

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, January 3, 2022** at 5606 South 147th Street, Omaha, Nebraska.

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).

Stacy Jolley  
Secretary

12/31

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 SCOTT STEWART**

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, printed in Omaha, in said County of Douglas, for more than fifty-two weeks last past; that the printed notice hereto attached was published in THE DAILY RECORD, of Omaha, on**  
December 31, 2021

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

GENERAL NOTARY - State of Nebraska  
ELLEN FREEMAN  
My Comm. Exp. 18:50 11, 2025

*Jason W. Huff*  
Subscribed in my presence and sworn to before  
me this 31st day of  
December 21

**Publisher's Fee** \$ 18.50  
**Additional Copies** \$  
**Total** \$ 18.50

*Ellen Freeman*  
Notary Public in and for Douglas County,  
State of Nebraska

**BOARD OF EDUCATION MEETING SIGN IN**

**January 3, 2022**

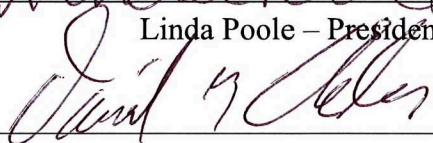
<u>NAME:</u>	<u>REPRESENTING:</u>	<u>Observing for a Class? (Y/N)</u>
<i>Heath Q</i>		
<i>John Sautell</i>		
<i>Amanda Swolley</i>	<i>self</i>	
<i>Mary Warte</i>	<i>self</i>	<i>—</i>
<i>Jason Dunn</i>	<i>self</i>	<i>—</i>
<i>Kathleen Kaeth</i>	<i>self</i>	<i>—</i>
<i>Matthew Sorkap</i>	<i>self</i>	
<i>Holly Guenette</i>	<i>Self</i>	<i>—</i>
<i>Sean Swanson</i>	<i>Self</i>	
<i>Christina Brownell</i>	<i>Self</i>	
<i>Brittany Marshall</i>	<i>Self</i>	
<i>Carrie Hushka</i>	<i>self</i>	
<i>Bice Unger</i>	<i>HAK-Insurance</i>	<i>N</i>
<i>Cindy Maxwell-Ostlund</i>	<i>Self</i>	<i>N</i>
<i>Jodi Woodward</i>	<i>Bergank, DV</i>	
<i>Sam Ballard</i>		
<i>Jennifer Trevett</i>	<i>Self</i>	<i>N</i>

**ACKNOWLEDGMENT OF RECEIPT  
OF NOTICE OF MEETING**

The undersigned members of the Board of Education of Millard, District #017, Omaha, Nebraska, hereby acknowledge receipt of advance notice of a meeting of said Board of Education and the agenda for such meeting held at 6:00 P.M. on January 3, 2022, at the Don Stroh Administration Center, 5606 South 147 Street, Omaha, NE 68137

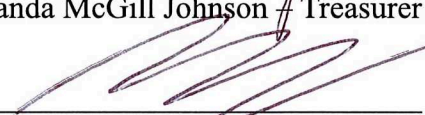
Dated this 3rd day of January, 2022

  
\_\_\_\_\_  
Linda Poole – President

  
\_\_\_\_\_  
Dave Anderson – Vice President

\_\_\_\_\_  
Stacy Jolley – Secretary

  
\_\_\_\_\_  
Amanda McGill Johnson – Treasurer

  
\_\_\_\_\_  
Mike Kennedy

  
\_\_\_\_\_  
Mike Pate



**BOARD OF EDUCATION  
MEETING**



**January 3, 2022**

BOARD OF EDUCATION  
MILLARD PUBLIC SCHOOLS  
OMAHA, NEBRASKA

BOARD MEETING  
JANUARY 3, 2022  
6:00 P.M.

DON STROH ADMINISTRATION CENTER  
5606 SOUTH 147TH STREET

AGENDA

This meeting can also be attended by videoconference through “ZOOM” with access available to the public and media. The Zoom link is <https://mpsomaha-org.zoom.us/j/92143885911>.

**A. Call to Order**

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

**B. Pledge of Allegiance**

**C. Roll Call**

- D. Public Comments on agenda items** – This is the proper time for public questions and comments on agenda items only. If you want to speak at the Board meeting, the form linked here must be completed and hand delivered to the President on Monday at DSAC before the meeting begins.

**E. Routine Matters**

1. Election of Officers
2. \*Approval of Board of Education Minutes – December 6, 2021
3. \*Approval of Bills and receive the Treasurer’s Report and Place on File

**F. Information Items**

1. Superintendent’s Comments
2. Board Comments/Announcements

**G. Unfinished Business**

1. Second Reading and Approval of Policy 3235: Support Services- Gifts, Donations, and Grants

**H. New Business**

1. Approval of Rule 3235.1: Support Services- Gifts, Donations, and Grants
2. Approval of Rule 5400.4: Student Services - Curtailment of Extracurricular Activities
3. Approval of Rule 5400.5: Student Services - Academic Credit for Expelled Students and Students Suspended for Ten Days of More Through Alternative Courses or Programs
4. Approval of Rule 5400.6: Student Services - Standards for Student Conduct
5. Receive and File the Fiscal Year Ending 2021 Governance Letter and Audit Report
6. Approval of Contract for Millard South High School Elevator Controller Upgrade
7. Approval of Contract for Andersen Middle School Heat Pump Replacement
8. Approval of Contract for Disney Elementary School Intercom Replacement
9. Approval of Contract for Holling Heights Elementary School Intercom Replacement
10. Approval of Contract for North High School Interior Lighting Replacement - Phase II
11. Designation of Official Newspaper
12. Designation of Official Depository
13. Administrator for Hire - Assistant Principal- Millard West High School

14. Administrator for Hire - Assistant Principal - Beadle Middle School
15. Approval of Personnel Actions: Recommendation to Hire, Resignation Agenda, Resignation Notification Incentive (RNI), Voluntary Separation Program (VSP)
16. Executive Session - Personnel

**I. Reports**

1. 2020 Bond Budgeting Update
2. Insurance Report
3. 2021-22 Transfer-Option Report
4. Legislative Report
5. District COVID Update

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

1. Teacher Work Day / Staff Development on Wednesday, January 5, 2022
2. School Resumes for Students on Thursday, January 6, 2022
3. Committee of the Whole Meeting on Monday, January 10, 2022 at 6:00 p.m. at the DSAC
4. No School for Students on January 17, 2022 for Martin Luther King Jr. Day – Staff Development Day
5. Board of Education Meeting on Monday, January 17, 2022 at 6:00 p.m. at the DSAC
6. Board of Education Meeting on Monday, February 7, 2022 at 6:00 p.m. at the DSAC
7. Committee of the Whole Meeting on Monday, February 14, 2022 at 6:00 p.m. at the DSAC

**K. Public Comments** - This is the proper time for public questions and comments on any topic.

If you want to speak at the Board meeting, the form linked here must be completed and hand delivered to the President on Monday at DSAC before the meeting begins.

**L. Adjournment**

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

BOARD OF EDUCATION  
MILLARD PUBLIC SCHOOLS  
OMAHA, NEBRASKA

BOARD MEETING  
JANUARY 3, 2022  
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. Public Comments on agenda items – This is the proper time for public questions and comments on agenda items only.  
Please make sure a request form is given to the Board President before the meeting begins.

E.1\* Election of Officers.

E.2\* Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the Board of Education Minutes from December 6, 2021.

E.3\* Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the bills, receive the Treasurer's Report and Place on File.

F.1 Superintendent's Comments

F.2 Board Comments/Announcements

G.1 Second reading by \_\_\_\_\_, Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Policy 3235: Support Services- Gifts, Donations, and Grants.

J.1 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Rule 3235.1: Support Services- Gifts, Donations, and Grants.

J.2 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Rule 5400.4: Student Services - Curtailment of Extracurricular Activities.

J.3 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Rule 5400.5: Student Services - Academic Credit for Expelled Students and Students Suspended for Ten Days of More Through Alternative Courses or Programs.

J.4 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Rule 5400.6: Student Services - Standards for Student Conduct.

J.5 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to receive and file the Fiscal Year Ending 2021 Governance Letter and Audit Report.

- J.6 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the contract for the Millard South High School elevator controller upgrade be awarded to Schumacher Elevator in the amount of \$130,299 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 Andersen Middle School heat pump replacement be awarded to Sol Lewis Engineering Company in the amount of \$445,200 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 Disney Elementary School intercom replacement be awarded to Tred-Mark Communications in the amount of \$176,884 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 Holling Heights Elementary School intercom replacement be awarded to Kidwell Incorporated in the amount of \$136,898 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 North High School interior lighting replacement - phase II be awarded to Downs Electric in the amount of \$345,575 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 Daily Record be designated as the Official Paper of Record.
- J.12 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the district designate CIT Bank and the Nebraska Liquid Asset Fund as the primary depositories for school district funds with the further designation of First National Bank, US Bank, and Core Bank for school activity fund deposits.
- J.13 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Samantha K. Ballard as a new Assistant Principal at Millard West High School.
- J.14 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Dr. Kristen Abueg as a new Assistant Principal at Beadle Middle School.
- J.15 Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve Personnel Actions: Recommendation to Hire, Resignation Agenda, (RNI) Resignation Notification Incentive, Voluntary Separation Program (VSP).

J. 16 Executive Session - Personnel

K. Reports

1. 2020 Bond Budgeting Update
2. Insurance Report
3. 2021-22 Transfer-Option Report
4. Legislative Report
5. District COVID Update

L. Future Agenda Items/ Board Calendar

1. Teacher Work Day / Staff Development on Wednesday, January 5, 2022
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6. Board of Education Meeting on Monday, February 7, 2022 at 6:00 p.m. at the DSAC
7. Committee of the Whole Meeting on Monday, February 14, 2022 at 6:00 p.m. at the 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, December 6, 2021, at the Don Stroh Administration Center, 5606 South 147<sup>th</sup> Street. This meeting can also be attended by videoconference through "ZOOM" with access available to the public and media. The Zoom link was <https://mpsomaha-org.zoom.us/j/91565604801>, and was posted on the district website.

Notice of this meeting was given in advance thereof by publication in the Daily Record on Friday, December 3, 2021 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 Linda Poole 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, Mr. Pate, Mr. Anderson, Mrs. Poole, Mrs. Jolley, and Mrs. McGill Johnson were present.

Awards were presented to Employees of the Month Marlo Olson, Resource Teacher at Reeder Elementary and DeaDea Sporleder, Kitchen Manager at Horizon High.

Student Showcase highlighted Super State and All-State in softball and cross country at Millard South High School and Millard West High School as well as girls golf at Millard North High School.

Mrs. Poole announced this is the proper time for public questions and comments on agenda items only. There were several requests to speak. The following people spoke regarding COVID-19:

Matthew Soukup of 16678 Dorcas Cir, Christina Brownell of 7120 S. 178th St, and John Brownell of 7120 S. 178th St.

Motion was made by Mike Kennedy, seconded by Dave Anderson, to approve the Board of Education minutes for November 1, 2021 and November 18, 2021, approve the bills and receive the treasurer's report and place on file. Voting in favor of said motion was: Mr. Anderson, Mrs. Poole, Mrs. Jolley, Mrs. McGill Johnson, Mr. Kennedy, and Mr. Pate. Voting against were: None. Motion carried.

**Superintendent's Comments:** None

**Board Comments:**

Mike Kennedy:

Mr. Kennedy mentioned the recent Omaha World Herald article regarding test scores. Mr. Kennedy thanked Dr. Sutfin, administrators, teachers, and parents for keeping students in the classroom last year. He said the test score showed the importance of in-person learning. Mr. Kennedy also thanked Dr. Sutfin and his time for all their work on the recovery plan.

Mike Pate:

Mr. Pate said we are entering the new year quickly and is optimistic about the new year. He wished everyone a Merry Christmas, Happy Holidays and Happy New Year. Mr. Pate thanked everyone for all they have done.

Dave Anderson:

Mr. Anderson echoed Mr. Kennedy's and Mr. Pate's comments.

Stacy Jolley:

Mrs. Jolley echoed Mr. Pate's comments. Mrs. Jolley said she had the opportunity to visit several buildings recently and said in every building she saw students working hard. She said she also saw much gratitude.

Amanda McGill Johnson:

Mrs. McGill Johnson said Happy Holidays.

Mrs. Poole: None

Pamela Abalekpor, student representative from Millard South High School, Ava Hollingsworth, student representative from Millard North High School, and Katie Reynolds, student representative from Millard West High School, reported on the academic and athletic happenings at their respective schools.

**Unfinished Business:** None

**New Business:**

Stacy Jolley gave the First Reading of Policy 3235: Support Services- Gifts, Donations, and Grants.

Motion by Dave Anderson, seconded by Amanda McGill Johnson, to reaffirm Policy 6690: Curriculum, Instruction, and Assessment- Alternate Education Program. Voting in favor of said motion was: Mrs. McGill Johnson, Mr. Kennedy, Mr. Pate, Mr. Anderson, Mrs. Poole, and Mrs. Jolley. Voting against were: None. Motion carried.

Motion by Mike Kennedy, seconded by Amanda McGill Johnson, to reaffirm Rule 6690.1: Curriculum, Instruction, and Assessment- Alternate Education Program. Voting in favor of said motion was: Mrs. Jolley, Mrs. McGill Johnson, Mr. Kennedy, Mr. Pate, Mr. Anderson, and Mrs. Poole. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Mike Kennedy, to approve the 2022 Summer School Proposal. *Mrs. Jolley thanked Dr. Kara Hutton for all her work with summer school and she is grateful. Associate Superintendent of Educational Services Dr. Heather Phipps said we are moving towards more no cost opportunities for students who need additional support. Dr. Phipps gave an overview of the opportunities available to students:*

- *Elementary SLAM (Summer Literacy and Mathematics) - This five week program will be by invitation to support students not yet meeting the reading threshold on MAP. There will be no tuition for Elementary SLAM.*
- *Middle School Reading and Math - This five week reading and mathematics program will be by invitation and will support students who are below grade level expectations on MAP. There will be no tuition for invited students.*
- *Middle School STEAM - The 5-week STEAM Program will be at the same location and students will choose two courses.*
- *Elementary STEM Academy - The program courses related to Science, Technology, Engineering and Mathematics (STEM).*
- *High School Summer School*

Voting in favor of said motion was: Mr. Anderson, Mrs. Poole, Mrs. Jolley, Mrs. McGill Johnson, Mr. Kennedy, and Mr. Pate. Voting against were: None. Motion carried.

The board has a lengthy discussion regarding their concerns of the continued inflation and the raising cost of materials. The board has asked Chad Meisgeier to prepare a priority list of the remaining 2020 bond projects to be presented to the board in January 2022.

Motion by Amanda McGill Johnson, seconded by Stacy Jolley, that the contract for the Neihardt Elementary School re-roofing project phase III be awarded to Whitecastle Roofing in the amount of \$407,800 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Kelley Rosburg from BVH Architects was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Kennedy, Mr. Pate, Mr. Anderson, Mrs. Poole, Mrs. Jolley, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Dave Anderson, seconded by Stacy Jolley, that the contract for the Millard West High School re-roofing project phase VII be awarded to Boone Bros. Roofing in the amount of \$579,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Kelley Rosburg from BVH Architects was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Pate, Mr. Anderson, Mrs. Poole, Mrs. Jolley, Mrs. McGill Johnson, and Mr. Kennedy. Voting against were: None. Motion carried.

Motion by Dave Anderson, seconded by Stacy Jolley, that the contract for the Rohwer Elementary School heat pump replacement be awarded to MMC Contractors in the amount of \$433,323 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Nate Boesch from Morrissey Engineering was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mrs. McGill Johnson, Mr. Kennedy, Mr. Pate, Mr. Anderson, Mrs. Poole, and Mrs. Jolley. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Dave Anderson, that the contract for the Don Stroh Administration Center air handler unit equipment pre-purchase be awarded to Mechanical Sales in the amount of \$158,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such purchase. *Chief Financial Officer Chad Meisgeier said Nate Boesch from Morrissey Engineering was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mrs. Jolley, Mrs. McGill Johnson, Mr. Kennedy, Mr. Pate, Mr. Anderson, and Mrs. Poole. Voting against were: None. Motion carried.

Motion by Mike Pate, seconded by Stacy Jolley, that the contract for the Cather Elementary School Renovation be awarded to Genesis Contracting Group in the amount of \$853,310 and that the Chief Financial Officer be authorized to execute any and all documents related to such project. *Chief Financial Officer Chad Meisgeier said Molly Macklin from Schemmer was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Anderson, Mrs. Poole, Mrs. Jolley, Mrs. McGill Johnson, Mr. Kennedy, and Mr. Pate. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Mike Kennedy, that the construction documents for the Sandoz Elementary School project be approved as submitted. *Chief Financial Officer Chad Meisgeier said Molly Macklin from Schemmer was available to address questions and concerns from the Board.* Voting in favor of said motion was: Mr. Kennedy, Mr. Pate, Mr. Anderson, Mrs. Poole, Mrs. Jolley, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Stacy Jolley, seconded by Dave Anderson, to approve the Legislative Standing Positions. *Executive Director of Activities, Athletics & External Affairs said that each year we bring to the Board the Legislative Standing Positions which guide us through the next session. Mr. Beyer said he has reviewed the standing positions with the district lobbyist firm, Mueller Robak. Mr. Pate asked Mr. Beyer to explain the proposed funding plan by Senator Walz. Mr. Beyer said that the same plan is being referred to as the "Columbus" State Aid Plan that was discussed at the last board meeting and provided a brief summary and he will keep the board informed as this progresses.* Voting in favor of said motion was: Mr. Pate, Mr. Anderson, Mrs. Poole, Mrs. Jolley, Mrs. McGill Johnson, and Mr. Kennedy. Voting against were: None. Motion carried.

Motion by Dave Anderson, seconded by Stacy Jolley, to approve Personnel Actions: Recommendation to Hire: Nicolett S. Carey, Kimberly R. Hedges, Anna L. Phelps, Mia P. Sharpnack, Katiana E. Fischer; Resignation Agenda: Tess E. McWilliams, Kadeyn A. Johnson; Resignation Notification Incentive (RNI): Jean R. Ubbelohde, Pamela S. Ehly, Jennifer L. Pollock, Trina A. Switzer, Mindy S. Jorgensen, Cathleen M. Sinnott, Anne S. Chambers, Maria D. Meyers, Caroline E. Ososki, Patricia A. Meeker, Rose A. Thramer, Shelby L. Bockelmann, Barbara J. Vanderbeek, Jay A. Pilkington, Andrew V. Means, Suzanne M. Brown, Sheila Bolmeier, Rebecca J. Korinek, Erik P. Chaussee, Rachel A. Shiller, Taylor L. Litke, Steven Ponzetti; Voluntary Separation Program (VSP): James V. Sutfin, Cathleen M. Sinnott, Janet L. Perrone, Catherine A. Keiser, Maria D. Meyers, Jean R. Ubbelohde; Leave of Absence: Hayley E. Nielsen. Voting in favor of said motion was: Mrs. McGill Johnson, Mr. Kennedy, Mr. Pate, Mr. Anderson, Mrs. Poole, and Mrs. Jolley. Voting against were: None. Motion carried.

Mrs. Poole requested to move Executive Session to the end of the agenda. There was no objection.

## **Reports:**

### **United Way Campaign 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 that this year staff contributions were down slightly but student contributions increased this year with an overall total of \$53,478 raised for United Way. This is an increase from 2019. Dr. Saum-Mills said United Way has shared the types of services that Millard families receive from United Way.

### **Millard Foundation Staff Campaign Report**

Director of Communications Rebecca Kleeman said in 2019 the campaign raised \$66,056. In 2020 the campaign was paused due to the pandemic. This year the campaign made a successful return, raising \$72,220 to benefit Millard Public Schools.

### **Graduating Class of 2021 ACT Report**

Executive Director of Assessment, Research, and Evaluation Dr. Darin Kelberlau shared the graduating class of 2021 ACT report. Dr. Kelberlau reminded the board that the information listed is the most recent ACT test scores. The District ACT composite average is 21.7, again higher than the state average of 20.0. Trendlines show Millard maintaining strong ACT results that consistently outperform the state and nation.

### **International Baccalaureate® Diploma Programme Report**

Director of Secondary Education Dr. Tony Weers said in 2021, there were 46 IB Diploma candidates. Forty-one of the 2021 candidates, or 89%, earned the IB Diploma. The worldwide rate of passage in May 2021 was 89%. Exams were not taken in 2021 due to the pandemic. Student subject scores and receipt of the Diploma was based on student work and internal assessments that were submitted to IB.

### **Legislative Report**

Executive Director of Activities, Athletics & External Affairs Nolan Beyer provided the board with a legislative update. Mr. Beyer said that in the board's folders he provided them with a 2022 legislative session calendar, a list of Millard Senators as well as the Senators who serve on committees that could have an effect on Millard. Lastly, Mr. Beyer said he provided a list of Senators who are up for re-election after this session as well as those who are term limited.

### **Report on ESSER III Fund Budgets**

Chief Financial Officer Chad Meisgeier provided the board with an ESSER III fund budget update.

Mr. Meisgeier gave an overview of the fund we will receive from the ESSER I and II also known as CARES Funding:

ESSER I : \$1.5 Million – Emergency Supplies / PPE

ESSER II : \$6.3 Million – Recovery

Mr. Meisgeier said in ESSER III Millard will receive \$14 million. The law permits this to be spent only for limited uses related to the pandemic such as:

- Activities reducing virus transmission and other health hazards (such as expenses related to disinfecting procedures)
- Activities improving air quality (such as capital expenses improving air circulation or air filtration)
- Activities addressing learning loss among students, including students who have been historically marginalized
- Activities addressing well-being of students and staff.

Mr. Meisgeier reminded the board that the \$14 million we are to receive under ESSER III is one time money. He also said that we were required to gather input on how this funding is to be used and shared many different ways we accomplished this. Mr. Meisgeier shared the categories the funding will be split between. They are staffing, recovery support, infrastructure and activities. The ESSER III funding has to be spent by September 1, 2024.

### **District COVID Update**

Dr. Sutfin provided a district COVID update on how the district is responding to COVID-19. Dr. Sutfin said we currently have 178 cases which is .65% of our district staff and student population.

Dr. Sutfin said the things the public speakers mentioned tonight are some of the things we are having conversations about. Dr. Sutfin said we want to get out of the business of being the health department. He also said we want to make sure we are doing so in an appropriate manner. Dr. Sutfin said as he looks at this, we have the ability for our workforce to staff the building.

Dr. Sutfin said he does not like the disruption that is occurring with closed classrooms but said we have to continue to mitigate the virus. He said the access of vaccines to those under twelve years of age is helpful. He said there is a lot happening between now and winter break. Dr. Sutfin said we will work our way out of this and hope people can continue to be patient. Dr. Sutfin reminded us of where we started in March of 2020 and reminded everyone of the progress we have made. Dr. Sutfin also said he will continue to keep the board informed.

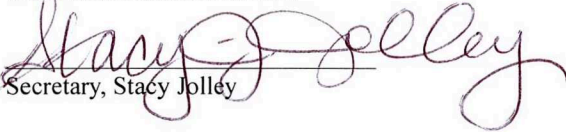
Mrs. Poole reminded the Board of future agenda items and said this is the proper time for public questions and comments. There were no requests to speak on non-agenda items.

**Future Agenda Items/ Board Calendar:**

1. Board of Education Holiday Celebration Wednesday, December 15, 2021 at 5:00 p.m.
2. Winter Break - No School Wednesday, December 22, 2021 – Wednesday, January 5, 2022
3. Board of Education Meeting on Monday, January 3, 2022 at 6:00 p.m. at the DSAC
4. Teacher Work Day / Staff Development on Wednesday, January 5, 2022
5. School Resumes for Students on Thursday, January 6, 2022
6. Committee of the Whole Meeting on Monday, January 10, 2022 at 6:00 p.m. at the DSAC
7. No School for Students on January 17, 2022 for Martin Luther King Jr. Day – Staff Development Day
8. Board of Education Meeting on Monday, January 17, 2022 at 6:00 p.m. at the DSAC

At 8:22 p.m. Stacy Jolley made a motion to go into Executive Session, seconded by Mike Kennedy. Voting in favor of said motion was: Mrs. Jolley, Mrs. McGill Johnson, Mr. Kennedy, Mr. Pate, Mr. Anderson, and Mrs. Poole. Voting against were: None. Motion carried.

Motion by Dave Anderson and seconded by Linda Poole to come out of Executive Session at 9:20 p.m. Voting in favor of said motion was: Mr. Pate, Mr. Anderson, Mrs. Poole, Mrs. Jolley, Mrs. McGill Johnson, and Mr. Kennedy. Voting against were: None. Motion carried.

  
Secretary, Stacy Jolley

# **Millard Public Schools**

**January 3, 2022**

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490011	12/02/2021	143652	ALTA HIGH SCHOOL	\$90.00
	490012	12/02/2021	011651	AMERICAN EXPRESS	\$6,552.53
	490013	12/02/2021	106198	OMAHA PUBLIC SCHOOL DISTRICT	\$264.00
	490014	12/02/2021	106879	DOWLING CATHOLIC HIGH SCHOOL	\$375.00
	490015	12/02/2021	141799	KSB SCHOOL LAW PC LLO	\$84.00
	490016	12/02/2021	141155	NORRIS SCHOOL DISTRICT #160	\$349.00
	490017	12/02/2021	133419	PAPILLION-LAVISTA SOUTH HIGH SCHOOL	\$429.00
	490018	12/02/2021	133419	PAPILLION-LAVISTA SOUTH HIGH SCHOOL	\$196.00
	490019	12/09/2021	135661	CREIGHTON PREP	\$272.00
	490020	12/09/2021	135661	CREIGHTON PREP	\$120.00
	490021	12/09/2021	106116	LINCOLN HIGH SCHOOL	\$72.00
	490022	12/09/2021	064800	METRO UTILITIES DISTRICT OF OMAHA	\$38,233.96
	490024	12/09/2021	068834	UNIVERSITY OF NEBRASKA-LINCOLN	\$130.00
	490032	12/20/2021	019852	BRACKERS GOOD EARTH CLAYS INC	\$100.00
	490033	12/20/2021	136179	DIGITAL EXPRESS INC	\$116.15
	490034	12/20/2021	142777	HOME DEPOT USA INC	\$173.04
	490035	12/20/2021	133397	HY-VEE INC	\$1,192.26
	490036	12/20/2021	133397	HY-VEE INC	\$2,336.26
	490037	12/20/2021	132878	HY-VEE INC	\$382.56
	490038	12/20/2021	049851	HY-VEE INC	\$1,709.25
	490039	12/20/2021	049850	HY-VEE INC	\$840.71
	490040	12/20/2021	143655	STACEY J KOZISEK	\$30.40
	490041	12/20/2021	138691	MENARDS INC	\$1,039.21
	490042	12/20/2021	065410	MILLARD PUB SCHL ADMIN ACTIVITY FND	\$220.00
	490044	12/20/2021	067027	NEBRASKA STATE BANDMASTERS ASSN	\$150.00
	490045	12/20/2021	071515	PAINTIN PLACE CERAMICS INC	\$20.00
	490046	12/20/2021	143608	RAY AND ASSOCIATES INC	\$1,641.99
	490047	12/20/2021	133300	TALX UC EXPRESS	\$114.00



## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490048	12/20/2021	090242	UNITED PARCEL SERVICE	\$278.37
	490049	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$418.00
	490050	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$101.00
	490051	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$200.00
	490052	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$101.00
	490053	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$101.00
	490054	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$150.00
	490055	12/20/2021	139797	US BANK NATIONAL ASSOCIATION	\$200.00
	490056	12/20/2021	090625	US POSTAL SERVICE	\$530.00
	490057	12/20/2021	143347	VERIZON COMMUNICATIONS INC	\$197.40
	490058	12/20/2021	141432	WELLS FARGO FINANCIAL LEASNG INC	\$3,425.00
	490071	12/16/2021	108436	COX COMMUNICATIONS INC	\$7,447.80
	490072	12/16/2021	108436	COX COMMUNICATIONS INC	\$423.76
	490073	12/16/2021	108436	COX COMMUNICATIONS INC	\$22,005.02
	490074	12/16/2021	133397	HY-VEE INC	\$42.00
	490075	12/16/2021	106116	LINCOLN HIGH SCHOOL	\$726.00
	490076	12/16/2021	100006	LINCOLN SOUTHEAST HIGH SCHOOL	\$189.00
	490077	12/16/2021	064800	METRO UTILITIES DISTRICT OF OMAHA	\$2,180.79
	490078	12/16/2021	140383	SENTRY INSURANCE, A MUTUAL COMPANY	\$101,536.41
	490079	12/23/2021	100006	LINCOLN SOUTHEAST HIGH SCHOOL	\$623.00
	490082	12/23/2021	064800	METRO UTILITIES DISTRICT OF OMAHA	\$132,333.30
	490085	01/03/2022	143651	3D CONTROL SYSTEMS INC	\$14,900.00
	490086	01/03/2022	136271	TROPHY GUY INC	\$9.00
	490087	01/03/2022	010040	A & D TECHNICAL SUPPLY CO INC	\$161.00
	490088	01/03/2022	143631	JIM ABT	\$276.64
	490089	01/03/2022	109853	ACCESS ELEVATOR INC.	\$348.00
	490090	01/03/2022	136143	SLM INC	\$9,500.00
	490091	01/03/2022	010112	JOSEY THOMAS AARON	\$4,100.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490093	01/03/2022	139362	AMANDA L AKSAMIT	\$122.30
	490094	01/03/2022	137954	CYNTHIA M ALBERICO	\$211.90
	490095	01/03/2022	137976	HALEY E ALLEN	\$189.59
	490096	01/03/2022	143318	HARTIN INVESTMENTS LLC	\$2,701.99
	490097	01/03/2022	132722	AAFCS	\$150.00
	490098	01/03/2022	102430	AMI GROUP INC	\$990.00
	490099	01/03/2022	143146	JUNE ANALCO	\$763.75
	490100	01/03/2022	143506	ANZALONE CRUSHR LLC	\$420.00
	490101	01/03/2022	012989	APPLE COMPUTER INC	\$23,018.15
	490102	01/03/2022	141122	A-UNITED AUTOMATIC DOOR & GLASS INC	\$853.00
	490103	01/03/2022	072250	B G PETERSON COMPANY	\$497.28
	490104	01/03/2022	137482	KRISTINA A BAMESBERGER	\$117.60
	490105	01/03/2022	143659	BARK TECHNOLOGIES INC	\$1,000.00
	490106	01/03/2022	133154	DESAREE D BARR	\$44.69
	490107	01/03/2022	017877	CYNTHIA L BARR-MCNAIR	\$138.43
	490108	01/03/2022	142530	KATHRYN A BASS	\$60.00
	490109	01/03/2022	138305	MEAGAN L BASYE	\$60.98
	490110	01/03/2022	142070	JACOB BATTAGLIA	\$120.00
	490112	01/03/2022	141521	ERIKA J BECKLEY	\$46.37
	490113	01/03/2022	107540	BRIAN F BEGLEY	\$533.72
	490115	01/03/2022	139889	DARLA G BELL	\$107.86
	490116	01/03/2022	133636	BELLEVUE WEST HIGH SCHOOL	\$144.00
	490117	01/03/2022	132146	BERGAN KDV LLC	\$14,400.00
	490118	01/03/2022	139161	BERKLEY RISK ADMINISTRATORS CO LLC	\$5,000.00
	490120	01/03/2022	142454	LAURA C BESHALER	\$152.25
	490121	01/03/2022	134749	RHONDA R BETZOLD	\$223.44
	490122	01/03/2022	134945	NOLAN J BEYER	\$131.41
	490123	01/03/2022	135375	DOODAD INC.	\$225.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490124	01/03/2022	142377	ABBY J BJORNSEN	\$19.10
	490125	01/03/2022	140887	RODNEY JOHNSON	\$256.00
	490126	01/03/2022	143275	BRIDGET K BLIEFERNICH	\$51.34
	490127	01/03/2022	134478	TIFFANY M BOCK SMITH	\$136.28
	490128	01/03/2022	130899	KIMBERLY M BOLAN	\$212.91
	490129	01/03/2022	143520	BORSHEIMS JEWELRY COMPANY INC	\$2,612.00
	490130	01/03/2022	143657	LAUREN BOSH	\$65.00
	490131	01/03/2022	139996	BOYS TOWN	\$26,404.80
	490132	01/03/2022	139947	YESENIA BRAVO	\$163.80
	490133	01/03/2022	139890	DOUGLAS J BREITER	\$122.42
	490135	01/03/2022	141510	CHRISTINE L BUKOWSKI	\$139.83
	490136	01/03/2022	143658	QUINN BUNGER	\$130.00
	490138	01/03/2022	139496	NICOLE E BURTON	\$138.43
	490140	01/03/2022	143556	TRENOR J CAMPBELL	\$57.34
	490141	01/03/2022	140263	TIMOTHY C CANNON	\$51.63
	490142	01/03/2022	142667	COMPASS GROUP INC	\$479.70
	490149	01/03/2022	143369	CAPITAL SANITARY SUPPLY CO INC	\$51,706.04
	490150	01/03/2022	133246	RALPH CAREY	\$13.89
	490151	01/03/2022	142380	AMANDA L CARLSEN	\$95.11
	490152	01/03/2022	138642	DIAN H CARLSON	\$123.15
	490153	01/03/2022	023968	JAY B CARLSON	\$25.01
	490154	01/03/2022	140320	SEAN M CARLSON	\$87.70
	490155	01/03/2022	131158	CURTIS R CASE	\$52.08
	490156	01/03/2022	133970	CCS PRESENTATION SYSTEMS	\$619.85
	490157	01/03/2022	143582	CENTRAL PLAINS LIBRARY SYSTEM	\$5.18
	490158	01/03/2022	136807	ELIZABETH A CHADEK	\$14.96
	490159	01/03/2022	135648	SUSAN M CHADWICK	\$18.37
	490160	01/03/2022	136654	NICOLE A CHAPMAN	\$145.36

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490161	01/03/2022	132271	ERIK P CHAUSSEE	\$40.66
	490162	01/03/2022	106851	CHILDREN'S HOME HEALTHCARE	\$24,106.25
	490163	01/03/2022	142943	JAMIE N CHRISTENSEN	\$5.10
	490164	01/03/2022	143694	TYSON J CHROMY	\$146.50
	490169	01/03/2022	139202	CINTAS CORPORATION	\$1,945.41
	490171	01/03/2022	131135	PATRICIA A CLIFTON	\$139.58
	490172	01/03/2022	132279	JULIE A COE	\$11.20
	490173	01/03/2022	137013	NANCY S COLE	\$106.18
	490174	01/03/2022	143001	BRANDON COLLINS	\$65.00
	490175	01/03/2022	143686	DEBRA F COMPTON	\$192.24
	490176	01/03/2022	106184	CONCORDIA UNIVERSITY	\$100.00
	490177	01/03/2022	136518	JANET L COOK	\$141.79
	490178	01/03/2022	135296	SHANNON M COOLEY-LOVETT	\$32.14
	490180	01/03/2022	143248	RANA R COREY	\$38.58
	490181	01/03/2022	137922	MICHAEL CRADDUCK	\$65.00
	490182	01/03/2022	143557	DANA M CROWE	\$64.68
	490183	01/03/2022	106893	WICHITA WATER CONDITIONING INC	\$117.25
	490184	01/03/2022	027300	CUMMINS CENTRAL POWER LLC	\$1,452.21
	490185	01/03/2022	143634	MARCUS CURETON	\$65.00
	490186	01/03/2022	131483	JANET L DAHLGAARD	\$63.73
	490187	01/03/2022	132671	JEAN T DAIGLE	\$151.90
	490188	01/03/2022	131003	DAILY RECORD	\$18.50
	490189	01/03/2022	138477	MIDWEST HARDWOODS	\$89.92
	490190	01/03/2022	106713	ANDREW S DEFREECE	\$43.62
	490191	01/03/2022	143393	DAKOTA DELGADO	\$75.00
	490192	01/03/2022	135865	SABRINA DENNEY BULL	\$38.86
	490193	01/03/2022	032872	DENNIS SUPPLY COMPANY	\$571.27
	490194	01/03/2022	133009	ROBERTA E DEREMER	\$60.76

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490195	01/03/2022	137331	BASTIAN DERICHS	\$92.01
	490196	01/03/2022	140640	DESIGN 4 INC	\$1,009.50
	490197	01/03/2022	132669	DIGITAL DOT SYSTEMS INC	\$255.00
	490199	01/03/2022	139349	TERRIN D DORATHY	\$22.74
	490200	01/03/2022	142390	PAMELA M DRAKE	\$14.02
	490201	01/03/2022	134298	DOUGLAS J DRUMMOND	\$67.20
	490202	01/03/2022	135689	SUSAN M DULANY	\$121.80
	490203	01/03/2022	139281	PAMELA A DUNCAN	\$100.00
	490204	01/03/2022	138426	KELLY D EALY	\$114.74
	490205	01/03/2022	037525	EDUCATIONAL SERVICE UNIT #3	\$122,403.29
	490206	01/03/2022	143626	EDUPORIUM INC	\$2,035.18
	490207	01/03/2022	133823	REBECCA S EHRHORN	\$343.94
	490208	01/03/2022	108082	ELECTRONIC CONTRACTING COMPANY	\$1,331.50
	490209	01/03/2022	038140	ELECTRONIC SOUND INC.	\$674.28
	490210	01/03/2022	141577	ELITE PROFESSIONALS HOME CARE LLC	\$17,872.00
	490211	01/03/2022	142385	SHANNON KIEBLER	\$1,096.20
	490212	01/03/2022	142407	SAMANTHA L ENGEL	\$34.66
	490213	01/03/2022	135360	PAMELA A ERIXON	\$233.78
	490214	01/03/2022	137950	MICHAEL D ETZELMILLER	\$64.40
	490215	01/03/2022	143301	EVANS CUSTOM APPAREL INC	\$773.00
	490216	01/03/2022	141762	HELEN M EVANS	\$96.43
	490217	01/03/2022	107575	MELISSA D EVERTS	\$30.10
	490218	01/03/2022	143660	ABIGAIL FARIS	\$195.00
	490219	01/03/2022	132699	FATHER FLANAGANS BOYS HOME	\$3,000.00
	490220	01/03/2022	137016	ANGELA L FERGUSON	\$86.96
	490221	01/03/2022	141511	JENNIFER M FITZKE	\$45.52
	490222	01/03/2022	142132	DANNY FLORES	\$125.00
	490224	01/03/2022	139442	JAMES STEPHEN FORAL	\$75.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490225	01/03/2022	141635	KATELYN FORD	\$75.00
	490226	01/03/2022	143008	NOAH FORD	\$285.00
	490227	01/03/2022	134223	TERESA J FRIDRICH	\$35.00
	490228	01/03/2022	143661	AILA GANIC	\$65.00
	490229	01/03/2022	143625	KELSEY J GANSEBOM	\$12.77
	490230	01/03/2022	141693	RACHEL GAREY-JACOBSEN	\$65.00
	490231	01/03/2022	143454	MARQUES LAMAR ARAMIS GARRETT	\$450.00
	490232	01/03/2022	139894	TRICIA L GILLET	\$52.98
	490233	01/03/2022	106660	GLASSMASTERS INC	\$970.00
	490234	01/03/2022	143662	BREANNA GRANDSTAFF	\$120.00
	490235	01/03/2022	139818	ANGELA R HAASE	\$49.62
	490236	01/03/2022	137205	ANGELA J HAMILTON	\$59.94
	490237	01/03/2022	140575	WALTER R HAMILTON	\$65.00
	490238	01/03/2022	F03042	HARRIS COMPUTER CORP	\$246.10
	490239	01/03/2022	143318	HARTIN INVESTMENTS LLC	\$5,779.51
	490240	01/03/2022	138844	SANDRA A HAVENS	\$26.60
	490241	01/03/2022	140630	NICHOLAS K HAWKINS	\$85.00
	490242	01/03/2022	140889	DEANNA L HAYES	\$44.80
	490243	01/03/2022	141981	ROY ALLEN SMITH JR	\$1,150.00
	490244	01/03/2022	048475	HEARTLAND FOUNDATION	\$7,030.00
	490245	01/03/2022	143663	CORY ALLEN HEIDELBERGER	\$130.00
	490246	01/03/2022	109808	CHERYL L HEIMES	\$56.00
	490247	01/03/2022	102842	HELGET GAS PRODUCTS INC	\$115.53
	490248	01/03/2022	108478	DAVID C HEMPHILL	\$24.25
	490249	01/03/2022	143359	JACI L HENDERSON	\$26.39
	490250	01/03/2022	141513	MELISSA M HENNINGS	\$112.11
	490251	01/03/2022	133186	JENNIFER HERZOG	\$80.00
	490253	01/03/2022	142410	AMY C HIMES	\$15.51

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490254	01/03/2022	048845	CAMILLE H HINZ	\$20.78
	490255	01/03/2022	140246	THERESA I HOAG	\$192.04
	490256	01/03/2022	048940	HOBBY LOBBY STORES INC	\$62.18
	490257	01/03/2022	142777	HOME DEPOT USA INC	\$832.28
	490258	01/03/2022	143558	TAMARA E HORNER	\$31.42
	490259	01/03/2022	109836	AMY L HOULTON	\$123.99
	490260	01/03/2022	101533	DIANE F HOWARD	\$26.71
	490261	01/03/2022	143664	JESSICA HUA	\$60.00
	490263	01/03/2022	130283	KARA L HUTTON	\$51.74
	490264	01/03/2022	049844	HYDRONIC ENERGY INC	\$345.30
	490265	01/03/2022	133397	HY-VEE INC	\$622.32
	490266	01/03/2022	133397	HY-VEE INC	\$1,520.52
	490267	01/03/2022	049850	HY-VEE INC	\$274.77
	490268	01/03/2022	136349	SCOTT H INGWERSON	\$8.18
	490269	01/03/2022	051740	INLAND TRUCK PARTS CO.	\$2,533.68
	490270	01/03/2022	143638	JOSEPHINE IVY	\$65.00
	490276	01/03/2022	143609	JACKSON SERVICES INC	\$7,504.55
	490277	01/03/2022	139763	CALVIN L JACOBS	\$7.06
	490278	01/03/2022	131157	CHRISTINE A JANOVEC-POEHLMAN	\$101.42
	490279	01/03/2022	136953	DELI MANAGEMENT INC	\$960.27
	490280	01/03/2022	083400	JOHNSON CONTROLS US HOLDINGS LLC	\$5,925.95
	490281	01/03/2022	143669	COLTON JOHNSON	\$65.00
	490283	01/03/2022	135373	LINDA K JOHNSON	\$15.68
	490284	01/03/2022	142898	JUST FOR KIDS THERAPY INC	\$167.50
	490287	01/03/2022	132265	CATHERINE A KEISER	\$91.28
	490288	01/03/2022	134801	JULIE B KEMP	\$11.14
	490289	01/03/2022	141320	MOLLY J KENNEDY	\$67.20
	490290	01/03/2022	140579	MERAY KIM	\$65.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490291	01/03/2022	140091	KENT J KINGSTON	\$58.30
	490292	01/03/2022	143128	JUDITH T KIRST	\$5.35
	490293	01/03/2022	142598	MICHAEL S KJAR	\$219.00
	490294	01/03/2022	142499	SAUL T KNOBLAUCH	\$160.01
	490295	01/03/2022	132571	JULIA L KOLANDER	\$67.20
	490296	01/03/2022	143655	STACEY J KOZISEK	\$12.15
	490297	01/03/2022	135814	KELLI K KRAUSE	\$544.37
	490298	01/03/2022	141958	KREG ENTERPRISES INC	\$360.00
	490299	01/03/2022	142681	SOPHIA R KRIZ	\$75.00
	490300	01/03/2022	143665	SKYLER KRULL	\$65.00
	490301	01/03/2022	143670	JOSEPH C LAMB	\$65.00
	490303	01/03/2022	135257	LANGUAGE LINE SERVICES INC	\$796.72
	490304	01/03/2022	143667	SUMMER LAUTERBACH	\$65.00
	490306	01/03/2022	138688	JAN M LEHMS	\$163.97
	490307	01/03/2022	133643	JODY C LINDQUIST	\$72.24
	490308	01/03/2022	137207	LEE ANN M MAASS	\$66.64
	490309	01/03/2022	108106	LEANNA MACDONALD	\$1,472.00
	490310	01/03/2022	099321	MACKIN BOOK CO	\$630.70
	490311	01/03/2022	143672	KYLE MADSEN	\$60.00
	490312	01/03/2022	137281	DMG INC	\$1,550.00
	490313	01/03/2022	138772	SHELLY A MANN	\$36.01
	490314	01/03/2022	139897	CRAIG D MATHIS	\$133.17
	490316	01/03/2022	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	\$113,152.00
	490317	01/03/2022	139237	MICHAEL C MCCAULEY	\$33,516.85
	490318	01/03/2022	143671	JOHN R MCDONALD	\$18.42
	490319	01/03/2022	143622	KADANCE MARIE MCDONNELL	\$195.00
	490320	01/03/2022	137014	RYE L MCINTOSH	\$124.43
	490321	01/03/2022	141523	KELLI M MCWILLIAMS	\$30.74



## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490322	01/03/2022	064260	MECHANICAL SALES INC.	\$281.94
	490323	01/03/2022	136470	CHAD M MEISGEIER	\$359.65
	490324	01/03/2022	138691	MENARDS INC	\$186.86
	490325	01/03/2022	139997	HAYLEY D MENTZER	\$54.99
	490326	01/03/2022	136467	MITCHELL B MENTZER	\$182.86
	490327	01/03/2022	143673	MCKENZIE MERRITT	\$65.00
	490328	01/03/2022	064600	METAL DOORS & HARDWARE COMPANY INC	\$3,435.00
	490329	01/03/2022	102139	METAL LOGOS AND MORE	\$270.62
	490330	01/03/2022	133403	AMERICAN NATIONAL BANK	\$11,299.38
	490331	01/03/2022	137183	TERRY MATTHEW MEYER	\$150.49
	490332	01/03/2022	139339	SPORTS FACILITY MAINTENANCE LLC	\$625.00
	490333	01/03/2022	141664	MIDWEST ALARM SERVICES	\$539.51
	490334	01/03/2022	140711	RESILO-FLEX INC	\$6,578.00
	490335	01/03/2022	131309	MIDWEST INTL BACCALAUREATE SCHOOLS	\$500.00
	490336	01/03/2022	064950	MIDWEST METAL WORKS INC	\$35.00
	490337	01/03/2022	142409	LAUREN R MILBOURN	\$63.31
	490338	01/03/2022	107560	MILLARD METAL SERVICES INC.	\$64.00
	490339	01/03/2022	131328	MILLER ELECTRIC COMPANY	\$1,286.00
	490340	01/03/2022	143623	KATE MILLINGTON	\$125.00
	490342	01/03/2022	143585	EMILY J MORGAN	\$62.83
	490343	01/03/2022	140990	LAURA M MORRIS	\$214.31
	490345	01/03/2022	143100	KARI R MURPHY	\$597.11
	490347	01/03/2022	067000	NASCO	\$18.56
	490348	01/03/2022	132854	NATIONAL SAFETY COUNCIL	\$65.00
	490349	01/03/2022	099928	NATIONAL SPEECH & DEBATE ASSN/NFL	\$260.00
	490350	01/03/2022	136954	NEBRASKA CHILD SUPPORT PAYMENT CTR	\$115.00
	490351	01/03/2022	068415	NEBRASKA COUNCIL SCHOOL ADMIN	\$550.00
	490352	01/03/2022	143692	NEBRASKA DEPARTMENT OF REVENUE	\$85.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490353	01/03/2022	068445	NEBRASKA FURNITURE MART INC	\$1,180.97
	490354	01/03/2022	136532	NEBRASKA LUTHERAN OUTDR MINISTRIES	\$750.00
	490355	01/03/2022	068684	CYRGUS CO LLC	\$538.64
	490356	01/03/2022	134321	NEBRASKA STATE FIRE MARSHAL AGENCY	\$36.00
	490357	01/03/2022	143282	NICOLE B NELSON	\$126.96
	490358	01/03/2022	107732	BRIAN L NELSON	\$857.50
	490359	01/03/2022	143674	BRIDGET NEVILLE	\$200.00
	490360	01/03/2022	143675	KATHLEEN NGUYEN	\$60.00
	490361	01/03/2022	138136	KIMBERLY S NISSEN	\$39.83
	490362	01/03/2022	142353	ASHLEY B NODGAARD	\$57.62
	490363	01/03/2022	107905	MELINDA C NOLLER	\$46.82
	490364	01/03/2022	141155	NORRIS SCHOOL DISTRICT #160	\$80.00
	490365	01/03/2022	130667	CARRIE L NOVOTNY-BUSS	\$89.77
	490366	01/03/2022	143676	ALEXANDREA G O'DONNELL	\$27.29
	490368	01/03/2022	100013	OFFICE DEPOT 84133510	\$1,166.74
	490369	01/03/2022	070245	RICHELIEU AMERICA LTD	\$519.25
	490370	01/03/2022	132778	MELANIE L OLSON	\$39.20
	490371	01/03/2022	099658	OMAHA CHILDRENS MUSEUM	\$205.00
	490372	01/03/2022	070800	OMAHA PUBLIC POWER DISTRICT	\$329,730.05
	490373	01/03/2022	071040	OMAHA WINNELSON COMPANY	\$1,603.72
	490374	01/03/2022	101881	OMAHA ZOOLOGICAL SOCIETY	\$24,710.00
	490375	01/03/2022	140402	OMNI FINANCIAL GROUP INC	\$947.50
	490376	01/03/2022	133850	ONE SOURCE	\$33.00
	490377	01/03/2022	142083	BRIAN O'NEAL	(\$115.00)
	490378	01/03/2022	133368	KELLY R O'TOOLE	\$28.22
	490379	01/03/2022	142290	OVERDRIVE INC	\$12,610.62
	490380	01/03/2022	134428	ELIZABETH A PACHTA	\$149.79
	490381	01/03/2022	071567	PAPILLION/LAVISTA HIGH SCHOOL	\$116.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490382	01/03/2022	137015	GEORGE M PARKER	\$24.86
	490383	01/03/2022	143677	ADDISON PARR	\$130.00
	490384	01/03/2022	132006	ANDREA L PARSONS	\$214.54
	490385	01/03/2022	107783	HEIDI T PENKE	\$69.16
	490387	01/03/2022	132751	BETH A PFEIFFER	\$55.66
	490388	01/03/2022	133390	HEATHER C PHIPPS	\$41.47
	490389	01/03/2022	138397	PICKATIME	\$165.00
	490390	01/03/2022	073040	PITNEY BOWES PRESORT SERVICES INC	\$5,000.00
	490391	01/03/2022	133712	JOHN DEERE FINANCIAL FSB	\$907.73
	490392	01/03/2022	131835	PRAIRIE MECHANICAL CORP	\$78,032.16
	490393	01/03/2022	101663	PRESTWICK HOUSE INC	\$990.00
	490394	01/03/2022	109845	CHRISTINA PREUSS	\$18.66
	490395	01/03/2022	134598	PRIME COMMUNICATIONS INC	\$802.78
	490396	01/03/2022	143687	PRIME HOME DDS INC	\$950.00
	490397	01/03/2022	136035	MICHAEL T QUINT	\$55.08
	490398	01/03/2022	099927	RALSTON HIGH SCHOOL	\$500.00
	490399	01/03/2022	143646	JOHN RANKIN	\$75.00
	490400	01/03/2022	143608	RAY AND ASSOCIATES INC	\$909.00
	490401	01/03/2022	109810	BETHANY B RAY	\$117.71
	490402	01/03/2022	134858	JENNIFER L REID	\$8.85
	490403	01/03/2022	099940	RENAISSANCE	\$18,562.00
	490404	01/03/2022	143678	HILDA REY	\$65.00
	490405	01/03/2022	135484	KRISTI L RICHLING	\$18.14
	490406	01/03/2022	079179	RIEKES EQUIPMENT CO	\$852.24
	490408	01/03/2022	143689	TRICIA J ROHDE	\$58.24
	490409	01/03/2022	136121	MELANIE E ROLL	\$495.00
	490411	01/03/2022	143679	ANDREW TIAGO RUCHTI	\$75.00
	490412	01/03/2022	143241	MICHAEL J RUCKER	\$90.82

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490413	01/03/2022	131615	RUSSELL MIDDLE SCHOOL	\$980.00
	490415	01/03/2022	140444	SWIVL INC	\$75.00
	490416	01/03/2022	081725	KIMBERLEY K SAUM-MILLS	\$239.50
	490417	01/03/2022	132192	JEAN A SAVAGE	\$103.99
	490418	01/03/2022	137913	BRENDA L SCHMIDT	\$80.98
	490419	01/03/2022	137012	SHELLEY L SCHMITZ	\$47.88
	490420	01/03/2022	082100	SCHOLASTIC INC	\$28.68
	490422	01/03/2022	089675	NEBRASKA GAME & PARKS COMMISSION	\$272.00
	490423	01/03/2022	139904	CHARLENE M SCHUCHARDT	\$50.96
	490424	01/03/2022	137416	NICHOLE E SCHWAB	\$82.32
	490425	01/03/2022	134567	KAYE M SCHWEIGERT	\$112.00
	490426	01/03/2022	141962	SCOREVISION LLC	\$5,513.00
	490427	01/03/2022	139827	MATTHEW J SCOTT	\$58.46
	490429	01/03/2022	082905	KIMBERLY A SECORA	\$10.92
	490430	01/03/2022	108161	STAN J SEGAL	\$108.07
	490431	01/03/2022	134189	JODY L SEMPEK	\$37.69
	490432	01/03/2022	140383	SENTRY INSURANCE, A MUTUAL COMPANY	\$101,836.41
	490433	01/03/2022	143104	SHI INTERNATIONAL CORP	\$4,192.31
	490434	01/03/2022	135483	SHIRT SHACK OMAHA INC	\$484.32
	490435	01/03/2022	143308	ELIANA G SIEBE-WALLES	\$65.00
	490436	01/03/2022	132590	SILVERSTONE GROUP INC	\$5,489.00
	490437	01/03/2022	143266	NATHAN M SMITH	\$40.99
	490438	01/03/2022	137146	DONNA M SMITH	\$22.16
	490439	01/03/2022	140068	LANCE M SMITH	\$386.40
	490440	01/03/2022	101476	SODEXO INC & AFFILIATES	\$110,038.83
	490441	01/03/2022	142575	TRIO SYSTEMS LLC	\$473.00
	490442	01/03/2022	140822	JUSTIN C SONNENFELT	\$110.94
	490443	01/03/2022	143614	EMMA SORRELL	\$200.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490444	01/03/2022	142989	MEGAN E SPOMER	\$52.64
	490445	01/03/2022	109843	SPRINT COMMUNICATIONS CO	\$3,895.41
	490446	01/03/2022	141652	ARON R STAFFORD	\$35.00
	490447	01/03/2022	136316	EVA M STALLING	\$15.46
	490448	01/03/2022	140863	JOEL J STEARNS	\$35.00
	490449	01/03/2022	133321	DON S STEDMAN	\$70.00
	490451	01/03/2022	137093	JAMIE R STINSON	\$68.44
	490452	01/03/2022	139843	STUDENT TRANSPORATION NEBRASKA INC	\$376,037.35
	490453	01/03/2022	084959	JAMES V SUTFIN	\$756.95
	490454	01/03/2022	137011	CARRIE A SWANEY	\$131.43
	490455	01/03/2022	132191	TRINA A SWITZER	\$268.89
	490456	01/03/2022	143680	DAVID J SWOTEK	\$130.00
	490457	01/03/2022	143617	EMILY TAYLOR	\$60.00
	490459	01/03/2022	140513	ANNA M THOMA	\$2,994.00
	490460	01/03/2022	136627	THOMPSON MUSIC CO	\$1,492.00
	490461	01/03/2022	135006	STEVE D THRONE	\$1,537.50
	490462	01/03/2022	141524	SONIA E TIPP	\$142.54
	490463	01/03/2022	131729	THEATRICAL MEDIA SERVICES INC.	\$1,110.00
	490464	01/03/2022	143077	JACK WILLIAM TOMSU	\$200.00
	490465	01/03/2022	143258	VACCINATION SERVICES OF AMERICA INC	\$3,120.00
	490467	01/03/2022	106493	TRITZ PLUMBING, INC.	\$14,681.60
	490468	01/03/2022	131819	JEAN R UBBELOHDE	\$275.00
	490469	01/03/2022	142309	UNANIMOUS INC	\$30.00
	490470	01/03/2022	100923	UNIVERSITY OF NEBRASKA LINCOLN	\$320.00
	490471	01/03/2022	068839	UNIVERSITY OF NEBRASKA KEARNEY	\$65.00
	490472	01/03/2022	068834	UNIVERSITY OF NEBRASKA-LINCOLN	\$120.00
	490474	01/03/2022	140504	SARAH A VALASEK	\$36.76
	490475	01/03/2022	091040	VAL LTD	\$143.11

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	490476	01/03/2022	143653	VALIDATE ME! LLC	\$200.00
	490477	01/03/2022	138046	AUTO LUBE INC	\$903.77
	490478	01/03/2022	143682	MARY VAN INGEN-SCHADE	\$65.00
	490479	01/03/2022	090678	VERITIV OPERATING CO	\$4,787.50
	490480	01/03/2022	135863	RUDOLPH A VLCEK III	\$358.75
	490481	01/03/2022	143683	MAHALAKSHMI VODNALA	\$65.00
	490482	01/03/2022	137187	KAREN A WAGONER	\$96.14
	490483	01/03/2022	143249	ELIZABETH A WALLACE	\$22.40
	490484	01/03/2022	131112	LINDA M WALTERS	\$76.83
	490485	01/03/2022	143563	JESSICA D WATTS	\$30.46
	490486	01/03/2022	141464	ANTHONY J WEERS	\$40.38
	490487	01/03/2022	131717	DIANE M WEIER	\$99.12
	490490	01/03/2022	137485	WENDY A WIGHT	\$109.20
	490491	01/03/2022	143354	LEO WILSON JR	\$82.77
	490492	01/03/2022	140381	JENNIFER L WILSON	\$136.50
	490493	01/03/2022	142646	STEVEN WINSTON	\$75.00
	490494	01/03/2022	143684	BAYLOR J WINTERS	\$65.00
	490495	01/03/2022	143685	ELIZABETH WOODY	\$65.00
	490497	01/03/2022	143693	LATRELL WRIGHTSELL	(\$85.00)
	490498	01/03/2022	096200	YOUNG & WHITE	\$31,241.52
	490499	01/03/2022	142269	WHC NE LLC	\$11,383.49
	490500	01/03/2022	142174	SIOUXLAND TURF PRODUCTS INC	\$155.00
	490501	01/03/2022	137020	CHAD R ZIMMERMAN	\$202.72
490502	01/03/2022	136855	PAUL R ZOHLN	\$59.92	
<b>01 - Total</b>					<b>\$2,073,456.09</b>
02	26882	12/20/2021	143574	ERIC AMADOR	\$108.75
	26883	12/20/2021	143573	RACHEL ARMOUR	\$108.75
	26884	12/20/2021	143577	TWILA BOYSEN	\$97.88

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
02	26885	12/20/2021	010061	BULLER FIXTURE COMPANY	\$3,231.00
	26886	12/20/2021	143572	EMILY EDEN ELLISON	\$105.13
	26887	12/20/2021	143575	AARON J GARRETT	\$87.00
	26888	12/20/2021	143576	JOHN C SHUKIS	\$47.13
	26889	12/20/2021	142880	IVAN SMITH	\$195.75
	26890	12/28/2021	106893	WICHITA WATER CONDITIONING INC	\$6.25
	26891	12/28/2021	136279	MILLARD PUBLIC SCHOOL CLEARING ACCT	\$592.15
	26892	12/28/2021	101476	SODEXO INC & AFFILIATES	\$702,319.29
<b>02 - Total</b>					<b>\$706,899.08</b>
06	490033	12/20/2021	136179	DIGITAL EXPRESS INC	\$40,460.00
	490087	01/03/2022	010040	A & D TECHNICAL SUPPLY CO INC	\$55.00
	490101	01/03/2022	012989	APPLE COMPUTER INC	\$81,834.00
	490111	01/03/2022	133480	BERINGER CIACCIO DENNELL MABREY	\$21,646.25
	490197	01/03/2022	132669	DIGITAL DOT SYSTEMS INC	\$315.00
	490302	01/03/2022	058775	LAMP RYNEARSON ASSOCIATES INC	\$611.34
	490305	01/03/2022	143666	THERESA LAWSON	\$59.00
	490433	01/03/2022	143104	SHI INTERNATIONAL CORP	\$2,680.85
<b>06 - Total</b>					<b>\$147,661.44</b>
07	490043	12/20/2021	139317	MMC MECHANICAL CONTRACTORS INC	\$82,572.66
	490087	01/03/2022	010040	A & D TECHNICAL SUPPLY CO INC	\$417.21
	490111	01/03/2022	133480	BERINGER CIACCIO DENNELL MABREY	\$70,000.04
	490139	01/03/2022	135245	BAHR VERMEER HAECKER ARCHITECTS	\$2,415.00
	490188	01/03/2022	131003	DAILY RECORD	\$182.60
	490223	01/03/2022	143409	FLUID MECHANICAL LLC	\$231,752.54
	490302	01/03/2022	058775	LAMP RYNEARSON ASSOCIATES INC	\$1,200.00
	490341	01/03/2022	139317	MMC MECHANICAL CONTRACTORS INC	\$41,660.50
	490344	01/03/2022	134532	MORRISSEY ENGINEERING INC	\$61,990.00
490346	01/03/2022	142914	MARATHON REPROGRAPHICS INC	\$5,458.00	

