

**SCHOOL DISTRICT NO. 17**  
a/k/a  
**Millard Public School District**  
**NOTICE OF MEETING**

Notice is hereby given of a Board of Education meeting of School District No. 17, in the County of Douglas, which will be held at **6:00 p.m. on Monday, December 4, 2023** at Don Stroh Administration Building 5606 S. 147th St. Omaha, NE 68137.

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

Mike Kennedy  
Secretary

12/1

ZNEZ

**THE DAILY RECORD**  
**OF OMAHA**  
JASON W. HUFF, Publisher  
**PROOF OF PUBLICATION**

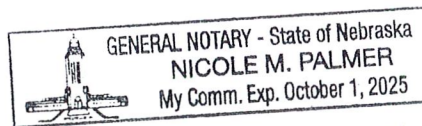
UNITED STATES OF AMERICA,  
The State of Nebraska,  
District of Nebraska,  
County of Douglas,  
City of Omaha

} ss.

JASON W. HUFF and/or JOSIE CHARRON, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING 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, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 1 consecutive weeks on:

12/1/23

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



Publisher's Fee

\$23.33

*Jason W Huff*

Additional Copies

\$ \_\_\_\_\_

Subscribed in my presence and sworn to before me this DECEMBER 01 2023

Filing Fee

\$ \_\_\_\_\_

Total \$23.33

*Nicole M Palmer*

Notary Public in and for Douglas County, State of Nebraska

# BOARD OF EDUCATION MEETING SIGN IN

DECEMBER 4, 2023

<u>NAME:</u>	<u>REPRESENTING:</u>	<u>Observing for a Class? (Y/N)</u>
MARK PANE	Marian	
Emma Pane	Marian	
Josh Roth	Morrissey Engineering	
Megan Jarosz	Holland Basham Architects	
Tim Leas	MPS	
Zach Taylor	Millard West	yes
Laurie Wright	Willowdale El.	NO
Kolby Cameron	Millard South	NO
Keegan Cameron	Millard South (observes)	No
Nathan Eys	Public	N
Zoe Wiegert	Marian	yes
Alisha Karimjee	Marian	yes
Rory Brennan	Marian	Yes
MIKE POKRY	Pokry & Slach	NO
Grace Comstock	Marian	yes
Ajak Bak	Marian	ye
Nancy Berry-Bowie	Marian	YES
Eden Smith	Marian	yes
Solomon Smith	Prep	no
Tori Schenkellberg	Marian	yes
Lauren Heaton	Marian	yes
Cassie Bauer	Marian	yes





**BOARD OF EDUCATION  
MEETING**

**December 4, 2023**



BOARD OF EDUCATION  
MILLARD PUBLIC SCHOOLS  
OMAHA, NEBRASKA

BOARD MEETING  
DECEMBER 4, 2023  
6:00 P.M.

DON STROH ADMINISTRATION CENTER  
5606 SOUTH 147TH STREET

AGENDA

**A. Call to Order**

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

**B. Pledge of Allegiance**

**C. Roll Call**

**D. Employee of the Month** - Kara Hutton, Coordinator of Special Programs for the District and Terri Hartley, Secretary at Willowdale Elementary School.

**E. Showcase** - Recognition of Students

**F. 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.

**G. Routine Matters**

1. \*Approval of Board of Education Minutes – November 20, 2023
2. \*Approval of Bills and receive the Treasurer’s Report and Place on File

**H. Information Items**

1. Superintendent’s Comments
2. Board Comments/Announcements
3. Report from Student Representatives

**I. Unfinished Business** - None

**J. New Business**

1. Approval of Facility Naming Recommendation
2. Approval of Administrator for Hire - Executive Director of Technology
3. Approval of the 2024 Summer School Proposal
4. Approval of Rule 5110.1: Student Services - K-12 Transfer of Students within the District
5. Approval of Contract for Millard North High School Elevator Modernization
6. Approval of Contract for Millard North High School Intercom Replacement
7. Approval of Contract for Millard North High School - Lighting Upgrade - Phase IV
8. Approval of Contract for Millard North High School HVAC Upgrades Phase I - Rooftop Unit and Fan Power Boxes Replacement
9. Approval of Contract for Reeder Elementary School Heat Pump Replacement
10. Approval of Contract for Reeder Elementary School Temperature Control Project
11. Approval of Contract for Aldrich Elementary School Temperature Control Project

12. Approval of Contract for Holling Heights Elementary School Temperature Control Project
13. Approval of Contract for Russell Middle School Temperature Control Project
14. Approval of Contract for Russell Middle School - Heat Pump & Boiler Replacement - Phase I
15. Approval of Contract for Neihardt Elementary School Interior Renovation
16. Approval of Contract for Hitchcock Elementary School Exterior Renovation
17. Approval of Contract for Keith Lutz Horizon High School Reroof
18. Approval of Contract for Millard West High School Reroof - Phase XI
19. Approval of Contract for Kiewit Middle School Reroof - Phase II
20. Approval of Contract for Andersen Middle School Reroof - Phase I
21. Approval of Contract for Cottonwood Elementary School Reroof - Phase II
22. Approval of Fiscal Year Ending 2023 Audit
23. Approval of the MOU for the Jobs for America's Graduates (JAG) Partnership
24. Approval of Personnel Actions: Recommendation to Hire, Resignation Agenda, Voluntary Separation Program (VSP)
25. Executive Session - Personnel and Negotiations

**K. Reports**

1. International Baccalaureate Diploma Programme Report
2. NSCAS 2023 Results
3. Legislative Report

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

1. Wednesday, December 13, 2023 - Board of Education Holiday Celebration - 5:00 p.m. at the Foundation Office
2. Wednesday, December 21, 2023 - Wednesday, January 3, 2024 - No School - Winter Break
3. Thursday, January 4, 2024 - School Resumes
4. Monday, January 8, 2024 - Board of Education Meeting - 6:00 p.m. at DSAC
5. Monday, January 15, 2024 - Committee of the Whole Meeting - 6:00 p.m. at DSAC
6. Monday, January 15, 2024 - No School for Students - Martin Luther King Jr. Day / Professional Development Day
7. Monday, January 22, 2024 - Board of Education Meeting - 6:00 p.m. at DSAC

- M. 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.

**N. Adjournment**

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

BOARD OF EDUCATION  
MILLARD PUBLIC SCHOOLS  
OMAHA, NEBRASKA

BOARD MEETING  
DECEMBER 4, 2023  
6:00 P.M.

DON STROH ADMINISTRATION CENTER  
5606 SOUTH 147TH STREET

ADMINISTRATIVE MEMORANDUM

A. Call to Order

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

B. Pledge of Allegiance

C. Roll Call

D. **Employee of the Month** - Kara Hutton, Coordinator of Special Programs for the District and Terri Hartley, Secretary at Willowdale Elementary School

E. **Showcase** - Recognition of Students

F. 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.

G.1\* Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the Board of Education Minutes from November 20, 2023.

G.2\* Approval of Bills and receive the Treasurer’s Report and Place on File.

H.1 Superintendent’s Comments

H.2 Board Comments/Announcements

H.3 Report from Student Representatives

I.1 Unfinished Business - None

J.1 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the naming of the Track and Field at Buell Stadium to the Sutfin Track and Field.

J.2 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Lucas R. Bingham as the Executive Director of Technology for Millard Public Schools.

J.3 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the 2024 Summer School Proposal.

J.4 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Rule 5110.1: Student Services - K-12 Transfer of Students within the District.

- J.5 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Millard North High School Elevator Modernization be awarded to Schumacher Elevator in the amount of \$169,401 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.6 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Millard North High School Intercom Replacement be awarded to Kidwell, Inc. in the amount of \$364,465 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.7 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Millard North High School - Lighting Upgrade - Phase IV be awarded to Superior Lighting in the amount of \$740,350 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.8 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Millard North High School HVAC Upgrades Phase I - Rooftop Unit and Fan Power Boxes Replacement be awarded to Ray Martin Company in the amount of \$1,033,300 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.9 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Reeder Elementary School Heat Pump Replacement be awarded to Sol Lewis in the amount of \$662,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.10 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Reeder Elementary School Temperature Control Project be awarded to Engineered Controls, Inc. in the amount of \$258,720 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.11 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Aldrich Elementary School Temperature Control Project be awarded to Engineered Controls in the amount of \$282,310 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.12 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Holling Heights Elementary School Temperature Control Project be awarded to Engineered Controls in the amount of \$118,220 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.13 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Russell Middle School Temperature Control Project be awarded to Engineered Controls in the amount of \$423,570 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.14 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Russell Middle School - Heat Pump & Boiler Replacement - Phase I be awarded to MMC Contractors in the amount of \$1,219,562 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.15 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Neihardt Elementary School Interior Renovation be awarded to Genesis Contracting Group in the amount of \$1,345,500 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.16 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Hitchcock Elementary School Exterior Renovation be awarded to Rife Construction in the amount of \$1,105,698 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.17 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Keith Lutz Horizon High School Reroof be awarded to Imperial Roofing in the amount of \$319,500 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

- J.18 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Millard West High School - Reroof Phase XI be awarded to White Castle Roofing in the amount of \$451,468 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.19 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Kiewit Middle School Reroof - Phase II be awarded to Scott Enterprises in the amount of \$677,613 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.20 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Andersen Middle School Reroof - Phase I be awarded to Scott Enterprises in the amount of \$1,084,544 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.21 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Cottonwood Elementary School Reroof - Phase II be awarded to Imperial Roofing in the amount of \$315,900 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
- J.22 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the Fiscal Year Ending 2023 Audit Report be received and filed in accordance with Nebraska law.
- J.23 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the MOU for the Jobs for America's Graduates (JAG) Partnership.
- J.24 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Personnel Actions: Recommendation to Hire, Resignation Agenda, Voluntary Separation Program (VSP).
- J.25 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to go into Executive Session at \_\_\_\_ p.m. for the purpose of Personnel and Negotiations for the protection of the public's interest.

K. Reports

1. International Baccalaureate Diploma Programme Report
2. NSCAS 2023 Results
3. Legislative Report

L. Future Agenda Items/ Board Calendar

1. Wednesday, December 13, 2023 - Board of Education Holiday Celebration - 5:00 p.m. at the Foundation Office
2. Wednesday, December 21, 2023 - Wednesday, January 3, 2024 - No School - Winter Break
3. Thursday, January 4, 2024 - School Resumes
4. Monday, January 8, 2024 - Board of Education Meeting - 6:00 p.m. at DSAC
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6. Monday, January 15, 2024 - No School for Students - Martin Luther King Jr. Day / Professional Development Day
7. Monday, January 22, 2024 - Board of Education Meeting - 6:00 p.m. at DSAC

- M. 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.

N. Adjournment

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



MILLARD PUBLIC SCHOOLS  
SCHOOL DISTRICT NO. 17

A meeting of the Board of Education of the School District No. 17, in the county of Douglas in the state of Nebraska was convened in open and public session at 6:00 p.m., Monday, November 20, 2023, at the Don Stroh Administration Center, 5606 South 147<sup>th</sup> Street.

Notice of this meeting was given in advance thereof by publication in the Daily Record on Friday, November 17, 2023 a copy of the publication is being attached to these minutes. Notice of this meeting was given to all members of the Board of Education and a copy of their Acknowledgement of Receipt of Notice and the agenda are attached to these minutes. Availability of the agenda was communicated in advance notice and in the notice of the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

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

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

Awards were presented to Employees of the Month Nicole Root, Special Education Teacher, Millard North Middle School and Michelle Klein, Workroom Para at Cody Elementary School.

The Student Showcase highlighted National Merit and perfect ACT students from Millard North, Millard South, and Millard West High School, Spelling Bee from Millard North Middle School and district football championship from Kiewit Middle School.

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

Motion was made by Mike Kennedy, seconded by Stacy Jolley, to approve the Board of Education minutes for November 6, 2023, and approve the bills and receive the treasurer's report and place on file. Voting in favor of said motion was: Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mr. Pate and Mrs. Jolley. Voting against were: None. Motion carried.

**Superintendent's Comments:**

Dr. Schwartz said last weekend he attended the Blue Ribbon in Washington, DC. He was able to attend the event with the principals and one teacher from Aldrich and Reeder. Dr. Schwartz said the event was wonderful. Dr. Schwartz reminded the board that each state is given an allocation of awards spaces based on state population. Millard had two of the four schools recognized in the state.

Dr. Schwartz thanked the Millard Public Schools Foundation for their wonderful Jingle event. This event had a great turn out and it is a tremendous fundraiser for the Foundation.

Dr. Schwartz reminded the board that we will have our Continuous Improvement Accreditation Visit next week. Fifteen educators from across the state will be here to meet with administrators, teachers and stakeholders and then share suggestions on how we can improve as a district. Dr. Schwartz thanked Assistant Superintendent for Leadership, Planning & Evaluation Dr. Kim Saum-Mills and her team for all the work they have done to prepare for this visit.

Dr. Schwartz wished everyone a Happy Thanksgiving. Dr. Schwartz said this is a good week to think about all the things we have to be grateful for.

Dr. Schwartz welcomed the leadership academy members who were attending tonight. He thanked them for attending.

**Board Comments:**Mrs. Jolley:

Mrs. Jolley shared that she attended the NASB state conference last week at the CHI center. She said it was great to be surrounded by hundreds of people who support public education. She shared that she is now the president elect for the NASB. She looks forward to serving this year.

Mr. Pate:

Mr. Pate congratulated Mrs. Jolley on being president elect for NASB.

Mr. Pate also congratulated the two Blue Ribbon Schools winners.

Mr. Pate shared that he attended the Kiewit Middle School Veterans Day event recently. He said it was a wonderful celebration and he thanked all the schools that put on events to honor our service members.

Mrs. Poole:

Mrs. Poole congratulated Aldrich and Reeder on their Blue Ribbon Schools award.

Mrs. Poole congratulated Mrs. Jolley as well.

Mrs. Poole echoed Dr. Schwartz comments regarding the Foundation Jingle event. She said the turnout was great and the event raised funds that support our schools.

Mrs. Lisa Schoenberger:

Mrs. Schoenberger encouraged people who have unspent FSA funds to consider making a donation of covered hygiene products to a school community pantry.

Mrs. Schenberger said the Jingle event was next level and she appreciated the way our community came together to support our schools.

Mrs. Schoenberger recently met a Millard North alumni who is now an author. The former student shared that she was inspired by her Montclair Elementary librarian, who encouraged her to read and write.

Mr. Kennedy:

Mr. Kennedy said that we have a lot of things in Millard to be thankful for. Mr. Kennedy thanked the Omaha Police Department for visiting Central Middle School and helping them deliver coffee to staff. He shared that he appreciated our School Resource officers and Sheriff Deputy that serve our district.

Mr. Kennedy said that Millard does a great job giving out students a quality education and great experiences. This was showcased tonight with the tremendous accomplishments our students achieve.

Mr. Kennedy echoed the positive comments regarding the Millard Public Schools Foundation Jingle event.

Mr. Kennedy welcomed Heidi Penke to her new role.

Mrs. McGill Johnson:

Mrs. McGill Johnson said the Jingle event was remarkable and so well done.

Mrs. McGill Johnson congratulated Stacy Jolley on being president elect of NASB. She also thanked the NASB for all the work they do behind the scenes to support public education.

Reema Guda, student representative from Millard North High School, and Tori Karloff student representative from Millard West High School reported on the academic and athletic happenings at their respective schools.

**Unfinished Business:** None

**New Business:**

Motion by Linda Poole, seconded by Stacy Jolley, to approve Dr. Heidi Penke as the Director of Recruitment and Retention. Voting in favor of said motion was: Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Linda Poole, seconded by Mike Kennedy, recommended that the District adopt the attached Bond Resolution authorizing the issuance by the District of the Series 2023 Bonds and which also authorizes the Authorized Officers, or each individually, to set and to designate all other terms relating to the Series 2023 Bonds, all subject to the parameters set forth in the Bond Resolution. *Chief Financial Officer Chad Meisgeier said Cody Wickham from DA Davidson and Josh Meyer from Kutak Rock LLP were available to address questions and concerns from the Board. Mr. Meisgeier shared that the original bond authorization was for 125 million dollars and going into this we have authorized 85 million dollars of this. This would be to authorize an additional 10 million dollars in bank qualified bonds. The benefits of the bank qualified bonds is that we have the opportunity to refinance in five years instead of ten years if rates drop as anticipated. Other benefits were shared as well. There was discussion on the process used to call the bonds as well as discussion on future planning. Mr. Meisgeier said that details will be shared at a future meeting regarding a potential future bond, levy implications and projects list.* Voting in favor of said motion was: Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, and Mr. Pate. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Linda Poole, that the contract for the Kiewit Middle School Heat Pump Replacement - Phase II be awarded to Sol Lewis in the amount of \$744,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Josh Roth from Morrissey Engineering was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mrs. Poole, Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, Mr. Kennedy, and Mrs. Schoenberger. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Linda Poole, that the contract for the Beadle Middle School Heat Pump Replacement - Phase II be awarded to Ray Martin Company in the amount of \$1,548,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Josh Roth from Morrissey Engineering was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, and Mr. Kennedy. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Linda Poole, that the contract for the Holling Heights Elementary School Air Handler Unit Modifications be awarded to MMC Contractors in the amount of \$119,784 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Josh Roth from Morrissey Engineering was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, and Mrs. Poole. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Mike Pate, that the contract for the Aldrich Elementary School Skylight Replacement be awarded to SpecPro in the amount of \$187,732 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Cliff True from Architects was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, Mr. Pate and Mrs. Jolley. Voting against were: None. Motion carried.

Motion by Mike Pate, seconded by Stacy Jolley, that the contract for the Black Elk Elementary School Skylight Replacement be awarded to SpecPro in the amount of \$136,430 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Cliff True from Architects was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Pate, Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Linda Poole, that the contract for the Willowdale Elementary School Skylight Replacement be awarded to SpecPro in the amount of \$154,506 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Cliff True from Architects was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mrs. Jolley, Mr. Kennedy, Mrs. Schoenberger, Mrs. Poole, Mrs. McGill Johnson, and Mr. Pate. Voting against were: None. Motion carried.

Motion by Mike Pate, seconded by Stacy Jolley, to approve Personnel Actions: Recommendation to Hire; Katie M. Gosker, Michelle A. Urban; Resignation Agenda: Bethany S. Lacosse, Kimberly M. Bolan, Mark C. Chavez, Kimberly J. Reid, Mary A. Bayne, Frederick A. Petito, Linda M. Ward, Darrin F. Comstock, Mark J. Scott, Andrea M. Egelkraut, Juventina C. Slotter; Voluntary Separation Program (VSP): Gwen Fox, Mary A. Bayne, Kimberly Bolan, Kimberly J. Reid, Darrin Comstock. Voting in favor of said motion was: Mrs. Poole, Mrs. McGill Johnson, Mr. Pate, Mrs. Jolley, Mr. Kennedy, and Mrs. Schoenberger. Voting against were: None. Motion carried.

#### **Reports:**

##### **English Learning (EL) Program Report**

Director of Elementary and Early Childhood Education Mr. Andy DeFreece provided the board with an update on the English Language (EL) Program. Mr. DeFreece said there are over 800 students in our EL program who speak 92 different languages. Services are offered at sixteen locations which is double the locations we had in 2016. Mr. DeFreece said the goal of the program is to help the students to build proficiency in English language. Mr. DeFreece said that 25% of the students reach proficiency which is double the state average.

##### **United Way Report**

Assistant Superintendent for Leadership, Planning & Evaluation Dr. Kim Saum-Mills said each year the District supports two charitable fund drives which are the United Way of the Midlands and the Millard Public Schools Foundation Campaign. Dr. Saum-Mills shared the Millard zip codes benefiting from United Way and the number of services provided by United Way. Dr. Saum-Mills shared that Millard raised \$50,093 for United Way.

##### **Millard Public Schools Foundation Report**

Director of Communications Rebecca Kleeman said that this year the Foundation raised participation to a record 53%. In 2023 the campaign raised \$62,832 to benefit Millard Public Schools.

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

#### **Future Agenda Items/ Board Calendar:**

1. Wednesday, November 22 - Friday, November 24, 2023 - Thanksgiving Break – No School for Students
2. Thursday, November 30, 2023 - Foundation Board Holiday Event - Foundation Office - 6:00 p.m.
3. Monday, December 4, 2023 - Board of Education Meeting - 6:00 p.m. at DSAC
4. Wednesday, December 13, 2023 - Board of Education Holiday Celebration - 5:00 p.m. at the Foundation Office
5. Wednesday, December 21, 2023 - Wednesday, January 3, 2024 - No School - Winter Break
6. Thursday, January 4, 2024 - School Resumes
7. Monday, January 8, 2024 - Board of Education Meeting - 6:00 p.m. at DSAC
8. Monday, January 15, 2024 - Committee of the Whole Meeting - 6:00 p.m. at DSAC
9. Monday, January 15, 2024 - No School for Students - Martin Luther King Jr. Day / Professional Development Day
10. Monday, January 22, 2024 - Board of Education Meeting - 6:00 p.m. at DSAC

Meeting was adjourned at 7:30 p.m..

  
Secretary, Mike Kennedy

# **Millard Public Schools**

**December 04, 2023**



## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502076	11/16/2023	141122	A-UNITED AUTOMATIC DOOR & GLASS INC	\$310.00
	502079	11/16/2023	064800	METRO UTILITIES DISTRICT OF OMAHA	\$58,794.79
	502080	11/16/2023	139738	WASTE MANAGEMENT OF ILLINOIS INC	\$820.00
	502081	12/04/2023	140821	MARGARET E SCHWARTZ	\$6,277.50
	502082	12/04/2023	143790	360 COMMUNITY SERVICES	\$13,062.00
	502084	12/04/2023	143631	JIM ABT	\$323.57
	502085	12/04/2023	010300	ACCURATE LOCKSMITHS, INC	\$565.20
	502086	12/04/2023	010383	ACTION BATTERIES UNLIMITED INC	\$65.10
	502087	12/04/2023	010112	AE SUPPLY LLC	\$2,755.00
	502089	12/04/2023	010808	AIR-SIDE COMPONENTS, INC.	\$550.00
	502090	12/04/2023	139362	AMANDA L AKSAMIT	\$441.96
	502092	12/04/2023	137976	HALEY E ALLEN	\$54.94
	502093	12/04/2023	143318	HARTIN INVESTMENTS LLC	\$745.50
	502095	12/04/2023	143290	MONICA A ANDERSON	\$340.00
	502097	12/04/2023	143506	ANZALONE CRUSHR LLC	\$1,050.00
	502098	12/04/2023	012989	APPLE COMPUTER INC	\$3,235.30
	502099	12/04/2023	067801	ASSOCIATION MIDDLE LEVEL EDUCATION	\$74.98
	502100	12/04/2023	141354	JON D AUSTIN	\$147.71
	502101	12/04/2023	142824	AVENUE SCHOLARS FOUNDATION	\$80,000.00
	502102	12/04/2023	144008	SAMANTHA K BALLARD	\$49.02
	502103	12/04/2023	137482	KRISTINA A BAMESBERGER	\$99.76
	502104	12/04/2023	137623	BARDCO INC	\$2,680.00
	502105	12/04/2023	132274	TIMOTHY D BARNER	\$204.36
	502106	12/04/2023	143990	KAITLYN FR BARRETT	\$43.62
	502107	12/04/2023	017877	CYNTHIA L BARR-MCNAIR	\$213.86
	502108	12/04/2023	143824	EMMA M BAUMANN	\$74.67
	502110	12/04/2023	140903	EMMA BECK	\$97.27
	502111	12/04/2023	141521	ERIKA J BECKLEY	\$43.69

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502112	12/04/2023	139889	DARLA G BELL	\$97.92
	502113	12/04/2023	132146	BERGAN KDV LLC	\$30,000.00
	502114	12/04/2023	134884	JULIE K BERGSTROM	\$81.58
	502115	12/04/2023	131074	LISA M BERTAGNI	\$130.54
	502116	12/04/2023	142454	LAURA C BESHALER	\$251.78
	502117	12/04/2023	136008	KERRI J BETTS	\$41.76
	502118	12/04/2023	142507	KALPANA BHUPATHI RAJU	\$1,196.72
	502120	12/04/2023	144235	BJOREM SPEECH PUBLICATIONS	\$69.00
	502121	12/04/2023	143275	BRIDGET K BLIEFERNICH	\$14.39
	502122	12/04/2023	136664	JAMIE L BLYCKER	\$11.40
	502124	12/04/2023	144410	LYLA BOGNER	\$90.00
	502125	12/04/2023	144296	BOILER CHILLER SYSTEMS LLC	\$1,327.50
	502126	12/04/2023	143453	BOKF, NATIONAL ASSOCIATION	\$2,250.00
	502127	12/04/2023	130899	KIMBERLY M BOLAN	\$164.12
	502129	12/04/2023	139996	BOYS TOWN	\$106,500.00
	502130	12/04/2023	139947	YESENIA BRAVO	\$394.45
	502131	12/04/2023	141305	ELIZABETH N BRAZIER	\$39.42
	502132	12/04/2023	140520	JULIE K BREESE	\$116.04
	502133	12/04/2023	139890	DOUGLAS J BREITER	\$112.40
	502134	12/04/2023	144088	MITCHELL L BREWER	\$37.80
	502135	12/04/2023	133392	ANTHONY J BRISBOIS	\$32.05
	502136	12/04/2023	143810	SAMUEL BROESCH	\$62.29
	502137	12/04/2023	141959	EMILI L BROSNAN	\$2,309.70
	502138	12/04/2023	143581	MEGAN M BROWN	\$263.10
	502139	12/04/2023	137886	LORI L BROWN	\$25.00
	502140	12/04/2023	143418	JACQUILYN E BUEHLER	\$126.02
	502141	12/04/2023	144411	NANCY BUENNEMEYER	\$75.00
	502142	12/04/2023	141510	CHRISTINE L BUKOWSKI	\$118.62

