 - Title I – CFDA # 84.010
 - IDEA Program – CFDA # 84.027
8. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The District did qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

B. FINANCIAL STATEMENT FINDINGS

2007-1 SIGNIFICANT DEFICIENCY

We identified misstatements in the financial statements during the audit that were not initially identified by the District's internal control. These misstatements were primarily related to untimely reconciliations of certain account balances. Management subsequently corrected the misstatements.

Response: The District's management has made a change in personnel and shifted job responsibilities to address the significant deficiency noted above.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

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December 3, 2007

To the Board of Education
 School District #17 – Millard Public Schools
 Omaha, Nebraska

We have audited the financial statements of Millard Public Schools District (the "District") for the year ended August 31, 2007, and have issued our report thereon dated October 29, 2007. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America.

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control and its operation that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants. A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the following deficiency to be a significant deficiency in internal control:

- During our audit, we identified misstatements in the financial statements during the audit that were not initially identified by the District's internal control. These misstatements were primarily related to untimely reconciliations of certain account balances. Management subsequently corrected these misstatements.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control. We did not consider the deficiency described above to be a material weakness.

Millard Public Schools
Page Two
December 3, 2007

Our consideration of internal control would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses as defined above.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. 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 year ended August 31, 2007. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

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. There are no significant estimates required under the basis of accounting described in Note 1 to the financial statements.

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). In our judgment, certain of the adjustments we proposed, either individually or in the aggregate, indicate matters that could have a significant effect on the District's financial reporting process.

During the audit process, management recorded several audit and bookkeeping adjustments. These adjustments were necessary to properly record investment income, food service income and various other minor account reconciliation corrections. Copies of these adjustments are available from 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 that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Millard Public Schools
Page Three
December 3, 2007

Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Difficulties Encountered in Performing the Audit

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

Other Matters

We also noted other matters that we believe warrant the attention of the District. These items are detailed in the attached document.

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.

Orizon CPAs LLC
ORIZON CPAs LLC

2007 Management Suggestions

Interest Income

During our review of investment and savings accounts, we noted that interest income is not posted monthly to the general ledger and therefore is not providing management with timely and accurate information. We recommend that the District adopt a procedure that would require the posting of interest income on a routine or regular basis.

Interfund Balances

During our review of interfund balances, we noted that there are large interfund balances outstanding on the food service bank reconciliation and the general fund bank reconciliation. We recommend that the District adopt a procedure that would allow these balances to be paid down either quarterly or semi-annually during the year when cash balances are adequate.

Bank Reconciliations

During our review of the bank reconciliations, we noted that there were delays in the reconciliations performed by the food service department. We recommend that the District adopt a procedure that would ensure timely recording of activity throughout the year for the food service. *(This comment is a repeat from prior years.)*

Activity Funds

Through our activity testing, we continue to note that the central office at each building could have better segregation of duties; for example, segregation of posting receipts and disbursements and cutting the checks. We understand that this could be difficult since there is only one secretary that works at the office at each site besides the principal, but one suggestion would be to use one of the teacher's aides to help out with general office duties. Or, at a minimum, cross-train the bookkeeper duties to another building employee to ensure that the bookkeeper function is performed during the bookkeeper's absence. *(This comment is a repeat from prior years.)*

Follow-up on Prior Year Comments Not Repeated

In prior years', we submitted certain suggestions for your considerations. The status of those comments, if not previously addressed above, is as follows:

1. Timely deposit of checks received – The District has developed procedures that allow for the timely deposit of checks received.
2. Investment procedure – The District has developed a procedure that addresses the different risks associated with investments and investment management.
3. Outstanding checks – The District has developed a practice that allows management to write off old outstanding checks from the bank reconciliations and send the unclaimed money to the State.

MEMORANDUM

To: Everyone
Re: Response to Audit Management Letter
From: K. Fossen, Assoc. Supt.
Date: November 30, 2007

This memorandum constitutes management's response to the Letter to Management which accompanied the FYE07 Audit Report.

There are three auditors in the District's business office. During 06-07, one of those auditors was on medical leave for extended periods of time and, near the end of the year, was placed on long-term disability. This accountant's primary responsibilities were related to account reconciliations and grant programs. As a result of the extended illnesses, some of the account reconciliations were not completed in a timely manner.

The vacancy (resulting from the long-term disability noted above) has been filled by an accountant with significant experience in another school district (i.e., OPS). This replacement has brought the business office accounting staff back to full strength and timely reconciliation of accounts.

The responses to the "Suggestions" noted in the Management Letter are as follows:

1. Interest Income: Management agrees with the suggestion and will develop the appropriate procedures.
2. Interfund Balances: Management agrees with the suggestion and will develop the appropriate procedures.
3. Bank Reconciliations: Management agrees with the suggestion and will develop the appropriate procedures.
4. Activity Funds: The issue of segregation of duties (especially at elementary schools where there is only one secretary) is a repeat from multiple prior years. As noted in prior years, in order to satisfactorily address this issue, the District would need to commit more personnel time and expense to the accounting function of the schools. Although the issue has been discussed, management is of the opinion that the additional resources required would be better utilized in providing educational services rather than accounting services. (This response is a repeat from multiple prior years.)

AGENDA SUMMARY SHEET

MEETING DATE: December 3, 2007

DEPARTMENT: Human Resources

ACTION DESIRED: Approval

BACKGROUND: Personnel items: (1) RNI; and (2) VSP

OPTIONS & ALTERNATIVES: NA

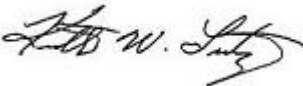
RECOMMENDATION: Approval

STRATEGIC PLAN REFERENCE: N/A

IMPLICATIONS OF ADOPTION
OR REJECTION: N/A

TIMELINE: N/A

RESPONSIBLE PERSON: Dr. Kirby Eltiste

SUPERINTENDENT APPROVAL: _____  _____

December 3, 2007

Voluntary Separation

Recommend: The following qualified candidates be approved to participate in the District's Voluntary Separation Program:

1. Deborah Brannan – Social Studies Teacher at Beadle Middle School – 28 years of service.
2. Pamela Hall – 3rd Grade Teacher at Norris Elementary School – 29 years of service.
3. Craig Holz – PE Teacher at South High School – 32 years of service.
4. Patricia Petersen – 7th Grade English Teacher at Andersen Middle School – 28 years of service.
5. Scot Rainbolt – Science Teacher at South High School – 30 years of service.
6. Mary Trenergy – Media Specialist at South High School – 14 years of service.
7. Rickie Engel – READ Teacher at Ackerman Elementary School – 31 years of service.
8. Diane Weier – Math Teacher at Beadle Middle School – 29 years of service.
9. Lynn Bowman – 3rd Grade Teacher at Sandoz Elementary School – 32 years of service.

December 3, 2007

Resignation Notification Incentive

Recommend: The following resignations be approved to participate in the District's Resignation Notification Incentive program:

1. Jeannene Rossitto – Health Teacher at North Middle School. She is retiring at the end of the 2007/08 school year.
2. Betty Hansen – World Language Teacher at North Middle School. She is retiring at the end of the 2007/08 school year.
3. Deborah Ady – Coordinator of Special Projects at the Don Stroh Administration Center. She is retiring at the end of the 2007/08 school year.
4. Stephanie Fatemi – World Language Teacher at North Middle School. She is resigning at the end of the 2007/08 school year due to family responsibilities. She is currently on a Leave of Absence.
5. Gretchen Skar – Social Studies Teacher at Kiewit Middle School. She is retiring at the end of the 2007/08 school year.
6. Scot Rainbolt – Science Teacher at South High School. He is retiring at the end of the 2007/08 school year.
7. Connie Tiller – Language Arts Teacher at South High School. She is retiring at the end of the 2007/08 school year.
8. Pam Hall – 3rd Grade Teacher at Norris Elementary School. She is retiring at the end of the 2007/08 school year.
9. Rickie Engel – READ Teacher at Ackerman Elementary School. She is retiring at the end of the 2007/08 school year.
10. Carmen Pleskac – FCS Teacher at West High School. She is resigning at the end of the 2007/08 school year due to family responsibilities.
11. Lynn Bowman – 3rd Grade Teacher at Sandoz Elementary School. She is retiring at the end of the 2007/08 school year.
12. Arno Neben – Math Teacher at West High School. He is retiring at the end of the 2007/08 school year.
13. Twyla Gerdes – World Language Teacher at Kiewit Middle School. She is retiring at the end of the 2007/2008 school year.

14. Joan M. Murray - Math Teacher at Millard North High School. She is resigning at the end of 2007/2008 school year due to family responsibilities.
15. Denny Owens - Social Studies Teacher at Millard North High School. He is retiring at the end of the 2007/2008 school year.
16. Monte Janssen – 6th Grade Teacher at Millard North Middle School. He is retiring at the end of the 2007/2008 school year.
17. Karen Butler – 6th Grade Reading Teacher at Millard North Middle School. She is retiring at the end of the 2007/2008 school year.
18. Craig Holz – Physical Education Teacher at Millard South High School. He is retiring at the end of the 2007/2008 school year.

AGENDA SUMMARY SHEET

AGENDA ITEM: Enrollment Report

Meeting Date: 12/3/07

Department: Planning and Evaluation

Title and Brief Description: Once each quarter, we put a summary sheet on the monthly enrollment report, indicating why the high school numbers are down. The information in the table below presents changes from August 13, 2007 to November 20, 2007.

Action Desired: Approval ___ Discussion ___ Information Only x

Background:

Reason	North	South	West	MLC
Transfer out of district	26	32	12	0
Early graduates	0	0	2	0
Not attending, eligible to return	0	0	1	0
Withdraw for personal or academic reasons	7	8	0	7
Exiter, neither completer nor drop out	0	0	0	0
TOTAL	33	40	15	7

The totals above indicate that 95 students have left the high schools since the start of the year. The enrollment sheet shows a loss of -44, which means that 51 students have enrolled in the high schools since August, 2007.