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
07	490395	01/03/2022	134598	PRIME COMMUNICATIONS INC	\$2,699.78
	490410	01/03/2022	134824	ROOFING SOLUTIONS INC	\$5,300.00
	490458	01/03/2022	132452	TERRACON INC	\$520.25
	490488	01/03/2022	143362	THE WEITZ GROUP LLC	\$376,006.00
<b>07 - Total</b>					<b>\$882,174.58</b>
11	490023	12/09/2021	143445	HOLE LATTA YUM LLC	\$32.00
	490035	12/20/2021	133397	HY-VEE INC	\$99.90
	490114	01/03/2022	138255	NICOLE M BEINS	\$646.05
	490119	01/03/2022	131401	TYLER J BERZINA	\$273.15
	490137	01/03/2022	142860	ANN C BURMEISTER	\$165.48
	490170	01/03/2022	138843	JILL R CLASSEN	\$175.75
	490179	01/03/2022	134861	TARA R COOPER	\$29.68
	490196	01/03/2022	140640	DESIGN 4 INC	\$490.00
	490235	01/03/2022	139818	ANGELA R HAASE	\$22.69
	490252	01/03/2022	143604	HILLSIDE SOLUTIONS LLC	\$900.00
	490262	01/03/2022	139987	HUGH O'BRIAN YOUTH LEADERSHIP	\$645.00
	490286	01/03/2022	143329	NOTABLE INC	\$297.00
	490288	01/03/2022	134801	JULIE B KEMP	\$49.53
	490310	01/03/2022	099321	MACKIN BOOK CO	\$1,634.59
	490315	01/03/2022	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	\$5,334.12
	490326	01/03/2022	136467	MITCHELL B MENTZER	\$302.33
	490344	01/03/2022	134532	MORRISSEY ENGINEERING INC	\$68,000.00
	490370	01/03/2022	132778	MELANIE L OLSON	\$285.96
	490414	01/03/2022	139850	ALAN J SARKA	\$20.03
	490417	01/03/2022	132192	JEAN A SAVAGE	\$12.88
	490440	01/03/2022	101476	SODEXO INC & AFFILIATES	\$506.51
	490452	01/03/2022	139843	STUDENT TRANSPORATION NEBRASKA INC	\$500.16
	490469	01/03/2022	142309	UNANIMOUS INC	\$1,400.00



## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
11	490470	01/03/2022	100923	UNIVERSITY OF NEBRASKA LINCOLN	\$115.00
	490473	01/03/2022	068875	UNIVERSITY OF NEBRASKA MED CENTER	\$9,668.00
	490475	01/03/2022	091040	VAL LTD	\$90.75
	490489	01/03/2022	135115	TAMELA J WHITTED	\$54.00
	490496	01/03/2022	142305	KIMBERLY A WRIGHT	\$96.73
<b>11 - Total</b>					<b>\$91,847.29</b>
14	490092	01/03/2022	097000	AETNA LIFE INSURANCE CO	\$225,973.00
	490428	01/03/2022	142167	SCRIP POINT	\$8,000.00
<b>14 - Total</b>					<b>\$233,973.00</b>
17	490134	01/03/2022	019861	BRIGGS, INC.	\$1,097.65
	490198	01/03/2022	133268	DOCUMENT FINISHING RESOURCES INC	\$99.00
	490233	01/03/2022	106660	GLASSMASTERS INC	\$235.00
	490285	01/03/2022	136678	K C PETERSEN CONSTRUCTION CO	\$8,728.00
	490302	01/03/2022	058775	LAMP RYNEARSON ASSOCIATES INC	\$500.00
	490353	01/03/2022	068445	NEBRASKA FURNITURE MART INC	\$298.00
	490395	01/03/2022	134598	PRIME COMMUNICATIONS INC	\$554.12
	490421	01/03/2022	143204	SCHOOL'S IN LLC	\$7,127.85
	490467	01/03/2022	106493	TRITZ PLUMBING, INC.	\$533.00
<b>17 - Total</b>					<b>\$19,172.62</b>
50	490083	12/23/2021	141657	DINA RYAN-ELSE	\$1,500.00
	490084	12/23/2021	143074	CHAD ALEXANDER WILLIAMS	\$1,500.00
	490156	01/03/2022	133970	CCS PRESENTATION SYSTEMS	\$2,183.89
	490238	01/03/2022	F03042	HARRIS COMPUTER CORP	\$208.30
	490282	01/03/2022	054492	JIM L JOHNSON	\$150.00
	490377	01/03/2022	142083	BRIAN O'NEAL	\$230.00
	490386	01/03/2022	141724	ADAM R PETERS	\$519.12
	490407	01/03/2022	079310	ROCKBROOK CAMERA CENTER	\$498.00
	490450	01/03/2022	143690	DILLON STEWART	\$80.00

## Millard Public Schools Check Register Prepared for the Board Meeting for Jan 3, 2022

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
50	490466	01/03/2022	143681	KAILYN G TOWNSEND	\$300.00
	490470	01/03/2022	100923	UNIVERSITY OF NEBRASKA LINCOLN	\$70.00
	490497	01/03/2022	143693	LATRELL WRIGHTSELL	\$170.00
<b>50 - Total</b>					<b>\$7,409.31</b>
99	490083	12/23/2021	141657	DINA RYAN-ELSE	(\$60.00)
	490084	12/23/2021	143074	CHAD ALEXANDER WILLIAMS	(\$60.00)
<b>99 - Total</b>					<b>(\$120.00)</b>
<b>Overall - Total</b>					<b>\$4,162,473.41</b>

**AGENDA SUMMARY SHEET**

**Agenda Item:** Second Reading and Approval of Policy 3235: Support Services – Gifts, Donations, and Grants

**Meeting Date:** January 3, 2022

**Background/Description:** This policy is being reviewed to align with our practices and procedures.

**Action Desired:** Second Reading and Approval of Policy 3235: Support Services – Gifts, Donations, and Grants

**Policy / Strategic Plan**

**Reference:** N/A

**Responsible Person:** Chad Meisgeier, Dr. Heather Phipps, Kris Morgan

**Superintendent's Signature:**

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## Support Services – Gifts, Donations, and Grants

3235

**Gifts, ~~and Donations,~~ and Grants.** The District welcomes gifts, ~~and donations,~~ and grants from individuals and organizations that will enhance the District’s educational programs or extracurricular activities, that are consistent with the terms of the District’s policies and rules and are permitted under any applicable state and federal laws. The District reserves the right to refuse, cancel or terminate any gift, ~~or donation,~~ or grant that is deemed to be not appropriate for or contributing to the District’s educational mission and goals, that would adversely **effect impact** the District, or for any reason set forth in the District’s policies and rules. Once accepted, all gifts, ~~and donations,~~ and grants become the property of the District. The acceptance or rejection of any gift, ~~or donation,~~ or grant shall not be considered an endorsement of any kind by the District.

Acceptance of any gifts, donations, and grants by the District shall be in accordance with applicable District policies, rules, and procedures.

~~The Superintendent (or designee) or building principals may accept on behalf of and for the school district any gift or donation of money or property (except for real property which must be approved by the Superintendent) which enhances the District’s educational programs or extracurricular activities. Provided however, that building principals shall not solicit or accept any gifts and donations nor approve any fundraising activities for “special projects” as defined by District Rule 3614.1 without the prior approval of the Superintendent (or designee).~~

~~**Grants.** The District also welcomes the opportunity to solicit and apply for any grants that would contribute to the District’s educational mission and goals. Administrators at the District or building level may apply for grant funding for projects or programs that are consistent with objectives of the District’s strategic plan or the building’s site plan. Any application that would (1) impact the data network or storage of data, (2) impact the HVAC or electrical systems, (3) increase the time of custodial or grounds personnel, (4) require the renovation or alteration of any of the District’s facilities, grounds, or equipment, or (5) impact any other aspect of the District’s programs and/or services shall require the approval of the appropriate administrator(s) for the division(s) impacted. Additionally, if the proposed application would require any commitments (financial, personnel, or otherwise) from the District, or require the District to engage in a “special project” as that term is defined in District Rule 3614.1, the application shall require approval from the Superintendent (or designee).~~

**Date of Adoption:** April 7, 1975

**Date of Revision:** May 21, 2007, October 7, 2013, January 3, 2022

**Reaffirmed:** January 20, 2020

**Related Policies and Rules:** 3150, 3150.1, 3235.1, 3614, 3614.1

Millard Public Schools  
Omaha, NE

**AGENDA SUMMARY SHEET**

**Agenda Item:** Approval of Rule 3235.1: Support Services – Gifts, Donations, and Grants

**Meeting Date:** January 3, 2022

**Background/**

**Description:** This Rule is being reviewed to align with our practices and procedures.

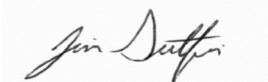
**Action Desired:** Approval of Rule 3235.1: Support Services – Gifts, Donations, and Grants

**Policy / Strategic Plan**

**Reference:** N/A

**Responsible Person:** Chad Meisgeier, Dr. Heather Phipps, Kris Morgan

**Superintendent's Signature:**

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## Support Services – Gifts, ~~and~~ Donations, and Grants

3235.1

### I. Gifts and Donations

A. Gifts and donations that satisfy the criteria below may be accepted by building principals on behalf of the District although the Superintendent (or designee) has the ultimate authority with respect to any gift or donation. To be acceptable by a building principal, a gift or donation must satisfy all of the following criteria:

1. Shall have a purpose consistent with those of the District;
2. Shall not bring undesirable or hidden costs to the District;
3. Shall not place restrictions on the school program;
4. Shall not deter the best instructional practice of students;
5. Shall not imply endorsement of any business or product;
6. Shall not be in conflict with any provision of the District rules or public law;
7. Shall not be intended for or to be used for a “special project” as defined in District Rule 3614.1 unless the special project has been previously approved by the Superintendent (or designee) as provided herein.

8. Shall not be a donation of technology unless the donation has been previously approved by the Superintendent (or designee);

9. Shall not be a donation with a value in excess of \$10,000 unless the donation has been approved by the Superintendent (or designee).

~~B. Building principals are prohibited from conducting or approving any fundraising activities to solicit gifts or donations for a “special project” unless the special project has been approved by the Superintendent (or designee).~~

BC. Once accepted, any gift or donation shall become the property of the District. The Superintendent (or designee) shall have the right to cancel or terminate any gift or donation after acceptance if the Superintendent (or designee) determines that in his or her discretion, the gift or donation no longer serves the best interest of the District.

CD. The acceptance of any gift or donation shall not be construed as an endorsement of any particular individual, business enterprise or commercial product by the District. The District may, but is not required to publicly recognize donors as part of an acceptance of any gift or donation.

## II. Grants.

A. Grants of more than \$5000 require approval from the Grants Office prior to submission.  
~~Approval for grant proposal/application submission must be obtained through the Grants Office at least eight weeks prior to the grant proposal/application deadline. If notification of a new grant opportunity is announced by the funding source allowing less than eight weeks, the administrator and/or teacher responsible for the proposed project or program may request a possible exception from the Grants Coordinator.~~

~~B. To obtain approval, the administrator and/or teacher responsible for the proposed project or program must first submit an Executive Summary to the Grants office on the Major Grant Submission Approval form. The Grants Coordinator will work with the administrator and/or teacher in charge of the proposed project as necessary on obtaining the appropriate signature(s).~~

BC. If a grant proposal/application submission would provide funding for any “special project” as that term is defined in District Rule 3614.1, the special project must be pre-approved by the Superintendent (or designee) prior to submitting it to the Grants Office for review and approval.

~~D. After submission approval has been obtained, the administrator and/or teacher of the proposed project must establish a committee to develop a project or program plan consistent with all applicable District standards and develop a draft narrative and budget, which must be reviewed and approved by the Superintendent (or designee) if the submission involves a “special project.”~~

CE. Grant funding shall be used by the school and/or the District only as specified in the proposal, funding award notification, and/or applicable state and federal law unless prior approval has been obtained in writing from the funding source.

DF. The Superintendent (or designee) shall have the right to cancel or terminate any grant if the Superintendent (or designee) determines that in his or her discretion that the grant no longer serves the best interest of the District.

**Date of Adoption:** April 7, 1975

**Date of Revision:** May 21, 2007, October 7, 2013; January 3, 2022

**Reaffirmed:** January 20, 2020

**Related Policies and Rules:** 3150, 3150.1, 3235, 3614, 3614.1

Millard Public Schools  
Omaha, NE

**AGENDA SUMMARY SHEET**

**Agenda Item:** Rule 5400.4 Student Discipline: Curtailment of Extracurricular Activities

**Meeting Date:** January 3, 2022

**Background/  
Description:**

Scheduled Review. When reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process, the District shall curtail a student's participation in District extracurricular activities. Students shall not be permitted to be on District property or participate in or attend District sponsored extracurricular activities during the time period that the student is excluded from school for disciplinary reasons. In addition, students may be curtailed from extracurricular activities for misconduct taking place off school grounds and not at a school function, activity, or event. Curtailment may also occur outside the academic school year if the misconduct takes place on District property or during a school sponsored activity pursuant to the provisions of this Rule and Rule 5400.6.

**Action Desired:** Approval

**Policy /  
Strategic Plan  
Reference:**

N/A

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

**Superintendent's Signature:**





## Student Services

### Student Discipline: Curtailment of Extracurricular Activities

5400.4

- I. General Statement. When reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process, the District shall curtail a student's participation in District extracurricular activities. Students shall not be permitted to be on District ~~P~~property or participate in or attend District-~~\_~~sponsored extracurricular activities during the time period that the student is excluded from school for disciplinary reasons. In addition, students may be curtailed from extracurricular activities for misconduct taking place off school grounds and not at a school function, activity, or event. Curtailment may also occur outside the academic school year if the misconduct takes place on District property or during a school sponsored activity pursuant to the provisions of this Rule and Rule 5400.6.
- II. Ineligibility During Short and Long-term Suspension, Expulsion, or Emergency Exclusion: Misconduct On School Grounds or Under District Control.
  - A. Period of Ineligibility. During any time period that a student is excluded from school due to short-term suspension, long-term suspension, expulsion, or emergency exclusion for conduct occurring on District property, or in a vehicle owned, leased, or contracted by the District being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or his or her designee, or at a school-sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct, the student so excluded shall also be ineligible for participation in extracurricular activities for the entire period of exclusion, and will also be prohibited from attending any District-~~\_~~sponsored extracurricular events during the period of exclusion from school. ~~,-~~ including "away games" and District sponsored extracurricular events being held at other non-District schools or facilities.
  - B. Effective Following Semester If Necessary. The ineligibility period shall remain in effect during the following semester (including the following academic school year) if there are insufficient school days in the semester to complete the ineligibility period.
  - C. Summer. Curtailment of extracurricular activities may occur outside the academic school year if the misconduct takes place on District property or during a school sponsored activity pursuant to the provisions of this Rule and Rule 5400.6.
- III. Additional Ineligibility: Misconduct Off School Grounds.
  - A. Period of Ineligibility for Conduct off School Grounds. The prohibited conduct contained in Rule 5400.6 shall subject the student to the periods of ineligibility for extracurricular activities defined in Rule 5400.6 for conduct occurring off school grounds and not at a school event during the academic school year. ~~,-~~
  - B. District Events During Ineligibility Period. Students who are ineligible for participation in extracurricular activities will also be prohibited from attending any District-~~\_~~sponsored extracurricular events during the ineligibility period.
  - C. Effective Following Semester if Necessary. The ineligibility period shall remain in effect during the following semester (including the following school year) if there are insufficient school days in the semester to complete the ineligibility period. ~~,-~~ including "away games" and District sponsored extracurricular events being held at other non-District schools or facilities.
- ~~V.~~ IV. Procedure: Misconduct Off School Grounds. If a student is not being subjected to short-term suspension, long-term suspension, emergency exclusion, mandatory reassignment, or expulsion, but is having his/her participation in extracurricular activities curtailed for disciplinary reasons, the following procedures will be followed:
  - A. The principal or principal's designee shall make an investigation of the misconduct.

- B. The principal or principal's designee may curtail or prohibit participation in an extracurricular activity after the principal or principal's designee determines that it is necessary to aid the student, further school purposes, or prevent interference with the educational process.
- C. Prior to the curtailment, the student will be given oral or written notice by the principal or principal's designee of the charges, an explanation of the evidence against the student, and an opportunity to present the student's version.
- D. Within twenty-four (24) hours or such additional time as is reasonably necessary following the decision to impose curtailment, the principal or principal's designee will send a written statement to the student and the student's parent or guardian describing:
  - 1. The student's conduct; and
  - 2. The reasons for the action taken.

~~VI.~~ V. Effective Date: [Misconduct Off School Grounds](#). The effective date of the curtailment of extracurricular activities shall be the date that the principal or principal's designee provides the student with the oral or written notice of the charges, except the principal shall not issue a letter of curtailment until there is a student admission, court decision, or citation.

~~VII.~~ VI. Appeal: [Misconduct Off School Grounds](#).

- A. Curtailment for Ten (10) School Days or Less. If the student's curtailment of extracurricular activities is ten (10) school days or less, there will be no right to an appeal.
- B. Curtailment for More than Ten (10) School Days. Any student whose curtailment of extracurricular activities exceeds ten (10) school days may appeal the decision to the Superintendent or Superintendent's designee by complying with the following procedures:
  - 1. Within five (5) school days of the date of the receipt of the written decision to curtail participation in extracurricular activities, the student, or the student's parent or guardian, shall submit in writing to the Superintendent or Superintendent's designee:
    - a. A request to have the decision reviewed; and
    - b. The reason(s) for the request.
  - 2. Any supporting evidence for the student's appeal shall be submitted in affidavit form with the written request for review. The evidence may include evidence that the student did not give to the principal or principal's designee when the student was given oral or written notice of the charges.
  - 3. The Superintendent's or the Superintendent's designee's written disposition of the appeal will be mailed to the student, or the student's parent or guardian, within five (5) school days of the Superintendent's or Superintendent's designee's receipt of the appeal. If the request for review is not submitted to the Superintendent or Superintendent's designee in a timely fashion, the appeal shall be considered waived- unless the student, or student's parent or guardian, are able to show that exigent circumstances prevented the timely submission of the appeal. The Superintendent or Superintendent's designee may change, revoke, or impose the sanction recommended by the principal or principal's designee. The Superintendent or the Superintendent's designee, however, cannot impose a sanction more severe than that recommended by the principal or principal's designee.

~~VIII.~~VII. Adoption of Rules by Athletic Teams, Clubs, and all Other Organizations Sponsored or Associated With the District. This Rule and Rule 5400.6 shall be adopted and enforced by all District teams, clubs, and organizations, which make up the District's extracurricular activities. If any District team, club, organization, or other extracurricular activity has written rules or regulations, this Rule and Rule 5400.6 (VIII) will be incorporated into such rules or regulations. Coaches and staff in charge of District extracurricular activities may adopt such other rules and regulations as are necessary to maintain discipline and order.

~~IV.~~ VIII. Commutation. Penalties assigned under this Rule may be reduced by the Superintendent or Superintendent's designee upon the successful completion of counseling, community service, or other alternative to curtailment set by the District. The District shall have the sole discretion in determining whether the student is eligible for commutation, and what form the counseling, community service, or other alternative to curtailment must be successfully completed before commutation may take place. Any costs associated with counseling, community service, or other alternative to curtailment shall be borne by the student or the student's parent(s) or guardian(s).

IX. Definitions.

- A. "Academic school year" shall mean the time students are in school during the dates and times that are set by the school calendar adopted by the Board, including summer school.
- B. "Extracurricular activities" shall mean all athletic teams, activities, groups, clubs, homecomings, proms, dances, graduation ceremonies, and all other organizations or events sponsored by or associated with the District which are not part of the District curriculum.
- C. "Ineligibility period" shall mean that period of time that a District student is prohibited from participating in and/or attending any District extracurricular activities.
- D. "On school grounds" shall mean on District property, in a vehicle owned, leased, or contracted by the District being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or his or her designee, or at a school sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct.
- E. "School day" shall mean any day that school is in session and students are attending academic courses. It does not include days that practices for extracurricular activities are held during the summer, or weekends and vacations that occur during the academic school year.

Related Policies and Rules: 5400.1, 5400.6

Rule Approved: June 3, 1996

Rule Revised: June 1, 1998; September 25, 2000; April 15, 2002; March 15, 2004; June 5, 2006; April 21, 2014;

May 18, 2015; [January 3, 2022](#)

Reaffirmed: June 2, 2008

Millard Public Schools  
Omaha, Nebraska

**AGENDA SUMMARY SHEET**

**Agenda Item:** Rule 5400.5 Student Discipline: Academic Credit for Expelled Students and Students Suspended for Ten School Days or More through Alternative Courses or Programs

**Meeting Date:** January 3, 2022

**Background/  
Description:** Scheduled Review. The Students expelled from the District will be eligible for academic credit upon successful participation in and completion of approved alternative courses, or programs.

**Action Desired:** Approval

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

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

**Superintendent's Signature:**



## Student Services

### Student Discipline: Academic Credit for Expelled Students and Students Suspended for Ten School Days or More through Alternative Courses or Programs 5400.5

- I. Expelled Students. Students expelled from the District will be eligible for academic credit upon successful participation in and completion of approved alternative courses, or programs.
  - A. Alternative School, Classes, or Programs Available to Expelled Students.
    1. Notice. All students expelled from the District will be advised in writing of the availability of alternative courses or programs.
    2. Alternative Education. The alternative education available to District students who are expelled will consist of the following:
      - a. High School: Expelled students will be assigned to a District-approved program that provides approved courses of study designed to support their academic needs.
      - b. Middle School: Expelled students will be assigned to a District-approved program that provides approved courses of study designed to support their academic needs.
      - c. Elementary School: A program consisting of materials in reading, math, and writing will be provided by the student's elementary school. A tutor will be provided by the District one (1) day per week at the student's home or another agreed upon location to proctor the course. The principal or principal's designee must approve the learning program prescribed for the student.
    3. The District reserves the right to change or modify the alternative education set forth above at any time without advance notice other than to advise expelled District students in writing of the changed or modified alternative education available to them. At the conclusion of the expulsion period, any student who has satisfactorily participated in the alternative education program will be given full academic credit for the school work, classes, or programs completed. Those students who fail to satisfactorily complete the alternative education program will not be given any academic credit for the alternative school attended.
    4. Refusal to Participate. If a parent or guardian refuses to permit an expelled student to participate in an alternative school, class, or program, the District will have no further obligation to the student, parent, or guardian with regard to providing an alternative school, class, or program.
  - B. Academic Credit and Requirements for Successful Participation.
    1. If an expelled student successfully completes the course requirements of an alternative school, class, or program by meeting the attendance, grade, conduct, and other requirements imposed by the District, such student will be given full academic credit for the school work, class, or program completed.
    2. To successfully meet the District's attendance requirements, the student must not miss any school, class, program, or session assigned the student unless the absence is excused.

Whether or not an absence is excused will be determined solely by the District. In addition, if the student violates any of the District's Standards for Student Conduct, the District will, without further obligation, terminate the program for such student after a due process hearing.

3. The District may adopt such other rules, regulations, or requirements it deems necessary to effectively administer this Rule.

C. Right to a Due Process Hearing. If an expelled student enrolled in an alternative school, class, or program fails to meet any of the conditions, rules, regulations, or requirements of the learning program, the District may, without further obligation, terminate the program for such student after a due process hearing; no due process hearing will be required, however, if waived by the parent or guardian.

1. Nature of Due Process Hearing. If an expelled student's alternative school, class, or program under this Rule is terminated by the District, the student will be afforded a due process hearing. The hearing will be the same or substantially similar to hearings afforded students expelled from the District. Information regarding such hearing may be obtained from the District's Director of Student Services.

II. Student Suspended Ten (10) School Days or More. Students suspended from the District for ten (10) school days or more will be eligible to participate in the District's alternative education program.

A. Alternative School, Classes, or Programs Available to Students Suspended Ten School Days or More.

1. Notice. All students suspended from the District for ten (10) school days or more will be advised in writing of the availability of alternative courses or programs.

2. Alternative Education. The alternative education available to District students who are suspended for ten (10) school days or more will consist of the following:

- a. High School: Students suspended for ten (10) school days or more will be assigned to a District-approved program that provides approved courses of study designed to support their academic needs.
- b. Middle School: Students suspended for ten (10) school days or more will be assigned to a District-approved program that provides approved courses of study designed to support their academic needs.
- c. Elementary School: A program consisting of materials in reading, math, and writing will be provided by the student's elementary school. A tutor will be provided by the District one (1) day per week at the student's home or another agreed upon location to proctor the course. The principal or principal's designee must approve the learning program prescribed for the student.

3. The District reserves the right to change or modify the alternative education set forth above at any time without advance notice other than to advise suspended District students in writing of the changed or modified alternative education available to them. At the conclusion of the suspension period, any student who has satisfactorily participated in the alternative education program will be given full academic credit for the school work, classes, or programs completed. Those students who fail to satisfactorily complete the alternative education program will not be given any academic credit for the alternative school attended.

4. Refusal to Participate. If a parent or guardian refuses to permit a suspended student to participate in an alternative school, class, or program, the District will have no further obligation to the student, parent, or guardian with regard to providing an alternative school, class, or program.

B. Academic Credit and Requirements for Successful Participation.

1. If a student suspended for ten (10) school days or more successfully completes the course requirements of an alternative school, class, or program by meeting the attendance, grade, conduct, and other requirements imposed by the District, such student will be given full academic credit for the school work, class, or program completed.
2. To successfully meet the District's attendance requirements, the student must not miss any school, class, program, or session assigned the student unless the absence is excused. Whether or not an absence is excused will be determined solely by the District. In addition, if the student violates any of the District's Standards for Student Conduct, the District will, without further obligation, terminate the program for such student after a due process hearing.
3. The District may adopt such other rules, regulations, or requirements it deems necessary to effectively administer this Rule.

III. Transportation. Students participating in the District's alternative education courses or programs shall not be provided transportation to the alternative education site unless compelling reasons exist for the administration to arrange otherwise. Such determination shall be made by and at the sole discretion of the Superintendent or designee.

IV. Definitions.

- A. "Alternative Schools, Classes, or Programs" shall mean that special category of schools, classes, or programs required by law to be provided exclusively for expelled students.
- B. "Learning Program" shall mean a general program or plan for all expelled students and students suspended for ten (10) school days or more, or an individualized program adapted from a generally offered program, or an individualized program developed by the school and/or designated staff member to assist an expelled student or a student suspended for ten (10) school days or more in achieving credit toward graduation.

Legal Reference: Neb. Rev. Stat. § 79-266  
Title 92, Nebraska Administrative Code, Chapter 17

Rule Approved: May 19, 1997

Rule Revised: June 1, 1998; September 25, 2000; December 7, 2009;  
September 17, 2012; May 18, 2015; [January 3, 2022](#)

Millard Public Schools  
Omaha, Nebraska

**AGENDA SUMMARY SHEET**

**Agenda Item:** Rule 5400.6 Standards for Student Conduct

**Meeting Date:** January 3, 2022

**Background/  
Description:** Annual Review

**Action Desired:** Approval

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

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

**Superintendent's Signature:**

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## Student Services

### Standards for Student Conduct

**5400.6**

#### I. Introduction.

- A. Policy Statement. Every District student has the right to an education. The following Standards have been instituted to ensure that right within the context of an orderly and effective educational process. Each student and their parents are required, on their own, to become familiar with these Standards, and to help provide an atmosphere conducive to learning.
- B. Grounds for Exclusion. A student may be excluded from school if there is reasonable information that the student has committed a prohibited act listed below while on District property, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct.
- C. Exclusion from School Grounds and Activities. A student who is excluded from school for a suspension, expulsion, or emergency exclusion shall not enter upon District property, or ride in a vehicle owned, leased, or contracted by the District being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or his or her designee, or participate in or attend a school-sponsored activity or athletic event. Expelled students and students suspended for ten (10) school days or more may enter upon District property for the sole purpose of attending alternative education at a location and time designated by the Director of Student Services.
- D. Length of Expulsions. Unless specified otherwise within these Standards, the expulsion of a student shall be for the remainder of the semester in which it took effect unless the misconduct occurred within ten (10) school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or within ten (10) school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year. Neb. Rev. Stat. §79-283(2).
- E. Length of Suspension. If there are insufficient school days in the first semester to complete the suspension period, the suspension period will be carried over to the second semester.
- F. Contact of Legal Authorities. The principal of a school or the principal's designee shall notify as soon as possible the appropriate law enforcement authorities of the county or city in which the school is located, of any act of a student described in Neb. Rev. Stat. §79-267 which the principal or designee knows or suspects is a violation of the Nebraska Criminal Code. Neb. Rev. Stat. §§79-262(1) and 293(1).
- G. Sanction to be Followed. If minimum and maximum sanctions are not specified for a specific prohibited act, the recommended sanction shall be imposed.
- H. Expulsion as Sanction. Expulsion is specified as a sanction for particular conduct because the District's Board of Education finds that the type of conduct for which expulsion is specified has the potential to seriously affect the health, safety, or welfare of the student, other students, staff members, or other persons, or to otherwise seriously interfere with the educational process. Neb. Rev. Stat. §79-262(1).
- I. Students with Disabilities. Disciplinary procedures for students who have disabilities as defined by the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973 shall be subject to the disciplinary procedures set forth in District Rules 5400.2 and 5400.3 and applicable federal and state law.
- J. Mandatory Compliance. Students and their parent(s) or guardian(s) are hereby notified that compliance with the District's Standards for Student Conduct is mandatory. It is the responsibility of all students and their parent(s) or guardian(s) to become familiar with these Standards.