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502143	12/04/2023	143352	CTBOOK HOLDINGS LLC	\$727.65
	502144	12/04/2023	143556	TRENOR J CAMPBELL	\$68.64
	502145	12/04/2023	142667	COMPASS GROUP INC	\$677.85
	502152	12/04/2023	143369	CAPITAL SANITARY SUPPLY CO INC	\$54,141.99
	502153	12/04/2023	023968	JAY B CARLSON	\$40.64
	502156	12/04/2023	144440	PAIGE M CASE	\$5.31
	502157	12/04/2023	131158	CURTIS R CASE	\$167.59
	502158	12/04/2023	140956	JOHN BARRY CASTLE	(\$80.00)
	502159	12/04/2023	133970	CCS PRESENTATION SYSTEMS	\$5,233.53
	502160	12/04/2023	133589	CDW GOVERNMENT, INC.	\$3,524.35
	502161	12/04/2023	065420	CENTRAL MIDDLE SCHOOL	\$360.00
	502162	12/04/2023	144216	MINDY CHADWELL	\$585.00
	502163	12/04/2023	135648	SUSAN M CHADWICK	\$443.73
	502164	12/04/2023	144399	WEI-QI CHAN	\$150.00
	502165	12/04/2023	144292	CHARLESTON INC	\$100.00
	502166	12/04/2023	140609	KELSEY L CHASTAIN	\$99.56
	502167	12/04/2023	024445	MARK C CHAVEZ	\$247.72
	502169	12/04/2023	106851	CHILDREN'S HOME HEALTHCARE	\$13,289.00
	502170	12/04/2023	139115	ANDREA L CHLOPEK	\$150.47
	502171	12/04/2023	144439	ANNE K CHRISTENSEN	\$12.92
	502173	12/04/2023	144060	NOAH CHRISTENSEN	\$65.00
	502174	12/04/2023	143979	ANDREW P CLARK	\$106.43
	502175	12/04/2023	144400	MEREDITH K CLODFELDER	\$22.98
	502176	12/04/2023	137013	NANCY S COLE	\$133.91
	502177	12/04/2023	109867	COMMERCIAL AIR MANAGEMENT INC	\$2,139.00
	502179	12/04/2023	135082	OCCUPATIONAL HEALTH CTRS OF NE PC	\$174.00
	502180	12/04/2023	132152	GOVCONNECTION INC	\$194.00
	502181	12/04/2023	141608	JAMES C CONSTANTINO	\$314.28

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502183	12/04/2023	135296	SHANNON M COOLEY-LOVETT	\$76.34
	502184	12/04/2023	141058	KOBE COOPER	\$100.00
	502185	12/04/2023	143248	RANA R COREY	\$33.60
	502186	12/04/2023	137922	MICHAEL CRADDUCK	\$65.00
	502189	12/04/2023	143628	NICHOLAS R CRONICK	\$998.86
	502190	12/04/2023	135907	MELISSA A CROOM	\$32.09
	502191	12/04/2023	142647	CHRISTINA A CRYER	\$183.00
	502192	12/04/2023	106893	WICHITA WATER CONDITIONING INC	\$70.25
	502193	12/04/2023	027300	CUMMINS CENTRAL POWER LLC	\$10,655.19
	502195	12/04/2023	130900	CHERYL L CUSTARD	\$112.46
	502196	12/04/2023	144342	DENISE L CZAPLEWSKI	\$69.17
	502197	12/04/2023	131483	JANET L DAHLGAARD	\$29.80
	502198	12/04/2023	134751	ANGELA M DAIGLE	\$314.00
	502200	12/04/2023	131003	DAILY RECORD	\$46.66
	502202	12/04/2023	140546	ALAN EUGENE DAVIS	\$65.00
	502203	12/04/2023	032497	CHERYL R DECKER	\$102.70
	502204	12/04/2023	106713	ANDREW S DEFREECE	\$166.73
	502205	12/04/2023	032872	DENNIS SUPPLY COMPANY	\$182.42
	502206	12/04/2023	137331	BASTIAN DERICHS	\$57.57
	502207	12/04/2023	132532	DAYNA C DERICHS	\$278.74
	502208	12/04/2023	143419	KATIE L DEROCHA	\$135.19
	502209	12/04/2023	144413	ELLEN DEXTER	\$65.00
	502210	12/04/2023	143650	DH PACE COMPANY INC	\$1,205.37
	502211	12/04/2023	138073	ERIN M DIETSCH	\$183.00
	502212	12/04/2023	132669	DIGITAL DOT SYSTEMS INC	\$3,040.00
	502213	12/04/2023	135059	LYNN A DIURBA	\$101.37
	502214	12/04/2023	143444	ELIZA R DONLEY	\$28.75
	502215	12/04/2023	139349	TERRIN D DORATHY	\$18.93

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502216	12/04/2023	135689	SUSAN M DULANY	\$129.69
	502218	12/04/2023	138426	KELLY D EALY	\$114.30
	502219	12/04/2023	143427	BENJAMIN EARHART	\$220.00
	502220	12/04/2023	144401	WESLEY EARHART	\$200.00
	502221	12/04/2023	052370	ECHO ELECTRIC SUPPLY CO	\$2,355.31
	502222	12/04/2023	134991	BRADLEY T EDMUNDSON	\$188.64
	502223	12/04/2023	037525	EDUCATIONAL SERVICE UNIT #3	\$235,130.13
	502224	12/04/2023	138087	EDUCATIONAL SERVICE UNIT 16	\$19,200.00
	502225	12/04/2023	133823	REBECCA S EHRHORN	\$255.06
	502226	12/04/2023	141577	ELITE PROFESSIONALS HOME CARE LLC	\$10,416.25
	502227	12/04/2023	131007	ELMAN & CO INC	\$1,522.00
	502228	12/04/2023	144414	CAITLYN ENDERLE	\$65.00
	502229	12/04/2023	142407	SAMANTHA L ENGEL	\$73.88
	502230	12/04/2023	144402	ALLISON ENYART	\$100.00
	502233	12/04/2023	109066	TED H ESSER	\$447.66
	502234	12/04/2023	137950	MICHAEL D ETZELMILLER	\$125.76
	502235	12/04/2023	143301	EVANS CUSTOM APPAREL INC	\$3,847.50
	502236	12/04/2023	141762	HELEN M EVANS	\$144.03
	502239	12/04/2023	144341	KRISTY L FEDEN	\$303.32
	502240	12/04/2023	137016	ANGELA L FERGUSON	\$66.02
	502242	12/04/2023	132001	BETH L FINK	\$110.73
	502243	12/04/2023	141469	FRANCO FIORINI	\$30.07
	502244	12/04/2023	144271	FIRST IMPRESSIONS SIGNS & GRAPHICS	\$1,242.00
	502245	12/04/2023	130731	FIRST WIRELESS INC	\$3,764.38
	502246	12/04/2023	141511	JENNIFER M FITZKE	\$33.08
	502247	12/04/2023	140887	RODNEY JOHNSON	\$232.00
	502248	12/04/2023	056820	FIRST INSURANCE GROUP LLC	\$398,144.00
	502250	12/04/2023	143691	FOLLETT CONTENT SOLUTIONS LLC	\$17,609.03



## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502251	12/04/2023	143008	NOAH FORD	\$130.00
	502252	12/04/2023	135263	DANA L FRERKES	\$38.91
	502253	12/04/2023	143700	AMANDA M FRISKOPP	\$56.00
	502254	12/04/2023	144403	KATHERINE G FUSSELMAN	\$49.50
	502255	12/04/2023	141765	AMANDA J GEHRKE	\$249.00
	502256	12/04/2023	139894	TRICIA L GILLETT	\$74.28
	502257	12/04/2023	144438	NICOLE M GIUDICE	\$15.07
	502258	12/04/2023	106660	GLASSMASTERS INC	\$2,105.00
	502259	12/04/2023	143825	CUBBY'S II	\$264.25
	502260	12/04/2023	140490	GREATER NEBRASKA SCHOOLS ASSN	\$4,250.00
	502261	12/04/2023	133885	GREENLIFE GARDENS INC	\$7,107.50
	502262	12/04/2023	143986	KESHIA K GREVE	\$17.55
	502263	12/04/2023	144082	JORGE GRIMALDO SANCHEZ	\$724.58
	502264	12/04/2023	136046	JODI T GROSSE	\$387.54
	502266	12/04/2023	143590	ALLYCIA I GUTIERREZ	\$104.99
	502267	12/04/2023	141900	CATHERINE A HANISH	\$129.73
	502269	12/04/2023	142788	HARCO ATHLETIC RECONDITIONING INC	\$1,489.00
	502270	12/04/2023	144405	JULIA HARKER	\$130.00
	502271	12/04/2023	144415	KATHRYN HARKER	\$65.00
	502272	12/04/2023	144020	JACLYN M HARRIS	\$178.65
	502273	12/04/2023	144332	ADELENE R HAVEKOST	\$59.26
	502274	12/04/2023	140889	DEANNA L HAYES	\$46.90
	502275	12/04/2023	048475	HEARTLAND FOUNDATION	\$16,060.00
	502277	12/04/2023	102842	HELGET GAS PRODUCTS INC	\$8.30
	502278	12/04/2023	141513	MELISSA M HENNINGS	\$155.10
	502279	12/04/2023	144364	HERITAGE LANDSCAPE SUPPLY GROUP INC	\$10,892.70
	502280	12/04/2023	133186	JENNIFER HERZOG	\$100.00
	502282	12/04/2023	139305	JUSTIN A HIGGINS	\$198.95

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502283	12/04/2023	139849	DEANA A HILLIARD	\$448.05
	502286	12/04/2023	144343	MICHELLE C HOLMBERG	\$88.75
	502287	12/04/2023	144013	HOME AT LAST LLC	\$4,750.00
	502288	12/04/2023	142777	HOME DEPOT USA INC	\$49.97
	502289	12/04/2023	142777	HOME DEPOT USA INC	\$804.30
	502290	12/04/2023	132531	TERRY P HOULTON	\$468.33
	502291	12/04/2023	139473	KATHLEEN A HRABAN	\$82.92
	502292	12/04/2023	132590	HUB INTERNATIONAL GREAT PLAINS LLC	\$5,654.00
	502293	12/04/2023	049723	HUMAN RELATIONS MEDIA	\$10,387.50
	502294	12/04/2023	142259	PAMELA K HUSS	\$241.89
	502295	12/04/2023	107489	JAY W HUTFLES	\$464.59
	502296	12/04/2023	134807	MONICA A HUTFLES	\$109.48
	502297	12/04/2023	130283	KARA L HUTTON	\$36.35
	502298	12/04/2023	133397	HY-VEE INC	\$1,398.82
	502299	12/04/2023	132878	HY-VEE INC	\$193.60
	502300	12/04/2023	049851	HY-VEE INC	\$205.05
	502301	12/04/2023	049850	HY-VEE INC	\$43.35
	502302	12/04/2023	143728	KAMIL P IKRAMULLAH	\$100.00
	502303	12/04/2023	144055	INCIDENT IQ LLC	\$54,362.93
	502304	12/04/2023	136349	SCOTT H INGWERSON	\$103.54
	502305	12/04/2023	140729	J F AHERN CO	\$5,941.88
	502313	12/04/2023	143609	JACKSON SERVICES INC	\$6,897.02
	502314	12/04/2023	141976	SHANNON E JANICEK	\$24.27
	502315	12/04/2023	131157	CHRISTINE A JANOVEC-POEHLMAN	\$188.77
	502316	12/04/2023	136953	DELI MANAGEMENT INC	\$977.00
	502319	12/04/2023	133037	JENSEN TIRE & AUTO #15	\$11,866.60
	502320	12/04/2023	083400	JOHNSON CONTROLS US HOLDINGS LLC	\$10,119.78
	502322	12/04/2023	135373	LINDA K JOHNSON	\$36.81

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502323	12/04/2023	140228	COLIN T JOHNSTON	\$251.91
	502324	12/04/2023	137721	ALICIA A JONES	\$359.82
	502325	12/04/2023	108171	CANDY R JONES	\$269.79
	502326	12/04/2023	142898	JUST FOR KIDS THERAPY INC	\$465.75
	502328	12/04/2023	135020	ANNE M KALKOWSKI	\$222.00
	502329	12/04/2023	144416	BHUVAN KANCHCHARLA	\$65.00
	502330	12/04/2023	144407	AMARNATH KARRI	\$100.00
	502331	12/04/2023	144345	SARAH J KATHOL	\$32.03
	502333	12/04/2023	140881	DARIN C KELBERLAU	\$261.21
	502334	12/04/2023	144408	NAVYA KHANDAVALLI	\$65.00
	502335	12/04/2023	140091	KENT J KINGSTON	\$487.95
	502336	12/04/2023	139396	KATIE A KINTZLE	\$73.52
	502337	12/04/2023	142886	NICOLE S KINZER	\$20.97
	502340	12/04/2023	132571	JULIA L KOLANDER	\$85.60
	502341	12/04/2023	143655	STACEY J KOZISEK	\$38.54
	502342	12/04/2023	141957	MELINDA S KRAUSE	\$32.75
	502343	12/04/2023	135814	KELLI K KRAUSE	\$383.63
	502346	12/04/2023	144051	SYDNEY KWASA	\$180.00
	502347	12/04/2023	144111	K12 SIGN LANGUAGE SOLUTIONS LLC	\$5,652.50
	502349	12/04/2023	135257	LANGUAGE LINE SERVICES INC	\$2,591.29
	502351	12/04/2023	137180	LAURA P WIRTH	\$11,659.95
	502352	12/04/2023	135696	CHAD D LAWTON	\$90.26
	502353	12/04/2023	140464	LEARNING FORWARD NEBRASKA	\$450.00
	502354	12/04/2023	136401	OMAHA ZOO FOUNDATION	\$684.00
	502355	12/04/2023	143729	YOYO LEI	\$300.00
	502356	12/04/2023	139583	JENA J LEU	\$12.58
	502357	12/04/2023	143812	LEWIS CENTRAL COMM SCHOOL DISTRICT	\$600.00
	502358	12/04/2023	132518	LINCOLN SOUTHWEST HIGH SCHOOL	\$2,145.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502359	12/04/2023	133643	JODY C LINDQUIST	\$66.88
	502360	12/04/2023	138354	STEFANIE N LORENZEN	\$154.57
	502362	12/04/2023	137207	LEE ANN M MAASS	\$115.28
	502363	12/04/2023	108106	LEANNA MACDONALD	\$2,340.00
	502364	12/04/2023	099321	MACKIN BOOK CO	\$761.49
	502365	12/04/2023	143649	TIMOTHY M SCHEFFLER	\$45.00
	502366	12/04/2023	143953	JEREMY S MADSON	\$57.27
	502367	12/04/2023	138645	LAURA K MALCOM	\$21.81
	502368	12/04/2023	137281	DMG INC	\$241.12
	502369	12/04/2023	138473	KEITH W MALY	\$506.18
	502370	12/04/2023	133505	SUSAN N MARLATT	\$196.50
	502371	12/04/2023	063965	MARSH MEDIA	\$1,000.00
	502373	12/04/2023	144270	NAHELY KARINA MARTINEZ TORRES	\$63.14
	502375	12/04/2023	144417	MICHELLE L MATSON	\$24.85
	502376	12/04/2023	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	\$1,008.00
	502377	12/04/2023	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	\$79,690.00
	502378	12/04/2023	144418	ELIZABETH MCCLELLAND	\$39.90
	502379	12/04/2023	136618	DANIEL R MCCONNELL	\$32.29
	502380	12/04/2023	140110	MCGRAW HILL/MAV HOLDING CORPORATION	\$1,372.85
	502381	12/04/2023	137014	RYE L MCINTOSH	\$93.20
	502382	12/04/2023	141523	KELLI M MCWILLIAMS	\$23.71
	502384	12/04/2023	102139	METAL LOGOS AND MORE	\$385.38
	502385	12/04/2023	133403	AMERICAN NATIONAL BANK	\$8,248.92
	502386	12/04/2023	143611	VANESSA K MEYER	\$627.26
	502387	12/04/2023	144040	CATELYN N MEYSENBURG	\$163.49
	502388	12/04/2023	141664	MIDWEST ALARM SERVICES	\$1,011.50
	502389	12/04/2023	064950	MIDWEST METAL WORKS INC	\$150.00
	502390	12/04/2023	101274	MIDWEST SPECIAL INSTRUMENTS CORP	\$54.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502392	12/04/2023	142779	MILESTONES DISABILITY SERVICES INC	\$18,554.48
	502393	12/04/2023	065410	MILLARD PUB SCHL ADMIN ACTIVITY FND	\$231.00
	502394	12/04/2023	065440	MILLARD SOUTH HIGH SCHOOL	\$300.00
	502395	12/04/2023	065443	MILLARD WEST HIGH SCHOOL	\$8,169.01
	502397	12/04/2023	140735	WMK LLC	\$378.65
	502398	12/04/2023	144419	LILA MOCK	\$90.00
	502399	12/04/2023	143629	LISA M MOORE	\$172.40
	502401	12/04/2023	143586	KRISTIN L MORGAN	\$130.35
	502402	12/04/2023	140990	LAURA M MORRIS	\$342.63
	502404	12/04/2023	144052	ALIVIA MOSER	\$180.00
	502405	12/04/2023	143496	JERLENE J MOSLEY	\$1,050.00
	502406	12/04/2023	143898	EMILY C MURPHY	\$212.75
	502408	12/04/2023	144130	ARJUN NAIR	\$65.00
	502410	12/04/2023	102522	NEBRASKA CTR EDUCATION OF CHILDREN	\$200.00
	502411	12/04/2023	136954	NEBRASKA CHILD SUPPORT PAYMENT CTR	\$185.00
	502412	12/04/2023	068415	NEBRASKA COUNCIL SCHOOL ADMIN	\$145.00
	502413	12/04/2023	068445	NEBRASKA FURNITURE MART INC	\$813.99
	502414	12/04/2023	142076	NEBRASKA HONOR CHOIR	\$500.00
	502415	12/04/2023	099750	NEBRASKA LIBRARY ASSOCIATION	\$100.00
	502417	12/04/2023	142414	NSG LOGISTICS LLC	\$5,385.80
	502418	12/04/2023	068684	CYRGUS CO LLC	\$511.88
	502419	12/04/2023	141558	JILL M NEELEY	\$40.41
	502420	12/04/2023	142651	JESSICA R NELSON	\$271.42
	502421	12/04/2023	144420	LEWIS NGUYEN	\$130.00
	502422	12/04/2023	144039	EMILY M NIELSEN	\$83.91
	502423	12/04/2023	141725	KELSEY J NODGAARD	\$423.66
	502424	12/04/2023	107905	MELINDA C NOLLER	\$107.94
	502425	12/04/2023	101008	NORFOLK HIGH SCHOOL	\$195.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502426	12/04/2023	141256	NORTHEAST AREA JAZZ ENSEMBLE	\$150.00
	502427	12/04/2023	130667	CARRIE L NOVOTNY-BUSS	\$469.64
	502428	12/04/2023	100013	ODP BUSINESS SOLUTIONS LLC	\$1,226.47
	502429	12/04/2023	070245	RICHELIEU AMERICA LTD	\$1,015.67
	502430	12/04/2023	132778	MELANIE L OLSON	\$314.64
	502431	12/04/2023	134051	OMAHA SYMPHONY	\$450.00
	502432	12/04/2023	101881	OMAHA ZOOLOGICAL SOCIETY	\$37,630.00
	502433	12/04/2023	142083	BRIAN O'NEAL	(\$50.00)
	502434	12/04/2023	144421	CHARLIE E O'NEAL	\$130.00
	502435	12/04/2023	144248	CHARLES S ORLANDO	\$192.57
	502436	12/04/2023	133368	KELLY R O'TOOLE	\$54.63
	502437	12/04/2023	071178	LG PLAYGROUNDS LLC	\$1,101.00
	502438	12/04/2023	142290	OVERDRIVE INC	\$5,800.00
	502439	12/04/2023	134428	ELIZABETH A PACHTA	\$176.25
	502441	12/04/2023	139358	AMANDA M PARKER	\$14.28
	502442	12/04/2023	137015	GEORGE M PARKER	\$30.52
	502443	12/04/2023	132006	ANDREA L PARSONS	\$54.89
	502444	12/04/2023	144422	PEMBROKE HILL SCHOOL	\$20.00
	502445	12/04/2023	107783	HEIDI T PENKE	\$404.53
	502447	12/04/2023	139245	NATALIE R PETERSON	\$22.14
	502448	12/04/2023	144424	KAITLYN JEAN PETERSON	\$65.00
	502449	12/04/2023	133390	HEATHER C PHIPPS	\$150.09
	502451	12/04/2023	137722	ANDREW C PINKALL	\$878.56
	502452	12/04/2023	073040	PITNEY BOWES PRESORT SERVICES INC	\$15,000.00
	502453	12/04/2023	108243	PIUS X HIGH SCHOOL	\$744.00
	502454	12/04/2023	144351	LAURA M PLAS	\$36.22
	502455	12/04/2023	144380	ANDREW T POLINKO	\$17.03
	502456	12/04/2023	143645	NIHEALA PONNATHA	\$65.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502458	12/04/2023	131835	PRAIRIE MECHANICAL CORP	\$1,066.00
	502459	12/04/2023	101663	PRESTWICK HOUSE INC	\$495.60
	502460	12/04/2023	143687	PRIME HOME DDS INC	\$27,632.98
	502461	12/04/2023	134598	PRIME COMMUNICATIONS INC	\$37,535.80
	502462	12/04/2023	102241	PYRAMID SCHOOL PRODUCTS	\$5,476.75
	502463	12/04/2023	099927	RALSTON HIGH SCHOOL	\$500.00
	502464	12/04/2023	141576	RASMUSSEN AIR & GAS ENERGY INC	\$1,379.68
	502467	12/04/2023	109810	BETHANY B RAY	\$128.51
	502468	12/04/2023	143822	THE READING WAREHOUSE INC	\$130.31
	502469	12/04/2023	133811	HEATHER M REAL	\$210.51
	502470	12/04/2023	078760	REGAL AWARDS INC	\$1,814.52
	502472	12/04/2023	134858	JENNIFER L REID	\$6.29
	502473	12/04/2023	144427	KYLIE REMM	\$65.00
	502474	12/04/2023	109192	KIMBERLI R RICE	\$108.53
	502475	12/04/2023	135484	KRISTI L RICHLING	\$13.30
	502476	12/04/2023	138690	TIMOTHY P RICHT	\$59.61
	502477	12/04/2023	079179	RIEKES EQUIPMENT CO	\$1,885.08
	502478	12/04/2023	144441	KARISA J RIESELMAN	\$38.27
	502479	12/04/2023	144429	ARJUN RISHI	\$100.00
	502480	12/04/2023	144428	ARNAV RISHI	\$100.00
	502481	12/04/2023	142871	RIVERSIDE ASSESSMENTS LLC	\$13,557.50
	502483	12/04/2023	138312	PAIGE E ROBERTS	\$87.12
	502484	12/04/2023	079310	ROCKBROOK CAMERA CENTER	\$2,882.99
	502487	12/04/2023	144352	RAHIM GUL ROSHAN	\$73.23
	502488	12/04/2023	143241	MICHAEL J RUCKER	\$121.76
	502489	12/04/2023	141972	ALLISON A RUTHERFORD	\$211.24
	502491	12/04/2023	081725	KIMBERLEY K SAUM-MILLS	\$129.50
	502492	12/04/2023	135433	MONTE G SCHEEF	\$79.78

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502494	12/04/2023	143695	SCHUMACHER ELEVATOR COMPANY	\$7,333.25
	502495	12/04/2023	137416	NICHOLE E SCHWAB	\$166.30
	502496	12/04/2023	134567	KAYE M SCHWEIGERT	\$124.58
	502497	12/04/2023	141962	SCOREVISION LLC	\$600.00
	502498	12/04/2023	109815	JENNIFER L SCOTT	\$111.68
	502499	12/04/2023	139827	MATTHEW J SCOTT	\$78.40
	502501	12/04/2023	082905	KIMBERLY A SECORA	\$4.98
	502502	12/04/2023	140383	SENTRY INSURANCE, A MUTUAL COMPANY	\$85,548.58
	502503	12/04/2023	143178	MARIE N SEVERIN	\$443.55
	502504	12/04/2023	144431	SHARE OMAHA	\$1,200.00
	502505	12/04/2023	109800	AMY L SHATTUCK	\$348.82
	502506	12/04/2023	144377	LINDSAY A SHIELDS	\$67.27
	502507	12/04/2023	143308	ELIANA G SIEBE-WALLES	\$65.00
	502508	12/04/2023	138607	JORDAN L SIEPKER	\$34.39
	502510	12/04/2023	141633	WILLIAM SIPPEL	\$100.00
	502511	12/04/2023	143994	EMILY N SMITH	\$88.43
	502512	12/04/2023	143266	NATHAN M SMITH	\$92.03
	502513	12/04/2023	144434	GAYLE N SMITH	\$130.00
	502514	12/04/2023	140891	MARCIA L SMITH	\$35.83
	502515	12/04/2023	144433	ROBERT SMITH	\$65.00
	502516	12/04/2023	101476	SODEXO INC & AFFILIATES	\$110,903.75
	502519	12/04/2023	141321	SPHERO INC	\$218.45
	502520	12/04/2023	139805	SQUIRRELS LLC	\$305.58
	502521	12/04/2023	144432	ST MARY'S CHURCH/SCHOOL	\$150.00
	502522	12/04/2023	141988	LINDSEY J STAACK	\$68.78
	502523	12/04/2023	141244	TYREE STARKS	(\$55.00)
	502524	12/04/2023	142151	JENNIFER STEPHENSON	\$65.00
	502525	12/04/2023	142102	STERLING COMPUTERS CORPORATION	\$743.00



## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502526	12/04/2023	137093	JAMIE R STINSON	\$50.97
	502528	12/04/2023	139843	STUDENT TRANSPORTATION NEBRASKA INC	\$433,974.09
	502529	12/04/2023	144160	RISE & SHINE II LLC	\$51.12
	502530	12/04/2023	144442	SUSANNA EPPERSON	\$350.00
	502531	12/04/2023	136883	JULIE K SUTFIN	\$183.00
	502532	12/04/2023	136515	DYLAN SUTTON	\$1,774.95
	502533	12/04/2023	137579	AMANDA E TAYLOR	\$106.98
	502535	12/04/2023	135006	STEVE D THRONE	\$947.72
	502536	12/04/2023	133311	THUNDERBIRDS FORENSICS BOOSTER CLUB	\$234.00
	502537	12/04/2023	141524	SONIA E TIPP	\$118.42
	502538	12/04/2023	143974	TITAN NURSE STAFFING LLC	\$25,723.13
	502539	12/04/2023	131729	THEATRICAL MEDIA SERVICES INC.	\$5,531.55
	502540	12/04/2023	136578	PEGGI S TOMLINSON	\$37.86
	502541	12/04/2023	089574	TOTAL MARKETING INC	\$372.00
	502542	12/04/2023	132805	TRAINING ROOM INC.	\$2,197.33
	502543	12/04/2023	141557	TODD E TRIPPLE	\$174.27
	502544	12/04/2023	107719	KIMBERLY P TRISLER	\$62.75
	502545	12/04/2023	106493	TRITZ PLUMBING, INC.	\$385.00
	502547	12/04/2023	142462	JEFFREY S UHER	\$430.81
	502548	12/04/2023	142309	UNANIMOUS INC	\$1,100.00
	502549	12/04/2023	134849	UNITED RENTALS (NORTH AMERICA) INC	\$2,771.76
	502550	12/04/2023	100923	UNIVERSITY OF NEBRASKA LINCOLN	\$885.00
	502552	12/04/2023	068839	UNIVERSITY OF NEBRASKA KEARNEY	\$2,000.00
	502553	12/04/2023	139797	US BANK NATIONAL ASSOCIATION	\$1,154.00
	502554	12/04/2023	140402	US OMNI & TSACG COMPLIANCE SVCS INC	\$762.50
	502555	12/04/2023	144349	SOFIA VALADEZ	\$201.53
	502556	12/04/2023	091040	VAL LTD	\$511.02
	502557	12/04/2023	138046	AUTO LUBE INC	\$2,270.22

