SCHOOL DISTRICT NO. 17 a/k/a MILLARD PUBLIC SCHOOL DISTRICT NOTICE OF MEETING

Notice is hereby given of a Board of Education meeting of School District No. 17, in the County of Douglas, which will be held at 6:00 p.m. of Monday, December 2. 2024 at Don Stroh Administration Building 5606 S. 147th St. Omaha, NE 68137.

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

Linda Poole Secretary

12/2

ZNEZ



Proof of Publication

JASON W. HUFF, Publisher

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

SS

JASON W. HUFF, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for	City of Official
That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska. GENERAL NOTARY - State of Nebraska NICOLE M. PALMER My Comm. Exp. October 1, 2025	PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY
GENERAL NOTARY - State of Nebraska NICOLE M. PALMER My Comm. Exp. October 1, 2025	12/2/24
GENERAL NOTARY - State of Nebraska NICOLE M. PALMER My Comm. Exp. October 1, 2025	
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NICOLE M. PALMER My Comm. Exp. October 1, 2025	
Publisher's Fee \$23.33	NICOLE M. PALMER
	Publisher's Fee \$23.33 Jen WHW
Subscribed in my presence and sworn to before	Additional Copies \$

Total \$23.33

Filing Fee

Notary Public in and for Douglas County, State of Nebraska

me this DECEMBER 02 2024

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 2, 2024, at the Don Stroh Administration Center, 5606 South 147 Street, Omaha, NE 68137

Dated this 2nd day of December, 2024
Stacy Jolley - President
Mike Kennedy - Vice President
Linda Parto
Linda Poole – Secretary
Allanda Melle flizy
Amanda McGill Johnson — Treasurer
Mukuka
Mike Pate
10800
Lisa Schoenberger
Raylic Hollingsworth - Millard North High School
Bacon Jos
Zach Stoj - Millard South High School
Addison Kloock

Addison Kloock - Millard West High School

BOARD OF EDUCATION MEETING SIGN IN DECEMBER 2, 2024

NAME:	REPRESENTING:	Observing for a Class? (Y/N)
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BOARD OF EDUCATION MEETING SIGN IN DECEMBER 2, 2024

NAME:	REPRESENTING:	Observing for a Class? (Y/N)
CLIFF TRUE	BODM ARCH.	N
Tim Lens	BerganKDV	\mathcal{N}
Mielas Bellenbaum	Tro-2p 359	W
Itenry Bellenbaum	7100p 309	ΥΥ
Dustus Contis	Seif	H
Nora Coffey	SeH	Υ
Gretchen Lang	Self	<u> </u>



BOARD OF EDUCATION MEETING

December 2, 2024

BOARD OF EDUCATION MILLARD PUBLIC SCHOOLS OMAHA, NEBRASKA

BOARD MEETING DECEMBER 2, 2024 6:00 P.M. DON STROH ADMINISTRATION CENTER 5606 SOUTH 147TH STREET

AGENDA

A. Call to Order

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

- B. Pledge of Allegiance
- C. Roll Call
- D. **Employee of the Month** Karyn Lawrence, Vocal Music Teacher at Bryan Elementary, and Judy Kirst, Office Para at Neihardt Elementary.
- E. Showcase Recognition of Students
- F. **Public Comments on agenda items** This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board President before the meeting begins.
- G. Routine Matters
 - 1. *Approval of Board of Education Minutes November 18, 2024
 - 2. *Approval of Bills and receive the Treasurer's Report and Place on File
- H. Information Items
 - 1. Superintendent's Comments
 - 2. Board Comments/Announcements
 - 3. Report from Student Representatives
- I. Unfinished Business None
- J. New Business
 - 1. First Reading of Policy 6305: Curriculum, Instruction, and Assessment Annual Performance Report
 - 2. Approval of Contract for Ackerman Elementary School Gym & Site Lighting Replacement
 - 3. Approval of Contract for Wheeler Elementary School Fire Alarm Replacement
 - 4. Approval of Contract for Beadle Middle School Intercom Replacement
 - 5. Approval of Contract for Andersen Middle School Kitchen Hood Replacement
 - 6. Approval of Contract for Disney Elementary School Exterior Lighting Improvements
 - 7. Approval of Contract for Harvey Oaks Elementary School Interior Remodel
 - 8. Approval of Contract for Cottonwood Elementary School Interior Remodel
 - 9. Approval of Contract for Black Elk Elementary School Roof Replacement
 - 10. Approval of Contract for Disney Elementary School Roof Replacement
 - 11. Approval of Contract for Kiewit Middle School Roof Replacement
 - 12. Approval of Contract for West High School Roof Replacement

- 13. Approval of Fiscal Year Ending 2024 Audit
- 14. Approval of the 2025 Summer School Proposal
- 15. Approval of Personnel Actions: Recommendation to Hire, Resignation Agenda, Voluntary Separation Program (VSP)
- 16. Executive Session Personnel