## II. Violations Against Persons.

- A. Use of Violence. Use of violence, force, coercion, threat, intimidation or similar conduct in a manner that constitutes a substantial interference with school purposes.
1. Pushing, Shoving or Physical Contact Related to Non-injurious Behaviors.
    - a. Maximum Sanction. Short-term suspension.
    - b. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
  2. Fighting. Mutual attempt to physically harm another person through mutual combative physical contact.
    - a. First Offense.
      - (1) Minimum Sanction. Short-term suspension. There is no mandated minimum sanction below grade six (6).
      - (2) Maximum Sanction. Long-term suspension.
      - (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
      - (4) Report to Law Enforcement. Legal authorities shall be contacted if substantial personal injuries are involved, an involved student or parent requests that a report to law enforcement be made, or a report is required or requested by law enforcement or the county attorney. Neb. Rev. Stat. § 28-310(2); Neb. Rev. Stat. §§79-262(1), 267(1) and 293.
    - b. Additional Offenses.
      - (1) Minimum Sanction. Long-term suspension.
      - (2) Maximum Sanction. Expulsion.
      - (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
      - (4) Report to Law Enforcement. Legal authorities shall be contacted if substantial personal injuries are involved, an involved student or parent requests that a report to law enforcement be made, or a report is required or requested by law enforcement or the county attorney. Neb. Rev. Stat. § 28-310(2); Neb. Rev. Stat. §§79-262(1), 267(1) and 293.
  3. Physical Assault. Initiation of a violent act against another person through aggressive physical contact.
    - a. Minimum Sanction. Long-term suspension. There is no mandated minimum sanction below grade six (6).
    - b. Maximum Sanction. Expulsion.
    - c. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
    - d. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§ 28-308 to 310; Neb. Rev. Stat. §§79-262(1), 267(1) and 293.
- B. Personal Injury to District Employees, Volunteers, and Students. Causing or attempting to cause

personal injury to an employee, a school volunteer, or to any student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this provision. Neb. Rev. Stat. §79-267(3) and 283(3).

1. Sanctions on School Grounds.

- a. Maximum Sanction. Expulsion for the remainder of the school year if the misconduct occurs during the first semester. If the misconduct occurs during the second semester the expulsion shall remain in effect for summer school and may remain in effect for the first semester of the following school year. Neb. Rev. Stat. §79-283 (3).
- b. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- c. Report to Law Enforcement. Legal authorities shall be contacted if substantial personal injuries are involved. Neb. Rev. Stat. §§ 28-308 to 310; Neb. Rev. Stat. §§79-262(1), 267(3) and 293.

2. Sanctions off School Grounds.

- a. Citation during the academic school year or the student admits that he or she has violated subsection II (B).
- b. Extracurricular Maximum Sanction. Curtailment of extracurricular activities for the remainder of the school year if the misconduct occurs during the first semester. If the misconduct occurs during the second semester the curtailment shall remain in effect for summer school and may remain in effect for the first semester of the following school year.

C. Use of Threats or Intimidation.

1. Use of Threats (Verbal and Written). All threats, including those alleged to be jokes, will always be taken seriously and are subject to the following disciplinary action.

- a. Level One Threat (Transient). Using a threat as part of a common expression or in a context that the recipient does not feel threatened, frightened, or coerced (e.g., “Oh, I could just kill you for that” or “I will punch you in the nose”).
  - (1) Maximum Sanction. Short-term suspension.
  - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
- b. Level Two Threat (Serious Substantive). Using an expression or an implied or veiled threat with the intent of threatening, frightening, or coercing another and the recipient feels threatened, frightened, or coerced (e.g., “I will kill you”).
  - (1) Minimum Sanction. Short-term suspension. There is no mandated minimum sanction below grade four (4).
  - (2) Maximum Sanction. Long-term suspension.
  - (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
  - (4) Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. § 28-310; Neb. Rev. Stat. §§79-262(1), 267(1) and 293.

- c. Level Three Threat (Very Serious Substantive). Threatening to kill or injure another person or threatening to damage property with potential for personal injury, without possessing a weapon or other object that could kill or injure the threatened or intimidated person, and the student describes how it will be done, including any threats that concern dangerous chemical substances, biochemical attacks, bioterrorism, bombs, or any type of explosive or incendiary device.
- (1) Minimum Sanction. Long-term suspension. There is no mandated minimum sanction below grade four (4).
  - (2) Maximum Sanction. Expulsion.
  - (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  - (4) Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§ 28-310, 311.01 and 907; Neb. Rev. Stat. §§79-262(1), 267(1) and 293.
- d. Threatening with an Object. Threatening with an object which looks like a weapon or an object that could be used to injure someone. To qualify as a look-a-like weapon, the object must closely resemble a real weapon in size, shape, and color even when examined up close.
- (1) Minimum Sanction. Long-term suspension.
  - (2) Maximum Sanction. Expulsion.
  - (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

D. Firearms, Explosives, and Weapons.

1. Firearms, Etc. Knowingly possessing, handling, transmitting, using, intimidating with, or threatening with any firearm, explosive, or destructive device. For the purposes of this subsection II(D)(1), firearm means any weapon, including a starter gun, which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, or the frame or receiver of any such weapon, or any firearm muffler or firearm silencer, or any destructive device. Such term does not include an antique firearm.
  - a. Sanctions on School Grounds.
    - (1) Minimum Sanction. Mandatory expulsion for one (1) year.
    - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of expulsion.
    - (3) Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§28-1202 to 1204.04, 1215, 1216 and 1220; Neb. Rev. Stat. §§79-262(1), 267 (5) and 293.
  - b. Sanctions off School Grounds.
    - (1) Citation for illegal possession of a weapon during the academic school year or the student admits that he or she has violated subsection II(D).
    - (2) Extracurricular Sanction. Curtailment of extracurricular activities for one (1) year.
2. Use and Possession of Dangerous Weapons. Using, intimidating with, threatening with,

handling, transmitting, possessing on one's person or in one's vehicle any dangerous weapon, including but not limited to any stun gun, paint ball gun, [taser](#), air soft gun, B.B. gun, or pellet gun.

a. Sanctions on School Grounds.

- (1) Minimum Sanction. Twenty (20) day expulsion.
- (2) Maximum Sanction. Expulsion for one (1) year.
- (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of expulsion.
- (4) Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§28-1202 to 1204.04; Neb. Rev. Stat. §§79-262 (1), 267 (5) and 293.

b. Sanctions off School Grounds.

- (1) Citation for illegal possession of a weapon during the academic school year or the student admits that he or she has violated subsection II (D).
- (2) Extracurricular Minimum Sanction. Curtailment of extracurricular activities for twenty (20) days.
- (3) Extracurricular Maximum Sanction. Curtailment of extracurricular activities for one (1) year.

3. Other Dangerous Weapons. Using or threatening with a knife, throwing star, brass knuckles, chemical substances (including, but not limited to, mace, pepper [spray guns](#), and bleach), and any other objects that could be used to injure a person.

a. Sanctions on School Grounds.

- (1) Minimum Sanction. Long term Suspension.
- (2) Maximum Sanction. Expulsion for the remainder of the school year if the misconduct occurs during the first semester. If the misconduct occurs during the second semester the expulsion shall remain in effect for summer school and may remain in effect for the first semester of the following school year. Neb. Rev. Stat. §79-283 (3).
- (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- (4) Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§28-1202 to 1204.04; Neb. Rev. Stat. §§79-262(1), 267 (5) and 293.

b. Sanctions off School Grounds.

- (1) Citation during the academic school year or the student admits that he or she has violated subsection II (D).
- (2) Extracurricular Minimum Sanction. Curtailment of extracurricular activities for six (6) days.
- (3) Extracurricular Maximum Sanction. Curtailment of extracurricular activities for the remainder of the school year if the misconduct occurs during the first semester. If the misconduct occurs during the second semester the curtailment shall remain in effect for summer school and

may remain in effect for the first semester of the following school year.

4. Possession of Certain Prohibited Objects. Knowingly possessing, handling, or transmitting knives, throwing stars, brass knuckles, or other objects not enumerated above which could cause injury.
    - a. Minimum Sanction. Short-term suspension.
    - b. Maximum Sanction. Expulsion.
    - c. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  5. Possession of Look-a-Like Weapons. Knowingly possessing a look-a-like weapon. The object must closely resemble a real weapon in size, shape, and color even when examined up close.
    - a. Minimum Sanction. Short-term suspension.
    - b. Maximum Sanction. Long-term suspension.
    - c. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
  6. Exception for Certain Firearms. Subsection II(D) shall not apply to:
    - a. The issuance of firearms to or possession of firearms by members of the Reserve Officers Training Corps when training;
    - b. Firearms which may lawfully be possessed by the person receiving instruction under the immediate supervision of an adult instructor who may lawfully possess firearms; or
    - c. Firearms and guns which may lawfully be possessed and used off school grounds, not at a school function, activity, or event.
- E. Extortion. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- F. Sexual Assault or Attempted Sexual Assault. Any sexual assault or attempt to sexually assault any person. Sexual assault shall mean sexual assault in the first or second degree as defined in Section IX (EE) of this Rule and Neb. Rev. Stat. §§28-319 and 320, or sexual assault of a child in the first, second or third degree as defined in Section IX (EE) of this Rule and Neb. Rev. Stat. §§28-319.01 and 320.01. Neb. Rev. Stat. §79-267(9).
1. Sanctions on School Grounds.
    - a. Minimum Sanction. Mandatory expulsion for one (1) year and possible reassignment upon return.
    - b. Extracurricular Sanction. Suspension from extracurricular activities during the time of expulsion.
    - c. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§ 28-319 to 320.01; Neb. Rev. Stat. §§79-262(1), 267(9) and 293.

2. Sanctions off School Grounds.

- a. Minimum Sanction. Curtailment of extracurricular activities for one (1) year.
- b. Maximum Sanction. Expulsion for one (1) year. A complaint must have been filed by a prosecutor in a court of competent jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person off school grounds not at a school function, activity, or event, and the student's presence at school has a direct and immediate effect on maintaining discipline, order, or safety in the school. Neb. Rev. Stat. §79-267(9).
- c. Extracurricular Sanction. Suspension from extracurricular activities during the time of expulsion.

G. Sexual Contact. The intentional touching of another person's sexual or intimate parts or the intentional touching of another person's clothing covering the immediate area of the other person's sexual or intimate parts, without the consent of the other person. Sexual contact also includes the non-consensual touching by the other person of the actor's sexual or intimate parts or the clothing covering the immediate area of the actor's sexual or intimate parts when such touching is intentionally caused by the actor. The sexual contact must be such that it can be reasonably construed as being for the purpose of sexual arousal or gratification of either party. Neb. Rev. Stat. §§28-318(5) and 320.

1. Sanctions on School Grounds.

- a. Minimum Sanction. Short-term suspension.
- b. Maximum Sanction. Expulsion.
- c. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- d. Report to Law Enforcement. Legal authorities must be contacted upon the request of the offended party. Neb. Rev. Stat. §§79-262(1) and 293.

2. Sanctions off School Grounds.

- a. Citation during the academic school year or the student admits that he or she has violated subsection II (G).
- b. Extracurricular Minimum Sanction. Curtailment of extracurricular activities for up to five (5) days.
- c. Extracurricular Maximum Sanction. Curtailment of extracurricular activities for the remainder of the semester unless the misconduct occurred within ten (10) school days prior to the end of the first semester, in which case the curtailment shall remain in effect through the second semester.

H. Sexual Harassment. Unwanted or unwelcome activity of a sexual nature which materially interferes with or substantially disrupts the educational process. This may include, but is not limited to, unwanted touching, pinching, patting, verbal comments of a sexual nature, sexual name-calling, pressure to engage in sexual activity, repeated propositions, written messages, notes, cartoons or graffiti of a sexual nature, and unwanted body contact.

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

- I. Harassment. Any intentionally hurtful, demeaning, or disparaging acts, words, symbolic representations, or behavior used by a student or students against another student, students or staff member(s) that is disruptive of the educational process. This includes, but is not limited to, verbal, physical, visual, or graphic actions such as name-calling, taunting, mocking, slandering, humiliating, defaming, teasing, pestering, and making derogatory remarks, demeaning jokes, disparaging drawings or notes.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- J. Bullying. Any ongoing intentionally hostile or offensive verbal, written, graphic, demonstrative, electronic, or physical act used by a student or student(s) against another student or student(s) that has the purpose of exerting domination over another student through the act of intimidating, frightening, oppressing, retaliating, or adversely controlling the student, and that is disruptive of the educational process or any ongoing pattern of physical, verbal, written, graphic, demonstrative or electronic abuse, on District property, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at a school-sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct. This may include, but is not limited to, verbal, graphic, written or electronic activities such as name-calling, taunting, blackmailing, inciting to fight, terrorizing, threatening, or physical or demonstrative activities such as poking, blocking or impeding, following, hair pulling, mock hitting motions, intentionally bumping, tripping, and damaging clothing.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- K. Hazing. Any activity by which a person intentionally or recklessly endangers the physical or mental health or safety of an individual for the purpose of initiation into, admission into, affiliation with, or continued membership with or participation in any group or activity. Such hazing activity shall include, but shall not be limited to the following: whipping; beating; branding; forced and prolonged calisthenics; prolonged exposure to the elements; forced consumption of any food, liquor, beverage, drug, or harmful substance not generally intended for human consumption; prolonged sleep deprivation; harassing by exacting unnecessary or disagreeable work, banter, ridicule, or criticism; or any brutal treatment or the performance of any unlawful act which endangers the physical or mental health or safety of any person. Consent to the hazing by the student(s) shall not be a defense to hazing.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- III. Violations Against Public Health and Safety.
- A. Possession of Alcohol or other Drugs. Possession or use of an illegal narcotic drug, controlled substance, marijuana, mood-altering or behavior-affecting substance, or look-a-like substance, or possession or use of a prescribed medication by a student for whom the prescribed medication was not prescribed, or possession or use of drug paraphernalia. Possession or use of alcohol or an alcohol-containing beverage or liquor capable of human consumption.
1. Sanctions on School Grounds.
    - a. First Offense. Suspension for nineteen (19) school days. Parents, at their own expense, may choose to participate in a District-approved suspension reduction



program. Successful completion of this program may reduce the suspension and curtailment of extracurricular activities by a maximum of nine (9) school days (results in a total of ten (10) school days suspension and curtailment of extracurricular activities).

- b. Additional Offenses. Mandatory expulsion. Prior violations of subsections III (A), (B), (C), (D), or (F) will be included as previous offenses.
- c. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- d. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§ 28-416, 53-180 and 180.02; Neb. Rev. Stat. §§79-262 (1), 267(6) and 293.

2. Sanctions off School Grounds.

- a. Citation during the academic school year or the student admits that he or she has violated subsection III (A).

- (1) First Offense. Curtailment of extracurricular activities for nineteen (19) school days. Parents, at their own expense, may choose to participate in a District-approved suspension reduction program. Successful completion of this program may reduce the curtailment of extracurricular activities by a maximum of nine (9) school days (results in a total of ten (10) school days curtailment of extracurricular activities).

- (i) Students who self-report to a building administrator or coach or extracurricular activity sponsor, that he or she has violated subsection III(A), by self-reporting their violation the morning of the next school day following the violation, or if the next day following the violation is not a school day but extracurricular practices, activities, or games are being held and the student self-reports to a building administrator or coach or sponsor before the extracurricular practices, activities, or games commence, then the curtailment of extracurricular activities will be reduced to seventeen (17) days with the possibility of reduction to eight (8) days upon the completion of the District-approved suspension reduction program.

- (2) Additional Offenses. Prior violations of subsections III(A), (B), (C), (D), or (F) on or off school grounds will be included as previous offenses.

- (i) Extracurricular Sanction. Curtailment of extracurricular activities for the remainder of the semester unless the misconduct occurred within ten (10) school days prior to the end of the first semester, in which case the curtailment shall remain in effect through the second semester.

B. Distribution of Alcohol or other Drugs. Distribution or attempted distribution to or receipt or attempted receipt from, any other person, of any illegal narcotic drug, controlled substance, marijuana, look-a-like substance, mood-altering or behavior affecting substance, or alcohol.

1. Sanctions on School Grounds.

- a. Minimum Sanction. Expulsion.

- b. Extracurricular Sanction. Suspension from extracurricular activities during the time of expulsion.
      - c. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§ 28-416, 53-180 and 180.02; Neb. Rev. Stat. §§79-262(1), 267(6) and 293.
    - 2. Sanctions off School Grounds.
      - a. Citation during the academic school year or the student admits that he or she has violated subsection III (B).
      - b. Extracurricular Sanction. Curtailment of extracurricular activities for the remainder of the semester unless the misconduct occurred within ten (10) school days prior to the end of the first semester, in which case the curtailment shall remain in effect through the second semester.
- C. Possession, Use and Transportation of Medications. The possession, use, and transportation of prescribed and non-prescribed medications shall be in accordance with the following rules.
- 1. Possession of Medications (Preschool and Elementary Levels). Possession of prescribed or non-prescribed medications, or possession of prescribed or non-prescribed medications on school grounds during transportation to and from school, is prohibited. Elementary school students may possess and use glucose tablets and inhalers according to the provisions of Rule 5600.2.
    - a. First Offense.
      - (1) Minimum Sanction. Short-term suspension.
      - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
    - b. Additional Offenses.
      - (1) Maximum Sanction. Expulsion. Prior violations of subsections III (A), (B), (C), (D), or (F) will be included as previous offenses.
      - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  - 2. Possession of Medications (Middle School Level). Possession of prescribed or non-prescribed medications, or possession of prescribed medications on school grounds during transportation to and from school, is prohibited. Middle school students may transport non-prescribed medications to and from school but must turn it into the nurse upon arrival at school. Middle school students may possess and use glucose tablets and inhalers according to the provisions of Rule 5600.2.
    - a. First Offense.
      - (1) Minimum Sanction. Short-term suspension.
      - (2) Maximum Sanction. Suspension for nineteen (19) school days. Parents, at their own expense, may choose to participate in a District-approved suspension reduction program. Successful completion of this program may reduce the suspension and curtailment of extracurricular activities by a maximum of nine (9) school days (results in a total of ten (10) school days suspension and curtailment of extracurricular activities).

- (3) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
    - b. Additional Offenses.
      - (1) Maximum Sanction. Expulsion. Prior violations of subsections III (A), (B), (C), (D), or (F) will be included as previous offenses.
      - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  3. Possession of Medications (High School Level). Possession of prescribed medications is prohibited. High school students may possess non-prescribed medications, but they may not possess prescribed medications except in transport to and from school. Prescribed medications must be turned into the nurse upon arrival at school. High school students may possess and use glucose tablets and inhalers according to the provisions of Rule 5600.2.
    - a. First Offense.
      - (1) Maximum Sanction. Suspension for nineteen (19) school days. Parents, at their own expense, may choose to participate in a District-approved suspension reduction program. Successful completion of this program may reduce the suspension and curtailment of extracurricular activities by a maximum of nine (9) school days (results in a total of ten (10) school days suspension and curtailment of extracurricular activities).
      - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
    - b. Additional Offenses.
      - (1) Maximum Sanction. Expulsion. Prior violations of subsections III (A), (B), (C), (D), or (F) will be included as previous offenses.
      - (2) Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- D. Distribution of Prescribed Medications. Distribution or attempted distribution to or receipt or attempted receipt from any other person, of any prescribed medication.
1. Minimum Sanction. Long-term suspension.
  2. Maximum Sanction. Expulsion.
  3. Additional Offenses.
    - a. Minimum Sanction. Expulsion.
  4. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  5. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. § 28-416; Neb. Rev. Stat. §§79-262(1), 267(6) and 293.
- E. Distribution of Non-Prescribed Medications. Distribution or attempted distribution to or receipt or attempted receipt from any other person, of any non-prescribed medication.
1. First Offense. Short-term suspension.

2. Additional Offenses.
    - a. Minimum Sanction. Long-term suspension.
    - b. Maximum Sanction. Expulsion.
  3. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- F. Under the Influence of Alcohol or Other Drugs. Being intoxicated or under the influence of any illegal narcotic drug, controlled substance, marijuana, prescribed medication by a student for whom the prescribed medication was not prescribed, mood-altering or behavior-affecting substance, or alcohol.
1. Sanctions on School Grounds.
    - a. First Offense. Suspension for nineteen (19) school days. Parents, at their own expense, may choose to participate in a District-approved suspension reduction program. Successful completion of this program may reduce the suspension and curtailment of extracurricular activities by a maximum of nine (9) school days (results in a total of ten (10) school days suspension and curtailment of extracurricular activities).
    - b. Additional Offenses. Mandatory expulsion. Prior violations of subsections III (A), (B), (C), (D), or (F) will be included as previous offenses.
    - c. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
    - d. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. § 53-180.02; Neb. Rev. Stat. §§79-262(1), 267(6) and 293.
  2. Sanctions off School Grounds.
    - a. Citation during the academic school year or the student admits that he or she has violated subsection III (F).
      - (1) First Offense. Curtailment of extracurricular activities for nineteen (19) school days. Parents, at their own expense, may choose to participate in a District-approved suspension reduction program. Successful completion of this program may reduce the curtailment of extracurricular activities by a maximum of nine (9) school days (results in a total of ten (10) school days curtailment of extracurricular activities).
        - (a) Students who self-report to a building administrator or coach or extracurricular activity sponsor, that he or she has violated subsection III(A), by self-reporting their violation the morning of the next school day following the violation, or if the next day following the violation is not a school day but extracurricular practices, activities, or games are being held and the student self-reports to a building administrator or coach or sponsor before the extracurricular practices, activities, or games commence, then the curtailment of extracurricular activities will be reduced to seventeen (17) days with the possibility of reduction to eight (8) days upon the completion of the District-approved suspension reduction program.
      - (2) Additional Offenses. Prior violations of subsections III(A), (B), (C),

(D), or (F) on or off school grounds will be included as previous offenses.

- (a) Extracurricular Sanction. Curtailment of extracurricular activities for the remainder of the semester unless the misconduct occurred within ten (10) school days prior to the end of the first semester, in which case the curtailment shall remain in effect through the second semester.

G. Exposure to Bodily Fluids. Intentionally spitting, throwing, wiping, or otherwise dispersing bodily fluids on or to another student or staff member for the purpose of infecting, inciting, demeaning, or intimidating that person.

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

H. Tobacco and E-Cigarette Products. Possession or use of tobacco products or e-cigarette type products.

1. First Offense. Suspension for three (3) school days. Students, may choose to complete the District-approved suspension reduction education module. Successful completion of the module will reduce the suspension and curtailment of extracurricular activities by a maximum of one (1) school day.
2. Maximum Sanction. Long-term suspension.
3. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.

I. Possession or Use of Fireworks. Possession or use of fireworks of any description.

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

#### IV. Violations against Public Decency and Good Morals.

A. Public Indecency. Behavior resulting in public indecency (see definition). This subsection shall apply only to students above grade five (5). Neb. Rev. Stat. §79-267(7).

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

B. Profanity and Obscenity. Verbal, written or electronic language, communications, pictures, photos, videos, digital images, drawings or materials of any kind that are reasonably offensive or repulsive to the person hearing, viewing or receiving the same and which is disruptive of the educational process.

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

C. Pornography. Any picture, photo, video, digital image, drawing or materials of any kind that in the reasonable judgment of school administrators constitute child pornography, pornography, or

obscene materials pursuant to Neb. Rev. Stat. §§ 28-807, 808, 1463.02 or 1463.03, whether or not a citation is issued by a law enforcement officer or prosecuting authority.

1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- D. Disparaging Language/Symbolism. Disparaging or demeaning language or symbolic actions of any kind including, but not limited to gestures or language that is intended to disparage, demean, or subject another student or staff member to ridicule.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- E. Secret Organizations/Gangs. Participation or membership in any secret fraternity, sorority, club, association, or organization is prohibited. The wearing of any ring, pin, or insignia of such a secret organization is also prohibited. Organizations or gangs, which initiate, advocate, or promote violence, drug or alcohol use, sex, criminal activity, or activities which disrupt the school environment or threaten the safety or wellbeing of persons or property, and which identify themselves through the use of a name, geographic territory, unique appearance, or language, are a substantial disruption to and material interference with the educational environment, and are prohibited. The use of hand signals, graffiti, or the presence of any apparel, jewelry, accessory, or manner of grooming which, by virtue of its color, arrangement, trademark, symbol, or other attributes indicates or implies membership in or affiliation with such a group, constitutes a substantial disruption to and material interference with the educational environment, and are prohibited.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- V. Violations against Property.
- A. Damage to Property. Willfully causing or attempting to cause substantial damage or participating in behavior that results in negligent damage to property, or repeated damage to property. This shall include school property lent to the student which the student damages. As to any such damaged property, the student's parent(s) or guardian(s) shall be liable for the damage to the school property. Neb. Rev. Stat. §79-267(2).
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  3. Report to Law Enforcement. Legal authorities shall be contacted when the value of the property is five hundred dollars (\$500.00) or more. Neb. Rev. Stat. §28-519; Neb. Rev. Stat. §§79-262(1), 267(2) and 293.
- B. Theft/Larceny. Stealing or attempting to steal property, or repeated theft of property. This will include school property lent to a student that is not returned upon demand by an authorized staff member and for which there is no reasonable justification for the failure to return the property. Neb. Rev. Stat. §79-267(2).
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of

suspension or expulsion.

3. Report to Law Enforcement. Legal authorities shall be contacted when the value of the property is five hundred dollars (\$500.00) or more. Neb. Rev. Stat. §§28-511 and 518; Neb. Rev. Stat. §§79-262(1), 267(2) and 293.
  4. Sanctions off School Grounds. Committing burglary or theft which constitutes a felony provided the student has received a citation by a law enforcement officer which involves the offense subject to this subsection or the student admits that he or she has violated subsection V(B).
    - a. Extracurricular Maximum Sanction. Curtailment of extracurricular activities for the remainder of the semester unless the misconduct occurred within ten (10) school days prior to the end of the first semester, in which case the curtailment shall remain in effect through the second semester.
- C. Arson or False Fire Alarm. Intentionally starting a fire. Use of any fire causing agents to start or attempt to start a fire. Purposely or knowingly causing a false fire alarm. Neb. Rev. Stat. §§28-502 to 504 and 907; Neb. Rev. Stat. §79-267(10).
1. Minimum Sanction. Short-term suspension.
  2. Maximum Sanction. Expulsion.
  3. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  4. Report to Law Enforcement. Legal authorities shall be contacted if it is believed the arson was criminal. Neb. Rev. Stat. §§28-502 to 504 and 907; Neb. Rev. Stat. §§79-262(1), 267(10) and 293.
- D. False Alarm or Report. Purposely making a false alarm or false report, or purposely furnishing false information or making a communication or statement, whether verbal, written or electronic, concerning the existence of any bomb, explosive device, weapon, firearm, dangerous chemical substance, or biochemical or terroristic device, or concerning an intent or attempt to be made to kill, injure, or intimidate any individual or to use, possess, or bring on to District property or to any District activity or event any bomb, explosive device, weapon, firearm, dangerous chemical substance, or biochemical or terroristic device, or concerning the need for medical, police, or emergency services or procedures. Neb. Rev. Stat. §§28-907 and 1221; Neb. Rev. Stat. §79-267(10).
1. Minimum Sanction. Short-term suspension.
  2. Maximum Sanction. Expulsion.
  3. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
  4. Report to Law Enforcement. Legal authorities shall be contacted. Neb. Rev. Stat. §§28-907 and 1221; Neb. Rev. Stat. §§79-262(1), 267(10) and 293.
- E. Misuse of Technology. Direct or indirect use of personal technology devices, District computers, computer networks, or computer systems, which involves offensive, personal, commercial, and/or religious messages, or any unauthorized access or use of personal technology devices, District computers, computer networks, or computer systems which violates District policy or state or federal law. Neb. Rev. Stat. §§28-1341 to 1348; Neb. Rev. Stat. §79-267(10).
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of

suspension or expulsion.

3. Report to Law Enforcement. Legal authorities shall be contacted if the action constitutes a felony. Neb. Rev. Stat. §§28-1341 to 1348; Neb. Rev. Stat. §§79-262(1), 267(10) and 293.

F. Trespass. Entering or secretly remaining in any District building or on any District property or facility, or any separately secured portion thereof, without authorization. Neb. Rev. Stat. §28-520(1)(a).

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
3. Mandatory Action. Legal authorities shall be contacted. Neb. Rev. Stat. §28-520(1)(a); Neb. Rev. Stat. §§79-267(10) and 293.

## VI. Violations against School Administration.

A. Tardy/Truancy. Unauthorized absence from school. Neb. Rev. Stat. §§79-201 and 209.

1. Maximum Sanction. Short-term suspension.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.

B. Gambling. Playing any game of chance for money or other stakes. Neb. Rev. Stat. §79-267(10).

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

C. Dishonesty. Dishonesty that interferes with the educational process.

1. Maximum Sanction. Expulsion.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.

D. Dress Code Violation. Failure to comply with the established building dress code.

1. Maximum Sanction. Long-term suspension.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.

E. Failure to Report. Failure to comply with assigned discipline consequence.

1. Maximum Sanction. Long-term suspension.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.

F. Failure to Comply. Failure to follow established building rules and procedures.

1. Maximum Sanction. Long-term suspension.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.



- G. Open Campus/Unauthorized Area Violation. Violating established open campus rules and/or being in an unauthorized location without permission.
1. Maximum Sanction. Long-term suspension.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
- H. Cheating or Plagiarism. Cheating on examinations including but not limited to ELO examinations. Plagiarism on projects including but not limited to reports, research papers, and portfolios.
1. Maximum Sanction. Long-term suspension.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
- I. Insubordination/Defiance/Non-Compliance. Disrespect for, defying authority of, or refusing to obey requests or directions of teachers, school officials or school employees.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- J. Disruptive Behavior. Behavior or possession of any item that materially interferes with or substantially disrupts class work, school activities, or the educational process.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- K. Nuisance Items. Any item in a student's possession that is sufficiently annoying, offensive, unpleasant, or obnoxious that it substantially interferes with or materially interrupts the educational process. These items may include, but are not limited to all electronic devices.
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- L. Unlawful Activity. Engaging in any unlawful activity not specifically covered herein, which constitutes a danger to other students or school personnel, or interferes with school purposes or the educational process. Neb. Rev. Stat. §79-267(10).
1. Maximum Sanction. Expulsion.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension or expulsion.
- M. False Complaints. False accusations or complaints against another student or staff member.
1. Maximum Sanction. Long-term suspension.
  2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.
- N. Student Identification. Failure of a high school student to present the school approved student identification card upon the request of a District staff member while on District property, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-

sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct.