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	502558	12/04/2023	090678	VERITIV OPERATING CO	\$1,355.40
	502559	12/04/2023	143347	VERIZON COMMUNICATIONS INC	\$27.74
	502560	12/04/2023	135863	RUDOLPH A VLCEK III	\$80.00
	502561	12/04/2023	109122	CONNIE L VLCEK	\$12.71
	502562	12/04/2023	140828	JOSEPH P VONDERHAAR	\$331.43
	502565	12/04/2023	131112	LINDA M WALTERS	\$61.70
	502568	12/04/2023	141464	ANTHONY J WEERS	\$82.00
	502569	12/04/2023	140929	ERIC C WELTE	\$212.09
	502570	12/04/2023	144108	JACOB WESTBY	\$65.00
	502571	12/04/2023	094245	WESTLAKE ACE HARDWARE INC	\$5.99
	502572	12/04/2023	139244	AMANDA L WHARTON-HUNT	\$362.78
	502574	12/04/2023	135115	TAMELA J WHITTED	\$143.30
	502575	12/04/2023	137485	WENDY A WIGHT	\$369.63
	502576	12/04/2023	137327	GINA R WIITANEN	\$101.52
	502577	12/04/2023	144437	GRACELYN PAIGE WINGETT	\$65.00
	502579	12/04/2023	139165	MARIA G SCARPELLO YEARIAN	\$71.19
	502580	12/04/2023	096200	YOUNG & WHITE	\$28,827.75
	502582	12/04/2023	142269	WHC NE LLC	\$25,435.11
	502583	12/04/2023	142174	SIouxLAND TURF PRODUCTS INC	\$1,280.00
	502584	12/04/2023	137020	CHAD R ZIMMERMAN	\$71.27
	502585	12/04/2023	136855	PAUL R ZOHLN	\$41.27
	E106436	12/04/2023	108351	AIRGAS INC	\$53.78
	E106437	12/04/2023	102832	AOI	\$536.20
	E106438	12/04/2023	106436	AQUA-CHEM INC	\$1,888.10
	E106439	12/04/2023	102727	B & H PHOTO	\$475.77
	E106441	12/04/2023	134656	B.E. PUBLISHING	\$988.90
	E106443	12/04/2023	019111	BISHOP BUSINESS EQUIPMENT	\$40,168.81
	E106446	12/04/2023	099220	DICK BLICK CO	\$712.54

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	E106447	12/04/2023	019559	BOUND TO STAY BOUND BOOKS INC	\$3,984.29
	E106448	12/04/2023	099417	VARSITY BRANDS HOLDING CO INC	\$30.20
	E106449	12/04/2023	024260	CENTER TROPHY COMPANY	\$84.00
	E106451	12/04/2023	139202	CINTAS CORPORATION	\$569.10
	E106452	12/04/2023	143654	JEREDITH BRANDS LLC	\$154,534.00
	E106453	12/04/2023	090270	CLEAN WATER GUYS INC	\$5,132.75
	E106454	12/04/2023	026057	CONTROL MASTERS INC	\$558.79
	E106455	12/04/2023	032800	DEMCO INC	\$1,401.21
	E106457	12/04/2023	033473	DIETZE MUSIC HOUSE INC	\$2,406.89
	E106458	12/04/2023	135509	DIGIORGIO'S SPORTSWEAR INC	\$508.00
	E106459	12/04/2023	136179	DIGITAL EXPRESS INC	\$168.52
	E106460	12/04/2023	036520	EASTERN NEBRASKA HUMAN SVCS AGENCY	\$24,750.00
	E106461	12/04/2023	038100	CONSOLIDATED ELECTRICAL DISTR INC	\$750.00
	E106462	12/04/2023	132066	ENGINEERED CONTROLS INC	\$2,972.00
	E106463	12/04/2023	131927	RILEY M HELLER	\$578.96
	E106464	12/04/2023	040537	WOLSELEY INVESTMENTS INC	\$353.59
	E106465	12/04/2023	106956	FERRELLGAS	\$65.91
	E106466	12/04/2023	133919	FILTER SHOP INC	\$5,856.60
	E106467	12/04/2023	133960	FIREGUARD INC	\$791.58
	E106468	12/04/2023	140791	FRONTLINE PRIVATE SECURITY LLC	\$2,465.00
	E106469	12/04/2023	044950	GRAINGER INDUSTRIAL SUPPLY	\$1,655.64
	E106471	12/04/2023	142477	HUSKER DIESEL INC	\$2,556.89
	E106472	12/04/2023	100928	J W PEPPER & SON INC.	\$861.00
	E106473	12/04/2023	054630	JOHNSTONE SUPPLY	\$376.56
	E106474	12/04/2023	026300	JP COOKE COMPANY	\$37.29
	E106475	12/04/2023	101224	KAPCO	\$444.95
	E106476	12/04/2023	138181	KIDWELL ELECTRIC COMPANY INC	\$6,514.00
	E106477	12/04/2023	135156	LAWSON PRODUCTS INC	\$1,390.37

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	E106478	12/04/2023	059470	LIEN TERMITE & PEST CONTROL INC	\$789.00
	E106479	12/04/2023	060111	LOVELESS MACHINE & GRINDING SVC INC	\$51.50
	E106480	12/04/2023	059560	MATHESON TRI-GAS INC	\$227.35
	E106481	12/04/2023	137947	MECHANICAL SALES PARTS INC	\$2,671.50
	E106482	12/04/2023	102493	MICHAEL TODD & CO INC	\$1,656.92
	E106483	12/04/2023	066010	MONEY HANDLING MACHINES, INC.	\$1,199.00
	E106484	12/04/2023	063150	MSC INDUSTRIAL SUPPLY CO	\$74.36
	E106485	12/04/2023	068334	NEBRASKA AIR FILTER INC	\$7,586.96
	E106486	12/04/2023	134725	OMAHA CASING CO INC	\$1,560.00
	E106487	12/04/2023	071545	PAPER CORPORATION	\$30,942.66
	E106488	12/04/2023	072760	PITSCO EDUCATION LLC	\$1,594.08
	E106489	12/04/2023	137779	JARDINE QUALITY IRRIGATION INC	\$2,532.15
	E106490	12/04/2023	078420	RAWSON & SONS ROOFING, INC.	\$50,195.00
	E106491	12/04/2023	106725	RD FITNESS SERVICE	\$622.79
	E106493	12/04/2023	079450	ROTARY CLUB OF MILLARD-OMAHA	\$450.00
	E106495	12/04/2023	083188	SHIFFLER EQUIPMENT SALES, INC.	\$1,240.80
	E106496	12/04/2023	141665	STANBURY UNIFORMS INC	\$2,174.00
	E106497	12/04/2023	133969	TENNANT SALES & SERVICE COMPANY	\$991.28
	E106498	12/04/2023	138304	TIME MANAGEMENT SYSTEMS	\$4,775.00
	E106499	12/04/2023	141254	TOTAL FIRE & SECURITY INC	\$540.00
	E106500	12/04/2023	106364	TRANE US INC	\$3,105.31
	E106502	12/04/2023	090214	UNITED ELECTRIC SUPPLY CO INC	\$183.24
	E106505	12/04/2023	093650	VWR INTERNATIONAL LLC	\$1,088.70
	E106506	12/04/2023	139738	WASTE MANAGEMENT OF ILLINOIS INC	\$21,799.61
	E106507	12/04/2023	093765	WATER ENGINEERING, INC.	\$1,752.50
	E106509	12/04/2023	139185	WEST OMAHA WINSUPPLY CO	\$429.39
	E106510	12/04/2023	137878	WHITE WOLF WEB PRINTERS INC	\$1,508.96
<b>01 - Total</b>					<b>\$2,765,639.96</b>

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
02	27277	12/04/2023	010670	GOODWIN TUCKER GROUP	\$1,564.83
	27278	12/04/2023	143254	ITW FOOD EQUIPMENT GROUP LLC	\$744.04
	27279	12/04/2023	106392	MARKING REFRIGERATION INC	\$1,282.75
	27280	12/04/2023	136279	MILLARD PUBLIC SCHOOL CLEARING ACCT	\$120.70
	E30180	12/04/2023	019111	BISHOP BUSINESS EQUIPMENT	\$427.00
<b>02 - Total</b>					<b>\$4,139.32</b>
06	502109	12/04/2023	133480	BERINGER CIACCIO DENNELL MABREY	\$4,248.00
	502119	12/04/2023	144189	MARC A BIRKEY	\$280.00
	502159	12/04/2023	133970	CCS PRESENTATION SYSTEMS	\$439.33
	502212	12/04/2023	132669	DIGITAL DOT SYSTEMS INC	\$580.00
	502348	12/04/2023	058775	LAMP RYNEARSON ASSOCIATES INC	\$1,731.62
	502534	12/04/2023	132452	TERRACON INC	\$9,304.50
	502563	12/04/2023	144363	WAHSEGA LABS LLC	\$2,016.00
	E106503	12/04/2023	141363	PATTI BANKS ASSOCIATES LLC	\$4,275.00
<b>06 - Total</b>					<b>\$22,874.45</b>
07	502083	12/04/2023	010040	A & D TECHNICAL SUPPLY CO INC	\$115.00
	502091	12/04/2023	011051	ALL MAKES OFFICE EQUIPMENT	\$756.07
	502109	12/04/2023	133480	BERINGER CIACCIO DENNELL MABREY	\$3,500.00
	502187	12/04/2023	134308	CRAFTSMAN WINDOW COVERINGS INC	\$1,056.00
	502200	12/04/2023	131003	DAILY RECORD	\$430.68
	502276	12/04/2023	100782	HEARTLAND SCENIC STUDIO INC	\$1,348.00
	502285	12/04/2023	143355	HOLLAND BASHAM ARCHITECTS INC	\$5,219.01
	502327	12/04/2023	136678	K C PETERSEN CONSTRUCTION CO	\$4,075.00
	502338	12/04/2023	144383	KLARE STRUCTURAL ENGINEERING LLC	\$450.00
	502350	12/04/2023	013226	LATIMER ASSOCIATES INC	\$1,718.37
	502383	12/04/2023	064600	METAL DOORS & HARDWARE COMPANY INC	\$1,882.00
	502403	12/04/2023	134532	MORRISSEY ENGINEERING INC	\$354,250.00
	502407	12/04/2023	142914	MARATHON REPROGRAPHICS INC	\$2,729.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
07	502461	12/04/2023	134598	PRIME COMMUNICATIONS INC	\$4,289.76
	502490	12/04/2023	140085	SAMPSON CONSTRUCTION CO INC	\$49,410.00
	502493	12/04/2023	081880	SCHEMMER ASSOCIATES INC	\$700.01
	502517	12/04/2023	084019	SOL LEWIS ENGINEERING COMPANY	\$51,700.00
	502518	12/04/2023	136932	SPECIALIZED AIR/HYDRONIC BALANCING	\$1,300.00
	502534	12/04/2023	132452	TERRACON INC	\$5,400.00
	502546	12/04/2023	144187	TUNE FACILITIES LLC	\$9,120.00
	502578	12/04/2023	099076	CHRISTOPHER WOOD	\$2,500.00
	E106440	12/04/2023	017670	RASMUSSEN MECHANICAL SERVICES INC	\$988.00
	E106476	12/04/2023	138181	KIDWELL ELECTRIC COMPANY INC	\$1,137.00
<b>07 - Total</b>					<b>\$504,073.90</b>
11	502088	12/04/2023	144397	SCOT R AHLERS	\$384.25
	502094	12/04/2023	144046	JEANINE AMARO	\$700.00
	502096	12/04/2023	143507	CALEB A ANNIN	\$2,200.00
	502098	12/04/2023	012989	APPLE COMPUTER INC	\$333.00
	502121	12/04/2023	143275	BRIDGET K BLIEFERNICH	\$149.99
	502123	12/04/2023	143926	HOT PANS INC	\$435.00
	502128	12/04/2023	144398	ANDRE BOYD	\$200.00
	502155	12/04/2023	143482	KEEGAN R CASE	\$1,350.00
	502172	12/04/2023	137629	MEGAN J CHRISTENSEN	\$2,285.50
	502178	12/04/2023	130646	COMMONWEALTH ELECTRIC	\$197,325.00
	502180	12/04/2023	132152	GOVCONNECTION INC	\$108.40
	502182	12/04/2023	136826	ANNE S COOKE	\$52.40
	502188	12/04/2023	142971	JILL M CRAMER	\$2,656.75
	502194	12/04/2023	137030	LAURA CUSHING	\$1,253.75
	502200	12/04/2023	131003	DAILY RECORD	\$16.67
	502201	12/04/2023	144369	KAYLA J DANIEL	\$43.65
	502217	12/04/2023	102791	ERIC ARMIN INC	\$149.70

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
11	502231	12/04/2023	144251	JEFFREY A ERIXON	\$111.00
	502232	12/04/2023	135360	PAMELA A ERIXON	\$371.52
	502238	12/04/2023	132591	EZRA ELEMENTARY	\$1,800.00
	502241	12/04/2023	144320	RENAE J FICHNA	\$2,708.75
	502245	12/04/2023	130731	FIRST WIRELESS INC	\$256.90
	502265	12/04/2023	135574	MICHAEL G GUNTER	\$35.88
	502266	12/04/2023	143590	ALLYCIA I GUTIERREZ	\$1,804.96
	502268	12/04/2023	144404	WHITNEY C HANSEN	\$3,200.71
	502281	12/04/2023	144406	LAUREN MS HEWITT	\$1,800.00
	502284	12/04/2023	099759	KEARNEY INVESTMENT CORPORATION	\$322.90
	502297	12/04/2023	130283	KARA L HUTTON	\$77.00
	502298	12/04/2023	133397	HY-VEE INC	\$140.96
	502301	12/04/2023	049850	HY-VEE INC	\$100.80
	502339	12/04/2023	144409	KARLIE J KNOEPFLER	\$3,200.71
	502345	12/04/2023	142514	KRISTA J KRUSE	\$56.62
	502361	12/04/2023	144155	ALEXA G LUTHER	\$2,656.75
	502372	12/04/2023	144412	YVONNE E MARTIN	\$2,656.75
	502374	12/04/2023	142398	RACHEL A MATHIS	\$5.28
	502400	12/04/2023	143585	EMILY J MORGAN	\$2,285.50
	502409	12/04/2023	132854	SAFETY/HEALTH COUNCIL GREATER OMAHA	\$75.00
	502416	12/04/2023	136532	NEBRASKA LUTHERAN OUTDR MINISTRIES	\$1,680.00
	502446	12/04/2023	144423	DENNIS PETERS	\$268.55
	502450	12/04/2023	138397	PICKATIME	\$90.00
	502457	12/04/2023	144425	JANETTE R PORTER	\$2,220.00
	502465	12/04/2023	140511	FAITH A RASMUSSEN	\$41.66
	502466	12/04/2023	144426	BROOKE E RAVENSCRAFT	\$27.20
	502471	12/04/2023	141984	REBECCA L REGER	\$362.86
	502482	12/04/2023	144063	JARELL ROACH	\$1,300.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
11	502485	12/04/2023	144430	KRISTEN E RODENHAUSEN	\$3,200.71
	502486	12/04/2023	144028	SHERIDAN R RODRIGUEZ	\$2,335.98
	502503	12/04/2023	143178	MARIE N SEVERIN	\$1,804.96
	502516	12/04/2023	101476	SODEXO INC & AFFILIATES	\$499.90
	502528	12/04/2023	139843	STUDENT TRANSPORTATION NEBRASKA INC	\$1,564.84
	502551	12/04/2023	068840	UNIVERSITY OF NEBRASKA AT OMAHA	\$3,140.71
	502564	12/04/2023	143920	JESSICA M WALKER	\$2,285.50
	502565	12/04/2023	131112	LINDA M WALTERS	\$156.07
	502566	12/04/2023	144435	SHANNON L WARRICK	\$35.88
	502567	12/04/2023	144436	MAGGIE E WASHER	\$1,650.60
	502573	12/04/2023	143624	TYLER J WHEELLOCK	\$1,854.00
	502579	12/04/2023	139165	MARIA G SCARPELLO YEARIAN	\$1,203.00
	502581	12/04/2023	135890	YOUTH FRONTIERS INC	\$750.00
	E106439	12/04/2023	102727	B & H PHOTO	\$1,825.20
	E106448	12/04/2023	099417	VARSIY BRANDS HOLDING CO INC	\$8,742.36
	E106457	12/04/2023	033473	DIETZE MUSIC HOUSE INC	\$480.00
	E106476	12/04/2023	138181	KIDWELL ELECTRIC COMPANY INC	\$45,142.10
	E106492	12/04/2023	040323	ROSETTA STONE LTD	\$2,000.10
	E106494	12/04/2023	082350	SCHOOL SPECIALTY LLC	\$451.02
	E106501	12/04/2023	132627	TURNITIN HOLDINGS LLC	\$11,200.00
<b>11 - Total</b>					<b>\$329,625.25</b>
14	502168	12/04/2023	144277	ALEGENT HEALTH CREIGHTON ST JOSEPH	\$9,768.00
	502500	12/04/2023	142167	PRISM HEALTH GROUP LLC	\$5,448.00
	E106504	12/04/2023	130676	VISITING NURSE HEALTH SERVICES	\$44,865.00
<b>14 - Total</b>					<b>\$60,081.00</b>
17	502152	12/04/2023	143369	CAPITAL SANITARY SUPPLY CO INC	\$1,092.00
	502327	12/04/2023	136678	K C PETERSEN CONSTRUCTION CO	\$1,100.00
	502332	12/04/2023	140623	KE FLEX CONTRACTING LLC	\$8,605.00



## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
17	502391	12/04/2023	143832	MIDWEST WINDOW FILMS LLC	\$368.47
	502525	12/04/2023	142102	STERLING COMPUTERS CORPORATION	\$266.78
	E106435	11/16/2023	099220	DICK BLICK CO	\$141.44
	E106443	12/04/2023	019111	BISHOP BUSINESS EQUIPMENT	\$14,066.40
	E106446	12/04/2023	099220	DICK BLICK CO	\$40,430.91
	E106470	12/04/2023	139173	GUITAR CENTER STORES INC	\$12,991.89
	E106476	12/04/2023	138181	KIDWELL ELECTRIC COMPANY INC	\$3,165.00
<b>17 - Total</b>					<b>\$82,227.89</b>
50	502098	12/04/2023	012989	APPLE COMPUTER INC	\$333.00
	502154	12/04/2023	138324	REGG CARNES	\$125.00
	502158	12/04/2023	140956	JOHN BARRY CASTLE	\$160.00
	502237	12/04/2023	143996	EXPLORE LEARNING LLC	\$4,795.00
	502250	12/04/2023	143691	FOLLETT CONTENT SOLUTIONS LLC	\$372.83
	502317	12/04/2023	138937	JENSEN GARDENS INC	\$6,289.98
	502321	12/04/2023	054492	JIM L JOHNSON	\$475.00
	502344	12/04/2023	144372	AARON KRUGER	\$125.00
	502384	12/04/2023	102139	METAL LOGOS AND MORE	\$1,653.97
	502396	12/04/2023	140189	FELIX D MITCHELL	\$110.00
	502433	12/04/2023	142083	BRIAN O'NEAL	\$100.00
	502440	12/04/2023	136739	JAMES W KUPER	\$2,448.75
	502461	12/04/2023	134598	PRIME COMMUNICATIONS INC	\$2,574.63
	502468	12/04/2023	143822	THE READING WAREHOUSE INC	\$238.91
	502484	12/04/2023	079310	ROCKBROOK CAMERA CENTER	\$288.00
	502509	12/04/2023	144287	SIGN-O-VATION INC	\$3,468.75
	502523	12/04/2023	141244	TYREE STARKS	\$110.00
	E106443	12/04/2023	019111	BISHOP BUSINESS EQUIPMENT	\$677.00
	E106447	12/04/2023	019559	BOUND TO STAY BOUND BOOKS INC	\$1,065.30
	E106455	12/04/2023	032800	DEMCO INC	\$717.19

## Millard Public Schools Check Register Prepared for the Board Meeting for Dec 4, 2023

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
50	E106457	12/04/2023	033473	DIETZE MUSIC HOUSE INC	\$135.00
	E106489	12/04/2023	137779	JARDINE QUALITY IRRIGATION INC	\$3,945.24
	E106508	12/04/2023	094174	WEST MUSIC CO INC	\$494.00
<b>50 - Total</b>					<b>\$30,702.55</b>
99	502440	12/04/2023	136739	JAMES W KUPER	(\$94.35)
<b>99 - Total</b>					<b>(\$94.35)</b>
<b>Overall - Total</b>					<b>\$3,799,269.97</b>

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Facility Naming Recommendation

**Meeting Date:** December 4, 2023

**Background/  
Description:** A subcommittee of the Board of Education met to consider one request to the Board of Education to name a facility or a part of a facility after an individual. The request was to name a Millard Public School Facility after former Superintendent James Sutfin. The subcommittee's recommendation is to approve the naming of the Track and Field at Buell Stadium to the Sutfin Track and Field.

**Action Desired:** Approval

**Policy /  
Strategic Plan  
Reference:** N/A

**Responsible  
Person(s):** Chad Zimmerman  
Executive Director of Activities, Athletics and External Engagement

**Superintendent's  
Signature:**



AGENDA ITEM: Administrator Recommended for Hire

MEETING DATE: December 4, 2023

DEPARTMENT: Human Resources

TITLE & DESCRIPTION: Executive Director of Technology

ACTION DESIRED: Approval

BACKGROUND: The position was advertised on Millard's job posting website, Career Link (Regionally and Nationally) and the NCSA website. Three internal and six external applications were received. The applications were reviewed by Dr. Kevin Chick and Dr. John Schwartz. Three internal and three external candidates were interviewed for the position. The Interview team included Dr. Kevin Chick, Dr. John Schwartz, Dr. Michelle Klug, Dr. Kim Saum-Mills, Dr. Heather Phipps, Mitch Mollring, Jake Curtiss J.D., Angela Daigle, Dr. Curtis Case, Denise O'Connor, Joe Kuehl, Dr. Darin Kelberlau, Dr. Aaron Bearinger, Chad Meisgeier J.D., Chad Zimmerman, Dr. Heidi Penke, Rebecca Kleeman, and John Brennan.

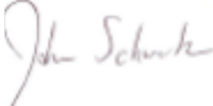
RECOMMENDATION: The Superintendent's recommendation is approval of Lucas R. Bingham for Executive Director of Technology for Millard Public Schools. Previous Experience includes; Director of Information Technology, Papillion La Vista Community Schools (2017-Present); Technology Director, District 145, Waverly, NE (2012-2017); Technology Facilitator and Teacher, Louisville Public Schools (2010-2012); Technology Support Specialist, District 145, Waverly, NE (2005-2010)

EDUCATION: BA – University of Nebraska, Lincoln – Education and Human Sciences (2011)  
MA – University of Nebraska, Kearney– Instructional Technology (2017)

OPTIONS & ALTERNATIVES: N/A

RECOMMENDATION: Approval

PERSON RECOMMENDING: Dr. Kevin Chick, Associate Superintendent of Human Resources

SUPERINTENDENT APPROVAL: 

## AGENDA SUMMARY SHEET

**Agenda Item:** Approval of the 2024 Summer School Proposal

**Meeting Date:** December 4, 2023

**Background/  
Description** June 5-July 11, M-Th  
**Elementary SLAM (Summer Literacy and Mathematics)**  
Bryan Elementary and Norris Elementary

This five week reading and mathematics program will be by invitation and will support students who are below grade level expectations on MAP.

**Explore and Excel for Middle School** Millard North Middle School

A five week program that includes reading and mathematics for invited students below grade level, In addition, all students can explore and grow with a variety of enrichment courses.

June 5-July 11, M-F  
**High School Summer School** Millard West High School  
The summer school format, as described in Nebraska Statute 79-1003.01, will remain the same. Classes will be three hours long, for 12 or more days.

June 5-June 27, M-Th  
**Elementary STEAM Academy** Ezra Elementary

**NO SCHOOL on June 19, July 4, July 5**

**Action Desired:** Approval of the 2023 Summer School Proposal

**Policy/Strategic**

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

**Responsible  
Person(s):** Heather Phipps, Anthony Weers, Andy DeFreece, and Kara Hutton

**Superintendent's  
Signature:**



## 2024 Summer Session Proposal

Summer school 2024 will maintain the requirements described in Nebraska Statute 79-1003.01. Classes will be three hours long, for at least 12 sessions.

The proposed tuition rates for 2024 are in the table below. **There are no proposed changes.**

Level	2023 Resident Tuition	2023 Non-Resident Tuition	2024 Proposed Resident Tuition	2024 Proposed Non-Resident Tuition
Elementary Summer Literacy and Mathematics (SLAM)	\$0	NA	\$0	NA
Middle School Excel	\$0	NA	\$0	NA
Middle School Explore Program	\$175*	\$230*	\$175*	\$230*
Middle School 1-week Babysitting	\$134	\$160	\$134	\$160
Middle School Wildlife Safari	\$400	\$500	\$400	\$500
High School	\$175	\$230	\$175	\$230
High School Mini-Course	\$140	\$165	\$140	\$165
Step-Up to High School	\$155	\$205	\$155	\$205

\*Amount for 5 week session to align with cost of high school 5 week session.

In order to meet the needs of all students, attract many types of learners, and engage all students in their summer school courses, class offerings were revisited. Recommended changes and additions are below.

