

**NOTICE OF MEETING
SCHOOL DISTRICT NO. 17**
 Notice is hereby given of a Board of Education meeting of School District No. 17, in the County of Douglas, which will be held at 6:00 p.m. on Monday, December 5, 2011 at 5606 South 147th Street, Omaha, Nebraska. An agenda for such meetings, kept continuously current are available for public inspection at the office of the superintendent at 5606 South 147th Street, Omaha, Nebraska.
 MIKE KENNEDY,
 Secretary
 12-2-11

**THE DAILY RECORD
OF OMAHA**

**LYNDA K. HENNINGSEN, Publisher
PROOF OF PUBLICATION**

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

J. BOYD

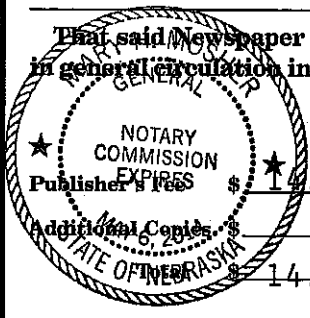
being duly sworn, deposes and says that she is

LEGAL EDITOR

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

December 2, 2011

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



Publisher's Fee \$ 14.90
 Additional Copies \$ 14.90

Subscribed in my presence and sworn to before me this 2nd day of December 2011

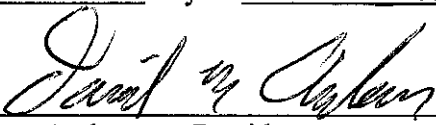
Notary Public in and for Douglas County, State of Nebraska

ACKNOWLEDGMENT OF RECEIPT

OF NOTICE OF MEETING

The undersigned members of the Board of Education of Millard, District #017, Omaha, Nebraska, hereby acknowledge receipt of advance notice of a meeting of said Board of Education and the agenda for such meeting held at 6:00 P.M. on December 5th 2011, at Don Stroh Administrative Center 5606 South 147th Street Omaha, NE 68137

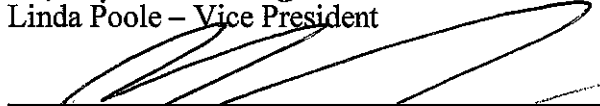
Dated this 5th day of December, 2011.




Dave Anderson - President




Linda Poole - Vice President



Mike Kennedy - Secretary



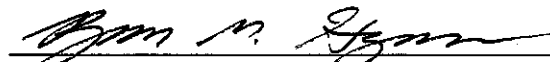
Mike Pate - Treasurer



Patrick Ricketts

Todd Clarke

Elisha Desmangles - Millard North



Ryan Hogan - Millard South

Yan Zhang - Millard West

BOARD OF EDUCATION MEETING

DECEMBER 5, 2011

NAME:

REPRESENTING:

Molly Erickson

MEA

Megan Beerts

Kiewit

Shelly Brauthier

mshs

Emily Pachwala

student from SCHS

Cama Charlet-Sayles

Sandoz - teacher

Yan Zhang

Millard West

Teresa Perkins

LA. - RMS

~~John Kas~~

KMS

~~John Wesley~~

Self

Steve Keller

TROOP 494

Christian Keller

Troop 494

Nicole Berman

NMS - teacher

Candi Kracka

MWNS - teacher

Jan Driscoll

DARE

Patti Marn

Coker Elm

Cody Roberts

IBEW Local 22

Kate Hough

Wheeler

Jodi Rinne

Arizona CPAs

Stacy Valley

calendar comte

Eric Chausse

Abbold

BOARD OF EDUCATION MEETING

DECEMBER 5, 2011

NAME:

REPRESENTING:

Megan Cable

Megan McGill

Jillie Shaner

Mibby Schinzel

Rockwell

Don Kamins

Hany Koch Co

Bice Unger

" "

Sarah Benker

parent

Judy Krebs



BOARD OF EDUCATION
MEETING



DECEMBER 5, 2011

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

BOARD MEETING
6:00 P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147th STREET
DECEMBER 5, 2011

AGENDA

A. Call to Order

The Public Meeting Act is posted on the Wall and Available for Public Inspection

B. Pledge of Allegiance

C. Roll Call

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

E. Routine Matters

1. *Approval of Board of Education Minutes – November 21, 2011
2. *Approval of Bills
3. *Receive the Treasurer's Report and Place on File

F. Information Items

1. Employees of the Month
2. Superintendent's Comments
3. Board Comments/Announcements
4. Report from Student Representatives

G. Unfinished Business:

1. Approval of Policy 5200 – Pupil Services – Attendance

H. New Business

1. Receive and Place on File the Audit Report for 2010-2011
2. First Reading of Policy 4300 – Human Resources – Professional Growth/Staff Development
3. First Reading of Policy 6400 – Educational Services – Staff Development
4. Approval of Rule 5200.1 – Pupil Services – Attendance, Tardiness, and Excessive Absenteeism
5. Delete Rule 6400.1 – Curriculum, Instruction, and Assessment – Staff Development – Staff Development Framework
6. Delete Policy 6401 – Curriculum, Instruction, and Assessment – Staff Development: Accountability
7. Enter into Collective Bargaining Negotiations with MEA for 2012-2013 Nurses Contract
8. Appointment of Negotiation Team for Nurses Contract
9. Approval of Revised School Calendar for 2012-2013 and 2013-2014
10. Approval of Personnel Actions: Leave of Absence, Resignation Notification Incentive and Voluntary Separation Program
11. Negotiations and Legal Issues (Executive Session)

I. Reports

1. Enrollment Report
2. Risk Management Report

J. Future Agenda Items/Board Calendar.

1. Board Holiday Reception on Wednesday, December 14, 2011 at 6 p.m. at Millard Lumber
2. Legislative Luncheon on Thursday, December 15, 2011 at 11:30 a.m. at the Don Stroh Administration Center, 5606 South 147th Street
3. Board of Education Meeting on Monday, December 19, 2011 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street

Agenda
December 5, 2011
Page 2

4. Board of Education Meeting on Monday, January 9, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
 5. Committee of the Whole Meeting on Monday, January 16, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
 6. Board of Education Meeting on Monday, January 23, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
 7. Board of Education Meeting on Monday, February 6, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
 8. Board of Education Meeting on Monday, February 20, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
 9. Committee of the Whole Meeting on Monday, February 27, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street
- K. Public Comments - This is the proper time for public questions and comments on any topic. Please make sure a request form is given to the Board President before the meeting begins.

L. Adjournment:

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

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

BOARD MEETING
6:00 P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147TH STREET
DECEMBER 5, 2011

ADMINISTRATIVE MEMORANDUM

A. Call to Order

The Public Meeting Act is posted on the Wall and Available for Public Inspection

B. Pledge of Allegiance

C. Roll Call

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

*E.1. Motion by _____, seconded by _____, to approve the Board of Education Minutes – November 21, 2011 (See enclosure.)

*E.2. Motion by _____, seconded by _____, to approve the bills. (See enclosures.)

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

F.1. Employees of the Month

F.2. Superintendent's Comments

F.3. Board Comments/Announcements

F.4. Report from Student Representatives

G.1. Motion by _____, seconded by _____, to approve Policy 5200 – Pupil Services – Attendance (See enclosure.)

H.1. Motion by _____, seconded by _____, to Receive and Place on File the Audit Report for 2010-2011 (See enclosure.)

H.2. First Reading of Policy 4300- Human Resources – Professional Growth/Staff Development (See enclosure.)

H.3. First Reading of Policy 6400 – Educational Services – Staff Development (See enclosure.)

H.4. Motion by _____, seconded by _____, to approve Rule 5200.1 – Pupil Services – Attendance, Tardiness, and Excessive Absenteeism (See enclosure.)

H.5. Motion by _____, seconded by _____, to delete Rule 6400.1 – Curriculum, Instruction, and Assessment – Staff Development – Staff Development Framework (See enclosure.)

H.6. Motion by _____, seconded by _____, to delete Policy 6401 – Curriculum, Instruction, and Assessment – Staff Development: Accountability (See enclosure.)

H.7. Motion by _____, seconded by _____, that the District recognize the MEA as the collective bargaining agent for nurses in the District; and further that the District meet and confer with the MEA to negotiate the FYE13 employment contract for said employee group at times and places mutually agreed to by the parties (See enclosure.)

Administrative Memorandum
 December 5, 2011
 Page 2

- H.8. Motion by _____, seconded by _____, to appoint Ken Fossen, Duncan Young, Jim Sutfin and Chad Meisgeier for the District's negotiations team for collective bargaining related to the FYE13 employment contract for nurses; and that the Board appoint Chad Meisgeier as the lead negotiator for the team (See enclosure.)
- H.9. Motion by _____, seconded by _____, to approve the school calendars for 2012-2013 and 2013-2014 (See enclosure.)
- H.10. Motion by _____, seconded by _____, to approve Personnel Actions: Leave of Absence, Resignation Notification Incentive and Voluntary Separation Program, (See enclosure.)
- H.11. Negotiations and Legal Issues (Executive Session)

I. Reports:

1. Enrollment Report
2. Risk Management Report

J. Future Agenda Items/Board Calendar

1. Board Holiday Reception on Wednesday, December 14, 2011 at 6:00 p.m. at Millard Lumber
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K. Public Comments - This is the proper time for public questions and comments on any topic. Please make sure a request form is given to the Board President before the meeting begins.

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

MILLARD PUBLIC SCHOOLS SCHOOL DISTRICT NO. 17

A meeting was held of the Board of Education of the School District No. 17, in the County of Douglas in the State of Nebraska. The meeting was convened in open and public session at 6:00 p.m., Monday, November 21, 2011, at the Don Stroh Administration Center, 5606 South 147th Street.

Present: Dave Anderson, Mike Pate, Mike Kennedy, Linda Poole, Patrick Ricketts, and Todd Clarke

Notice of this meeting was given in advance thereof by publication in the Daily Record on Friday, November 18, 2011; a copy of the publication is being attached to these minutes. Notice of this meeting was given to all members of the Board of Education and a copy of their Acknowledgment of Receipt of Notice and the agenda are attached to these minutes. Availability of the agenda was communicated in advance notice and in the notice of the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

At 6:00 p.m. Dave Anderson called the meeting to order and announced the Public Meeting Act is posted on the wall and available for public inspection. Mr. Anderson asked everyone to say the Pledge of Allegiance

Roll call was taken and all members were present.

Motion by Linda Poole, seconded by Mike Pate, to approve the Board of Education Minutes from November 7, 2011, to approve the bills, and receive the treasurer's report and place on file, upon roll call vote, all members voted aye. Motion carried.

Showcase highlighted students who are National Merit Semi Finalist, and commended students from the three high schools.

Superintendent's Comments:

1. Thanksgiving break will be Thursday and Friday of this week.
2. Angelo Passarelli continues to meet with the calendar committee, because the group has not yet come to consensus at this time.
3. The American School Board Journal has asked Dr. Lutz to join the panel in judging the Magana Awards on December 1 and 2, 2011. He is in the process of reading 33 nominations.
4. There is a meeting on December 16th with the Governor to talk about a variety of topics.
5. Winter break will be December 22, 2011 through January 4, 2012.
6. In December there be a polling exit survey done.

Board Comments:

Mike Pate attended the Metropolitan Area Boards of Education meeting where they talked about the perceptions of the Learning Community.

Mr. Pate reported at the Learning Community board meeting last week an amended version of scenario #1 of the redistricting boundaries was approved. He raised some concern about the methodology that went into the amendment of the original scenario one indicating that last month the board was in consensus for scenario one\that was presented by MAPA, except for Omaha Public Schools, who brought up different scenarios not presented by MAPA. One suggestion was that the boundary lines should be based on student population and the other based on the location of elementary schools. The amended scenario one included input form two of the OPS representatives, or who reside within the OPS boundaries, but did not appear to affect the representation but it could not be determined at that meeting. Mr. Pate said he didn't like the methodology and the way the amendment was done because it was done with just two people making a recommendation in their sub-councils upon which then the Executive Committee of the Learning Community made the final decision on the recommendation, and this was not the correct protocol. Mr. Pate voted for the amended scenario one, because it didn't affect sub-council #4 boundaries, which Millard is in.

Linda Poole attended the NASB State Education Convention last week, and also attended the NASB Board of Directors meeting. Mrs. Poole reported that she, Dr. Lutz and Amy did their presentation on "lessons learned" at the convention, and she said she

Board of Education Minutes
November 21, 2011
Page 2

received many positive comments about the presentation. She thanked Dr. Lutz and Amy Friedman for going with her to North Dakota and they went to South Dakota to present on “lessons learned.” She said it was very important to educate other people.

Mrs. Poole also noted that the Anne Bryant, Executive Director of the National School Boards Association, attended Millard’s presentation on “lessons learned.” Mrs. Poole received an email from Ms. Bryant thanking Linda for sharing the experience in Millard. Mrs. Poole also advised Ms. Bryant that the district was not joining the national affiliate program this year, and Ms. Bryant encouraged the district to reconsider and join again.

Mrs. Poole and Dave Anderson attended the session with Governor Heineman, Senator Adams and Dr. Breed on P-16 committee and what is going on there. They also talked about the state assessment system and the upcoming state accountability system.

Mrs. Poole also attended the delegate assembly where no questions came forward on any of the resolutions or standing positions.

Mrs. Poole congratulated Dave Anderson, because he is now officially President-Elect of Nebraska Association of School Boards, and next year will be president.

Mrs. Poole made a comment about her disappointment that the bond issue didn’t pass, but more on the media coverage that the district received on the bond issue. She said she wished the World Herald would double check their sources, because in one instance in a follow-up story both Dave and Linda were contacted and asked to respond to five questions and then when she responded to the questions the paper didn’t use any of what she said. It was disappointing when a reporter asks for information and then doesn’t print it. If asked again she would have to reconsider whether she would respond to them or not.

Pat Ricketts said he attended the NASB Convention, and said that Dr. Lutz, Amy Friedman, Linda Poole did a great job on “lessons learned”, and Chad Meisgeier on legislation. They all did a good job in their session presentations. Mr. Ricketts thanked Linda and Dave for their roles in the Nebraska Association of School Boards.

Mr. Ricketts attended the session with the Governor and commented that the Governor did use Millard high schools as an example in the graduation rates, which all have surpassed his goal.

Mr. Ricketts said he was disappointed that the bond issues didn’t pass, but he was disappointed for the students of Millard. The lists will continue to grow, and both the board and the administration will do everything they can to provide the students with a world class education from this world-class community, and continue strategically to move forward with the best interest of the Millard community. Mr. Ricketts commented on the fact that Millard has the second lowest per pupil costs in the Learning Community and spends less than the state average, and that Millard has been responsible stewards managing those funds.

Mr. Ricketts said he does question the merits of the phone survey that was done and would like to discuss different surveying methods or techniques at a future committee meeting.

Dave Anderson reported that at the NASB Area Membership meeting Mike Kennedy earned a Level III and Mike Pate earned a Level VI Award of Achievement from the Nebraska Association of School Boards for their participation in board activities.

Mr. Anderson said the article on the voluntary separation program done by the World Herald was certainly a negative connotation in the article, and the community should understand that the slant of the article was to show that some board of education’s do not know what the program does, but Millard board members do understand the voluntary separation program, and it has been a negotiated benefit, so it could be something amended at a future time. It has saved millions for the school district he pointed out, and like any other program it has to be reviewed, analyzed, and determined if it makes sense for the district. Mr. Anderson indicated it was unfortunate that the program was not looked at in its totality, and wished the analysis of the numbers provided to the World Herald would have been in an article as well.

Mr. Anderson said in regards to the bond issue the district was beat significantly, and clearly the community has spoken in a variety of ways, so the district will survey the voter population as to the reasons and issues, and then the district will have to regroup and reprioritize, and will determine the next steps. Mr. Anderson said the board will certainly listen to the community and adjust accordingly.

Board of Education Minutes
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 Page 3

Elisha Desmangles, student representative from Millard North High School and Ryan Hogan, student representative from Millard South High School updated the Board on the academic and athletic activities that have taken place at their respective high schools.

Motion by Linda Poole, seconded by Pat Ricketts, to approve Job Description 2100.13 – Director of Athletic and Activities, upon roll call vote, all members voted aye. Motion carried.

Motion by Linda Poole, seconded by Todd Clarke, to reaffirm Policy 4115 – Human Resources – Access to Personnel Files, upon roll call vote, all members voted aye. Motion carried.

Motion by Linda Poole, seconded by Todd Clarke, to approve Rule 4115.1 – Human Resources – Access to Personnel Files, upon roll call vote, all members voted aye. Motion carried.

Motion by Pat Ricketts, seconded by Linda Poole, to approve Rule 5110.1 – Pupil Services – K12 Transfer of Students within the District, upon roll call vote, all members voted aye. Motion carried.

Linda Poole provided the first reading of Policy 5200 – Pupil Services – Attendance. This policy will be on the next board agenda for approval.

Motion by Linda Poole, seconded by Mike Pate, to approve the Resolution regarding Enrollment Standards for the Open and Option Enrollment Programs for 2012-2013 school year, upon roll call vote, all members voted aye. Motion carried.

Motion by Mike Pate, seconded by Linda Poole, to approve the Within-District Transfer Guidelines for the 2012-2013 School Year, upon roll call vote, all members voted aye. Motion carried.

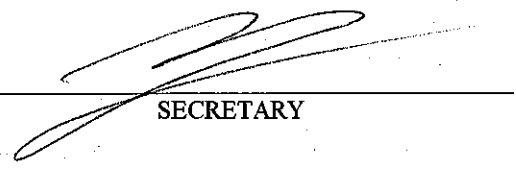
Motion by Pat Ricketts, seconded by Todd Clarke, to approve the 2012-2013 Curriculum Handbooks for High Schools, upon roll call vote, all members voted aye. Motion carried.

Motion by Linda Poole, seconded by Mike Pate, to approve Personnel Actions: Resignation Notification Incentive: Jaime A. Blankenship, Susanne K. Childers, Diane R. Christenson, Rick W. Hook, Clara G. Hoover, Dr. Linda D. Horton, Katherine Sanabria, Mark L. Shields, Lucy Schlesinger, Megan Stump, and Jill E. Weddington, and Voluntary Separation Program: Susanne K. Childers, Rick W. Hook, Dr. Linda D. Horton, Leonard E. Sagenbrecht, and Katherine Sanabria, upon roll call vote, all members voted aye. Motion carried.

Reports included: The United Way Campaign, the Millard Foundation Campaign, an Elementary Learning Center Report, the Summer Projects, and the AYP Report.

Future Agenda Items/Board Calendar: A Board of Education Meeting will be held on Monday, December 5, 2011 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. A Board of Education Meeting will be held on Monday, December 19, 2011 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. Board of Education Meeting on Monday, January 9, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. Committee of the Whole Meeting on Monday, January 16, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. Board of Education Meeting on Monday, January 23, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. Board of Education Meeting on Monday, February 6, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. Board of Education Meeting on Monday, February 20, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street. Committee of the Whole Meeting on Monday, February 27, 2012 at 6:00 p.m. at the Don Stroh Administration Center, 5606 South 147th Street.

Dave Anderson adjourned the meeting.



SECRETARY

Millard Public Schools
December 5, 2011

Millard Public Schools

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Check Register**Prepared for the Board Meeting of December 5, 2011**

Check No	Vend No	Vendor Name	Amount
388851	135034	ALDRICH ELEMENTARY	-71.33
388852	133636	BELLEVUE WEST HIGH SCHOOL	276.00
388853	133891	SCOTT M BOHLKEN	245.51
388855	106893	CULLIGAN OF OMAHA	201.71
388856	138496	WRIGHT EXPRESS FINANCIAL SVCS CORP	10,509.85
388857	138405	HASTINGS HIGH SCHOOL	100.00
388858	134284	KIEWIT MIDDLE SCHOOL	-8,098.14
388859	132518	LINCOLN SOUTHWEST HIGH SCHOOL	573.00
388860	065438	MILLARD NORTH HIGH SCHOOL	-19,616.40
388861	065440	MILLARD SOUTH HIGH SCHOOL	-17,917.50
388862	065443	MILLARD WEST HIGH SCHOOL	-15,301.62
388863	107732	BRIAN L NELSON	50.00
388865	071567	PAPILLION/LAVISTA HIGH SCHOOL	452.00
388866	071567	PAPILLION/LAVISTA HIGH SCHOOL	63.00
388867	108243	PIUS X HIGH SCHOOL	522.00
388868	138504	TODD L REESON	100.00
388869	130625	SUE Z. BEERS	3,000.00
388870	068840	UNIVERSITY OF NEBRASKA AT OMAHA	2,500.00
388872	135863	RUDOLPH A VLCEK III	50.00
388875	138496	WRIGHT EXPRESS FINANCIAL SVCS CORP	10,675.86
388876	138405	HASTINGS HIGH SCHOOL	275.00
388877	133397	HY-VEE INC	2,198.60
388878	065326	MIDWEST WOODWORKERS, INC.	2,899.99
388879	108325	NEBRASKA STATE BANDMASTERS ASSN	30.00
388880	108325	NEBRASKA STATE BANDMASTERS ASSN	90.00
388881	068801	NEBRASKA WORKFORCE DEVELOPMENT	38,713.55
388882	101008	NORFOLK HIGH SCHOOL	130.00
388885	071368	PETTY CASH/MILLARD NORTH	215.24
388886	138949	RENAISSANCE HOTEL OPERATING CO	893.96
388887	010040	A & D TECHNICAL SUPPLY CO INC	625.22
388888	138695	ABLE ENGRAVERS INC	6,466.42
388889	131632	AC AWARDS INC	270.00
388890	132534	ACCESSIBILITY DOT NET INC	833.00
388892	010003	ACT INC	195.00
388893	133402	KAREN S ADAMS	58.89
388894	131189	AIR POWER OF NEBRASKA INC.	676.80
388895	108351	AIRGAS NORTH CENTRAL INC	54.93
388896	133620	AKSARBEN PIPE AND SEWER CLEAN LLC	1,914.85
388897	136365	ALEGENT HEALTH	4,916.66
388899	107060	ALL FLAGS ETC	229.00
388900	011180	ALLIED CONSTRUCTION SERVICES	6,526.00
388901	107651	AMAZON.COM INC	1,818.93
388902	132722	AAFCS	145.00
388903	102430	AMI GROUP INC	1,545.00
388904	069689	AMSAN LLC	34,970.55
388905	065425	ANDERSEN MIDDLE SCHOOL	5,338.95

Date: 11/30/2011

Millard Public Schools

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Check Register**Prepared for the Board Meeting of December 5, 2011**

Check No	Vend No	Vendor Name	Amount
388906	132585	ANDERSON BROTHERS ENGINEERING CO	236.54
388907	138548	DANIELLE M ANDERSON	68.88
388908	138915	JAMIE L ANDERSON	157.66
388909	136056	DAVE ANDERSON	101.98
388910	134167	ELIZABETH A ANDREASEN	18.38
388911	012989	APPLE COMPUTER INC	19,607.00
388912	106436	AQUA-CHEM INC	410.16
388913	133770	DIANE ARAUJO	120.02
388914	013496	ASCD	1,924.00
388915	134235	SARAH A ASCHENBRENNER	111.22
388916	103023	ASHA PRODUCT SALES	110.00
388918	010083	ATS MOBILE TELEPHONE CO INC	3.12
388919	138291	AUTISM CENTER OF NEBRASKA INC	16,693.21
388920	135559	AUTO CLUB GROUP	31.00
388921	108092	ARNOLD MOTOR SUPPLY LP	1,514.76
388922	109814	CARLEEN F BABANI	154.42
388923	132453	CAROLE J BACKHUUS	123.12
388925	138441	KRISTIN BAINBRIDGE	50.00
388927	017900	BARCO MUNICIPAL PRODUCTS, INC.	159.80
388928	137623	BARDCO INC	272.57
388929	017908	REX J BARKER	197.30
388930	099646	BARNES AND NOBLE BOOKSTORE	374.52
388931	017877	CYNTHIA L BARR-MCNAIR	213.90
388932	107979	LORI A BARTELS	88.80
388933	133359	TERA BASS	80.00
388934	107540	BRIAN F BEGLEY	79.37
388935	102860	BENIK CORP.	82.00
388937	134884	JULIE K BERGSTROM	11.99
388938	134945	NOLAN J BEYER	639.92
388940	019111	BISHOP BUSINESS EQUIPMENT	27,286.78
388941	136105	BLAND & ASSOCIATES PC	2,275.00
388942	099220	DICK BLICK CO	1,160.43
388943	138841	MATTHEW J BLOMENKAMP	42.92
388944	134478	TIFFANY M BOCK SMITH	37.74
388945	130899	KIMBERLY M BOLAN	238.66
388946	101364	BOOKWORM	87.91
388948	019559	BOUND TO STAY BOUND BOOKS INC	11,735.27
388949	019835	BOYS TOWN NATIONAL	1,812.33
388950	136274	BYRON P BRAASCH	3,000.00
388951	134129	FWD MEDIA INC	965.00
388953	130576	PAMELA A BRENNAN	187.04
388954	137843	BRETFORD MANUFACTURING INC	120.33
388955	136986	NANCY A BROSAMLE	791.00
388956	138640	ALLISON M BROWN	50.62
388957	133824	NANCY A BROWN	48.73
388958	135036	BRYAN ELEMENTARY	230.50