1. Maximum Sanction. Short-term suspension.
2. Extracurricular Sanction. Suspension from extracurricular activities during the time of suspension.

VII. Repeated Offenses or Series of Prohibited Conduct.

- A. Two (2) or more violations of prohibited conduct or violation of two (2) or more of the acts prohibited herein within the current building level, which constitute a substantial interference with school purposes. Neb. Rev. Stat. §79-267(11).
  1. Sanction. Unless otherwise provided herein, prohibited conduct otherwise subject to short-term suspension may be subject to long-term suspension; conduct otherwise subject to long-term suspension may be subject to expulsion; prohibited conduct initially subject to expulsion may be again subject to expulsion.

VIII. Curtilment of Extracurricular Activities.

- A. General Statement. When reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process, the District shall curtail a student's participation in District extracurricular activities. Students shall not be permitted to be on District property or participate in or attend District-sponsored extracurricular activities during the time period that the student is excluded from school for disciplinary reasons. In addition, students may be curtailed from extracurricular activities for misconduct taking place off school grounds and not at a school function, activity, or event. Curtilment may also occur outside the academic school year if the misconduct takes place on District property or during a school sponsored activity pursuant to the provisions of this section.
- B. Period of Ineligibility for Conduct on School Grounds.
  1. Period of Ineligibility. During any time period that a student is excluded from school due to short-term suspension, long-term suspension, expulsion, or emergency exclusion for conduct occurring on District property, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct, the student so excluded shall also be ineligible for participation in extracurricular activities for the entire period of exclusion from school, and will also be prohibited from being on District property or attending any District-sponsored extracurricular events during the period of exclusion from school.
- C. Period of Ineligibility for Conduct off School Grounds.
  1. Period of Ineligibility. The prohibited conduct contained in Sections II (B), (D), (F), and (G), III (A), (B), and (F), and V (B) of this Rule, shall subject the student to the periods of ineligibility for extracurricular activities therein provided for conduct occurring off school grounds and not at a school event during the academic school year.
- D. District Events During Ineligibility Period. Students who are ineligible for participation in extracurricular activities will also be prohibited from attending any District-sponsored extracurricular events during the ineligibility period.
- E. Effective Following Semester if Necessary. The ineligibility period shall remain in effect during the following semester (including the following school year) if there are insufficient school days in the semester to complete the ineligibility period.
- F. Extracurricular Commutation. Penalties assigned under this Section may be reduced by the

Superintendent or Superintendent's designee upon the successful completion of counseling, community service, or other alternatives to curtailment set by the District. The District shall have the sole discretion in determining whether the student is eligible for commutation, and what form the counseling, community service, or other alternatives to curtailment must be successfully completed before commutation may take place. Any costs associated with counseling, community service, or other alternatives to curtailment shall be borne by the student or the student's parent(s) or guardian(s).

- G. Effective Date. The effective date of the curtailment of extracurricular activities shall be the date that the principal or principal's designee provides the student with the oral or written notice of the charges, except the principal shall not issue a letter of curtailment until there is a student admission, court decision or citation.

#### IX. DEFINITIONS.

- A. "Academic school year" shall mean the time students are in school during the dates and times set by the school calendar and adopted by the Board, including summer school.
- B. "Alcoholic beverage" shall mean any substance subject to the jurisdiction of the Nebraska Liquor Commission.
- C. "Citation" shall mean a written complaint, writ, summons, requirement to appear, ticket, uniform citation form, decree, notice, warrant, indictment, information, or other legal process issued by a law enforcement officer or prosecuting authority, which charges the student with committing an offense against the law, whether given directly to the student or the student's parent or guardian, or forwarded to a federal, state, county, or municipal attorney, prosecutor, or prosecuting authority.
- D. "Controlled substance" shall mean opiates, opium derivatives, depressants, stimulants, and the substances and derivatives as defined by Neb. Rev. Stat. §28-401(4) including, but not limited to, "uppers", "downers", barbiturates, amphetamines, LSD, heroin, hashish, hallucinogenic substances, cocaine, and substances such as glue, to the extent any such substance is used for the purpose of mood or behavior alteration by a student, and any other substance which alters the mood or behavior and which is not taken for medical purposes (e.g., steroids).
- E. "Current building level" shall mean the current education level in which the student is enrolled (i.e., grades 9-12 are the high school building level, grades 6-8 are the middle school building level, and grades K-5 are the elementary school building level).
- F. "Curtailment of extracurricular activities" shall mean that the student is ineligible for participation in or attending any extracurricular activities. During any time that a student is excluded from school for conduct occurring while within school jurisdiction, the student is ineligible for participation in or attending any extracurricular activities.
- G. "Destructive device" shall mean (1) any explosive, incendiary, chemical or biological poison, or poison gas-bomb, grenade, rocket having a propellant charge of more than four (4) ounces, missile having an explosive or incendiary charge of more than one-quarter ounce, mine, booby trap, Molotov cocktail, bottle or pipe bomb, vessel or container intentionally caused to rupture or mechanically explode or device similar to any of the devices described in the proceeding clauses; (2) any type of weapon (other than a shotgun shell which is generally recognized as particularly suitable for sporting purposes) by whatever name known which will, or which may be readily converted to expel a projectile by the action of an explosive or other propellant, and which has any barrel with a bore of more than one-half inch in diameter; and (3) any combination of parts either designed or intended for use in converting any device into any destructive device or from which a destructive device may be readily assembled.
- H. "Distribution or attempted distribution to or receipt or attempted receipt from, any other person" shall mean all actions, activities, and communications, whether verbal, written, or electronic, involved with the transfer or attempt to transfer, or the receipt or attempt to receive any illegal narcotic drug, controlled substance, marijuana, look-a-like substance, mood-altering or behavior affecting substance,

alcohol, prescribed medications, or non-prescribed medications. These terms shall be broadly construed and interpreted to include, but not be limited to, any and all actions, activities, and communications concerning the sale, transfer, trading, offering, gifting, receiving, purchasing, soliciting, and/or acceptance of the aforesaid substances, whether or not a transfer is actually made, and whether or not the student comes into actual possession thereof.

- I. “Drug paraphernalia” shall mean all equipment, products, materials, and items which are used, intended for use, altered for use, or designed for use, in manufacturing, injecting, ingesting, inhaling, vaporizing, or otherwise introducing into the human body any controlled substance.
- J. “Exclusion” shall mean that time period a student is excluded from school during short-term suspension, long-term suspension, emergency exclusion, or expulsion. It may also mean that time period that the student is mandatorily reassigned.
- K. “Expulsion” shall mean exclusion from all schools in the District (except the location designated for alternative education).
- L. “Extracurricular activities” shall mean all athletic teams, activities, groups, clubs, homecomings, proms, dances, graduation ceremonies, and all other organizations or events sponsored by or associated with the District which are not part of the District curriculum.
- M. “Firearms” shall mean (1) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (2) the frame or receiver of any such weapon; (3) any firearm muffler or firearm silencer; or (4) any destructive device. Such term does not include an antique firearm.
- N. “Illegal narcotic drug” shall mean the illegal substances as defined by Neb. Rev. Stat. §28-401(15).
- O. “Ineligibility period” shall mean that period of time that a District student is prohibited from participating in and/or attending any District extracurricular activities.
- P. “Injury” shall mean damage to a person that results in a specific wound or wounds that requires first aid treatment or a physician’s care.
- Q. “Long-term suspension” shall mean exclusion from all schools in the District for more than five (5) school days but less than twenty (20) school days. If there are insufficient school days in the first semester to complete the suspension period, the suspension period will be carried over to the second semester.
- R. “Look-a-like substance” (also known as imitation controlled substance) shall mean any substance which is not a controlled substance, but which by its appearance (including, but not limited to, color, shape, size, markings, or packaging) or by representations made, induce or are intended to induce, persons to believe that the substance is a controlled substance. “Look-a-like substance” shall include any beverage containing alcohol or a beverage that is represented to contain alcohol.
- S. “Medication” shall be broadly defined and shall mean all prescribed medications, over the counter and other non-prescribed medications, and all chemical substances, compounds, homeopathic substances, herbs, vitamins, and/or devices, which purport to aid in a person’s health or well-being or are intended for use in the diagnoses, cure, mitigation, treatment, or prevention of diseases, or are intended to affect the structure or any function of the body; and any device, instrument, apparatus, implement, machine, contrivance, implant, or other similar or related article, including any component part or accessory, which is prescribed by a physician, physician assistant, or advanced practice registered nurse, and dispensed by a pharmacist or other person authorized by law.
- T. “Non-prescribed medication” shall mean all medications which are available without a prescription or order from a person who is licensed under the laws of Nebraska to prescribe medications.
- U. “On school grounds” shall mean on District property, in a vehicle owned, leased, or contracted by the District being used for a school purpose or in a vehicle being driven for a school purpose by a school

- employee or his or her designee, or at a school-sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct.
- V. "One year" shall mean the three hundred sixty-five (365) days that follow the acts at issue.
- W. "Possession of a substance" shall mean situations where a student has on his or her person, within his or her personal property, within his or her vehicle, within school property assigned to him or her or under his or her control, a substance prohibited under this Rule, while on school property or at a school sponsored or school-related activity or event. Small or trace amounts of a prohibited substance constitute possession of a substance, and positive results from alcohol or other drug screening and testing technology are evidence of the possession of prohibited substances.
- X. "Prescribed medication" shall mean all medications which are available only with a prescription or order from a person who is licensed under the laws of Nebraska to prescribe medications.
- Y. "Prior violations" shall mean violations of the cited subsections, which occurred while the student is in the current building level. Student conduct violations which occurred in another school district at the current building level shall be included as prior violations. For suspension, expulsion, or reassignment purposes, prior violations shall only include previous student conduct violations which occurred on school grounds. For curtailment of extracurricular activities purposes, prior violations shall include previous student conduct violations which occurred on or off school grounds.
- Z. "Public indecency" shall mean performing, procuring, or assisting any other person to perform, in a public place and where the conduct may reasonably be expected to be publicly viewed: (1) An act of sexual penetration; (2) An exposure of the genitals, female breasts or buttocks of the body done with intent to affront or alarm any person; or (3) A lewd fondling or caressing of the body of another person of the same or opposite sex.
- AA. "Reasonable information that the student has committed a prohibited act" shall mean such amount of information from which a reasonable school administrator who is not acting based on improper motives such as discrimination, retaliation, revenge, or retribution, could reasonably conclude that the student engaged in the prohibited acts in question. Such amount of information shall not be evidence beyond all reasonable doubt, or clear and convincing evidence, or even a preponderance of the evidence. Such reasonable information shall be evaluated within the context of an orderly and effective educational process, and shall not be evaluated within the context of any laws, regulations, rules, practices, or procedures which may be applicable in any criminal or civil judicial proceedings, administrative officer proceedings, law enforcement or administrative agency investigation proceedings, or formal evidentiary proceedings.
- BB. "School day" shall mean any day that school is in session and students are attending academic courses. It does not include days that practices for extracurricular activities are held during the summer, or weekends and vacations that occur during the academic school year.
- CC. "School jurisdiction" shall mean on District property, in a vehicle owned, leased, or contracted by the District being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or his or her designee, or at a school-sponsored activity or athletic event, or any other place where the governing law permits the District to discipline students for prohibited conduct.
- DD. "Semester" shall mean the equivalent of one half of the required student instructional days.
- EE. "Sexual assault" shall mean sexual assault in the first degree or second as defined in Neb. Rev. Stat. §§28-319 and 320, or sexual assault of a child in the first, second or third degree as defined in Neb. Rev. Stat. §§28-319.01 and 320.01, as such statutes now provide or may hereafter be amended. Sexual assault in the first degree occurs when a person subjects another person to sexual penetration without the consent of the victim, or when a person who is nineteen years of age or older subjects another person who is at least twelve but less than sixteen years of age to sexual penetration. Neb. Rev. Stat. §28-319. Sexual assault in the second degree occurs when a person subjects another person to sexual contact without the consent of the victim and the actor causes serious personal injury to the victim. Neb. Rev. Stat. §28-320. Sexual assault of a child in the first degree occurs when a person who is

nineteen years of age or older subjects another person under twelve years of age to sexual penetration. Neb. Rev. Stat. §28-319.01. Sexual assault of a child in the second degree occurs when a person who is nineteen years of age or older subjects another person fourteen years of age or younger to sexual contact and the actor causes serious personal injury to the victim. Neb. Rev. Stat. §28-320.01. Sexual assault of a child in the third degree occurs when a person who is nineteen years of age or older subjects another person fourteen years of age or younger to sexual contact and the actor does not cause personal injury to the victim. Neb. Rev. Stat. §28-320.01.

FF. “Sexual or intimate parts” shall mean the genital area, groin, inner thighs, buttocks or breasts.

GG. “Short-term suspension” shall mean exclusion from all schools in the District not to exceed five (5) school days. If there are insufficient school days in the first semester to complete the suspension period, the suspension period will be carried over to the second semester.

HH. “Under the influence” shall mean the manifestation of physical and physiological symptoms or reactions caused by the use of any illegal narcotic drug, controlled substance, marijuana, mood-altering or behavior-affecting substance, prescribed medication by a student for whom the prescribed medication was not prescribed, or alcohol. Factors which may be taken into consideration are: the odor of a prohibited substance on the student’s breath or clothes, glassy eyes, slurred speech, physical mobility, and such other factors which the training of school administrators indicates as being evidence of the use of prohibited substances or being under the influence of the same. Positive results from alcohol or other drug screening and testing technology are evidence of the use and possession of prohibited substances or being under the influence of the same.

II. “Use of substance” shall mean situations where there is reasonable suspicion to believe a student has assimilated a prohibited substance or is under the influence of the same while on school property or in attendance at a school-sponsored or school-related activity or event. Factors which may be taken into consideration are: the odor of a prohibited substance on the student’s breath or clothes, glassy eyes, slurred speech, physical mobility, and such other factors which the training of school administrators indicates as being evidence of the use of prohibited substances or being under the influence of the same. Positive results from alcohol or other drug screening and testing technology are evidence of the use and possession of prohibited substances or being under the influence of the same.

Legal Reference: Neb. Rev. Stat. §§28-319, 319.01, 320 and 320.01

Neb. Rev. Stat. §28-401

Neb. Rev. Stat. §§28-502 and 504

Neb. Rev. Stat. §§28-511, 518 and 519

Neb. Rev. Stat. §28-907

Neb. Rev. Stat. §28-1202 *et seq.*

Neb. Rev. Stat. §28-1341

Neb. Rev. Stat. §79-254 *et seq.*

Related Rules: 5300.3, 5400.1, 5400.2, 5400.3, 5400.4, 5400.5, 5410.1, 5470.1, 5480.1, 5490.1, 5600.2

Rule Approved: May 7, 2001

Revised: April 15, 2002; May 5, 2003; March 15, 2004; June 5, 2006; July 9, 2007; June 2, 2008; February 2, 2009; May 18, 2009; May 17, 2010; April 4, 2011, April 16, 2012; April 22, 2013; November 4, 2013; January 6, 2014; April 21, 2014; April 20, 2015; April 18, 2016; April 17, 2017; May 6, 2019; April 20, 2020; [January 3, 2022](#)

Reaffirmed: January 4, 2021

**AGENDA SUMMARY SHEET**

**Agenda Item:** Fiscal Year Ending 2021 Audit Report

**Meeting Date:** January 3, 2022

**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 2021 audit.

A copy of the Audit Report and Governance Letter is attached. Jodi Woodward will be present at the meeting to address the board and answer questions.

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

**Action Desired:** Receive and file the Fiscal Year Ending 2021 Governance Letter and Audit Report

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

**Responsible Person(s):** Chad Meisgeier, Chief Financial Officer and Chris Hughes, Accounting Manager

**Superintendent's Signature:**



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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District") for the year ended August 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 23, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2021. 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.

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

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 the 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.

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

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



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School District #17 – Millard Public Schools  
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#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 1, 2021. A copy of this letter is maintained by us.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Findings or Issues*

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

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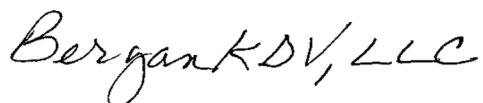
#### Other Matters

We were engaged to report on the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. 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 to the financial statements, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the budgetary comparison schedules, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

#### Restriction on Use

This information is intended solely for the use of the Board of Education and management of School District #17 – Millard Public Schools, Douglas County, Nebraska and is not intended to be, and should not be, used by anyone other than these specified parties.



Omaha, Nebraska  
November 16, 2021

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

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

**AUGUST 31, 2021**



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

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

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## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, of the School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ended August 31, 2021, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

The management of School District #17, Millard Public Schools is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the District, as of August 31, 2021, and the respective changes in financial position thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

### **Basis of Accounting**

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

### **Other Matters**

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 supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 other supplementary information, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*BergankDV, LLC*

Omaha, Nebraska  
November 1, 2021

**BASIC FINANCIAL STATEMENTS**



**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Net Position - Cash Basis**  
**August 31, 2021**

<b>Assets</b>		<u>Governmental Activities</u>
Cash		\$ 29,834,132
Investments		<u>134,542,647</u>
Total assets		<u><u>\$ 164,376,779</u></u>
<b>Net Position</b>		
Restricted for		
Special building		\$ 82,302,050
Debt service		19,253,738
Unrestricted		
Board designated		
Employee Benefit		6,816,957
Depreciation		14,132,660
Contingency		2,000,000
Undesignated		<u>39,871,374</u>
Total net position		<u><u>\$ 164,376,779</u></u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Activities - Cash Basis**  
**Year Ended August 31, 2021**

Functions/Programs	Expenditures	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
Instructional services	\$ 156,755,470	\$ 903,029	\$ 10,168,702	\$ (145,683,739)
Support services and facilities	75,052,611	-	-	(75,052,611)
Food services	10,776,155	1,485,083	10,618,220	1,327,148
Building and site acquisition and improvement	18,634,373	-	-	(18,634,373)
Principal and interest on indebtedness	25,131,551	-	-	(25,131,551)
Other	598,400	-	-	(598,400)
Total governmental activities	<u>\$ 286,948,560</u>	<u>\$ 2,388,112</u>	<u>\$ 20,786,922</u>	<u>(263,773,526)</u>
General revenues				
Taxes collected				141,062,576
County receipts				741,265
State aid-formula grants				103,336,162
Other general revenues				5,792,392
Investment income				42,851
Proceeds from issuing bonds				8,280,000
Bond premium				744,389
Total general revenues				<u>259,999,635</u>
Change in net position				(3,773,891)
Net position - beginning				<u>168,150,670</u>
Net position - ending				<u>\$ 164,376,779</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2021**

	General Fund	Special Building	School Nutrition	Debt Service Fund	Total Governmental Funds
<b>Assets</b>					
Cash	\$ 30,054,002	\$ -	\$ (219,870)	\$ -	\$ 29,834,132
Investments	32,986,859	82,302,050	-	19,253,738	134,542,647
Total assets	<u>\$ 63,040,861</u>	<u>\$ 82,302,050</u>	<u>\$ (219,870)</u>	<u>\$ 19,253,738</u>	<u>\$ 164,376,779</u>
<b>Fund Balances</b>					
Restricted					
Capital Projects	\$ -	\$ 82,302,050	\$ -	\$ -	\$ 82,302,050
Debt Service	-	-	-	19,253,738	19,253,738
Committed	14,132,660	-	-	-	14,132,660
Assigned					
Contingency	2,000,000	-	-	-	2,000,000
Employee benefits	6,816,957	-	-	-	6,816,957
Unassigned	40,091,244	-	(219,870)	-	39,871,374
Total fund balances	<u>\$ 63,040,861</u>	<u>\$ 82,302,050</u>	<u>\$ (219,870)</u>	<u>\$ 19,253,738</u>	<u>\$ 164,376,779</u>

**Douglas County, Nebraska**  
**Statement of Receipts, Disbursements, and**  
**Changes in Fund Balances - Cash Basis - Governmental Funds**  
**Year Ended August 31, 2021**

	General Fund	Special Building	School Nutrition	Debt Service Fund	Total Governmental Funds
<b>Receipts</b>					
Local receipts	\$ 123,678,920	\$ 6,229,238	\$ 300,930	\$ 13,888,514	\$ 144,097,602
County receipts	741,265	-	-	-	741,265
State receipts	102,012,141	126,325	29,868	356,605	102,524,939
Federal receipts	9,505,003	-	10,389,622	-	19,894,625
Sales of lunch	-	-	1,382,883	-	1,382,883
Interest	16,336	21,096	62	5,249	42,743
Categorical grants from corporations and other private interests	2,010,564	-	-	-	2,010,564
Non-revenue receipts	1,198,217	2,257,334	-	-	3,455,551
Total revenues	<u>239,162,446</u>	<u>8,633,993</u>	<u>12,103,365</u>	<u>14,250,368</u>	<u>274,150,172</u>
<b>Expenditures</b>					
Instructional services	129,316,869	-	-	-	129,316,869
Support services and facilities	75,052,611	-	-	-	75,052,611
Other salaries and benefits	-	-	5,173,317	-	5,173,317
Supplies and materials	-	8,965	112,246	-	121,211
Purchased services	27,438,514	2,844,405	5,459,027	-	35,741,946
Capital outlay	2,237,872	3,382,499	29,139	-	5,649,510
Building and site acquisition and improvement	1,338,465	8,822,160	-	-	10,160,625
Other	598,400	-	2,412	-	600,812
Redemption of principal	-	-	-	10,620,000	10,620,000
Debt service interest and fiscal charges	-	-	-	5,641,551	5,641,551
Total expenditures	<u>235,982,731</u>	<u>15,058,029</u>	<u>10,776,141</u>	<u>16,261,551</u>	<u>278,078,452</u>
Excess of receipts over (under) expenditures	<u>3,179,715</u>	<u>(6,424,036)</u>	<u>1,327,224</u>	<u>(2,011,183)</u>	<u>(3,928,280)</u>
<b>Other Financing Sources</b>					
Bond issuance	-	-	-	8,280,000	8,280,000
Bond premium	-	-	-	744,389	744,389
Payments to refunding bond agent	-	-	-	(8,870,000)	(8,870,000)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,389</u>	<u>154,389</u>
Net change in fund balances	3,179,715	(6,424,036)	1,327,224	(1,856,794)	(3,773,891)
<b>Fund Balances</b>					
Beginning of year	<u>59,861,146</u>	<u>88,726,086</u>	<u>(1,547,094)</u>	<u>21,110,532</u>	<u>168,150,670</u>
End of year	<u>\$ 63,040,861</u>	<u>\$ 82,302,050</u>	<u>\$ (219,870)</u>	<u>\$ 19,253,738</u>	<u>\$ 164,376,779</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Statement of Net Position and Changes in Net Position - Cash Basis - Fiduciary Fund**  
**As of and for the Year Ended August 31, 2021**

	<u>Beginning Net Postion</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Net Postion</u>
Administrative Office	\$ 398,176	\$ 286,347	\$ 186,870	\$ 497,653
High Schools:				
North	744,940	1,426,789	1,158,798	1,012,931
South	527,674	1,043,218	871,355	699,537
West	875,992	1,395,866	1,218,879	1,052,979
Middle Schools:				
Andersen	109,305	77,024	87,367	98,962
Beadle	84,145	116,103	101,896	98,352
Central	47,074	74,183	57,955	63,302
Kiewat	193,374	79,034	121,925	150,483
North	172,303	82,824	76,231	178,896
Russell	82,850	141,145	141,136	82,859
Elementary Schools				
Abbott	42,021	17,961	19,745	40,237
Ackerman	107,466	35,474	40,291	102,649
Aldrich	22,167	11,999	11,162	23,004
Black Elk	60,242	84,646	48,030	96,858
Bryan	36,855	35,234	37,186	34,903
Cather	20,593	11,676	14,726	17,543
Cody	16,563	7,413	9,118	14,858
Cottonwood	44,428	16,709	21,086	40,051
Disney	16,375	31,321	20,678	27,018
Ezra Millard	21,178	40,848	35,040	26,986
Harvey Oaks	28,949	38,230	26,866	40,313
Hitchcock	37,071	12,024	20,004	29,091
Holling Heights	50,885	15,240	12,122	54,003
Montclair	35,885	16,184	20,157	31,912
Morton	9,649	13,289	10,389	12,549
Neihardt	29,340	13,823	13,472	29,691
Norris	29,580	10,711	15,679	24,612
Reagan	91,651	72,388	53,389	110,650
Reeder	33,941	37,027	38,882	32,086
Rockwell	31,026	20,502	15,867	35,661
Rohwer	29,260	29,296	17,891	40,665
Sandoz	22,146	14,797	15,029	21,914
Upchurch	25,714	25,792	11,809	39,697
Wheeler	23,089	46,993	35,877	34,205
Willowdate	22,661	19,655	18,239	24,077
Summer School	3,925	297,192	294,658	6,459
Horizon High School	8,176	5,270	5,277	8,169
Total activities fund	<u>\$ 4,136,669</u>	<u>\$ 5,704,227</u>	<u>\$ 4,905,081</u>	<u>\$ 4,935,815</u>
Student Fees Fund				
All Schools	<u>\$ 211,299</u>	<u>\$ 411,077</u>	<u>\$ 307,310</u>	<u>\$ 315,066</u>
Net Position				
Cash				\$ 4,679,901
Investments				<u>570,980</u>
Total Net Position - Cash Basis Held in Trust				<u>\$ 5,250,881</u>

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

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

**A. Organization**

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

**B. Reporting Entity**

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

**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 except for fiduciary funds. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any 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. Funds are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. In addition to the District's funds meeting the required criteria, the District's management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

**Governmental Fund Activities**

Governmental Funds:

General Fund

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

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

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

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

**Governmental Fund Activities (Continued)**

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

**Special Revenue Funds**

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

**Special Building Fund**

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

**School Nutrition Fund**

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

**Debt Service Fund**

This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs.

**Bond Fund**

This fund accounts for taxes levies and other revenues specifically earmarked for the retirement of bonded indebtedness.

**Fiduciary Fund Activities**

**Activities Fund**

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

**Student Fees Fund**

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

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

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

**Measurement Focus and Basis of Accounting**

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

**Measurement Focus**

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

**Basis of Accounting**

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

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

**D. Equity Classification**

**Government-wide Statements**

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

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

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



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

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

**D. Equity Classification (Continued)**

**Fund Financial Statements**

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

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

- a. Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2021, the District did not have any nonspendable funds.
- b. Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- c. Committed – This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

**D. Equity Classification (Continued)**

**Fund Financial Statements (Continued)**

- d. Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- e. Unassigned – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**E. 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, 2021.

**F. Implementation of GASB 84**

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. The implementation of this standard did not have a material impact on the financial statements.

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

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

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

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

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

- Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
- A hearing is conducted at a public meeting to obtain public comments.
- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 20.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The District amended its budget for the 2020-2021 fiscal year on June 7, 2021 for the General Fund to account for additional receipt and expense of additional federal funding received and the Bond Fund for the issuance of a refunding bond.

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

The 2021 property tax valuation was \$12,145,504,456. The combined tax rate of the District for the year ended August 31, 2021 was 1.220100 per \$100 of assessed valuation.

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

**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, 2021, the carrying amount of the District's deposits was \$34,514,033 and the bank balance was \$35,599,190 as shown below:

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental funds	\$ 29,834,132	\$ 30,625,219
Fiduciary Funds	<u>4,679,901</u>	<u>4,973,971</u>
Total	<u>\$ 34,514,033</u>	<u>\$ 35,599,190</u>

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 \$115,288,909 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. \$115,288,909 is in the governmental funds.

Investments also include \$19,824,718 in money market funds. These investments are reported at fair value. \$570,980 of these funds are in the fiduciary fund and \$19,253,738 are in the governmental funds.

**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.

**School District #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, which includes the CD's, are insured through Federal Depository Insurance Coverage or collateral held by the District's agent in the District's name. At August 31, 2021, 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, 2021 and are not included as receipts or cash balances in the financial statements:

	<u>Sarpy County</u>	<u>Douglas County</u>
General Fund	\$ 1,495,377	\$ 18,105,747
Debt Service Fund	143,743	3,085,158
Building Fund	50,733	1,088,815

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

**A. Plan Description**

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During fiscal year 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

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

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

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

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

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$148,775,875. Total covered payroll was \$144,237,493. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**B. 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, 2019, to June 30, 2020, (and from July 1, 2020, through August 31, 2021). 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, 2021 was \$13,966,759.

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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**C. Pension Liabilities**

At June 30, 2020, the District had a liability of \$86,303,288 its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 91.65% funded as of June 30, 2020, 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, 2020, the District's proportion was 5.536987 percent, which was a decrease of 0.037544 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2020, the District's allocated pension expense was \$16,136,594.

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013; 1.00% with no floor benefit
Investment Rate of Return, Net of Investment Expense and Including Inflation	7.50 percent

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives Table (static table).

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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**D. Actuarial Assumptions (Continued)**

The actuarial assumptions used in the July 1, 2020, 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, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (see the discussion of the pension plan's investment policy) is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.00%	

\*Arithmetic mean, net of investment expenses.

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2020, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.



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

**NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**E. 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 nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payment for all current plan members was projected through 2119.

**F. 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 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability (asset)</u>
1% decrease	6.5%	\$ 191,648,033
Current discount rate	7.5%	86,303,288
1% increase	8.5%	(659,904)

**G. Plan Fiduciary Net Position**

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



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

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

**B. Bond Issuance**

On February 16, 2021, the District issued \$8,280,000 in general obligation refunding bonds. At a true interest cost of 0.608%, the proceeds were used for a full pay and cancel refunding of \$8,870,000 of the current Series 2010 bonds and to pay for issuance costs and interest. As a result of this refunding, the District decreased its total debt service payments over the next four and one-half years by approximately \$474,490 and obtained a net present value savings of approximately \$456,398.

**C. Lease Commitment**

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

- Forty-one vans used for transportation of students in special education programs expiring on various dates through August 2025.
- Vehicles used by administration and maintenance. These leases expire on various dates through September 2023.
- Several copiers used throughout the District expiring on various dates through 2025.

Future minimum lease payments for all leases are as follows

	Amount
2022	\$ 210,503
2023	178,278
2024	130,676
2025	22,274
2026	6,910
	\$ 548,641

The total paid for lease commitments for the year ended August 31, 2021 was \$279,073 all of which was paid-out of the General Fund.