K. Reports

1. NSCAS 2023-24 Report

L. Future Agenda Items/ Board Calendar

- 1. Friday, December 6, 2024 Foundation Board Holiday Event 6:00 p.m. at Foundation Office
- 2. Monday, December 9, 2024 Community Bond Presentation 6:00 p.m. at Millard South High School
- 3. Wednesday, December, 11, 2024 -Board of Education Holiday Celebration Foundation Office
- 4. Monday, December 23, 2024 Friday, January 3, 2025 No School Winter Break
- 5. Monday, January 6, 2025 Teacher Professional Learning and Work Day No School for Students
- 6. Monday, January 6, 2025 Community Bond Presentation 6:00 p.m. at DSAC
- 7. Tuesday, January 7, 2025 School Resumes
- 8. Monday, January 13, 2025 Board of Education Meeting 6:00 p.m. at DSAC
- 9. Monday, January 20, 2025 No School for Students Martin Luther King Jr. Day / Professional Development Day
- 10. Wednesday, January 22, 2025 Community Bond Presentation 6:00 p.m. at Millard North High School
- 11. Sunday, January 26 & Monday, January 26th Legislative Issues Conference in Lincoln
- 12. Thursday, January 30, 2025 Community Bond Presentation 6:00 p.m. at Millard West High School
- M. **Public Comments** This is the proper time for public questions and comments on any topic.

Please make sure a request form is given to the Board President before the meeting begins.

N. Adjournment

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

BOARD OF EDUCATION MILLARD PUBLIC SCHOOLS OMAHA, NEBRASKA

BOARD MEETING DECEMBER 2, 2024 6:00 P.M.

DON STROH ADMINISTRATION CENTER 5606 SOUTH 147TH STREET

ADMINISTRATIVE MEMORANDUM

A. Call to Order

	The Public Meeting Act is posted on the wall and available for public inspection.
B.	Pledge of Allegiance
C.	Roll Call
D.	Employee of the Month - Karyn Lawrence, Vocal Music Teacher at Bryan Elementary, and Judy Kirst, Office Para at Neihardt Elementary.
E.	Showcase - Recognition of Students
F.	Public Comments on agenda items – This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board President before the meeting begins.
G.1	* Motion by, • seconded by, • to approve the Board of Education Minutes from November 18, 2024.
G.2	* Approval of Bills and receive the Treasurer's Report and Place on File.
H.1	Superintendent's Comments
H.2	Board Comments/Announcements
Н.3	Report from Student Representatives
I.	Unfinished Business - None
J.1	First Reading of Policy 6305: Curriculum, Instruction, and Assessment - Annual Performance Report
J.2	Motion by, • seconded by, • that the contract for the Ackerman Elementary School Gym & Site Lighting Replacement be awarded to Downs Electric in the amount of \$144,400 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.3	Motion by, • seconded by, • that the contract for the Wheeler Elementary School Fire Alarm Replacement be awarded to Miller Electric in the amount of \$224,217 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.

J.4	Motion by, * seconded by, * that the contract for the Beadle Middle School Intercom Replacement be awarded to Tred Mark Communications in the amount of \$221,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.5	Motion by, seconded by, that the contract for the Andersen Middle School Kitchen Hood Replacement be awarded to Sol Lewis in the amount of \$210,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.6	Motion by, • seconded by, • that the contract for the Disney Elementary School Exterior Lighting Improvements be awarded to Superior Lighting in the amount of \$122,330 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.7	Motion by, • seconded by, • that the contract for the Harvey Oaks Elementary School Interior Remodel be awarded to 7er Construction in the amount of \$549,912 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.8	Motion by, • seconded by, • that the contract for the Cottonwood Elementary School Interior Remodel be awarded to Prairie Construction Company in the amount of \$713,000 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.9	Motion by, • seconded by, • that the contract for the Black Elk Elementary School Roof Replacement be awarded to White Castle Roofing in the amount of \$530,466 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.10	Motion by, seconded by, that the contract for the Disney Elementary School Roof Replacement be awarded to White Castle Roofing in the amount of \$498,900 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.11	Motion by, seconded by, that the contract for the Kiewit Middle School Roof Replacement be awarded to Scott Enterprises in the amount of \$353,310 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.12	Motion by, seconded by, that the contract for the West High School Roof Replacement be awarded to Black Hawk Roof of Nebraska in the amount of \$728,450 and that the Chief Financial Officer be authorized to execute any and all documents related to such project.
J.13	Motion by, * seconded by, * the Fiscal Year Ending 2024 Audit Report be received and filed in accordance with Nebraska law.
J.14	Motion by, • seconded by, • to approve the 2025 Summer School Proposal.
J.15	Motion by, • seconded by, • to approve the Personnel Actions: Recommendation to Hire, Resignation Agenda, Voluntary Separation Program (VSP).
J.16	Motion by, seconded by, to go into Executive Session atp.m. for the purpose of Personnel for the protection of the public's interest.
	Reports 1. NSCAS 2023-24 Report