### **Elementary Summer Literacy and Mathematics (SLAM)**

June 5-July 11, 2024 M-Th

8:30 A.M. -3:30 P.M.

Bryan Elementary

No School June 19, July 4, July 5

Norris Elementary

- K-4 Students will be invited to attend based on winter MAP scores in Reading and Mathematics and not meeting the Nebraska reading threshold for their grade level.
- EL students will also be invited.
- The morning will be dedicated to reading, writing, and math instruction.
  - The curriculum will include the Leveled Literacy Intervention (LLI) program and Zearn Mathematics.
- The afternoon will be enrichment courses that incorporate reading, writing, and math such as:
  - Music, Movement, and Drama
  - Art
  - Robotics
  - Puzzles and Logic
  - Science of the Senses
  - Rockets and Rovers (Engineering)
  - Other STEAM offerings
- Breakfast and lunch will be provided.
- Transportation will be provided.

**Elementary STEAM Academy**

June 5-June 27, 2024 M-Th

8:30 A.M.-11:50 P.M.

Ezra Elementary

No School June 19

Demand is great for courses related to Science, Technology, Engineering, Art and Mathematics (STEAM). The STEAM Academy allows the elementary summer courses to be current and engaging. Courses from 2023 will be continued along with the addition of three new courses;

- The Science of Superpowers (K-1)
- Unleash Your Wildside (2-3)
- Grossology (3-4)

**Middle School Excel and Explore (New Name)**

June 5-July 11, 2024 M-Th

8:00-11:15 A.M., 11:50-3:00 P.M.

Millard North Middle School

No School June 19, July 4

- Excel: Five week program to meet the needs of invited students below grade level in reading and mathematics.
  - Students will be invited based on Spring, Fall, and Winter, MAP assessment results.
  - No tuition for invited students.
  - Transportation provided
- Explore: Enrichment courses offered at the same location
  - Five week session and students will choose two courses.
  - The collaboration with the Henry Doorly Zoo and Wildlife Safari continues to be successful and will be offered again in 2024.
  - New courses being developed include an eSports course and Movers and Shakers (movement and physics).
  - Tuition will be charged.

**High School**

June 5-July 11, 2024 M-F 7:45-10:50 A.M., 11:25-2:30 P.M.

Millard West High School

No School June 19, July 4, July 5

High School course offerings remain the same, with a few exceptions:

- Summer art courses have been updated to reflect the new courses developed in the MEP curriculum process. We will offer Introduction to 2D Art and Introduction to 3D Art in summer school.
- Social Studies electives have been updated to include Intro to Behavioral Sciences and Law Studies.

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approve 5110.1 - K-12 Transfer of Students within the District

**Meeting Date:** December 4, 2023

**Background/  
Description:**

This change is intended to allow parents the ability to apply for transfer one time and not re-apply each time their student changes levels from elementary to middle to high school. This change will make it simpler for parents and will allow school and district staff the ability to better predict enrollments and class sizes.

**Action Desired:** Approval

**Policy /  
Strategic Plan  
Reference:**

N/A

**Responsible Person(s):** Bill Jelkin, Director of Student Services

**Superintendent's Signature:**





## Student Services

### K-12 Transfer of Students within the District

5110.1

- I. K-12 Within-District Transfers
  - A. A parent of a kindergarten through twelfth grade student who is currently enrolled in the District may submit a request to have his/her student attend a different school or special program during the current or next school year. Such requests shall be made in accordance with the following procedures.
- II. Student Eligibility for Within-District Transfers
  - A. Any K-12 student whose parents reside in the District attendance area.
  - B. Any K-12 student who is currently attending the District under Option Enrollment.
- III. Limitations and Restrictions on Student Eligibility
  - A. Students will not be allowed to transfer to another school during suspension or expulsion. A student's disciplinary record will be considered and students with extensive disciplinary records will not be considered for transfer unless it is determined to be in the best interests of the student or the school.
  - B. The within-district transfer policy will not apply to or alter a student's mandatory reassignment.
  - C. If the student is in a special education program, the approval recommendation of the Director of Special Education will be based upon the student's individualized education program and educational needs; class size; related service needs; transportation arrangements as may be required by law; the allocation of specially trained staff and personnel; facility issues; and the allocation of equipment or materials necessary to provide an appropriate education program.
  - D. If the student receives EL services, the recommendation of the Superintendent or designee will be based upon the student's educational needs and the allocation of specially trained staff and personnel.
- IV. Conditions of Transfers
  - A. Student Withdrawal from Special Program: Any student approved for a within-district transfer to attend a special program in the District who subsequently withdraws from participation in such program shall have his/her within-district transfer approval revoked. Such student shall be reassigned to the school he/she would have attended if the within-district transfer had not been approved ~~or may apply for a within-district transfer to another school. Within-district transfer requests will be in accordance with the factors outlined in Sections IX and X of this rule.~~
  - B. Students of parents who move from one school's attendance area to that of another within the District during the school year may continue attending the original school for the remainder of the current school year and start attendance at the assigned school with the commencement of the next school year. If the parents would like the student to remain at the original school to complete the educational level a Within-District Transfer Request Form is required. Approval of such a Within-District Transfer Request will be in accordance with the factors outlined in Sections IX and X of this Rule.

C. Once a student is transferred to a particular school, the student will follow the assigned level path for that school (elementary, middle school, or high school). ~~the p~~Parents ~~do need~~ not need to re-apply at each change in level. ~~unless they want the student to transfer back to the student's home school or to another school at the same educational level (elementary school, middle school, or high school) in the District.~~

~~C.~~D. Parents may cancel their student's transfer and return to the school assigned to their address by contacting the Office of Student Services.

~~D.~~ ~~Within district transfers are only for the educational level (elementary school, middle school, or high school). As the student moves from elementary into middle school or from middle school into high school, another within-district transfer must be filed. If not, the student will attend their assigned school.~~

E. The Superintendent or designee may reassign a student should it be determined that circumstances justify such reassignment.

F. Once a transfer is approved, every effort will be made to make the transfer permanent; however, the District reserves the right to reassign transferred students back to their home school.

G. Unless special safety, health, or program issues are involved, no student will be granted more than one transfer per school year.

#### V. Transportation

A. Transportation for students who transfer within the District must be provided by the student's parents or legal guardian unless as otherwise required by law.

#### VI. Within-District Transfer Applications

A. A Within-District Transfer Request Form should be completed online with the Office of Student Services.

B. Students who desire to attend a special program may be required to complete a Within-District Transfer Form in the event that a program waitlist is necessary.

C. Only one Within-District Transfer Request Form may be completed at any given time for an individual student.

#### VII. Determination of Schools Open to Within-District Transfers

A. The Superintendent or designee will recommend which schools, programs, grades or classes are to be considered open to within-district transfers.

B. The Superintendent or designee will base recommendations on available space, curriculum, class size, personnel and staffing requirements, facility issues, the allocation of equipment and materials, and anticipated growth for the school, program, grade, or class.

#### VIII. K-12 Within-District Transfer Requests for the Subsequent School Year

A. Application Timeline

1. Applications Open: Parents may submit applications for within-district transfers to the Office of Student Services any time after the first day of school ~~September 1~~ of the year preceding the school year in which the transfer would take effect if approved.
2. Applications Deadline: Applications for within-district transfers must be submitted online ~~by February 15 of the preceding school year or by personal delivery, received~~ no later than 5:00 p.m. on February 15 of the preceding school year. Applications must be completed by the parent, legal guardian or emancipated minor student.
3. The application period for within-district transfers will re-open after the option enrollment application process is completed. Within-district transfer applications will then be accepted on a first come-first served basis.

B. Approval Process

1. Applications for within-district transfers will be approved for a specific building or program based upon the order outlined in Section VIII (C) below.
2. If requests for within-district transfers exceed capacity, a random drawing in the order outlined in Section VIII (C) below will determine which applications are approved.

C. Order of Approval

1. Montessori Program Transfer Requests

a. Elementary

- i. Millard resident, in the Pre-Kindergarten Montessori Program, with a sibling in the Montessori Program
- ii. Millard resident in the Pre-Kindergarten Montessori Program
- iii. Millard resident who lives within the Montessori Program school attendance area
- iv. Millard resident with a sibling in the Montessori Program
- v. All other resident transfers
- vi. Non-resident, in the Pre-Kindergarten Montessori Program, with a sibling
- vii. Non-resident, in the Pre-Kindergarten Montessori Program
- viii. All option enrollment applications

b. Secondary

- i. Millard resident, in the Montessori Program, with a sibling in the Montessori Program
- ii. Millard resident in the Montessori Program
- iii. Non-resident in the Montessori Program
- iv. Millard resident who lives within the Montessori Program school attendance area
- v. Millard resident with a sibling in the Montessori Program
- vi. All other resident transfers
- vii. All other non-Resident Students
- viii. All option enrollment applications

2. School Attendance Area Students

3. Other District Resident Students

a. Millard Resident Siblings

b. Regular Program by Grade

4. Non-Resident Option Enrollment Students

a. Millard Non-Resident siblings

b. Regular Program by Grade

5. All other Non-Resident Students

1. ~~School Attendance Area Students~~

a. ~~Special Programs by Grade~~

2. ~~Other District Resident Students~~

a. ~~Millard Resident Siblings~~

b. ~~Special Programs by Grade~~

c. ~~Regular Program by Grade~~

3. ~~Non-Resident Option Enrollment Students~~

a. ~~Special Programs by Grade~~

b. ~~Regular Program by Grade~~

4. ~~All other Non-Resident Students~~

a. ~~Special Programs by Grade~~

b. ~~Regular Program by Grade~~

- C. Notification to Parents: The District shall notify the parents of the approval or denial of their student's request for within-district transfer on or before March 1 of the preceding school year.

IX. K-12 Within-District Transfers for the Current School Year

- A. Parents may submit applications for within-district transfers for the current school year to the Office of Student Services after the first day of school and prior to January 15 of the current year.
- B. The Superintendent or designee will determine whether the transfer request will be granted or denied after considering the following factors:
1. The reasons for the within-district transfer request.
  2. The time of year the transfer request is made.
  3. Personnel and staffing requirements, building or program capacity, curriculum, and facility issues affecting the building to which the student wishes to transfer.

4. The student's educational program including, but not limited to, course credits and graduation requirements.

The District shall notify the parents of the approval or denial of their student's request for within-district transfer.

- X. Extenuating Circumstances.
  - A. The Superintendent may in his/her discretion allow students to transfer when extenuating circumstances warrant.
  - B. The Superintendent may in his/her discretion determine that transfer order of approval for certain schools be prioritized for relieving overcrowding.
- XI. Special programs shall mean the District's Core Program, Montessori Program, and International Baccalaureate Programmes.

Related Policies and Rules: 5110

Legal Reference: Neb. Rev. Stat. §§ 79-520 and 526

Rule Approved: October 5, 1992

Revised: January 8, 1996; March 17, 1997; February 16, 1998; September 11, 2000; March 3, 2003; March 6, 2006; January 8, 2007; October 19, 2009; December 7, 2009; January 11, 2010; November 21, 2011; April 16, 2012; June 4, 2012; November 5, 2012; October 20, 2014; November 7, 2016; November 21, 2022; [December 4, 2023](#)

Reaffirmed: June 1, 2009

Millard Public Schools  
Omaha NE

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Millard North High School Elevator Modernization

**Meeting Date:** December 4, 2023

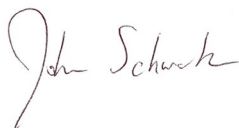
**Background/  
Description:** This is a summer project funded with the proceeds from the 2020 bond issue.

**Action Desired:** It is recommended that the contract for the Millard North High School Elevator Modernization be awarded to Schumacher Elevator in the amount of \$169,401 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**

A handwritten signature in cursive script that reads "John Schuck".

**MEMORANDUM**

TO: Chad Meisgeier, CFO  
FROM: John Brennan  
RE: MNHS - Elevator Modernization, North Elevator - Bid Recommendation  
DATE: November 21, 2023

---

Chad,

On November 21, 2023 we received responses to our Request for Proposals (RFP) for the MNHS Elevator Modernization project. One response was received as detailed in the attached bid tabulation.

The only response received was from Schumacher Elevator in the amount of \$169,401. Schumacher took no exceptions to our RFP document. The construction budget is \$150,000.

Schumacher Elevator successfully completed the MWHS Elevator Modernization project in 2023. It is my recommendation that a contract be issued to Schumacher Elevator in the amount of \$169,401 for the MNHS - Elevator Modernization, North Elevator project.

**MWHS – Elevator Modernization RFP response Bid Tab**

	<b>Schumacher Elevator</b>
RFP Base Bid	\$169,401



**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Millard North High School Intercom Replacement

**Meeting Date:** December 4, 2023

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

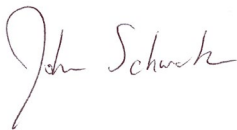
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Millard North High School Intercom Replacement be awarded to Kidwell, Inc. in the amount of \$364,465 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



November 14, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: John Brennan

Project #23355: Millard North High School Intercom Replacement  
RE: Bid Proposals dated Nov. 14, 2023

Mr. Brennan:

Bids were received for the North High School Intercom Replacement at MPS Support Services Center on November 14<sup>th</sup>, 2023 at 1:30 p.m. Per the attached bid tab, one bids was received. The low bid was submitted by Kidwell, Inc. in the amount of \$364,465. Kidwell has satisfactorily completed several projects with Morrissey Engineering and MPS in the past, including multiple intercom replacement projects and is currently working within North High for the E-Rate cabling replacement project.

The original budget estimate for the intercom replacement was \$400,000.

Following discussions with district staff, we recommend awarding the bid to Kidwell, Inc. in the amount of \$364,465 (three hundred sixty four thousand four hundred sixty five dollars).

Kidwell indicated on their Bid Proposal they would finish by July 28<sup>th</sup>, 2024 per the specifications.

Please advise if you require any additional information.

Sincerely,



Jeff Hemje, PE

Enclosure

**PROJECT:** MPS North High School Intercom System Replacement

**BID DATE:** 11/14/2023

**BID TIME:** 1:30 PM

**MEI PROJECT NO.:** 23355



**BID TABULATION**

BIDDERS	Base Bid	Addendum #1		Bid Bond	Comments
Kidwell, Inc.	\$364,465	Yes		Yes	

Bids to replace the intercom system at Millard North High School school per the bid documents dated 10/24/2023

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Millard North High School - Lighting Upgrade - Phase IV

**Meeting Date:** December 4, 2023

**Background/  
Description:**

This is a summer project funded with the proceeds from the 2020 bond issue.

A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:**

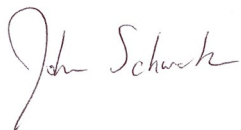
It is recommended that the contract for the Millard North High School - Lighting Upgrade - Phase IV be awarded to Superior Lighting in the amount of \$740,350 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:**

n/a

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

**Superintendent's Signature:**



November 21, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: John Brennan

Project #22394: Millard North Lighting Upgrade – Phase 4  
RE: Bid Proposals dated November 21, 2023

Mr. Brennan:

Bids were received for the Millard North High School Lighting Upgrade Phase 4 at MPS Support Services Center on November 21st, 2023 at 3:00 p.m. Per the attached bid tab, two bids were received. The low base bid was submitted by Superior Lighting in the amount of \$485,155 (four hundred eighty five thousand one hundred fifty five dollars). Superior Lighting has successfully completed similar projects led by MEI including Third Phase of Millard North Lighting upgrade and the lighting replacement at Millard Central Middle School.

The base bid amount of \$485,155 is lower than the original project estimate of \$550,000.

There was one bid alternate to include new LED lighting for the swimming pool. Superior's Add Alternate of \$255,195 (two hundred fifty five thousand one hundred ninety five dollars) is less than the estimate of \$275,000.

We recommend awarding base bid and add alternate to Super Lighting in the total amount of \$740,350 (seven hundred forty thousand three hundred fifty dollars)

Superior Lighting indicated on their Bid Proposal they would finish by July 26th, 2024 per the specifications.

Please advise if you require any additional information.

Sincerely,



Andrew Lang, PE

Enclosure

**PROJECT:** MPS North High School Lighting Upgrade - Phase 4

**BID DATE:** 11/21/2023

**BID TIME:** 3:00 PM

**MEI PROJECT NO.:** 23430



**BID TABULATION**

BIDDERS	Base Bid	Add Alternate #1		Bid Bond	Comments
Superior Lighting	\$485,155	\$255,195		Y	
Downs Electric	\$770,000	\$257,000		Y	

Bids to replace the existing interior lighting at North High School Phase 4 as described in construction documents dated 11/03/23

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Millard North High School HVAC Upgrades Phase I - Rooftop Unit and Fan Power Boxes Replacement

**Meeting Date:** December 4, 2023

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

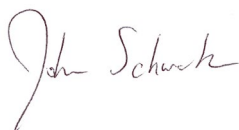
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Millard North High School HVAC Upgrades Phase I - Rooftop Unit and Fan Power Boxes Replacement be awarded to Ray Martin Company in the amount of \$1,033,300 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



November 21, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: John Brennan

Project #23411: Millard north HS HVAC Upgrades Phase I  
RE: Bid Proposals dated November 16, 2023

John:

Bids were received for the North high School HVAC Upgrades Phase I at MPS Support Services Center on November 21, 2023 at 2:30 p.m. The project includes the replacement of roof top units, fan powered boxes, smoke dampers, and associated equipment.

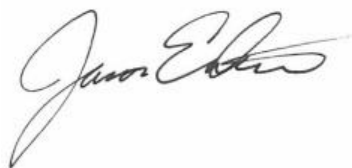
Per the attached bid tab, two bids were received. The low base bid was submitted by Ray Martin Company in the amount of \$1,033,300 (One-Million, thirty-three thousand, three hundred dollars). The district budget for the project was \$750,000. The engineer's opinion of cost for the final project scope was \$924,453.

Ray Martin Company has completed several MPS projects in the past as the prime contractor. The project will improve the operating efficiency of the building and will reduce the amount of maintenance required to be performed on original equipment.

Ray Martin Company indicated on their Bid Proposal they would complete the project by July 28th, 2024 per the specifications.

Please advise if you require any additional information.

Sincerely,



Jason Eickmeier, PE  
Enclosure



**PROJECT:**

MPS North High School HVAC Upgrade  
Phase I



mechanical | electrical | technology | commissioning

**BID DATE:**

11/21/2023

**BID TIME:**

2:30 PM

**MEI PROJECT NO.:**

23411

**BID TABULATION**

BIDDER	Base Bid	Addendum #1	Addendum #2	Bid Bond	Comments
Ray Martin Company	\$1,033,300	Acknowledged	Acknowledged	Yes	-
MMC Mechanical Contractors	\$1,048,300	Acknowledged	Acknowledged	Yes	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Bids for all labor and material as required to replace rooftop units, fan powered boxes, smoke dampers, and associated equipment at North High School as described in construction documents dated 10/30/23 and addendums 1 and 2.

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Reeder Elementary School Heat Pump Replacement

**Meeting Date:** December 4, 2023

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

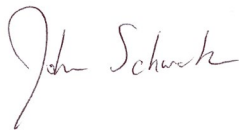
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Reeder Elementary School Heat Pump Replacement be awarded to Sol Lewis in the amount of \$662,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



November 21, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: Chad Meisgeier

Project #23306: MPS Reeder Elementary School – WSHP Replacement

RE: Bid Proposals dated November 16, 2023

Chad:

Bids were received for the Reeder Elementary School WSHP Replacement project at the Support Services Center Conference Room on November 16, 2023, at 2:00 p.m. The project includes the replacement of approximately 65 water source heat pumps. The district's original budget was established at \$316,250. Morrissey Engineering's latest estimate for this project was \$650,000.

Per the attached bid tab, three bids were received. The low bid was submitted by Sol Lewis Engineering Co.

Sol Lewis has completed several projects for MPS at both the primary and sub-contractor level. Therefore, we recommend accepting the bid from Sol Lewis in the amount of \$662,000 (six hundred sixty-two thousand dollars).

Please advise me if you require any additional information.

Sincerely,

Nate Sheets, P.E.  
Partner

Enclosure

cc: Steve Mainelli - Millard Public Schools

**PROJECT:** MPS Reeder Elementary School  
WSHP Replacement



**BID DATE:** 11/16/2023  
**BID TIME:** 2:00 PM  
**MEI PROJECT NO.:** 23306

**BID TABULATION**

BIDDER	Base Bid	Completion Date	Addendum #1	Bid Bond	Comments
Mechanical Systems	\$1,009,645	July 28, 2024	Yes	Yes	
Sol Lewis	\$662,000	July 26, 2024	Yes	Yes	
MMC	\$747,332	July 28, 2024	Yes	Yes	

Bids for all labor and material as required to replace the WSHPs as described in construction documents dated 10/19/23.

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Reeder Elementary School Temperature Control Project

**Meeting Date:** December 4, 2023

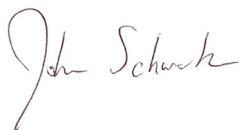
**Background/  
Description:** This is a summer project funded with the proceeds from the 2020 bond issue.  
  
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Reeder Elementary School Temperature Control Project be awarded to Engineered Controls, Inc. in the amount of \$258,720 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**

Handwritten signature of John Schuck in cursive script.

November 21, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: Steve Mainelli

Project #23404: Reeder Elementary School Temperature Control Replacement  
RE: Bid Proposals dated November 21, 2023

Steve:

Bids were received for the Reeder Elementary School Temperature Control Replacement project at MPS Support Services Center on November 21, 2023, at 11:00 a.m. The project includes the replacement of the digital temperature control system and associated components such as sensors, controllers, and actuators. The cost estimate by Morrissey Engineering for the project was \$297,000.

Per the attached bid tab, 1 bid was received. The low base bid was submitted by Engineered Controls, Inc. in the amount of \$258,720 (two-hundred fifty-eight thousand, seven-hundred and twenty dollars). The original district budget for the project was \$127,000.

Engineered Controls is a current temperature control provider to MPS and has installed their system in multiple buildings. The project will improve the operating efficiency of the building and will reduce the amount of maintenance required to be performed on obsolete equipment. We recommend accepting the base bid from Engineered Controls, Inc. in the amount of \$258,720 (two-hundred fifty-eight thousand, seven-hundred and twenty dollars).

Engineered Controls indicated in their Bid Proposal they would complete the project by July 28th, 2024, per the specifications.

Please advise if you require any additional information.

Sincerely,



Josh Roth, PE  
Enclosure

**PROJECT:** MPS Reeder Elementary School  
 Temperature Control System  
 Replacement



**BID DATE:** 11/21/2023  
**BID TIME:** 11:00 AM  
**MEI PROJECT NO.:** 23405

**BID TABULATION**

BIDDER	Base Bid	Completion Date	Addendum #1	Bid Bond	Comments
Engineered Controls, Inc.	\$258,720	July 28, 2024	Y	Y	

Bids for all labor and material as required to replace Temperature Control System as described in construction documents dated 10/31/23.

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Aldrich Elementary School Temperature Control Project

**Meeting Date:** December 4, 2023

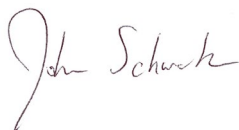
**Background/  
Description:** This is a summer project funded with the proceeds from the 2020 bond issue.  
  
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Aldrich Elementary School Temperature Control Project be awarded to Engineered Controls in the amount of \$282,310 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**





November 20, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: Steve Mainelli

Project #23407: Aldrich Temperature Control Replacement  
RE: Bid Proposals dated November 16, 2023

Steve:

Bids were received for the Aldrich Elementary Temperature Control Replacement project at MPS Support Services Center on November 16, 2023 at 1:00 p.m. The project includes the replacement of an obsolete pneumatic control system, air compressor, pneumatic smoke damper actuators, and associated components.

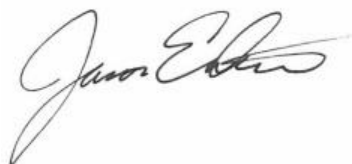
Per the attached bid tab, 1 bid was received. The low base bid was submitted by Engineered Controls, Inc. in the amount of \$282,310 (two-hundred eighty-two thousand, three-hundred and ten dollars). The district budget for the project was \$226,000.

Engineered Controls is a current temperature control provider to MPS and has installed their system in multiple buildings. The project will improve the operating efficiency of the building and will reduce the amount of maintenance required to be performed on obsolete equipment. We are recommending accepting the base bid from Engineered Controls, Inc. in the amount of \$282,310 (two-hundred eighty-two thousand, three-hundred and ten dollars).

Engineered Controls indicated on their Bid Proposal they would complete the project by July 24th, 2024 per the specifications.

Please advise if you require any additional information.

Sincerely,



Jason Eickmeier, PE  
Enclosure

**PROJECT:**

MPS Aldrich Elementary Temperature Control Replacement



**BID DATE:**

11/16/2023

**BID TIME:**

1:00 PM

**MEI PROJECT NO.:**

23407

**BID TABULATION**

BIDDER	Base Bid	Addendum #1	Bid Bond	Comments
Engineered Controls	\$282,310	Yes	Yes	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Bids for all labor and material as required to replace the control system, pneumatic smoke damper actuators, and associated equipment at Aldrich Elementary School as described in construction documents dated 10/26/23 and addendum 1.

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Holling Heights Elementary School Temperature Control Project

**Meeting Date:** December 4, 2023

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

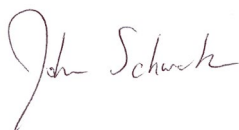
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Holling Heights Elementary School Temperature Control Project be awarded to Engineered Controls in the amount of \$118,220 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



November 21, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: John Brennan

Project #23406: MPS Holling Heights Elementary School Temperature Control Replacement  
RE: Bid Proposals dated November 16, 2023

John:

Bids were received for the Holling Heights Elementary Temperature Control Replacement project at MPS Support Services Center on November 16, 2023 at 1:30 p.m. The project includes the replacement of the buildings' temperature control systems.

Per the attached bid tab, 1 bid was received. The low base bid was submitted by Engineered Controls, Inc. in the amount of \$118,220 (one-hundred eighteen thousand, two-hundred and twenty dollars). The district budget for the project was \$155,000.

Engineered Controls is a current temperature control provider to MPS and has installed their systems in multiple buildings. The project will improve the operating efficiency of the building heating and cooling equipment. We are recommending accepting the base bid from Engineered Controls, Inc. in the amount of \$118,220 (one-hundred eighteen thousand, two-hundred and twenty dollars).

Engineered Controls indicated on their Bid Proposal they would complete the project by July 24<sup>th</sup>, 2024 per the specifications.

Please advise if you require any additional information.