Options/Alternatives Considered: N.A.


Recommendations: N.A.

Strategic Plan Reference: N.A.

Implications of Adoption/Rejection: N.A.

Timeline: N.A.

Responsible Persons: Jon Lopez

Superintendent's Signature: 

November 20, 2007
Millard Public Schools
Total Enrollment

Elementary	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment
Ackerman (4 unit)	100	84	91	92	93	112		572	-1	-2	574
Aldrich (3 unit)	55	91	70	82	72	58		428	0	3	425
Black Elk (3 unit)	87	100	79	106	90	105		567	2	2	565
Bryan (3 unit)	70	66	62	60	62	55		375	-1	-4	379
Cather (3 unit)	71	73	71	68	72	64		419	-2	3	416
Cody (2 unit)	46	45	35	42	34	39	23	241	5	9	232
Cottonwood (3 unit)	59	55	56	64	45	59		338	-2	-3	341
Disney (3 unit)	46	48	34	52	39	53	21	272	0	1	271
Ezra Millard (3 unit)	58	58	61	61	82	74	11	394	-1	-2	396
Harvey Oaks (2 unit)	45	49	44	46	53	45		282	1	3	279
Hitchcock (2 unit)	30	35	25	24	40	36	19	190	-1	-1	191
Holling Heights (3 unit)	82	82	81	68	69	62		444	-1	-2	446
Montclair (4 unit)	93	100	98	75	105	85		556	1	6	550
Morton (3 unit)	60	60	65	55	70	64	12	374	5	9	365
Neihardt (4 unit)	102	103	115	76	87	87		570	0	2	568
Norris (3 unit)	54	67	61	60	54	53		349	1	7	342
Reagan (3 unit)	100	96	82	85	59	45		467	-1	-4	471
Reeder (3 unit)	78	66	67	60	53	53		377	2	1	376
Rockwell (3 unit)	70	69	60	65	52	58	24	374	5	3	371
Rohwer (3 unit)	92	89	85	86	69	80	30	501	-2	0	501
Sandoz (3 unit)	57	56	55	46	53	48		315	1	5	310
Wheeler (3 unit)	105	104	100	84	93	92	22	578	-3	-5	583
Willowdale (3 unit)	70	64	83	64	73	69		423	1	3	420
Totals	1692	1727	1647	1578	1591	1584	162	9819	9	33	9786

Secondary	6	7	8	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment
Beadle MS	302	247	244	31	793	2	5	788
Central MS	220	268	256	24	744	1	-6	750
Kiewit MS	280	321	306	5	907	-4	-4	911
North MS	249	241	219	20	709	-2	-8	717
Russell MS	287	288	276	8	851	2	-1	852
MS Alternative	0	7	19		26	3	4	22
Totals	1608	1613	1592	98	4813	4	-5	4818

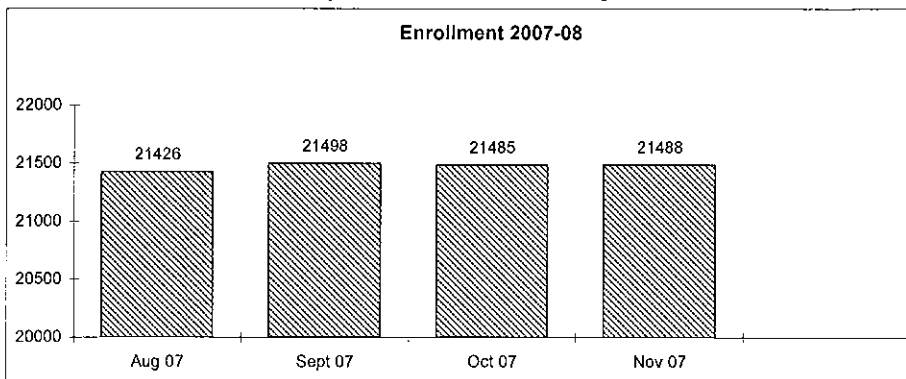
	9	10	11	12	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment
South HS	519	494	553	531	22	2097	2	-10	2107
West HS	522	560	513	520	20	2115	-6	-2	2117
Millard Learning Center	0	0	16	63		79	-3	-6	85
Totals	1610	1690	1720	1743	71	6763	-14	-44	6807

Preschool	
Disney	17
Cody Early Start	16
Neihardt	32
Rockwell	33
Bryan	33
Holling Heights	26
Norris	18
Sandoz ELL	18
Montessori - Montclair	80
Montessori - Norris	33
Total	308

Preschool SPED	
Cody	78
Disney	21
Hitchcock	31
Montclair	30
Reeder	28
Sandoz	16
Contracted	5
Infants	79
Total	288

Contracted SPED	46	4	7	39
Young Adult Program	47	0	-1	48
Total District K-12	21488	3	-10	21498
Total District PreK-12	22082	12	33	22049

West High enrollment reflects 2 mid-term graduates.



9/10/2007	
Elementary	9786
Middle Sch	4818
High Sch	6807
Contracted	39
Young Adult	48
Total	21498

11/20/2007	
Elementary	9819
Middle Sch	4813
High Sch	6763
Contracted	46
Young Adult	47
Total	21488

Current Chg	3
YTD Change	-10

Elementary		Classroom Enrollment									Class Size W/out SPED
	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Abbott	20	21	22	19	24	22					
	21	22	22	19	24	22					
	21	24	23	19	24	22					
						22					
Total Students	62	67	67	57	72	88	413	0	-1	414	413
Total Teachers	3.0	3	3	3	3	4	19.0				19.0
Classroom Avg	20.7	22.3	22.3	19.0	24.0	22.0	22				22

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Ackerman	20	21	22	24	24	23					
	20	21	24	22	24	22					
	20	22	22	22	22	22					
	19	20	23	24	23	23					
	21					22					
Total Students	100	84	91	92	93	112	572	-1	-2	574	572
Total Teachers	5.0	4	4	4	4	5	26.0				26.0
Classroom Avg	20.0	21.0	22.8	23.0	23.3	22.4	22				22

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Aldrich	20	22	24	21	24	19					
	16	24	22	20	24	20					
	19	22	24	21	24	19					
		23		20							
Total Students	55	91	70	82	72	58	428	0	3	425	428
Total Teachers	3	4	3	4.00	3	3	20.00				20
Classroom Avg	18.3	22.8	23.3	20.5	24.0	19.3	21				21

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Black Elk	21	25	19	20	23	27					
	22	25	20	22	22	26					
	22	25	20	22	22	26					
	22	25	20	21	23	26					
				21							
Total Students	87	100	79	106	90	105	567	2	2	565	567
Total Teachers	4.0	4	4	5	4	4	25				25
Classroom Avg	21.8	25.0	19.8	21.2	22.5	26.3	23				23

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Bryan	23	16	22	20	22	18					
	23	16	19	19	20	18					
	24	18	21	21	20	19					
		16									
Total Students	70	66	62	60	62	55	375	-1	-4	379	375
Total Teachers	3	4	3	3	3	3	19				19
Classroom Avg	23.3	16.5	20.7	20.0	20.7	18.3	20				20

	K	1	2	3	4	5	C-K	C-1	C-2	C-3	C-4	C-5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Cather	25	25	23	21	23	15	22	24	24	23	24	25					
							24	24	24	24	25	24					
Total Students	25	25	23	21	23	15	46	48	48	47	49	49	419	-2	3	416	419
Total Teachers	1	1	1	1	1	1	2	2	2	2	2	2	18				18.0
Classroom Avg	25.0	25.0	23.0	21.0	23.0	15.0	23.0	24.0	24.0	23.5	24.5	24.5	23				23

	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Cody	19	20	16	18	17	18	7					
	20	20	17	17	17	19	7					
							9					
Total Students	39	40	33	35	34	37	23	241	5	9	232	218
Total Teachers	2	2	2	2	2	2	3	15				12
Classroom Avg	19.5	20.0	16.5	17.5	17.0	18.5	7.7	16				18

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Cottonwood	20	19	19	23	22	20					
	19	18	18	20	23	19					
	20	18	19	21		20					
Total Students	59	55	56	64	45	59	338	-2	-3	341	338
Total Teachers	3.00	3	3	3	2	3	17				17
Classroom Avg	19.7	18.3	18.7	21.3	22.5	19.7	20				20

	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Disney	21	21	15	17	17	26	7					
	22	21	15	16	18	25	8					
				17			6					
Total Students	43	42	30	50	35	51	21	272	0	1	271	251
Total Teachers	2.0	2	2	3	2	2	3	16.0				13
Classroom Avg	22	21	15	17	18	26	7	17				19

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Ezra Millard	19	19	22	20	22	24	6					118
	20	18	19	19	21	24	5					
	18	18	20	19	21	24						
					16							
Total Students	57	55	61	58	80	72	11	394	-1	-2	396	383
Total Teachers	3.00	3	3	3	4	3	2	21				19
Classroom Avg	19.0	18.3	20.3	19.3	20.0	24.0	6	19				20

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Harvey Oaks	23	16	22	23	26	22						
	22	16	22	23	27	23						
		17										
Total Students	45	49	44	46	53	45		282	1	3	279	282
Total Teachers	2.0	3	2	2	2	2		13.0				13
Classroom Avg	22.5	16.3	22.0	23.0	26.5	22.5		22				22