L. Future Agenda Items/ Board Calendar

1. Friday, December 6, 2024 - Foundation Board Holiday Event - 6:00 p.m. at Foundation Office

- 2. Monday, December 9, 2024 Community Bond Presentation 6:00 p.m. at Millard South High School
- 3. Wednesday, December, 11, 2024 -Board of Education Holiday Celebration Foundation Office
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- 5. Monday, January 6, 2025 Teacher Professional Learning and Work Day No School for Students
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- 7. Tuesday, January 7, 2025 School Resumes
- 8. Monday, January 13, 2025 Board of Education Meeting 6:00 p.m. at DSAC
- 9. Monday, January 20, 2025 No School for Students Martin Luther King Jr. Day / Professional Development Day
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- 11. Sunday, January 26 & Monday, January 27, 2025 Legislative Issues Conference in Lincoln
- 12. Thursday, January 30, 2025 Community Bond Presentation 6:00 p.m. at Millard West High School
- L. <u>Public Comments</u> This is the proper time for public questions and comments on any topic. <u>Please make sure a request form is given to the Board President before the meeting begins.</u>

M. Adjournment

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

MILLARD PUBLIC SCHOOLS SCHOOL DISTRICT NO. 17

A meeting of the Board of Education of the School District No. 17, in the county of Douglas in the state of Nebraska was convened in open and public session at 6:00 p.m., Monday, November 18, 2024, at the Don Stroh Administration Center, 5606 South 147th Street.

Notice of this meeting was given in advance thereof by publication in the Daily Record on Friday, November 15, 2024 a copy of the publication is being attached to these minutes. Notice of this meeting was given to all members of the Board of Education and a copy of their Acknowledgement of Receipt of Notice and the agenda are attached to these minutes. Availability of the agenda was communicated in advance notice and in the notice of the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

President Stacy Jolley that the open meeting laws are posted and available for public inspection and asked everyone to join in the Pledge of Allegiance.

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

The Student Showcase highlighted National Merit and perfect ACT students from Millard North, and Millard West High School, District cross country champions from Russell Middle School, and District football champions from Central Middle School.

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

Motion by Mike Kennedy, * seconded by Linda Poole, * to approve the Board of Education minutes for November 4, 2024, and approve the bills and receive the treasurer's report and place on file. Voting in favor of said motion was: Mrs. Schoenberger, Mr. Kennedy, Mrs. Jolley, and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Superintendent's Comments:

Dr. Schwartz welcomed the leadership academy members attending tonight.

Dr. Schwartz shared that the Millard Public Schools Foundation annual Jingle event was last week. It was an outstanding event and a great opportunity for the community to come together.

Dr. Schwartz congratulated the Millard South football team and said they will be playing for the state championship on Monday night at Memorial Stadium. Dr. Schwartz said if any of the board members would like tickets to please let him know.

Dr. Schwartz reminded the board that the NASB State Ed conference is this Thursday and Friday. He shared that Dr. Saum-Mills and Dr. Tripple will be presenting on Thursday at 9:45 a.m. on professional learning.

Board Comments:

Mrs. Schoenberger:

Mrs. Schoenberger congratulated Justin Curtis, Linda Poole and Amanda McGill Johnson. She also thanked everyone who ran and for continuing to show up for Millard.

Mrs. Poole:

Congrats to Justin Curtis and echoed Mrs. Schoenberger comments. Mrs. Poole encouraged the other candidates to stay invested in our district and to find ways to get you involved.

Mrs. Poole said that the Jingle event was great.

Mr. Kennedy:

Mr. Kennedy thanked the Millard Public Schools Foundation for an wonderful event and for providing funds to our district.

Mr Kennedy said that all 6 of the candidates ran a fact based campaign and focused on the issues. He also appreciated them taking the time to talk to the community.

Mr. Kennedy said that in his option the state needs to focus on three things which are literacy, truancy, and teacher retention. Mr. Kennedy said that Millard has done a great job with these three things.

Mrs. Jolley:

Mrs. Jolley echoed her fellow board members' comments regarding the board candidates. She said that running for any public office makes you vulnerable and exposed. Mrs. Jolley congratulated Justin Curtis and shared that she had the opportunity to attend a few school visits with him last week.

Mrs. Jolley wished Millard South High School good luck with the Football Championship game next Monday at Memorial Stadium.

Mr. Pate:

Congrats Amanda, Linda and Justin on running great campaigns

Mr. Pate said that the students recognized tonight are just a small sample of great things we achieve in this district.

Mr. Pate commended Carlos Castillo from the Millard Public School Foundation on doing such a great job since he took that role.

Mrs. McGill Johnson:

Mrs. McGill Johnson said that tomorrow they should have the official vote count. She shared that it has been excruciating not knowing. Mrs. McGill Johnson said that everyone who ran would have done a great.

Zach Stoj student representative from Millard South High School, and Raylie Hollingworth, student representative from Millard North High School reported on the academic and athletic happenings at their respective schools.

Mrs. Jolley asked the Boy Scout in the audience to stand and introduce himself.

No Unfinished Business.

Motion by Linda Poole, • seconded by Mike Kennedy, • that the District adopt the attached resolution authorizing the District to call for a special election regarding the issuance of the District's general obligation bonds and to seek authorization from voters to issue such bonds and to secure such bonds with the District's bond tax levy. Voting in favor of said motion was: Mrs. McGill Johnson, Mrs. Poole, Mrs. Schoenberger, Mr. Kennedy, Mrs. Jolley, and Mr. Pate. Voting against were: None. Motion carried. *Dr. Schwartz shared a preview of the community bond presentation*.