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Check No	Vend No	Vendor Name	Amount
388959	020550	BUREAU OF EDUCATION & RESEARCH	229.00
388962	099431	BUSINESS MEDIA INC	3,546.00
388963	134237	SCOTT G BUTLER	59.50
388964	137274	EILEEN CABRERA	37.24
388967	106806	ELIZABETH J CAREY	28.42
388968	054237	PIONEER LOCK CO INC	152.52
388969	023970	CAROLINA BIOLOGICAL SUPPLY CO	276.96
388970	131158	CURTIS R CASE	565.55
388971	138916	CAROLINE ANNE CASIAS	40.00
388972	133970	CCS PRESENTATION SYSTEMS	8,031.56
388973	133589	CDW GOVERNMENT, INC.	1,844.00
388974	065420	CENTRAL MIDDLE SCHOOL	5,512.50
388975	138613	CENTRAL SALES INC	764.59
388976	135648	SUSAN M CHADWICK	41.07
388977	132271	ERIK P CHAUSSEE	36.63
388978	106836	KEVIN J CHICK	167.62
388979	106851	CHILDREN'S HOME HEALTHCARE	9,591.75
388980	138698	GRANT T CHRISTIANSEN	51.67
388981	132581	CLARITUS	1,357.21
388983	138843	JILL R CLASSEN	29.15
388984	099222	SCHOOL SPECIALTY INC	82.27
388985	025235	DALE CLAUSEN	140.42
388986	130246	KATHLEEN CLIFFORD	16.00
388987	131135	PATRICIA A CLIFTON	179.76
388988	137013	NANCY S COLE	158.84
388989	107482	COLLEGE BOARD/NYO	1,470.00
388990	022701	SHARON R COMISAR-LANGDON	85.47
388991	135082	OCCUPATIONAL HEALTH CTRS OF NE PC	208.00
388993	026057	CONTROL MASTERS INC	13,817.52
388994	132720	CONTROLTEMP INC	366.85
388996	137395	CPI QUALIFIED PLAN CONSULTANTS INC	1,715.00
388997	138169	CROSS POINTE INNOVATIONS LLC	2,873.61
388998	136088	JOSEPH R CRUM	162.00
389000	099957	CRYSTAL SPRINGS BOOKS	644.26
389001	027300	CUMMINS CENTRAL POWER LLC	9,053.52
389002	133651	WILLIAM P CUNNINGHAM	53.95
389003	027345	CURRICULUM ASSOCIATES INC	178.10
389004	100577	CURTIS 1000 INC	11,046.04
389005	130900	CHERYL L CUSTARD	104.90
389006	130731	D & D COMMUNICATIONS	785.70
389007	132671	JEAN T DAIGLE	132.37
389008	131003	DAILY RECORD	60.20
389009	138477	MIDWEST HARDWOODS	161.92
389010	138306	STACY DARNOLD	76.76
389011	032246	PAMELA M DAVIS	68.27
389012	032497	CHERYL R DECKER	72.15

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Check No	Vend No	Vendor Name	Amount
389013	107469	DEFFENBAUGH INDUSTRIES	13,282.97
389014	106713	ANDREW S DEFREECE	546.12
389016	032800	DEMCO INC	435.63
389017	032872	DENNIS SUPPLY COMPANY	1,508.97
389018	136316	EVA DENTON	16.76
389019	137331	BASTIAN DERICHS	40.96
389021	133968	DIAMOND MARKETING SOLUTIONS	1,190.89
389022	130685	VOGEL WEST INC	1,038.22
389023	137713	DIESEL POWER EQUIPMENT CO INC	256.83
389024	033473	DIETZE MUSIC HOUSE INC	2,529.44
389025	132669	DIGITAL DOT SYSTEMS INC	719.12
389026	138677	DIGITAL RIVER EDUCATION SVCS INC	726.64
389027	133610	DINAH MIGHT ADVENTURES LP	134.70
389028	134539	DIVISION 15 SALES INC	798.27
389029	135373	LINDA K DONOHUE	63.27
389030	130648	DOSTALS CONSTRUCTION CO INC	20,950.00
389034	130908	DOUGLAS COUNTY SCHOOL DIST.28-0001	397,386.38
389036	135689	SUSAN M DULANY	543.76
389038	073231	DXP ENTERPRISES INC	44.45
389039	137117	JEANNE J DYMOND	19.76
389040	100951	DYNA-KLEEN SERVICES INC	270.00
389042	138426	KELLY EALY	96.63
389043	036520	EASTERN NEBRASKA HUMAN SVCS AGENCY	32,560.00
389044	138878	LACEY M EDDY	22.92
389045	138934	EDMOND PUBLIC SCHOOLS	150.00
389046	134991	BRADLEY EDMUNDSON	82.70
389047	132240	EDUCATION LOGISTICS, INC	6,312.50
389048	138884	EDUCATIONAL RESOURCE SERVICES INC	418.00
389049	037525	EDUCATIONAL SERVICE UNIT #3	202.28
389050	101277	EFFECTIVE COMMUNICATION SKILLS INC	2,500.00
389051	133823	REBECCA S EHRHORN	440.50
389052	038100	ELECTRICAL ENGINEERING & EQPT CO	119.35
389053	038140	ELECTRONIC SOUND INC.	431.35
389054	131007	ELMAN & CO INC	1,348.00
389055	138089	RANDY BARGER	742.50
389056	138257	ENGAGING TECHNOLOGIES LLC	34.95
389057	132066	ENGINEERED CONTROLS INC	1,247.75
389058	138390	SCHOOL SPECIALTY INC	51.00
389060	135360	PAMELA A ERIXON	510.00
389061	109066	TED H ESSER	125.88
389063	134861	TARA R FABIAN	48.62
389064	132699	FATHER FLANAGANS BOYS HOME	4,970.00
389066	056724	FEDEX OFFICE AND PRINT SERVICES INC	386.13
389067	136377	FEINER SUPPLY CO	462.60
389068	131826	ALICIA C FEIST	34.30
389069	040470	MARK W FELDHAUSEN	300.94

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Check No	Vend No	Vendor Name	Amount
389070	040537	FERGUSON ENTERPRISES INC	4,217.66
389071	137016	ANGELA L FERGUSON	154.41
389072	136320	JOSHUA P FIELDS	98.62
389073	133919	FILTER SHOP INC	2,788.74
389075	058755	LIDLAW TRANSIT INC	109,676.47
389076	109855	SHANNON M FISCHER	88.02
389078	041086	FLINN SCIENTIFIC INC	498.18
389079	131555	FLOORS INC	2,038.00
389080	041100	FOLLETT LIBRARY RESOURCES	7,322.26
389082	041146	KENNETH J FOSSEN	39.18
389083	135400	TRICIA A FREEMAN	12.77
389084	136317	KELLY L FREY	25.09
389085	041543	AMY J FRIEDMAN	55.72
389086	134168	ERIC W FULLER	56.94
389087	137663	FUN AND FUNCTION LLC	115.23
389088	043900	GAYLORD BROTHERS INC	98.07
389089	108300	MICHELE L GEHRINGER	119.83
389091	138941	NATALIE F GINGERICH	112.93
389093	106660	GLASSMASTERS INC	777.00
389096	044886	GOODWILL INDUSTRIES INC	1,440.00
389097	044891	GOPHER	844.82
389098	044896	KAREN A GORDON	16.59
389099	136192	DIANE K GOSE	38.68
389100	043609	GP DIRECT	151.51
389101	044950	GRAINGER INDUSTRIAL SUPPLY	2,912.23
389102	138935	CORIE GRANT-LEANNA	50.00
389103	044965	KATHERINE A GRAY	39.96
389105	138845	KRISTIN R GREENWALD	77.70
389106	134133	JANET L GRIERSON	37.63
389107	134751	ANGELA M DAIGLE	109.83
389108	130083	HARRY S GRIMMINGER	124.88
389109	135016	CANDRA R GUENTHER	50.51
389110	138870	SARAH A HAEFNER	240.40
389111	134436	MICHELLE R HALL	75.48
389113	136805	JAMES R HANLON	110.00
389115	047853	HAPPY CAB COMPANY INC	25,899.70
389116	047856	HARCOURT OUTLINES INC	302.76
389117	056820	HARRY A KOCH COMPANY	168,865.58
389118	136458	JEAN M HASTINGS	33.36
389119	132489	CHARLES E HAYES III	63.71
389120	048475	HEARTLAND FOUNDATION	6,000.00
389121	108273	MARGARET HEBENSTREIT PT	109.34
389124	048555	DAVID OLSZEWSKI	36.00
389125	108478	DAVID C HEMPHILL	17.15
389126	137206	NICOLAS A HERINK	40.00
389127	133186	JENNIFER HERZOG	80.00

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Check No	Vend No	Vendor Name	Amount
389128	132423	HEWLETT PACKARD CO	2,016.05
389129	138687	HIGHSMITH LLC	104.29
389130	048845	CAMILLE H HINZ	79.09
389131	048940	HOBBY LOBBY STORES INC	12.98
389134	138925	JOHN HOLEA	90.00
389135	049330	RICK W HOOK	153.18
389136	137943	STACY M HORSHAM	107.56
389137	095520	LINDA D HORTON	130.26
389138	049450	HOTSY EQUIPMENT COMPANY	247.75
389140	049650	HOUGHTON MIFFLIN HARCOURT PUB CO	4,293.74
389141	101533	DIANE F HOWARD	25.03
389142	130283	KARA L HUTTON	46.68
389143	133397	HY-VEE INC	359.60
389144	049851	HY-VEE INC	1,686.89
389145	135784	IB SOURCE	492.50
389146	051573	POPCO INC	69.00
389147	133882	IKON OFFICE SOLUTIONS INC	6,120.00
389148	066555	IN TUNE PARTNERS LLC	300.00
389150	136349	SCOTT H INGWERSON	1,702.00
389151	137862	INSIGHT PUBLIC SECTOR INC	2,961.66
389152	F03011	INTERNATIONAL BACCALAUREATE ORG.	1,068.66
389153	102958	INTERSTATE ALL BATTERY CENTER	6.77
389155	101991	J A SEXAUER	536.72
389156	100928	J W PEPPER & SON INC.	3,363.28
389157	136314	KORRINDA K JAMIESON	103.28
389158	131157	CHRISTINE A JANOVEC-POEHLMAN	113.28
389159	054240	HANNELORE W JASA	34.74
389160	136953	JSDO I LLC	475.56
389161	134836	MARGARET J JAWORSKI	28.79
389162	135735	GEORGE W JELKIN	533.75
389163	133059	DEBBIE A JENKINS	132.48
389164	138937	JENSEN GARDENS INC	50,404.00
389165	133037	JENSEN TIRE COMPANY	5,489.33
389168	138952	KATRINA A JOHANSEN	189.00
389169	059573	NANCY A JOHNSTON	71.26
389170	138713	LAURIE E JONES	10.32
389171	135815	KYLE A JURGENS	28.31
389172	056182	KAGAN PUBLISHING INC	46.00
389173	137214	DAVID KAHM	50.00
389175	132265	CATHERINE A KEISER	109.67
389176	132272	SUSAN L KELLEY	189.96
389177	134801	JULIE B KEMP	36.63
389178	131177	ANDREA L KIDD	44.77
389179	056550	MARK LEVINE	125.07
389180	133973	KIDS ON THE MOVE INC	2,673.50
389181	056770	BETTY H KLESITZ	83.81

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Check No	Vend No	Vendor Name	Amount
389182	106582	KOHL'S PHARMACY & HOMECARE INC	157.20
389183	134607	KONICA MINOLTA PRINTING SOLUTIONS	2,530.35
389184	138422	JAMIE KOSELUK	50.00
389185	138273	KENT KRAUSE	81.47
389186	057683	JANET F KRUGER	50.36
389187	133923	KUBAT PHARMACY/HEALTHCARE	65.00
389189	137385	JOSEPH R KUEHL	77.64
389190	109033	AMANDA J KUNES	310.08
389191	132934	VICTORIA L KYROS	20.98
389192	058740	LAB SAFETY SUPPLY INC	264.92
389193	137694	MCKAYLA LABORDE	106.00
389195	058775	LAMP RYNEARSON ASSOCIATES INC	6,552.42
389196	135257	LANGUAGE LINE SERVICES	337.19
389197	136518	JANET L LARSON	616.50
389198	102491	LARUE DISTRIBUTING INC	1,131.67
389199	136951	LASEREQUIPMENT INC	757.58
389200	135156	LAWSON PRODUCTS INC	444.72
389201	059100	JEFFREY SCHRANK	218.40
389202	137834	GREGORY J LECLEIR JR	50.00
389204	137345	BONNIE K LEVINGER	22.20
389205	138951	LAURIE LEWANDOWSKI	19.17
389206	059470	LIEN TERMITE & PEST CONTROL INC	654.00
389207	059577	LINGUISYSTEMS, INC.	103.90
389208	059866	STACY L LONGACRE	255.30
389209	132678	KATHLEEN E LORSBACH	69.93
389210	131397	LOWE'S HOME CENTERS INC	2,029.66
389211	136319	ZACHARY B LOWE	29.42
389212	057770	LRP PUBLICATIONS INC	255.50
389213	060153	KEITH W LUTZ	140.26
389214	060155	LYMAN-RICHEY CORPORATION	617.72
389215	099321	MACKIN BOOK CO	2,217.28
389217	102601	MALIBU GALLERY	48.84
389218	137007	KAREN M MARBLE	65.49
389220	106392	MARKING REFRIGERATION INC	224.19
389221	133505	SUSAN N MARLATT	111.56
389222	133201	DAWN M MARTEN	26.86
389223	135854	YOLANDA A MARTIN	92.80
389224	059560	MATHESON TRI-GAS INC	1,506.02
389225	137783	COURTNEY N MATULKA	8.51
389226	108052	MAX I WALKER	829.92
389227	101129	MJ-1 LLC	1,276.80
389228	107123	SUSAN P MCADAM	74.09
389229	130467	MCCALL PATTERN COMPANY	39.90
389230	137433	KATHERINE MCCARTHY	27.31
389232	137226	KELLY MCCULLOUGH	50.00
389233	133898	MCGILL RESTORATION INC.	4,992.00

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Check No	Vend No	Vendor Name	Amount
389234	137014	RYE L MCINTOSH	115.38
389235	101274	MEDICAL TECHNOLOGIES INC	3,850.80
389236	134256	SAMANTHA MEISTER	50.00
389237	017611	ANGELA R MERCIER	36.63
389238	064600	METAL DOORS & HARDWARE COMPANY INC	242.00
389240	133403	AMERICAN NATIONAL BANK	11,047.73
389242	102870	MIDLAND COMPUTER INC	1,561.89
389243	064950	MIDWEST METAL WORKS INC	180.00
389244	065233	MIDWEST TURF & IRRIGATION INC	881.49
389245	065438	MILLARD NORTH HIGH SCHOOL	780.00
389246	132412	SANDRA R MILLER	40.24
389247	065810	MIRACLE RECREATION EQUIPMENT CO	1,734.48
389248	138938	MOBILITY MOTORING LLC	480.00
389249	133962	LINDA K MOHLMAN	42.75
389250	066010	MONEY HANDLING MACHINES, INC.	304.00
389251	066083	KAREN F MONTGOMERY	49.01
389252	134532	MORRISSEY ENGINEERING INC	12,370.00
389253	132491	DONITA L MOSEMAN	25.81
389254	137052	DEVONYE J MULLINS	57.33
389255	066490	JANIS R MULLINS	77.15
389256	066510	DANIEL M MURPHY	56.96
389258	131395	DARREN D MYERS	118.22
389259	066996	NAPA/GENUINE PARTS COMPANY	21.98
389260	067000	NASCO	154.14
389262	132854	NATIONAL SAFETY COUNCIL	104.00
389263	102522	NEBRASKA CTR EDUCATION OF CHILDREN	75.00
389264	130548	SCANTRON CORP	511.98
389265	068334	NEBRASKA AIR FILTER INC	3,808.59
389266	068343	NEBRASKA ASSN OF SCHOOL BOARDS	793.00
389267	068340	NEBRASKA ASSOCIATION FOR THE GIFTED	100.00
389269	068440	NEBRASKA DEPARTMENT OF EDUCATION	680.00
389270	068445	NEBRASKA FURNITURE MART INC	427.99
389271	100872	NEBRASKA LIBRARY COMMISSION	1,419.00
389272	068463	NEBRASKA MUSIC EDUCATORS ASSN	375.00
389273	068684	NEBRASKA SCIENTIFIC	577.70
389275	069561	LYNNE NEWVILLE	82.14
389276	109843	NEXTEL PARTNERS INC	8,412.87
389277	069576	NIENHUIS MONTESSORI USA INC	566.83
389278	136715	CARISSA N NIETFELDT	25.36
389279	138798	NORFOLK LODGE & SUITES LLC	316.00
389280	137533	MARILYN M O'CONNELL	202.87
389281	133368	KELLY R O'TOOLE	52.17
389284	050042	ANNE M OETH	183.15
389288	100013	OFFICE DEPOT 84133510	13,648.61
389289	070245	OHARCO DISTRIBUTORS	2,618.70
389290	136898	OLSSON ASSOCIATES INC	15,268.24

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Check No	Vend No	Vendor Name	Amount
389291	134725	OMAHA CASING CO INC	20.00
389292	071053	OMAHA WORLD HERALD (EDUC)	171.60
389293	071053	OMAHA WORLD HERALD (EDUC)	152.88
389294	071050	OMAHA WORLD HERALD CO	362.58
389295	133850	ONE SOURCE	844.00
389297	132146	ORIZON CPAS LLC	35,483.94
389298	130092	MARY M OSTERLOH	82.70
389299	071190	OVERHEAD DOOR COMPANY OMAHA	440.70
389300	071240	OXFORD UNIVERSITY PRESS INC	105.30
389301	134428	ELIZABETH A PACHTA	295.70
389302	071500	ANNE M PAGE	10.00
389306	138288	PAPIO TRANSPORT SCHOOL SERVICE INC	23,890.00
389307	134636	JANIE L PAPP	11.10
389308	137015	GEORGE PARKER	41.07
389309	132006	ANDREA L PARSONS	100.46
389310	108098	ANGELO D PASSARELLI	273.58
389311	135569	CYNTHIA L PAVONE	53.11
389312	071891	PAYFLEX SYSTEMS USA INC	4,825.00
389313	071891	PAYFLEX SYSTEMS USA INC	100.00
389314	131610	PATRICIA D BUFFUM	40.00
389315	071305	PBS MEDIA DISTRIBUTION LLC-WGBH	59.21
389316	082652	PEARSON EDUCATION	183.66
389317	109831	JANET PELSTER	62.72
389318	107783	HEIDI T PENKE	43.29
389319	136941	MARY JO PENNY	7.50
389320	138751	LINDA M PETERS	1,000.00
389321	138953	ERIC S PETERSON	139.00
389322	137009	ANGELA J PETERSON	50.06
389323	137184	KYLE PETERSON	139.00
389324	134365	VICKY L PETERSON	90.47
389325	131304	FREDERICK A PETITO	198.14
389326	072382	SHEILA M PHELPS	25.00
389327	135934	BROOKE M PHILLIPS	192.03
389328	138397	PICKATIME	338.40
389329	130721	MARY J PILLE	142.64
389330	073040	PITNEY BOWES PRESORT SERVICES INC	20,000.00
389331	136376	POOLEY'S PUMPKIN PATCH INC	290.00
389333	134598	PRIME COMMUNICATIONS INC	14,670.05
389334	073427	PRO-ED INC	688.60
389335	138487	PRODUCTIVITY INC	317.36
389337	132713	PROTEX CENTRAL INC	3,000.00
389338	073840	PSYCHOLOGICAL ASSESSMENT	1,198.80
389339	078420	RAWSON & SONS ROOFING, INC.	77,675.00
389340	132369	RAY MARTIN COMPANY	1,495.02
389341	109810	BETHANY B RAY	138.20
389342	138920	CAITLIN E RAY	50.00

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Check No	Vend No	Vendor Name	Amount
389343	100642	REALLY GOOD STUFF INC	48.93
389344	078674	RECORDED BOOKS LLC	26.45
389345	135434	MELINDA S REED	236.59
389346	133828	TERESA M REEDER	7.50
389347	135690	DEIDRE REEH	5.94
389348	134858	JENNIFER L REID	89.52
389349	099940	RENAISSANCE LEARNING INC.	3,399.15
389351	109192	KIMBERLI R RICE	91.63
389352	136847	RIVERSIDE TECHNOLOGIES INC	2,536.00
389353	138312	PAIGE E ROBERTS	48.51
389354	079295	DALE H ROBINSON	110.56
389355	138942	DAVID PATRICK ROBINSON	500.00
389356	135301	KATHY ROCCO	160.00
389357	079310	ROCKBROOK CAMERA CENTER	827.85
389358	134882	LINDA A ROHMILLER	24.42
389359	134990	BRITTANY A ROM	83.25
389360	138847	ASHLEY L ROMSHEK	55.50
389361	134081	EILEEN A RONCI	236.44
389362	134824	ROOFING SOLUTIONS INC	12,400.00
389365	072286	JEAN M RUCHTI	175.38
389366	138944	DANIEL RUSSELL	200.00
389367	130477	KATHRYN I RYAN	211.08
389368	079685	S & W FENCE COMPANY	1,095.00
389369	081495	LEONARD E SAGENBRECHT	73.82
389370	081604	JEFFREY A SALBERG	9.99
389371	073300	PATTERSON MEDICAL SUPPLY INC	206.13
389372	081640	JOAN M SANDERS	205.35
389373	081725	KIMBERLEY K SAUM-MILLS	60.27
389374	131353	HARLAND TECHNOLOGY SERVICES	11,804.42
389375	138945	NATHAN SCHAAF	50.00
389376	109806	BRENT J SCHADE	143.51
389377	135317	SUSAN C SCHALL	283.02
389378	081880	SCHEMMER ASSOCATES INC	18,340.30
389379	106432	KELLI J SCHINSTOCK	63.27
389380	137012	SHELLEY L SCHMITZ	7.60
389381	082100	SCHOLASTIC INC	194.02
389382	082140	SCHOLASTIC MAGAZINES	107.25
389383	082200	SCHOOL HEALTH CORPORATION	3,185.51
389384	130526	SCHOOL MEDIA ASSOCIATES LLC	14.98
389385	135488	SCHOOL NURSE SUPPLY	37.10
389386	082350	SCHOOL SPECIALTY INC	248.51
389387	138455	SARAH A SCOTT	129.19
389388	082905	KIMBERLY A SECORA	24.53
389389	082910	SECURITY EQUIPMENT INC	6,254.70
389390	108161	STAN J SEGAL	113.28
389391	082941	KELLY M SELTING	103.79