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Hitchcock	14	15	23	23	17	16	8					
	15	15			18	15	11					
Total Students	29	30	23	23	35	31	19	190	-1	-1	191	171
Total Teachers	2.0	2	1.5	1.5	2	2	2	13.0				11
Classroom Avg	14.5	15.0	15.3	15.3	17.5	15.5	10	15				16

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Holling Heights	21	20	19	23	22	21						
	21	21	21	22	23	21						
	21	21	21	23	24	20						
	19	20	20									
Total Students	82	82	81	68	69	62		444	-1	-2	446	444
Total Teachers	4.0	4	4	3	3	3		21.0				21
Classroom Avg	20.5	20.5	20.3	22.7	23.0	20.7		21				21

	K	1	2	3	4	5	M-K	M1-3	M4-5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
															Size W/out SPED
Montclair	21	20	18	20	14	21	17	23	23						
	21	19	19	18	21	22	18	23	23						
			18		20		16	23	22						
								24	24						
								25							
								23							
Total Students	42	39	55	38	55	43	51	141	92		556	1	6	550	556
Total Teachers	2	2	3	2	3	2	2	6	4		26				26
Classroom Avg	21.0	19.5	18.3	19.0	18.3	21.5	25.5	23.5	23.0		21				21

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Morton	21	19	19	18	23	20	6					
	20	21	24	18	22	21	6					
	17	18	20	18	23	20						
Total Students	58	58	63	54	68	61	12	374	5	9	365	362
Total Teachers	3.00	3	3	3	3	3	2	20				18.0
Classroom Avg	19.3	19.3	21.0	18.0	22.7	20.3	6.0	19				20

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Neihardt	20	20	19	25	21	20						
	20	21	20	25	22	23						
	21	21	20	26	22	19						
	21	20	20		22	25						
	20	21	20									
			16									
Total Students	102	103	115	76	87	87		570	0	2	568	570
Total Teachers	5.0	5	6	3	4	4		27.0				27.0
Classroom Avg	20.4	20.6	19.2	25.3	21.8	21.8		21				21

	K	1	2	3	4	5	M-K	M1-3	M4	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
															Size W/out SPED
Norris	15	22	22	18	19	17	10	22	17						
	17	22	18	19	20	17	12	22	17						
								23							
Total Students	32	44	40	37	39	34	22	67	34		349	1	7	342	349
Total Teachers	2.0	2	2	2	2	2	1	3	2		18.0				18
Classroom Avg	16.0	22.0	20.0	18.5	19.5	17.0	22.0	22.3	17.0		19				19

	K	1	2	3	4	5	SpEd Cluster Prgrm	Total	Current Change	YTD Change	Official 9/07 Enrollment	Class
												Size W/out SPED
Reagan	19	18	21	21	14	22						
	20	19	21	21	22	23						
	21	20	19	21	23							
	18	19	21	22								
	22	20										
Total Students	100	96	82	85	59	45		467	-1	-4	471	467
Total Teachers	5.0	5.0	4.0	4.0	3.0	2.0		23.0				23
Classroom Avg	20.0	19.2	20.5	21.3	19.7	22.5		20				20

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Reeder	19	16	18	20	18	20					116
	20	17	17	20	17	19					
	19	16	16	20	18	14					
	20	17	16								
Total Students	78	66	67	60	53	53	377	2	1	376	377
Total Teachers	4.0	4	4	3	3	3	21.0				21
Classroom Avg	19.5	16.5	16.8	20.0	17.7	17.7	18				18

	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Rockwell	23	22	19	20	14	18	7					
	23	22	20	21	13	19	6					
	24	21	19	21	14	17	11					
Total Students	70	65	58	62	41	54	24	374	5	3	371	350
Total Teachers	3.0	3	3	3	3	3	3	21.0				18.0
Classroom Avg	23.3	21.7	19.3	20.7	13.7	18.0	8.0	18				19

	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Rohwer	22	21	22	22	20	24	8					
	21	20	20	21	24	26	7					
	22	22	15	22	22	26	7					
	22	21	22	14			8					
Total Students	87	84	79	79	66	76	30	501	-2	0	501	471
Total Teachers	4	4	4	4	3	3	4	26.0				22
Classroom Avg	21.8	21.0	19.8	19.8	22.0	25.3	7.5	19				21

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Sandoz	18	18	19	16	17	24					
	19	19	18	15	18	24					
	20	19	18	15	18						
Total Students	57	56	55	46	53	48	315	1	5	310	315
Total Teachers	3	3	3	3	3	2	17				17
Classroom Avg	19.0	18.7	18.3	15.3	17.7	24.0	19				19

	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Wheeler	22	22	22	19	23	23	7					
	18	17	22	19	18	23	2					
	20	19	18	22	24	21	7					
	19	23	18	21	24	21	6					
	22	19	17									
Total Students	101	100	97	81	89	88	22	578	-3	-5	583	556
Total Teachers	5	5	5	4	4	4	4	31				27
Classroom Avg	20.2	20.0	19.4	20.3	22.3	22.0	5.5	19				21

	K	1	2	3	4	5	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Willowdale	24	22	21	22	24	23					
	23	21	20	22	24	24					
	23	21	21	20	25	22					
			21								
Total Students	70	64	83	64	73	69	423	1	3	420	423
Total Teachers	3.0	3	4	3	3	3	19.0				19
Classroom Avg	23.3	21.3	20.8	21.3	24.3	23.0	22				22

Elementary Totals	Grade	K	1	2	3	4	5	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Students		1669	1693	1626	1551	1560	1558	162	9819	9	33	9786	9657
Teachers		81.0	83.0	81.5	76.5	74.0	73.0	23	492				469.0
Classroom Avg		20.6	20.4	20.0	20.3	21.1	21.3	7.0	20				21

	6	7	8	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
Andersen MS	270	241	272	10	783	2	5	778	
Beadle MS	302	247	244	31	793	2	5	788	
Central MS	220	268	256	24	744	1	-6	750	
Kiewit MS	280	321	306	5	907	-4	-4	911	
North MS	249	241	219	20	709	-2	-8	717	
Russell MS	287	288	276	8	851	2	-1	852	
MS Alternative	0	7	19		26	3	4	22	
Totals	1608	1613	1592	98	4813	4	-5	4818	

	9	10	11	12	SpEd Cluster Prgm	Total	Current Change	YTD Change	Official 9/07 Enrollment	
North HS	569	636	638	629	29	2472	-7	-26	2498	
South HS	519	494	553	531	22	2097	2	-10	2107	
West HS	522	560	513	520	20	2115	-6	-2	2117	
Millard Learning Center	0	0	16	63		79	-3	-6	85	
Totals	1610	1690	1720	1743	71	6763	-14	-44	6807	

Contracted SPED	46	4	7	39
Young Adult Program	47	0	-1	48
Total District Enrollment	21488	3	-10	21488

International Baccalaureate Mini-Magnet Year 5 Program Evaluation

Introduction and Purpose

As required by board policy and strategic plan parameters, the office of Planning and Evaluation carries out 5-year evaluations of all mini-magnet programs. The 2006-2007 school year was the fifth year of implementation for the International Baccalaureate (IB) mini-magnet at Millard North High School, and the data in this report come from that school year.

The following excerpt from the Millard North IB web page presents background on the IB Diploma program:

An Introduction to the International Baccalaureate Program

In 1965 the International Baccalaureate (IB) Office was established at Geneva as a foundation under Swiss law. The IB Diploma program is recognized as the most academically rigorous high school program in the world. As of October 2007 the IB program has grown to 2,126 authorized IB world schools in over 125 countries. Working in three official languages (English, French, and Spanish), the IB program enjoys the respect and support of many governments, colleges and universities.

The IB Program is a rigorous pre-university course of study, which meets the needs of the highly motivated secondary school student. Designed as a comprehensive curriculum that allows its graduates to fulfill requirements of the various national systems of education, the IB is based on the pattern of no single country or educational system. It provides students of different linguistic, cultural, and educational backgrounds with the intellectual, social and critical perspectives necessary for the adult world that lies ahead of them.

All IB Diploma candidates are required to engage in the study of modern languages, sciences, mathematics, and humanities in the final two years of their secondary schooling. This program is a deliberate compromise between the preference for specialization in some countries and the emphasis on breadth often preferred in others. The intent is that students should learn how to analyze; how to reach considered conclusions about people, their languages and literature, their ways in society, and the scientific forces of the environment

Significant numbers of IB Diploma holders both from within and outside North America have gained admission to prestigious universities such as Harvard, Yale, Princeton, Brown, Stanford, McGill, Toronto, MIT, Michigan, Wisconsin, Bryn Mawr and other prominent institutions. Students are often accorded advanced standing and college credit based on their IB work.

(Reprinted with the permission of the IBO – 2002)

Participation

The International Baccalaureate program at Millard North High School is a two-year diploma program that allows students to self-select into and out of the program. Seventh and eighth graders scoring at or above the 85th percentile on the TerraNova are sent informational letters about the IB program. The diploma program focuses on students completing all requirements to receive the IB diploma. (Requirements include 6 subject exams, a Theory of Knowledge course, an Extended Essay, and a Creativity, Action, and Service (CAS) requirement. CAS includes activities such as arts, sports, and service projects.) This is in contrast to IB certificate programs in which students take IB courses and exams with the aim of receiving a certificate for the successful completion of each exam, much like Advanced Placement (AP) courses and exams.

In 2006-2007, the fifth year of actual IB testing at Millard North, there were 23 seniors, or “diploma candidates” in the IB program. As of early fall 2007 there are 34 seniors (diploma candidates) and 56 juniors (anticipated candidates) in the IB diploma program at Millard North, as well as 68 sophomores and 79 freshmen who are considered IB diploma preparatory students. There has been a steady increase in the number of students completing the IB diploma program as can be seen in the table below.