Motion by Linda Poole, • seconded by Mike Kennedy, • to reaffirm Policy 6262: Curriculum, Instruction, and Assessment-Taught Curriculum-Field Trips. Voting in favor of said motion was: Mr. Pate, Mrs. McGill Johnson, Mrs. Schoenberger, Mrs. Poole, Mr. Kennedy, and Mrs. Jolley. Voting against were: None. Motion carried.

Motion by Lisa Schoenberger, • seconded by Lisa Schoenberger, • to approve Rule 6262.1: Curriculum, Instruction, and Assessment-Taught Curriculum-Field Trips. Voting in favor of said motion was: Mrs. Schoenberger, Mrs. Poole, Mr. Kennedy, Mrs. Jolley, Mr. Pate and Mrs. McGill Johnson. Voting against were: None. Motion carried.

Motion by Mike Kennedy, • seconded by Linda Poole, • to delete Rule 6262.2: Curriculum, Instruction, and Assessment- Taught Curriculum- Overnight Field Trips- Middle School- Overnight Field Trip Guidelines (Middle School). Voting in favor of said motion was: Mr. Pate, Mrs. McGill Johnson, Mrs. Schoenberger, Mrs. Poole, Mr. Kennedy, and Mrs. Jolley. Voting against were: None. Motion carried.

Motion by Mike Kennedy, seconded by Amanda McGill Johnson, to approve Rule 6262.3: Curriculum, Instruction, and Assessment-Taught Curriculum-Field Trips and Renumber to 6262.2. Voting in favor of said motion was: Mrs. Jolley,

Mr. Pate, Mrs. McGill Johnson, Mrs. Schoenberger, Mrs. Poole, and Mr. Kennedy. Voting against were: None. Motion carried.

Motion by Linda Poole, * seconded by Mike Kennedy, * to approve the 2024-2025 Learning Community

Superintendent's Early Childhood Plan Agreement and authorize the Associate Superintendent for Educational Services
execute all documents related to this program. Mrs. Schoenberger asked if there has been any discussion about expanding
sites. Associate Superintendent of Educational Services Dr. Heather Phipps said that would depend on funding. Dr. Phipps
also shared that in the last three years the work that has been done with the Superintendent's plan is meant to scale. She said
for example the professional development that has been done has been shared with all schools. There was also discussion on
how the success of the program is measured. Voting in favor of said motion was: Mrs. McGill Johnson, Mrs. Poole, Mrs.
Schoenberger, Mr. Kennedy, Mrs. Jolley, and Mr. Pate. Voting against were: None. Motion carried.

Motion by Linda Poole, • seconded by Amanda McGill Johnson, • to approve the Option Enrollment Capacity Standards for 2025-2026. Executive Director of Student Services and School Safety Mr. Jelkin shared that we stopped doing this report a few years ago but due to LB 414 we are bringing it back to meet our annual statutory requirement. Voting in favor of said motion was: Mr. Kennedy, Mrs. Jolley, Mr. Pate, Mrs. McGill Johnson, Mrs. Schoenberger, and Mrs. Poole. Voting against were: None. Motion carried.

Motion by Amanda McGill Johnson, seconded by Linda Poole, to approve the Personnel Actions: Recommendation to Hire: Maggie A. Padilla, Cara M. Dvorak; Resignation Agenda: Katherine E. Summers, Linda M. Walters, Tamera S. Brookhouser, Alyssa A. Hayse, Julie K. Bergstrom, Mary J. Kok-Devries, Debra G. Fleck, Theresa D. Persigehl, Maureen E. Kuch, Kelly S. Moor, Sherri R. Buford, Rynette L. Friesen, Jennifer L. Gabrielson, Sara A. Prince, Dave D. Evans, Lisa L. Green; Voluntary Separation Program (VSP): Kelly S. Moor, Julie K. Bergstrom, Linda M. Walters, Curtis R. Case, Amy J. Thalken, Jill C. Southworth, John D. Southworth, Theresa D. Persigehl, Patricia A. Staudenmaier. Voting in favor of said motion was: Mrs. McGill Johnson, Mrs. Poole, Mrs. Schoenberger, Mr. Kennedy, Mrs. Jolley, and Mr. Pate. Voting against were: None. Motion carried.

Reports:

United Way Report

Assistant Superintendent for Leadership, Planning & Evaluation Dr. Kim Saum-Mills provided the board with a report on the United Way Campaign. Dr. Saum-Mills shared that Millard raised \$46,839 for United Way. Dr. Saum-Mills thanked Leadership & Learning Specialist Shelly Mann for all of her work on this campaign.

Millard Public Schools Foundation Report

Assistant Superintendent for Leadership, Planning & Evaluation Dr. Kim Saum-Mills said that this year the Foundation raised participation to a record high of 66%. In 2024 the campaign raised \$67,727 to benefit Millard Public Schools.