Date: 11/30/2011

Millard Public Schools

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Check Register**Prepared for the Board Meeting of December 5, 2011**

Check No	Vend No	Vendor Name	Amount
389392	134189	JODY L SEMPEK	193.36
389393	133498	SHARED MOBILITY COACH INC	1,807.50
389395	109800	AMY L SHATTUCK	190.37
389396	137697	LARIA K SHEA	200.85
389397	083188	SHIFFLER EQUIPMENT SALES, INC.	364.47
389398	138762	SHRED SAFE LLC	50.00
389400	131887	SIEMENS INDUSTRY INC.	1,427.15
389401	133575	SIGN SOLUTIONS INC	315.00
389402	138176	SIGNAL 88 SECURITY GROUP LLC	272.00
389403	132108	SKATELAND 132ND INC	80.37
389405	138275	LORI L SMITH	28.31
389407	134353	MICHAELA J SMITH	90.00
389408	132003	SHELLY A SMITH	279.00
389409	132808	SNYDER CHARLESON THERAPY SERVICES	8,800.00
389410	107093	CHARLENE S SNYDER	16.07
389411	F03032	SOFTCHOICE CORPORATION	1,111.50
389412	131714	JOHN D SOUTHWORTH	26.64
389414	109836	AMY ST AMOUR	147.08
389415	101378	STAFF DEVELOPMENT FOR EDUCATORS	897.00
389416	137481	STAPLES CONTRACT & COMMERCIAL INC	724.80
389417	134066	SARAH E STAROSKA	100.00
389419	132132	STATE OF NEBRASKA	200.00
389420	134116	STATE STEEL OF OMAHA	933.48
389421	136440	JULIE A STEDNITZ	27.97
389423	138276	SUSAN STODDARD	35.52
389424	133486	STONCO INC	390.00
389425	137867	MEGAN K STUMP	166.33
389426	138848	ERIN SULLIVAN	56.78
389428	102869	SUPER SAVER #20	29.42
389429	130911	SWANDA BUSINESS FORMS	906.05
389430	137011	CARRIE A SWANEY	120.99
389431	132417	JAMES D SWITZER	36.08
389432	134987	JOHN P SWOBODA	253.65
389433	099302	SYSCO LINCOLN INC	973.27
389435	138911	TANK GOODNESS OMAHA LLC	50.00
389436	088654	TARGET	571.83
389437	135783	TASKS GALORE PUBLISHING INC	613.14
389438	134606	TEACHER CREATED RESOURCES	55.94
389440	133969	TENNANT SALES & SERVICE COMPANY	4,316.93
389441	138946	TETRAD DEVELOPMENT CORP	45,365.29
389442	132419	JACQUES L TETRAULT	284.82
389443	089130	THACKER ELECTRIC	25.80
389444	135066	TERENCE J THIELEN	30.53
389445	137397	THINK SOCIAL PUBLISHING INC	323.80
389446	136381	ANNETTE J THOMAS	12.77
389448	107959	NANCY C THORNBLAD	480.41

Date: 11/30/2011

Millard Public Schools

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Check Register**Prepared for the Board Meeting of December 5, 2011**

Check No	Vend No	Vendor Name	Amount
389450	132493	GREGORY E TIEMANN	16.65
389451	132140	TILT GOLF	216.00
389452	136578	PEGGI S TOMLINSON	39.90
389453	106807	JEAN M TOOHER	31.30
389454	131446	TOSHIBA AMERICA INFO SYS INC	2,577.88
389455	131446	TOSHIBA AMERICA INFO SYS INC	14,196.00
389456	089574	TOTAL MARKETING INC	215.78
389457	132138	TOYOTA FINANCIAL SERVICES	499.88
389458	108055	TRADE WELL PALLET INC	6,000.00
389459	137829	BRYAN TRAN	25.55
389460	138478	TRANSWORLD SYSTEMS INC	419.58
389461	135247	MARIELA J TRIBULATO	120.00
389462	F03043	TRIPLE A LEARNING LTD	280.00
389463	107719	KIMBERLY P TRISLER	34.97
389464	106493	TRITZ PLUMBING, INC.	12,018.15
389465	132268	LYNNE A TRUMAN	37.19
389466	138910	TSI INCORPORATED	632.58
389467	135628	KATHRYN A TUCKER	160.60
389468	138047	AUTO PROS OF MILLARD INC	3,322.40
389469	135505	TY'S OUTDOOR POWER & SERVICE INC	547.66
389470	131819	JEAN R UBBELOHDE	152.07
389471	090678	UNISOURCE WORLDWIDE INC	21,663.60
389472	099268	UNITED ART AND EDUCATION	159.29
389473	109861	UNITED EQUIPMENT SERVICES CO INC	12,739.63
389474	090900	UNIVERSITY PUB, INC.	586.00
389475	100923	UNL EXTENSION IN DOUGLAS/SARPY CO	200.00
389476	138736	HIGHSMITH LLC	27.20
389477	090440	SPORT SUPPLY GROUP INC	447.71
389478	138661	USA-CLEAN INC	2,326.73
389479	137707	UTILITY TRENCHING INC	19,761.00
389480	132117	VALA'S PUMPKIN PATCH	154.00
389481	091040	VAL LTD	195.00
389482	138046	AUTO LUBE INC	710.13
389483	134790	VAN WALL TURF & IRRIGATION	117.95
389485	136318	JENNIFER L VEST	94.35
389487	138311	DAWN R WAGNER	26.92
389488	093008	BARBARA N WALLER	149.36
389489	131112	LINDA WALTERS	53.72
389490	093650	WARD'S NATURAL SCIENCE EST LLC	117.79
389491	093765	WATER ENGINEERING, INC.	2,270.38
389492	133438	HEIDI J WEAVER	33.47
389493	132263	JILL E WEDDINGTON	26.70
389494	093978	BECKY S WEGNER	67.65
389496	131142	CHERA A WENZL	9.10
389497	094650	WESTSIDE COMMUNITY SCHOOLS	1,250.00
389498	134658	CRAIG T WHALEY	216.45

Date: 11/30/2011

Millard Public Schools

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Check Register

Prepared for the Board Meeting of December 5, 2011

Check No	Vend No	Vendor Name	Amount
389499	130510	KIM WHEATLEY	78.48
389500	094751	DEBBY A WHITAKER	148.57
389501	137878	WHITE WOLF WEB PRINTERS INC	887.83
389502	134072	ROBIN L WIAR	115.00
389503	137892	SARA M WIESE-JOHNSON	14.32
389504	136162	CHRISTINA L WILCOXEN	65.49
389505	136322	TAMARA J WILLIAMS	259.42
389506	136323	STACIE A WITHERSPOON	58.66
389508	109073	CRAIG J WOLF	54.39
389509	095376	WORLD BOOK INC	398.00
389510	095491	GLEN E WRAGGE	269.06
389511	100578	WT COX SUBSCRIPTIONS INC	20.01
389512	138886	TAMRA J WULFF	30.00
389513	109852	WURTH BAER SUPPLY CO	998.28
389514	095674	XEROX CORPORATION (LEASES)	6,879.64
389515	138356	JEFFREY YOST	27.31
389516	101717	YOUTHLIGHT INC.	109.61
389517	136855	PAUL R ZOHLN	59.39
389518	135647	LACHELLE ZUHLKE	37.63
Total for GENERAL FUND			1,725,948.42
23338	106893	CULLIGAN OF OMAHA	100.84
23339	109843	NEXTEL PARTNERS INC	215.00
23340	100013	OFFICE DEPOT 84133510	1,093.95
23341	101476	SODEXO INC & AFFILIATES	584,217.66
Total for FOOD SERVICE			585,627.45
388992	135287	CONSTRUCT INC	17,388.13
389015	102577	DELL MARKETING LP	49,995.00
389041	131740	EAGLE SOFTWARE INC,	8,507.00
389053	038140	ELECTRONIC SOUND INC.	80.00
389128	132423	HEWLETT PACKARD CO	7,818.34
389149	135502	INDOFF, INC.	1,425.61
389378	081880	SCHEMMER ASSOCIATES INC	3,050.00
389389	082910	SECURITY EQUIPMENT INC	159.40
Total for SPECIAL BUILDING			88,423.48
388854	138539	TERENCE G CABRAL	225.00
388864	138928	AMY E OETTER	87.50
388871	107354	STEPHEN W. VENTEICHER	87.50
388873	138505	DANIEL P WOOTTON	200.00
388884	135792	OMAHA PERFORMING ARTS SOCIETY	120.00
388898	136499	ALEKS CORPORATION	156.25
388901	107651	AMAZON.COM INC	1,009.72
388924	136729	CYNTHIA F BAILEY	26.71
388926	138929	SUE ANN BAITER	251.50
388947	136633	WILLIAMS PROPERTIES LLC	2,007.00
388948	019559	BOUND TO STAY BOUND BOOKS INC	74.14

Date: 11/30/2011

Millard Public Schools

Check Register

Prepared for the Board Meeting of December 5, 2011

Check No	Vend No	Vendor Name	Amount
388952	107281	INTERNATIONAL CATERING INC	86.16
388965	137791	JAMES R MINOR	400.00
388966	138032	DENISE CANIGLIA	23.88
388999	137656	KELLI CRUMP	32.10
389016	032800	DEMCO INC	418.12
389020	138933	MICHAEL L DEUTSCH	642.90
389049	037525	EDUCATIONAL SERVICE UNIT #3	240.00
389062	035610	ETA/CUISENAIRE	302.99
389075	058755	LAIDLAW TRANSIT INC	701.02
389081	107364	FONTENELLE NATURE ASSOCIATION	88.00
389104	133885	GREENLIFE GARDENS	500.00
389112	131067	HANDWRITING WITHOUT TEARS	887.92
389123	048517	GREENWOOD PUBLISHING GROUP INC	127.60
389139	106169	MARY K HOUGH	510.00
389154	136987	LESLIE S IRWIN	510.00
389166	132340	JENNIFER M JEROME	128.97
389194	099217	LAKESHORE LEARNING MATERIALS	281.29
389203	135486	SUSAN L LEMONS	908.70
389257	138939	ELIZABETH MUTCHESON	908.20
389350	100813	MATT RESOURCES INC	1,100.00
389363	071023	OMAHA THEATER CO FOR YOUNG PEOPLE	360.00
389386	082350	SCHOOL SPECIALTY INC	791.05
389413	082438	KENT E SPEER	510.00
389427	134845	SUNTEX INTERNATIONAL INC	287.50
389439	132974	TEACHING STRATEGIES INC	2,184.43
389475	100923	UNL EXTENSION IN DOUGLAS/SARPY CO	1,280.00
389480	132117	VALA'S PUMPKIN PATCH	324.75
389481	091040	VAL LTD	71.14
389484	136919	CAROL B VANDE KERKHOFF	510.00
389507	138947	NICOLE R WOJTOWICZ	908.70
Total for GRANT FUND			20,270.74
388995	136587	COVENTRY HEALTH & LIFE INS CO	123,068.80
Total for			123,068.80
389128	132423	HEWLETT PACKARD CO	97.09
389183	134607	KONICA MINOLTA PRINTING SOLUTIONS	621.15
389195	058775	LAMP RYNEARSON ASSOCIATES INC	330.00
389486	092323	VIRCO INC	1,004.40
Total for DEPRECIATION			2,052.64
388851	135034	ALDRICH ELEMENTARY	978.16
388858	134284	KIEWIT MIDDLE SCHOOL	11,374.35
388860	065438	MILLARD NORTH HIGH SCHOOL	26,696.65
388861	065440	MILLARD SOUTH HIGH SCHOOL	24,834.91
388862	065443	MILLARD WEST HIGH SCHOOL	21,968.29
388883	135792	OMAHA PERFORMING ARTS SOCIETY	388.00
388891	010298	TEK INDUSTRIES INC	521.50

Millard Public Schools

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Check Register**Prepared for the Board Meeting of December 5, 2011**

Check No	Vend No	Vendor Name	Amount
388911	012989	APPLE COMPUTER INC	638.00
388917	138007	GARRETT ASHBY	42.00
388927	017900	BARCO MUNICIPAL PRODUCTS, INC.	142.80
388930	099646	BARNES AND NOBLE BOOKSTORE	39.13
388936	138888	CASSIDY BENJAMIN	30.00
388939	137705	DENA BIELSKI	127.50
388942	099220	DICK BLICK CO	114.96
388946	101364	BOOKWORM	636.95
388948	019559	BOUND TO STAY BOUND BOOKS INC	2,889.63
388960	138730	BREANNA L BURKLUND	187.50
388961	138366	JAMES PHILLIP BURROUGHS III	40.00
388982	138932	HEATHER CLARK	270.00
389030	130648	DOSTALS CONSTRUCTION CO INC	18,375.00
389035	135695	AMANDA D DOWNING	261.00
389037	137509	HAYLEY DUNCAN	175.00
389059	138591	ZACH ERIKSEN	25.00
389065	135766	KAITLYN FEDER	160.00
389077	138157	ALISON FISHER	185.00
389090	138064	TAYLOR GILROY	30.00
389092	137831	NEIL GIRMUS	35.00
389094	137760	JIM GLOVER	112.50
389095	137704	ROBERT S GLOVER	135.00
389104	133885	GREENLIFE GARDENS	975.00
389122	137044	KASSIE HEEB	150.00
389128	132423	HEWLETT PACKARD CO	1,119.85
389132	135313	RACHEL HOGAN	37.50
389133	136879	RYAN HOGAN	107.50
389167	138369	YUAN YUAN JIANG	25.00
389174	138731	KATHERINE ANN KASTRUP	37.50
389188	138158	ERIN KUEHL	67.50
389216	138890	JACOB B MALASHOCK	112.50
389219	138768	SHEA MARCINSKI	25.00
389231	138066	EMILY MCCOY	30.00
389241	138948	ABBY MEYER	22.50
389261	099662	NATIONAL ASSN ELEM SCHOOL PRINCIPAL	128.95
389268	138940	CAROLYN A WEISBECKER	144.00
389274	138081	ALAN R NEESEN	85.00
389282	137588	ERIN OELTJEN	42.00
389283	138769	HANNAH MARIE OELTJEN	35.00
389296	071138	ORIENTAL TRADING COMPANY	209.93
389331	136376	POOLEY'S PUMPKIN PATCH INC	295.00
389332	079051	POSITIVE PROMOTIONS INC	152.45
389336	138738	MATTHEW C PROPHIT	30.00
389357	079310	ROCKBROOK CAMERA CENTER	210.00
389363	071023	OMAHA THEATER CO FOR YOUNG PEOPLE	1,101.75
389364	138943	CHELSEA ROTHANZL	72.00

Date: 11/30/2011

Millard Public Schools

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Check Register**Prepared for the Board Meeting of December 5, 2011**

Check No	Vend No	Vendor Name	Amount
389394	138950	MOOJAN SHARITI-ARANI	112.50
389399	137119	DAVID SHRIVER	120.00
389404	138135	HANNA MARIE SLOSSON	187.50
389406	138430	DUSTIN ROSS SMITH	32.50
389418	138734	ELISABETH A STARR	42.00
389422	138198	BROOKE STILMOCK	30.00
389434	138763	MORGAN SZYMCZAK	187.50
389447	137122	MORIAH THOMPSON	150.00
389449	138067	KACY THURMAN	30.00
389480	132117	VALA'S PUMPKIN PATCH	434.00
389495	135522	AMANDA WEIHL	30.00
Total for ACTIVITY FUND			117,985.76
388869	130625	SUE Z. BEERS	-120.00
Total for			-120.00
Report Total			2,663,257.29

Millard Public Schools - Planned Disposition of Surplus Property

BOE Packet Due Date: **11/29/2011**

BOE Meeting Date: **12/5/2011**

Sale or Disposals Scheduled After: **12/5/2011**

Lot	Quantity	Description
1	20	Laptop computers
2		
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Don Stroh Administration Center • 5606 So. 147th Street • Omaha, NE 68137-2647 • (402) 715-8200 • (Fax) (402) 715- 8409

November 30, 2011

TO: Board Members

FROM: Amy Friedman

RE: Employees of the Month

The Employees of the Month for December are Patricia Meeker, assistant principal at Kiewit Middle School and Joe Crum, data and assessment associate at the Don Stroh Administration Center.

AF:sp

MILLARD BOARD OF EDUCATION

Dave Anderson, Todd Clarke, Mike Kennedy, Mike Pate, Linda Poole, Patrick Ricketts, Keith Lutz, Ed. D., Superintendent

AGENDA SUMMARY SHEET

Agenda Item: Policy 5200

Meeting Date: December 5, 2011

Department Pupil Services

Title and Brief Description: Attendance, tardiness, and Excessive Absenteeism

Action Desired: Approval

Background: Language Revision

Options/Alternatives Considered: N/A

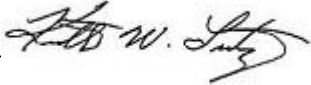
Recommendations: Approval

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: Correlation with 5200.1

Timeline: Immediate

Responsible Persons: Bill Jelkin, Director of Pupil Services,
Dr. Jim Sutfin, Assistant Superintendent of Human Resources

Superintendent's Signature: _____  _____

Pupil Services
Attendance**5200**

Regular and timely attendance furthers the benefits of instructional programs, aids in the development of self-discipline and responsibility, and minimizes disruption of the educational process. Children who are of the mandatory attendance age, or who are younger than mandatory attendance age and are enrolled in any public school, are required to attend school each day the school is open and in session, except when excused by school authorities, the child has graduated from high school, or attendance is otherwise excused by law. ~~By District Rule, the principal or principal's designee shall determine when a student is excessively absent.~~ District students may be excused from school provided they meet the requirements of applicable law, and District Rule.; ~~and the guidelines adopted by the school principal or principal's designee.~~

Legal Reference: Neb. Rev. Stat. § 79-201

Related Policies & Rules: 5200.1, 5200.2

Policy Approved:

Revised: July 20, 1987; September 19, 1994; September 8, 1998;
September 11, 2000; June 20, 2005; Reaffirmed: February 16, 2009; **December 5, 2011**

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

AGENDA ITEM: Audit Report for FYE11

MEETING DATE: December 5, 2011

DEPARTMENT: General Administration

TITLE & BRIEF DESCRIPTION: Audit Report for FYE11 – To receive and file the FYE11 audit report as submitted by the district’s independent auditing firm Orizon CPAs LLC.

ACTION DESIRED: Approval x Discussion Information Only

BACKGROUND: Public schools are required to employ independent auditors to review their financial records each year. The auditing firm employed for our district for the FYE11 fiscal year audit was Orizon CPAs LLC.

A copy of the audit is attached. (Paper copies will also be given to board members at the meeting.) A representative from Orizon (i.e., probably Jodi Renni) will be present at the meeting to address the board and answer questions.

Also attached is the Letter to Management (now referred to as the Letter to Those Charged with Governance).

Copies of the Audit Report and Governance Letter are filed with the State of Nebraska.

OPTIONS AND ALTERNATIVES: n/a

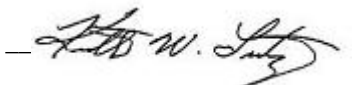
RECOMMENDATION: It is recommended that the board receive and file the FYE11 Audit Report as submitted by Orizon CPAs LLC.

STRATEGIC PLAN REFERENCE: n/a

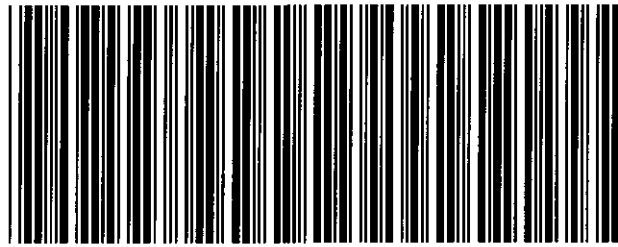
IMPLICATIONS OF ADOPTION/REJECTION: n/a

TIMELINE: n/a

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

SUPERINTENDENT’S APPROVAL: 

120458



DOC - 000120458

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Company	OG
Client	Millard Public Schools
Client ID	969
Class	Engagements
Subclass	Audit
Title	2011-Engagements-Audit Report YE 8-31-11, ISSUED.pdf
Document Name	Audit Report YE 8-31-11, ISSUED
Permanent	No
Expiration Date	11/7/2018
Year	2011
Created	Tfal01 - 11/7/2011 3:01:31 PM

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

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

AUGUST 31, 2011

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

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



402

330 / 7008 / PHONE

330 / 6851 / FAX

www.orizongroup.com

November 4, 2011

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund and the discretely presented component unit of School District #17 – Millard Public Schools, Douglas County, Nebraska (the “District”) as of and for the year ended August 31, 2011 which collectively comprise the District’s basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District’s management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the District prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund and the discretely presented component unit of the District as of August 31, 2011 and the respective changes in financial position - cash basis, thereof for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2011 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Other Budgetary Schedules, as listed in the table of contents under "Other Supplementary Information" and the Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole on the basis of accounting described in Note 1. The Other Budgetary Comparison Schedules and Notes have not been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we express no opinion on them.

Orizon CPAs LLC
ORIZON CPAs LLC

MANAGEMENT'S DISCUSSION & ANALYSIS

I. USING THIS ANNUAL REPORT

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

A. Report Components

This annual report consists of five parts as follows:

1. Government-wide Financial Statements

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

2. Fund Financial Statements

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

3. Notes to the Financial Statements

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

4. Required Supplementary Information

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

5. Supplementary Information

This part of the annual report includes the schedule of federal expenditures and the remaining Funds' Budgetary Comparison

Schedules. This supplemental financial information is provided to address certain specific needs of various users of the District's annual report.

B. Basis of Accounting

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

C. Reporting the District as a Whole

1. The District's Reporting Entity Presentation

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined there is only one component unit that meets the criteria as set forth by GASB for inclusion in the financial statements.

2. The Government-wide Statements

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

Student Fee Fund which are reported in separate statements on page 15.

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

3. The Fund Financial Statement

The analysis of the District's major funds begins on page 13. The fund financial statements begin on page 28 and provide detailed information about the District's funds – not the District as a whole.

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

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

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

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

I. OVERVIEW OF DISTRICT

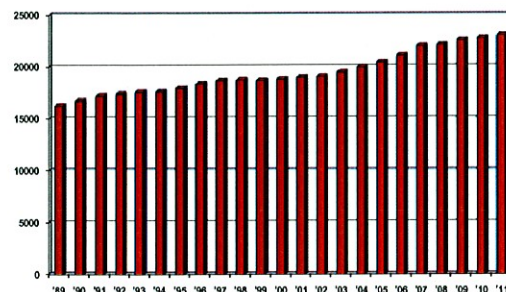
A. Schools

The Millard Public Schools is a K-12 school system located in the southwestern part of the Omaha, Nebraska metropolitan area. The District is composed of 3 high schools (grades 9-12), 1 career center (grades 11-12), 6 middle schools (grades 6-8), and 25 elementary schools (grades K-5). With the exception of two elementary schools, all buildings are located in Douglas County. Approximately 90% of the taxable property value of the District is located in Douglas County. The other 10% is in Sarpy County.

B. Students

Over the past few decades, there has been substantial growth in student enrollment in the District. In the fall of 1977, student enrollment was 9,267. The student enrollment as of September 20, 2011 was 23,055 (see, Chart 1).

CHART 1
PK-12 STUDENT ENROLLMENT
[Source: Fall Enrollment Report – September 20, 2011]



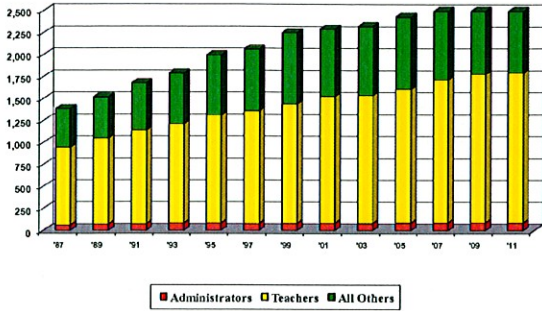
C. Personnel

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

The growth in the number of employees, of course, has impacted the budget for personnel costs. In addition to the growth in the number of employees, the personnel budget has been impacted by the District's increases in salary and benefits for all employees (in order to remain competitive with other employers). The increase in salary and benefits for employees in FY11 was about 4.9%.