**D. Grant Program Involvement**

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

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

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

**E. 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.

**F. 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, 2021, the District estimates their liability under this plan at \$1.783 million with the final obligations payable in fiscal year 2022.

**G. 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.

**H. 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.

**I. 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.

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

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

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

**I. Risk Management (Continued)**

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

**J. 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, 2021 was \$15,095,074.

**NOTE 7 – PRIOR PERIOD ADJUSTMENT**

During the year ended August 31, 2021, there was a restatement of beginning fund balance for the tGeneral Fund and the Depreciation Special Revenue fund of \$86,612 to account for costs incurred in the prior year.

**NOTE 8 – SUBSEQUENT EVENTS**

On September 15, 2021, the District issued \$28,065,000 of General Obligation Refunding Bonds, Series 2021B. The proceeds will be used to refund \$25,000,000 of General Obligation Bonds, Series 2015A. This will result in a net present value savings of approximately \$1,269,860.

On September 30, 2021, the District issued \$10,705,000 of General Obligation Refunding Bonds, Series 2021C. The proceeds will be used to refund \$9,893,200 of General Obligation Bonds, Series 2013 and 2013A. This will result in a net present value savings of approximately \$180,077.

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2020			\$ 39,933,195	
Prior period adjustment (See Note 8)			(86,612)	
Budgetary fund balance, restated, September 1, 2020			<u>39,846,583</u>	
<b>Receipts</b>				
<b>Local sources:</b>				
Local property taxes	\$ 125,963,943	\$ 125,963,943	104,948,061	\$ (21,015,882)
Motor vehicle taxes	12,400,000	12,400,000	14,269,126	1,869,126
Carline tax	10,000	10,000	8,774	(1,226)
Public power district sales tax	3,500,000	3,500,000	3,904,293	404,293
Tuition received from individuals - summer school	200,000	200,000	281,163	81,163
Local fines and license fees	350,000	350,000	263,723	(86,277)
Categorical grants from corporations and private interests	4,160,761	4,160,761	1,490,442	(2,670,319)
Other local receipts	-	-	3,780	3,780
Total local sources	<u>146,584,704</u>	<u>146,584,704</u>	<u>125,169,362</u>	<u>(21,415,342)</u>
<b>County sources:</b>				
Fines and licenses	<u>800,000</u>	<u>800,000</u>	<u>741,265</u>	<u>(58,735)</u>
<b>State sources:</b>				
State aid	76,555,091	76,555,091	76,555,091	-
Special education	12,200,000	12,200,000	12,321,355	121,355
Special education transportation	1,200,000	1,200,000	1,232,886	32,886
Homestead exemption	-	-	2,656,166	2,656,166
Personal property tax	-	-	5,547,906	5,547,906
Pro-rata motor vehicle	250,000	250,000	275,426	25,426
State apportionment	3,500,000	3,500,000	3,055,198	(444,802)
Textbook loan	-	-	70,688	70,688
Other state receipts	-	-	297,425	297,425
Total state sources	<u>93,705,091</u>	<u>93,705,091</u>	<u>102,012,141</u>	<u>8,307,050</u>
<b>Federal sources:</b>				
Title I, Part A	1,800,000	1,800,000	1,660,327	(139,673)
Special education - grants to states	4,100,000	4,100,000	93,197	(4,006,803)
Special education - additional funds	-	-	4,406,877	4,406,877
Special education - other funds	-	-	21,859	21,859
Every student succeeds	1,587,269	5,587,269	1,720,183	(3,867,086)
Medicaid in public schools	250,000	250,000	903,029	653,029
Federal vocational and applied technology education	150,000	150,000	166,681	16,681
Other federal receipts	-	-	1,052,972	1,052,972
Total federal sources	<u>7,887,269</u>	<u>11,887,269</u>	<u>10,025,125</u>	<u>(1,862,144)</u>
Interest	<u>50,000</u>	<u>50,000</u>	<u>2,443</u>	<u>(47,557)</u>
<b>Non-revenue sources:</b>				
Non-revenue receipts	<u>-</u>	<u>-</u>	<u>56,138</u>	<u>56,138</u>
<b>Total receipts</b>	<u>\$ 249,027,064</u>	<u>\$ 253,027,064</u>	<u>\$ 238,006,474</u>	<u>\$ (15,020,590)</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2021**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Disbursements				
Non-special education	\$ 124,154,163	\$ 124,154,163	\$ 119,083,293	\$ (5,070,870)
Special education programs	30,169,963	30,169,963	27,969,156	(2,200,807)
Support Services - pupils	13,290,605	13,290,605	10,377,144	(2,913,461)
Support services - staff	14,829,167	14,829,167	5,993,157	(8,836,010)
Board of education	2,710,456	2,710,456	2,714,478	4,022
Executive administration services	3,615,659	3,615,659	10,223,054	6,607,395
Office of the principal	13,764,224	13,764,224	13,052,815	(711,409)
General administration - business services	7,088,358	7,088,358	5,249,094	(1,839,264)
Vehicle acquisition and maintenance	316,000	316,000	164,260	(151,740)
Support services - maintenance and operation of building and site	23,899,144	23,899,144	23,185,849	(713,295)
Support services - regular pupil transportation	1,633,386	1,633,386	1,355,611	(277,775)
Support services - school age special education transportation	3,305,899	3,305,899	2,649,160	(656,739)
Community services	4,000	4,000	380	(3,620)
State categorical programs	-	-	89,179	89,179
Federal programs and other categorical aid	3,313,897	7,313,897	14,941,080	7,627,183
Summer School	200,956	200,956	-	(200,956)
Other	5,654,753	5,654,753	714,103	(4,940,650)
Total disbursements	<u>247,950,630</u>	<u>251,950,630</u>	<u>237,761,813</u>	<u>(14,188,817)</u>
Excess (deficiency) of receipts over disbursements	<u>1,076,434</u>	<u>1,076,434</u>	<u>244,661</u>	<u>(7,226,525)</u>
Budgetary fund balance, August 31, 2021			<u>\$ 40,091,244</u>	

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Building Fund**  
**Year Ended August 31, 2021**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2020		\$ 88,726,086	
Receipts			
Local sources:			
Local property taxes	\$ 5,410,823	4,553,892	\$ (856,931)
Carline tax	-	388	388
Public power district sales tax	150,000	167,539	17,539
Other local receipts	1,000,000	1,507,419	507,419
Total local sources	<u>6,560,823</u>	<u>6,229,238</u>	<u>(331,585)</u>
State reimbursement			
Homestead exemption	-	114,027	114,027
Pro rata motor vehicle	12,000	12,298	298
Total state sources	<u>12,000</u>	<u>126,325</u>	<u>114,325</u>
Interest	<u>1,000,000</u>	<u>21,096</u>	<u>(978,904)</u>
Non-revenue receipts	<u>-</u>	<u>2,257,334</u>	<u>2,257,334</u>
Total receipts	<u>7,572,823</u>	<u>8,633,993</u>	<u>1,061,170</u>
Disbursements			
Purchased services	-	2,853,370	2,853,370
Capital outlays	-	3,382,499	3,382,499
Buildings, acquisition and improvement	95,755,795	8,822,160	(86,933,635)
Total disbursements	<u>95,755,795</u>	<u>15,058,029</u>	<u>(80,697,766)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (88,182,972)</u>	<u>(6,424,036)</u>	<u>\$ 80,366,181</u>
Budgetary fund balance, August 31, 2021		<u>\$ 82,302,050</u>	



**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund**  
**Year Ended August 31, 2021**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2020		\$ (1,547,094)	
Receipts:			
Sale of lunches/milk	\$ 10,919,506	\$ 1,382,883	\$ (9,536,623)
Interest	-	62	62
State reimbursement	60,000	29,868	(30,132)
Federal reimbursement	3,500,000	10,389,622	6,889,622
Local receipts	1,100,000	300,930	(799,070)
Total receipts	<u>15,579,506</u>	<u>12,103,365</u>	<u>(3,476,141)</u>
Disbursements:			
Salaries and benefits	5,440,000	5,173,317	(266,683)
Supplies and materials	1,050,000	141,385	(908,615)
Contracted services	7,500,000	5,459,027	(2,040,973)
Other	-	2,412	2,412
Equipment	10,000	-	(10,000)
Total disbursements	<u>14,000,000</u>	<u>10,776,141</u>	<u>(3,223,859)</u>
Excess (deficiency) of receipts over disbursements	<u>1,579,506</u>	<u>1,327,224</u>	<u>(252,282)</u>
Budgetary fund balance, August 31, 2021		<u>\$ (219,870)</u>	

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund**  
**Year Ended August 31, 2021**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2020		<u>\$ 2,436,045</u>	
Receipts:			
Interest	\$ 5,000	2,646	\$ (2,354)
Other receipts	850,000	1,142,079	292,079
Operational transfers from the General Fund			
General fund	<u>32,500,000</u>	<u>30,707,048</u>	<u>(1,792,952)</u>
Total receipts	<u>33,355,000</u>	<u>31,851,773</u>	<u>(1,503,227)</u>
Disbursements:			
Purchased services	34,254,939	27,438,514	(6,816,425)
Other	-	32,347	32,347
Total disbursements	<u>34,254,939</u>	<u>27,470,861</u>	<u>(6,784,078)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (899,939)</u>	<u>4,380,912</u>	<u>\$ 5,280,851</u>
Budgetary fund balance, August 31, 2021		<u><u>\$ 6,816,957</u></u>	

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Depreciation Fund**  
**Year Ended August 31, 2021**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2020		\$ 15,524,364	
Prior period adjustment (See Note 8)		86,612	
Budgetary fund balance, restated, September 1, 2020		15,610,976	
<b>Receipts</b>			
Interest	\$ 150,000	9,877	\$ (140,123)
Operational transfers from the General Fund			
General fund	-	1,772,754	1,772,754
Total receipts	150,000	1,782,631	1,632,631
<b>Disbursements</b>			
Capital outlays:			
Furniture and equipment	9,319,976	1,922,482	(7,397,494)
Building and site acquisition and improvement	-	1,338,465	1,338,465
Total disbursements	9,319,976	3,260,947	(7,397,494)
Excess (deficiency) of receipts over disbursements	\$ (9,169,976)	(1,478,316)	\$ 9,030,125
Budgetary fund balance, August 31, 2021		\$ 14,132,660	

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Contingency Fund**  
**Year Ended August 31, 2021**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2020		\$ 1,967,542	
Receipts			
Interest	\$ -	1,370	\$ 1,370.00
Operational transfers from the General Fund			
General fund	-	42,659	42,659
Total receipts	<u>-</u>	<u>44,029</u>	<u>44,029</u>
Disbursements			
Judgments	-	1,000	1,000
Insurance Claims	2,000,000	10,571	(1,989,429)
Total disbursements	<u>2,000,000</u>	<u>11,571</u>	<u>(1,988,429)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (2,000,000)</u>	<u>32,458</u>	<u>\$ 2,032,458</u>
Budgetary fund balance, August 31, 2021		<u>\$ 2,000,000</u>	

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Bond Fund**  
**Year Ended August 31, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
Budgetary fund balance, September 1, 2020			\$ 21,110,532	
Receipts				
Local sources:				
Local property taxes	\$ 15,330,663	\$ 15,330,663	13,412,725	\$ (1,917,938)
Carline tax	-	-	1,074	1,074
Public power district	-	-	474,715	474,715
Total local sources	<u>15,330,663</u>	<u>15,330,663</u>	<u>13,888,514</u>	<u>(1,442,149)</u>
State sources:				
Homestead exemption	-	-	322,400	322,400
Pro-rata motor vehicle	30,000	30,000	34,096	4,096
Agriculture state tax credit	-	-	109	109
Total state sources	<u>30,000</u>	<u>30,000</u>	<u>356,605</u>	<u>326,605</u>
Non-revenue sources:				
Bond premiums	-	-	744,389	744,389
Net proceeds from sale of refunding bonds	-	9,000,000	8,280,000	(720,000)
Total non-revenue receipts	<u>-</u>	<u>9,000,000</u>	<u>9,024,389</u>	<u>24,389</u>
Interest	<u>300,000</u>	<u>300,000</u>	<u>5,249</u>	<u>(294,751)</u>
Total receipts	<u>15,660,663</u>	<u>24,660,663</u>	<u>23,274,757</u>	<u>7,614,094</u>
Disbursements				
Redemption of principal on bonds payable	10,620,000	10,620,000	10,620,000	-
Payment to escrow account to refund bonds	-	9,000,000	8,870,000	(130,000)
Debt service interest	<u>5,888,298</u>	<u>5,888,298</u>	<u>5,641,551</u>	<u>(246,747)</u>
Total disbursements	<u>16,508,298</u>	<u>25,508,298</u>	<u>25,131,551</u>	<u>(376,747)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,177,635)</u>	<u>\$ (847,635)</u>	<u>(1,856,794)</u>	<u>\$ (1,065,402)</u>
Budgetary fund balance, August 31, 2021			<u>\$ 19,253,738</u>	

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

**Notes to Other Supplementary Information –  
Budgetary Comparison Schedules**

**1. BUDGETARY ACCOUNTING**

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

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

**2. PRESENTATION**

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

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Receipts, Disbursements and Changes in Fund Balances**  
**Cash Basis - Governmental Funds**  
**Year Ended August 31, 2021**

	General Fund	Contingency	Employee Fund	Depreciation	Total General Funds	Special Building	School Nutrition	Debt Service Fund	Total Governmental Funds
<b>Revenues</b>									
Local receipts	\$ 123,678,920	\$ -	\$ -	\$ -	\$ 123,678,920	\$ 6,229,238	\$ 300,930	\$ 13,888,514	\$ 144,097,602
County receipts	741,265	-	-	-	741,265	-	-	-	741,265
State receipts	102,012,141	-	-	-	102,012,141	126,325	29,868	356,605	102,524,939
Federal receipts	9,505,003	-	-	-	9,505,003	-	10,389,622	-	19,894,625
Sales of lunch	-	-	-	-	-	-	1,382,883	-	1,382,883
Interest	2,443	1,370	2,646	9,877	16,336	21,096	62	5,249	42,743
Categorical grants from corporations and other private interests	2,010,564	-	-	-	2,010,564	-	-	-	2,010,564
Non-revenue receipts	56,138	-	1,142,079	-	1,198,217	2,257,334	-	-	3,455,551
Total revenues	<u>238,006,474</u>	<u>1,370</u>	<u>1,144,725</u>	<u>9,877</u>	<u>239,162,446</u>	<u>8,633,993</u>	<u>12,103,365</u>	<u>14,250,368</u>	<u>274,150,172</u>
<b>Expenditures</b>									
<b>Current</b>									
Instructional services	129,316,869	-	-	-	129,316,869	-	-	-	129,316,869
Support services and facilities	75,052,611	-	-	-	75,052,611	-	-	-	75,052,611
Other salaries and benefits	-	-	-	-	-	-	5,173,317	-	5,173,317
Supplies and materials	-	-	-	-	-	8,965	112,246	-	121,211
Purchased services	-	-	27,438,514	-	27,438,514	2,844,405	5,459,027	-	35,741,946
Capital outlay	315,390	-	-	1,922,482	2,237,872	3,382,499	29,139	-	5,649,510
Building and site acquisition and improvement	-	-	-	1,338,465	1,338,465	8,822,160	-	-	10,160,625
Other	554,482	11,571	32,347	-	598,400	-	2,412	-	600,812
Debt service	-	-	-	-	-	-	-	10,620,000	10,620,000
Redemption of principal	-	-	-	-	-	-	-	5,641,551	5,641,551
Debt service interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total expenditures	<u>205,239,352</u>	<u>11,571</u>	<u>27,470,861</u>	<u>3,260,947</u>	<u>235,982,731</u>	<u>15,058,029</u>	<u>10,776,141</u>	<u>16,261,551</u>	<u>278,078,452</u>
Excess of revenues over (under) expenditures	<u>32,767,122</u>	<u>(10,201)</u>	<u>(26,326,136)</u>	<u>(3,251,070)</u>	<u>3,179,715</u>	<u>(6,424,036)</u>	<u>1,327,224</u>	<u>(2,011,183)</u>	<u>(3,928,280)</u>
<b>Other Financing Sources</b>									
Bond issuance	-	-	-	-	-	-	-	8,280,000	8,280,000
Bond premium	-	-	-	-	-	-	-	744,389	744,389
Payments to refunding bond agent	-	-	-	-	-	-	-	(8,870,000)	(8,870,000)
Transfers in	-	42,659	30,707,048	1,772,754	32,522,461	-	-	-	32,522,461
Transfers out	(32,522,461)	-	-	-	(32,522,461)	-	-	-	(32,522,461)
Total other financing sources	<u>(32,522,461)</u>	<u>42,659</u>	<u>30,707,048</u>	<u>1,772,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,389</u>	<u>154,389</u>
Net change in fund balances	244,661	32,458	4,380,912	(1,478,316)	3,179,715	(6,424,036)	1,327,224	(1,856,794)	(3,773,891)
<b>Fund Balances</b>									
Beginning of year	39,933,195	1,967,542	2,436,045	15,524,364	59,861,146	88,726,086	(1,547,094)	21,110,532	168,150,670
Prior period adjustment (See Note 8)	(86,612)	-	-	86,612	-	-	-	-	-
Beginning of year, restated	<u>39,846,583</u>	<u>1,967,542</u>	<u>2,436,045</u>	<u>15,610,976</u>	<u>59,861,146</u>	<u>88,726,086</u>	<u>(1,547,094)</u>	<u>21,110,532</u>	<u>168,150,670</u>
End of year	<u>\$ 40,091,244</u>	<u>\$ 2,000,000</u>	<u>\$ 6,816,957</u>	<u>\$ 14,132,660</u>	<u>\$ 63,040,861</u>	<u>\$ 82,302,050</u>	<u>\$ (219,870)</u>	<u>\$ 19,253,738</u>	<u>\$ 164,376,779</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - General Fund**  
**Year Ended August 31, 2021**

Receipts	
Local receipts	
1100 Local district taxes	\$ 104,948,061
1115 Carline tax	8,774
1120 Public power district sales tax	3,904,293
1125 Motor vehicle taxes	14,269,126
1312 Tuition received from individuals - general education	281,163
1921 Local sources and police court fines	263,723
1925 Categorical grants from corporations & other private interests	1,490,442
1990 Other local receipts	3,780
Total local receipts	<u>125,169,362</u>
County receipts	
2110 County fines and license fees	<u>741,265</u>
Total county receipts	<u>741,265</u>
State receipts	
3110 State aid	76,555,091
3120/3165/3166 Special education programs (school age)	12,321,355
3125 Special education transportation (school age)	1,232,886
3130 Homestead exemption	2,656,166
3131/3132 Property tax credit Personal property tax credit	5,547,906
3155 Textbook loan	70,688
3180 Pro-rata motor vehicles	275,426
3400 State apportionment	3,055,198
3599 State categorical grants	297,425
Total state sources	<u>102,012,141</u>
Federal receipts	
4512/4516 Special education - grants to states	93,197
4519/4521 Special education - additional funds	4,406,877
4522 Special education - other funds	21,859
4425 Federal vocational and applied technology education	166,681
4509 Other federal sources	1,052,972
4527/4528 Every student succeeds	1,720,183
4708/4709 Medicaid administrative activities	903,029
Total federal sources	<u>10,025,125</u>
Non-revenue receipts	
1510 Interest	2,443
5690 Non-revenue receipts	56,138
Total non-revenue receipts	<u>58,581</u>
Total receipts	<u>238,006,474</u>



**Millard Public Schools**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - General Fund (Continued)**  
**Year Ended August 31, 2021**

Disbursements		
Program		
1100 Regular instructional programs		119,083,293
1200 Special education instruction programs		27,969,156
2100 Support services - pupils		10,377,144
2200 Support services - staff		5,993,157
2310 General administration - business services		5,249,094
2310 Board of education		2,714,478
2320 Executive administration services		10,223,054
2400 Office of the principal		13,052,815
2520 Vehicle acquisition and maintenance		164,260
2600 Support services - maintenance and operation of building and site		23,185,849
27RG Support services - regular pupil transportation		1,355,611
27SP Support services - school age special education transportation		2,649,160
3300 Community services		380
3500 State categorical programs		89,179
6000 Federal programs and other categorical aid		14,941,080
Other		714,103
	Total disbursements by all programs	<u>237,761,813</u>
Fund balance, September 1		\$ 39,933,195
Prior period adjustment (See Note 8)		<u>(86,612)</u>
Fund balance, September 1, restated		39,846,583
Cash receipts		<u>238,006,474</u>
Total funds available		<u>277,853,057</u>
Cash disbursements		<u>237,761,813</u>
Fund balance, August 31		<u>\$ 40,091,244</u>
Analysis of fund balance		
Cash in bank		
Checking accounts		30,054,002
Investment		<u>10,037,242</u>
Total fund balance		<u>\$ 40,091,244</u>
Cash at county treasurer's, not included above:		
County Treasurer's		
Douglas County		\$ 18,105,747
Sarpy County		<u>1,495,377</u>
		<u>\$ 19,601,124</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Special Building Fund**  
**Year Ended August 31, 2021**

	<u>Actual Amounts</u>
Fund balance, September 1, 2020	\$ 88,726,086
Cash Receipts:	
Local property taxes	4,793,258
Carline tax	388
Public power district sales tax	167,539
Other local receipts	1,268,053
Homestead exemptions	114,027
Pro-rata motor vehicle	12,298
Interest	21,096
Non-revenue receipts	2,257,334
Total cash receipts	<u>8,633,993</u>
Total funds available	<u>97,360,079</u>
Cash disbursements	
Purchased services	
Bond issue costs	2,853,370
Capital outlays	3,382,499
Building, acquisition and improvement	8,822,160
Total cash disbursements	<u>15,058,029</u>
Fund balance, August 31, 2021	<u>\$ 82,302,050</u>
Analysis of fund balance	
Cash in bank	
Investments	\$ 82,302,050
Total fund balance	<u>\$ 82,302,050</u>
Cash at county treasurer's, not included above:	
County Treasurer's	
Douglas County	\$ 1,088,815
Sarpy County	50,733
	<u>\$ 1,139,548</u>

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**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - School Nutrition Fund**  
**Year Ended August 31, 2021**

Fund balance, September 1, 2020	<u>\$ (1,547,094)</u>
Cash receipts:	
Sale of lunches/milk	1,382,883
Interest	62
State reimbursement	29,868
Federal reimbursement	10,389,622
Local receipts	300,930
Total cash receipts	<u>12,103,365</u>
Total funds available	<u>10,556,271</u>
Cash disbursements:	
Salaries and benefits	5,173,317
Supplies and materials	112,246
Contracted services	5,459,027
Other	2,412
Capital outlays	29,139
Total cash disbursements	<u>10,776,141</u>
Fund balance, August 31	<u>\$ (219,870)</u>
Analysis of fund balance	
Cash in bank	
Checking accounts	<u>\$ (219,870)</u>
Total fund balance	<u>\$ (219,870)</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Bond Fund**  
**Year Ended August 31, 2021**

	<u>Actual Amounts</u>
Fund balance, September 1, 2020	<u>\$ 21,110,532</u>
Cash receipts:	
Local sources:	
Local property taxes	13,412,725
Carline tax	1,074
Public power district	474,715
Homestead exemption	322,400
Agriculture state tax credit	109
Pro-rata motor vehicle	34,096
Bond premiums	744,389
Net proceeds from sale of refunding bonds	8,280,000
Interest	5,249
Total cash receipts	<u>23,274,757</u>
Total funds available	<u>44,385,289</u>
Cash disbursements:	
Redemption of principal on bonds payable	10,620,000
Payment to escrow account to refund bonds	8,870,000
Debt service interest	5,641,551
Total cash disbursements	<u>25,131,551</u>
Fund balance, August 31, 2021	<u>\$ 19,253,738</u>
Analysis of fund balance	
Cash in bank	
Investments	\$ 19,253,738
Total fund balance	<u>\$ 19,253,738</u>
Cash at county treasurer's, not included above:	
County Treasurer's	
Douglas County	\$ 3,085,158
Sarpy County	143,743
	<u>\$ 3,228,901</u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Contingency Fund**  
**Year Ended August 31, 2021**

	<u>Actual Amounts</u>
Fund balance, September 1, 2020	<u>\$ 1,967,542</u>
Cash receipts:	
Interest	1,370
Operational transfers from the General Fund	<u>42,659</u>
Total cash receipts	<u>44,029</u>
Cash disbursements	
Judgments	1,000
Insurance Claims	<u>10,571</u>
Total cash disbursements	<u>11,571</u>
Fund balance, August 31	<u><u>\$ 2,000,000</u></u>
Analysis of fund balance	
Cash in bank	
Investments	<u>\$ 2,000,000</u>
Total fund balance	<u><u>\$ 2,000,000</u></u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Depreciation Fund**  
**Year Ended August 31, 2021**

	Actual Amounts
Fund balance, September 1, 2020	\$ 15,524,364
Prior period adjustment (See Note 8)	86,612
Fund balance, September 1, restated	15,610,976
Cash receipts:	
Interest	9,877
Operational transfers from the General Fund	1,772,754
Total cash receipts	1,782,631
Cash disbursements:	
Furniture and equipment	1,922,482
Buildings and site acquisition and improvement	1,338,465
Total cash disbursements	3,260,947
Fund balance, August 31	\$ 14,132,660
Analysis of fund balance	
Cash in bank	
Investments	\$ 14,132,660
Total fund balance	\$ 14,132,660

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Cash Receipts, Disbursements, and Fund Balance**  
**Cash Basis - Actual - Employee Benefit Fund**  
**Year Ended August 31, 2021**

	<u>Actual Amounts</u>
Fund balance, September 1, 2020	<u>\$ 2,436,045</u>
Cash receipts:	
Interest	2,646
Other receipts	1,142,079
Operational transfers from the General Fund	<u>30,707,048</u>
Total cash receipts	<u>31,851,773</u>
Cash disbursements:	
Purchased services	27,438,514
Other	<u>32,347</u>
Total cash disbursements	<u>27,470,861</u>
Fund balance, August 31	<u><u>\$ 6,816,957</u></u>
Analysis of fund balance	
Cash in bank	
Investments	\$ 6,816,957
Total fund balance	<u><u>\$ 6,816,957</u></u>

**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Activities Fund**  
**Year Ended August 31, 2021**

	Actual Amounts
Fund balance, September 1, 2020	\$ 4,136,669
Cash receipts:	
Activities revenue	5,704,227
Total cash receipts	5,704,227
Total funds available	9,840,896
Cash disbursements:	
Purchased services	4,905,081
Total cash disbursements	4,905,081
Fund balance, August 31, 2021	\$ 4,935,815
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 4,364,835
Investment	570,980
Total fund balance	\$ 4,935,815



**School District #17 - Millard Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - Student Fee Fund**  
**Year Ended August 31, 2021**

	Actual Amounts
Fund balance, September 1, 2020	\$ 211,299
Cash receipts:	
Activities revenue	411,077
Total cash receipts	411,077
Total funds available	622,376
Cash disbursements:	
Purchased services	307,310
Total cash disbursements	307,310
Fund balance, August 31, 2021	\$ 315,066
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 315,066
Total fund balance	\$ 315,066

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

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

**1. BASIS OF PRESENTATION**

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

**School District #17 - Millard Public Schools  
Douglas County, Nebraska  
Schedule of Expenditures of Federal Awards**

**For the Year Ended August 31, 2021**

Federal Grantor/Pass Through Entity/Program Title	Pass Through Entity Identifying Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE:			
CHILD NUTRITION CLUSTER			
<i>Passed through Nebraska Department of Education</i>			
National School Lunch Program	280017	10.559	\$ 10,389,622
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Food Distribution Program	280017	10.555	<u>754,541</u>
Total Child Nutrition Cluster			<u>11,144,163</u>
Total U.S. Department of Agriculture			<u>11,144,163</u>
U.S. DEPARTMENT OF EDUCATION:			
<i>Passed through Nebraska Department of Education</i>			
SPECIAL EDUCATION CLUSTER (IDEA)			
Special Education - Grants to States (IDEA, Part B)	280017	84.027	4,429,906
Special Education - Grants for Infants and Families with Disabilities (IDEA, Part C)	280017	84.181	15,994
Special Education - Preschool Grants (IDEA Preschool)	280017	84.173	<u>91,095</u>
Total Special Education Cluster (IDEA)			4,536,995
Perkins Grant	280017	84.048	128,480
Title I Grants to Local Education Agencies (Title I, Part A of the ESEA)	280017	84.010	1,742,915
English Language Acquisition - Title III, Part A	280017	84.365	64,610
Improving Teacher Quality - Title II, Part A	280017	84.367	313,307
Student Support and Academic Enrichment Grants: Title IV, Part A	280017	84.424	118,679
EDUCATION STABILIZATION CLUSTER			
COVID-19 Elementary & Secondary School Emergency Relief (ESSER) - CARES ACT	280017	84.425D	<u>4,496,124</u>
Total U.S. Department of Education			<u>11,401,110</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:			
<i>Passed through Nebraska Emergency Management Agency</i>			
Disaster Grants - Public Assistance COVID-19		97.036	<u>520,122</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - MEDICAID CLUSTER:			
<i>Passed through Nebraska Department of Health and Human Services System</i>			
Medical Assistance Program	47-6002642	93.778	<u>903,029</u>
TOTAL			<u>\$ 23,968,424</u>

**School District #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 (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2021. The information in this schedule is presented in accordance with the requirements for Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

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 #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.

**NOTE 7 – PRIOR YEAR GRANT EXPENDITURES**

The Nebraska Emergency Management Agency awarded \$520,122 of funding to the District under Federal CFDA Number 97.036 for the year ended August 31, 2021 and allowed the District to apply prior year expenditures towards the grant. The amount of prior year expenditures included in the Schedule of Expenditures of Federal Awards on the previous page was \$520,122.

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ending August 31, 2021, 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 1, 2021.

**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.

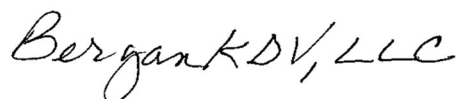
Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may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



Omaha, Nebraska  
November 1, 2021

**Report on Compliance for each Major Program and  
Report on Internal Control over Compliance in Accordance  
With the Uniform Guidance**

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

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

We have audited the School District #17 – Millard Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2021. 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 Accordance with the Uniform Guidance.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.



### **Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of 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, 2021.