English Learning (EL) Program Report

Director of Elementary and Early Childhood Education Mr. Andy DeFreece provided the board with an update on the English Language (EL) Program. Mr. DeFreece said there are about 1,000 students in our EL program whose families speak over 90 different languages. Services are offered at eighteen locations. Mr. DeFreece said the goal of the program is to help the students to build proficiency in English language. Mr. Defreece said that 25% of the students reach proficiency which is higher than the state average. Mr. DeFreece said that the report details the professional development and support provided to the EL teachers.

Mrs. Jolley reminded the Board of future agenda items and said this is the proper time for public questions and comments.

There were no requests to speak on non-agenda items.

Meeting was adjourned at 7:35 p.m.

Future Agenda Items/ Board Calendar:

- 1. Wednesday, November 20-22, 2024 NASB State Education Conference CHI Health Center
- 2. Wednesday, November 27 Friday, November 29, 2024 Thanksgiving Break No School for Students
- 3. Monday, December 2, 2024 Board of Education Meeting 6:00 p.m. at DSAC
- 4. Friday, December 6, 2024 Foundation Board Holiday Event 6:00 p.m. at Foundation Office
- 5. Wednesday, December, 11, 2024 -Board of Education Holiday Celebration Foundation Office
- 6. Monday, December 23, 2024 Friday, January 3, 2025 No School Winter Break
- 7. Monday, January 6, 2025 Teacher Professional Learning and Work Day No School for Students
- 8. Tuesday, January 7, 2025 School Resumes
- 9. Monday, January 13, 2025 Board of Education Meeting 6:00 p.m. at DSAC
- 10. Monday, January 20, 2025 No School for Students Martin Luther King Jr. Day / Professional Development Day
- 11. Sunday, January 26 & Monday, January 27th Legislative Issues Conference in Lincoln