	IB Enrollment by School Year						
Grade	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
9	46	59	45	63	89	72	79
10	28	48	40	46	58	69	68
11		23	29	25	30	41	56
12			18	21	19	23	34

The 9th grade cohort starting in 2004-2005 has retained 54% into 12th grade compared to 51% for the 2003-2004 cohort compared to 32% for the 2002-2003 cohort compared to 46% for the 2001-2002 cohort. Current retention has increased by 8% compared to the first 9th grade cohort group of this program and 3% as compared to the prior year.

Test Results

As part of the requirements to receive the IB diploma, each candidate must complete coursework and tests in 6 subjects during their junior and senior years. The subject tests fall into 2 levels, Standard Level (SL) and Higher Level (HL). Standard Level tests are taken after 1 year of coursework with the exception of World Languages which tests at the end of 5 years for French, German, and Spanish and at the end of 4 years for Latin. Higher Level tests follow 2 years of coursework. Millard North had 64 students complete 164 subject tests in May 2007. Results by subject are shown in the following table. May 2005 and May 2006 results from the Millard North IB exams and the international means for those years are included for comparison.

International Baccalaureate Subject Tests										
Int'l Baccalaureate		May 2007 Results			May 2006 Results			May 2005 Results		
Subject	Level	Number of Students	MNHS Mean	Int'l Mean	Number of Students	MNHS Mean	Int'l Mean	Number of Students	MNHS Mean	Int'l Mean
English										
English	HL	23	5.26	4.79	19	5.16	4.80	19	4.94	4.87
Foreign Language										
French <i>ab initio</i>	SL	1	3.00	4.82	-	-	-	-	-	-
French B	SL	4	4.75	4.86	4	5.50	5.02	3	4.67	4.99
German B	SL	1	4.00	5.05	1	4.00	5.18	2	5.00	5.10
Latin	SL	2	4.50	3.78	4	3.50	4.02	1	4.00	3.87
Spanish B	SL	15	5.53	4.87	11	5.73	4.78	12	5.33	4.94
Individuals and Society										
History of the Americas	HL	15	5.13	4.49	12	5.25	4.53	13	5.00	4.58
History	SL	6	5.17	4.92	6	4.67	4.88	10	6.00	4.86
Psychology	SL	15	5.00	4.27	12	4.67	4.08	13	4.54	4.32
Experimental Sciences										
Biology	HL	17	4.76	4.14	10	4.40	4.18	9	4.78	4.37
Chemistry	HL	2	4.00	4.53	8	4.63	4.72	7	3.14	4.75
Chemistry	SL	9	3.00	3.92	-	-	-	-	-	-
Physics	SL	6	4.80	4.07	5	5.20	4.15	4	5.75	4.38
Mathematics										
Computer Science	HL	1	6.00	4.58	-	-	-	-	-	-
Computer Science	SL	1	4.00	4.30	-	-	-	-	-	-
Mathematical Studies	SL	18	6.06	4.49	15	5.93	4.52	5	6.00	4.58
Mathematics	HL	8	4.13	4.43	6	5.33	4.56	8	3.50	4.72
Mathematics	SL	4	5.50	4.60	5	6.60	4.82	4	5.00	4.85
Fine Arts/Electives										
Music Group Performance	SL	10	4.67	4.81	9	4.11	4.88	5	4.40	4.55
Theater Arts	HL	2	4.50	4.35	-	-	-	-	-	-
Theater Arts	SL	1	3.00	3.60	-	-	-	-	-	-
Music Solo Performance	SL	-	-	-	-	-	-	1	4.00	4.39
Visual Arts	HL	2	5.00	4.68	3	4.67	4.57	1	4.00	4.62
Visual Arts	SL	1	5.00	4.42	-	-	-	1	4.00	4.36

Tests are scored from 7 (excellent) to 1 (very poor), with 4 being the minimum passing mark. The “International Mean” is the mean of all IB students worldwide that tested in May, which is the IB testing date for students in the northern hemisphere. In the May 2007 subject tests, Millard North IB students’ average scores were higher than the international averages in 14 of the 23 subject areas examined. The distribution of the Millard North students’ IB subject test scores is shown in the following table. Millard North students scored passing or higher on 150 of 162 tests taken (93%).

Millard North IB Subject Tests: May 2007 Results									
Subject	Level	Students in Course	Student Score Distribution						
			7	6	5	4	3	2	1
English									
English	HL	23		6	17				
Foreign Language									
French <i>ab initio</i>	SL	1					1		
French B	SL	4		1	1	2			
German B	SL	1				1			
Latin	SL	2			1	1			
Spanish B	SL	15	2	6	5	2			
Individuals and Society									
History of the Americas	HL	15		3	11	1			
History	SL	6		1	5				
Psychology	SL	15		4	7	4			
Experimental Sciences									
Biology	HL	17	1	2	7	6	1		
Chemistry	HL	2				2			
Chemistry	SL	9			1	1	4	3	
Physics	SL	6			4	1			
Mathematics									
Computer Science	HL	1		1					
Computer Science	SL	1				1			
Mathematical Studies	SL	18	6	8	3	1			
Mathematics	HL	8		1	1	4	2		
Mathematics	SL	4	1	1	1	1			
Fine Arts/Electives									
Music Group Performance	SL	10		1	4	4			
Theater Arts	HL	2			1	1			
Theater Arts	SL	1					1		
Visual Arts	HL	2			2				
Visual Arts	SL	1			1				
Score Scale:	7-Excellent	6-Very Good	5-Good	4-Satisfactory (Minimum Pass)					
	3-Mediocre	2-Poor	1-Very Poor						

Additional requirements for the IB diploma include completion of an original research project called the Extended Essay (EE) and a 2-year Theory of Knowledge (TOK) course. These are in addition to the subject tests, and are scored from A (excellent) to E (elementary). A score of D or better must be obtained on either the Extended Essay or Theory of Knowledge for a student to receive the IB diploma. (In other words, D is the minimum passing score.) Score distribution percentages are shown below for the 23 students that completed the IB diploma program in May 2007, with Millard North data from May 2004, May 2005, and May 2006 included for comparison.

Millard North IB May 2004 - 2007 EE and TOK Results					
	Student Score Distribution Percentages				
Extended Essay	A	B	C	D	E
May 2007	13.0%	8.7%	56.5%	21.7%	0.0%
May 2006	0.0%	21.1%	47.4%	26.3%	5.3%
May 2005	14.3%	9.5%	28.6%	42.9%	4.8%
May 2004	11.1%	5.6%	33.3%	44.4%	5.6%
Theory Of Knowledge	A	B	C	D	E
May 2007	0.0%	30.4%	65.2%	4.3%	0.0%
May 2006	5.6%	31.6%	42.9%	15.8%	0.0%
May 2005	19.0%	42.9%	33.3%	4.8%	0.0%
May 2004	0.0%	5.6%	88.9%	5.6%	0.0%

Millard North students scoring a D or better on the Extended Essay (EE) in 2007 made up 100% of the total compared to 94.7% of the total in 2006, compared to 95.2% of the total in 2005, and 94.4% of the total in 2004. In the Theory of Knowledge (TOK) course at Millard North, the percent of students scoring a D or better in all four years was 100%. This represents a consistently high percentage of students with a D or better during all four years in both the EE and TOK, with 2007 marking the first year in which the number of students scoring D or better on both components reached 100%.

IB diploma candidates must accumulate at least 24 points to be awarded the IB diploma. These points come primarily from the subject tests, with up to 3 possible extra points based on the student's performance on the Extended Essay and Theory of Knowledge. The maximum possible point total is 45. The average of IB Diploma Points for all 23 students enrolled during the 2006-2007 school year, was 30.7 points. However, the average of IB Diploma Points for the 22 students that received the IB Diploma was 31.0. Total diploma point scores for Millard North's four diploma classes are shown in the table below.

Millard North Total IB Diploma Points by Year				
	May 2007	May 2006	May 2005	May 2004
Diploma Points	# students	# students	# students	# students
23	1	1		1
24				
25			1	
26	1		1	2
27		2		3
28	1	1	2	3
29	4	1	3	1
30	7	1	2	3
31	2	1		3
32	1	2	2	
33		1	1	
34	3	2	3	
35	1	4	2	
36	2	3	1	1
37			1	
38			1	
39				
40				
41				
42			1	
43				1
44				
45				
AVE # Points	30.7	32.0	32.2	29.5

Diploma requirements in addition to the point total are summarized in Appendix A. These requirements include 150 hours of Creativity, Action, and Service or CAS to be awarded the IB Diploma. Millard North's IB diploma satisfactory completion rate for May 2007 as reported to the International Baccalaureate Organization was 95.7%. The May 2006 international data show 82% of candidates examined receiving the diploma. (May 2007 data are not yet available.)

Costs

Expenses for the IB program for 2006-2007 are shown in the table below. Expenses in the fees, dues, and contracted services category include annual membership fees paid to the International Baccalaureate Organization (IBO) as well as fees for IB test reports and an online IB curriculum center.

2006-2007 IB Expenditures	
Subs, curriculum writing	\$17,482.14
In-service, training, travel	\$21,359.98
Fees, dues, contracted services	\$9,775.00
Postage, courier service	\$3,917.79
Instructional supplies	\$5,675.24
Textbooks	\$19,200.85
Software & computer equipment	\$780.25
	\$78,191.25

Costs for the IB Diploma Coordinator, the Creativity, Action, and Service (CAS) Coordinator, and the Extended Essay (EE) Coordinator are shown in the following table.

Personnel Costs	
Coordinator	FTE
IB	1.00
CAS	0.29
EE	0.29
Total FTE	1.58
Total Cost	\$117,775

Total 2006-2007 expenses for IB were \$195,967.11. With 64 IB Diploma students in 2006-2007, this amounts to \$3,061.98 per enrolled IB Diploma student, not including any differential in costs due to smaller class sizes. Due to the increased enrollment the cost per enrolled IB Diploma student dropped \$518.12 per student as compared to 2005-2006.