Sincerely,



John A. Delaney  
Enclosure

**PROJECT:** MPS Holling Heights Elementary School  
Temperature Control Replacement

**BID DATE:** 11/16/2023

**BID TIME:** 1:30 PM

**MEI PROJECT NO.:** 23406



**BID TABULATION**

BIDDER	Base Bid	Addendum #1	Bid Bond	Comments
<b>Engineered Controls Inc.</b>	<b>\$118,220</b>	<b>No</b>	<b>Yes</b>	

Bids for all labor and material as required for the Gymnasium AHU Modifications for the Millard Public School Holling Heights Elementary School as described in construction documents dated 10-19-2023. No addendums

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Russell Middle School Temperature Control Project

**Meeting Date:** December 4, 2023

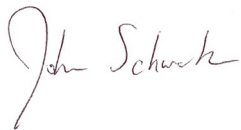
**Background/  
Description:** This is a summer project funded with the proceeds from the 2020 bond issue.  
  
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Russell Middle School Temperature Control Project be awarded to Engineered Controls in the amount of \$423,570 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



November 21, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: Jeremy Madson

Project #23404: Russell Middle School Temperature Control Replacement  
RE: Bid Proposals dated November 21, 2023

Jeremy:

Bids were received for the Russell Middle School Temperature Control Replacement project at MPS Support Services Center on November 21, 2023, at 1:30 p.m. The project includes the replacement of the digital temperature control system, any remaining pneumatic controls, and associated components such as controllers and actuators. The cost estimate by Morrissey Engineering for the project was \$436,000.

Per the attached bid tab, 1 bid was received. The low bid was submitted by Engineered Controls, Inc. in the amount of \$423,570 (four-hundred twenty-three thousand, five-hundred seventy dollars). The district budget for the project was \$355,000.

Engineered Controls is a current temperature control provider to MPS and has installed their system in multiple buildings. The project will improve the operating efficiency of the building and will reduce the amount of maintenance required to be performed on obsolete equipment. We recommend accepting the base bid from Engineered Controls, Inc. in the amount of \$423,570 (four-hundred twenty-three thousand, five-hundred seventy dollars).

Engineered Controls indicated in their Bid Proposal they would complete the project by July 28th, 2024, per the specifications.

Please advise if you require any additional information.

Sincerely,



Josh Roth, PE  
Enclosure

**PROJECT:**

MPS Russell Middle School  
Temperature Control System  
Replacement



**BID DATE:**

11/21/2023

**BID TIME:**

1:30 PM

**MEI PROJECT NO.:**

23404

**BID TABULATION**

BIDDER	Base Bid	Completion Date	Bid Bond	Comments
Engineered Controls, Inc.	\$423,570	July 28, 2024	Y	

Bids for all labor and material as required to replace Temperature Control System as described in construction documents dated 10/31/23.



**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Russell Middle School - Heat Pump & Boiler Replacement - Phase I

**Meeting Date:** December 4, 2023

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

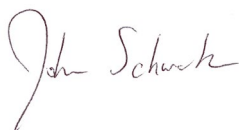
A representative from Morrissey Engineering will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Russell Middle School - Heat Pump & Boiler Replacement - Phase I be awarded to MMC Contractors in the amount of \$1,219,562 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



November 20, 2023

Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Attn: Chad Meisgeier

Project #23309: MPS Russell Middle School – WSHP Replacement – Phases I & II

RE: Bid Proposals dated November 14, 2023

Chad:

Bids were received for the Russell Middle School WSHP Replacement – Phases I & II project at the Support Services Center Conference Room on November 14, 2023, at 2:00 p.m. The project includes the replacement of approximately 82 water source heat pumps and two new boilers over two phases.

The original project scope included the replacement of all 82 WSHPs with a construction budget of \$545,000. To facilitate summer construction, the project will be split into two phases. Phase I includes replacement of approximately 39 WSHPs and replacement of the two boilers. Phase I will be performed during the summer of 2024. Phase II includes the replacement of the remaining 43 WSHPs and will be performed during the summer of 2025. Morrissey Engineering's estimate for Phases I & II was \$1,450,000.

Per the attached bid tab, one bid was received from MMC Contractors.

MMC has completed several projects for MPS at both the primary and sub-contractor level. The base bid from MMC was \$1,393,272 (one million three hundred ninety-three thousand two hundred seventy-two dollars). MMC provided a voluntary alternate deduction of \$173,710 for using heat pumps from Water Furnace instead of the basis of design Daikin units. We would recommend accepting this alternate, as Water Furnace was listed as an acceptable manufacturer in the specification. Therefore, we recommend accepting the bid and voluntary alternate resulting in a contract in the amount of \$1,219,562 (one million two hundred nineteen thousand five hundred sixty-two dollars).

Please advise me if you require any additional information.

Sincerely,

Nate Sheets, P.E.  
Partner

Enclosure

cc: Jeremy Madson - Millard Public Schools

**PROJECT:** MPS Russell Middle School WSHP  
Replacement - Phases I & II



**BID DATE:** 11/14/2023  
**BID TIME:** 2:00 PM  
**MEI PROJECT NO.:** 23309

**BID TABULATION**

BIDDER	Base Bid	Completion Date	Addendum #1	Bid Bond	Comments
MMC	\$1,393,272	July 28, 2024 July 24, 2025	Y	Y	Voluntary Deduct: WaterFurnace HP \$173,710

Bids for all labor and material as required to replace the WSHPs and provide new Boilers as described in construction documents dated 10/24/23.

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Neihardt Elementary School Interior Renovation

**Meeting Date:** December 4, 2023

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

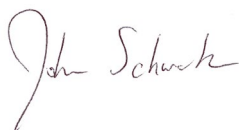
A representative from Purdy & Slack Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Neihardt Elementary School Interior Renovation be awarded to Genesis Contracting Group in the amount of \$1,345,500 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**

A handwritten signature in cursive script that reads "John Schwach".



A R C H I T E C T S

11919 Grant Street • Suite 201 • Omaha, Nebraska 68164 • (402) 496-4448

November 22, 2023

Mr. Chad Meisgeier  
Chief Financial Officer  
Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, Nebraska 68137

Re: Millard Public Schools  
John G. Neihardt Elementary School Interior Renovation  
15130 Drexel Street, Omaha, NE 68137  
PSA Project No. 22012

Dear Chad:

Bids were received for the above referenced project at the Millard Public Schools - Support Services Center on Tuesday, November 21st, 2023 at 2:00 PM CT. Per the attached bid tab five bids were received. The apparent low bid (Lump Sum Base Bid with the additive Alternate No. 1) was submitted by Genesis Contracting Group in the amount of \$1,345,500.00 (\$1,316,000.00 + \$29,500.00). The Alternate No. 1 is for Resilient Tile Floor and Resilient Base Replacement in Multipurpose Room 101. The revised Bond Issue budget for this project is \$1,360,006.00.

We understand the Millard Public Schools has worked with Genesis Contracting Group on two projects in the past. Our firm has contacted Genesis Contracting Group staff and they have indicated they are comfortable with their bid.

We recommend a Contract be awarded to Genesis Contracting Group in the total amount of \$1,345,500.00.

Please let me know if you need any additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael L. Purdy", is written over a large, stylized blue scribble.

Michael L. Purdy, AIA  
President - Purdy & Slack Architects, P.C.  
mpurdy@purdyandslack.com

Attachment - Bid Tab

## NEIHARDT ELEMENTARY SCHOOL INTERIOR RENOVATION

Tabulation of Bids - November 21st, 2023 2:00 PM CT

Contractor	Reynold Construction Management	Prairie Construction Company	Sampson Construction Co., Inc.	Midwest DCM	Genesis Contracting Group	
LumpSum Base Bid	\$1,595,000	\$1,437,000	\$1,419,000	\$1,500,000	\$1,316,000	
Addendum No. 1	Yes	Yes	Yes	Yes	Yes	
Addendum No. 2	Yes	Yes	Yes	Yes	Yes	
Alternate No. 1	\$55,000.00	\$34,000.00	\$17,100.00	\$25,440.00	\$29,500.00	
Bid Security	Yes	Yes	Yes	Yes	Yes	

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Hitchcock Elementary School Exterior Renovation

**Meeting Date:** December 4, 2023

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

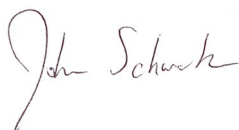
A representative from Holland Basham Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Hitchcock Elementary School Exterior Renovation be awarded to Rife Construction in the amount of \$1,105,698 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**

A handwritten signature in cursive script that reads "John Schwach".

November 21, 2023

Chad Meisgeier  
Chief Financial Officer  
Millard Public Schools  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

Subject: Hitchcock Elementary School Exterior Renovation – General Contractor Recommendation  
HBA Project Number: 20108

Mr. Meisgeier,

Bids were received for the Hitchcock interior renovation project on 11/14/23. Per the attached bid tab, four bids were received with a low Base Bid price of \$1,105,698.00 from Rife Construction. The MPS construction budget for this project was \$1,297,000. HBA has confirmed with Rife Construction that they are comfortable with their bid. The district had success working with Rife Construction on the interior portion of the renovation and as such HBA recommends that a contract be awarded to Rife Construction for the amount of \$1,105,698.00.

Sincerely,



Nate Hitt, Senior Associate AIA  
nhitt@hollandbasham.com



# Holland Basham

## Architects

### Bid Tab

**Project Name** Hitchcock Elementary School Exterior Renovation  
**Project #** 20108  
**Bid Date:** 11/14/2023  
**Time:** 10:00 AM

	Rife Construction Inc.	Elkhorn West Construction	Sampson	Mecho-Henne
Bidders:				
Base Bid:	\$1,105,698.00	\$1,466,000.00	\$1,350,000.00	\$1,162,000.00
Acknowledgement of Addendums	Yes	Yes	Yes	Yes
Bid Bond	Yes	Yes	Yes	Yes
<b>TOTAL BID:</b>	<b>\$1,105,698.00</b>	<b>\$1,466,000.00</b>	<b>\$1,350,000.00</b>	<b>\$1,162,000.00</b>

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Keith Lutz Horizon High School Reroof

**Meeting Date:** December 4, 2023

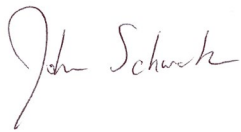
**Background/  
Description:** This is a summer project funded with the proceeds from the 2020 bond issue.  
  
A representative from BCDM Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Keith Lutz Horizon High School Reroof be awarded to Imperial Roofing in the amount of \$319,500 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



20 November 2023

Mr. Chad Meisgeier  
Millard Public Schools  
Don Stroh Administration Center  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

RE: MPS Horizon High School – Reroof  
BCDM Project No. 3039-07

Dear Chad:

On November 15, 2023, bids were received for the above referenced project at the Millard Public Schools Support Services Building at 13906 F Street. Per the attached bid tabulation sheet, seven (7) bids were received with a **low bid of \$319,500.00 from Imperial Roofing**. The project construction budget was estimated at **\$450,000.00**.

After the bid opening, we confirmed with Imperial Roofing that they are comfortable with their bid. We have also reviewed the bids received with MPS staff and would **recommend a contract be awarded to Imperial Roofing in the amount of \$319,500.00 for the MPS Horizon High School Reroof project**.

Please let me know if you should have any questions or concerns.

Sincerely,



Cliff True

CT/mmm

Attachment: Bid Tab

e-copy: File: 3039-07\_5-2



1015 North 98th Street, Suite 300  
Omaha, NE 68114

November 15, 2023

**BID TABULATION: HORIZON HIGH SCHOOL - REROOF**

BCDM No. 3039-07

	<b>10 MEN ROOFING</b>	<b>BLACKHAWK ROOFING</b>	<b>BRADCO COMPANY</b>	<b>IMPERIAL ROOFING</b>	<b>INDEPENDENT ROOFING</b>	<b>JR ROOFING</b>	<b>McKINNIS ROOFING</b>
Lump Sum Base Bid	\$398,139.00	\$384,800.00	\$370,000.00	\$319,500.00			\$395,275.00
Addenda (1)	Acknowledged	Acknowledged	Acknowledged	Acknowledged			Acknowledged
Bid Security	Yes	Yes	Yes	Yes			Yes
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$12.00	\$12.25	\$22.00	\$14.00			\$8.98

	<b>NEEMANN &amp; SONS</b>	<b>N. AMERICAN ROOFING</b>	<b>ROCKET ROOFING</b>	<b>SCOTT ENTERPRISES</b>	<b>WHITE CASTLE ROOFING</b>		
Lump Sum Base Bid				\$374,052.00	\$366,019.00		
Addenda (1)				Acknowledged	Acknowledged		
Bid Security				Yes	Yes		
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet				\$18.33	\$8.00		

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Millard West High School - Reroof Phase XI

**Meeting Date:** December 4, 2023

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

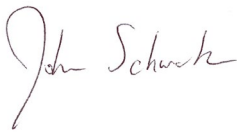
A representative from BCDM Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Millard West High School - Reroof Phase XI be awarded to White Castle Roofing in the amount of \$451,468 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



20 November 2023

Mr. Chad Meisgeier  
Millard Public Schools  
Don Stroh Administration Center  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

RE: MPS West High School – Reroof Phase XI  
BCDM Project No. 3031-33

Dear Chad:

On November 14, 2023, bids were received for the above referenced project at the Millard Public Schools Support Services Building at 13906 F Street. Per the attached bid tabulation sheet, seven (7) bids were received with a **low bid of \$451,468.00 from White Castle Roofing**. The project construction budget was estimated at **\$675,000.00**.

BCDM had a follow up phone call and confirmed with White Castle Roofing that they are comfortable with their bid. We have also reviewed the bids received with MPS staff and would **recommend a contract be awarded to White Castle Roofing in the amount of \$451,468.00 for the MPS West High School Reroof Phase XI project**.

Please let me know if you should have any questions or concerns.

Sincerely,



Cliff True

CT/mmm

Attachment: Bid Tab

e-copy: File: 3031-33\_5-2



1015 North 98th Street, Suite 300  
Omaha, NE 68114

November 14, 2023

**BID TABULATION: MILLARD WEST HIGH SCHOOL - REROOF PHASE XI**

BCDM No. 3031-33

	<b>10 MEN ROOFING</b>	<b>BLACKHAWK ROOFING</b>	<b>BRADCO COMPANY</b>	<b>IMPERIAL ROOFING</b>	<b>INDEPENDENT ROOFING</b>	<b>JR ROOFING</b>	<b>McKINNIS ROOFING</b>
Lump Sum Base Bid	\$696,750.00	\$537,980.00	\$630,000.00	\$580,000.00			\$508,800.00
Addenda (2)	Acknowledged 1 & 2	Acknowledged 1 only	Acknowledged 1 & 2	Acknowledged 1 & 2			Acknowledged 1 & 2
Bid Security	Yes	Yes	Yes	Yes			Yes
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$16.00	\$9.75	\$22.00	\$12.00			\$8.50

	<b>NEEMANN &amp; SONS</b>	<b>N. AMERICAN ROOFING</b>	<b>ROCKET ROOFING</b>	<b>SCOTT ENTERPRISES</b>	<b>WHITE CASTLE ROOFING</b>		
Lump Sum Base Bid				\$454,586.00	\$451,468.00		
Addenda (2)				Acknowledged 1 only	Acknowledged 1 & 2		
Bid Security				Yes	Yes		
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet				\$18.33	\$4.25		

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Kiewit Middle School Reroof - Phase II

**Meeting Date:** December 4, 2023

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

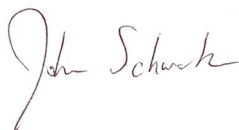
A representative from BCDM Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Kiewit Middle School Reroof - Phase II be awarded to Scott Enterprises in the amount of \$677,613 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**

Handwritten signature of John Schuck in cursive.



20 November 2023

Mr. Chad Meisgeier  
Millard Public Schools  
Don Stroh Administration Center  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

RE: MPS Kiewit Middle School – Reroof Phase 2  
BCDM Project No. 3026-14

Dear Chad:

On November 16, 2023, bids were received for the above referenced project at the Millard Public Schools Support Services Building at 13906 F Street. Per the attached bid tabulation sheet, five (5) bids were received with a **Low Base Bid plus Alternate No. 1 Combination of \$677,613.00 from Scott Enterprises**. The project construction budget was estimated at **\$750,000.00**.

After the bid opening, we confirmed with Scott Enterprises that they are comfortable with their bid. We have also reviewed the bids received with MPS staff and would **recommend a contract be awarded to Scott Enterprises in the amount of \$677,613.00 for the MPS Kiewit Middle School Reroof Phase 2 project**.

Please let me know if you should have any questions or concerns.

Sincerely,



Cliff True

CT/mmm

Attachment: Bid Tab

e-copy: File: 3026-14\_5-2



1015 North 98th Street, Suite 300  
Omaha, NE 68114

November 16, 2023

**BID TABULATION: KIEWIT MIDDLE SCHOOL - REROOF PHASE 2**

BCDM No. 3026-14

	<b>10 MEN ROOFING</b>	<b>BLACKHAWK ROOFING</b>	<b>BRADCO COMPANY</b>	<b>IMPERIAL ROOFING</b>	<b>INDEPENDENT-ROOFING</b>	<b>JR-ROOFING</b>	<b>McKINNIS ROOFING</b>
Lump Sum Base Bid	\$674,059.00	\$592,800.00					\$599,000.00
Addenda (1)	Acknowledged	Acknowledged					Acknowledged
Bid Security	Yes	Yes					Yes
Alternate No. 1: Provide 145-mil in lieu of 115-mil membrane	\$767,331.00	\$699,800.00					\$694,900.00
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$12.00	\$11.75					\$10.60

	<b>NEEMANN &amp; SONS</b>	<b>N. AMERICAN ROOFING</b>	<b>ROCKET ROOFING</b>	<b>SCOTT ENTERPRISES</b>	<b>WHITE CASTLE ROOFING</b>		
Lump Sum Base Bid				\$599,911.00	\$582,700.00		
Addenda (1)				Acknowledged	Acknowledged		
Bid Security				Yes	Yes		
Alternate No. 1: Provide 145-mil in lieu of 115-mil membrane				\$677,613.00	\$682,236.00		
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet				\$18.33	\$12.00		

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Andersen Middle School Reroof - Phase I

**Meeting Date:** December 4, 2023

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

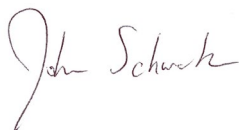
A representative from BCDM Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Andersen Middle School Reroof - Phase I be awarded to Scott Enterprises in the amount of \$1,084,544 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**

Handwritten signature of John Schuck in cursive script.

20 November 2023

Mr. Chad Meisgeier  
Millard Public Schools  
Don Stroh Administration Center  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

RE: MPS Andersen Middle School – Reroof Phase 1  
BCDM Project No. 3023-13

Dear Chad:

On November 16, 2023, bids were received for the above referenced project at the Millard Public Schools Support Services Building at 13906 F Street. Per the attached bid tabulation sheet, five (5) bids were received with a **Low Base Bid plus Alternate No. 1 and Alternate No. 2 (entire roof 145-mil) Combination of \$1,084,544.00 from Scott Enterprises.** The project construction budget was estimated at **\$675,000.00.**

After the bid opening, we confirmed with Scott Enterprises that they are comfortable with their bid. We have also reviewed the bids received with MPS staff and would **recommend a contract be awarded to Scott Enterprises in the amount of \$1,084,544.00 for the MPS Andersen Middle School Reroof Phase 1 project.**

Please let me know if you should have any questions or concerns.

Sincerely,



Cliff True

CT/mmm

Attachment: Bid Tab

e-copy: File: 3023-13\_5-2



1015 North 98th Street, Suite 300  
Omaha, NE 68114

November 16, 2023

**BID TABULATION: ANDERSEN MIDDLE SCHOOL - REROOF PHASE 1**

BCDM No. 3023-13

	<b>10 MEN ROOFING</b>	<b>BLACKHAWK ROOFING</b>	<b>BRADCO COMPANY</b>	<b>IMPERIAL ROOFING</b>	<b>INDEPENDENT ROOFING</b>	<b>JR ROOFING</b>	<b>McKINNIS ROOFING</b>
Lump Sum Base Bid	\$648,000.00	\$658,400.00					\$550,300.00
Addenda (1)	Acknowledged	Acknowledged					Acknowledged
Bid Security	Yes	Yes					Yes
Alternate No. 1: Provide 145-mil in lieu of 115-mil membrane	\$748,000.00	\$757,150.00					\$638,200.00
Alternate No. 2: 115-mil Additional scope of work as shown on the drawings.	\$1,650,000.00	\$585,000.00					\$472,100.00
Alternate No. 2 145-mil Additional scope of work as shown on the drawings	None	None					\$550,200.00
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$12.00	\$12.75					\$11.11

	<b>NEEMANN &amp; SONS</b>	<b>N. AMERICAN ROOFING</b>	<b>ROCKET ROOFING</b>	<b>SCOTT ENTERPRISES</b>	<b>WHITE CASTLE ROOFING</b>		
Lump Sum Base Bid				\$562,217.00	\$524,500.00		
Addenda (1)				Acknowledged	Acknowledged		
Bid Security				Yes	Yes		
Alternate No. 1: Provide 145-mil in lieu of 115-mil membrane				\$611,463.00	\$633,000.00		
Alternate No. 2: Additional scope of work as shown on the drawings.				\$425,901.00	\$477,500.00		
Alternate No. 2 145-mil Additional scope of work as shown on the drawings				\$473,081.00	\$557,000.00		
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet				\$18.33	\$12.00		

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Contract for Cottonwood Elementary School Reroof - Phase II

**Meeting Date:** December 4, 2023

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

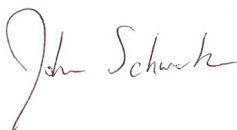
A representative from BCDM Architects will be present to answer any questions.

**Action Desired:** It is recommended that the contract for the Cottonwood Elementary School Reroof - Phase II be awarded to Imperial Roofing in the amount of \$315,900 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



20 November 2023

Mr. Chad Meisgeier  
Millard Public Schools  
Don Stroh Administration Center  
5606 South 147<sup>th</sup> Street  
Omaha, NE 68137

RE: MPS Cottonwood Elementary School – Reroof Phase 2  
BCDM Project No. 3008-10

Dear Chad:

On November 15, 2023, bids were received for the above referenced project at the Millard Public Schools Support Services Building at 13906 F Street. Per the attached bid tabulation sheet, seven (7) bids were received with a **Low Base Bid plus Alternate No. 1 Combination of \$315,900.00 from Imperial Roofing**. The project construction budget was estimated at **\$400,000.00**.

After the bid opening, we confirmed with Imperial Roofing that they are comfortable with their bid. We have also reviewed the bids received with MPS staff and would **recommend a contract be awarded to Imperial Roofing in the amount of \$315,900.00 for the MPS Cottonwood Elementary School Reroof project**.

Please let me know if you should have any questions or concerns.

Sincerely,



Cliff True

CT/mmm

Attachment: Bid Tab

e-copy: File: 3008-10\_5-2



1015 North 98th Street, Suite 300  
Omaha, NE 68114

November 15, 2023

**BID TABULATION: COTTONWOOD ELEMENTARY SCHOOL - REROOF PHASE 2**

BCDM No. 3008-10

	10 MEN ROOFING	BLACKHAWK ROOFING	BRADCO COMPANY	IMPERIAL ROOFING	INDEPENDENT-ROOFING	JR ROOFING	McKINNIS ROOFING
Lump Sum Base Bid	\$308,000.00	\$305,000.00	\$345,000.00	\$252,500.00			\$332,400.00
Addenda (1)	Acknowledged	Acknowledged	Acknowledged	Acknowledged			Acknowledged
Bid Security	Yes	Yes	Yes	Yes			Yes
Alternate No. 1: Provide 145-mil in lieu of 115-mil membrane	\$358,000.00	\$367,800.00	\$395,000.00	\$315,900.00			\$376,600.00
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$12.00	\$11.75	\$22.00	\$7.50			\$8.24

	NEEMANN & SONS	N-AMERICAN-ROOFING	ROCKET-ROOFING	SCOTT ENTERPRISES	WHITE CASTLE ROOFING		
Lump Sum Base Bid				\$295,099.00	\$309,024.00		
Addenda (1)				Acknowledged	Acknowledged		
Bid Security				Yes	Yes		
Alternate No. 1: Provide 145-mil in lieu of 115-mil membrane				\$326,922.00	\$359,273.00		
<b>UNIT COSTS</b>							
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet				\$18.33	\$8.00		



**AGENDA SUMMARY SHEET**

**Agenda Item:** Fiscal Year Ending 2023 Audit Report

**Meeting Date:** December 4, 2023

**Background/  
Description:** Public schools are required to employ independent auditors to review their financial records each year. The District employed the auditing firm of BerganKDV for the Fiscal Year Ending 2023 audit.

A copy of the Audit Report is attached. A representative from BerganKDV will be present at the meeting to address the board and answer questions.

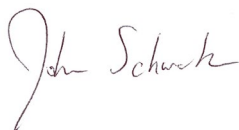
Copies of the Audit Report are also filed with the Nebraska Department of Education and the Nebraska Auditor of Public Accounts.

**Action Desired:** It is recommended the Fiscal Year Ending 2023 Audit Report be received and filed in accordance with Nebraska law.