X da Poole
Secretary, Linda Poole

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518192	11/14/2024	144774	OMAHA PUBLIC SCHOOL DISTRICT	\$1,269.00
	518193	11/14/2024	108436	COX COMMUNICATIONS INC	\$33.82
	518194	11/14/2024	064800	METRO UTILITIES DISTRICT OF OMAHA	\$1,191.78
	518195	11/14/2024	142076	NEBRASKA HONOR CHOIR	\$550.00
	518196	11/14/2024	139797	US BANK NATIONAL ASSOCIATION	\$952.00
	518197	11/14/2024	143347	VERIZON COMMUNICATIONS INC	\$1,445.25
	518198	11/21/2024	108436	COX COMMUNICATIONS INC	\$27,943.73
	518200	11/21/2024	064800	METRO UTILITIES DISTRICT OF OMAHA	\$55,909.93
	518201	11/21/2024	108243	PIUS X HIGH SCHOOL	\$672.00
	518202	11/21/2024	109843	T-MOBILE USA INC	\$3,073.94
	518203	11/21/2024	143347	VERIZON COMMUNICATIONS INC	\$27.80
	518204	12/02/2024	140821	MARGARET E SCHWARTZ	\$15,430.50
	518205	12/02/2024	143790	360 COMMUNITY SERVICES	\$21,650.85
	518206	12/02/2024	141966	LAURIE L MOONEY	\$200.00
	518208	12/02/2024	133400	ABDO PUBLISHING COMPANY	\$340.00
	518210	12/02/2024	144574	ADVANCE SERVICES INC	\$4,477.44
	518211	12/02/2024	010112	AE SUPPLY LLC	\$3,800.00
	518212	12/02/2024	133454	AIR MANAGEMENT COMPANY	\$478.32
	518213	12/02/2024	F3080	AKAMAI TECHNOLOGIES CANADA INC	\$15,000.00
	518215	12/02/2024	139362	AMANDA L AKSAMIT	\$50.74
	518217	12/02/2024	139802	JENNIFER LEA ALLEN	\$128.52
	518218	12/02/2024	143318	HARTIN INVESTMENTS LLC	\$8,124.88
	518219	12/02/2024	144706	GABRIELA AMADO	\$265.82
	518220	12/02/2024	144628	MAXIM HEALTHCARE SERVICES HOLDINGS	\$6,180.70
	518222	12/02/2024	144780	BLAKELY A ANDERSON	\$1,226.05
	518225	12/02/2024	144493	LINDA K ANDREWS	\$263.98
	518226	12/02/2024	144514	EDWARD J ANKROM	\$70.00
	518227	12/02/2024	143506	ANZALONE CRUSHR LLC	\$3,400.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518228	12/02/2024	012989	APPLE COMPUTER INC	\$333.00
	518229	12/02/2024	144837	MITCHELL W ARMSTRONG	\$901.56
	518230	12/02/2024	141122	A-UNITED AUTOMATIC DOOR & GLASS INC	\$210.00
	518232	12/02/2024	137528	BREANN C AVERY	\$21.04
	518233	12/02/2024	136706	MONICA M BACHMAN	\$5.36
	518234	12/02/2024	139117	AMY L BADURA	\$185.09
	518235	12/02/2024	135852	COLLEEN D BALLARD	\$27.54
	518236	12/02/2024	137482	KRISTINA A BAMESBERGER	\$104.86
	518239	12/02/2024	143990	KAITLYN FR BARRETT	\$38.93
	518240	12/02/2024	144553	ANGELICA CHAVEZ BARRIGA	\$74.65
	518241	12/02/2024	140942	HALEY R BARRY	\$47.42
	518242	12/02/2024	144814	BRIDGET R BARRY	\$70.00
	518243	12/02/2024	138305	MEAGAN L BASYE	\$104.45
	518245	12/02/2024	135223	AARON J BEARINGER	\$108.27
	518246	12/02/2024	140903	EMMA BECK	\$114.97
	518247	12/02/2024	141521	ERIKA J BECKLEY	\$41.27
	518248	12/02/2024	139889	DARLA G BELL	\$88.29
	518249	12/02/2024	144823	BELLEVUE BERRY FARM	\$104.00
	518250	12/02/2024	144815	LOGAN DAVID BENNETT	\$70.00
	518251	12/02/2024	142454	LAURA C BESHALER	\$262.31
	518252	12/02/2024	142507	KALPANA BHUPATHI RAJU	\$1,373.84
	518254	12/02/2024	144496	LUCAS BINGHAM	\$149.41
	518255	12/02/2024	138074	SARA N BIVENS	\$169.94
	518256	12/02/2024	140887	RODNEY JOHNSON	\$450.00
	518257	12/02/2024	143275	BRIDGET K BLIEFERNICH	\$19.74
	518258	12/02/2024	144785	GRACE C BLUM	\$1,192.10
	518259	12/02/2024	134478	TIFFANY M BOCK SMITH	\$180.7
	518260	12/02/2024	144296	BOILER CHILLER SYSTEMS LLC	\$280.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518261	12/02/2024	143453	BOKF, NATIONAL ASSOCIATION	\$2,300.00
	518262	12/02/2024	142728	HEATHER E BOUCHER	\$383.21
	518263	12/02/2024	139996	BOYS TOWN	\$87,600.00
	518264	12/02/2024	144790	NATHAN W BRAUN	\$52.50
	518265	12/02/2024	139190	ROSE MARY BRAUN	\$139.52
	518266	12/02/2024	139947	YESENIA BRAVO	\$192.29
	518267	12/02/2024	136977	PEGGY S BREARD	\$70.78
	518269	12/02/2024	139890	DOUGLAS J BREITER	\$105.66
	518270	12/02/2024	143810	SAMUEL BROESCH	\$51.86
	518271	12/02/2024	144319	HANNAH C BROWN	\$52.50
	518272	12/02/2024	144774	OMAHA PUBLIC SCHOOL DISTRICT	\$172.00
	518274	12/02/2024	141510	CHRISTINE L BUKOWSKI	\$121.40
	518275	12/02/2024	144528	EVAN BURNS	\$100.00
	518276	12/02/2024	141485	ALEXA R CALDWELL	\$30.90
	518277	12/02/2024	143556	TRENOR J CAMPBELL	\$40.07
	518288	12/02/2024	143369	CAPITAL SANITARY SUPPLY CO INC	\$81,496.96
	518289	12/02/2024	023968	JAY B CARLSON	\$54.19
	518290	12/02/2024	131158	CURTIS R CASE	\$303.70
	518291	12/02/2024	133970	CCS PRESENTATION SYSTEMS	\$149.50
	518292	12/02/2024	133589	CDW GOVERNMENT, INC.	\$812.91
	518294	12/02/2024	144171	CFM DISTRIBUTORS INC	\$1,800.00
	518296	12/02/2024	144216	MINDY CHADWELL	\$319.80
	518297	12/02/2024	135648	SUSAN M CHADWICK	\$155.78
	518298	12/02/2024	144056	WEI-QI CHAN	\$150.00
	518300	12/02/2024	140609	KELSEY L CHASTAIN	\$72.36
	518301	12/02/2024	106851	CHILDREN'S HOME HEALTHCARE	\$36,923.25
	518302	12/02/2024	143979	ANDREW P CLARK	\$224.95
	518303	12/02/2024	132643	CLEAN SWEEP COMMERCIAL INC	\$54,405.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518304	12/02/2024	144400	MEREDITH K CLODFELDER	\$80.64
	518305	12/02/2024	137013	NANCY S COLE	\$132.19
	518307	12/02/2024	135082	OCCUPATIONAL HEALTH CTRS OF NE PC	\$364.00
	518308	12/02/2024	026057	CONTROL MASTERS INC	\$4,385.22
	518309	12/02/2024	136518	JANET L COOK	\$110.82
	518310	12/02/2024	136922	JENIFER L COOK	\$54.67
	518311	12/02/2024	144164	CORBIN J THOMS	\$136.08
	518312	12/02/2024	144730	JENNIFER M CORDES	\$133.93
	518313	12/02/2024	143248	RANA R COREY	\$49.85
	518315	12/02/2024	106893	WICHITA WATER CONDITIONING INC	\$31.50
	518316	12/02/2024	143634	MARCUS CURETON	\$140.00
	518317	12/02/2024	132671	JEAN T DAIGLE	\$236.61
	518318	12/02/2024	134751	ANGELA M DAIGLE	\$95.81
	518319	12/02/2024	131003	DAILY RECORD	\$46.66
	518321	12/02/2024	142431	GRACE DANIELSON	\$177.00
	518322	12/02/2024	134816	DATA DOCUMENTS LLC	\$38,107.25
	518323	12/02/2024	032497	CHERYL R DECKER	\$21.11
	518324	12/02/2024	106713	ANDREW S DEFREECE	\$53.83
	518325	12/02/2024	137331	BASTIAN DERICHS	\$84.29
	518326	12/02/2024	132532	DAYNA C DERICHS	\$108.41
	518327	12/02/2024	144529	DEVELOPMENTAL DISABILITY CENTER NE	\$35,932.96
	518328	12/02/2024	143650	DH PACE COMPANY INC	\$7,554.12
	518330	12/02/2024	132669	DIGITAL DOT SYSTEMS INC	\$3,825.00
	518331	12/02/2024	141484	AMANDA K DISTEFANO	\$36.51
	518332	12/02/2024	139937	DIVINE SHEPHERD LUTHERAN CHURCH	\$75.00
	518333	12/02/2024	133268	DOCUMENT FINISHING RESOURCES INC	\$480.00
	518334	12/02/2024	139349	TERRIN D DORATHY	\$27.74
	518335	12/02/2024	144777	ASIM T DOUGLASS	\$949.60