**CHART 2
PERSONNEL**

[Source: Fall (October) Personnel Report]



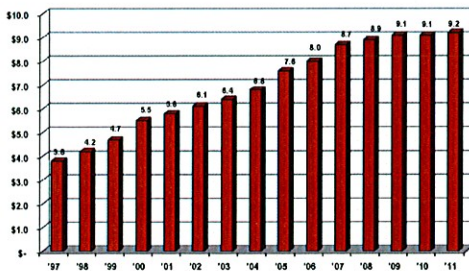
D. Valuation

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

The rate of growth in property values in the District has fluctuated from year to year. In recent years, the highest value growth was in 2000 when the growth was 16.5%. The valuation growth, however, has begun to level out. In 2011, the growth was only 0.9%.

**CHART 3
ASSESSED VALUE**

[Source: August 20th County Assessor's Certifications - \$ Billions]



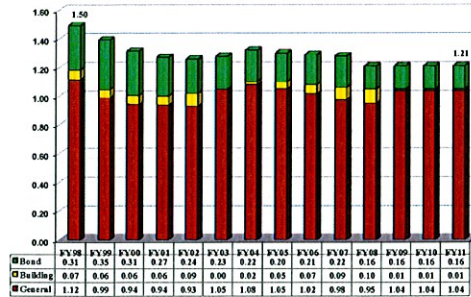
E. Tax Levy

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

As property valuations in the District increased, the property tax levy trended downward despite the passage of an \$89 million bond issue in

1997 and a \$78 million bond issue in 2005. With the flattening of property values, the tax levy became flat as well. The levy for the past four years has remained at \$1.21 (see, Chart 4).

**CHART 4
TAX LEVY BY FUND**
(Includes Learning Community Common Levies)



F. Statutory Lids

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

When first introduced, the spending lid provided that district budgets could increase by a specific statutory percentage over the prior year (with some exclusions). Later, however, the legislature changed to calculations to permit an option whereby the lid was based upon "formula needs." This change gave the district significantly more spending authority. The District, however, did not increase its budgets to this higher limit.

In addition to the spending lid, the Nebraska legislature provided for a lid on the tax levies of school districts (and other political subdivisions). The statutory lid is \$1.05 per one hundred dollars of value in the District. There are some exclusions to this lid that increase the effective tax lid to about \$1.11 (including the levies for the general fund and the special building fund). The District, however, has opted to hold its tax levy (i.e., general fund plus building fund) at \$1.05.

In brief, during FYE11, the District operated under budgets and levies that were well within both the spending and levy lids.

IV. FUNDS

A. General Fund

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

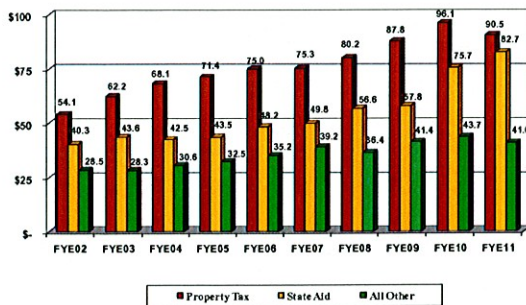
The General Fund may finance all facets of services rendered by the school district, inclusive of operation and maintenance.

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

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

It should be noted that the District is now one of eleven schools in the Douglas and Sarpy County Learning Community. All schools in the Learning Community had a 95-cent general fund common levy that was collected uniformly throughout the two counties and distributed to the schools by way of a statutory formula. The formula was primarily driven by student enrollment. Under this new tax distribution arrangement, the District received about \$2.4 million dollars in revenue over the previous system of distribution.

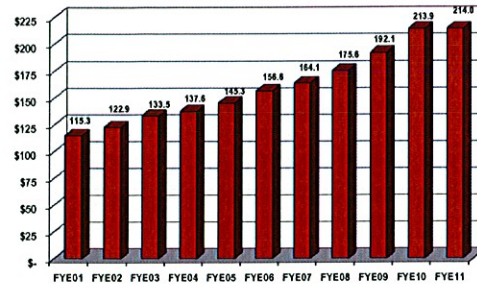
**CHART 5
REVENUE SOURCES**
[Source: Audit Reports – \$Millions]



The total increase in the FYE11 budget of expenditures was only 0.5% over the preceding year (see, Chart 6).

The FYE11 general fund budget was directed primarily towards the continuation of existing programs and services.

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

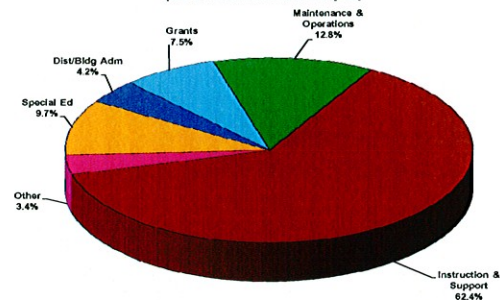


The FYE11 budget provided for a 4.9% increase in salaries and benefits for teachers (i.e., the largest group of employees). The salary and benefits packages for other employees were similar to that granted to the teachers.

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

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

**CHART 7
EXPENSE CATEGORIES**
[Source: FYE11 Final Financial Reports]



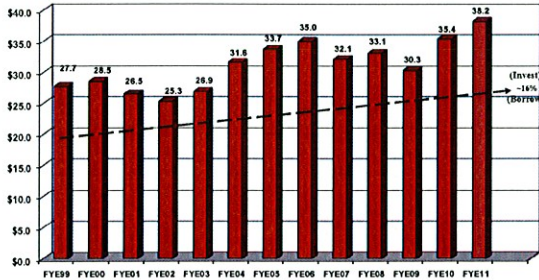
The FYE11 budget was constructed to increase the cash reserve. At the end of FYE11, the cash reserve was up \$2.8 million from the preceding year (see, Chart 8).

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

The cash reserve provides the District with monies to pay its obligations (e.g., payroll)

**CHART 8
CASH RESERVE**

[Source: Annual Audit Reports – General Fund – \$Millions]



during the year when it has not yet received sufficient property taxes or state aid to cover those obligations.

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

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

B. Special Building Fund

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

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

In FYE11, the District directed 1¢ of its levy to the building fund. The proceeds were available for major capital replacement projects (e.g., replacing roofs, parking lots, HVAC equipment, etc.).

The special building fund also contains the proceeds from bond issuances.

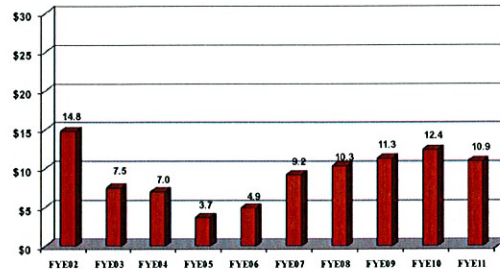
During FYE05, the District’s residents voted in favor of a \$78 million dollar bond issue to construct new buildings and to renovate existing ones. The first \$30 million of approved bonds were issued during FYE05. The remaining \$48 million of bonds were issued in FYE06. All projects (except for some purchases of related to these bond issuances have been completed.

The FYE11 ending balance in the Special Building Fund was \$20.7 million. This amount included the remaining proceeds (mainly interest on investments) from the bonds noted above.

Of this \$20.7 million ending balance, only \$10.9 million was not designated to existing obligations for capital projects, technology purchases, and existing leases (see, Chart 9).

**CHART 9
SPECIAL BUILDING FUND**

[Source: Audit Reports – Year End Undesignated Balance – \$ Millions]



The “existing leases” noted above represent lease purchase payments related to the purchase and renovation of the Ron Witt Support Services Center. These future commitments total about \$1.7 million per year for the next five years.

C. School Lunch Fund

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

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

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

In FYE04, the District elected to outsource the management of its food service program with Aramark. Beginning in FYE09, the management of the program changed to Sodexo.

At the end of FYE11, the fund balance in the food service fund decreased by \$47,294 from the previous year.

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

D. Employee Benefit Fund

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

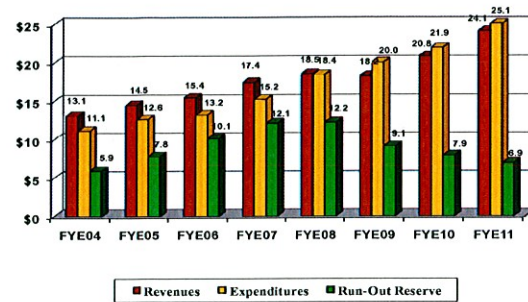
An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.).

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

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

CHART 10
EMPLOYEE BENEFIT FUND

[Source: Annual Audit Report – \$ Millions]



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

The goal is to have a reserve of at least 25%-30% of premiums in Employee Benefit Fund at the end of the fiscal year. The actual amount at the end of FYE11 was about 29% (see Chart 10). This was down from about 38% during FYE10.

E. Depreciation Fund

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

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

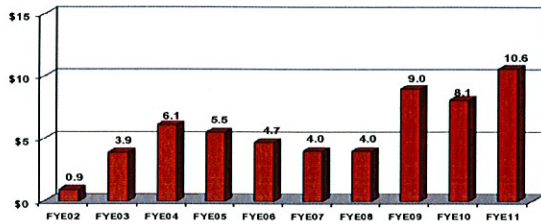
The monies in the depreciation fund are used to replace depreciable items. These items include copy machines, pianos, computers, printers, security cameras, band uniforms, etc. If sufficient funds are available, the monies may also be used for such things as the replacement of roofs, resurfacing of parking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

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

At the end of FYE11, the balance in the depreciation fund was \$10.6 million (see, Chart 11).

CHART 11
DEPRECIATION FUND BALANCE

[Source: Annual Audit Report - \$Millions]



F. Cooperative Fund

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

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

During FYE11, the District had no funds that needed to be accounted for in the Cooperative Fund.

G. Bond Fund

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

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

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

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

In FYE10, \$51,480,000 in bonds were issued to refund the 2004 and 2005 series. This resulted in an estimated savings of \$2.5 million.

At the end of the fiscal year, the District had \$135.5 million in outstanding bonds carrying average interest rates from 3.2 to 4.5%. The last bonds mature in 2025.

The District maintains bond ratings of Aa2 from Moody's and AA from Standard & Poor's.

H. Activities Fund

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

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

The central office and each of the 35 schools in the District maintains its own activities fund. These funds include such things as monies received from sporting events, funds raised by student organizations, receipts from vending machines, etc. The activities funds do not receive any revenue from the general fund or any other tax-supported funds.

I. Student Fees Fund

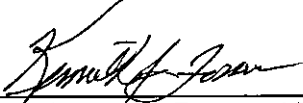
Nebraska Department of Education Rule 92 NAC 2 §003.03K provides in relevant part as follows:

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

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

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

This Management's Discussion and Analysis (MD&A) is respectfully submitted this 5th day of November, 2011.



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

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

STATEMENT OF NET ASSETS - CASH BASIS

AUGUST 31, 2011

ASSETS		<u>Governmental Activities</u>	<u>Component Unit</u>
Cash		\$ 5,016,817	\$
Investments		<u>87,899,911</u>	<u> </u>
TOTAL ASSETS		<u>\$ 92,916,728</u>	<u>\$</u>
 NET ASSETS			
Restricted:			
Special building		\$ 20,708,658	
School lunch		(130,649)	
Debt service		16,720,829	
Unrestricted:			
Board designated:			
Employee benefit		6,872,800	
Depreciation		10,589,417	
Undesignated		<u>38,155,673</u>	<u>\$</u>
TOTAL NET ASSETS		<u>\$ 92,916,728</u>	<u>\$</u>

See Notes to the Basic Financial Statements.

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

STATEMENT OF ACTIVITIES - CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2011

	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	School District	Component Unit
Governmental activities:					
Instructional services	\$ (113,184,498)		\$ 16,252,869	\$ (96,931,629)	
Support services	(67,079,185)		1,200,804	(65,878,381)	
Food services	(10,648,479)	\$ 8,597,522	2,383,150	332,193	
Building maintenance and improvements	(31,799,824)			(31,799,824)	
Debt service and lease payments	(14,075,869)			(14,075,869)	
Other	(1,366,048)			(1,366,048)	
	<u>(238,153,903)</u>	<u>8,597,522</u>	<u>19,836,823</u>	<u>(209,719,558)</u>	
Component unit activities:					
Suburban School Buildings Corporation	<u>(1,072,753)</u>	<u>19,205</u>			\$ (1,053,548)
Net program (disbursements) receipts	<u>\$ (239,226,656)</u>	<u>\$ 8,616,727</u>	<u>\$ 19,836,823</u>	<u>(209,719,558)</u>	<u>(1,053,548)</u>
General receipts:					
Taxes collected				117,983,803	
County receipts				1,166,157	
State receipts				77,056,245	
Federal receipts				15,019,041	
Investment earnings				74,406	77
Other				2,324,225	
Total general receipts				<u>213,623,877</u>	<u>77</u>
Increase (decrease) in net assets				3,904,319	(1,053,471)
Net assets - beginning of year				<u>89,012,409</u>	<u>1,053,471</u>
Net assets - end of year				<u>\$ 92,916,728</u>	<u>\$</u>

See Notes to the Basic Financial Statements.

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

STATEMENT OF FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2011

	General Fund	Special Building	School Lunch	Employee Benefit	Depreciation
ASSETS					
Cash	\$ 5,128,265	\$ 14,250	\$ (130,649)		
Investments	50,489,625	20,694,408		\$ 6,872,800	\$ 10,589,417
TOTAL ASSETS	\$ 55,617,890	\$ 20,708,658	\$ (130,649)	\$ 6,872,800	\$ 10,589,417
FUND BALANCES					
Restricted for:					
Capital projects		\$ 20,708,658			
Debt service					
Committed to:					
Depreciation	\$ 10,589,417				\$
Unassigned	45,028,473		\$ (130,649)	\$	\$
TOTAL FUND BALANCE - CASH BASIS	\$ 55,617,890	\$ 20,708,658	\$ (130,649)	\$	\$

See Notes to Basic Financial Statements.

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

STATEMENT OF CHANGES IN FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2011

	Special Revenue Funds					Total Governmental Funds
	General Fund	Special Building	School Lunch	Debt Service/Bond Fund		
RECEIPTS:						
Local receipts	\$ 102,962,298	\$ 1,134,693	\$ 721,613	\$ 14,522,709	\$ 119,341,313	
County receipts	1,166,157				1,166,157	
State receipts	87,986,140	13,618	43,912	182,883	88,236,563	
Federal receipts	21,336,308		2,339,236		23,675,546	
Sales of lunches	43,819	19,525	7,875,909		7,875,909	
Interest	1,917,257	154,132	3,574	7,488	74,406	
Non-revenue receipts					2,071,389	
TOTAL RECEIPTS	215,411,979	1,321,968	10,984,246	14,723,090	242,441,283	
DISBURSEMENTS:						
Instructional services	88,057,693				88,057,693	
Support services	95,656,667		4,664,372		95,656,667	
Other salaries and benefits			88,187		88,187	
Supplies and materials	25,135,914	177,711	5,746,631		31,060,256	
Purchased services	999,772	643,233	11,550		1,654,555	
Capital outlay	1,381,911	1,376,639			2,758,550	
Building and site acquisition and improvement		649,000			649,000	
Lease payments		15	137,739		137,754	
Other						
Redemption of principal				7,410,000	7,410,000	
Debt service interest				6,016,869	6,016,869	
TOTAL DISBURSEMENTS	211,231,957	2,846,598	10,648,479	13,426,869	238,153,903	
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	4,180,022	(1,524,630)	335,767	1,296,221	4,287,380	
OTHER FINANCING SOURCES (USES):						
Transfers in	27,751,360				27,751,360	
Transfers out	(27,751,360)		(383,061)		(28,134,421)	
TOTAL OTHER FINANCING SOURCES (USES)			(383,061)		(383,061)	
EXCESS (DEFICIENCY) OF RECEIPTS AND OTHER FINANCING SOURCES OVER DISBURSEMENTS AND OTHER FINANCING USES	4,180,022	(1,524,630)	(47,294)	1,296,221	3,904,319	
FUND BALANCE - beginning of year	51,437,868	22,233,288	(63,355)	15,424,608	89,012,409	
FUND BALANCE - end of year	\$ 55,617,890	\$ 20,708,658	\$ (130,649)	\$ 16,720,829	\$ 92,916,728	

See Notes to the Basic Financial Statements.

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

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

AS OF AND FOR THE YEAR ENDED AUGUST 31, 2011

<u>Activities Fund</u>	<u>Beginning Net Assets</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Net Assets</u>
ADMINISTRATIVE OFFICE	\$ 284,189	\$ 606,071	\$ 217,019	\$ 558	\$ 673,799
HIGH SCHOOLS:					
North	646,316	1,109,239	1,338,519	114,926	531,962
South	581,952	1,051,464	1,146,487	94,531	581,460
West	635,069	1,249,236	1,304,954	104,416	683,767
MIDDLE SCHOOLS:					
Andersen	106,222	117,333	123,638	8,653	108,570
Beadle	47,176	78,683	87,302	10,631	49,188
Central	55,638	165,923	174,789	8,918	55,690
Kiewit	301,361	115,228	112,488	9,405	313,506
North	115,353	129,717	161,071	10,156	94,155
Russell	95,854	119,115	119,465	9,821	105,325
ELEMENTARY SCHOOLS:					
Abbott	32,320	28,250	31,827	77	28,820
Ackerman	27,641	34,672	43,262	218	19,269
Aldrich	19,385	23,661	21,651	121	21,516
Black Elk	50,756	51,304	53,080	142	49,122
Bryan	8,318	14,148	11,517	218	11,167
Cather	18,924	18,847	16,691		21,080
Cody	10,161	12,971	15,396	108	7,844
Cottonwood	19,690	14,601	15,847	182	18,626
Disney	7,982	8,018	7,500	354	8,854
Ezra Millard	8,959	24,775	21,815	254	12,173
Harvey Oaks	8,815	9,823	13,549	130	5,219
Hitchcock	21,456	10,970	8,349	255	24,332
Holling Heights	20,993	11,027	9,943	313	22,390
Montclair	15,554	33,512	34,824	281	14,523
Morton	15,929	20,711	19,956	131	16,815
Neihardt	24,574	23,980	27,763	498	21,289
Norris	22,145	11,115	9,733	367	23,894
Reagan	73,360	68,314	86,189	173	55,658
Reader	18,779	35,013	24,127	175	29,840
Rockwell	28,295	21,650	22,261	306	27,990
Rohwer	27,633	27,718	30,272	124	25,203
Sandoz	9,744	16,245	14,309	183	11,863
Upchurch	6,571	34,485	25,909	106	15,253
Wheeler	10,720	27,490	19,464	224	18,970
Willowdale	15,626	22,546	18,744	252	19,680
SUMMER SCHOOL	2,922	168			3,090
HORIZON HIGH SCHOOL	7,105	832	3,520	5,854	10,271
YOUNG ADULT PROGRAM	1,498	386	861		1,023
Total activities fund	<u>\$ 3,404,985</u>	<u>\$ 5,349,241</u>	<u>\$ 5,394,091</u>	<u>\$ 383,061</u>	<u>\$ 3,743,196</u>
<u>Student Fees Fund</u>					
ALL SCHOOLS	<u>\$ 177,839</u>	<u>\$ 783,005</u>	<u>\$ 527,471</u>		<u>\$ 433,373</u>
NET ASSETS:					
Cash					\$ 3,090,468
Certificates of deposit					213,974
Investments					<u>872,127</u>
TOTAL NET ASSETS - CASH BASIS HELD IN TRUST					<u>\$ 4,176,569</u>

See Notes to the Basic Financial Statements.

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

Reporting Entity

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable.

The District has one component unit that has been presented discretely on the financial statements, the Suburban Schools Building Corporation ("SSBC"). SSBC is an entity originally established to construct Elementary School #23 (now known as Reeder Elementary School). Subsequent to the establishment of the SSBC, the District entered into a 7-year lease-purchase agreement with SSBC to lease Elementary School #23 which expired May 2011. Pursuant to the lease-purchase agreement between the SSBC and the District, title to Reeder Elementary Schools was transferred to the District at the end of the lease as all of the principal and interest on the bonds have been paid.

The SSBC issued bonds to fund the construction project. The lease payments were made by the District to the SSBC established in an amount sufficient to pay the principal and interest on the bonds when they came due. First National Bank of Omaha served as the fiscal agent for the receipt of the lease payments and for the payment of principal and interest on the bonds when they come due. It also served as the escrow agent for the documents related to the agreement between SSBC and the District.

Basis of Presentation

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

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND ACTIVITIES

General Fund – This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds. 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.

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

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

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

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

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

FIDUCIARY FUND ACTIVITIES

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

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

Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Measurement Focus and Basis of Accounting, Continued

Basis of Accounting

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

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

Equity Classification

Government-wide Statements

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

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

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

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, 2011, the District did not have any nonspendable funds.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

Fund Financial Statements, Continued

- 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 are 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.
- 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.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification, Continued

Fund Financial Statements, Continued

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

Internal and Interfund Balances and Activities

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

Transfers between funds during the year were as follows:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Used for capital outlay items, repairs, and replacements	Depreciation Fund	General Fund	\$ 4,824,867
Used to pay health insurance claims	Employee Benefit	General Fund	22,926,493
Distributes vending revenue to school buildings	Activity Fund	School Lunch Fund	383,061

2. BUDGET PROCESS AND PROPERTY TAXES

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

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

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

- The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayer comments.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

2. BUDGET PROCESS AND PROPERTY TAXES, CONTINUED

- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 20.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following April 1, with the second one-half becoming delinquent after August 1. The combined tax rate of the District for the year ended August 31, 2011 was \$1.210000 per \$100 of assessed valuation. Included in the District's combined rate, as described above, is \$0.95 per \$100 of learning communities monies for the general fund provided based on need.

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.

Deposits

At August 31, 2011, the carrying amount of the District's deposits was \$8,321,258 and the bank balance was \$9,571,052.

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental funds	\$ 5,016,817	\$ 6,349,292
Fiduciary funds	<u>3,304,441</u>	<u>3,221,760</u>
TOTAL	<u>\$ 8,321,258</u>	<u>\$ 9,571,052</u>

Included in the above amounts are \$213,974 of certificates of deposit within the fiduciary funds.

Investments

Investments of \$71,398,051 consist of the Nebraska School District Liquid Asset Fund Plus and recorded at fair value. The Nebraska School District Liquid Asset Fund Plus is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. Investments are reported at fair value.

Investments of \$17,373,987 consist of money market funds.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

3. DEPOSITS AND INVESTMENTS, CONTINUED

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 the following:

- 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 investments 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 and investments will decrease as a result of a rise in interest rates.

The bank balances of the District's deposits, which includes the CD's are insured through Federal Depository Insurance Corporation ("FDIC") coverage or collateral held by the District's agent in the District's name. At August 31, 2011, the entire balance was covered by federal depository insurance of collateral held by the District's agent in the District's name.

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.

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Sarpy and Douglas County Treasurers for the District as of August 31, 2011. The monies were transferred to the District subsequent to August 31 and are not included as receipts or cash balances in the financial statements:

	<u>Sarpy County</u>	<u>Douglas County</u>
General Fund	\$ 220,732	\$ 676,140
Debt Service Fund	81,719	1,002,220
Special Building Fund	5,116	62,713

5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

Plan Description - The District contributes to the Nebraska School Employees Retirement System ("NSERS"), a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System ("NPERS"). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, 1221 N Street, Suite 325, P.O. Box 94816, Lincoln, Nebraska 68509-4816 or by calling 1-800-245-5712.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

5. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Funding Policy - In accordance with Nebraska Statutes §79-1531 and §79-1540, employee contributions are made in accordance with statute and the recommendation of an actuary (study as of June 30, 1996) and employer contributions are based upon 101% of employee contributions. Employee contribution requirements for the year ended August 31, 2011 were 8.28% of covered payroll. Actual employer and employee contributions made for the year ended August 31, 2011 were \$10,268,351 (8.36% of covered payroll) and \$10,166,684 (8.28% of covered payroll), respectively.