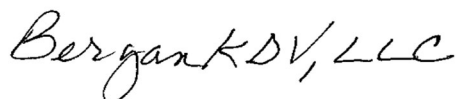
### **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. 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. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Omaha, Nebraska  
November 1, 2021

**School District #17 – Millard Public Schools  
Douglas County, Nebraska  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance**

**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? No

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? No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? No

**Identification of Major Programs**

CFDA No: 84.027/84.181/84.173

Name of Federal Program or Cluster: Special Education Cluster

CFDA No: 84.425

Name of Federal Program or Cluster: Education Stabilization Fund Cluster

CFDA No: 97.036

Name of Federal Program or Cluster: Disaster Grants – Public Assistance COVID-19

CFDA No: 93.778

Name of Federal Program or Cluster: Medical Assistance Program

Dollar threshold used to distinguish between

Type A and Type B programs: \$750,000

Auditee qualified as low risk auditee No

**School District #17 – Millard Public Schools  
Douglas County, Nebraska  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

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

There were no questioned costs.

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

None

**AGENDA SUMMARY  
SHEET**

**Agenda Item:** Approval of Contract for Millard South High School Elevator Controller Upgrade

**Meeting Date:** January 3, 2022

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

A copy of the bid tab is attached.

**Action Desired:** It is recommended that the contract for the Millard South High School elevator controller upgrade be awarded to Schumacher Elevator in the amount of \$130,299 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:,**



**MEMORANDUM**

TO: Chad Meisgeier, CFO  
FROM: John Brennan  
RE: MSHS - Elevator #2 - Modernization Bid Recommendation  
DATE: December 2, 2021

---

Chad,

On December 1, 2021 we received responses to our RFP for the MSHS – Elevator #2 Modernization Project. Two responses were received as detailed in the attached Bid Tab. A third RFP response was received several hours past the deadline of 10:00 a.m. and was returned unopened to the proposer.

The best response was from Schumacher Elevator. Their RFP bid was the lowest at \$130,299. Additionally, they took no exceptions to our RFP document. The construction budget is \$150,000.

I have contacted several references from Schumacher and all had positive reviews of Schumacher’s commitment to service and their quality of work. It is my recommendation that a contract be issued to Schumacher Elevator in the amount to \$130,299 for the MSHS – Elevator #2 Modernization Project.

**MSHS – Elevator #2 Modernization RFP response Bid Tab**

	<b>Schumacher Elev.</b>	<b>TKE</b>
RFP Base Bid	\$130,299	\$156,236
Exceptions to RFP	None	Liquidated Damages

**AGENDA SUMMARY  
SHEET**

**Agenda Item:** Approval of Contract for Andersen Middle School Heat Pump Replacement

**Meeting Date:** January 3, 2022

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

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

**Action Desired:** It is recommended that the contract for the Andersen Middle School heat pump replacement be awarded to Sol Lewis Engineering Company in the amount of \$445,200 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:**



December 22, 2021

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

Attn: Chad Meisgeier

Project #21353: MPS Andersen Middle School – WSHP Replacement – Phase I

RE: Bid Proposals dated December 21, 2021

Chad:

Bids were received for the Andersen Middle School Heat Pump Replacement (Phase I) project at the Support Services Center Conference Room on December 21, 2021 at 10:00 a.m. The project includes the replacement of 70 water source heat pumps in the facility.

The MPS initial budget for the project was \$386,450. Morrissey's Engineering opinion of construction cost was \$525,000 (based on recent bids of a similar project). This estimate accounted for the current market conditions.

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

Sol Lewis Engineering Company has successfully completed several projects for MPS at both the primary and sub-contractor level. Therefore, we are recommending accepting the bid from Sol Lewis Engineering Company in the amount of \$445,200 (four hundred forty five thousand two hundred dollars).

Please advise if you require any additional information.

Sincerely,

Nate Sheets, P.E.  
Partner

Enclosure

c: Jeremy Madson - Millard Public Schools



**PROJECT:** MPS Andersen Middle School Heat Pump Replacement - Phase I  
**BID DATE:** 12/21/2021  
**BID TIME:** 10:00 AM  
**MEI PROJECT NO.:** 21353



**BID TABULATION**

BIDDER	Bid	Completion Date	Addendum #1	Bid Bond	Comments
Grunwald Mechanical	\$668,000	Friday, July 29, 2022	Yes	Yes	
Helm Mechanical	\$484,700	Friday, July 29, 2022	Yes	Yes	
MMC Contractors	\$448,770	Friday, July 29, 2022	Yes	Yes	
Ray Martin	\$586,000	Friday, July 29, 2022	Yes	Yes	
Sol Lewis	\$445,200	Friday, July 29, 2022	Yes	Yes	

Bids to replace select heat pumps at Andersen Middle School as described in construction documents dated 12-2-21.

**AGENDA SUMMARY  
SHEET**

**Agenda Item:** Approval of Contract for Disney Elementary School Intercom Replacement

**Meeting Date:** January 3, 2022

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

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

**Action Desired:** It is recommended that the contract for the Disney Elementary School intercom replacement be awarded to Tred-Mark Communications in the amount of \$176,884 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:**



December 13, 2021

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

Attn: Steve Mainelli

Project #21384: Disney Elementary Intercom Replacement  
RE: Bid Proposals dated December 7, 2021

Mr. Mainelli:

Bids were received for the Disney Elementary Intercom Replacement at MPS Support Services Center on December 7th, 2021 at 10:00 a.m. Per the attached bid tab, two bids were received. The low bid was submitted by Tred-Mark Communications in the amount of \$176,884. Tred-Mark Communications has satisfactorily completed several projects with Morrissey Engineering and MPS in the past, including multiple intercom replacement projects.

The original budget estimate for the intercom replacement was \$95,000. During design, building-wide data cabling replacement was added to the scope at an estimated added cost of \$97,500 for a total project estimate of \$192,500. The bid amount of \$176,884 is lower than the combined scope estimate.

Following discussions with district staff, we recommend awarding the bid to Tred-Mark Communications in the amount of \$176,884 (one hundred seventy six thousand eight hundred eighty four dollars).

Tred-Mark Communications indicated on their Bid Proposal they would finish by July 29<sup>th</sup>, 2022 per the specifications.

Please advise if you require any additional information.

Sincerely,



Jeff Hemje, PE

Enclosure

**BID DATE:** 12/7/2021  
**BID TIME:** 11:00 AM  
**MEI PROJECT NO.:** 21384



**BID TABULATION**

BIDDERS	Base Bid	Addendum #1		Unit Price	Bid Bond	Comments
DOWNNS ELECTRIC	\$187,500	YES		\$400	YES	
TRED MARK COMMUNICATIONS	\$176,884	YES		\$450	YES	

Bids to replace the intercom system at Disney Elementary school per the bid documents dated 11/15/21

**AGENDA SUMMARY  
SHEET**

**Agenda Item:** Approval of Contract for Holling Heights Elementary School Intercom Replacement

**Meeting Date:** January 3, 2022

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

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

**Action Desired:** It is recommended that the contract for the Holling Heights Elementary School intercom replacement be awarded to Kidwell Incorporated in the amount of \$136,898 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:,**



December 13, 2021

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

Attn: Steve Mainelli

Project #21385: Holling Heights Elementary Intercom Replacement  
RE: Bid Proposals dated December 9, 2021

Mr. Mainelli:

Bids were received for the Holling Heights Elementary Intercom Replacement at MPS Support Services Center on December 9th, 2021 at 11:00 a.m. Per the attached bid tab, three bids were received. The low bid was submitted by Kidwell, Inc. in the amount of \$136,898. Kidwell has satisfactorily completed several projects with Morrissey Engineering and MPS in the past, including multiple intercom replacement projects.

The original budget estimate for the intercom replacement was \$95,000. During design, building-wide data cabling replacement was added to the scope at an estimated added cost of \$97,500 for a total project estimate of \$192,500. The bid amount of \$136,898 is lower than the combined scope estimate.

Following discussions with district staff, we recommend awarding the bid to Kidwell, Inc. in the amount of \$136,898 (One hundred thirty six thousand, eight hundred ninety eight dollars).

Kidwell indicated on their Bid Proposal they would finish by July 29<sup>th</sup>, 2022 per the specifications.

Please advise if you require any additional information.

Sincerely,



Jeff Hemje, PE

Enclosure

**PROJECT:** MPS Holling Heights Elementary Intercom System Replacement

**BID DATE:** 12/9/2021

**BID TIME:** 11:00 AM

**MEI PROJECT NO.:** 21385



**BID TABULATION**

BIDDERS	Base Bid	Addendum #1		Unit Price	Bid Bond	Comments
COMPUTER CABLE CONNECTION	\$150,557	YES		\$425	YES	
KIDWELL, INC	\$136,898	YES		\$388	YES	
TRED MARK COMMUNICATIONS	\$162,000	YES		\$450	YES	

Bids to replace the intercom system at Holling Heights school per the bid documents dated 11/17/21

**AGENDA SUMMARY  
SHEET**

**Agenda Item:** Approval of Contract for North High School Interior Lighting Replacement  
- Phase II

**Meeting Date:** January 3, 2022

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

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

**Action Desired:** It is recommended that the contract for the North High School interior lighting replacement - phase II be awarded to Downs Electric in the amount of \$345,575 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: ,**





December 22, 2021

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

Attn: John Brennan

Project #21382: Millard North Lighting Upgrade – Phase 2  
RE: Bid Proposals dated December 21, 2021

Mr. Brennan:

Bids were received for the Millard North High School Lighting Upgrade Phase 2 at MPS Support Services Center on December 21<sup>st</sup>, 2021 at 9:00 a.m. Per the attached bid tab, three bids were received. The low base bid was submitted by Downs Electric in the amount of \$345,575 (three hundred forty five thousand five hundred seventy five dollars). Downs Electric has successfully completed multiple projects for Millard Public Schools including Millard North Lighting Upgrade Phase 1. The bids included an alternate to upgrade lighting in the pool area.

The total bid amount of \$345,575 is lower than the original project estimate of \$500,000. The base scope was anticipated to be under budget, Alternate 1 was included to expand scope if budget allowed. Combined bids for base bid and add Alternate #1 exceed the project budget.

Following discussions with district staff, we recommend awarding base bid to Downs Electric in the amount of \$345,575 (three hundred forty five thousand five hundred seventy five dollars)

Downs Electric indicated on their Bid Proposal they would finish by July 29<sup>th</sup>, 2022 per the specifications.

Please advise if you require any additional information.

Sincerely,



Andrew Lang, PE

Enclosure

**PROJECT:** MPS North High School Lighting Upgrade - Phase 2

**BID DATE:** 12/21/2021

**BID TIME:** 9:00 AM

**MEI PROJECT NO.:** 21382



**BID TABULATION**

BIDDERS	Base Bid	Alt #1	Addendum #1	Bid Bond	Comments
IES Commercial	\$392,700	\$254,370	Y	Y	
Downs Electric	\$345,575	\$387,809	Y	Y	
Ray Martin	\$424,000	\$198,000	Y	Y	

Bids to replace the existing interior lighting at North High School Phase 2 as described in construction documents dated 12/30/21

## AGENDA SUMMARY SHEET

**Agenda Item:** Designation of the Official Newspaper of Record

**Meeting Date:** Monday, January 3, 2022

**Background/**

**Description:** In accordance with Nebraska law and district policy, advance publicized notice is made before regular and special Board of Education meetings by a method designated by the Board and recorded in the minutes.

Since January 12, 2004, *The Daily Record* has been designated as the official paper of record. *The Daily Record* also is the official paper for the City of Omaha, the County of Douglas, the Fourth Judicial District Court, the County Court of Douglas County, the Separate Juvenile Court of Douglas County, the Nebraska Department of Roads, the Nebraska Public Service Commission, the Omaha Bar Association, the Omaha Barristers Club, the Omaha Legal Professionals Association, and the Nebraska Association of Legal Assistants. *The Daily Record* charges 60¢ per line with costs decreasing for notices running multiple days.

In the event that a special meeting is called after the deadline has passed for *The Daily Record*, the meeting is advertised in the *Omaha World-Herald* or the *Midlands Business Journal*. The *Omaha World-Herald* is \$8.17 per line Monday through Saturday. The Sunday edition is \$10.13 per line. The *Midlands Business Journal* charges \$1.33 per line, plus a \$10 filing fee.

The average notice in Millard is approximately ten lines. In addition to publication in the official newspaper, the Board of Education meeting schedule is listed on the district's calendar.

**Action Desired:** Approval of *The Daily Record* as the Official Paper of Record

**Policy /**

**Strategic Plan**

**Reference:** Parameter: We will always communicate effectively, both internally and externally, in order to implement our strategic plan, operate our schools, and maintain high levels of community support.

**Responsible Person(s):** Rebecca Kleeman, Director of Communications

**Superintendent's Signature:**



## AGENDA SUMMARY SHEET

<b>Agenda Item:</b>	Designation of Official Depositories
<b>Meeting Date:</b>	January 3, 2022
<b>Background/ Description:</b>	<p>School districts are required by Nebraska statutes to officially designate the financial institutions they will be using for the purpose of depositing funds. This action is taken at the organizational meeting in January of each year.</p> <p>Currently, CIT Bank is providing our banking services except for some activity fund related services which are provided by First National Bank, US Bank, and Core Bank.</p> <p>The District issued a Request for Proposals (RFP) for banking services with responses due on January 11, 2022. If the RFP evaluation results in a proposed change in banks, we anticipate bringing a proposal to the Board in March or April of 2022.</p> <p>School district funds are also invested in the Nebraska Liquid Asset Fund. This is a statewide investment pool that provides secured short-term investment opportunities for Nebraska school districts and ESUs.</p>
<b>Action Desired:</b>	It is recommended that the district designate CIT Bank and the Nebraska Liquid Asset Fund as the primary depositories for school district funds with the further designation of First National Bank, US Bank, and Core Bank for school activity fund deposits.
<b>Policy / Strategic Plan Reference:</b>	N/A
<b>Responsible Person(s):</b>	Chad Meisgeier, Chief Financial Officer

**Superintendent's Signature:**



AGENDA ITEM: Administrator Recommended for Hire

MEETING DATE: January 3, 2022

DEPARTMENT: Human Resources

TITLE & DESCRIPTION: Assistant Principal at Millard West High School

ACTION DESIRED: Approval

BACKGROUND: The position was advertised on Millard's job posting website, Career Link (Regionally and Nationally) and the NCSA website. Nine internal and fifteen external applications were received. The applications were reviewed by Dr. Kevin Chick, Dr. Greg Tiemann and Dr. Jim Sutfin. Four internal candidates were interviewed for the position. The interview team included Dr. Kevin Chick, Dr. Greg Tiemann, Dr. Kim Saum-Mills, Bill Jelkin, Dr. Tony Weers, Matt Geerts, Janet Dahlgaard, Dr. Aaron Bearinger, Mitch Mollring, Mark Hawkins, Casey Lundgren, Lloyd Hoshaw, Ali Bragg, Megan McEnaney, Amy Reoh, Megan Smith, Craig Finnestad, and Tate Ray.

RECOMMENDATION: The Superintendent's recommendation is approval of Samantha K. Ballard for Assistant Principal at Millard West High School. Previous Experience includes; Assistant Principal, Council Bluffs, IA (2020-Present); Spanish Teacher, Millard Public Schools (2012-2020); Spanish Teacher, Blair Public Schools (2012), Spanish Teacher, Animo Locke Tech Charter High School, Los Angeles, CA (2009-2011)

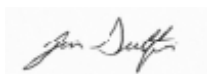
EDUCATION: BA – University of NE, Lincoln – Psychology/Spanish (2007)  
 MA – University of NE, Lincoln – Teacher Education (2007)  
 MA – University of NE, Omaha – Educational Leadership (2016)

OPTIONS & ALTERNATIVES: N/A

RECOMMENDATION: Approval

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

SUPERINTENDENT APPROVAL:



AGENDA ITEM: Administrator Recommended for Hire

MEETING DATE: January 3, 2022

DEPARTMENT: Human Resources

TITLE & DESCRIPTION: Assistant Principal at Beadle Middle School

ACTION DESIRED: Approval

BACKGROUND: The position was advertised on Millard's job posting website, Career Link (Regionally and Nationally) and the NCSA website. Fourteen internal and twenty-one external applications were received. The applications were reviewed by Dr. Kevin Chick, John Southworth, and Dr. Jim Sutfin. Four internal and one external candidates were interviewed for the position. The interview team included Dr. Kevin Chick, John Southworth, Dr. Kim Saum-Mills, Dr. Tony Weers, Anna Thoma, Brent Snow, Dr. Todd Tripple, Mitch Mollring, Julissa Nesler, Amanda Noonan, Vince Lyons, Vicki Pribil, Kerri Mohnsen, Tabitha Hightower, and Heather Daubert.

RECOMMENDATION: The Superintendent's recommendation is approval of Dr. Kristen Abueg for Assistant Principal at Beadle Middle School. Previous Experience includes; Leadership and Learning Facilitator, Millard Public Schools (2018-Present); Middle-Level Teacher, Millard Public Schools (2006-2018)

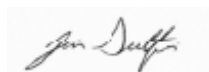
EDUCATION: BA – Wayne State College, NE – Middle Level Education (2006)  
 MA – University of NE, Lincoln – Education (2007)  
 Doctorate – University of NE, Omaha – Educational Leadership (2020)

OPTIONS & ALTERNATIVES: N/A

RECOMMENDATION: Approval

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

SUPERINTENDENT APPROVAL:



**AGENDA SUMMARY SHEET**

**Agenda Item:** Human Resources

**Meeting Date:** January 3, 2022

**Background**

**Description:** Personnel Items: (1) Recommendation to Hire; (2) Resignation Agenda; (3) Resignation Notification Incentive (RNI); (4) 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:**



**January 3, 2022**

**TEACHER RECOMMENDED FOR HIRE**

**Recommend: The following teachers be hired for the 2021-2022 school year:**

1. Sha A. Sturgill – BA – Iowa Western College. School Nurse for Millard Public Schools for the 2021-2022 school year.
2. Maria J. Mainelli – BA – University of Nebraska, Omaha. High Ability Learner (HAL) teacher at Russell Middle School starting in January, 2022.
3. Baylie M. Embry – BA – University of South Dakota. Middle Level teacher starting in January, 2022.
4. Jessica M. Walker – BA+24 – University of Nebraska, Lincoln. High School teacher starting in January, 2022.
5. Katherine A. Schwab – BA+33 – Colorado School of Mines. High School teacher starting in January, 2022.
6. Patrick J. Swift – BA – University of Nebraska, Lincoln. Physical Education teacher at Andersen Middle School starting in January, 2022.
7. Kimberly A. King – BA – Concordia University, NE. Elementary teacher starting in January, 2022.
8. Kayla C. Holmes – BA – Northwest Missouri State University. Elementary teacher starting in January, 2022.
9. Hayley P. Coburn – University of Nebraska, Omaha. Elementary teacher starting in January, 2022.
10. Dr. Bridgette B. Stevens – Doctorate – University of Missouri – Columbia. Math teacher at Andersen Middle School starting in January, 2022. Previous Experience: Olathe Public Schools, KS (2016-2020); Millard Public Schools (2013-2016); Papillion-La Vista School District (2010-2013)
11. Alycia K. Ervin – BA – College of Saint Mary, NE. Elementary teacher starting in January, 2022.

**Recommend: The following teachers be hired for the 2022-2023 school year:**

1. Samuel A. Aldridge – MA – Concordia College, NE. Special Education teacher at Millard North High School for the 2022-2023 school year. Previous Experience: Norfolk Public Schools, NE (2020 – current); Ainsworth Community Schools, NE (2018-2020)



**January 3, 2022****RESIGNATIONS****Recommend: The following resignation(s) be accepted:**

1. Brooke E. Greisen – Kindergarten teacher at Rockwell Elementary School. Resigning at the end of the first semester first semester for personal reasons.

January 3, 2022

**Resignation Notification Incentive**

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

35. Katherine E. Lake – Language Arts teacher at Millard North Middle School. Resigning at the end of the 2021-2022 school year because of family relocation.
36. Laura L. Cork – Grade 4 teacher at Ackerman Elementary School. Retiring at the end of the 2021-2022 school year.
37. Nancy M. Poma – Special Education teacher at Keith Lutz Horizon High School. Retiring at the end of the 2021-2022 school year.
38. Julia C. Siniard – CORE teacher at Disney Elementary School. Retiring at the end of the 2021-2022 school year.
39. Nitra E. Arlton-Doyle – Physical Education teacher at Cottonwood Elementary School. Retiring at the end of the 2021-2022 school year.
40. Bryce L. Trout – Business teacher at Millard South High School. Resigning at the end of the 2021-2022 school year for employment outside of education.
41. Judith C. Johnson – ELL teacher at Holling Heights Elementary School. Retiring at the end of the 2021-2022 school year.
42. Dennis M. Gehringer – Science teacher at Millard West High School. Retiring at the end of the 2021-2022 school year.
43. Carlene M. McCulloch – English Language Arts teacher at Millard North Middle School. Resigning at the end of the 2021-2022 school year for employment outside of education.
44. Jamie S. Matson – School Nurse at Millard West High School. Retiring at the end of the 2021-2022 school year.
45. Cynthia A. Wallace – ELL teacher at Willowdale Elementary School. Retiring at the end of the 2021-2022 school year.
46. Catherine D. Greenwald – Literacy Intervention teacher at Willowdale Elementary School. Retiring at the end of the 2021-2022 school year.
47. Amy B. Stenger – Grade 5 teacher at Rohwer Elementary School. Retiring at the end of the 2021-2022 school year.
48. Barbara E. Carlsen – Music teacher at Willowdale Elementary School. Retiring at the end of the 2021-2022 school year.
49. Nancy P. Starr – Science teacher at Andersen Middle School. Retiring at the end of the 2021-2022 school year.
50. Julie B. Kemp – Principal at Keith Lutz Horizon High School. Retiring at the end of the 2021-2022 school year.
51. Kristie L. Plugge – World Language teacher at Andersen Middle School. Retiring at the end of the 2021-2022 school year.

52. Danielle J. Petro – Grade 4 teacher at Disney Elementary School. Resigning at the end of the 2021-2022 school year because of family responsibilities.
53. Brian F. Begley – Principal at Millard North High School. Retiring at the end of the 2021-2022 school year.
54. Jennifer S. Miller – Grade 4 teacher at Bryan Elementary School. Retiring at the end of the 2021-2022 school year.

January 3, 2022

**Voluntary Separation Program (VSP)**

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

7. Judy A. Elledge – Special Education Teacher at Millard North High School  
~ 27 years of service
8. Amy B. Stenger – Grade 5 teacher at Rohwer Elementary School  
~ 32.5 years of service
9. Barbara E. Carlsen – Music teacher at Willowdale Elementary School  
~ 34 years of service
10. Jennifer S. Miller – Grade 4 teacher at Bryan Elementary School  
~ 20 years of service
11. Julie B. Kemp – Principal at Keith Lutz Horizon High School  
~ 20 years of service
12. Pamela S. Ehly – Math Interventionist at Hitchcock Elementary School  
~ 22.5 years of service
13. Coleen A. Latenser – Media Specialist at Bryan Elementary School  
~ 21 years of service
14. Nancy P. Starr – Science teacher at Millard North Middle School  
~ 29 years of service

## AGENDA SUMMARY SHEET

**Agenda Item:** 2020 Bond Budgeting Update

**Meeting Date:** January 3, 2022

**Background/  
Description:**

As we continue to observe material inflationary increases in construction projects, the Board of Education requested a review of where the District currently stands in terms of projects coming in over or under budgets.

This report takes the periodic report we bring to the Board of Education and updates / simplifies it into a snapshot of the current status of budget compared to actual spend by project. The most recent periodic report providing greater detail was brought to the Board of Education on August 16, 2021 (specifically pages 40-42) and can be found at [this link](#).

For purposes of this report, we broke the 2020 bond projects into four categories: (1) those projects completed and closed; (2) projects already approved by the Board of Education and not completed; (3) projects with updated estimates to compare to original budgets as presented to this Board as schematic design or construction documents; and (4) projects for which we have bids but are pending Board approval.

In the first two columns to the right of the project name, we compare construction budgets to construction awards. In the next two columns to the right, we compare total project budget to total project actual or estimated spend (including soft costs and contingency). In the far-right column we project how much each project is actually or projected to be over / under budget. In short, we currently estimate our projects to be a total of \$1.47 million under budget.

As high projected inflation is likely to continue, we anticipate that more future projects will come in higher than budget, especially those originally budgeted in 2019 prior to this period of heightened construction inflation. There are several strategies we intend to employ as we move forward, including:

- (1) Prioritizing the projects that were specifically described in our public presentations prior to the 2020 Millard Public Schools bond vote.
- (2) To ensure the priorities of the specifically described projects are met, we can recategorize some expenses. For example, the Millard South High School renovation is approximately \$1.6 million over budget. However, in our bond budget, we could offset that by

moving some expenses from the renovation budget to the energy efficiency budget because a significant portion of the expense related to Millard South High School is to replace an inefficient electric system with a more efficient water system for heating and cooling. Similarly, summer projects related to intercom systems could be moved to the safety and security portion of the bond budget.

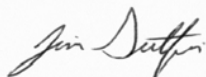
- (3) We originally budgeted approximately \$9 million per summer in summer maintenance projects. We can ensure the priority of the specifically described summer projects by doing less in the discretionary projects. For example, this summer we budgeted approximately \$6 million in anticipation of possible shifting needs due to inflation.
- (4) In prior bonds, we normally would have enough projects come under budget that we could fund an additional summer or two of work with the remaining bond proceeds. This effectively pushed our next bond request to the public out another year or two. The 2020 bond is likely to have less of this available money at the end of year five as compared to prior bonds.

**Action Desired:** Information

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

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

**Superintendent's Signature:;**



Category	Status	Project Name	2019 / Original Construction Budget	Contract Award	Total 2019 / Original Project Budget	Total Project Cost	* = Estimated ** = Closed	Over / Under Budget (negative = over budget)
Cap Equip	closed	Wheeler Heat Pumps	291,500	383,400	376,035	466,179	**	(90,144)
Summer 21	closed	SHS South Lot Paving Replacement Ph 1	355,000	405,546	457,950	513,222	**	(55,272)
Summer 21	closed	Ezra Water Heater Replacement	35,000	62,025	45,150	70,861	**	(25,711)
Summer 21	closed	Disney RTU Replacement	620,000	744,400	799,800	814,659	**	(14,859)
Summer 21	closed	Montclair Re-roof Ph 3	76,000	70,500	98,040	95,854	**	2,186
Summer 21	closed	AMS Gym Floor Refinishing	27,000	23,320	34,830	30,145	**	4,685
Summer 21	closed	CMS Annex YAP Improvements	40,000	36,776	51,600	42,359	**	9,241
Summer 21	closed	Sandoz Intercom Replacement	125,000	105,977	161,250	138,976	**	22,274
Summer 21	closed	Multiple Site- Door & Frame Replacement	100,000	82,500	129,000	103,603	**	25,397
Summer 21	closed	Multiple Site- HS Irrigation Pumps	60,000	34,570	77,400	48,010	**	29,390
Summer 21	closed	Cather Site Lighting	100,000	88,245	129,000	94,762	**	34,238
Summer 21	closed	Neihardt Re-roof Ph 2	158,384	196,500	204,315	168,683	**	35,633
Summer 21	closed	Abbott Re-roof Ph 3	225,000	195,000	290,250	242,416	**	47,834
Summer 21	closed	NMS Irrigation System Replacement	75,000	39,762	96,750	39,762	**	56,988
Summer 21	closed	NHS Bleacher Replacement	350,000	320,519	451,500	357,154	**	94,346
Summer 21	closed	Morton RTU Replacement Ph 1	480,000	454,500	619,200	498,575	**	120,625
Summer 21	closed	WHS Re-roof Ph 9	348,000	248,000	448,920	322,487	**	126,433
Energy	closed	North High LED Lighting Phase 1	530,000	308,114	683,700	380,667	**	303,033
Summer 21	closed	WHS Intercom Replacement	1,050,000	305,757	1,354,500	431,019	**	923,481
<b>TOTAL OF CLOSED PROJECTS</b>			<b>5,045,884</b>	<b>4,105,411</b>	<b>6,509,190</b>	<b>4,859,393</b>	<b>**</b>	<b>1,649,797</b>
A & R	open	Norris Elem	5,208,090	7,230,086	6,718,436	8,219,623	*	(1,501,187)
A & R	open	Cather Elem	586,555	853,310	756,656	964,755	*	(208,100)
Cap Equip	open	Rohwer Heat Pumps	299,750	443,323	386,678	500,276	*	(113,598)
Cap Equip	open	WHS Chillers	795,000	985,835	1,025,550	1,136,885	*	(111,335)
Summer 21	open	Neihardt Chiller Replacement	300,000	395,750	387,000	473,605	*	(86,605)
A & R	open	NMS	2,294,485	2,506,691	2,959,886	2,987,877	*	(27,991)
Summer 22	open	WHS Re-roof Ph 7	508,000	579,000	655,320	675,520	*	(20,200)
Summer 21	open	Bryan Paving Ph 2	237,000	257,237	305,730	312,340	*	(6,610)
Summer 22	open	Neihardt Re-roof Ph 3	370,000	407,800	477,300	478,100	*	(800)
Summer 22	open	WHS Softball/Baseball Irrigation	50,000	49,814	64,500	59,314	*	5,186
Summer 22	open	SHS Main Gym Floor Refinishing	40,000	38,200	51,600	45,800	*	5,800
Summer 21	open	CMS Annex RTU Replacement	125,000	118,500	161,250	142,250	*	19,000
Summer 21	open	NMS Track Replacement	479,000	513,411	617,910	576,820	*	41,090
Summer 21	open	Cottonwood Intercom Replacement	125,000	82,500	161,250	106,250	*	55,000
Summer 21	open	Harvey Oaks Chiller Replacement	250,000	186,000	322,500	233,500	*	89,000
Summer 21	open	KLHHS Dock & Service Drive Replacement	279,000	204,226	359,910	239,830	*	120,080
Summer 21	open	NMS Intercom Replacement	275,000	130,000	354,750	184,840	*	169,910
A & R & S 21	open	Morton Elem	1,144,568	940,000	1,476,493	1,170,861	*	305,631
A & R	open	CMS	11,713,787	10,040,673	15,110,785	12,266,293	*	2,844,493
<b>TOTAL OF IN PROGRESS PROJECTS</b>			<b>25,080,235</b>	<b>25,962,354</b>	<b>32,353,503</b>	<b>30,774,739</b>	<b>*</b>	<b>1,578,765</b>
<b>TOTAL OF CLOSED AND IN PROGRESS PROJECTS</b>			<b>30,126,119</b>	<b>30,067,765</b>	<b>38,862,694</b>	<b>35,634,132</b>	<b>*</b>	<b>3,228,562</b>
A & R	open	SHS	5,761,284	7,963,716	7,432,056	9,058,360	*	(1,626,304)
A & R	open	Hitchcock Elem	2,028,302	2,742,385	2,616,510	3,127,762	*	(511,253)
A & R	open	Sandoz Elem	910,775	732,942	1,174,900	905,989	*	268,911
<b>TOTAL OF PROJECTS w UPDATED ESTIMATES</b>			<b>8,700,361</b>	<b>11,439,043</b>	<b>11,223,466</b>	<b>13,092,112</b>	<b>*</b>	<b>(1,868,646)</b>
Summer 22	open	NHS Boiler Room Waterproofing	120,000	319,793	154,800	342,593	*	(187,793)
Summer 22	open	Multiple Site- Door & Frame Replacement	75,000	148,000	96,750	162,250	*	(65,500)
Cap Equip	open	AMS Heat Pumps Phase 1	386,450	445,200	498,521	518,626	*	(20,105)
Summer 22	open	SHS Elevator Upgrade	145,000	130,299	187,050	157,849	*	29,201
Summer 22	open	Disney Intercom Replacement	187,500	176,884	241,875	212,509	*	29,366
Summer 22	open	Holling Heights Intercom Replacement	187,500	136,898	241,875	172,523	*	69,352
Energy	open	North High LED Lighting Phase 2	545,000	345,575	703,050	449,125	*	253,925
<b>TOTAL OF PROJECTS PENDING AWARD</b>			<b>1,646,450</b>	<b>1,702,649</b>	<b>2,123,921</b>	<b>2,015,475</b>	<b>*</b>	<b>108,446</b>
<b>CURRENT TOTALS</b>			<b>40,472,930</b>	<b>43,209,457</b>	<b>52,210,080</b>	<b>50,741,718</b>	<b>*</b>	<b>1,468,362</b>

# Board of Education Meeting

School District #17 of Douglas County, Nebraska

Millard Public Schools

January 2021

**Bill Unger**

Sr. Vice President

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

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- III. Exhibit 2 – Deductible/Retention Summary
- IV. Exhibit 3 – Loss Illustration



## V. Commercial Insurance Risk Management Report

### a. 2021 Insurance Program Overview - Current

Market conditions for the commercial property casualty insurance remained firm for Millard Public School District (District) in 2021. The firming insurance market conditions in 2021 are similar challenges and upward cost pressures that every large employer and school district experienced in 2021. Rates have continued to rise in general for all insurances but more so in the Property, Automobile, Cyber, and Umbrella sectors.