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518336	12/02/2024	144796	JACOB DRAKE	\$70.00
	518337	12/02/2024	135689	SUSAN M DULANY	\$118.12
	518338	12/02/2024	139281	PAMELA A DUNCAN	\$150.00
	518339	12/02/2024	144569	SUMMER DYKSTRA	\$100.00
	518340	12/02/2024	137117	JEANNE J DYMOND	\$54.99
	518341	12/02/2024	141459	J & L SERVICES INC	\$131.50
	518342	12/02/2024	138426	KELLY D EALY	\$160.26
	518343	12/02/2024	052370	ECHO ELECTRIC SUPPLY CO	\$3,061.77
	518344	12/02/2024	134991	BRADLEY T EDMUNDSON	\$188.94
	518345	12/02/2024	130245	MICHAEL S EDMUNDSON	\$29.76
	518346	12/02/2024	037525	EDUCATIONAL SERVICE UNIT #3	\$224,837.68
	518347	12/02/2024	144457	JOAN M EDWARDS LLC	\$2,597.32
	518348	12/02/2024	133823	REBECCA S EHRHORN	\$440.26
	518350	12/02/2024	131007	ELMAN & CO INC	\$8,810.00
	518351	12/02/2024	142385	SHANNON KIEBLER	\$4,608.00
	518352	12/02/2024	135360	PAMELA A ERIXON	\$149.95
	518353	12/02/2024	144791	STEFANIE C ERVIN	\$76.18
	518354	12/02/2024	143301	EVANS CUSTOM APPAREL INC	\$7,902.00
	518355	12/02/2024	144788	EMILY L EVANS	\$1,482.48
	518356	12/02/2024	141762	HELEN M EVANS	\$114.97
	518358	12/02/2024	132591	EZRA ELEMENTARY	\$350.00
	518359	12/02/2024	144733	LAUREN F FAIRWEATHER	\$25.26
	518360	12/02/2024	144005	LORI A FAUST	\$21.84
	518361	12/02/2024	144341	KRISTY L FEDEN	\$136.08
	518362	12/02/2024	144732	ANDREA J FEES	\$107.40
	518364	12/02/2024	130731	FIRST WIRELESS INC	\$2,178.10
	518365	12/02/2024	142378	FIS CAPITAL MARKETS US LLC	\$200.00
	518366	12/02/2024	141511	JENNIFER M FITZKE	\$34.77

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518367	12/02/2024	142215	F-M FORKLIFT SALES & SERVICE INC	\$158.55
	518368	12/02/2024	056820	FIRST INSURANCE GROUP LLC	\$7,331.00
	518370	12/02/2024	143691	FOLLETT CONTENT SOLUTIONS LLC	\$10,795.19
	518371	12/02/2024	143008	NOAH FORD	\$130.00
	518372	12/02/2024	135263	DANA L FRERKES	\$31.99
	518373	12/02/2024	136317	KELLY L FREY	\$20.64
	518374	12/02/2024	143700	AMANDA M FRISKOPP	\$81.74
	518376	12/02/2024	144786	KAYLA C GERMER	\$327.73
	518377	12/02/2024	144816	ATTICUS GIFFORD	\$100.00
	518378	12/02/2024	144797	CECILIA GILLEN	\$360.00
	518379	12/02/2024	139894	TRICIA L GILLETT	\$160.00
	518380	12/02/2024	106660	GLASSMASTERS INC	\$8,430.00
	518381	12/02/2024	138222	AMY E GOETZ	\$76.16
	518385	12/02/2024	133885	GREENLIFE GARDENS INC	\$908.00
	518386	12/02/2024	144062	REED A GREGER	\$70.00
	518387	12/02/2024	144082	JORGE GRIMALDO SANCHEZ	\$811.60
	518388	12/02/2024	136046	JODI T GROSSE	\$278.40
	518389	12/02/2024	138427	JEFF T GUSTAFSON	\$88.44
	518391	12/02/2024	144491	HILLARY A HADDIX	\$183.51
	518392	12/02/2024	131686	ANDREW J HAHN	\$63.22
	518393	12/02/2024	140714	DEANNA L HAND	\$60.33
	518394	12/02/2024	144798	ELIZABETH HARDING	\$70.00
	518395	12/02/2024	144405	JULIA HARKER	\$70.00
	518396	12/02/2024	139786	LINDSEY M HARRAHILL	\$300.00
	518397	12/02/2024	136403	HARRIS COMPUTER	\$275.84
	518398	12/02/2024	140889	DEANNA L HAYES	\$49.97
	518399	12/02/2024	048475	HEARTLAND FOUNDATION	\$16,077.00
	518400	12/02/2024	100782	HEARTLAND SCENIC STUDIO INC	\$471.50