Actual employer and employee contributions made for the year ended August 31, 2010 were \$9,731,897 (8.36% of covered payroll) and \$9,635,541 (8.28% of covered payroll), respectively. Actual employer and employee contributions made for the year ended August 31, 2009 were \$8,327,247 (7.35% of covered payroll) and \$8,244,799 (7.28% of covered payroll), respectively.

6. COMMITMENTS AND CONTINGENCIES

The commitments of the District mainly consist of bonds payable, lease commitments and risk management.

Bonds Payable

The following is a summary of general obligation transactions of the District for the year ended August 31, 2011:

Balance, August 31, 2010	\$ 142,910,000
Deductions:	
Payment of principal	<u>(7,410,000)</u>
Balance, August 31, 2010	<u>\$ 135,500,000</u>

The following is the bonded indebtedness of the District as of August 31, 2011:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Amount</u>	<u>Final Maturity Year</u>
April 23, 2003	4.100%	\$ 16,845,000	2019
June 15, 2006	4.546%	48,000,000	2025
April 15, 2009	3.600%	22,375,000	2017
May 1, 2010	3.254%	<u>48,280,000</u>	2025
TOTAL		<u>\$ 135,500,000</u>	

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

6. COMMITMENTS AND CONTINGENCIES, CONTINUED

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2011 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 7,835,000	\$ 5,462,780	\$ 13,297,780
2013	8,110,000	5,115,105	13,225,105
2014	8,450,000	4,750,418	13,200,418
2015	8,805,000	4,365,068	13,170,068
2016	9,090,000	3,982,192	13,072,192
2017-2021	47,440,000	14,606,120	62,046,120
2022-2025	<u>45,770,000</u>	<u>4,371,387</u>	<u>50,141,387</u>
TOTAL	<u>\$ 135,500,000</u>	<u>\$ 42,653,070</u>	<u>\$ 178,153,070</u>

Lease Commitment

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

- Thirty-three vans used for transportation of students in special education programs expiring on various dates through February 2015.
- Vehicles used by the administration and maintenance. These leases expire on various dates through April 2014.
- Classroom space with Donovan Properties for Special Education Young Adult Program. This lease expires in 2012.
- Several copiers used throughout the District expiring on various dates through 2015.

Future minimum lease payments for all leases are as follows:

<u>Fiscal Year-end:</u>	<u>Amount</u>
2012	\$ 201,045
2013	144,172
2014	79,133
2015	32,448

The total paid for lease commitments for the year ended August 31, 2011 was \$1,278,495 all of which was paid out of the General Fund.

In 2008-09, Certificates of Participation ("COPS") of \$4,265,000 were issued to purchase the land and building at 13737 Industrial Road. In 2009-10, \$4,200,000 of COPS were issued to renovate the building to house the Warehouse, Distribution Center, Technology Division, and other various support departments.

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

6. COMMITMENTS AND CONTINGENCIES, CONTINUED

Future minimum lease payments related to these COPS are as follows:

<u>Fiscal Year-end:</u>	<u>Amount</u>
2012	\$ 1,698,050
2013	1,700,200
2014	1,700,350
2015	1,698,450
2016	1,699,500

The total paid for these COPS lease commitments for the year ended August 31, 2011 was \$649,000, all paid out of the Special Building Fund.

Grant Program Involvement

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

Compensated Absences

As a result of the District's use of the cash basis of accounting, accrued liabilities related to compensated absences (sick leave only; vacation does not vest) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements. Under the District plan, faculty, administrators and some support staff are paid \$50 to \$100 per day for any sick leave accumulated over 80 days. Employees receive 12 days of sick leave per year and cannot accumulate over 80 days. Faculty and administrators' accumulated sick leave over 80 days is paid at the end of the fiscal year.

Voluntary Early Separation Plan

The District has established a Voluntary Early Separation Plan that allows certain employees to receive benefits from the District during the period beginning when they take early retirement until their benefits from the NPERS system begin. As of August 31, 2011, the District estimates their liability under this plan at \$14,728,513 with the final obligations payable in fiscal year 2015.

Learning Community Legislation

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

6. COMMITMENTS AND CONTINGENCIES, CONTINUED

Learning Community Legislation, Continued

Subsequent to the enactment of LB1024 (2006), litigation was commenced challenging its constitutionality. The litigation, however, was rendered moot after the legislature enacted LB 641 (2007). Under this new law, OPS will not be divided. The learning community concept, however, remained in place. The effective date for the creation of the new learning community was January, 2009. Under LB641 (2007), LB 988 (2008), and LB 545 (2009), the eleven school districts in the two county area began (in FY 2010) to operate under a common property tax levy for their general funds (not to exceed 95 cents per hundred dollars of valuation) and their building fund (not to exceed 2 cents). Each of the eleven districts may elect to levy an additional amount (not exceeding the statutory limit) for funding either its general fund or its building fund or both.

In October, 2009, some taxpayers in the Learning Community (most from Sarpy County) commenced legal proceedings to have the Learning Community common property tax levies declared unconstitutional. The first lawsuit was dismissed in 2010 without reaching the issue of the constitutionality of the levy. Almost immediately, new litigation was filed challenging the tax. On September 23, 2011, the Sarpy County District Court issued an opinion and order which ruled that the Learning Community tax statutes are in violation of Neb. Const. art. VIII, §1A because they are property taxes for state purposes, and are thus unconstitutional. An appeal to the Supreme Court was filed immediately by several of the Defendants (not the District) and on October 6, 2011, the Nebraska Supreme Court issued an order which stayed the execution of the District Court's decision, and on October 7, 2011 the Nebraska Supreme Court entered an order which expedited the briefing and oral argument process and schedule.

This decision raises numerous issues about the levying, payment and collection and disbursement of the \$0.95 of the District's total \$1.04 tax levy. The District will be participating in the appeal so as to advocate that if the Learning Community tax statutes are held to be unconstitutional, the ruling should be prospective to the next fiscal year. If \$0.95 had not been levied by the Learning Community, the District would have levied the same, and so taxpayers would have paid the same amount and taxpayers would not be harmed by a prospective ruling.

Litigation

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

Arbitrage

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

Risk Management

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

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

NOTES TO BASIC FINANCIAL STATEMENTS, CONTINUED

6. COMMITMENTS AND CONTINGENCIES, CONTINUED

Risk Management, continued

The District manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors and omissions	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

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.

7. EXCESS OF DISBURSEMENTS OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

During the year ended August 31, 2011, the Employee Benefit Fund had disbursements in excess of appropriations totaling \$1,375,914.

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2010		\$ 35,386,593	
Receipts:			
Local receipts:			
Local property taxes	\$ 89,797,872	90,465,098	\$ 667,226
Motor vehicle taxes	9,888,000	9,590,621	(297,379)
Carline tax	10,300	35,800	25,500
Public power district sales tax	2,060,000	2,413,988	353,988
Tuition received from individuals - general education			
Local fines and license fees	499,550	439,409	(60,141)
Gifts/donations			
Community services activities		1,072	1,072
Other local receipts	200,000	16,310	16,310
	<u>102,455,722</u>	<u>102,962,298</u>	<u>706,576</u>
County receipts:			
County fines and license fees	<u>1,184,500</u>	<u>1,166,157</u>	<u>(18,343)</u>
State receipts:			
State aid	71,429,778	71,429,778	
Special education programs	10,815,000	9,887,988	(927,012)
Special education transportation	1,350,000	1,200,804	(149,196)
Pro rata motor vehicle	200,000	234,321	34,321
Homestead exemption	1,700,000	1,735,630	35,630
State apportionment	2,829,070	3,204,645	375,575
Textbook loan	47,000	47,614	614
Other state receipts	2,255,095	245,360	(2,009,735)
	<u>90,625,943</u>	<u>87,986,140</u>	<u>(2,639,803)</u>
Federal receipts:			
Title I	1,497,524	1,450,655	(46,869)
Special education - grants to states	1,402,577	1,347,049	(55,528)
Special education - additional funds	3,109,467	3,119,552	10,085
MEDICAID in public schools	125,000	511,739	386,739
Federal vocational and applied technology education	141,019	145,061	4,042
No child left behind	379,315	254,950	(124,365)
Other categorical	390,000	130,813	(259,187)
Other federal receipts	14,916,429	14,376,489	(539,940)
	<u>21,961,331</u>	<u>21,336,308</u>	<u>(625,023)</u>
Interest	<u>103,000</u>	<u>25,786</u>	<u>(77,214)</u>

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Receipts (continued):			
Non-revenue receipts:			
Sale of property		\$ 51,304	\$ 51,304
Other		<u>706,807</u>	<u>706,807</u>
Total receipts	<u>\$ 216,330,496</u>	<u>214,234,800</u>	<u>(1,818,482)</u>
Disbursements:			
Non-special education	88,776,904	88,233,705	543,199
Special education programs	22,269,530	20,357,780	1,911,750
Support services - pupils	12,409,050	11,598,455	810,595
Support services - staff	12,075,633	9,168,264	2,907,369
Board of education	2,142,326	2,439,331	(297,005)
Executive administration services	2,826,733	2,615,892	210,841
Office of the principal	11,591,163	11,525,018	66,145
General administration - business services	6,709,406	6,808,356	(98,950)
Vehicle acquisition and maintenance	446,000	366,007	79,993
Support services - maintenance and operation of building and site	26,756,882	26,854,536	(97,654)
Support services - regular pupil transportation	2,250,897	2,027,305	223,592
Support services - school age special education transportation	3,471,498	2,978,218	493,280
Community services	1,939	477,693	(475,754)
State categorical programs	51,109	41,940	9,169
Federal programs and other categorical aid	20,888,150	24,748,776	(3,860,626)
Summer school	157,000	336,089	(179,089)
Lease payments			
Other	<u>1,136,391</u>	<u>888,355</u>	<u>248,036</u>
Total disbursements	<u>213,960,611</u>	<u>211,465,720</u>	<u>2,494,891</u>
Excess (deficiency) of receipts over disbursements	<u>\$ 2,369,885</u>	<u>2,769,080</u>	<u>\$ 676,409</u>
Budgetary fund balance, August 31, 2011		<u>\$ 38,155,673</u>	

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2010		\$ 22,233,288	
Receipts:			
Local receipts:			
Local property taxes		934,212	\$ 934,212
Carline taxes		217	217
Public Power District sales tax		21,158	21,158
Other local receipts		179,106	179,106
State reimbursement:			
Homestead exemptions		11,728	11,728
Pro rata motor vehicle		1,890	1,890
Proceeds from certificates of participation			
Interest		19,525	19,525
Non-revenue receipts		<u>154,132</u>	<u>154,132</u>
Total receipts		<u>1,321,968</u>	<u>1,321,968</u>
Disbursements:			
Purchased services		177,711	(177,711)
Capital outlays		643,233	(643,233)
Building, acquisition and improvement	\$ 21,400,522	1,376,639	20,023,883
Lease payments		649,000	(649,000)
Other		<u>15</u>	<u>(15)</u>
Total disbursements	<u>21,400,522</u>	<u>2,846,598</u>	<u>18,553,924</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (21,400,522)</u>	<u>(1,524,630)</u>	<u>\$ 19,875,892</u>
Budgetary fund balance, August 31, 2011		<u>\$ 20,708,658</u>	

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2010, as previously reported		\$ (83,355)	
Receipts:			
Sale of lunches/milk	\$ 11,000,000	7,875,909	\$ (3,124,091)
Interest	10,000	3,574	(6,426)
Local receipts	744,776	721,613	(23,163)
State reimbursement	155,000	43,912	(111,088)
Federal reimbursement	<u>1,795,000</u>	<u>2,339,238</u>	<u>544,238</u>
Total receipts	<u>13,704,776</u>	<u>10,984,246</u>	<u>(2,720,530)</u>
Disbursements:			
Salaries and benefits	6,000,000	4,664,372	1,335,628
Supplies and materials	1,000,000	88,187	911,813
Contracted services	5,500,000	5,746,631	(246,631)
Capital outlays	500,000	11,550	488,450
Other		137,739	(137,739)
Operational disbursements to the Activities fund		<u>383,061</u>	<u>(383,061)</u>
Total disbursements	<u>13,000,000</u>	<u>11,031,540</u>	<u>1,968,460</u>
Excess (deficiency) of receipts over disbursements	<u>\$ 704,776</u>	<u>(47,294)</u>	<u>\$ (752,070)</u>
Budgetary fund balance, August 31, 2011		<u>\$ (130,649)</u>	

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

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED AUGUST 31, 2011**

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. GENERAL FUND

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 and Employee Benefit Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the General Fund is required by state law to adopt their own budget, the respective budgetary schedule included in this section does not include the activity of the Depreciation Fund or Employee Benefit Fund.

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2010		<u>\$ 7,915,610</u>	
Receipts:			
Interest income	\$ 150,000	7,465	\$ (142,535)
Other receipts		1,159,146	1,159,146
Operational transfers from the General fund	<u>17,358,261</u>	<u>22,926,493</u>	<u>5,568,232</u>
Total receipts	<u>17,508,261</u>	<u>24,093,104</u>	<u>6,584,843</u>
Disbursements:			
Purchased services	<u>23,760,000</u>	<u>25,135,914</u>	<u>(1,375,914)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (6,251,739)</u>	<u>(1,042,810)</u>	<u>\$ 5,208,929</u>
Budgetary fund balance, August 31, 2011		<u>\$ 6,872,800</u>	

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2010		\$ 8,135,665	
Receipts:			
Interest income		10,568	\$ 10,568
Operational transfers from the General fund		<u>4,824,867</u>	<u>4,824,867</u>
Total receipts		<u>4,835,435</u>	<u>4,835,435</u>
Disbursements:			
Capital outlays:			
Furniture and equipment	\$ 4,478,219	999,772	3,478,447
Building and site acquisition and improvement		<u>1,381,911</u>	<u>(1,381,911)</u>
Total disbursements	<u>4,478,219</u>	<u>2,381,683</u>	<u>2,096,536</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (4,478,219)</u>	<u>2,453,752</u>	<u>\$ 6,931,971</u>
Budgetary fund balance, August 31, 2011		<u>\$ 10,589,417</u>	

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

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

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2010			\$ 15,424,608	
Receipts:				
Local receipts:				
Local property taxes	\$ 14,484,132	\$ 14,484,132	14,182,267	\$ (301,865)
Carline taxes			1,904	1,904
Public power district			338,538	338,538
State reimbursement:				
Homestead exemptions			156,973	156,973
Pro rata motor vehicle			35,920	35,920
Interest			7,488	7,488
Total receipts	<u>14,484,132</u>	<u>14,484,132</u>	<u>14,723,090</u>	<u>238,958</u>
Disbursements:				
Redemption of principal	7,410,000	7,410,000	7,410,000	
Debt service interest	<u>7,199,279</u>	<u>7,199,279</u>	<u>6,016,869</u>	<u>1,182,410</u>
Total disbursements	<u>14,609,279</u>	<u>14,609,279</u>	<u>13,426,869</u>	<u>1,182,410</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (125,147)</u>	<u>\$ (125,147)</u>	<u>1,296,221</u>	<u>\$ (943,452)</u>
Budgetary fund balance, August 31, 2011			<u>\$ 16,720,829</u>	

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

**NOTES TO OTHER SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED AUGUST 31, 2011**

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. OTHER FUNDS

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 and Cooperative 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 and Cooperative Fund are required by state law to adopt their own budget, their respective budgetary schedules have been included here.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2011

<u>Federal Grantor/Pass Through Entity/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE - CHILD NUTRITION CLUSTER:		
<i>Passed through Nebraska Department of Education</i>		
National School Lunch Program	10.555	\$ 2,329,823
Summer Food Service Program for Children	10.559	9,414
<i>Passed through the Nebraska Department of Health and Human Services</i>		
Food Distribution Program	10.555	<u>669,838</u>
Total U.S. Department of Agriculture		<u>3,009,075</u>
U.S. DEPARTMENT OF EDUCATION:		
<i>Passed through Nebraska Department of Education</i>		
TITLE I, PART A CLUSTER		
Title I of the Elementary and Secondary Education Act	84.010	1,218,655
ARRA - Title I - Part A	84.389	<u>497,594</u>
Total Title I, Part A Cluster		<u>1,716,249</u>
SPECIAL EDUCATION CLUSTER (IDEA)		
Individuals with Disabilities Education Act	84.027	3,902,747
IDEA Part B Ages 3 - 21	84.027	79,536
ARRA - IDEA 611	84.391	2,973,472
ARRA - IDEA 619	84.392	<u>435</u>
Total Special Education Cluster (IDEA)		<u>6,956,190</u>
EARLY INTERVENTION SERVICES (IDEA) CLUSTER		
IDEA Part C Ages Birth - 3	84.181	9,632
Interagency Planning Grant (Region 21)	84.181	20,726
ARRA - IDEA Part C	84.393	<u>21,228</u>
Total Early Intervention Services (IDEA) Cluster		<u>51,586</u>
Perkins Grant	84.048	134,000
NCLB - Title IV	84.186	25,404
NCLB - Title II, D	84.318	794
NCLB - Title III	84.365	38,108
No Child Left Behind (NCLB) - Title II, A	84.367	382,267
School Security Grant	84.184S	46,909
Education Jobs Fund	84.410	4,411,094
ARRA - State Fiscal Stabilization Funds	84.394	<u>11,394,979</u>
Total U.S. Department of Education		<u>25,157,580</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:		
<i>Passed through Nebraska Department of Health and Human Services System</i>		
MEDICAID CLUSTER		
MEDICAID in Public Schools	93.778	261,841
Medicaid Administrative Claim	93.778	<u>249,898</u>
Total U.S. Department of Health and Human Services		<u>511,739</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY:		
<i>Passed through Nebraska Emergency Management Agency</i>		
Emergency Protective Services	97.036	<u>25,843</u>
TOTAL		<u>\$ 28,704,237</u>

See Note to the Schedule of Expenditures of Federal Awards.

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

**NOTES TO SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accompanying Supplementary Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution of \$669,838. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and Federal funds.

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

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

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.

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.

4. NON-CASH AWARDS

The National School Lunch 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.

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.

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November 4, 2011

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

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

We have audited the financial statements of the governmental activities, each major fund and the discretely presented component unit of School District #17 - Millard Public Schools, Douglas County, Nebraska, (the "District") as of and for the year ended August 31, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 4, 2011. Our report disclosed that, as described in Note 1 to the financial statements, the District prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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 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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

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

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

A handwritten signature in black ink that reads "Orizon CPAs LLC". The signature is written in a cursive, flowing style.

ORIZON CPAs LLC

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November 4, 2011

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
 REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
 EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
 OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

We have audited School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Circular A-133 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, 2011. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit 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 OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Orizon CPAs LLC
ORIZON CPAs LLC

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2011**

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Are any material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are any significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Is any noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unqualified

Internal control over major program compliance:

Are any material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are any significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Are any audit findings disclosed that are required to be reported in accordance with U.S. <u>Office of Management and Budget Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations, Section .510(a)</u> ?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

Child Nutrition Cluster:	
10.555	National School Lunch Program (Cash and Non-cash)
10.559	Summer Food Service Program for Children
Title I, Part A Cluster:	
84.010	Title 1 Current
84.389	ARRA – Title 1, Part A
Special Education Cluster (IDEA):	
84.027	I.D.E.A. Base Part B
84.173	I.D.E.A. Base Preschool
84.391	ARRA – I.D.E.A. 611
84.392	ARRA – I.D.E.A. 619
Others:	
84.394	ARRA – State Fiscal Stabilization Funds
84.410	Education Jobs Fund

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2011**

Enter the dollar threshold used to distinguish between Type A and Type B programs:	\$ 860,352
Is the auditee qualified as a low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Section II: Financial Statement Findings

None

Section III: Federal Awards Findings

None

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2011**

FINANCIAL STATEMENT FINDINGS

2010 – 1 SIGNIFICANT DEFICIENCY

During the year ended August 31, 2010, management of the District identified significant adjustments that impacted prior year's financial statements. These adjustments were therefore presented in the fiscal year 2010's financial statements as prior period adjustments. These significant adjustments were the result of weaknesses in the design of year-end closing procedures and the District's personnel's familiarity with certain aspects of the accounting system for year-end reporting.

Status of Prior Finding: Planned corrective action completed this fiscal year.

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



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	330 / 6851 / FAX
	www.orizongroup.com

November 14, 2011

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

We have audited the basic financial statements of School District #17 - Millard Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2011, and have issued our report thereon dated November 4, 2011. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards and, *Government Auditing Standards*

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America and *Government Auditing Standards*. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our comments regarding significant control deficiencies and other matters, if any, noted during our audit in our "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on and Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."

Planned Scope and Timing of the Audit

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during August 31, 2011.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. However, there are no significant estimates required under the basis of accounting described in Note 1 to the financial statements.

Financial Statement Disclosures

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

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. There were no uncorrected/passed journal entries to report.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material corrected misstatements to report.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management. A copy of this letter is maintained by us.

Management's Consultations with Other Accountants

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

Other Significant Findings or Issues

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

This report is intended solely for the information and 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.

Orizon CPAs LLC
ORIZON CPAs LLC

AGENDA SUMMARY SHEET

Agenda Item: Revised Staff Development Policies and Rules

Meeting Date: December 5, 2011

Department: Human Resources

Title and Brief Description: 4300 – Revision

Action Desired: First Reading

Background: We are reviewing our current staff development policies and rules to more clearly define the role of staff development.

Options/Alternatives Considered: N/A

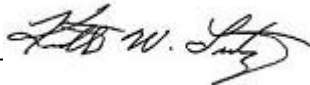
Recommendations: Approval

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: N/A

Timeline: Immediately

Responsible Persons: Dr. Kim Saum-Mills, Director of Staff Development & Instructional Improvement
Dr. Jim Sutfin, Assistant Superintendent of Human Resources
Dr. Mark Feldhausen, Associate Superintendent of Educational Services

Superintendent's Signature: _____  _____

Human Resources

Professional Growth/~~Inservice~~Staff Development

4300

~~Each certificated staff member is expected to be continuously involved in a program of professional growth to maintain and improve performance and proficiency.~~

The Superintendent or designee shall create and maintain a comprehensive District staff development program for all employees.

~~The District will provide appropriate a comprehensive staff development program inservice activities and professional growth programs to assist staff members in their professional development.~~

~~The comprehensive staff development program Professional growth and inservice programs will be continuously evaluated in order to determine the greatest possible educational benefits are being achieved.~~

Legal Reference: Neb. Rev. Stat.utes §79-830
Title 92, Nebraska Administrative Code, Chapter 10-007.07

Related Policies & Rules: 4300.1, 4300.2, 6400

Policy Adopted: October 7, 1974
Revised: December 1, 1997; June 2, 2003; June 2, 2008; December 19, 2011

Millard Public Schools
Omaha, NE

Human Resources

Professional Growth / ~~Inservice~~ Staff Development

4300.1

Rules and Regulations for Purposes of Continued Employment

Professional Growth Period [for Permanent Certificated Employees](#)

Nebraska ~~S~~state ~~L~~aw allows the District to amend or terminate the contract of a permanent certificated employee for failing to give evidence of professional growth as required by Neb. Rev. Stat. §79-830. Every six years permanent certificated employees shall give evidence of professional growth. Six semester hours of college credit shall be accepted as evidence of professional growth, or in the alternative, such other professional growth activities as are approved by the Board. Each permanent certificated employee's six-year period will commence on September 1 of the year coinciding with permanent certification status and on September 1 every six years thereafter.