**Policy /  
Strategic Plan  
Reference:** n/a

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

**Superintendent's Signature:**



**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska**

**Basic Financial Statements**

**August 31, 2023**



**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
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**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
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## Independent Auditor's Report

Board of Education  
School District No. 17 – Millard Public Schools  
Douglas County, Nebraska

### **Report on the Financial Statements**

#### **Opinions**

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of the School District No. 17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ended August 31, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2023, and the respective changes in financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter – Basis of Accounting**

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Responsibilities of Management for the Financial Statements (Continued)**

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

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

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplemental information presented on pages 30-54 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards on pages 55-57 is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

**Supplementary Information (Continued)**

The Schedule of Expenditures of Federal Awards on pages 55-57 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental information presented on pages 30-54 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Beygan KDV, LLC*

Omaha, Nebraska  
November 2, 2023

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**BASIC FINANCIAL STATEMENTS**

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Net Position - Cash Basis**  
**August 31, 2023**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 42,381,566
Investments	<u>136,848,903</u>
Total assets	<u>\$ 179,230,469</u>
<b>Net Position</b>	
Restricted for	
Special Building	\$ 55,701,929
School nutrition	5,794,995
Debt Service	19,533,096
Unrestricted	
Board designated	
Employee Benefit	8,998,544
Depreciation	21,670,308
Student Activities	4,799,366
Student fees	539,109
Contingency	2,577,561
Undesignated	<u>59,615,561</u>
Total net position	<u>\$ 179,230,469</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Activities - Cash Basis**  
**Year Ended August 31, 2023**

Functions/Programs	Expenditures	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental activities					
Instructional services	\$ 163,247,657	\$ 890,701	\$ 19,690,800	\$ -	\$ (142,666,156)
Support services and facilities	91,108,148	-	-	-	(91,108,148)
Food services	11,572,836	6,962,023	6,442,963	-	1,832,150
Building and site acquisition and improvement	37,283,347	-	-	-	(37,283,347)
Principal and interest on indebtedness	16,949,653	-	-	-	(16,949,653)
Other	10,205,979	-	-	-	(10,205,979)
Total governmental activities	<u>\$ 330,367,620</u>	<u>\$ 7,852,724</u>	<u>\$ 26,133,763</u>	<u>\$ -</u>	<u>(296,381,133)</u>
General revenues					
Taxes collected					173,893,624
County receipts					596,830
State aid-formula grants					103,727,935
Other general revenues					10,719,131
Investment income					4,680,064
Total general revenues					<u>293,617,584</u>
Change in net position					<u>(2,763,549)</u>
Net position - beginning of year					<u>181,994,018</u>
Net position - ending					<u>\$ 179,230,469</u>

See notes to basic financial statements.

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**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2023**

	General Fund	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
Assets							
Cash	\$ 31,799,004	\$ -	\$ 5,794,995	\$ 4,248,458	\$ 539,109	\$ -	\$ 42,381,566
Investments	61,062,970	55,701,929	-	550,908	-	19,533,096	136,848,903
Due from (to) other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 92,861,974</u>	<u>\$ 55,701,929</u>	<u>\$ 5,794,995</u>	<u>\$ 4,799,366</u>	<u>\$ 539,109</u>	<u>\$ 19,533,096</u>	<u>\$ 179,230,469</u>
Fund Balances							
Restricted							
Capital projects	\$ -	\$ 55,701,929	\$ -	\$ -	\$ -	\$ -	\$ 55,701,929
School nutrition	-	-	5,794,995	-	-	-	5,794,995
Debt service	-	-	-	-	-	19,533,096	19,533,096
Committed	21,670,308	-	-	4,799,366	539,109	-	27,008,783
Assigned							
Contingency	2,577,561	-	-	-	-	-	2,577,561
Employee benefits	8,998,544	-	-	-	-	-	8,998,544
Unassigned	59,615,561	-	-	-	-	-	59,615,561
Total fund balances	<u>\$ 92,861,974</u>	<u>\$ 55,701,929</u>	<u>\$ 5,794,995</u>	<u>\$ 4,799,366</u>	<u>\$ 539,109</u>	<u>\$ 19,533,096</u>	<u>\$ 179,230,469</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Receipts, Disbursements, and**  
**Changes in Fund Balances - Cash Basis - Governmental Funds**  
**Year Ended August 31, 2023**

	<u>General Fund</u>	<u>Special Building</u>	<u>School Nutrition</u>	<u>Activities Fund</u>
Receipts				
Local receipts	\$ 153,742,661	\$ 6,220,617	\$ 108,504	\$ -
County receipts	596,830	-	-	-
State receipts	102,219,438	144,227	116,762	-
Federal receipts	19,106,742	-	6,254,951	-
Sales of lunch	-	-	6,924,769	-
Interest	1,353,786	2,537,927	114	-
Categorical grants from corporations and other private interests	1,467,631	-	-	-
Non-revenue receipts	998,970	181,531	-	7,908,810
Total revenues	<u>279,486,058</u>	<u>9,084,302</u>	<u>13,405,100</u>	<u>7,908,810</u>
Expenditures				
Instructional services	129,335,890	-	-	-
Support services and facilities	91,108,148	-	-	-
Other salaries and benefits	-	-	5,400,969	-
Supplies and materials	-	50,046	170,603	-
Purchased services	33,911,767	1,980,688	5,976,560	-
Capital outlay	11,427,126	3,618,773	23,640	-
Building and site acquisition and improvement	315,155	19,891,559	-	-
Other	1,541,429	-	1,064	8,197,175
Redemption of principal	-	-	-	-
Debt service interest and fiscal charges	48,775	-	-	-
Total expenditures	<u>267,688,290</u>	<u>25,541,066</u>	<u>11,572,836</u>	<u>8,197,175</u>
Excess of receipts over (under) expenditures	<u>11,797,768</u>	<u>(16,456,764)</u>	<u>1,832,264</u>	<u>(288,365)</u>
Net change in fund balances	<u>11,797,768</u>	<u>(16,456,764)</u>	<u>1,832,264</u>	<u>(288,365)</u>
Fund Balances				
Beginning of year	<u>81,064,206</u>	<u>72,158,693</u>	<u>3,962,731</u>	<u>5,087,731</u>
End of year	<u>\$ 92,861,974</u>	<u>\$ 55,701,929</u>	<u>\$ 5,794,995</u>	<u>\$ 4,799,366</u>

Student Fees Fund	Debt Service Fund	Total Governmental Funds
\$ -	\$ 15,907,944	\$ 175,979,726
-	-	596,830
-	403,369	102,883,796
-	-	25,361,693
-	-	6,924,769
-	788,237	4,680,064
-	-	1,467,631
620,251	-	9,709,562
<u>620,251</u>	<u>17,099,550</u>	<u>327,604,071</u>
-	-	129,335,890
-	-	91,108,148
-	-	5,400,969
-	-	220,649
-	-	41,869,015
-	-	15,069,539
-	-	20,206,714
467,375	-	10,207,043
-	12,040,000	12,040,000
-	4,860,878	4,909,653
<u>467,375</u>	<u>16,900,878</u>	<u>330,367,620</u>
<u>152,876</u>	<u>198,672</u>	<u>(2,763,549)</u>
<u>152,876</u>	<u>198,672</u>	<u>(2,763,549)</u>
<u>386,233</u>	<u>19,334,424</u>	<u>181,994,018</u>
<u>\$ 539,109</u>	<u>\$ 19,533,096</u>	<u>\$ 179,230,469</u>

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**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

School District No. 17 – Millard Public Schools, Douglas County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

**B. Reporting Entity**

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

**C. Basis of Presentation**

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

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

The funds of the financial reporting entity are described below:

**Governmental Fund Activities:**

Governmental Funds:

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

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Presentation (Continued)**

**Governmental Fund Activities (Continued)**

Governmental Funds (Continued)

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

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

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

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

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

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

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

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

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

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

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting (Continued)**

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

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

**E. Equity Classification**

**Government-wide Statements**

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

1. Restricted net position – Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
2. Unrestricted net position – All other net position that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

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

**F. Fund Financial Statements**

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

- Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2023, the District did not have any nonspendable funds.

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Fund Financial Statements (Continued)**

- **Restricted** – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- **Committed** – This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- **Unassigned** – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Internal and Interfund Balances and Activities**

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements. There were no interfund transfers during the year ended August 31, 2023.

**NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES**

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

State 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:

- Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
- A hearing is conducted at a public meeting to obtain public comments.
- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy in accordance with State Statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)**

The 2023 property tax valuation was \$13,584,955,240. The combined tax rate of the District for the year ended August 31, 2023, was 1.210000 per \$100 of assessed valuation.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

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

**A. Deposits**

As of August 31, 2023, the carrying amount of the District's deposits was \$42,381,566 and the bank balance was \$40,949,159.

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

**B. Investments**

Investments include \$102,813,914 in Nebraska School District Liquid Asset Fund Plus and which is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. These investments are reported at fair value.

Investments also include \$34,034,989 in money market funds. These investments are reported at fair value.

**C. Risks**

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

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

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

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

The bank balances of the District's deposits are insured through federal depository insurance coverage or collateral held by the District's agent in the District's name. At August 31, 2023, the entire bank balance was covered by the Federal Deposit Insurance Corporation ("FDIC") or collateralized.

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**C. Risks (Continued)**

The bank balances of the District's deposits are insured through federal depository insurance coverage or collateral held by the District's agent in the District's name. At August 31, 2023, the entire bank balance was covered by the Federal Deposit Insurance Corporation ("FDIC") or collateralized.

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

**NOTE 4 – FUNDS HELD BY COUNTY TREASURER**

These funds were transferred to the District subsequent to August 31, 2023, and are not included as receipts or cash balances in the financial statements:

	<u>Sarpy County</u>	<u>Douglas County</u>
General Fund	\$ 913,868	\$ 5,125,564
Debt Service Fund	63,023	1,577,781
Building Fund	<u>22,516</u>	<u>562,506</u>
Total	<u>\$ 999,407</u>	<u>\$ 7,265,851</u>

**NOTE 5 – PENSION PLAN**

The employees of the District are covered by the following pension plan:

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During NPERS fiscal year ended June 30, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 5 – PENSION PLAN (CONTINUED)**

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

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

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

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

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

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

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$160,848,294. Total covered payroll was \$153,466,382 Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.



**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 5 – PENSION PLAN (CONTINUED)**

**A. Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021, to June 30, 2022, (and from July 1, 2022, through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2023, was \$14,349,238.

**B. Pension Liability**

At June 30, 2022, the District had a combined liability of \$44,611,589 its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2022, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 94.55% funded as of June 30, 2022, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the District's proportion was 5.504444%, which was a decrease of 0.093702% from its proportion measured as of June 30, 2021.

Under *Nebraska Statute* § 79-966.01, if the actuarially required contribution rate exceeds the rate of all contributions required by the School Employees Retirement Act by the District, the added contributions, if any, are required to be paid by the State of Nebraska. Accordingly, the District is not responsible for any portion of this liability beyond its current annual funding requirements. Thus, the future liability, if any, related to the unfunded benefits will not have a material financial impact on the accompanying financial statements and has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

For the year ended June 30, 2022, the District and allocated pension income was \$1,452,107.

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 5 – PENSION PLAN (CONTINUED)**

**C. Actuarial Assumptions**

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.55%
Salary increases, including wage inflation	3.05 – 13.05%
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.10% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013; 1.00% with no floor benefit.
Investment Rate of Return, Net of Investment Expense and Including Inflation	7.20%

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

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

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

The actuarial assumptions used in the July 1, 2022, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 31, 2020.

**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 5 – PENSION PLAN (CONTINUED)**

**C. Actuarial Assumptions (Continued)**

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2022, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.00 %	4.50 %
Global Equity	19.00	5.30
Non-U.S. Equity	11.50	5.80
Fixed Income	30.00	0.70
Private Equity	5.00	7.40
Real Estate	7.50	4.20
Total	<u>100.00 %</u>	

\*Arithmetic mean, net of investment expenses.

**D. Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 5 – PENSION PLAN (CONTINUED)**

**D. Discount Rate (Continued)**

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payment for all current plan members was projected through 2121.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.2%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

District Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase in Discount Rate (8.2%)
\$ 159,492,093	\$ 44,611,589	\$ (49,691,287)

**F. Plan Fiduciary Net Position**

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

**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 6 – COMMITMENTS AND CONTINGENCIES**

**A. Bonds Payable**

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2023:

Balance, August 31, 2022	\$ 194,980,000
Additions	
New obligations	-
Deductions	
Payment of principal	(12,040,000)
Bonds refunded	-
	-
Balance August 31, 2023	\$ 182,940,000

The following is the indebtedness of the District as of August 31, 2023.

Issue Date	Interest Rate	Amount	Final Maturity Year
June 30, 2015	3.00000%	\$ 14,965,000	2028
June 21, 2017	1.89027%	53,595,000	2034
July 1, 2020	2.80700%	65,595,000	2041
August 19, 2020	3.00000%	8,280,000	2025
February 16, 2021	1.94769%	27,330,000	2035
September 15, 2021	1.09822%	3,695,000	2025
September 30, 2021	4.00000%	9,480,000	2042
March 31, 2022		\$ 182,940,000	

**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Basic Financial Statements**

**NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**A. Bonds Payable (Continued)**

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2023, are as follows:

<u>Year Ended August 31,</u>	<u>Bonds Payable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 12,100,000	\$ 4,491,764	\$ 16,591,764
2025	15,785,000	4,282,370	20,067,370
2026	9,820,000	4,008,812	13,828,812
2027	13,635,000	3,756,529	17,391,529
2028	9,545,000	3,465,500	13,010,500
2029-2033	52,365,000	13,256,998	65,621,998
2034-2038	38,260,000	6,465,409	44,725,409
2039-2043	31,430,000	1,991,600	33,421,600
Total	<u>\$ 182,940,000</u>	<u>\$ 41,718,982</u>	<u>\$ 224,658,982</u>

**B. Lease Commitment**

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

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

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Lease Commitment (Continued)**

Future minimum lease payments for all leases are as follows:

<u>Year Ended August 31,</u>	<u>Operating Leases</u>
2024	\$ 144,897
2025	72,623
2026	16,643
2027	<u>2,168</u>
Total	<u>\$ 236,331</u>

The total paid for lease commitments for the year ended August 31, 2023, was \$191,825 all of which was paid-out of the General Fund.

**C. 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.

**D. 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 between \$80 to a daily rate of pay per day for any sick leave accumulated over 80 days. Employees receive 12 days of sick leave per year and cannot accumulate over 87 days. Faculty and administrators accumulated sick leave over 75 days is paid at the end of the fiscal year.

**E. Voluntary Early Separation Plan**

The District has established a Voluntary Separation Plan that allows certain employees to receive benefits from the District during the beginning when they take voluntary separation for a period of up to 24 months. Under a prior version of the plan, some persons are still receiving benefits that received 60 months of payments. As of August 31, 2023, the District estimates their liability under this plan at approximately \$846,000 with the final obligations payable in fiscal year 2025.

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Basic Financial Statements**

**NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**F. Litigation**

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

**G. Arbitrage**

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

**H. Risk Management**

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

Type of Loss	Method Managed	Risk of Loss Retained
Torts, errors and omissions	Self-funded and purchased insurance	Deductible
Health	Self-funded and purchased insurance	Stop-loss
Workers compensation- employee injuries	Purchased commercial insurance	None
General liability	Self-funded and purchased insurance	Stop-loss
Auto liability	Self-funded and purchased insurance	Stop-loss
School Board liability	Self-funded and purchased insurance	Stop-loss
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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**I. Construction Contracts**

During the year, the District entered into contracts for the construction and renovation of several school buildings. The amount of the contracts outstanding at August 31, 2023, was \$5,507,999.

**NOTE 7 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through November 2, 2023, the date which these financial statements were available to be issued.



**SUPPLEMENTARY INFORMATION**

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2023**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2022		\$ 50,060,237	
Receipts			
Local sources			
Local property taxes	\$ 141,753,575	134,922,931	\$ (6,830,644)
Motor vehicle taxes	13,000,000	13,734,527	734,527
Carline tax	10,000	6,434	(3,566)
Public power district sales tax	4,200,000	4,561,073	361,073
Tuition relieved from individuals - summer school	271,367	259,517	(11,850)
Local fines and license fees	250,000	258,179	8,179
Categorical grants from corporations and private interests	-	1,467,631	1,467,631
Total local sources	<u>159,484,942</u>	<u>155,210,292</u>	<u>(4,274,650)</u>
County sources			
Fines and licenses	<u>750,000</u>	<u>596,830</u>	<u>(153,170)</u>
State sources			
State aid	73,384,179	73,384,179	-
Special education	12,000,000	12,652,874	652,874
Special education transportation	1,200,000	1,140,969	(59,031)
Homestead exemption	-	3,394,672	3,394,672
Personal property tax	-	6,542,984	6,542,984
Pro-rata motor vehicle	250,000	303,457	53,457
State apportionment	3,000,000	4,369,472	1,369,472
Textbook loan	-	160,919	160,919
Other state receipts	75,000	269,912	194,912
Total state sources	<u>89,909,179</u>	<u>102,219,438</u>	<u>12,310,259</u>
Federal sources			
Title I, Part A	2,000,000	1,448,207	(551,793)
Special education - grants to states	5,258,468	5,257,004	(1,464)
ESSER	5,689,628	10,579,144	4,889,516
Medicaid in public schools	750,000	890,701	140,701
Federal vocational and applied technology education	150,000	145,840	(4,160)
Other federal receipts	4,525,233	785,846	(3,739,387)
Total federal sources	<u>18,373,329</u>	<u>19,106,742</u>	<u>5,990,417</u>
Interest	<u>10,000</u>	<u>443,210</u>	<u>393,210</u>
Non-revenue sources:			
Non-revenue receipts	<u>-</u>	<u>94,819</u>	<u>94,819</u>
Total receipts	<u>\$ 268,527,450</u>	<u>\$ 277,671,331</u>	<u>\$ 9,143,881</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)**  
**Year Ended August 31, 2023**

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Disbursements			
Non-special education	\$ 132,883,711	\$ 122,496,486	\$ (10,387,225)
Special education programs	34,906,468	33,149,999	(1,756,469)
Support Services - pupils	12,654,303	13,681,063	1,026,760
Support services - staff	14,773,686	6,200,388	(8,573,298)
Board of education	3,207,662	2,587,063	(620,599)
Executive administration services	4,011,160	21,374,640	17,363,480
Office of the principal	14,858,296	13,840,377	(1,017,919)
General administration - business services	6,192,257	4,778,787	(1,413,470)
Vehicle acquisition and maintenance	306,600	210,890	(95,710)
Support services - maintenance and operation of building and site	24,321,709	24,731,975	410,266
Support services - regular pupil transportation	1,343,015	1,232,194	(110,821)
Support services - school age special education transportation	3,479,579	2,701,134	(778,445)
Community services	13,500	8,935	(4,565)
State categorical programs	-	84,247	84,247
Federal programs and other categorical aid	15,482,099	19,732,351	4,250,252
Summer School	155,000	-	(155,000)
Other	-	1,305,478	1,305,478
Total disbursements	<u>268,589,045</u>	<u>268,116,007</u>	<u>(473,038)</u>
Excess (deficiency) of receipts over disbursements	<u>(61,595)</u>	<u>9,555,324</u>	<u>9,616,919</u>
Budgetary fund balance, August 31, 2023		<u>\$ 59,615,561</u>	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Building Fund**  
**Year Ended August 31, 2023**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2022		<u>\$ 72,158,693</u>	
Receipts			
Local sources:			
Local property taxes	\$ 5,514,133	5,279,696	\$ (234,437)
Carline tax	-	255	255
Public power district sales tax	150,000	194,353	44,353
Other local receipts	1,037,000	746,313	(290,687)
Total local sources	<u>6,701,133</u>	<u>6,220,617</u>	<u>(480,516)</u>
State reimbursement			
Homestead exemption	-	132,147	132,147
Pro rata motor vehicle	12,000	12,080	80
Total state sources	<u>12,000</u>	<u>144,227</u>	<u>132,227</u>
Interest	<u>25,000</u>	<u>2,537,927</u>	<u>2,512,927</u>
Non-revenue sources			
Other	-	181,531	181,531
Total non-revenue sources	<u>-</u>	<u>181,531</u>	<u>181,531</u>
Total receipts	<u>6,738,133</u>	<u>9,084,302</u>	<u>2,346,169</u>
Disbursements			
Purchased services	-	2,030,735	2,030,735
Capital outlays	-	3,618,773	3,618,773
Buildings, acquisition and improvement	79,140,497	19,891,558	(59,248,939)
Total disbursements	<u>79,140,497</u>	<u>25,541,066</u>	<u>(53,599,431)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (72,402,364)</u>	<u>(16,456,764)</u>	<u>\$ 55,945,600</u>
Budgetary fund balance, August 31, 2023		<u>\$ 55,701,929</u>	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund**  
**Year Ended August 31, 2023**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2022	\$ 3,962,731	\$ 3,962,731	\$ -
Receipts			
Sale of lunches/milk	\$ 8,500,000	6,924,769	\$ (1,575,231)
Interest	5,000	114	(4,886)
State reimbursement	50,000	116,762	66,762
Federal reimbursement	3,922,412	6,254,951	2,332,539
Local receipts	-	108,504	108,504
Total receipts	<u>12,477,412</u>	<u>13,405,100</u>	<u>927,688</u>
Disbursements			
Salaries and benefits	5,885,000	5,400,969	(484,031)
Supplies and materials	350,000	194,243	(155,757)
Contracted services	7,750,000	5,976,561	(1,773,439)
Other	-	1,063	1,063
Equipment	15,000	-	(15,000)
Total disbursements	<u>14,000,000</u>	<u>11,572,836</u>	<u>(2,427,164)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,522,588)</u>	<u>1,832,264</u>	<u>\$ 3,354,852</u>
Budgetary fund balance, August 31, 2023		<u>\$ 5,794,995</u>	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund**  
**Year Ended August 31, 2023**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2022	\$ -	\$ 8,257,020	\$ -
Receipts			
Interest	\$ 1,500	261,606	\$ 260,106
Other receipts	1,200,000	760,356	(439,644)
Operational transfers from the General Fund			
General fund	30,500,000	33,659,174	3,159,174
Total receipts	<u>31,701,500</u>	<u>34,681,136</u>	<u>2,979,636</u>
Disbursements			
Purchased services	36,654,957	33,909,102	(2,745,855)
Other	-	30,510	30,510
Total disbursements	<u>36,654,957</u>	<u>33,939,612</u>	<u>(2,715,345)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (4,953,457)</u>	<u>741,524</u>	<u>\$ 5,694,981</u>
Budgetary fund balance, August 31, 2023		<u>\$ 8,998,544</u>	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Depreciation Fund**  
**Year Ended August 31, 2023**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2022		<u>\$ 20,336,792</u>	
Receipts			
Interest	\$ 1,000	577,397	\$ 576,397
Operational transfers from the General Fund			
General fund	-	10,878,373	10,878,373
Total receipts	<u>1,000</u>	<u>11,455,770</u>	<u>11,454,770</u>
Disbursements			
Capital outlays			
Furniture and equipment	10,134,660	9,807,099	(327,561)
Building and site acquisition and improvement	-	315,155	315,155
Total disbursements	<u>10,134,660</u>	<u>10,122,254</u>	<u>(12,406)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (10,133,660)</u>	<u>1,333,516</u>	<u>\$ 11,467,176</u>
Budgetary fund balance, August 31, 2023		<u>\$ 21,670,308</u>	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Contingency Fund**  
**Year Ended August 31, 2023**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2022		\$ 2,410,157	
Receipts			
Interest	\$ -	71,573	\$ -
Other	-	143,795	143,795
Total receipts	<u>-</u>	<u>215,368</u>	<u>215,368</u>
Disbursements			
Judgments	-	4,500	4,500
Insurance Claims	2,000,000	43,464	(1,956,536)
Total disbursements	<u>2,000,000</u>	<u>47,964</u>	<u>(1,952,036)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (2,000,000)</u>	<u>167,404</u>	<u>\$ 2,167,404</u>
Budgetary fund balance, August 31, 2023		<u>\$ 2,577,561</u>	



**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Activities Fund**  
**Year Ended August 31, 2023**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2022		\$ 5,087,731	
Receipts			
Activities revenue	\$ 8,000,000	7,908,810	\$ (91,190)
Operational transfers from the General Fund			
General fund	-	-	-
Total receipts	8,000,000	7,908,810	(91,190)
Disbursements			
Purchased services	10,845,815	8,197,175	(2,648,640)
Total disbursements	10,845,815	8,197,175	(2,648,640)
Excess (deficiency) of receipts over disbursements	\$ (2,845,815)	(288,365)	\$ 2,557,450
Budgetary fund balance, August 31, 2023		\$ 4,799,366	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Student Fees Fund**  
**Year Ended August 31, 2023**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2022	\$ -	\$ 386,233	\$ -
Receipts			
Activity fees	600,000	620,251	20,251
Total receipts	600,000	620,251	20,251
Disbursements			
Current			
Support Services	830,066	467,375	(362,691)
Total disbursements	830,066	467,375	(362,691)
Excess (deficiency) of receipts over disbursements	\$ (230,066)	152,876	\$ 382,942
Budgetary fund balance, August 31, 2023		\$ 539,109	

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Debt Service Fund**  
**Year Ended August 31, 2023**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2022		\$ 19,334,424	
Receipts			
Local sources			
Local property taxes	\$ 15,466,472	15,907,944	\$ 441,472
Total local sources	<u>15,466,472</u>	<u>15,907,944</u>	<u>441,472</u>
State sources			
Homestead exemption	-	370,026	370,026
Pro-rata motor vehicle	30,000	33,266	3,266
Agriculture state tax credit	-	77	77
Total state sources	<u>30,000</u>	<u>403,369</u>	<u>373,369</u>
Interest	5,000	788,237	488,237
Total receipts	<u>15,501,472</u>	<u>17,099,550</u>	<u>1,438,887</u>
Disbursements			
Redemption of principal on bonds payable	12,040,000	12,040,000	-
Debt service interest	4,860,878	4,860,878	-
Other expenses	5,000	-	-
Total disbursements	<u>16,905,878</u>	<u>16,900,878</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,404,406)</u>	<u>198,672</u>	<u>\$ 441,472</u>
Budgetary fund balance, August 31, 2023		<u>\$ 19,533,096</u>	

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**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Other Supplementary Information –**  
**Budgetary Comparison Schedules**

**NOTE 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.

**NOTE 2 – PRESENTATION**

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

**School District o. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Receipts, Disbursements and Changes in Fund Balances**  
**Cash Basis - Governmental Funds**  
**Year Ended August 31, 2023**

	General Fund	Contingency	Employee Fund	Depreciation
Revenues				
Local receipts	\$ 153,742,661	\$ -	\$ -	\$ -
County receipts	596,830	-	-	-
State receipts	102,219,438	-	-	-
Federal receipts	19,106,742	-	-	-
Sales of lunch	-	-	-	-
Interest	443,210	71,573	261,606	577,397
Categorical grants from corporations and other private interests	1,467,631	-	-	-
Non-revenue receipts	94,819	143,795	760,356	-
Total revenues	<u>277,671,331</u>	<u>215,368</u>	<u>1,021,962</u>	<u>577,397</u>
Expenditures				
Current				
Instructional services	129,335,890	-	-	-
Support services and facilities	91,108,148	-	-	-
Other salaries and benefits	-	-	-	-
Supplies and materials	-	-	-	-
Purchased services	2,665	-	33,909,102	-
Capital outlay	1,620,027	-	-	9,807,099
Building and site acquisition and improvement	-	-	-	315,155
Other	1,462,955	47,964	30,510	-
Redemption of principal	-	-	-	-
Debt service interest and fiscal charges	48,775	-	-	-
Total expenditures	<u>223,578,460</u>	<u>47,964</u>	<u>33,939,612</u>	<u>10,122,254</u>
Excess of revenues over (under) expenditures	<u>54,092,870</u>	<u>167,404</u>	<u>(32,917,650)</u>	<u>(9,544,857)</u>
Other Financing Sources				
Transfers in	-	-	33,659,174	10,878,373
Transfers out	(44,537,547)	-	-	-
Total other financing sources	<u>(44,537,547)</u>	<u>-</u>	<u>33,659,174</u>	<u>10,878,373</u>
Net change in fund balances	<u>9,555,324</u>	<u>167,404</u>	<u>741,524</u>	<u>1,333,516</u>
Fund Balances				
Beginning of year	<u>50,060,237</u>	<u>2,410,157</u>	<u>8,257,020</u>	<u>20,336,792</u>
End of year	<u>\$ 59,615,561</u>	<u>\$ 2,577,561</u>	<u>\$ 8,998,544</u>	<u>\$ 21,670,308</u>