Average class size information for IB courses is contained in the following table. Mean May 2007 class size for the corresponding department at Millard North is included for comparison. In most cases class size for the IB classes is smaller than the corresponding department average. Overall, IB Diploma classes run about 50% of the building average. There is some overlap of students in IB Diploma preparatory and IB Diploma courses as well as IB Diploma and AP and some computer courses. Those overlapping classes are not addressed in the class size calculations represented in the following table.

Department	IB Course Mean	AP Course Mean	Regular Course Mean	Overall Dept. Mean	IB Enrollment as % of Dept.
English	12.17	21.58	23.42	22.19	55%
Mathematics	9.75	16.38	21.45	20.65	47%
Science	14.91	18.60	22.11	21.13	71%
Social Studies	16.38	20.31	25.40	24.59	67%
Visual Arts	4.13		20.26	17.68	23%
Music	3.33	17.00	46.81	36.43	9%
Foreign Language	11.38	15.75	20.97	20.35	56%
Computer Science	6.00	5.50	11.00	7.95	75%
Average	9.76	16.45	23.93	21.37	50%

Summary and Conclusions

The Millard North International Baccalaureate mini-magnet graduated its fourth IB Diploma class in 2006-2007. The fourth IB Diploma class consisted of 23 diploma candidates; 22 of these candidates received the IB diploma. Millard North's 95.7% diploma award rate for May 2007 was higher than the international results of 82% from May 2006. (May 2007 international statistics are not yet available.)

IB diploma candidates were awarded (offered) \$3,448,256 in college scholarships in 2006-07. Two students elected to accept no scholarship in order to attend colleges of their choice. Scholarships totaling \$1,200,478 were accepted by 20 IB Diploma Graduates for an average of \$60,024 compared to \$41,960 per student in 2005-06. The average dollar amount of scholarship for the MNHS Graduating Class of 2007 was \$28,568 per student.

NMHS IB Diploma students performed well on the May 2007 subject tests, with average scores in 14 of the 23 areas examined above the international averages, with an average of 0.70 above that mean. Newly offered Computer Science HL mean scores averaged 1.42 above the international mean and Math Studies SL mean scores averaged 1.57 above the international mean. Foreign Language scores for MNHS were lower than the international averages for the German and Latin tests; however, only 1 student in French *ab initio*, one student in German B and 4 students in French B. Chemistry HL and SL mean scores averaged 0.73 below the international mean, presenting an area of concern.

Total expenses for the IB Diploma Program in 2006-2007 were \$195,967.11. With 64 IB students in 2006-2007, this amounts to \$3,061.98 per enrolled IB Diploma student. The larger enrollment had an impact on the per student cost. This compares with \$3,580.10 per enrolled IB Diploma student in 2005-2006. Many of the costs, such as the annual subscription fee and personnel costs for the IB Diploma Coordinator do not vary significantly with program enrollment. These costs do not include the additional instructional costs due to (mostly) smaller class sizes. Since the IB classes were, on average, fifty percent of the regular class size, the instructional costs (teacher salary and benefits per student) would be proportionally higher in IB than in the regular North High program.

Appendix A

GENERAL CONDITIONS FOR THE AWARD OF THE DIPLOMA

Examination Results and Conditions

Individual subject examinations are graded according to a numerical scale:

1. Very Poor 2. Poor 3. Mediocre 4. Satisfactory 5. Good 6. Very Good 7. Excellent

Theory of Knowledge and the Extended Essay are graded using a letter scale:

A. Excellent B. Good C. Satisfactory D. Mediocre E. Elementary N. No Grade

Candidates may receive up to 3 points towards the diploma based on their performance in TOK and the Extended Essay. Points are assigned according to a combined grade matrix.

Award of the Diploma

The IB diploma will be awarded to a candidate whose total score is 24, 25, 26 or 27 points, provided all the following requirements have been met:

1. numeric grades have been awarded in all six subjects registered for the diploma
2. an approved program of Creativity, Action and Service (CAS) has been completed
3. grades A to E have been awarded for both Theory of Knowledge and an Extended essay, with a grade of at least D in one of them
4. there is no grade 1 in any subject
5. there is no grade 2 at higher level
6. there is no more than one grade 2 at standard level
7. overall, there are no more than three grades 3 or below
8. at least 12 points have been gained on higher level subjects (candidates who register for four higher level subjects must gain at least 16 points at higher level)
9. at least 9 points have been gained on standard level subject (candidates who register for two standard level subjects must gain at least 6 points at standard level)
10. the final award committee has not judged the candidate to be guilty of malpractice.

The IB diploma will be awarded to a candidate whose total score is 28 points or above, provided all the following requirements have been met:

1. numeric grades have been awarded in all six subjects registered for the diploma
2. an approved program of Creativity, Action and Service (CAS) has been completed
3. grades A to E have been awarded for both Theory of Knowledge and an Extended essay, with a grade of at least D in one of them
4. there is no grade 1 in any subject
5. there is no more than one grade 2 at higher level
6. there are no more than two grades 2 at standard level
7. overall, there are no more than three grades 3 or below
8. at least 11 points have been gained on higher level subjects (candidates who register for four higher level subjects must gain at least 14 points at higher level)
9. at least 8 points have been gained on standard level subjects (candidates who register for two standard level subjects must gain at least 5 points at standard level)
10. the final award committee has not judged the candidate to be guilty of malpractice.

AGENDA SUMMARY SHEET

AGENDA ITEM: Program Evaluation for International Baccalaureate Middle Years Programme

Meeting Date: December 3, 2007

Department: Planning & Evaluation

Title and Brief Description: Initial Program Evaluation for the IBMYP at Millard North Middle School and Millard North High School. This program will be evaluated in its first five years.

Action Desired: Approval ___ Discussion x Information Only ___

Background: This is the second evaluation of the program which was implemented in the 2005-2006 school year. Results show that the IBMYP at both Millard North Middle and Millard North High has attracted students from each of the district's six middle schools as well as each of the districts three high schools. The program also attracts a number of students from schools outside the district. Students in this program have scored above average on local and national assessments and parent as well as student surveys indicate program satisfaction.

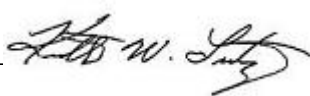
Options/Alternatives Considered: NA

Recommendations: Continue to implement this program and to monitor the progress.

Strategic Plan Reference: Strategy 5

Implications of Adoption/Rejection: NA

Responsible Persons: Jon Lopez

Superintendent's Signature: _____  _____

International Baccalaureate Mini-Magnet Middle Years Year 1 Program Evaluation

Introduction and Purpose

As required by board policy and strategic plan parameters, the office of Planning and Evaluation carries out 5-year evaluations of all mini-magnet programs. The 2005-2006 school year was the first year of implementation for the International Baccalaureate Middle Years Programme (IBMYP) mini-magnet at Millard North Middle School. During the 2006-2007 school year the program was in its second year at North Middle and for the first time, students in IB 9th grade at North High began being referred to as IBMYP students even though none of them attended North Middle as IBMYP students. International Baccalaureate 9th graders fall into three distinct categories at North High: IBMYP only, IBMYP and Diploma Path or Diploma Path only. The data in this report come from the second year of the program.

The following, from the Millard North Middle School and Millard North High School MYP web page, presents background on the program.

The International Baccalaureate Middle Years Programme (MYP) is designed for students aged 11 to 16. This period, encompassing early puberty and mid-adolescence, is a particularly critical phase of personal and intellectual development and requires a programme that helps students participate actively and responsibly in a changing and increasingly interrelated world. Learning how to learn and how to evaluate information critically is as important as learning facts.

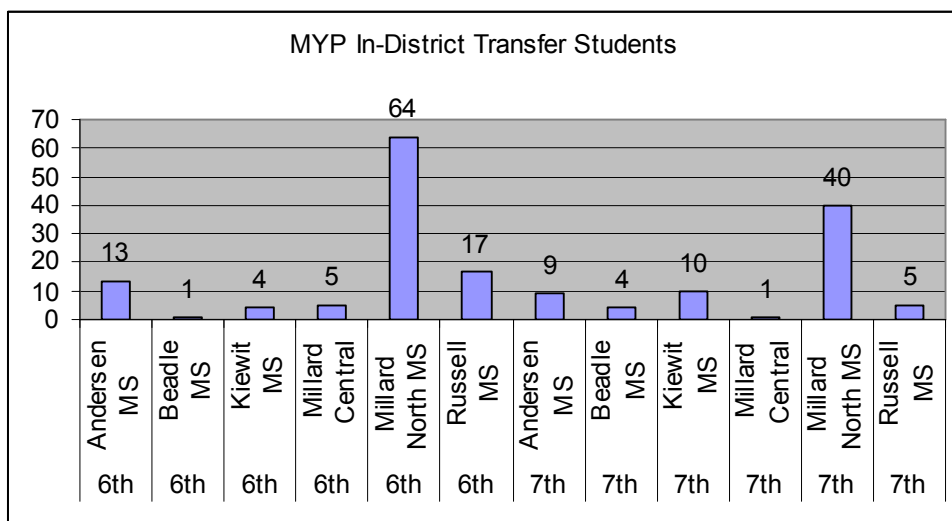
The curriculum contains eight subject groups together with a core (Language A, Language B, Humanities, Technology, Mathematics, Arts, Sciences, Physical Education) made up of five areas of interaction (Health and Social Education, Community and Service, Environment, Approaches to Learning, and Homo Faber).