Professional Growth Activities [for Permanent Certificated Employees](#)

Professional growth activities in connection with Neb. Rev. Stat. §79-830 shall consist of the professional work approved by the Board. The conditions and limitations pertaining to the performance and acceptance of such activities are subject to review and change by resolution of the Board of Education. Credit for engaging in a newly approved activity shall be allowed only for work done after the date of approval of the activity unless the Board provides otherwise. Where allowed by law, credit granted for any type of activity may be limited for each individual during the individual's professional growth period. This is done in order to encourage a variety of professional growth activities for each individual.

Approval of Professional Growth Credit

Except for professional growth courses and activities used to meet the requirements of Nebraska ~~S~~state ~~L~~aw, each staff development activity sponsored by the District or to be undertaken by an employee for purposes of salary advancement must be approved by the Superintendent or the Superintendent's designee.

Appeal

Staff members may appeal decisions under this ~~r~~Rule to the ~~Associate~~ Assistant Superintendent for Human Resources.

Legal Reference: Neb. Rev. Stat. §79-830

[Title 92, Nebraska Administrative Code, Chapter 10-007.07](#)

[Related Policies & Rules: 4300, 4300.2, 6400](#)

Rule Approved: ~~10/7/1974~~ October 7, 1974

Revised: ~~2/20/1984; 7/2/1990; 9/7/1993; 11/18/1996; 11/17/97; 6/5/2000;~~

[February 20, 1984; July 2, 1990; September 7, 1993; November 18, 1996; June 5, 2000;](#)

[June 2, 2008; December 19, 2011](#)

Millard Public Schools

Omaha, NE

Human Resources

Staff Development

4300.2

The purpose of staff development is to improve student achievement through differentiated learning and instructional opportunities, staff engagement, staff performance, and to improve the operations of the District. Comprehensive staff development includes both training and professional development.

Definitions:

Training is a learning experience to acquire specific skills (job target) or to meet legal requirements.

Professional development is a continual and comprehensive learning experience to help staff improve their effectiveness as professionals.

Delivery Models:

Training

Delivery models will include but not be limited to face to face workshops or an on-line learning management system. Comprehensive staff development will ensure staff members are offered training opportunities to improve job performance and workplace engagement.

Professional Development

Job-embedded professional development is included but not limited to professional learning communities for teachers in the District. Professional development will be also be offered for all staff in a variety of delivery methods including but not limited to internally and externally offered face to face and on-line courses, workshops, institutes, networks, coaching and conferences through individual, small group or large group settings.

Content:

Comprehensive staff development will support the District strategic plan and building site plans in a systemic manner.

Comprehensive staff development will support the Millard Instructional Model to support the growth of all educators to

- a. Effectively plan differentiated instruction;
- b. Promote a positive, productive learning environment to reach each student;
- c. Teach the written curriculum through a variety of appropriate instructional strategies;
- d. Conduct valid assessments, analyze results, and adjust instruction as needed; and
- e. Initiate meaningful professional growth and contribute to school and District improvement.

Comprehensive staff development will support the professional development and growth of all supervisors, administrators and teacher leaders through continual leadership development.

Comprehensive staff development will respond to the requirements in law and other local, state and federal mandates.

Planning:

Comprehensive staff development will use student and staff data and a collaborative method in planning, creating, and providing short term and long term professional development and training. Input and support will be gathered from representatives of all stakeholders.

Accountability:

It is the responsibility of the District to provide staff development opportunities in the form of training and professional development that assist employees in carrying out the responsibilities of their jobs. It is the responsibility of all employees to be continuously engaged in their professional growth and apply their learnings to improve their job performance. It is the responsibility of each supervisor to ensure and promote staff development so that all staff members engage in continuous improvement.

Evaluation:

The comprehensive staff development program will be continuously evaluated in order to determine the greatest possible educational benefits are being achieved.

Related Policies & Rules : 4300, 4300.1, 6400

Legal Reference: Neb. Rev. Stat. §79-830
Title 92, Nebraska Administrative Code, Chapter 10-007.07

Rule Approved: December 19, 2011

Millard Public Schools
Omaha, NE

AGENDA SUMMARY SHEET

Agenda Item: Revised Staff Development Policies and Rules

Meeting Date: December 5, 2011

Department: Educational Services

Title and Brief Description: 6400 - Revision

Action Desired: First Reading

Background: We are reviewing our current staff development policies and rules to more clearly define the role of staff development. 6400, 6400.1 and 6400.2 have been revised and moved to the 4000 series. A new 6400 has been revised and is being retained in the 6000 series in light of recommendations from the 2007 Curriculum Management Audit.

Options/Alternatives Considered: N/A

Recommendations: Approval

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: N/A

Timeline: Immediately

Responsible Persons: Dr. Kim Saum-Mills, Director of Staff Development & Instructional Improvement
Dr. Mark Feldhausen, Associate Superintendent of Educational Services
Dr. Jim Sutfin, Assistant Superintendent of Human Resources

Superintendent's Signature: _____  _____

Educational Services

~~Curriculum, Instruction, and Assessment~~

Staff Development

6400

The purpose of staff development is to improve student achievement through differentiated learning and instructional opportunities and to improve the effective operation of the District. Educational Services and Human Resources will work collaboratively with District level and building leaders to provide staff development that supports best instructional practices focused on the written, taught, and assessed curriculum, the District-identified Practices that Promote Successful Student Learning, and the continuous improvement of knowledge and skills as they apply to the Millard Education Program (MEP).

~~The purpose of staff development is to improve student achievement and to improve the operation of the Millard Public Schools. The Superintendent or his or her designee shall determine the design, development and implementation of all staff development programs offered within the District.~~

~~Comprehensive staff development will:~~

- ~~a.—respond to initiatives of district strategic plan and building site plans in a systemic manner;~~
- ~~b.—ensure that all educators effectively plan instruction and promote a positive, productive learning environment;~~
- ~~c.—ensure that all educators are prepared to teach the written curriculum through a variety of appropriate instructional strategies;~~
- ~~d.—ensure that all educators are prepared to conduct valid assessments;~~
- ~~e.—ensure that all educators are provided the knowledge and skills necessary to demonstrate their professional responsibilities.~~

~~The Millard Public Schools will plan, deliver, implement, and evaluate a comprehensive staff development program. The design of various program plans will follow considerations outlined in the Comprehensive Staff Development Framework.~~

Legal Reference: Neb. Rev. Stat. §79-830
Title 92, Nebraska Administrative Code, Chapter 10-007.07

Related Policies & Rules: 4300, 4300.1, 4300.2

Policy adopted: July 12, 1999
Reaffirmed: December 6, 2004
Revised: December 19, 2011

Millard Public Schools
Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Rule 5200.1

Meeting Date: December 5, 2011

Department: Pupil Services

Title and Brief Description: Attendance, tardiness, and Excessive Absenteeism

Action Desired: Approval

Background: We need to revise the policy to incorporate the Greater Omaha Learning Services (GOALS) and new allowances provided by the County Attorney.

Options/Alternatives Considered: N/A

Recommendations: Approval

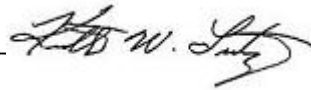
Strategic Plan Reference: N/A

Implications of Adoption/Rejection: Adoption will provide the District greater flexibility with regards to absence reporting.

Timeline: Immediately

Responsible Persons: Bill Jelkin, Director of Pupil Services,
Dr. Jim Sutfin, Assistant Superintendent of Human Resources

Superintendent's Signature: _____



Pupil Services

Attendance, Tardiness, and Excessive Absenteeism

5200.1

I. Attendance.

- A. Attendance Accounting. Attendance accounting shall be accomplished in secondary schools by recording students' attendance period-by-period, in elementary schools by recording students' attendance in the morning and afternoon, and in summer school by recording secondary students' attendance period-by-period and elementary students' attendance by the hour.
- B. Grounds for Excused Absences. Students ~~may~~ will be granted an excused absence from school by the principal or the principal's designee for the following reasons:
1. Personal illness (a physician's verification is required after four (4) consecutive days of absence for illness).
 2. Doctor or dental appointments for the student, which cannot be scheduled at a time other than during school hours.
 3. Death or serious illness of the student's family member.
 4. Attending a funeral.
 5. Wedding or graduation of the student's family member.
 6. Legal matters which cannot be arranged at a time other than during school hours.
 7. Observance of religious holidays of the student's own faith.
 8. College planning visits.
 9. Matters involving student safety.
- C. Insufficient Grounds for Excused Absences. Students will be assigned an unexcused absence from school by the principal or the principal's designee for the following reasons:
1. Family vacations or business trips.
 2. Personal recreational activities.
 3. Non-school sponsored activities and athletics (e.g., elite competitive cheer, club sports, or theater caravans).
 4. Babysitting.
 5. Birthdays.
 6. Work.

D. Rules Governing Absences.

1. Individuals who are authorized to submit written excuses for absences are a parent or guardian, the student if age nineteen (19), or the student if emancipated. Written excuses must be provided to the principal or the principal's designee.

~~If an absence is planned, a written request should be made by an individual enumerated in Section D (1) above in advance of the absence. The written request must include the date(s) and/or time of the planned absence, the reason for the absence and the signature of the person submitting the request.~~

~~Only the principal or principal's designee is authorized to approve excused absences.~~

~~Unless the District has provided prior approval of an absence, if a student is absent, the student's parent or guardian must notify the school by calling the principal's office.~~

2. The student's parents or guardians must call within the time specified by the school's guidelines and provide the following information: the date(s) and/or time of the absence and the reason for the absence. Failure to call within the required time frame will result in the absence being recorded as unexcused.

~~When a student returns to school after an absence, which has not received District approval, the student must report to the school office.~~

3. The District reserves the right to require verification from a doctor or dentist when an absence is for medical or dental reasons.
4. A written excuse, which is forged or contains factual misrepresentations, will subject the student to discipline under District Rule and the absence(s) will be recorded as unexcused absences.

E. Make-up Work for Excused and Unexcused Absences.

1. Schoolwork missed due to an excused or unexcused absence, must be completed to the satisfaction of each teacher whose class was missed.
2. Students will have a minimum of one (1) school day for each day of absence, to make up missed schoolwork. Students who do not make up their work within the prescribed time limits will not receive credit for the work missed.
3. Make up work will be provided when a student returns from an absence.
4. Providing early or late semester exams is at the discretion of the building principal or the principal's designee.

II. Tardiness.

A. Rules. The following rules shall apply to tardiness.

1. Students tardy to school will not be admitted to class unless the student has the permission of the principal or principal's designee.
2. Tardies will be excused or unexcused as determined by building principal or the principal's designee.

3. Each school shall adopt a set of guidelines to be used to avoid or minimize student tardiness and publish it in their student handbook.

III. Excessive Absenteeism.

A. Rules. The following rules shall apply to excessive absenteeism.

1. At least one attendance officer shall be appointed by the District's Board who shall enforce the provisions of Nebraska's mandatory attendance laws. If the Superintendent, a principal, a teacher, or a Board member knows of a violation of Nebraska's mandatory attendance laws by a child of school age, the child's parents, the person in actual or legal control of such child or any other person, then the Superintendent, principal, teacher, or Board member shall report the violation to the District's attendance officer within three (3) days of learning of the violation.
2. If a student has accumulated five (5) absences in a school year or the hourly equivalent, the District shall render all services in its power to compel the student to attend a public, private, denominational, or parochial school, which the person having control of the student shall designate, in an attempt to address the problem of excessive absenteeism. Such services shall include, but need not be limited to, the following:
 - a. One or more meetings between a school attendance officer, school social worker, or the school principal or a member of the school administrative staff designated by the school administration if a school social worker is unavailable, the student's parents or guardians, and the student, if necessary, to report and to attempt to solve the problem of excessive absenteeism, unless the officer or worker has documented the refusal of the parents or guardians to participate in such meetings;
 - b. Educational counseling to determine whether curriculum changes including, but not limited to, enrolling the student in an alternative education program that meets the specific educational and behavioral needs of the student, would help solve the problem of excessive absenteeism;
 - c. Educational evaluation which may include a psychological evaluation to assist in determining the specific condition, if any, contributing to the problem of excessive absenteeism, supplemented by specific efforts by the school to help remedy any condition diagnosed; and
 - d. Investigation of the problem of excessive absenteeism by the school social worker, or if a school social worker is unavailable, by the school principal or a member of the school administration staff designated by the school administration, to identify conditions which may be contributing to the problem. If services for the student and the student's family are determined to be needed, the school social worker or the school principal or a member of the school administration staff performing the investigation shall meet with the parents or guardians and the student to discuss any referral to appropriate community agencies for economic services, family or individual counseling, or other services required to remedy the conditions that are contributing to the problem of excessive absenteeism.
 - e. Prevention and early intervention procedures, service coordination, cooperative efforts, and information sharing, in accordance with the Superintendent's Plan pursuant to Neb. Rev. Stat. § 79-2121.

B. Notification.

1. If a student has accumulated ~~five (5)~~ eight (8) absences in a school year or the hourly equivalent, the District ~~shall~~ will send written notice to the student's parents or guardians regarding the State mandatory attendance and excessive absenteeism laws. If any of the absences are due to documented illness that makes attendance impossible or impracticable, ~~then~~ the notice to the student's parents or guardian shall indicate the number of absences due to such.
 2. If a student has accumulated ten (10) absences in a school year or the hourly equivalent, the District will continue to assist the student's parents or guardians in removing any obstacles preventing regular school attendance. The District may request assistance from the county attorney of the county in which such student resides. The County Attorney's Office may elect to send written notification to the student's parents or guardians regarding the absences. ~~shall send a second written notice to the student's parents or guardian regarding the State mandatory attendance and excessive absenteeism laws. In addition, The District shall send notification to the county attorney of the county in which such student resides. If any of the absences are due to documented illness that makes attendance impossible or impracticable, then the notice to the student's parents or guardian shall indicate the number of absences due to such.~~
 3. If a student has accumulated fifteen (15) absences in a school year or the hourly equivalent, the District will send written notice to the student's parents or guardians regarding the State mandatory attendance and excessive absenteeism laws. If any of the absences are due to documented illness that makes attendance impossible or impracticable, the notice to the student's parents or guardians shall indicate the number of absences due to such.
 4. If a student is absent more than twenty (20) days in a school year or the hourly equivalent, the attendance officer shall will file a report with the county attorney of the county in which such student resides. Notification to the county attorney shall be in writing, and shall include the student's and parents' names, address, number of excused and unexcused absences, number of absences due to documented illness that makes attendance impossible or impracticable, and copies of all other relevant information regarding the student's attendance and excessive absenteeism.
 5. If a student has a history of being chronically absent from school, the District shall render any and all services in the District's power to compel the student to attend school.
- C. Students on Probation. If a student on probation who has previously been expelled from the District is attending school pursuant to Nebraska law governing students on probation, prior to the re-admission of the student to the school, school officials shall meet with the student's probation officer and assist in developing conditions of probation that will provide specific guidelines for behavior and consequences for misbehavior at school as well as educational objectives that must be achieved. The school may expel such a student for subsequent actions which violate District Rule 5400.6. Such a student shall be screened by the District for possible disabilities and, if the screening so indicates, the student shall be referred for evaluation for possible placement in a District special education program.

IV. Students Exempt from the Mandatory Attendance Laws. Students who are exempt from the mandatory attendance laws are:

- A. Students who have obtained a high school diploma;
- B. Students who have completed the program of instruction offered by a school which elects pursuant to state law not to meet accreditation or approval requirements;
- C. Students who have reached eighteen (18) years of age;

- D. Students who have reached sixteen (16) years of age, but are not yet eighteen (18) years of age and their parent or guardian has signed a notarized release discontinuing the enrollment of the student;
 - E. Students who will reach six (6) years of age prior to January 1 of the then current school year, and their parent or guardian has discontinued enrollment in accordance with District Rule 5100.2(III)(A); and
 - F. Students who will not reach six (6) years of age prior to January 1 of the then current school year, and their parent or guardian has discontinued enrollment in accordance with District Rule 5100.2(III)(B).
- V. Student Discipline. Students who violate the provisions of this Rule, or the District’s Standards of Student Conduct, or the guidelines of the building principal or principal's designee, may be subject to student discipline. Students who have excessive absences or tardies may also be subject to student discipline.
- VI. Definitions.
- A. "Emancipated student" shall mean any student, under the age of nineteen (19), who is either married, or is enlisted in the military service, or unmarried and has voluntarily left home without financial support from the student's parent(s) , or the student has been declared emancipated by a court of law and the conditions leading to that declaration remain unchanged.
 - B. "Immediate family" shall mean spouse, parents, children, mother-in-law, father-in-law, siblings, siblings-in-law, sons-in-law, daughters-in-law, grandparents, spouses’ grandparents, or any relative who is a permanent resident in the student's home or for whom the student has specific responsibility.
 - C. “Excessive absences” shall mean five (5) or more absences from school in a school year or the hourly equivalent.

Legal Reference: Neb. Rev. Stat. §§ 29-2270 through 29-~~2272~~2273
 Neb. Rev. Stat. §§ 79-201 through 79-210, and 79-2121

Related Policies & Rules: [5200](#), [5200.2](#), [5400.6](#)

Rule Approved:

Revised: July 20, 1987; September 19, 1994; September 8, 1998;
 September 11, 2000; June 20, 2005; February 16, 2009; April 18, 2011;
 August 15, 2011; [December 6, 2011](#)

Millard Public Schools
 Omaha, Nebraska

AGENDA SUMMARY SHEET

Agenda Item: Revised Staff Development Policies and Rules

Meeting Date: December 5, 2011

Department: Educational Services

Title and Brief Description: 6400.1 - Deletion

Action Desired: Approval

Background: We are reviewing our current staff development policies and rules to more clearly define the role of staff development.

Options/Alternatives Considered: N/A

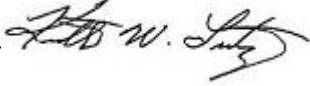
Recommendations: Approval

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: N/A

Timeline: Immediately

Responsible Persons: Dr. Kim Saum-Mills, Director of Staff Development & Instructional Improvement
Dr. Mark Feldhausen, Associate Superintendent of Educational Services
Dr. Jim Sutfin, Assistant Superintendent of Human Resources

Superintendent's Signature: _____  _____

Curriculum, Instruction, and Assessment

Staff Development Framework

6400.1

COMPONENTS

I. PLANNING

PLANNING CRITERIA—Issues which must be considered before and during staff development planning.

- A. assesses needs at the building level
- B. aligns with District Strategic Plan
- C. addresses PDK Audit
- D. extends and refines state standards
- E. supports District ELOs

INFORMATION GATHERING—Sources from whom needs assessment data should be gathered.

- A. building principals
- B. district trainers (e.g., Staff Development CADRE, MEP Facilitators)
- C. building representatives network (e.g., Staff Development Network, Department Heads, Initiators, Team Leaders)
- D. specials (e.g., Industrial Tech, Music, ELL)
- E. education services executive cabinet
- F. other (e.g. staff development homepage input, building plans, surveys, phone interviews, annual Staff Development Committee, community input, MEA considerations/requests)

DEMOGRAPHIC REPRESENTATION OF SCHOOL POPULATION—Information /data that is needed in order to manage resources considering EQUITY & EQUALITY.

- A. percentage of regular education (e.g., MIT, ILPs, 504 Accommodation Plans)
- B. percentage of special education (e.g., IEPs)
- C. percentage of high ability learner education
- D. percentage of minority (e.g., ELL)
- E. percentage of at risk (e.g., candidates for scholastic jeopardy.)
- F. percentage of free and reduced lunch

CONTENT/SKILL REPRESENTATION—The content and skill areas that are currently being examined through the district process of curriculum design, development, and implementation.

SPECIALIST REPRESENTATION—The unique professional sub-populations that are also considered.

- A. — psychologists
- B. — counselors
- C. — media specialists
- D. — administrators

TIME—When staff development will be conducted.

- A. — pre-opening
- B. — designated days
- C. — blending with curriculum design and development
- D. — after school
- E. — early release
- F. — Saturday mornings
- G. — increased contractual time

FISCAL RESOURCES—How staff development will be funded.

- A. — staff development budgets
- B. — building and District budgets
- C. — core services via ESU #3
- D. — strategic plan

RESOURCES—What additional resources may be available to complement building and district staff development.

- A. — CCM Plans
- B. — re-teaching plans
- C. — high-ability learner plans

II. — DELIVERY

The training steps involved in most staff development offerings:

- A. — knowledge building through presentations
- B. — skill building through demonstration, practice, feedback
- C. — implementation through coaching, periodic follow up, and support
- D. — evaluation (summative) through deliberate analysis of ongoing assessment (formative)

~~MODES OF DELIVERY~~—The probable models for delivery of staff development:

- A. ~~study team/action research approach~~
- B. ~~training~~
- C. ~~consultation~~
- D. ~~facilitation~~
- E. ~~mentoring/coaching~~

~~FORMATS OF DELIVERY~~

- A. ~~training modules/sessions (e.g., 2-4 hours/session)~~
- B. ~~workshops/in-service (e.g., 6 hours/session or more)~~
- C. ~~institutes/seminars/academies (e.g., 1-4 day, intensive)~~
- D. ~~graduate credit classes (e.g., 1-6 graduate credit courses of study from accredited institutions)~~
- E. ~~facilitations/consultations (e.g., extended work sessions whereby staff development learning is applied to curricular and instructional alterations/improvements)~~

~~SELECTION OF ATTENDANCE~~—Issues that are considered when choosing attendance at/sponsorship of staff development opportunities:

- A. ~~aligns with building plans and~~
- B. ~~aligns with professional growth goals~~

~~INCENTIVES~~—Incentives that are available to encourage full participation in staff development programs:

- A. ~~per diem pay~~
- B. ~~professional growth~~

~~III. IMPLEMENTATION~~—Organizational supports that must be monitored/adjusted in order for implementation to occur:

- A. ~~alignment of district philosophy, practice, understanding, coordination~~
- B. ~~alignment of building philosophy, practice, understanding, coordination~~
- C. ~~building climate and/or culture assessment~~
- D. ~~support follow-up opportunities~~
- E. ~~support teacher evaluation~~
- F. ~~supported by training for administrators~~
- G. ~~training for newly hired personnel~~

~~IV. PROGRAM EVALUATION aligned with IMPROVED STUDENT LEARNING Determine how staff development programs will be assessed and evaluated.~~

~~A. student achievement~~

~~B. educators pre/post surveys RE: knowledge and skills of educators (e.g., differentiation)~~

~~C. self report/evaluation process~~

~~D. teacher evaluation~~

Related Policy : 6400P

Rule Approved: July 12, 1999

Millard Public Schools

Revised: December 6, 2004

Omaha, NE

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AGENDA SUMMARY SHEET

Agenda Item: Revised Staff Development Policies and Rules

Meeting Date: December 5, 2011

Department Educational Services

Title and Brief Description: Policy 6401- Deletion

Action Desired: Approval

Background: We are reviewing our current staff development policies and rules to more clearly define the role of staff development.

Options/Alternatives Considered: N/A

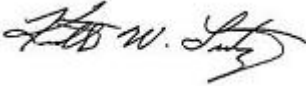
Recommendations: Approval

Strategic Plan Reference: N/A

Implications of Adoption/Rejection: N/A

Timeline: Immediately

Responsible Persons: Dr. Kim Saum-Mills, Director of Staff Development & Instructional Improvement
Dr. Mark Feldhausen, Associate Superintendent of Educational Services
Dr. Jim Sutfin, Assistant Superintendent of Human Resources

Superintendent's Signature: _____  _____

Curriculum, Instruction, and Assessment

Staff Development—Accountability **6401**

~~The Board of Education of the Millard Public Schools directs the Superintendent to develop and implement a comprehensive staff development program that supports the written, taught, and assessed curriculum, and the District identified Practices that Promote Successful Student learning. Educational Services division shall be responsible for the development, implementation, and evaluation of said staff development program.~~

~~The responsibility of the certificated staff is to be continuously involved and provide input regarding identified district and building staff development offerings. Certificated staff are likewise expected to apply their learnings in the classroom and to maintain and improve performance and proficiency.~~

~~The responsibility of the principals shall be to ensure and promote staff development so that all staff engage in continuous improvement of knowledge and skills as they apply to the MEP.~~

~~Policy adopted: July 12, 1999~~

~~Millard Public Schools~~

~~Reaffirmed: October 3, 2005~~

~~Omaha, Nebraska~~

~~Revised: April 2, 2007~~

AGENDA SUMMARY SHEET

Agenda Item: Enter into Collective Bargaining Negotiations with the Millard Education Association for the 2012-13 Nurses Contract.