Total General Funds	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
\$ 153,742,661	\$ 6,220,617	\$ 108,504	\$ -	\$ -	\$ 15,907,944	\$ 175,979,726
596,830	-	-	-	-	-	596,830
102,219,438	144,227	116,762	-	-	403,369	102,883,796
19,106,742	-	6,254,951	-	-	-	25,361,693
-	-	6,924,769	-	-	-	6,924,769
1,353,786	2,537,927	114	-	-	788,237	4,680,064
1,467,631	-	-	-	-	-	1,467,631
998,970	181,531	-	7,908,810	620,251	-	9,709,562
<u>279,486,058</u>	<u>9,084,302</u>	<u>13,405,100</u>	<u>7,908,810</u>	<u>620,251</u>	<u>17,099,550</u>	<u>327,604,071</u>
129,335,890	-	-	-	-	-	129,335,890
91,108,148	-	-	-	-	-	91,108,148
-	-	5,400,969	-	-	-	5,400,969
-	50,047	170,603	-	-	-	220,650
33,911,767	1,980,688	5,976,561	-	-	-	41,869,016
11,427,126	3,618,773	23,640	-	-	-	15,069,539
315,155	19,891,558	-	-	-	-	20,206,713
1,541,429	-	1,063	8,197,175	467,375	-	10,207,042
-	-	-	-	-	12,040,000	12,040,000
48,775	-	-	-	-	4,860,878	4,909,653
<u>267,688,290</u>	<u>25,541,066</u>	<u>11,572,836</u>	<u>8,197,175</u>	<u>467,375</u>	<u>16,900,878</u>	<u>330,367,620</u>
<u>11,797,768</u>	<u>(16,456,764)</u>	<u>1,832,264</u>	<u>(288,365)</u>	<u>152,876</u>	<u>198,672</u>	<u>(2,763,549)</u>
44,537,547	-	-	-	-	-	44,537,547
(44,537,547)	-	-	-	-	-	(44,537,547)
-	-	-	-	-	-	-
<u>11,797,768</u>	<u>(16,456,764)</u>	<u>1,832,264</u>	<u>(288,365)</u>	<u>152,876</u>	<u>198,672</u>	<u>(2,763,549)</u>
81,064,206	72,158,693	3,962,731	5,087,731	386,233	19,334,424	181,994,018
<u>\$ 92,861,974</u>	<u>\$ 55,701,929</u>	<u>\$ 5,794,995</u>	<u>\$ 4,799,366</u>	<u>\$ 539,109</u>	<u>\$ 19,533,096</u>	<u>\$ 179,230,469</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - General Fund**  
**Year Ended August 31, 2023**

Receipts	
Local receipts	
1100 Local district taxes	\$ 134,922,930
1115 Carline tax	6,434
1120 Public power district sales tax	4,561,073
1125 Motor vehicle taxes	13,734,527
1312 Tuition received from individuals - general education	259,517
1510 Interest on investments	443,210
1921 Local sources and police court fines	258,180
1925 Categorical grants from corporations and other private interests	1,467,631
Total local receipts	<u>155,653,502</u>
County receipts	
2110 County fines and license fees	<u>596,830</u>
Total county receipts	<u>596,830</u>
State receipts	
3110 State aid	73,384,179
3120 Special education (school age)	11,953,625
3125 Special education transportation (school age)	1,140,969
3130 Homestead exemption	3,394,672
3131 Property tax credit	6,542,984
3155 Textbook loan	160,919
3165 Flex funding: ages 0-5 support services	7,127
3166 Flex funding: school age support services	692,122
3180 Pro-rata motor vehicles	303,457
3400 State apportionment	4,369,472
3535 Payments for high ability learners	159,757
3541 Early childhood endowment grants	109,450
3990 Other state receipts	705
Total state sources	<u>102,219,438</u>
Federal receipts	
4416 IDEA Part C, planning region team grant	24,620
4418 IDEA Part B, PEaK projects	176,037
4421 IDEA Part B, ARP - Base and enrollment poverty allocation	468,863
4423 IDEA Part B, ARP proportionate share	11,995
4505 Title I, Part A	1,448,207
4509 Title II, Part A	383,930
4510 Title IV, Part A	122,055
4516 IDEA Preschool (619)	92,093
4518 IDEA Part B (611)	4,551,232
4521 IDEA Part B: proportionate share	108,201
4525 Vocational education	145,840
4527 Title III, Part A	83,582
4528 Title III, Immigrant education	20,242
4708 Medicaid	637,559
4709 Medicaid administrative activities	253,141
4996 ESSER I	37,486
4997 ESSER II	2,315,057
4998 ESSER III	8,226,602
Total federal sources	<u>19,106,742</u>
Non-revenue receipts	
5320 Sale of property	197
5690 Non-revenue receipts	<u>94,622</u>
Total non-revenue receipts	<u>94,819</u>
Total receipts	<u>\$ 277,671,331</u>



**Millard Public Schools**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - General Fund (Continued)**  
**Year Ended August 31, 2023**

Disbursements		
Program		
1100 Regular instructional programs		\$ 119,752,514
1125 Regular instructional programs school age (flex-spending)		2,405,306
1150 Limited english proficiency programs		2,146,977
1160 Poverty programs		4,509,179
1190 Early childhood educational programs		441,032
1195 Regular instructional programs below age five		259,142
1200 Special education instruction programs		25,357,490
1291 Special education instruction programs - ages 3-5		393,293
1292 Special education instruction programs - ages 0-2		60,561
1300 Summer school		1,379,180
2100 Support Services - Students		15,954,989
2200 Support Services - Instruction		6,247,083
2300 Support Services - General Administration		20,542,871
2400 Support Services - School Administration		13,464,847
2500 Central Services		7,830,751
2600 Support Services - Maintenance and Operation of Building and Site		25,346,877
27RG Support services - regular pupil transportation		1,232,194
27SP Support services - school age special education transportation		3,494,492
3300 Community Services Operations		8,934
3400 Categorical grants from corporations/private interests		1,446,569
3500 State categorical programs		237,311
4000 Facilities		253,794
6000 Federal programs and other categorical aid		15,350,811
Total disbursements by all programs		<u>268,116,197</u>
Fund balance, September 1, 2022		<u>50,060,237</u>
Cash receipts		<u>277,671,331</u>
Total funds available		327,731,568
Cash disbursements		<u>268,116,197</u>
Fund balance, August 31		<u><u>\$ 59,615,371</u></u>
Analysis of fund balance		
Cash in bank		
Checking accounts		\$ 31,799,004
Investment		<u>27,816,557</u>
Total fund balance		<u><u>\$ 59,615,561</u></u>
Cash at county treasurer's, not included above:		
County Treasurer's		
Douglas County		\$ 7,265,851
Sarpy County		<u>999,406</u>
Total		<u><u>\$ 8,265,257</u></u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Special Building Fund**  
**Year Ended August 31, 2023**

	<u>Actual Amounts</u>
Fund balance, September 1, 2022	<u>\$ 72,158,693</u>
Cash Receipts	
Local property taxes	5,279,695
Carline tax	255
Public power district sales tax	194,353
Other local receipts	491,890
Homestead exemptions	132,147
Pro-rata motor vehicle	12,080
Property tax credit	254,396
Other state receipts	28
Interest	2,537,927
Sale of property	181,531
Total cash receipts	<u>9,084,302</u>
Total funds available	<u>81,242,995</u>
Cash disbursements	
Maintenance of buildings	505,202
Security	402,465
Building improvements	24,633,399
Total cash disbursements	<u>25,541,066</u>
Fund balance, August 31, 2023	<u><u>\$ 55,701,929</u></u>
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ -
Investments	<u>55,701,929</u>
Total fund balance	<u><u>\$ 55,701,929</u></u>
Cash at county treasurer's, not included above	
County Treasurer's	
Douglas County	\$ 562,506
Sarpy County	<u>22,516</u>
Total	<u><u>\$ 585,022</u></u>

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

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - School Nutrition Fund**  
**Year Ended August 31, 2023**

Fund balance, September 1, 2022	<u>\$ 3,962,731</u>
Cash receipts	
Sale of lunches/milk	6,924,769
Interest	114
State reimbursement	116,762
Federal reimbursement	6,254,951
Local receipts	71,250
Special functions	37,254
Total cash receipts	<u>13,405,100</u>
Total funds available	<u>17,367,831</u>
Cash disbursements	
Food services operations	11,572,836
Total cash disbursements	<u>11,572,836</u>
Fund balance, August 31, 2023	<u><u>\$ 5,794,995</u></u>
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 5,794,995
Investments	-
Due to General Fund	-
Total fund balance	<u><u>\$ 5,794,995</u></u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Debt Service Fund**  
**Year Ended August 31, 2023**

	<u>Actual Amounts</u>
Fund balance, September 1, 2022	<u>\$ 19,334,424</u>
Cash receipts	
Local sources	
Local property taxes	14,568,354
Carline tax	705
Public power district	550,648
Homestead exemption	370,026
Property tax credit	788,237
Agriculture state tax credit	77
Pro-rata motor vehicle	33,266
Interest	788,237
Total cash receipts	<u>17,099,550</u>
Total funds available	<u>36,433,974</u>
Cash disbursements	
Redemption of principal on bonds payable	12,040,000
Debt services	4,860,878
Total cash disbursements	<u>16,900,878</u>
Fund balance, August 31, 2023	<u>\$ 19,533,096</u>
Analysis of fund balance	
Cash in bank	
Checking	\$ -
Investments	<u>19,533,096</u>
Total fund balance	<u>\$ 19,533,096</u>
Cash at county treasurer's, not included above	
County Treasurer's	
Douglas County	\$ 1,577,781
Sarpy County	<u>63,023</u>
Total	<u>\$ 1,640,804</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Contingency Fund**  
**Year Ended August 31, 2023**

	<u>Actual Amounts</u>
Fund balance, September 1, 2022	\$ 2,410,157
Cash receipts:	
Interest	71,573
Other receipts	143,795
Total cash receipts	<u>215,368</u>
Cash disbursements	
Judgments	4,500
Insurance Claims	43,464
Total cash disbursements	<u>47,964</u>
Fund balance, August 31, 2023	<u>\$ 2,577,561</u>
Analysis of fund balance	
Cash in bank	
Checking	\$ -
Investments	<u>2,577,561</u>
Total fund balance	<u>\$ 2,577,561</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Depreciation Fund**  
**Year Ended August 31, 2023**

	Actual Amounts
Fund balance, September 1, 2022	\$ 20,336,792
Cash receipts	
Interest	577,397
Operational transfers from the General Fund	10,878,373
Total cash receipts	11,455,770
Cash disbursements	
Other support services	10,122,254
Total cash disbursements	10,122,254
Fund balance, August 31, 2023	\$ 21,670,308
Analysis of fund balance	
Cash in bank	
Checking	\$ -
Investments	21,670,308
Total fund balance	\$ 21,670,308

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Employee Benefit Fund**  
**Year Ended August 31, 2023**

	<u>Actual Amounts</u>
Fund balance, September 1, 2022	\$ 8,257,019
Cash receipts	
Interest	261,606
Other receipts	760,356
Operational transfers from the General Fund	33,659,174
Total cash receipts	<u>34,681,136</u>
Cash disbursements	
Purchased services	33,909,102
Other support services	30,509
Total cash disbursements	<u>33,939,611</u>
Fund balance, August 31, 2023	<u>\$ 8,998,544</u>
Analysis of fund balance	
Cash in bank	
Checking	\$ -
Investments	<u>8,998,544</u>
Total fund balance	<u>\$ 8,998,544</u>

**School District No. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Activities Fund**  
**Year Ended August 31, 2023**

	<u>Actual Amounts</u>
Fund balance, September 1, 2022	<u>\$ 5,087,731</u>
Cash receipts	
Activities revenue	<u>7,908,810</u>
Total cash receipts	<u>7,908,810</u>
Total funds available	<u>12,996,541</u>
Cash disbursements	
Current	
Total cash disbursements	<u>8,197,175</u>
Fund balance, August 31, 2023	<u>\$ 4,799,366</u>
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 4,248,458
Investments	<u>550,908</u>
Total fund balance	<u>\$ 4,799,366</u>



**School District o. 17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**- Cash Basis - Actual - Student Fee Fund**  
**Year Ended August 31, 2023**

	<u>Actual Amounts</u>
Fund balance, September 1, 2022	\$ 386,233
Cash receipts	
Activities revenue	620,251
Total cash receipts	<u>620,251</u>
Total funds available	<u>1,006,484</u>
Cash disbursements	
Purchased services	467,375
Total cash disbursements	<u>467,375</u>
Fund balance, August 31, 2023	<u>\$ 539,109</u>
Analysis of fund balance	
Cash in bank	
Checking accounts	<u>539,109</u>
Total fund balance	<u>\$ 539,109</u>

**School District No. 17 – Millard Public Schools**  
**Douglas County, Nebraska**  
**Notes to Other Supplementary Information –**  
**Schedules of Cash Receipts, Disbursements, and Fund Balances**

**NOTE 1 – BASIS OF PRESENTATION**

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

**School District No. 17 - Millard Public Schools  
Douglas County, Nebraska  
Schedule of Expenditures of Federal Awards  
For the Year Ended August 31, 2023**

Federal Grantor/Pass Through Entity/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through Nebraska Department of Education			
Child Nutrition Cluster			
School Breakfast Program	280017	10.553	\$ 829,027
National School Lunch Program	280017	10.555	5,151,860
Child and Adult Care Food Program	280017	10.558	46,630
Summer Food Service Program	280017	10.559	227,434
Passed through the Nebraska Department of Health and Human Services			
Food Distribution Program	280017	10.555	<u>915,036</u>
Total Child Nutrition Cluster			<u>7,169,987</u>
Total U.S. Department of Agriculture			<u>7,169,987</u>
<b>U.S. Department of Education</b>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	280017	84.027	5,565,640
Special Education - Preschool Grants (IDEA Preschool)	280017	84.173	<u>184,045</u>
Total Special Education Cluster (IDEA)			5,749,685
Perkins Grant	280017	84.048	152,065
Title I Grants to Local Education Agencies (Title I, Part A of the ESEA)	280017	84.010	815,789
Positive Behavioral Interventions and Supports	280017	84.323	807
English Language Acquisition - Title III, Part A	280017	84.365	183,308
Supporting Effective Instruction State Grants - Title II, Part A	280017	84.367	370,744
Student Support and Academic Enrichment Grants: Title IV, Part A	280017	84.424	130,090
Special Education - Grants for Infants and Families with Disabilities (IDEA, Part C)	280017	84.181	22,670
COVID-19 Elementary & Secondary School Emergency Relief (ESSER) - CARES ACT	280017	84.425D/U	<u>7,719,765</u>
Total U.S. Department of Education			<u>15,144,923</u>
<b>U.S. Department of Health and Human Services - Medicaid Cluster</b>			
Direct Programs			
Substance Abuse and Mental Health Services		93.243	155,869
Passed through Nebraska Department of Education			
Afghan Refugee School Impact	280017	93.566	3,599
Passed through Nebraska Department of Health and Human Services System			
Medical Assistance Program	47-6002642	93.778	<u>890,701</u>
Total U.S. Department of Health and Human Services			<u>1,050,169</u>
Total			<u><u>\$ 23,365,079</u></u>

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Schedule of Expenditures of Federal Awards**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

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

**Expenditure Presentation**

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

**Program Activity**

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

**NOTE 2 – REPORTING ENTITY**

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

**NOTE 3 – PASS-THROUGH AWARDS**

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

**NOTE 4 – NON-CASH AWARDS**

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

**NOTE 5 – CONTINGENCIES**

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

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Schedule of Expenditures of Federal Awards**

**NOTE 6 – DE MINIMIS COST RATE**

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

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**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***

**Independent Auditor's Report**

To the Board of Education  
School District No. 17 – Millard Public Schools  
Douglas County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the School District No. 17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ending August 31, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 3, 2023.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Bergan KDV, LLC*

Omaha, Nebraska  
November 3, 2023



**Report on Compliance for Each Major Program  
and on Internal Control over Compliance  
Required by the Uniform Guidance**

**Independent Auditor's Report**

Board of Education  
School District No. 17 – Millard Public Schools  
Douglas County, Nebraska

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the School District No. 17 – Millard Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

**Basis for Opinion on Each Major Federal Program**

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

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

**Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

### **Report on Internal Control Over Compliance**

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

**Report on Internal Control Over Compliance (Continued)**

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

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

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

*Bergan KDV, LLC*

Omaha, Nebraska  
November 3, 2023

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Schedule of Findings and Questioned Costs**

**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

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

**Federal Awards**

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

**Identification of Major Programs**

Assistance Listing No:	84.010
Name of Federal Program or Cluster:	Title I
Assistance Listing No:	84.425D/U
Name of Federal Program or Cluster:	Elementary and Secondary School Emergency Relief Fund
Assistance Listing No:	93.778
Name of Federal Program or Cluster:	Medical Assistance Program (Medicaid Cluster)
Assistance Listing No:	84.367
Name of Federal Program or Cluster:	Supporting Effective Instruction State Grants – Title II, Part A
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low risk auditee	No

**School District No. 17 – Millard Public Schools  
Douglas County, Nebraska  
Schedule of Findings and Questioned Costs**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no questioned costs.

**SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

None

## Required Communication

Board of Education  
School District No. 17 – Millard Public Schools  
Douglas County, Nebraska

We have audited the cash basis basic financial statements of the governmental activities and each major fund of School District No. 17 – Millard Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 24, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting described in Note 1 of the financial statements. Our audit of the basic financial statements does not relieve you or management of your respective responsibilities.

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

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

### **Our Responsibility in Relation to *Government Auditing Standards***

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

## Required Communication

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

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

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

### **Planned Scope and Timing of the Audit**

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

### **Compliance with All Ethics Requirements Regarding Independence**

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

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

### **Significant Risks Identified**

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

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

## Required Communication

### Qualitative Aspects of the District's Significant Accounting Policies

#### *Significant Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended August 31, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the basic 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 basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. However, there are no significant estimates required under the basis of accounting described in Note 1 to the basic financial statements.

#### *Financial Statement Disclosures*

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

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

### **Significant Unusual Transactions**

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

### **Identified or Suspected Fraud**

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

### **Significant Difficulties Encountered During our Audit**

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



## Required Communication

### Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements as a whole. Our audit for the year ended August 31, 2023, did not detect any uncorrected misstatements.

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

### Disagreements with Management

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

### Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances arose during the course of the audit.

### Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated November 2, 2023.

### Management's Consultations with Other Accountants

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

### Other Significant Matters, Findings, or Issues

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

## Required Communication

### Other Significant Matters, Findings, or Issues (Continued)

During the year, management brought to our attention an error that occurred during the year whereby an application for reimbursement of expenditures under a federal program that contained a multi-year expenditure was completed inaccurately. Due to the District's control environment and compensating controls in place including continued education of personnel and clear lines of communication, the error was noted, and the expense was removed from those submitted for reimbursement and replaced with other qualifying expenses. Accounting personnel performed additional reviews of submissions for the affected federal program and other federal programs and noted no further discrepancies. The District worked with the funding source to investigate other submissions and noted no further errors and the matter was concluded with no further actions necessary. We consider this to be a significant matter and a control deficiency but as there were compensating controls in place that detected the error and it was corrected within the same accounting period, it did not rise to the level of a significant deficiency.

### Other Information Included in Annual Reports

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

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

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

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

## Required Communication

### Restriction on Use

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

*Bergan KDV, LLC*

Omaha, Nebraska

November 2, 2023

Board of Education  
School District No. 17 - Millard Public Schools  
Douglas County, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Millard Public Schools (the "School District"), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 3, 2023.

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

As requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2023, we performed the following procedures regarding the District's student membership and attendance reporting related to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) Our testing demonstrated the District was following its policies and procedures for collecting student census data.
- 3) Our testing demonstrated attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
- 4) Our testing demonstrated the District maintains a cumulative attendance and membership record for each student.
- 5) The cumulative attendance and membership records we tested contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- 6) We selected an appropriate sample, for tests of compliance in accordance with applicable auditing standards, of students from the District's attendance records for the year ended August 31, 2023 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.

- 7) The Nebraska Department of Education's online system captures the attendance information through the State's Advisor program directly through the District's census recordkeeping system. We traced the quarterly Student Summary Attendance reports from Nebraska Department of Education to the District's census recordkeeping system.

Additionally, as requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2023, we tested a sample of District expense allocations verifying appropriate allocation to the school building level as it relates to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03D.

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

*Bergan KDV, LLC*

Omaha, Nebraska  
November 3, 2023

## AGENDA SUMMARY SHEET

**Agenda Item:** Approval of the MOU for the Jobs for America’s Graduates (JAG) Partnership

**Meeting Date:** December 4, 2023

**Background/  
Description:** Millard is entering into an exciting new partnership in 4 of our middle schools (AMS, BMS, CMS, and RMS). Jobs for America’s Graduates (JAG) is a nationwide program that, in Nebraska, sits under the United Way. They have built out a quality program currently running in many middle and high schools in Nebraska. Next year they are expanding to Millard and will provide an FTE in each of the 4 schools to teach a college and career readiness course, build relationships with students and families, and fully embed themselves in the culture of the school. The course is reflected in the Middle School Curriculum Handbook which was approved by the Board on November 6, 2023.

**Action Desired:** Approval of the MOU for the Jobs for America’s Graduates (JAG) Partnership

**Policy /  
Strategic Plan  
Reference:** XX

**Responsible  
Person(s):** Dr. Heather Phipps, Dr. Tony Weers, Eric Grandgenett, John Southworth, Dr. Michelle Klug, and Dr. Beth Fink

**Superintendent’s  
Signature:**





## MEMORANDUM OF UNDERSTANDING

This Agreement is made on this date in November (the Effective Date), between JAG Nebraska in affiliation with United Way of the Midlands, a 501(c)3 non-profit organization, and Holdrege Public Schools (“District”).

Jobs for America’s Graduates (JAG) is an evidence-based, data-driven, national organization that is dedicated to empowering students with the skills and support to achieve success in education, employment, and life. The JAG Advantage integrates project-based learning, employer engagement, and trauma-informed care through competency-based, for-credit, elective classes. The JAG model allows students to participate in hands-on, realistic learning experiences, mastering 37 to 87 competencies, with the support to help our young adults navigate high school graduation and post-graduation success.

### Term of Agreement

The term of this Agreement shall be for school year 2024-2025, to include 12-months of follow-up services for students who received JAG Nebraska programming for this school year.

This Agreement may be amended, extended, or renewed upon mutual written agreement of the parties except as otherwise expressly authorized by a provision of this Agreement.

This Agreement shall terminate upon the occurrence of any or all the following:

1. Mutual, written agreement of the parties;
2. Upon thirty days written notice by JAG Nebraska to the District;
3. Should this Agreement be declared void or unenforceable by final order of a court of law;
4. In the event of violation of the terms of this Agreement by the District or failure to make sufficient progress to endanger program performance, JAG Nebraska may:
  - a. Suspend the Agreement after ten (10) days’ notice to the District, pending corrective action by the District, or JAG Nebraska’s decision to terminate; or
  - b. Terminate the Agreement in whole or in part at any time before the date of completion whenever it is determined that the District has failed to comply with the terms and conditions of this Agreement. JAG Nebraska shall promptly notify the District in writing of the determination and the reasons for the termination.

If this Agreement is terminated, in whole or in part, the District shall comply with all close-out and post-termination requirements of this Agreement.

### District Financial Contributions

This Agreement shall be funded from multiple funding sources to include federal, state, philanthropic and corporate grants and funding contributions otherwise. The District shall contribute \$10,000 toward each JAG Nebraska program budget beginning the third school year of JAG Nebraska programming.



### Program Funding Requests

All requests for financial or in-kind contributions where JAG Nebraska is the beneficiary, written notice must be provided to the JAG Nebraska Director in a timely manner. All letters of intent, requests for proposals, or grant writing for or on behalf of JAG Nebraska must be conducted by United Way of the Midlands.

### Student Enrollment

Both parties mutually agree to work toward the student enrollment requirements of JAG to include a minimum of 45 students and up to 55 students thereafter. Class cohorts are not to exceed 16 students per class period/block and may not be less than 8 students per class period/block.

### Personnel: JAG Nebraska Career Specialist

JAG Nebraska agrees to employ four (4), full-time, year-round, mutually acceptable JAG Nebraska Career Specialists to fulfill JAG programming at the District, qualified and credentialed according to the Nebraska Department of Education's Career and Technical Education Certification requirements. JAG Nebraska and the District agree to include the applicable JAG national standards, *model component #4*.

The District agrees to conduct at least one (1) annual review of the JAG Nebraska Career Specialist's teaching and classroom management techniques per school year. The District agrees to notify the JAG Nebraska Program Manager of any personnel concerns in a timely manner.

JAG Nebraska agrees to conduct at least one (1) mid-year review and one (1) annual review of the JAG Nebraska Career Specialist's performance per school year. *See attached JAG Nebraska Career Specialist Job Description.*

The District and JAG Nebraska will meet at least once (1) annually to review the prior school year's performance and review the subsequent school year's goals and plans. At a minimum, meeting attendees must include the assigned JAG Nebraska Career Specialist, the JAG Nebraska Program Manager, and the school Principal. JAG Nebraska and the District agree to include the applicable JAG national standards, *model component #3*, into the agenda of this meeting.

### Staff Training

JAG Nebraska agrees to provide JAG program training prior to the JAG Nebraska Career Specialist's integration into the District.