The Millard North Middle School strategic plan team in alignment with the district strategic plan, in 2002 determined that the school needed a rigorous alternative to the traditional middle level program that would further challenge advanced level students. The action team working on this plan felt the International Baccalaureate Middle Years Programme was the answer in that it would not only provide the alternative that the team wanted, but would also better prepare students for success in the Diploma Years level. In July of 2004 the Millard Board of Education gave approval for the implementation of this program at North Middle School. Millard North High School in turn, adopted the 9th and 10th grade component of the program.

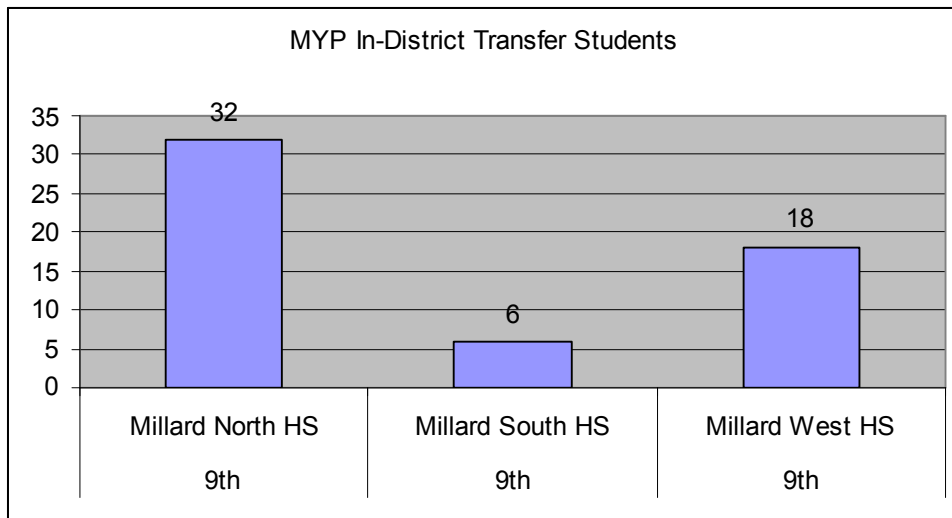
Participation

The International Baccalaureate Middle Years Programme at is a 5-year program that allows students to self-select into and out of the program. The program at North Middle provides the first three years of the service beginning in grade 6 that continues into grades 9 and 10 at Millard North High School. In 2006-2007, 9th grade students enrolling as IB students were assigned to the Middle Years Programme.

The following graphs illustrate the home attendance zones for the students enrolled in the program.



Option Students: DC West (1), Elkhorn (2), OPS (18), Papillion LV (3), Ralston (3), Westside (1)



Option Students: Blair (1), Fort Calhoun (1), DC West (1), Elkhorn (5), OPS (14)

The following table lists the enrollment trends for the program

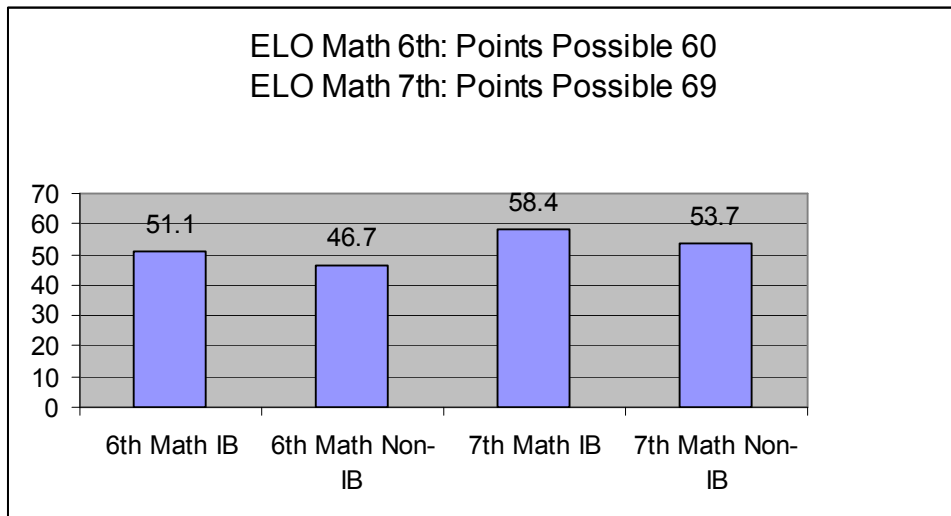
IBMYP Enrollment

Grade	2005-2006	2006-2007	2007-2008
6th	69	118	121
7th		65	120
8th			74
9th		56	71
10th			37

Assessment Results

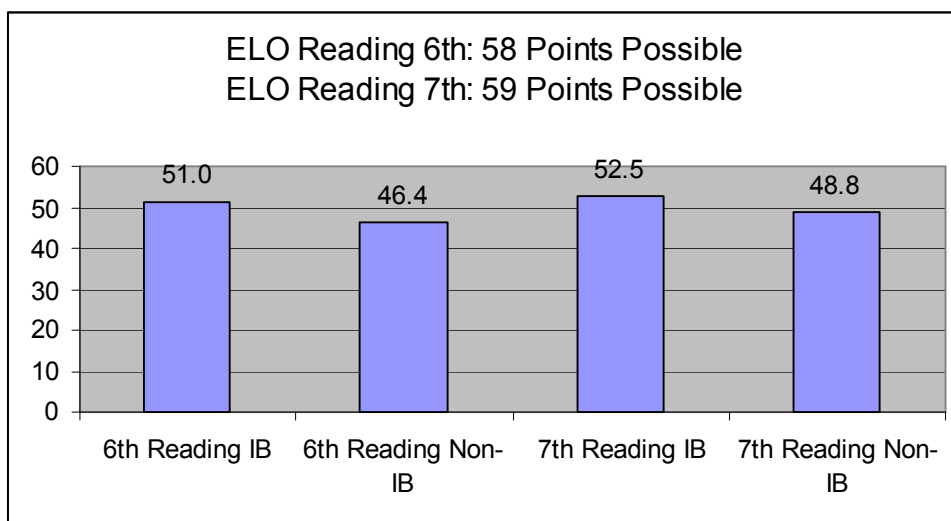
ELO Results

Students who are enrolled in the IBMYP Programme participate in all district-wide assessments along with their Non-IB peers. When comparing performance of these two groups of 6th & 7th grade students at MNMS on district assessments that are reported for STARS and No Child Left Behind, the data indicate strong academic performance by both groups with IB students scoring beyond or nearly beyond proficiency levels.



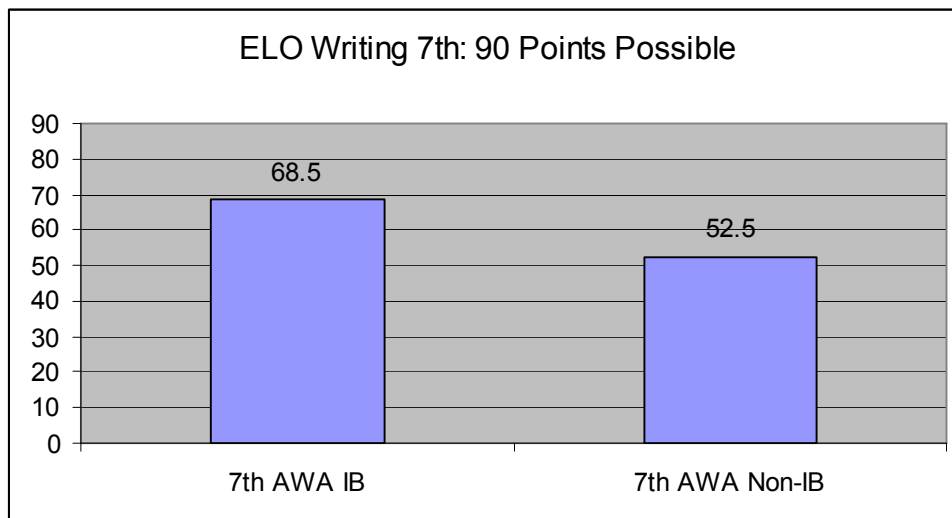
* In Math a score of 43 is Proficient and a score of 52 is Beyond Proficient in grade 6

* In Math a score of 43 is Proficient and a score of 63 is Beyond Proficient in grade 7

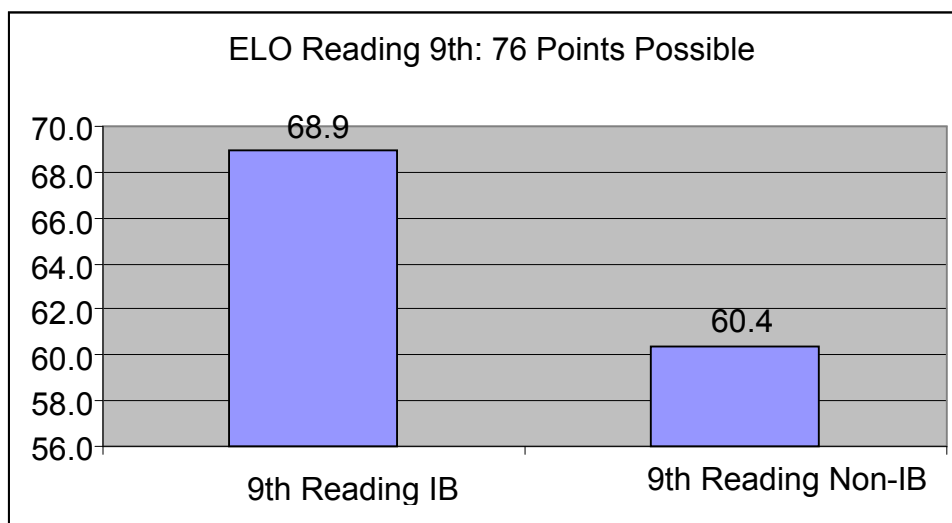


* In Reading a score of 45 is Proficient and a score of 51 is Beyond Proficient in grade 6