Meeting Date: December 5, 2011

Department General Administration / Human Resources

Title and Brief Description: Request to commence Collective Bargaining with the MEA.

Action Desired: Approval

Background: The Millard Education Association represents the nurses in collective bargaining matters. The current bargaining agreement expires July 31, 2012. Under Nebraska law, either party (the District or the Union) may request the commencement of collective bargaining. A copy of the letter from MEA requesting the commencement of bargaining for the FYE13 contract is attached.

Options/Alternatives Considered:

N/A

Recommendations: It is recommended that the District recognize the MEA as the collective bargaining agent for nurses in the District; and further that the District meet and confer with the MEA to negotiate the FYE13 employment contract for said employee group at times and places mutually agreed to by the parties.

Strategic Plan Reference:

N/A

Timeline: Immediate

Responsible Persons:

Chad Meisgeier, Dr. Keith Lutz

Superintendent's Signature: _____  _____

AGENDA SUMMARY SHEET

Agenda Item: Appointment of Negotiations Team for Nurses Contract.

Meeting Date: December 5, 2011

Department General Administration / Human Resources

Title and Brief Description: Appointment of Negotiations Team for the nurses contract – The designation of the members who will serve as the District’s representatives during the collective bargaining process for nurses.

Action Desired: Approval

Background: Nebraska law provides school employees the right to bargain collectively with the school district in certain matters related to their employment contract. The association that represents these employees has a team of members who meet with a similar team appointed by the District. The District’s team has the task of negotiating the proposed terms of the collective bargaining agreement; however, final approval for the agreement rests with the Board of Education.

It is the administration’s recommendation that the district’s team this year be comprised of Ken Fossen, Duncan Young, Jim Sutfin and Chad Meisgeier, with Chad Meisgeier serving as the lead negotiator for the team.

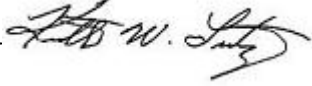
Options/Alternatives Considered: The Board could appoint different members to the team.

Recommendations: It is recommended that the Board appoint Ken Fossen, Duncan Young, Jim Sutfin and Chad Meisgeier for the District’s negotiations team for collective bargaining related to the FYE13 employment contract for nurses; and that the Board appoint Chad Meisgeier as the lead negotiator for the team.

Strategic Plan Reference: N/A

Timeline: Immediate

Responsible Persons: Chad Meisgeier, Ken Fossen, Duncan Young, and Jim Sutfin

Superintendent’s Signature: _____  _____

AGENDA SUMMARY SHEET**AGENDA ITEM:** School Calendars for 2012-13 and 2013-14**MEETING DATE:** December 5, 2011**DEPARTMENT:** Office of the Superintendent**TITLE AND BRIEF DESCRIPTION:** Approve the school calendars for 2012-13 and 2013-14.**ACTION DESIRED:** APPROVAL XX DISCUSSION _____ INFORMATION ONLY _____**BACKGROUND:**

Each year the Board of Education adopts a two-year calendar in accordance with policy 6020.

The Attached report documents the work of the committee and the calendars represent the consensus of the calendar committee that met in November of this year.

OPTIONS AND ALTERNATIVES CONSIDERED: None**RECOMMENDATION:** Approve the attached School Calendars for 2012-13 and 2013-14.**RESPONSIBLE PERSON:** Angelo Passarelli**SUPERINTENDENT'S APPROVAL:** _____
(Signature)**BOARD ACTION:**

November 30, 2011

To: Dr. Keith Lutz
 FR: Angelo D. Passarelli
 RE: Calendar Committee

At your direction and that of the Board of Education, I formed the Calendar Committee. I chose to have a large committee to ensure representation from all schools. There were 20 parents, 20 teachers/staff and 6 administrators who served on the committee. Attendance at all meetings was very good. The committee had representation from staff and parents from across the district. The Calendar Committee met on November 1, 8, 15 and 29, 2011. We discussed many issues. For the first three meetings, we divided the large committee into 4 small groups so every voice could be heard. Each small group reported out to the large group at the end of the evening.

The committee looked at the data including the calendars for all metro schools. They discussed the calendar committee mission, calendar issues and looked at calendars that were based on the following board parameters:

1. The first semester will end at winter break.
2. The semesters will be as balanced as possible
3. We will be out of school by Memorial Day.

They were able to come to consensus on a mission that changed slightly from the previous mission.

The purpose of the Calendar Committee is to establish a time framework to maximize learning for all students. This will be accomplished by honoring the Millard Public School mission statement including but not limited to: providing time for mastery of essential learner outcomes, assessments, ~~and allowing adequate~~ professional development, and planning time.

They were unable to come to consensus on a calendar that met all three board parameters but did come to consensus on one that is very close to meeting all three. In the end the committee recommendation was to allow 2 of the make-up snow days to be scheduled past Memorial Day. The committee felt that the attached calendars for 2012-13 and 2013-14 were aligned with the calendar committee's mission and the Millard Public Schools mission and allowed for learning time, necessary staff development and planning time.

The strengths of the calendars include:

1. A slightly later starting day which responded to the number of calendar comments relating to our early start dates.
2. A slightly imbalanced calendar (3 days) was deemed appropriate considering that the majority of the assessments were scheduled in the second semester including all of the NESA testing.
3. The committee thought that moving the comp day for conferences to the Wednesday before Thanksgiving was a positive idea for families of both students and teachers.

4. The committee concluded that a slightly shorter winter break still fits with the calendar committee mission and parameters, allows for a good break for students and staff, and helps to achieve the Board parameter of finishing school before Memorial Day.
5. The committee had long discussions about going to school on both Martin Luther King Jr. Day and President's Day but decided that the staff development that was conducted on one or both of these two days was important. We decided to leave them consistent with past years as nonstudent days. The committee did think that if the board felt that it was necessary to schedule all four make-up snow days before Memorial Day then our second option would be to go to school on MLK Day and Presidents' Day. The other option which many found unfavorable would be to start school in August on a Monday.
6. The committee discussed changing conferences but concluded that buildings should be allowed to try different approaches to conferences so we left them unchanged.
7. The committee moved one day from February to March to make the Spring Break longer.
8. The committee moved spring break to the end of 3rd quarter so that we would allow time for the state NESA testing window which is the last week in March through first week of May.
9. This calendar will put graduation on Memorial Day weekend in both years.

I think the committee did a fantastic job of balancing many important issues. I think the committee focused on time for student learning, professional development and planning time. I have attached the approved calendar for 2012-13 and the draft calendars for 2012-13 and 2013-14. I believe that we will be able to make these changes to calendars for future years with some minor adjustments.



2012-13 School Calendar

*Middle and high school calendars vary and are available at <www.mpsomaha.org>

AUGUST					13
M	T	W	Th	F	
			1	2	3
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

Aug. 15	First Day for Students
Sept. 3	No School - Labor Day
Oct. 16	End of First Quarter
Oct. 17-19	No School - Conferences/Work Day/Professional Development

FEBRUARY					17
M	T	W	Th	F	
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28		

SEPTEMBER					19
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

Nov. 22-23	No School - Thanksgiving Break
Dec. 21	First Semester Ends
Jan. 7	Second Semester Begins
Jan. 21	No School - Martin Luther King, Jr. Day

MARCH					11-9
M	T	W	Th	F	
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	

OCTOBER					12-8
M	T	W	Th	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

Feb. 7-8	No School - Conferences/Professional Development
Feb. 18	No School - Presidents' Day
Mar. 15	End of Third Quarter
Mar. 18	No School - Teacher Work Day

APRIL					17
	1	2	3	4	5
	8	9	10	11	12
	15	16	17	18	19
	22	23	24	25	26
	29	30			

NOVEMBER					20
M	T	W	Th	F	
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

Apr. 1-5	Spring Break
May 3	Half-Day for Middle Schools (5th Grade Orientation)
May 27	Memorial Day
June 2	Graduation

MAY					21
M	T	W	Th	F	
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

DECEMBER					15
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					

June 5	Last Day of School
This calendar includes four days of school that may be used in case of inclement weather. If fewer (or more) days are used, the last day of school will be adjusted accordingly.	

JUNE					0
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

JANUARY					18
M	T	W	Th	F	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		

Quarter Dates/Student Days		
Oct. 16	44 days	
Dec. 21	43 days	87
Mar. 14	46 days	
May 30	47 days	93
Total	180 days	

No School for Students
 Make-up snow days

JULY					0
M	T	W	Th	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

Board Approved: January 17, 2011



2012-13 School Calendar

*Middle and high school calendars vary and are available at <www.mpsomaha.org>

AUGUST					13
M	T	W	Th	F	
			1	2	3
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

Aug. 15 First Day for Students

Sept. 3 No School - Labor Day

Oct. 17 End of First Quarter

Oct. 18-19 No School - Conferences/Work Day/Professional Development

FEBRUARY					18
M	T	W	Th	F	
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28		

SEPTEMBER					19
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

Nov. 21-23 No School - Thanksgiving Break

Dec. 21 First Semester Ends

Jan. 3 Second Semester Begins

Jan. 21 No School - Martin Luther King Jr. Day

MARCH					9-8
M	T	W	Th	F	
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	

OCTOBER					13-8
M	T	W	Th	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

Feb. 15 No School - Conferences/Professional Development

Feb. 18 No School - Presidents' Day

Mar. 13 End of Third Quarter

Mar. 14-19 Spring Break

APRIL					22
M	T	W	Th	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30				

NOVEMBER					19
M	T	W	Th	F	
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

May 29 Last Day of School

May 25 Graduation

MAY					16
M	T	W	Th	F	
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

DECEMBER					15
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					

This calendar includes four days of school that may be used in case of inclement weather. **If fewer (or more) days are used, the last day of school will be adjusted accordingly.**

Quarter Dates/Student Days		
Oct. 17	45 days	
Dec. 21	42 days	87
Mar. 13	47 days	
May 22	46 days	93
Total	180 days	

No School for Students
 Make-up snow days

JUNE					0
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

JANUARY					20
M	T	W	Th	F	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		

JULY					0
M	T	W	Th	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

Draft

2013-14 School Calendar

*Middle and high school calendars vary and are available at <www.mpsomaha.org>

AUGUST					13
M	T	W	Th	F	
				1	2
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

Aug. 14	First Day for Students
Sept. 2	No School - Labor Day
Oct. 16	End of First Quarter
Oct. 17-18	No School - Conferences/Work Day/Professional Development

FEBRUARY					18
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

SEPTEMBER					20
M	T	W	Th	F	
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30					

Nov. 27-29 No School - Thanksgiving Break

Dec. 20 First Semester Ends

Jan. 2 Second Semester Begins

Jan. 20 No School - Martin Luther King Jr. Day

MARCH					8-9
M	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					

OCTOBER					12-9
M	T	W	Th	F	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		

Feb. 14 No School - Conferences/Professional Development

Feb. 17 No School - Presidents' Day

Mar. 12 End of Third Quarter

Mar. 13-18 Spring Break

APRIL					22
M	T	W	Th	F	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30			

NOVEMBER					18
M	T	W	Th	F	
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	

May 28 Last Day of School

May 24 Graduation

MAY					15
M	T	W	Th	F	
				1	2
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

DECEMBER					15
M	T	W	Th	F	
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30	31				

This calendar includes four days of school that may be used in case of inclement weather. **If fewer (or more) days are used, the last day of school will be adjusted accordingly.**

Quarter Dates/Student Days		
Oct. 15	45 days	
Dec. 20	42 days	87
Mar. 14	47 days	
May 21	46 days	93
Total	180 days	

JUNE					0
M	T	W	Th	F	
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30					

JANUARY					21
M	T	W	Th	F	
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

■ No School for Students
 ■ Make-up snow days

JULY					0
M	T	W	Th	F	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		

AGENDA SUMMARY SHEET

Meeting Date:	December 5, 2011
Department	Human Resources
Action Desired:	Approval
Background:	Personnel items: (1) Resignation Notification Incentive (RNI); (2) Voluntary Separation Notice (VSP); (3) Leave of Absence
Options/Alternatives Considered:	N/A
Recommendations:	Approval
Strategic Plan Reference:	N/A
Implications of Adoption/Rejection:	N/A
Timeline:	N/A
Responsible Persons:	Jim Sutfin, Ed.D.

Superintendent's Signature: _____

December 5, 2011

LEAVE OF ABSENCE

Recommend: The following Leave of Absence be accepted:

1. Mary C. Dickerson – Special Education teacher at Andersen Middle School. She is requesting a Leave of Absence for the 2012-2013 school year for personal reasons.

December 5, 2011

Resignation Notification Incentive

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

17. Sharon K. Andersen – Grade 1 teacher at Aldrich Elementary School. She is retiring at the end of the 2011-2012 school year.
18. Kathleen Lorsbach – Special Education, Resource teacher at Willowdale Elementary School. She is retiring at the end of the 2011/2012 school year.
19. Marilyn I. Greene – Kindergarten teacher at Cather Elementary School. She is retiring at the end of the 2011/2012 school year.
20. Amy Friedman – Director of Communication for Millard Public Schools. She is retiring at the end of the 2011/2012 school year.
21. Cynthia Orso – Science teacher at Central Middle School. She is retiring at the end of the 2011/2012 school year.
22. Dan Murphy – Science teacher at Andersen Middle School. He is retiring at the end of the 2011/2012 school year.
23. Helen Van Riper – Grade 5 teacher at Reeder Elementary School. She is retiring at the end of the 2011/2012 school year.
24. Jean M. Hastings – Interventionist at Ron Witt Support Service Center. She is retiring at the end of the 2011/2012 school year.
25. Randal A. Langdon – Math/Science teacher at Russell Middle School. He is retiring at the end of the 2011-2012 school year.
26. Carol B. Vande Kerkhoff – Language Arts teacher at Millard North High School. She is resigning at the end of the 2011-2012 school year because of relocation.
27. Brenda K. Stewart – German teacher at Millard North High School. She is retiring at the end of the 2011-2012 school year.
28. Corrine E. Holmquist – Kindergarten teacher at Holling Heights Elementary School. She is retiring at the end of the 2011-2012 school year.
29. Mary Ellen Baker – Grade 3 teacher at Reeder Elementary School. She is retiring at the end of the 2011-2012 school year.
30. Dale J. Zabrocki – Physical Education teacher at Millard North Middle School. Retiring at the end of the 2011-2012 school year.
31. Sharon Finnegan – Grade 1 teacher at Morton Elementary School. Retiring at the end of the 2011-2012 school year.
32. Hannelore (Lori) W. Jasa – Principal at Kiewit Middle School. She is retiring at the end of the 2011-2012 school year.

December 5, 2011

Voluntary Separation Program

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

7. Gary L. Wiemer – Math teacher at Millard North High School. 10 years of service.
8. Daniel M. Murphy – Science teacher at Andersen Middle School. 31 years of service.
9. Sharon K. Andersen – Grade 1 teacher at Aldrich Elementary School. 24 years of service.
10. Marilyn I. Greene – Kindergarten teacher at Cather Elementary School. 15 years of service.
11. Amy J. Friedman – Director of Communications for Millard Public Schools. 17 years of service.
12. Helen A. Van Riper – Grade 5 teacher at Reeder Elementary School. 33 years of service.
13. Diane R. Christenson – Language Arts teacher at Andersen Middle School. 14 years of service.
14. Jean M. Hastings – District Interventionist for Millard Public Schools. 18 years of service.
15. Sharon D. Finnegan – Grade 1 teacher at Morton Elementary School. 25 years of service.
16. Corrine E. Holmquist – Kindergarten teacher at Holling Heights Elementary School. 34 years of service.
17. Mary Ellen Baker – Grade 3 teacher at Reeder Elementary School. 13 years of service.
18. Dale J. Zabrocki – Physical Education teacher at Millard North Middle School. 32 years of service.

**November 19, 2011
Millard Public Schools
Total Enrollment**

Elementary		K	1	2	3	4	5	SpEd	YTD	9/20/2011		
								Cluster Prgm			Current Total	Current Change
Abbott	(3 unit)	71	62	75	85	69	69		431	-3	-2	433
Ackerman	(4 unit)	79	71	88	90	97	91		516	7	8	508
Aldrich	(3 unit)	61	62	90	65	66	93		437	0	-3	440
Black Elk	(4 unit)	57	71	85	83	95	102		493	-1	-1	494
Bryan	(3 unit)	61	57	61	66	59	62		366	2	3	363
Cather	(3 unit)	67	76	72	92	82	60		449	1	0	449
Cody	(2 unit)	42	29	31	25	29	37	11	204	-3	-5	209
Cottonwood	(3 unit)	60	62	62	53	54	60		351	2	3	348
Disney	(3 unit)	62	45	39	44	45	39	16	290	3	2	288
Ezra Millard	(3 unit)	73	60	61	63	67	61	12	397	0	0	397
Harvey Oaks	(2 unit)	42	39	54	46	47	47		275	-3	-1	276
Hitchcock	(2 unit)	44	35	39	30	30	36	17	231	-8	-8	239
Holling Heights	(3 unit)	54	61	65	62	54	59	7	362	4	1	361
Montclair	(4 unit)	86	89	89	82	82	88		516	0	-2	518
Morton	(3 unit)	43	55	54	50	59	62	11	334	0	0	334
Neihardt	(4 unit)	79	81	100	89	93	104		546	-2	-3	549
Norris	(3 unit)	63	58	71	54	48	54		348	-1	0	348
Reagan	(4 unit)	131	122	114	125	108	97		697	-2	2	695
Reeder	(3 unit)	98	80	93	66	97	85	14	533	0	3	530
Rockwell	(3 unit)	58	54	54	59	52	56	16	349	-1	-1	349
Rohwer	(3 unit)	70	89	54	67	86	80	17	463	-1	-1	464
Sandoz	(3 unit)	64	48	48	51	59	39		309	0	2	307
Upchurch	(3 unit)	98	108	114	83	73	63		539	-3	-1	540
Wheeler	(4 unit)	89	77	98	102	102	113	23	604	0	5	599
Willowdale	(3 unit)	60	60	60	63	72	68		383	2	3	380
Totals		1712	1651	1771	1695	1725	1725	144	10423	-7	5	10418

Middle	6	7	8	SpEd	YTD	9/20/2011		
				Cluster Prgm*			Total	Change
Andersen MS	273	244	256		773	2	4	769
Beadle MS	360	328	267	26	955	-2	-2	957
Central MS	246	252	255	22	753	3	0	753
Kiewit MS	295	302	283		880	-1	-3	883
North MS	259	245	318	19	822	0	-1	823
Russell MS	295	290	289	0	874	0	2	872
MS Alternative	0	7	16		23	1	2	21
Totals	1728	1668	1684	67	5080	3	2	5078

High	9	10	11	12	SpEd	YTD	9/20/2011		
					Cluster Prgm*			Total	Change
North HS	621	619	611	591	24	2442	-3	-7	2449
South HS	509	505	494	464	33	1972	-12	-8	1980
West HS	605	593	544	506	37	2248	-14	-10	2258
Horizon HS	0	0	39	78		117	-1	-5	122
Totals	1735	1717	1688	1639	94	6779	-30	-30	6809

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

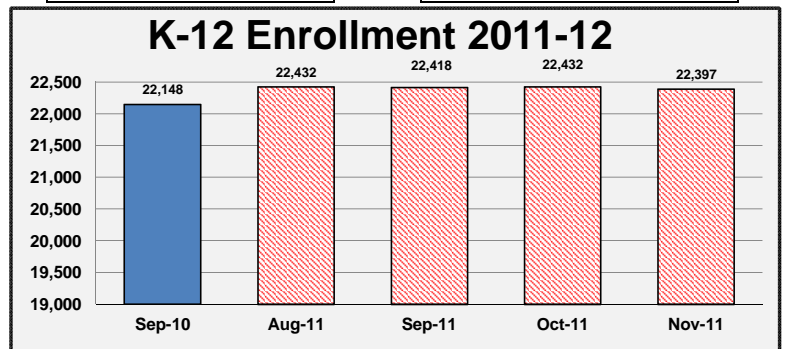
Contracted SPED	50	0	1	49
Young Adult Program	48	-1	-2	50
Ombudsman (Primary)	17	0	3	14
Total District K-12	22397	-35	-21	22418
Total District PreK-12	23068	-25	18	23050

Preschool	SPED	Not SPED	Total
Bryan	2	35	37
Cody	68	35	103
Cody Early Start	6	9	15
Disney	17	18	35
Hitchcock	27	10	37
Holling Heights	0	19	19
Montclair	26	12	38
Montclair Montessori	0	79	79
Neihardt	3	61	64
Norris ELL	2	17	19
Norris Montessori	0	18	18
Rockwell	17	1	18
Sandoz	4	14	18
Sandoz ELL	6	29	35
Wheeler	27	8	35
Homebased Infants			101
TOTAL			671

Career Academies	NHS	SHS	WHS	HHS	TOTAL
Culinary	10	7	8		25
Education	9	7	24		40
Entrepreneurship	4	7	14		25
Finance	7	1	6		14
Health Services	26	19	25		70
Dist/Log Mgmt	4	4	5	2	15
Ombudsman	(Primary and Secondary Assignment)				30

11/19/2011	
Elementary	10423
Middle School	5080
High School	6779
Contracted	50
Young Adult	48
Ombudsman (Primary)	17
TOTAL	22397

9/20/2011	
Elementary	10418
Middle Sch	5078
High Sch	6809
Contracted	49
Young Adult	50
Ombudsman (Primary)	14
TOTAL	22418



Elementary		Classroom Enrollment						115 9/20/2011				Class Size W/out SPED
	K	1	2	3	4	5	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Abbott	25	21	17	20	24	23						
	23	21	19	22	23	23						
	23	20	19	22	22	23						
			20	21								
Total Students	71	62	75	85	69	69	431	-3	-2	433	431	
Total Teachers	3	3	4	4	3	3	20				20	
Classroom Avg	23.67	20.7	18.8	21.7	23.0	23.0	22				22	
Ackerman	20	23	22	22	24	21						
	20	24	23	23	24	25						
	19	24	22	23	24	21						
	20		21	22	25	24						
Total Students	79	71	88	90	97	91	516	7	8	508	516	
Total Teachers	4	3	4	4	4	4	23				23	
Classroom Avg	19.8	23.7	22.0	22.5	24.3	22.8	22				22	
Aldrich	20	21	23	20	23	22						
	21	21	23	23	20	24						
	20	20	22	22	23	23						
			22			24						
Total Students	61	62	90	65	66	93	437	0	-3	440	437	
Total Teachers	3	3	4	3	3	3	19				19	
Classroom Avg	20.3	20.7	22.3	21.7	22.0	23.7	23				23	
Black Elk	19	23	21	23	23	26						
	19	23	21	23	24	25						
	19	25	22	17	24	24						
			21	20	24	27						
Total Students	57	71	85	83	95	102	493	-1	-1	494	493	
Total Teachers	3	3	4	4	4	4	22				22	
Classroom Avg	19.0	23.7	21.3	20.8	23.8	25.5	22				22	
Bryan	21	19	20	21	20	19						
	20	19	20	22	20	22						
	20	19	21	23	19	21						
Total Students	61	57	61	66	59	62	366	2	3	363	366	
Total Teachers	3	3	3	3	3	3	18				18	
Classroom Avg	20.3	19.0	20.3	22.0	19.7	20.7	20				20	
Cather	21	13	14	25	25	16						
	23	15	12	25	25							
Total Students	44	28	26	50	50	16	449	1	0	449	449	
Total Teachers	2	2	2	2	2	1	22				22	
Classroom Avg	22.0	14.0	13.0	25.0	25.0	16.0	20				20	
Cody	21	15	16	11	14	20						
	21	14	15	14	15	17						
Total Students	42	29	31	25	29	37	204	-3	-5	209	193	
Total Teachers	2	2	2	2	2	2	14				12	
Classroom Avg	21.0	14.5	15.5	12.5	14.5	18.5	15				16	
Cottonwood	20	21	21	26	27	20						
	20	20	21	27	27	19						
	20	21	20			21						
Total Students	60	62	62	53	54	60	351	2	3	348	351	
Total Teachers	3	3	3	2	2	3	16				16	
Classroom Avg	20.0	20.7	20.7	26.5	27.0	20.0	22				22	
Disney	21	23	19	22	23	20						
	21	22	20	22	22	19						
	20											
Total Students	62	45	39	44	45	39	290	3	2	288	274	
Total Teachers	3	2	2	2	2	2	15				13	
Classroom Avg	20.67	22.50	19.50	22.00	22.50	19.50	8				21	