The District agrees to include and provide the JAG Nebraska Career Specialist with all state required, District, and school specific teacher training's and meetings, to include, but not limited to: new teacher orientations, mandatory reporting, safety protocols, student transportation and travel policies, student and parent communication policies and procedures, and other trainings or professional development opportunities provided to District faculty.

### Equipment and Property

The District agrees to provide the assigned JAG Nebraska Career Specialist with one laptop computer, internet access, printer and copier access, classroom, designated office space, and a landline telephone. The District will include the JAG Nebraska Career Specialist on school communications and mailing lists.





### Program Performance and Outcomes

JAG Nebraska and the District agree to meeting or exceeding JAG national standards and required performance outcomes associated with JAG National's *model component #2*, see attachment.

### Advisory Committee

The District agrees to support the JAG Nebraska Career Specialist in implementing and facilitating one (1) meeting with the school's JAG Nebraska Advisory Committee per school semester. The Advisory Committee is responsible for identifying eligible students according to JAG standards and serving as support to the JAG Nebraska Career Specialist in approving final JAG rosters and fulfilling student data requirements of JAG, *model component #10*, and requests otherwise as required by program funding agreements or reports. JAG Nebraska and the District agree to include the applicable JAG national standards, *model component #5*, see attachment.

### Career Association Chapter

The District agrees to support the JAG Nebraska Career Specialist in implementing and facilitating the JAG Nebraska Career Association Chapter at the District, fulfilling JAG National standards associated with JAG National's *model component #6*, see attachment.

### Substitute Teacher Request and Fulfillment

JAG Nebraska will attempt to cover JAG absences with JAG substitutes or other JAG staff first. As a last resort, the District agrees to provide substitute teacher coverage for the JAG Nebraska Career Specialist's personal time off, sick leave, and JAG statewide events, not to exceed the maximum sub day requests of five (5) days per school year.

### Post-Graduation Support and Follow-Up Services

JAG Nebraska agrees to fulfill the JAG National standard *model component #9*, delivering value-added support and advocacy to graduates and non-graduates throughout a minimum of 12-month follow-up service period.

### Student Transportation and Travel

The District agrees to provide transportation for students for up to 8 local and statewide JAG Nebraska activities. Other than the three statewide events, preference will be given to events that can occur within the classrooms and Millard Public Schools middle schools. Total MPS field trip expenses will not exceed \$14,000 for the academic year.

JAG Nebraska agrees to adhere to the District's field trip and student travel policies. JAG Nebraska agrees to provide transportation and travel accommodations for JAG National events.

### Notices

All notices from either party must be provided in a timely manner to the JAG Nebraska Director, District Superintendent and assigned School Principal.

### Governing Law

JAG Nebraska and the District agree to fulfill the requirements of provisional grant funding for the JAG program at the District. Both parties agree to comply with applicable law, and any reasonable procedures and requirements that the grantor may prescribe. This agreement shall be governed by, construed, and enforced in accordance with the laws of the



**JAG|NE**

**JOBS for AMERICA'S GRADUATES NEBRASKA**  
In Association with United Way of the Midlands

State of Nebraska, Code of Federal Regulations (CFR), Federal Funding Accountability and Transparency Act (FFATA), or any other federal or state law or entity for use of applicable program funding.

**X**

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District Superintendent

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**X**

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District Principal

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**X**

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District Principal

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**X**

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District Principal

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**X**

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District Principal

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**X**

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JAG Nebraska State Director

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**AGENDA SUMMARY SHEET**

**Agenda Item:** Human Resources

**Meeting Date:** December 4, 2023

**Background**

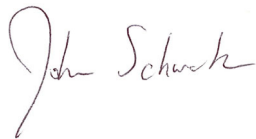
**Description:** Personnel Items: (1) Hiring Agenda, (2) Resignation Agenda, (3) Voluntary Separation Program (VSP)

**Action Desired:** Approval

**Policy /  
Strategic Plan Reference:** N/A

**Responsible Person(s):** Dr Kevin Chick  
Associate Superintendent of Human Resources

**Superintendent's Signature**



**December 4, 2023****TEACHER RECOMMENDED FOR HIRE****Recommend: The following teachers be hired for the 2023-2024 school year:**

1. Katie M. Gosker – BA – University of Nebraska, Kearney. Elementary teacher starting January 3, 2024.
2. Michelle A. Urban – MA+36 – Doane University. Special Education (ACP) teacher at Ackerman Elementary School for the 2023-2024 school year. Previous Experience: Omaha Public Schools (2015-2018 & 1998-2012); Westside Community Schools (2013-2014); Madonna School, Omaha, NE (2012-2013)
3. John D. Heng – BA – University of Nebraska, Omaha. Secondary teacher at Central Middle School starting January 3, 2024.

**Recommend: The following teachers be hired for the 2024-2025 school year:**

4. Andrew F. Feller – BA – University of Nebraska, Omaha. Science teacher at Andersen Middle School for the 2024-2025 school year.

December 4, 2023

**RESIGNATIONS****Recommend: The following resignation(s) be accepted:**

1. Allyson L. Olsen – Math Interventionist at Ackerman Elementary School. Resigning effective 12/20/2023 because of family relocation.
2. Dawn M. Lanham – Instructional Facilitator/READ teacher at Black Elk Elementary School. Retiring at the end of the 2023-2024 school year.
3. Diane Watkins Lamb – Science teacher at Beadle Middle School. Retiring at the end of the 2023-2024 school year.
4. Carol L. Wardian – Grade 1 teacher at Bryan Elementary School. Retiring at the end of the 2023-2024 school year.
5. Julie A. Eastridge – Kindergarten teacher at Black Elk Elementary School. Retiring at the end of the 2023-2024 school year.
6. Julie K. Sutfin – Teacher Librarian at Rockwell Elementary School. Retiring at the end of the 2023-2024 school year.
7. Kimberly A. Secora – Psychologist at Holling Heights Elementary School. Retiring at the end of the 2023-2024 school year.
8. Kenneth H. Petersen – Grade 4 teacher at Abbott Elementary School. Retiring at the end of the 2023-2024 school year.
9. Jean M. Kober – Grade 2 teacher at Rohwer Elementary School. Resigning at the end of the 2023-2024 school year for a job outside of education.
10. Karen M. Freiburger – Math teacher at Millard South High School. Resigning at the end of the 2023-2024 school year because of family relocation.
11. Patricia A. Scalise – Title I teacher at Bryan Elementary School. Retiring at the end of the 2023-2024 school year.

December 4, 2023

**Voluntary Separation Program (VSP)**

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

13. Julie K. Sutfin – Teacher Librarian at Rockwell Elementary  
~ 29 years of service
14. Kimberly A. Secora – School Psychologist at Holling Heights and Rockwell Elementary Schools  
~ 30 years of service
15. Jacquie M. Welch – Science teacher at Millard South High School  
~ 21 years of service
16. Jean M. Tober – Math teacher at Millard South High School  
~ 21 years of service

## AGENDA SUMMARY SHEET

<b>Agenda Item:</b>	International Baccalaureate® Diploma Programme Report
<b>Meeting Date:</b>	December 4, 2023
<b>Background/ Description:</b>	<p>In 2023, there were 42 IB Diploma candidates. Thirty-two of the 2023 candidates, or 76%, earned the IB Diploma. The worldwide rate of passage in May 2023 was also 79.67%.</p> <p>Millard North students scored passing or higher on 87.5% of the subject assessments, Extended Essay and Theory of Knowledge included. Ninety-one junior and senior Diploma Programme students completed 267 subject tests, 42 Extended Essay and 42 Theory of Knowledge exams in 2023.</p> <p>The average exam score of Millard North students who passed the diploma in 2023 was 4.97. Exams are scored from 7 (excellent) to 1 (very poor), with 4 being the minimum passing. The international mean exam score in May 2023 was 4.83.</p> <p>Candidates must accumulate at least 24 points to be awarded the IB Diploma. The average number of Diploma points earned by Millard North IB Diploma students was 32 out of 45 possible. The international mean in May 2022 was 30.24 points.</p>
<b>Action Desired:</b>	Information Only
<b>Policy/Strategic Plan Reference:</b>	The Strategic Plan calls to support instructional best practices and to ensure that all students are college and career ready.
<b>Responsible Person(s):</b>	Heather Phipps, Tony Weers & Kara Hutton

**Superintendent's Signature:**

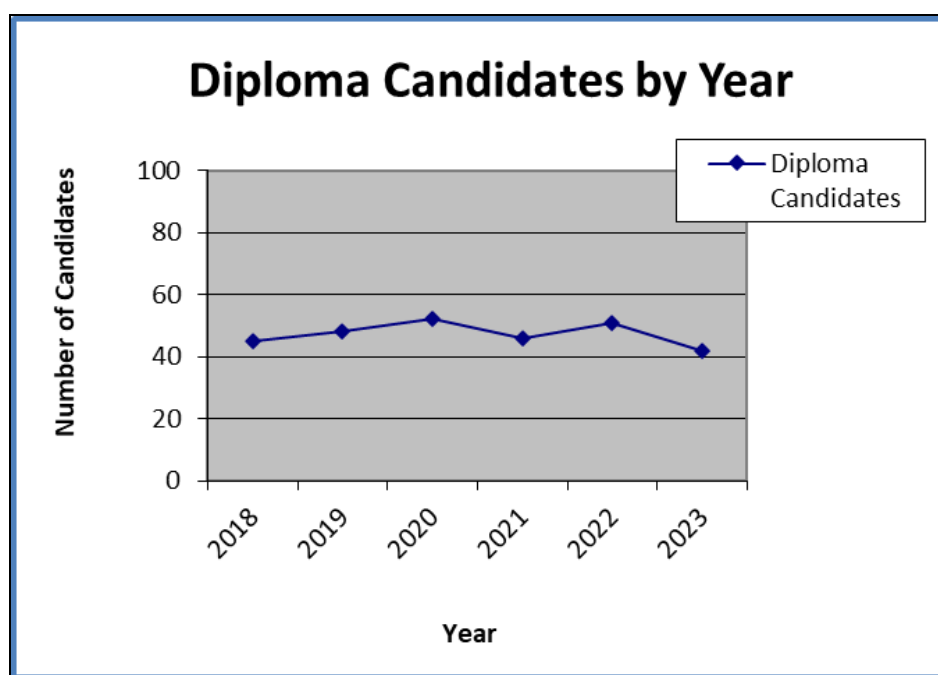


### Diploma Program Participation at Millard North High School

The International Baccalaureate® Programs in Millard Public Schools culminate with the Diploma Programme for 11<sup>th</sup> and 12<sup>th</sup> grade students at Millard North High School. This is a two-year diploma program that allows students to self-select into and out of the 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, a research-based Extended Essay, and a Creativity, Activity, and Service (CAS) component. CAS includes activities such as arts, sports, and service projects. This is in contrast to IB Diploma + certificate programs, in which students may take individual IB Diploma 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 2022-2023, the twentieth year of IB Diploma exams at Millard North, there were 42 “diploma candidates” in the Millard North IB Diploma program.



### IB Diploma Enrollment by School Year

The number of ninth and tenth grade students intending to participate in the IB Diploma Programme fluctuates; however, some attrition is normal and expected between the Middle Years Programme and the Diploma Programme. The majority of students who originally plan to pursue the IB Diploma, but who later change plans do so after 9<sup>th</sup> or 10<sup>th</sup> grade before actually beginning IB Diploma classes.

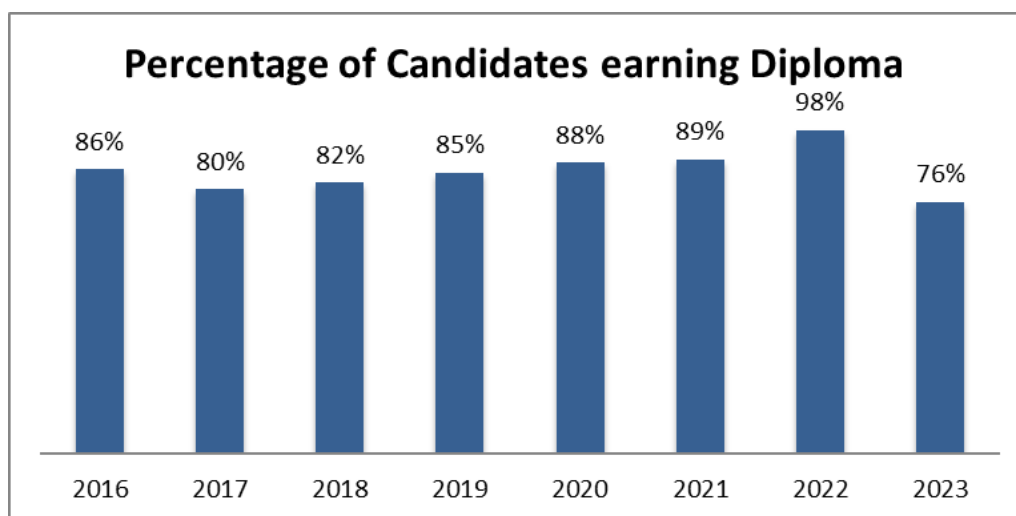


<b>IB Diploma Programme Enrollment by School Year</b>								
<b>Year</b>	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
<b>Grade</b>	<i>Students Within Middle Years Programme Intending to Enroll in the Diploma Programme</i>							
9	77	112	95	111	83	81	67	107
10	91	58	82	67	89	70	62	47
	<i>Students Officially Participating in the Diploma Programme</i>							
11	53	55	54	60	49	55	42	44
12	50	50	46	49	52	46	51	42
Retention Rate 11 <sup>th</sup> to 12 <sup>th</sup> Grade	88%	94%	84%	82%	87%	94%	93%	100%

### IB Diploma Results

In 2020, IB exams were not held, as education was interrupted across the globe. Students were awarded scores that reflected their standard of work based on collected coursework and the established assessment expertise, rigor, and quality control already built into the IB program. In 2021, schools were given the option of a testing or non-testing option. In both 2021 and 2022, IB adjusted their grading standards, allowed for schools to choose a non-testing option, and raised the grade distribution to accommodate for lost learning and interruption to education due to the global pandemic. In May 2023, the IB awarded grades using all components, coursework, and examinations, with the distribution of awarded grades set back to pre-pandemic levels of May 2019.

In 2022-2023, Millard North had 42 IB Diploma candidates. Thirty-two students, or 76%, successfully earned or were “awarded” the IB Diploma.



### Test Results

As part of the requirements to receive the IB diploma, each candidate must complete the coursework and exams in six subjects during their junior and senior years. The exams for each subject are taken on two successive days and may be in two or three separate tests, each one typically two hours in length. The subject exams fall

into two levels, Standard Level (SL) and Higher Level (HL). Most Standard Level exams are taken after 1 year of coursework. Higher Level exams follow 2 years of coursework.

In 2022-23, Millard North had 91 DP students who completed 267 subject tests, 421 Theory of Knowledge requirements, and 42 Extended Essays in May 2023. The scores awarded to students based on their work and internal assessments are reflected in the charts and graphs below.

On the subject tests, Millard North students scored passing or higher on 224, which is 84%. The distribution of the Millard North students' IB Diploma subject exam scores is shown in the table below.

Subject	Ttl #	7	6	5	4	3	2	1	N	Avg. Grade (School)	Avg. Grade (World)
<b>Subject Group 1</b>											
ENGLISH A:Literature HL	42	0	11	18	12	1	0	0	0	4.93	4.56
<b>Subject Group 2</b>											
French B SL	5	0	3	1	1	0	0	0	0	5.40	5.02
German B SL	5	0	0	0	3	2	0	0	0	3.60	5.11
Latin SL	6	0	1	3	1	1	0	0	0	4.67	4.11
Spanish B SL	29	1	11	13	4	0	0	0	0	5.31	4.93
<b>Subject Group 3</b>											
Business Management HL	3	0	0	0	3	0	0	0	0	4.00	4.94
Business Management SL	3	2	1	0	0	0	0	0	0	6.67	4.94
History SL	4	0	2	1	1	0	0	0	0	5.25	4.65
History Americas HL	8	0	3	3	2	0	0	0	0	5.13	4.17
Psychology SL	33	0	11	18	3	0	0	0	1	5.25	4.45
<b>Subject Group 4</b>											
Biology HL	17	0	3	3	6	5	0	0	0	4.24	4.39
Biology SL	13	2	1	4	1	4	0	0	1	4.67	4.15
Chemistry HL	17	0	2	3	7	2	3	0	0	3.94	4.56
Computer Science HL	6	0	0	1	1	4	0	0	0	3.5	4.41
Physics HL	5	0	1	2	2	0	0	0	0	4.8	4.80
Physics SL	8	0	0	1	3	2	2	0	0	3.38	4.21
<b>Subject Group 5</b>											
Math.Analysis & Appr..HL	14	2	4	5	3	0	0	0	0	5.36	4.87
Mathematics App.& Interp. HL	14	0	0	1	7	5	1	0	0	3.57	4.37
Mathematics App.& Interp. SL	14	2	2	5	4	0	0	0	1	5.15	3.87
<b>Subject Group 6</b>											
Film SL	2	0	0	0	0	2	0	0	0	3.00	4.17
Music SL	18	0	1	4	7	5	0	0	1	4.06	4.16
Visual Arts SL	1	0	0	0	1	0	0	0	0	4.00	4.01
<b>Score Scale:</b>											
7-Excellent			6-Very Good			5-Good			4-Satisfactory (Minimum Pass)		
3-Mediocre			2-Poor			1-Very Poor			N-Failure to Test		

Exams are scored from 7 (excellent) to 1 (very poor), with 4 being the minimum passing score. In the May 2023 subject tests, Millard North IB Diploma students' average scores were higher than the international averages in 12 of the 22, or 55%, of the subject areas examined. The average exam score for Millard North students was 4.97, as compared to the May 2022 mean of 5.25. The international mean for May 2023 is 4.83.

### Extended Essay and Theory of Knowledge

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, culminating in an Essay on a topic chosen from ten prescribed prompts. These are in addition to the subject tests, and are graded from A (excellent) to E (elementary). A grade of D or better must be obtained on both the Extended Essay and the Theory of Knowledge Essay for a student to be eligible to receive the IB Diploma. In other words, D is the minimum passing grade.

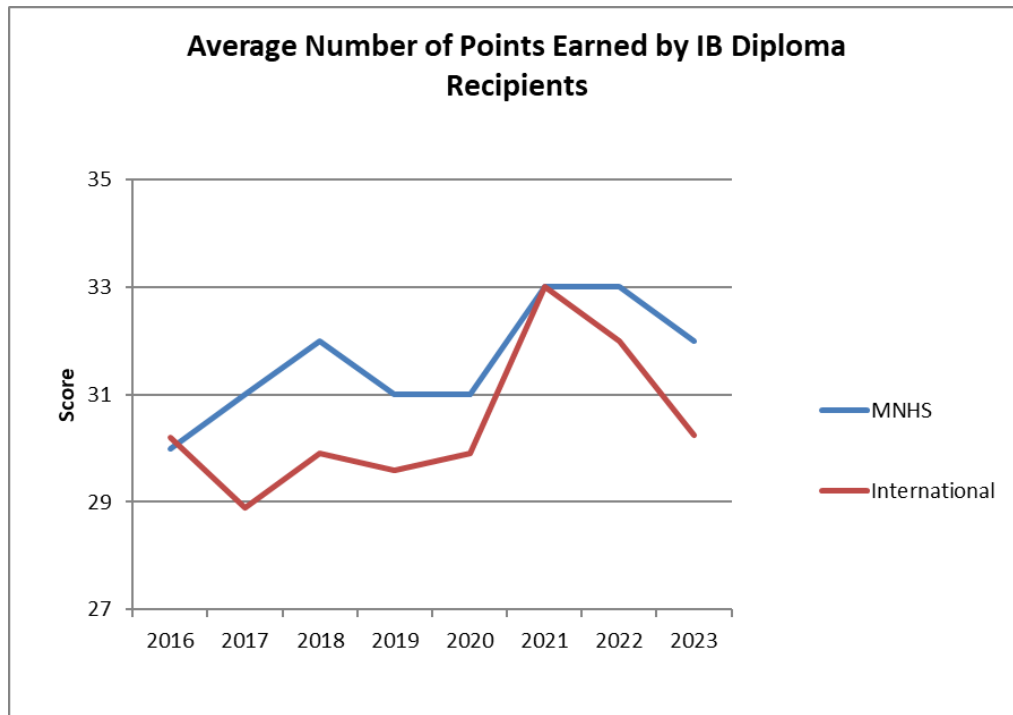
Grade distribution percentages are shown below for the 42 students that completed the IB Diploma Programme in May 2023, with Millard North data from previous years included for comparison. In 2023, 72% of Millard North students earned a grade of a C or better on the Extended Essay (EE), as compared to 80% in 2022. Ninety-five percent of Millard North students taking the Theory of Knowledge Essay scored a C or better, compared to 98% in 2022. Passing scores of a D or better were received by 98% of Millard North Students on the Extended Essay and 100% on the Theory of Knowledge essay in 2023.

<b>Millard North IB May 2016 - 2022 EE and TOK Results</b>					
	<b>Student Score Distribution Percentages</b>				
<b>Extended Essay</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>May 2023</b>	0%	12%	50%	36%	2%
<b>May 2022</b>	2%	29%	49%	20%	0%
<b>May 2021</b>	4%	7%	52%	37%	0%
<b>May 2020</b>	4%	19%	52%	23%	2%
<b>May 2019</b>	2%	21%	56%	21%	0%
<b>May 2018</b>	0%	23%	52%	18%	0%
<b>May 2017</b>	12%	32%	42%	14%	0%
<b>May 2016</b>	6%	29%	47%	18%	0%
<b>Theory Of Knowledge</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>May 2023</b>	2%	38%	55%	5%	0%
<b>May 2022</b>	12%	47%	39%	2%	0%
<b>May 2021</b>	4%	24%	57%	15%	0%
<b>May 2020</b>	4%	13%	33%	50%	0%
<b>May 2019</b>	0%	19%	58%	23%	0%
<b>May 2018</b>	0%	34%	57%	9%	0%
<b>May 2017</b>	0%	26%	64%	10%	0%
<b>May 2016</b>	8%	35%	51%	6%	0%

### IB Diploma Points

IB Diploma candidates must earn at least 24 points to be awarded the IB Diploma. Twelve points must be scored on HL subjects, and 9 points must be scored on SL subjects. Students must pass Theory of Knowledge, the Extended Essay, and CAS, and they cannot score an incomplete or one on any subject area. In addition, students can earn no more than two grade 2s on any subject, and no more than three grade 3s on any subject. The maximum possible point total is 45.

The average of IB Diploma points for all 32 students who received the IB Diploma during the 2022-2023 school year was 32 points. The international average in May 2023 was 30.24 points. The highest number of Diploma points earned by a Millard North Student in 2023 was 40.



**AGENDA SUMMARY SHEET**

**Agenda Item:** NSCAS 2022-23 Results

**Meeting Date:** December 4, 2023

**Background/  
Description:**

Aggregate results of the 2023 State English Language Arts (ELA) Assessment and State Mathematics Assessment for grades 3-8 and 11, and State Science Assessment for grades 5 and 8 are presented in the following pages.

As a requirement for the Nebraska Department of Education, each spring students in grades 3, 4, 5, 6, 7, 8, and 11 are required to participate in state ELA and mathematics testing, and students in grades 5, 8, and 11 participate in state science testing. Summary tables NSCAS (Nebraska Student-Centered Assessment System) - ELA (English Language Arts), M (Math), S (Science) results are listed on the following pages.

Note: The 11th-grade NSCAS test is the ACT test administered in March 2023. The ACT is given to all students in their 3rd year of high school. It is not based on credit count / class standing.

**Action Desired:** Information / Discussion

**Policy /  
Strategic Plan**

**Reference:** Supports the mission of the district.

**Responsible**

**Person(s):** Dr. Heather Phipps and Dr. Darin Kelberlau

**Superintendent's Signature:**



## English Language Arts

### 2022-23 Results

For grades 3-8, the Statewide assessment for English Language Arts is essentially grade level adaptive. The performance levels are “Developing,” “On-Track,” and “Advanced. The test continues to assess College and Career Readiness standards which are much more rigorous than previous years.

**Note:** due to updated standards in grades 3-8, new cuts were set during the Summer of 2023. One should not compare 2022-23 grades 3-8 results with previous years. The previous set of cuts are indicated with a smaller font.

11th grade results (ACT) are comparable.

<b>% of Students On Track or Advanced</b>							
<b>MPS</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>11th</b>
<b>2020-21</b>	64%	69%	60%	53%	54%	58%	62%
<b>2021-22</b>	67%	67%	66%	55%	52%	56%	64%
<b>2022-23</b>	80%	71%	74%	66%	67%	71%	66%

<b>NE</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>11th</b>
<b>2020-21</b>	50%	54%	46%	45%	44%	50%	46%
<b>2021-22</b>	50%	53%	47%	44%	42%	46%	46%
<b>2022-23</b>	62%	55%	57%	55%	54%	63%	46%

## Mathematics

### 2022-23 Results

The performance levels and adaptive nature are the same as the ELA test.

**Note:** due to a flaw in the previous standard setting process, it was determined that new cuts would be established during the Summer of 2023. Like ELA, one should not compare results from 2022-23 to previous years in grades 3-8. The previous set of cuts are indicated with a smaller font.

11th grade remains comparable.

Also, due to updating the mathematics standards, new cuts will be set in the Summer of 2024.

<b>% of Students On Track or Advanced</b>							
<b>MPS</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>11th</b>
<b>2020-21</b>	63%	60%	61%	54%	58%	53%	59%
<b>2021-22</b>	66%	63%	66%	59%	56%	56%	60%
<b>2022-23</b>	75%	74%	79%	73%	77%	73%	58%

<b>NE</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>11th</b>
<b>2020-21</b>	47%	46%	46%	47%	46%	45%	44%
<b>2021-22</b>	50%	46%	49%	46%	44%	41%	44%
<b>2022-23</b>	58%	58%	65%	57%	65%	61%	42%

## Science

### 2022-23 Results

Science is now aligned to College and Career Ready level of expectations. In 2020-21, Nebraska students completed pilot tests, therefore no results were reported. The Spring 2022 was the first year for the new Science statewide test.

2022-23 scores can be compared to previous years.

Percent of Students "On Track" & "Advanced"						
	5th		8th		11th	
	MPS	NE	MPS	NE	MPS	NE
<b>2020-21</b>	Piloting				66%	50%
<b>2021-22</b>	83%	71%	73%	63%	67%	48%
<b>2022-23</b>	87%	76%	76%	64%	67%	49%