* In Reading a score of 44 is Proficient and a score of 54 is Beyond Proficient in grade 7

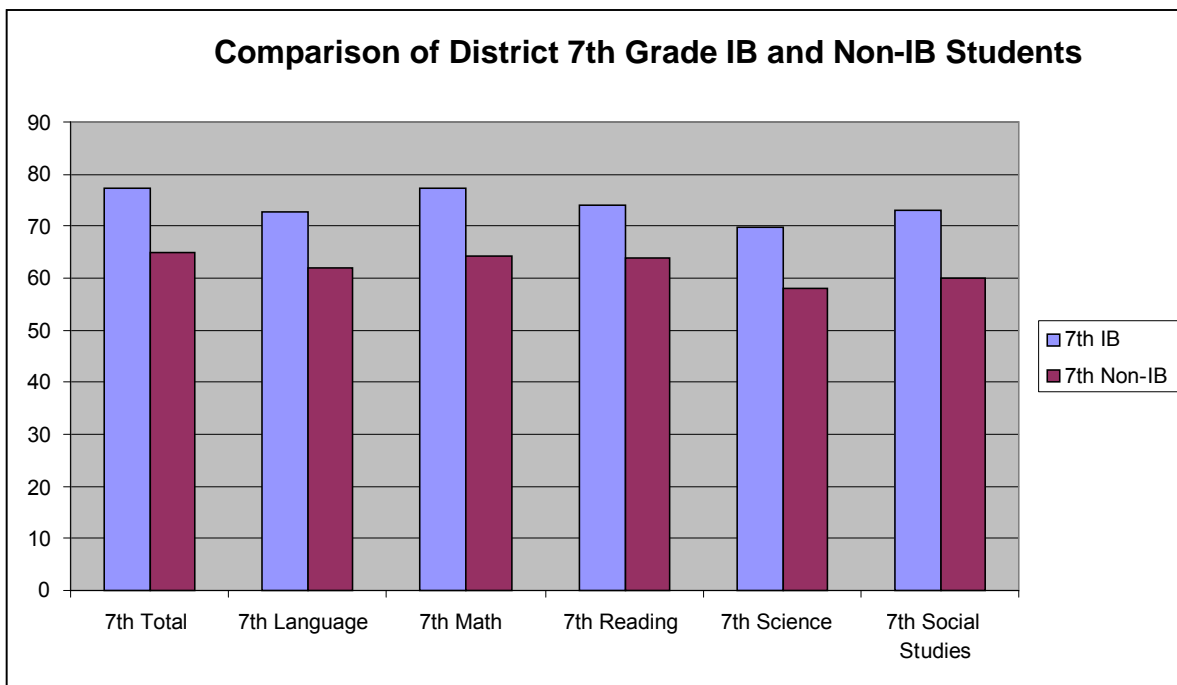
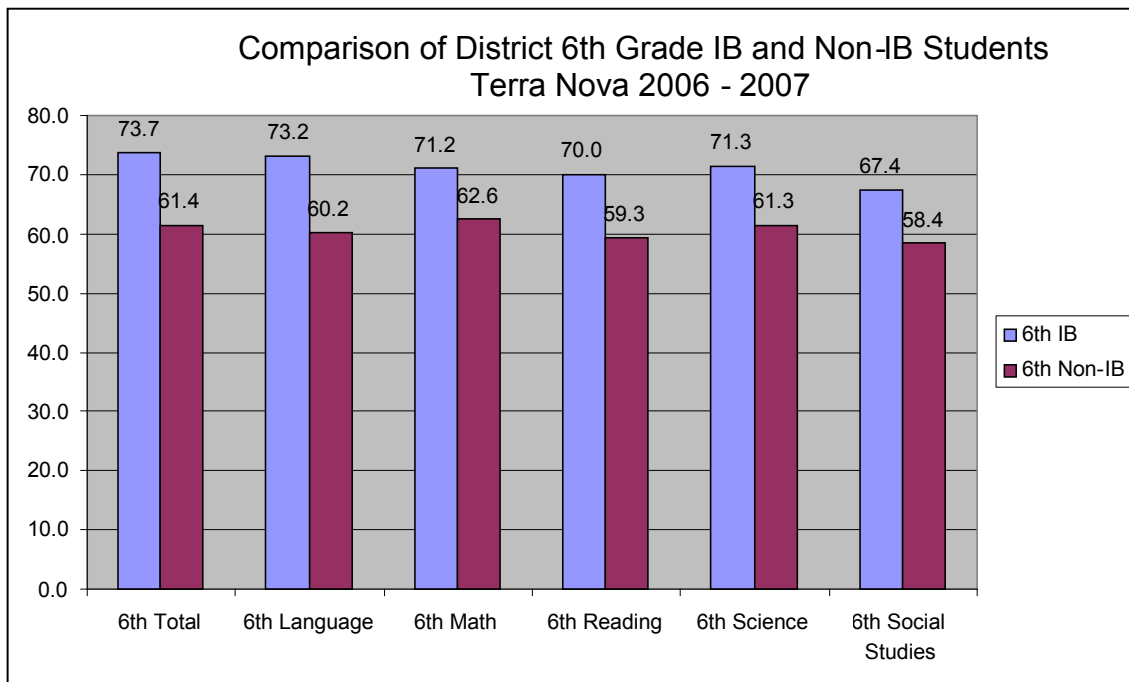


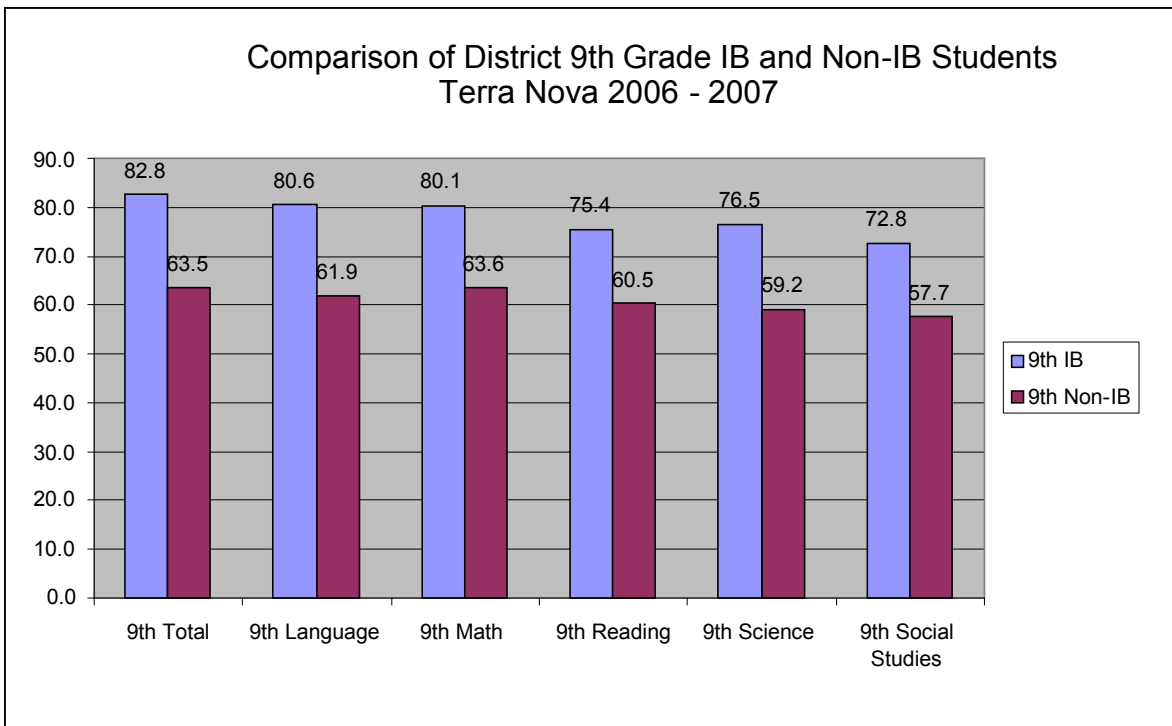
* In Reading a score of 57 is Proficient and a score of 66 is Beyond Proficient in grade 9



Terra Nova Results

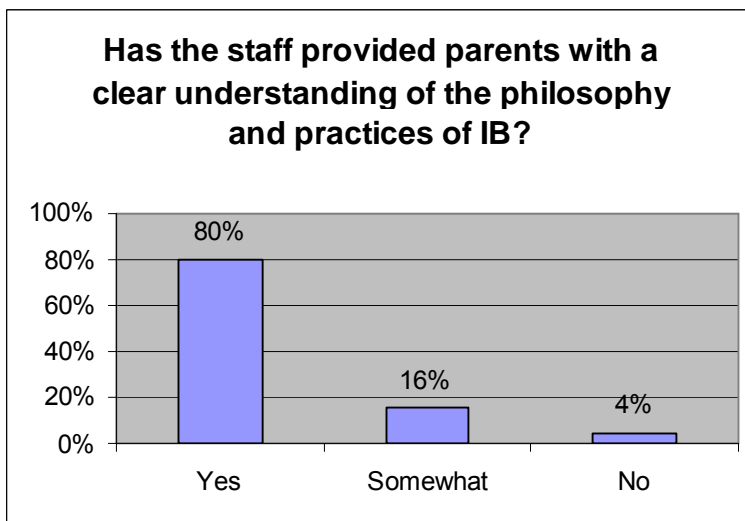
When comparing IBMYP and Non-IBMYP 6th, 7th and 9th grade students on the Terra Nova in 2006 - 2007 with the national norm, all groups rank above the national average, with the IBMYP students scoring significantly higher than the national average and above the district average in all categories.