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/2/11	Class Size W/out SPED
											Enrollment	
Ezra Millard	18	21	21	22	23	20	8					
	18	20	20	20	22	20	4					
	18	19	20	21	22	21						
	19											
Total Students	73	60	61	63	67	61	12	397	0	0	397	385
Total Teachers	4	3	3	3	3	3	2	21				19
Classroom Avg	18.3	20.0	20.3	21.0	22.3	20.3	6	19				20

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
											Enrollment	
Harvey Oaks	21	20	18	23	23	23						
	21	19	17	23	24	24						
			19									
Total Students	42	39	54	46	47	47		275	-3	-1	276	275
Total Teachers	2	2	3	2	2	2		13				13
Classroom Avg	21.0	19.5	18.0	23.0	23.5	23.5		21				21

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
											Enrollment	
Hitchcock	22	16	18	15	14	18	17					
	22	19	21	15	16	18						
Total Students	44	35	39	30	30	36	17	231	-8	-8	239	214
Total Teachers	2	2	2	2	2	2	2	14				12
Classroom Avg	22.0	17.5	19.5	15.0	15.0	18.0	17.0	17				18

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
											Enrollment	
Holling Heights	19	19	23	20	18	20	4					
	18	23	19	21	18	19	3					
	17	19	23	21	18	20						
Total Students	54	61	65	62	54	59	7	362	4	1	361	355
Total Teachers	3	3	3	3	3	3	2	20				18
Classroom Avg	18.0	20.3	21.7	20.7	18.0	19.7	3.5	18				20

	K	1	2	3	4	5	M-K	M1-3	M4-5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
														Enrollment	
Montclair	18	23	20	21	20	23	16	22	22						
	20	22	22	23	18	23	16	19	22						
							16	22	19						
								22	23						
								22							
Total Students	38	45	42	44	38	46	48	129	86		516	0	-2	518	516
Total Teachers	2	2	2	2	2	2	3	6	4		25				25
Classroom Avg	19.0	22.5	21.0	22.0	19.0	23.0	16.0	21.5	21.5		21				21

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
											Enrollment	
Morton	21	16	18	14	18	20	4					
	22	19	18	18	21	21	7					
		20	18	18	20	21						
Total Students	43	55	54	50	59	62	11	334	0	0	334	323
Total Teachers	2	3	3	3	3	3	2.0	19				17
Classroom Avg	21.5	19.5	18.0	16.7	19.7	20.7	5.5	18				19

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
											Enrollment	
Neihardt	20	20	20	22	24	25						
	19	19	19	23	22	27						
	20	21	21	23	24	25						
	20	21	20	21	23	27						
			20									
Total Students	79	81	100	89	93	104		546	-2	-3	549	546
Total Teachers	4	4	4	4	4	4		24				24
Classroom Avg	19.8	20.3	20.0	22.3	23.3	26.0		23				23

	K	1	2	3	4	5	M-K	M1-3	M4-5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
														Enrollment	
Norris	20	18	24	17	19	19	13	21	13						
	19	18	24	21	18	17	11	21	16						
								19							
Total Students	39	36	48	38	37	36	24	61	29		348	-1	0	348	348
Total Teachers	2	2	2	2	2	2	2	3	2		19				19
Classroom Avg	19.5	18.0	24.0	19.0	18.5	18.0	12.0	20.3	14.5		18				18

	K	1	2	3	4	5	SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011	Class Size W/out SPED
											Enrollment	
Reagan	22	22	22	23	22	24						
	22	20	23	22	23	25						
	21	22	23	22	21	24						
	22	22	23	23	21	24						
	22	22	23	23	21							
	22	14		12								
Total Students	131	122	114	125	108	97		697	-2	2	695	697
Total Teachers	6	6	5	6	5	4		32				32
Classroom Avg	21.8	21.6	22.8	20.8	22.0	24.3		22				22

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Reeder	K	1	2	3	4	5							
		20	20	24	22	25	20	7					
		19	19	22	21	22	21	7			117		
		20	21	24	23	25	22						
		19	20	23		25	22						
		20											
Total Students		98	80	93	66	97	85	14	533	0	3	530	519
Total Teachers		5	4	4	3	4	4	2	26				24
Classroom Avg		19.7	20.0	23.3	21.5	24.0	21.0	7.0	21				22

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Rockwell	K	1	2	3	4	5							
		20	17	19	20	26	19	9					
		18	19	16	19	26	18	7					
		20	18	19	20		19						
Total Students		58	54	54	59	52	56	16	349	-1	-1	349	333
Total Teachers		3	3	3	3	2	3	2	19				17
Classroom Avg		19.3	18.0	17.5	19.7	26.0	18.7	8.0	18				20

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Rohwer	K	1	2	3	4	5							
		23	22	18	22	21	28	9					
		24	24	18	23	21	25	8					
		23	24	18	22	22	27						
			19			22							
Total Students		70	89	54	67	86	80	17	463	-1	-1	464	446
Total Teachers		3	4	3	3	4	3	2	22				20
Classroom Avg		23.3	22.3	18.0	22.3	21.5	26.7	8.0	21				22

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Sandoz	K	1	2	3	4	5							
		21	15	16	17	20	19						
		22	17	15	17	20	20						
		21	16	17	17	19							
Total Students		64	48	48	51	59	39		309	0	2	307	309
Total Teachers		3	3	3	3	3	2		17				17
Classroom Avg		21.3	16.0	16.0	17.0	19.7	19.5		18				18

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Upchurch	K	1	2	3	4	5							
		20	23	23	23	24	22						
		19	20	23	21	25	21						
		20	23	23	20	24	20						
		19	19	23	19								
		20	23	22									
Total Students		98	108	114	83	73	63		539	-3	-1	540	539
Total Teachers		5	5	5	4	3	3		25				25
Classroom Avg		19.6	21.6	22.8	20.8	24.3	21.0		22				22

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Wheeler	K	1	2	3	4	5							
		24	20	22	21	23	24	9					
		21	20	20	21	26	20	8					
		20	18	18	19	26	22	6					
		24	19	20	21	27	24						
				18	20		23						
Total Students		89	77	98	102	102	113	23	604	0	5	599	581
Total Teachers		4	4	5	5	4	5	3	30				27
Classroom Avg		22.3	19.3	19.6	20.3	25.5	22.6	7.7	20				22

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Willowdale	K	1	2	3	4	5							
		20	20	20	22	23	23						
		20	20	20	21	25	23						
		20	20	20	20	24	22						
Total Students		60	60	60	63	72	68		383	2	3	380	383
Total Teachers		3	3	3	3	3	3		18				18
Classroom Avg		20.0	20.0	20.0	21.0	24.0	22.7		21				21

Elementary Totals												SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment	
Grade	K	1	2	3	4	5	M-1	M-2	M-3	M-4	M-5						
Students	1712	1651	1771	1695	1725	1725	66	70	54	55	60	144	10423	-7	5	10418	10279
Teachers	85	79	83	79	76	75	9			6		21	513				492
Classroom Avg	20.1	20.9	21.3	21.5	22.7	23.0						6.9	20.32				20.892

							SpEd Cluster	Current Total	Current Change	YTD Change	9/20/2011 Enrollment		
Andersen MS	6	7	8										
		273	244	256									
		360	328	267									
		246	252	255									
		295	302	283									
		259	245	318									
		295	290	289									
		0	7	16									
Totals		1728	1668	1684									
					9	10	11	12					
North HS					621	619	611	591					
South HS					509	505	494	464					
West HS					605	593	544	506					
Horizon HS					0	0	39	78					
Totals					1735	1717	1688	1639					
									94	6779	-30	-30	6809
										50	0	1	49
										48	-1	-2	50
										17	0	3	14
										22397	-35	-21	22418

Contracted SPED
Young Adult Program
Ombudsman (Primary Enrollment)
Total District Enrollment

AGENDA SUMMARY SHEET

AGENDA ITEM: Risk Management Report

MEETING DATE: December 5, 2011

DEPARTMENT: General Administration

TITLE & BRIEF DESCRIPTION: Risk Management Report – A report on the insurance coverage maintained by the District.

ACTION DESIRED: Approval Discussion Information Only

BACKGROUND: Don Kamins, Bill Johnson, and Bill Unger of the Harry A. Koch Company (HAKCO) are the District's insurance consultants. Some or all of them will be present to answer any questions board members may have.

OPTIONS AND ALTERNATIVES: n/a

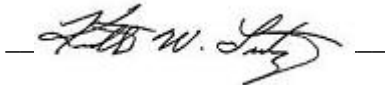
RECOMMENDATION: n/a

STRATEGIC PLAN REFERENCE: n/a

IMPLICATIONS OF ADOPTION/REJECTION: n/a

TIMELINE: n/a

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

SUPERINTENDENT'S APPROVAL: 

MPS School Board Meeting: December 5, 2011

2011 Commercial Insurance Risk Management Report

Millard Public Schools 2011 Commercial Insurance Risk Management Report

Millard Public Schools' property and casualty insurance program renewed in June 2011 with positive program and premium results. We marketed the workers' compensation, multi-line package, and School Board Legal Liability (see exhibit 1), which resulted in two major changes.

- 1) Your workers compensation was marketed and moved from United Heartland Insurance Co. to Liberty Mutual Insurance Co. The incumbent insurer wanted a significant premium increase of over \$200,000, compared to Liberty Mutual which allowed us to maintain your present cost of risk.
- 2) The Liability insurance, including School Board Legal Liability, General Liability, Fiduciary Liability, and Medical Malpractice Liability, were consolidated into a Self-Insured Retention Program underwritten by United Educators Insurance Company. The potential savings to Millard Public Schools is \$294,997, assuming your average liability claim costs remain at or below the normal \$75,000 average incurred per year. The self-insured retention is \$100,000 on any one loss, inclusive of costs of defending claims. However, defense expenses do not reduce the \$5,000,000 available annual aggregate limit.

While the "cost of risk" continues to be positive for Millard Public Schools overall, we did have a small increase of premium in the workers' compensation line. This was due to adverse loss ratios during the past three years, which result in an increase in your "Experience Modification Rating Factor", which went from 1.00 to 1.05. The WC premium rate cost per \$100 of payroll in 2010 was .641, and in 2011 it is .667 (see historical trend analysis exhibit 2).

Despite the increase in the workers' compensation area, Millard Public Schools overall cost of risk remains below national peer average comparisons by 3.2% (Risk and Insurance Management Society, Inc. 2010 Report).

The 2011 year risk management activities were also significant in time and results. Below is a highlight of these activities:

- Comprehensive study of your ten year loss trends to illustrate the benefit of accepting the new Self-Insured Retention Program.
- An update of the Risk Analysis specific to the GL, Auto, SBLL, Fiduciary and WC, which included numerous meetings with MPS administrators.
- Semi-annual claim reviews were held with Ken Fossen and Chad Meisgeier.
- Loss control inspections of several schools.



- Liberty Mutual Initial Loss Prevention Orientation meetings were held with the MPS Human Resource staff, and reviewed MPS' loss control programs.
- Held ongoing loss control awareness meetings with administrators, Sodexo managers, and staff.
- Reviewed MPS's contractual risk transfer with selected vendors, suppliers, and service contractors.

Nebraska Political Subdivision Tort Liability Act:

The following is a reminder of the protection afforded to Nebraska Political Subdivisions as respects to settlement of damage claims:

1) The law applies only to political subdivisions as defined under the Nebraska Political Subdivision Tort Liability Act **§ 13-926 (See attached Exhibit 3)**

- \$1,000,000 any one person
- \$5,000,000 for all claimants in any single occurrence

2) The limitation of liability is only applicable to claims within Nebraska jurisdictional laws, but it does not apply to tort claims under federal laws. Most Employment Practice Liability, Employee Benefit Liability and Fiduciary Liability claims are subject to federal law, and thus not protected by the Nebraska Political Subdivision Tort Liability Act.

3) Any liability claim activity occurring outside of Nebraska is an unlimited exposure.

4) The purchasing of higher insured limits has no impact on the capitation of damage afforded under the Tort Liability Act.

The Future Market:

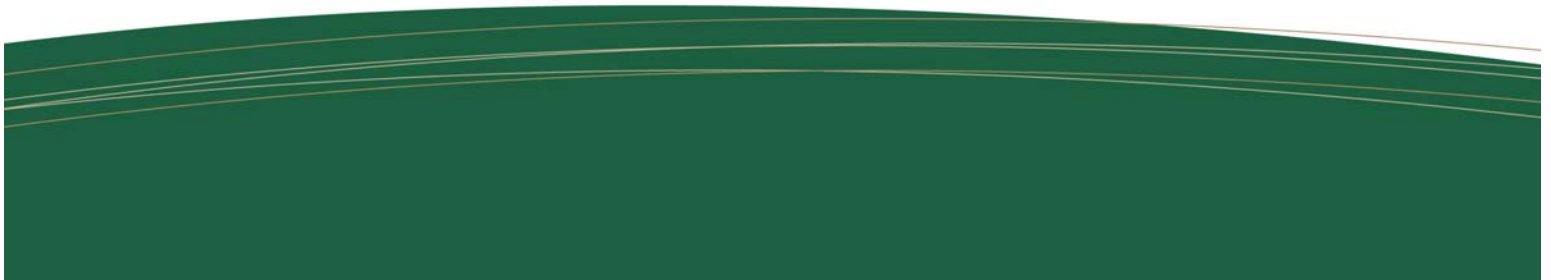
While the 2011 insurance market remained stable, most market indicators predict upward pressure on premiums for 2012. These changes result from poor underwriting results caused by a significant increase in the number and costs of natural disasters occurring throughout the United States, and also from the lack of investment returns necessary to sustain a soft market.

Respectfully submitted,

Don Kamins
Vice President

Bill Johnson
Sr. Vice President

Bill Unger
Vice President





**School District #17 of Douglas County
Millard Public School District**

Comparison of 2010 vs. 2011 Insurance Premiums

Coverage	2010-11 Actual Premium	2011-12 Quoted Premium
Property	\$301,105	\$301,290
Inland Marine (mobile equipment floater)	\$6,093	\$6,093
Renovation Project Construction Blanket Installation	\$1,500	\$3,667
Builders Risk – new schools	\$7,210	\$0
Boiler & Machinery	\$28,624	\$28,624
Crime	\$8,510	\$9,100
Automobile – Physical Damage	\$28,140	\$29,096
General Liability incl. EBL	\$224,038	\$182,096*
Automobile - Liability	\$128,188	Included in GL
Umbrella Excess	\$118,031	Included in GL
School Leaders E&O	\$20,842	Included in GL
Nurses Professional	\$11,227	Included in GL
Berkley Risk Administrators (TPA)	NA	\$25,000 minimum premium
Cyber Liability: Network Security, Privacy Liability, Internet Liability	\$24,237	\$23,847
Fiduciary Liability	\$6,941	\$7,222
Workers Compensation	\$804,108	\$823,470
Pollution/Mold Liability	\$36,519	\$35,535
Sub Total	\$1,755,313	\$1,475,040
Harry A. Koch Co Consulting Fee	\$45,414	\$46,197
Total Cost with Consulting Fee	\$1,800,727	\$1,521,237

* does not include losses within the Self Insured Retention of \$100,000 each occurrence



**School District #17 of Douglas County
Millard Public School District**

Marketing Summary

Carrier	Response
ACE	Declined; does not fit their appetite
Acuity	Declined; operations
Amerisafe	Declined; operations
Chubb	Declined; operations
C.N.A.	Declined; operations
EMC	Not competitive; quoted Work Comp with \$150,000 and \$250,000 deductibles
Hartford	Not competitive; quoted Work Comp at \$1,358,407
Indiana Insurance	Declined; not competitive
Liberty Mutual	Work Comp quotation received (\$823,470)
Sentry	Not competitive; quoted Work Comp with \$250,000 deductible
Travelers	Renewal quotation received
United Educators	Casualty quotation received (\$182,379)
United Heartland	Not competitive; quoted Work Comp at \$1,087,288; also provided option with \$250,000 deductible
Zurich	Declined; operations

Millard Public School District

Effective Date 6-1 to 6-1	# of Claims	# open claims	Audited Payroll	Employee Count	EMOD	Earned Premium	Incurred Loss	Loss Ratio	Premium Per Employee	COR - \$payroll	Loss Per Employee
2002	164		\$ 82,676,072	2488	0.91	\$ 435,760.00	\$ 541,629	124%	\$ 175	0.52707%	\$ 218
2003	168		\$ 91,771,454	2528	0.94	\$ 555,301.00	\$ 515,257	93%	\$ 220	0.60509%	\$ 204
2004	168		\$ 88,593,089	2538	0.94	\$ 638,223.00	\$ 234,014	37%	\$ 251	0.72040%	\$ 92
2005	138		\$ 93,624,588	2548	1.03	\$ 792,959.00	\$ 311,017	39%	\$ 311	0.84696%	\$ 122
2006	158		\$ 99,092,691	2621	1.02	\$ 708,796.00	\$ 425,374	60%	\$ 270	0.71529%	\$ 162
2007	158		\$ 106,873,987	2685	0.92	\$ 718,848.00	\$ 521,618	73%	\$ 268	0.67261%	\$ 194
2008	108		\$ 117,888,488	3277	0.93	\$ 554,234.00	\$ 422,065	76%	\$ 169	0.47013%	\$ 129
2009	110		\$ 121,508,215	3185	1.01	\$ 606,965.00	\$ 563,667	93%	\$ 191	0.49953%	\$ 177
2010	107		\$ 126,328,836	3165	1.00	\$ 809,043.00	\$ 1,680,434	208%	\$ 256	0.64043%	\$ 531
2011	61		\$ 123,330,839	3454	1.05	\$ 823,470.00	\$ 123,658	15%	\$ 238	0.66769%	\$ 36

* Losses valued as of 11-1-2011

* 2002 - 2007 =

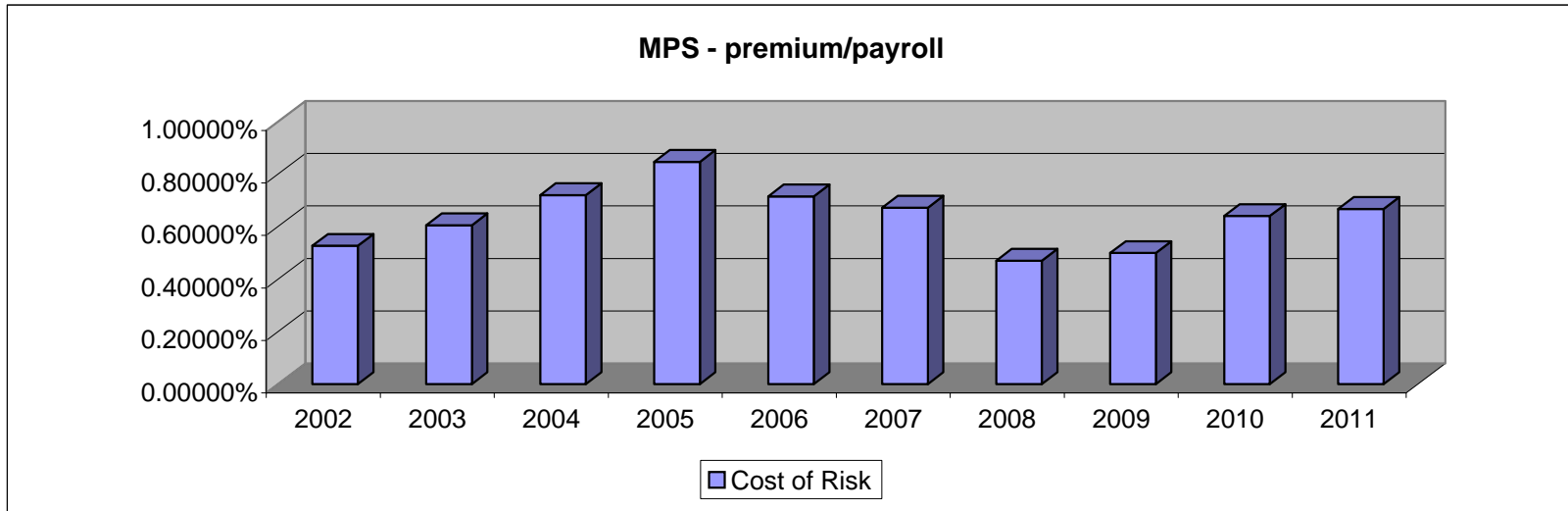
Liberty Mutual

* 2008 - 2010 =

United Heartland

* 2011 = Liberty

Mutual



Nebraska

Chapter 13. Cities, Counties, and Other Political Subdivisions

Article 9. Political Subdivisions Tort Claims Act

Current through the 2011 legislative session

§ 13-926. Recovery under act; limitation; additional sources for recovery

The total amount recoverable under the Political Subdivisions Tort Claims Act for claims arising out of an occurrence after November 16, 1985, shall be limited to:

- (1) One million dollars for any person for any number of claims arising out of a single occurrence; and
- (2) Five million dollars for all claims arising out of a single occurrence.

If the damages sustained by an innocent third party pursuant to section 13-911 are not fully recoverable from one or more political subdivisions due to the limitations in this section, additional sources for recovery shall be as follows: First, any offsetting payments specified in subsection (3) of section 13-911 shall be reduced to the extent necessary to fully compensate the innocent third party; and second, if such reduction is insufficient to fully compensate the innocent third party, the right of reimbursement granted to the political subdivision in subsection (2) of section 13-911 shall be reduced to the extent necessary to fully compensate the innocent third party.

Source:

Laws 1985, Second Spec. Sess., LB 14, § 2; R.S.Supp.,1986, § 23-2419.01; Laws 1996, LB 952, § 2.

Note:

The damage cap embodied in this section applies to all political subdivisions of the State of Nebraska, which together create a single class of tort-feasors to which the Legislature has chosen to apply uniform rules and procedures governing tort liability. By limiting the tort liability exposure of all political subdivisions in exactly the same manner, the Legislature has enacted a general law which does not contravene the constitutional prohibition of special legislation. *Staley v. City of Omaha*, 271 Neb. 543, 713 N.W.2d 457 (2006).

The fact that an insurer provided liability insurance coverage for that portion of a county's potential liability for a single occurrence which exceeded its legal liability

to a single claimant cannot be viewed as creating any rights on the part of injured persons to recover more from the insurer than its insured was legally obligated to pay. *Molina v. American Alternative Ins. Corp.*, 270 Neb. 218, 699 N.W.2d 415 (2005).

When a county's "legal obligation" to an injured party has been paid by the county and its underlying insurer, the county's "legal obligation to pay" has been fully satisfied under subsection (1) of this section, and an insurer providing the county with a commercial umbrella policy could have no contractual liability to an injured party for that portion of his or her proven damages which exceeded the statutory cap. Molina v. American Alternative Ins. Corp., 270 Neb. 218, 699 N.W.2d 415 (2005).