The District's 2021 total property and casualty pure premium dollars increased 7.98% from \$2,180,931 to \$2,354,950 (~\$174,019). (*Exhibit 1*) The 2021 premium increase was driven primarily by three sectors; (1) property values increased by \$42.9M with an additional rate increase of 12.5% or \$122,142 additional premium. The District's overall rate of 10 cents per \$100 of value still remains competitive (2) Liability for premises, school board, employment practices and automobile increased 15% or \$42,251, lastly (3) Workers compensation fixed costs remained flat which is the administrative portion of the premium. However, the loss forecast deposit increased \$56,363 to \$1,040,330. The workers compensation loss deposit is an actuarial forecast and prefunded deposit of anticipated losses. As claims are incurred, any loss dollars are paid from this loss fund. Any unused loss fund are then returned to the District on a prescribed schedule. The workers compensation sector represents 52% of the overall dollars the District spends for property and casualty insurance premiums. This percentage is in line with other major employers and school districts. The positive news is that the District is trending favorably compared to the loss forecast in 2020 and 2021.

School District #17 of Douglas County, Nebraska - Millard Public Schools  
2021 Insurance Premium Recap - Net Workers' Compensation Rate

Policy Year	2016	2017	2018	2019	2020	2021
Premium	\$ 1,094,665	\$ 992,129	\$ 973,322	\$ 1,113,889	\$ 1,160,908	\$ 1,222,038
Losses	\$ 490,693	\$ 1,228,397	\$ 957,699	\$ 659,581	\$ 232,744	\$ 163,390
Total Payroll	\$ 135,383,909	\$ 136,272,625	\$ 138,335,868	\$ 141,435,162	\$ 143,971,500	\$ 147,850,000
Net Rate per \$100 in Payroll	\$0.81	\$0.73	\$0.70	\$0.79	\$0.81	\$0.83

The 2021 Millard Public Schools' insurance renewal, despite the 7.9% premium increase, had better results in comparison to most other local large institutions and companies in terms of percentage rate increase. All major lines (WC, Liability) were marketed to available carriers including self-insurance and ALICAP to find the most competitive pricing and program. All incumbent carriers remained the most favorable. We did see a few lines change with resulting savings of approximately \$65,000 (equipment breakdown, pollution, and automobile physical damage).

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

- The school board legal liability, general liability, auto liability, and professional liability policies are insured with United Educators which is a loss sensitive program subject to a self-insured retention starting at



\$100,000; defense and litigation costs are included within the district's retention. This package policy has a \$5M Public School Liability limit along with a separate \$5M limit for the School Board Legal Liability policy (defense costs outside the limit of liability). The most significant coverage change was the addition of a "communicable disease" exclusion on the premises liability portion only. The School Board Legal Liability policy does not have this exclusion. This coverage change is consistent with other premises liability policies.

- The workers' compensation program is insured with Sentry Insurance Company and has a retention of \$350,000 per claim/per occurrence. No significant changes or material losses since the last Board report.
- The property policy is the only other policy with a significant deductible of 2% of insured valued per occurrence/per location. (*Exhibit 2*)
- The cyber/network security/privacy liability did experience an insurance carrier change in 2021. The incumbent carrier, Lloyds of London/Beazley, non-renewed the coverage due to industry appetite. We renewed cyber coverage with a new carrier, Crum and Forster, with a \$2,000,000 limit. The total change and variance was an 84% increase in premium to \$36,815 at renewal for similar terms and retentions.

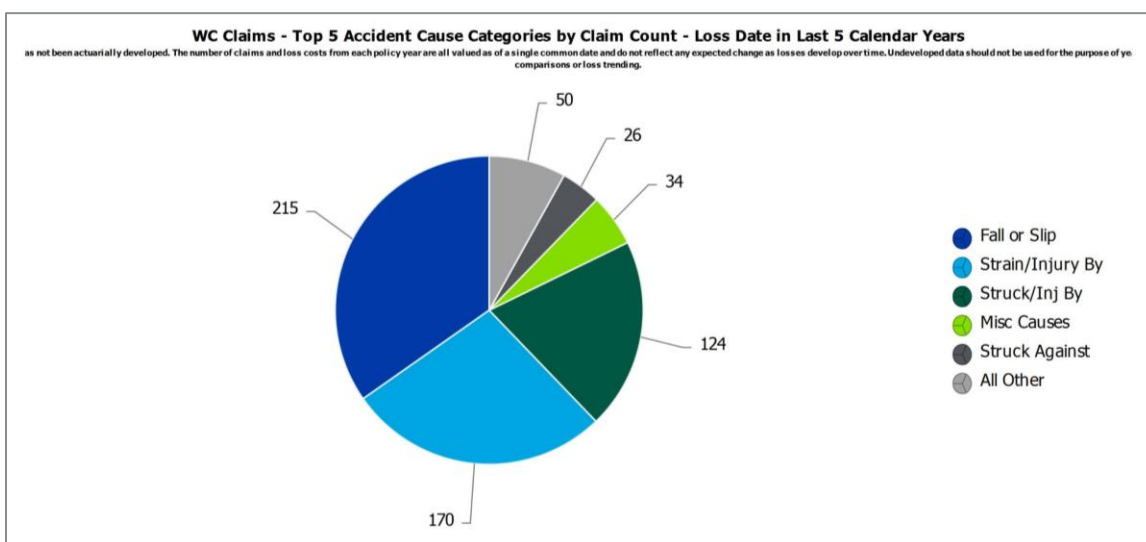
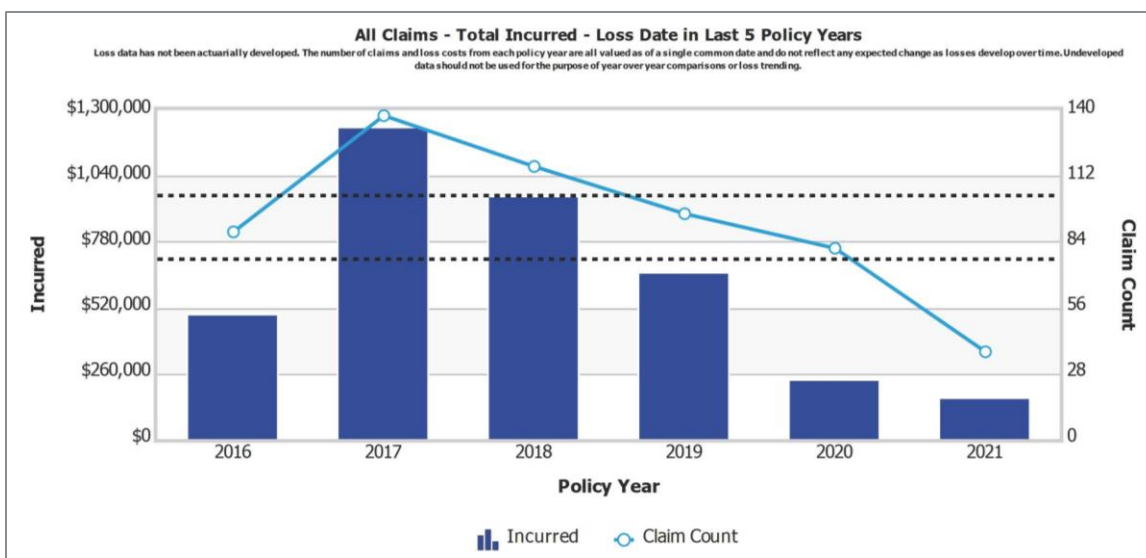
Overall, Millard Public Schools' total cost of risk compares favorably to other educational institutions on a national basis. According to the Advisen 2020 RIMS Benchmark Survey (year ending 2020), which is a review of insurance cost metrics, Millard Public Schools continues to remain more competitive compared to the national average for the total cost of risk in the education sector (SIC 8200 and 8210). Based on total revenues of less than \$1B, Millard Public Schools pays 11.7% less than the national average (MPS is \$9.42 per \$1,000 revenue compared to \$10.59 per \$1,000 of revenue respectively per SIC 8200 and 8210).

The two most significant lines of coverage affecting Millard Public Schools' total cost of risk/premium remain to be workers' compensation and property. These two lines of coverage represent over 84.8% of total premium and they have the highest potential to affect future premiums due to the severity of losses (*Exhibit 3*) and market place appetite. The workers' compensation line is in its eight year with Sentry Insurance Company. The estimated cost of risk for the 2021 workers' compensation line increased by approximately \$61,000 due to 1) a 2.69% payroll increase and 2) approximately \$56,000 in additional forecasted losses. However, fixed costs premium (other than loss deposit) were flat.



## Workers' Compensation

Given the size and consistent loss results for workers compensation, a large deductible program remains the most viable insurance option. Since moving to Sentry in 2014, workers' compensation losses have been on par or below forecasted losses with the exception of the 2017 term. *(Exhibit 3)*



Sentry | As of 11/17/2021



## Property

The property renewal is the most significant and noteworthy change with a premium increase from \$627,656 to \$749,798 in annual premium. The total insured value of District property increased 6.5% (or \$42.9M) district-wide for all buildings and contents with a total value of \$741,378,521. Construction costs and inflationary pressure will also cause our property insurance costs to experience upward pressure. Property values district-wide on replacement cost basis per sq. foot is a focus to keep up with reconstruction cost estimates. Elementary, middle, and high school values range from \$165 per square foot to \$205 per square foot, respectively.

The district maintains excellent facilities with all the appropriate protections, maintenance, and upkeep. Despite having these quality facilities, the concentration of values and history of large wind/hail losses (*Exhibit 3*) since 2011 will continue to challenge property underwriters and will continue to have upward pressure on premiums and loss deductibles.

School District #17 of Douglas County, Nebraska - Millard Public Schools  
2021 Insurance Premium Recap - Net Property Rate

Policy Year	2016	2017	2018	2019	2020	2021
Premium	\$ 411,187	\$ 405,039	\$ 445,681	\$ 478,100	\$ 627,656	\$ 749,798
Total Insured Value	\$ 583,345,389	\$ 594,170,323	\$ 652,064,106	\$ 698,435,281	\$ 698,435,281	\$ 741,378,521
<b>Net Rate per \$100</b>	<b>\$0.070</b>	<b>\$0.068</b>	<b>\$0.068</b>	<b>\$0.068</b>	<b>\$0.090</b>	<b>\$0.101</b>

## Liability

Overall, Millard Public Schools is performing very well in the 2021 term with a lower frequency and severity of workers' compensation claims and casualty losses. (*Exhibit 3*) Casualty coverage (general liability, auto liability, school board legal liability, miscellaneous professional liability, fiduciary liability) is in its eleventh year with United Educators (UE). United Educators is a reciprocal risk exchange (non-assessable) program between 1,200 educational institutions around the United States. The move to United Educators has proven to be an excellent program for Millard Public Schools.

School District #17 of Douglas County, Nebraska - Millard Public Schools  
2021 Insurance Premium Recap - Net Casualty Rate

Policy Year	2016	2017	2018	2019	2020	2021
Premium	\$ 206,714	\$ 212,109	\$ 217,058	\$ 219,881	\$ 217,499	\$ 259,750
Student Count	23,123	23,912	23,992	23,396	22,045	22,875
<b>Net Rate per Student</b>	<b>\$8.94</b>	<b>\$8.87</b>	<b>\$9.05</b>	<b>\$9.40</b>	<b>\$9.87</b>	<b>\$11.36</b>



## b. Property and Casualty outlook for Millard Public Schools

The insurance outlook in 2022 will be more of the same with continued push for rate increases across the whole marketplace especially within Property, Excess/Umbrella liability, and Cyber markets. Factors driving insurance premiums include:

- Weather and climate related disasters
- Social inflation driving up liability due to increased litigation, plaintiff friendly decisions, and large jury awards
- Cost of construction and inflation will increase insurable values
- The impact of Covid-19 claims still remain unknown
- Cybercrime is growing exponentially and expected to hit \$10.9 trillion annually by 2025. Carriers are more sophisticated and premiums will continue to rise
- Low interest rates make insurers focus on rate adequacy

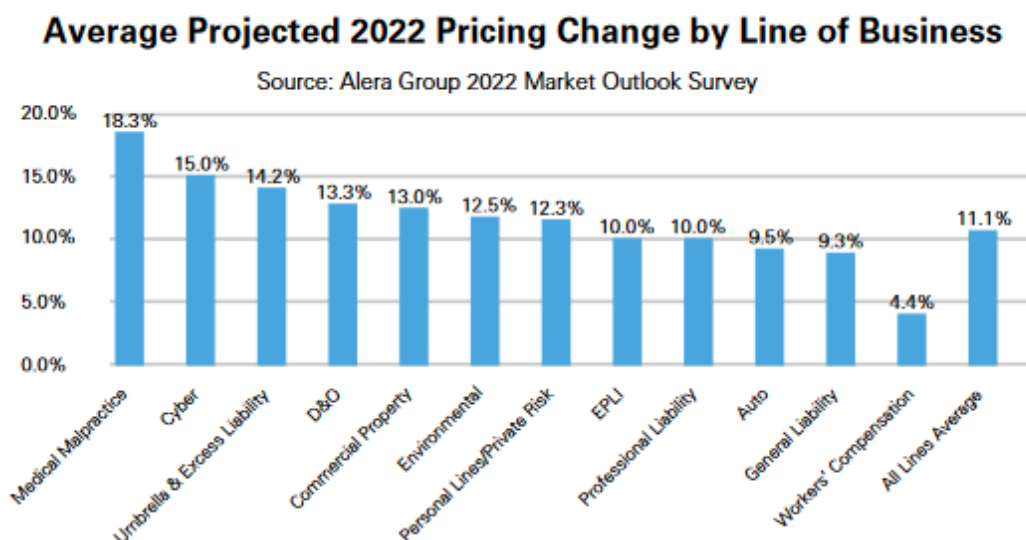
The emerging liability from cyber-attacks, ransomware, and the theft of personally identifiable information (PII) will be a greater focus in the near and long term future for all organizations especially educational institutions. The educational industry segment is a prime target for cyber criminals.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

Property insurance cost and coverage will be the primary focus in 2022. FNIC Group will start the marketing process and rate negotiation with incumbent carriers in January 2022 to prepare for a June renewal. Our strategy remains the same: find the best insurance partners, with the most comprehensive coverage and the most competitive pricing available in the market place.



### c. 2022 Commercial Insurance Market – Anticipated Trends and Pricing

FNIC Group will begin negotiating all active policies in the first quarter of 2022 and marketing lines that will see a significant premium increase starting in January 2022. (See below) FNIC Group has access to all national and regional carriers and will look for every possible option/market. Below are anticipated pricing and trends for the 2022 Millard Public School insurance program:



<u>Workers Compensation</u>	2% to 3%	The WC program is written with a \$350,000 deductible. The fixed premium is a small percentage with most of the dollars being variable based upon losses.
<u>School Board Legal General Liability</u>	5% - 10%	The variable is due to some outstanding larger claims, increased D & O settlements, and reinsurance pricing.
<u>Property</u>	10% - 15%	MPS took a significant change in W/H retention in 2020. I anticipate Travelers will want both exposure increase and rate increase greater than 10% in 2022.
<u>Automobile</u>	5% to 10%	MPS has performed well however, auto reinsurance is up 10% on average, which will provide upward pressure on auto.
<u>Crime/Cyber</u>	20% - 25%	Marketplace is seeing a minimum of 15% rate in all sectors



## II. Exhibit 1 - 2021 Insurance Premium Recap



School District #17 of Douglas County - Millard Public Schools  
Exhibit - 2021 Insurance Premium Recap

Coverage	2013 Premium*	2014 Premium*	2015 Premium*	2016 Premium*	2017 Premium*	2018 Premium*	2019 Premium	2020 Premium	2021 Premium
Property	\$ 329,329	\$ 365,679	\$ 400,424	\$ 411,187	\$ 405,039	\$ 445,681	\$ 478,100	\$ 627,656	\$ 749,798
Property - Wind/Hail Deductible Buy Down	N/A	N/A	N/A	N/A	N/A	\$ 28,183	\$ 26,919	N/A	N/A
Inland Marine	\$ 8,479	\$ 8,723	\$ 9,700	\$ 8,168	\$ 9,138	\$ 9,191	\$ 9,695	\$ 10,721	\$ 4,610
Boiler & Machinery	\$ 32,143	\$ 27,922	\$ 28,764	\$ 33,470	\$ 35,648	\$ 41,068	\$ 44,403	\$ 49,039	\$ 14,374
Blanket Installation Floater	\$ 2,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Builders Risk	\$ 16,951	\$ 30,119	\$ 32,336	\$ 12,109	\$ 11,536	\$ 6,149	\$ 3,357	\$ 2,500	\$ 2,500
Crime	\$ 9,058	\$ 9,077	\$ 9,307	\$ 9,771	\$ 9,767	\$ 9,985	\$ 9,904	\$ 9,495	\$ 9,635
Casualty Policy (General Liability, Auto Liability, School Board Legal Liability, Umbrella, Nurses Professional, Fiducian)	\$ 189,935	\$ 194,101	\$ 199,177	\$ 206,714	\$ 212,109	\$ 217,058	\$ 219,881	\$ 217,499	\$ 259,750
Automobile - Physical Damage	\$ 36,159	\$ 40,789	\$ 35,888	\$ 35,970	\$ 35,170	\$ 38,806	\$ 39,023	\$ 44,391	\$ 29,296
Workers' Compensation	\$ 1,357,037	\$ 990,223	\$ 1,035,409	\$ 1,094,665	\$ 992,129	\$ 973,322	\$ 1,113,889	\$ 1,160,908	\$ 1,222,038
Excess Employers Liability	N/A	N/A	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,725	\$ 8,101	\$ 9,815	\$ 12,875
Cyber Liability	\$ 23,847	\$ 19,578	\$ 21,352	\$ 18,337	\$ 18,638	\$ 18,638	\$ 16,723	\$ 20,030	\$ 36,815
Pollution/Mold Liability	\$ 35,535	\$ 33,766	\$ 33,766	\$ 32,758	\$ 29,498	\$ 30,104	\$ 30,104	\$ 28,877	\$ 13,258
<b>Sub Total**</b>	<b>\$ 2,040,973</b>	<b>\$ 1,719,977</b>	<b>\$ 1,813,333</b>	<b>\$ 1,870,359</b>	<b>\$ 1,765,882</b>	<b>\$ 1,825,710</b>	<b>\$ 2,000,099</b>	<b>\$ 2,180,931</b>	<b>\$ 2,354,949</b>
FNIC Consulting Fee	\$ 48,535	\$ 49,117	\$ 49,952	\$ 50,202	\$ 51,055	\$ 51,055	\$ 51,055	\$ 51,055	\$ 51,055
<b>Total Cost with Consulting Fee</b>	<b>\$ 2,089,508</b>	<b>\$ 1,769,094</b>	<b>\$ 1,863,285</b>	<b>\$ 1,920,561</b>	<b>\$ 1,816,937</b>	<b>\$ 1,876,765</b>	<b>\$ 2,051,154</b>	<b>\$ 2,231,986</b>	<b>\$ 2,406,004</b>

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

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

Carrier change





### III. Exhibit 2 - Deductible/Retention Summary

#### School District #17 of Douglas County - Millard Public Schools 2021 Deductible/Retention Summary

Property			
Travelers	Building/Contents/Electronic Data Processing Equipment	Limit: \$729,178,521	Deductible: \$50,000; Wind/Hail Deductible: 2%, \$250,000 minimum aggregate per occurrence
Travelers	Scheduled Equipment	Limit: \$938,274	Deductible: \$1,000
Equipment Breakdown			
Hartford Steam Boiler	Equipment Breakdown	Limit: \$88,500,000	Deductible: \$10,000
Crime			
Travelers	Crime	Limit: \$1,000,000	Retention: \$5,000
Auto – Physical Damage			
Acuity	Auto-Physical Damage	Limit: Actual Cash Value or Cost of Repair	Deductible: \$1,000
Casualty (Liability) <i>*After \$1,000,000 policy retention has been paid, retention changes to \$5,000 per occurrence</i>			
United Educators	General Liability/Auto Liability/Miscellaneous Professional Liability	Limit: \$5,000,000	Retention: \$100,000*
United Educators	School Board Legal	Limit: \$5,000,000	Retention: \$100,000*
United Educators	Fiduciary Liability	Limit \$2,000,000	Deductible: \$100,000
Workers' Compensation/Employers Liability <i>*Applies per policy</i>			
Sentry Casualty Company	Workers' Compensation	Limit: Statutory	Deductible: \$350,000 Aggregate: \$5,000,000*
Sentry Casualty Company	Employers Liability	Limit: \$1,000,000 Each Accident \$1,000,000 Disease-Policy Limit \$1,000,000 Disease-Each Employee	Deductible: \$350,000 Aggregate: \$5,000,000*
Excess Employers Liability			
The Princeton Excess and Surplus Lines Insurance Company		Limit: \$4,000,000	Deductible: None
Cyber Liability/Network Security			
Crum & Forster Specialty Insurance Co.		Limit: \$2,000,000	Retention: \$25,000
Pollution Liability			
Berkley		Limit: \$1,000,000 Aggregate: \$2,000,000	Retention: \$25,000; Mold: Per Classroom - \$10,000; Common Area - \$50,000 / \$150,000 SIR aggregate



## IV. Exhibit 3 – Loss Illustration



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

Coverage	Workers' Compensation <sup>1</sup>		Property/Boiler Machinery		Auto		Public School Liability <sup>2</sup>		School Board Legal <sup>3</sup>		Umbrella/Excess	
	Policy Year	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims	Incurred Losses Paid & Reserved	# of Claims
2002-03	164	\$ 541,629	4	\$ 2,445	7	\$ 1,141	27	\$ 27,237	1	\$ -	0	\$ -
2003-04	168	\$ 515,257	1	\$ -	6	\$ 11,047	26	\$ 36,821	1	\$ -	0	\$ -
2004-05	168	\$ 234,014	0	\$ -	7	\$ 19,557	27	\$ 80,868	0	\$ -	0	\$ -
2005-06	138	\$ 311,017	1	\$ -	1	\$ 475	21	\$ 18,840	1	\$ 1,055	0	\$ -
2006-07	158	\$ 425,374	0	\$ -	7	\$ 15,281	35	\$ 86,016	0	\$ -	0	\$ -
2007-08	158	\$ 521,618	1	\$ 2,004	10	\$ 24,785	36	\$ 216,112	2	\$ -	0	\$ -
2008-09	108	\$ 401,864	2	\$ 2,637	12	\$ 18,945	31	\$ 128,948	0	\$ -	0	\$ -
2009-10	111	\$ 782,605	1	\$ -	14	\$ 8,460	35	\$ 10,078	5	\$ 62,821	0	\$ -
2010-11	108	\$ 1,687,381	1	\$ -	6	\$ 9,961	24	\$ 16,684	1	\$ -	0	\$ -
2011-12	99	\$ 581,768	1	\$ 1,467,254	4	\$ 13,641	11	\$ 12,127	1	\$ -	0	\$ -
2012-13	103	\$ 443,152	1	\$ 1,312,729	5	\$ 41,427	7	\$ 38,951	1	\$ -	0	\$ -
2013-14	111	\$ 570,096	1	\$ 35,125	5	\$ 7,386	9	\$ 9,133	2	\$ -	0	\$ -
2014-15	101	\$ 692,892	0	\$ -	5	\$ 31,515	1	\$ -	1	\$ 27,318	0	\$ -
2015-16	117	\$ 692,067	3	\$ 114,106	3	\$ 11,799	1	\$ 167,514	2	\$ -	0	\$ -
2016-17	88	\$ 490,693	0	\$ -	11	\$ 36,299	10	\$ 7,013	1	\$ -	0	\$ -
2017-18	138	\$ 1,228,397	2	\$ 55,044	6	\$ 13,121	2	\$ 234,447	2	\$ -	0	\$ -
2018-19	116	\$ 957,699	1	\$ 4,575,000	6	\$ 20,875	11	\$ 10,769	1	\$ -	0	\$ -
2019-20	96	\$ 659,581	0	\$ -	3	\$ 10,126	1	\$ 529	2	\$ -	0	\$ -
2020-21	81	\$ 232,744	0	\$ -	7	\$ 13,993	1	\$ 2,093	0	\$ -	0	\$ -
2021-22	37	\$ 163,390	0	\$ -	3	\$ 10,648	2	\$ 2,403	0	\$ -	0	\$ -
<b>Total</b>	<b>2,368</b>	<b>\$ 12,113,237</b>	<b>20</b>	<b>\$ 7,566,344</b>	<b>128</b>	<b>\$ 320,492</b>	<b>318</b>	<b>\$ 1,106,573</b>	<b>24</b>	<b>\$ 91,194</b>	<b>0</b>	<b>\$ -</b>
20 Year Average	118	\$ 628,939	1	\$ 398,229	7	\$ 16,308	17	\$ 58,114	1	\$ 4,800	0	\$ -
5 Year Average (2016-2020)	104	\$ 713,823	1	\$ 926,009	7	\$ 18,883	5	\$ 50,968	1	\$ -	0	\$ -

**Losses Valued as of November/December 2021 (various)**

<sup>1</sup> WC claim count includes record only reports

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

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

**Insurance Companies**

Acuty: Auto Physical Damage (2021)

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

United Heartland: Workers' Compensation (2008-2010)

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

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

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

Total Losses by Year	
2011	\$ 2,074,789.74
2012	\$ 1,836,259.22
2013	\$ 621,740.29
2014	\$ 751,725.00
2015	\$ 985,485.71
2016	\$ 534,004.49
2017	\$ 1,531,008.76
2018	\$ 5,564,343.05
2019	\$ 670,235.68
2020	\$ 248,820.24
2021	\$ 176,441.33



**AGENDA SUMMARY SHEET**

**Agenda Item:** 2021-22 Option and Transfer Report

**Meeting Date:** January 3, 2022

**Background/**

**Description:** This reports provides a current snap shot for accepted options and transfers for the current 2021-22 school year. Additionally, based on current and predicted District enrollments it is recommended that all elementary and secondary grade levels are open until filled to capacity for the 2022-23 school year.

**Action Desired:** Information

**Policy /**

**Strategic Plan**

**Reference:** N/A

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

**Superintendent's Signature:**



<b>2021-22 K-12 Enrollment/Transfer/Option Report</b>			
<b>as of 12/13/2021</b>			
<b><u>School</u></b>	<b><u>Enrollment</u></b>	<b><u>Transfers</u></b>	<b><u>Options</u></b>
Abbott Elementary	465	6	40
Ackerman Elementary	462	23	6
Aldrich Elementary	444	21	11
Black Elk Elementary	586	41	2
Bryan Elementary	348	12	3
Cather CORE Elementary	351	38	24
Cody Elementary	220	10	4
Cottonwood Elementary	370	11	6
Disney Elementary	276	32	6
Ezra Millard Elementary	470	4	64
Harvey Oaks Elementary	298	12	3
Hitchcock Elementary	262	16	10
Holling Heights Elementary	327	16	2
Montclair Elementary	519	69	17
Morton Elementary	363	9	8
Neihardt Elementary	503	19	2
Norris Elementary	378	34	9
Reagan Elementary	526	8	1
Reeder Elementary	466	9	1
Rockwell Elementary	232	10	0
Rohwer Elementary	466	7	3
Sandoz Elementary	301	9	3
Upchurch Elementary	422	20	0
Wheeler Elementary	617	16	4
Willowdale Elementary	521	15	1
Anderson MS	924	29	2
Beadle MS	1038	6	0
Central MS	877	28	5
Kiewit MS	955	22	7
North MS	812	78	12
Russell MS	755	92	8
Millard North HS	2495	74	78
Millard South HS	2504	67	13
Millard West HS	2225	63	27
<b>Totals</b>	<b>22778</b>	<b>926</b>	<b>382</b>