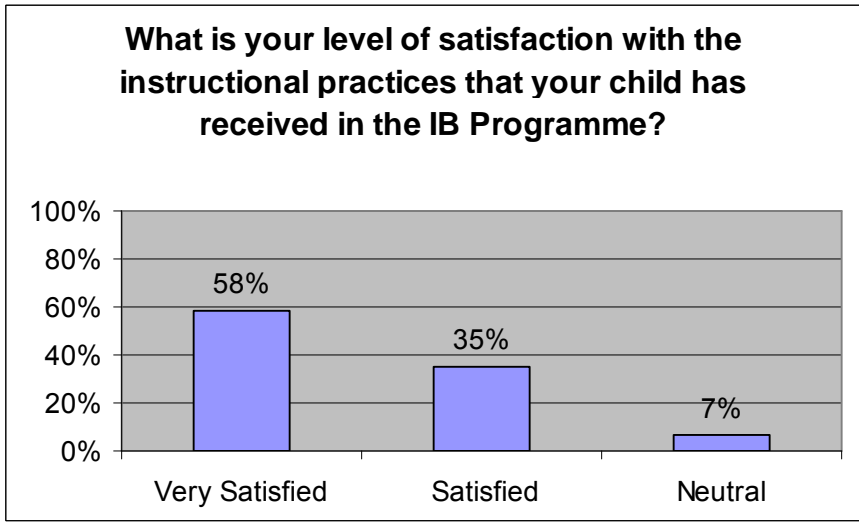
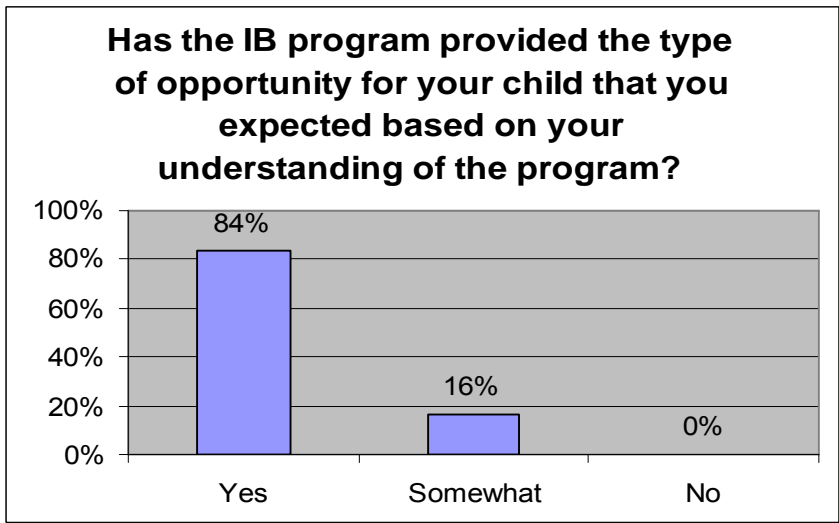




Parent Survey Results

Parents were surveyed after the end of the first quarter of the school year. MNMS parents were surveyed during parent teacher conferences. MNHS parents received surveys electronically via Infinite Campus during the same time frame. Each group had an acceptable rate of return. The following graphs indicate their responses to survey questions.





Parent Survey Comments

The following represents a sample of comments that were made by parents on the IBMYP survey:

IB has taught my son the basic learning skills (organization etc...) and that using them makes it easier for him to learn.

My child enjoys school more.

He is a better writer now. This program is better suited for him and his academic progress.

I am so happy that I placed him in this program and I couldn't be more proud of him and more satisfied with all of the industrious attention he gets from his teachers in the IB Program.

Teachers are awesome, like the ZAP program. Like the opportunity to re-do assignments that maybe they haven't got their head around.

The traditional program would have been just fine. I will more than likely switch my child to traditional 7th grade.

My daughter will not be in IB, just MYP. I'm still not exactly sure what she is getting out of the program. I know she needs community service hours and has to write a paper, but it feels just like the regular honors curriculum.

There could be some more communication between the school and the parents, especially if the student is a freshman and new to the school and/or school district. We are glad that MNHS offers the IB program. We are looking forward to experience it with our child.

Student Focus Group Comments

A focus group meeting was held with a representative group of IBMYP students at both schools in the fall of 2007. Students were asked specific questions about their experience in the program. These were a particularly bright and enthusiastic group of students. There was a difference in the responses of student understanding of the intent of IB and its five areas of interaction when comparing the middle school students and the high school students. The students at the middle level appeared to have a stronger overall understanding of these elements, while the high school students focused their discussion primarily on specific projects and community service.

The following are examples of responses by students who participated in the focus groups:

Middle School Student Responses:

An option student and a private school transfer agreed that this is far more challenging than their previous experience (This was a positive comment).

The program provides students with opportunities to do things creatively and to express understanding in different ways.

This would be great for all kids in our school to be able to learn this way.

We do a lot of opportunity to self-reflect and reflect on others.

We are learning from a world perspective.

So many of us come from different schools that it made transition easier.

High School Student Responses:

There is a common theme that runs across our classes that deals with being part of a world community.

We focus a lot on our personal project and volunteer hours.

We have an opportunity to reflect on how we impact the greater community.

Teachers help us to identify the elements of IB in the curriculum

The program helps us to reflect on our future, and how we relate to others and the world.

We are busy. There is a lot of homework and the program is moderately stressful.

It is hard to be involved in a lot of other activities and IB.

Class Size Comparison

North Middle School

6th and 7th grade MYP students are assigned to academic teams as well as exploratory classes such as Art, Computers and Physical Education and World Languages exclusively apart from their peers who do not participate in MYP. The following table represents a comparison of the average class of MYP and Non-MYP core classes.

Grade	Math	Science	English	Social Studies
6 Non-IB	21	22	21	22
6 IB	20	23	23	23
7 Non-IB	22	25	24	25
7 IB	15	22	22	22

North High School

9th grade MYP students share the classroom with Non-MYP students. There are no course sections that are exclusively assigned to IBMYP students in this grade. All 9th grade students receive the benefit of the International Baccalaureate instructional model in Language Arts, Science, Math, Social Studies, World Languages, Technology, and Physical education. The following table represents the average class size for core classes that are typical for 9th graders at Millard North High.

	Math	Science	Language Arts	Social Studies
9th Grade	22	22	22	22

Program Costs

Personnel Costs North Middle School

Teams 6B is populated exclusively with IB students. Team 7B is populated approximately 83 percent of the time exclusively by IB students. Each exploratory department schedules a portion of their class periods for exclusively for IB students as well. The overall personnel cost per IBMYP student at North Middle is \$4,210.96. This figure is not significantly different than the per pupil personnel cost for Non-IB 6th and 7th grade students at North Middle.

Department	Instructional Periods with IB students only	FTE	Cost Based on \$62,600 Average Salary and Benefits
Math	11	1.7	106,420
Science	9	1.38	86,388
English	8	1.23	76,998
Reading	9	1.38	86,388
Social Studies	9	1.38	86,388
Team Study	9	1.38	86,388
World Lang.	3	.46	28,796
Music	2	.30	18,780
Industrial Tech	4	.62	38,812
Computers	4	.62	38,812
Physical Ed.	4	.62	38,812
Family Cons.	4	.62	38,812
Health	4	.62	38,812
Totals	80	12.31	770,606

Personnel Costs North High School

9th grade IBMYP students generally share classes with Non-IB students at MNHS. As a result, a majority of the 9th grade students receive instruction using the IB instructional model. 9th Grade English and Social Studies classes are the only classes in the core curriculum that are exclusively reserved for 9th grade students. The following chart represents the cost for providing these courses for all students, both IB and Non-IB in grade 9. The per-pupil cost for these courses is \$2192. There is no personnel cost difference for staffing any 9th grade classes that include IB students and Non-IB Students.

Department	Sections with 9th grade students only that serve IB MYP students as well as all other 9th graders	FTE	Cost Based on \$62,600 Average Salary and Benefits
English	48	9.6	600,960
Social Studies	52	10.4	651,040
Total	100	20	1,252,000

Training Costs

Number of Staff	Level of Training	Cost
34	Levels I & 2	56,473.45

* Total per-staff member training cost in 2006-2007 was \$1,660.98. When determining the per-pupil cost of the training, the district spent \$236 for teacher training.

Summary and Conclusions

The Millard International Baccalaureate Middle years Programme began with its first 6th grade class in 2005-2006. The class consisted of 69 students. The retention rate for this class is 94% in 2006-2007 and this cohort had a retention rate of 1.14% in 2007- 2008. 9th grade students at Millard North High School entered MNHS as eventual Diploma Programme students who were placed in IBMYP because of their desire to be part of the Diploma Programme. There was a negative retention rate with this group of 9th graders when entering grade 10 in 2007-2008.

All IBMYP students outperformed their peers on district level and nationally normed assessments including all sub-strands of these assessments.

Parent survey responses indicate general satisfaction with the program, and the learning experiences that have been provided to their children. Student focus group data also indicates a high level of satisfaction with the program.

When examining program costs, aside from the \$236 per student cost for teacher training that was conducted during the 2006-2007 school year and any annual membership fees paid to the International Baccalaureate Organization the per-pupil cost was essentially the

same for the IBMYP students and Non-IBMYP students based on personnel and capital expenditures.

A recommendation would be that North Middle and North High begin the process of collaborative teaming between the coordinators and key instructors in the IBMYP program at the two buildings in order to more closely align the program on both campuses and to address the transitional needs of IBMYP students from grade 8 to 9 in 2008-2009.