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518401	12/02/2024	138349	ANDREW J HEFLIN	\$754.48
	518402	12/02/2024	109808	CHERYL L HEIMES	\$109.88
	518403	12/02/2024	102842	HELGET GAS PRODUCTS INC	\$4.15
	518404	12/02/2024	048515	HELGET SAFETY SUPPLY INC	\$3.00
	518405	12/02/2024	135806	NICOLE J HENDERSON BERAN	\$10.68
	518406	12/02/2024	141513	MELISSA M HENNINGS	\$186.66
	518407	12/02/2024	144364	HERITAGE LANDSCAPE SUPPLY GROUP INC	\$5,446.35
	518408	12/02/2024	133186	JENNIFER HERZOG	\$100.00
	518409	12/02/2024	144736	CHELSEA J HEUER	\$203.12
	518411	12/02/2024	139849	DEANA A HILLIARD	\$1,073.97
	518413	12/02/2024	144343	MICHELLE C HOLMBERG	\$702.46
	518414	12/02/2024	142777	HOME DEPOT USA INC	\$396.66
	518415	12/02/2024	144828	DONALD E HORVATH	\$5.49
	518416	12/02/2024	109836	AMY L HOULTON	\$94.47
	518417	12/02/2024	101533	DIANE F HOWARD	\$104.85
	518418	12/02/2024	132590	HUB INTERNATIONAL GREAT PLAINS LLC	\$5,823.00
	518419	12/02/2024	137426	HUGHES MULCH PRODUCTS LLC	\$8,800.00
	518420	12/02/2024	140205	JADE A HUGHES	\$98.89
	518421	12/02/2024	144361	HUMANEX VENTURES LLC	\$2,280.00
	518422	12/02/2024	142259	PAMELA K HUSS	\$149.08
	518423	12/02/2024	107489	JAY W HUTFLES	\$455.21
	518424	12/02/2024	130283	KARA L HUTTON	\$69.48
	518426	12/02/2024	133397	HY-VEE INC	\$1,469.56
	518427	12/02/2024	049851	HY-VEE INC	\$260.45
	518428	12/02/2024	049850	HY-VEE INC	\$364.55
	518429	12/02/2024	051740	INLAND TRUCK PARTS CO.	\$11,659.42
	518430	12/02/2024	140729	J F AHERN CO	\$5,034.00
	518437	12/02/2024	143609	JACKSON SERVICES INC	\$6,556.66

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518438	12/02/2024	144104	STUTI JAIN	\$70.00
	518439	12/02/2024	131157	CHRISTINE A JANOVEC-POEHLMAN	\$148.20
	518440	12/02/2024	144817	ROSE JAROS	\$70.00
	518441	12/02/2024	136953	DELI MANAGEMENT INC	\$361.45
	518442	12/02/2024	135735	GEORGE W JELKIN	\$284.88
	518443	12/02/2024	144778	BREANNE A JENSEN	\$1,236.96
	518445	12/02/2024	133037	JENSEN TIRE & AUTO #15	\$9,183.68
	518446	12/02/2024	083400	JOHNSON CONTROLS US HOLDINGS LLC	\$1,281.17
	518447	12/02/2024	054500	JOHNSON HARDWARE CO LLC	\$2,279.20
	518449	12/02/2024	135373	LINDA K JOHNSON	\$42.48
	518450	12/02/2024	140228	COLIN T JOHNSTON	\$257.68
	518451	12/02/2024	144789	ASHLEY E JONES	\$576.76
	518452	12/02/2024	108171	CANDY R JONES	\$312.69
	518454	12/02/2024	142898	JUST FOR KIDS THERAPY INC	\$344.25
	518455	12/02/2024	144407	AMARNATH KARRI	\$100.00
	518457	12/02/2024	140881	DARIN C KELBERLAU	\$410.96
	518458	12/02/2024	056276	KELVIN LP	\$391.60
	518461	12/02/2024	144366	OMAHA DISCOVERY TRUST	\$400.00
	518462	12/02/2024	139396	KATIE A KINTZLE	\$35.64
	518463	12/02/2024	139753	CHERIS A KITE	\$49.30
	518464	12/02/2024	139301	REBECCA D KLEEMAN WEYANT	\$150.00
	518465	12/02/2024	144663	ELIZABETH D KNEIP	\$30.00
	518466	12/02/2024	144409	KARLIE J KNOEPFLER	\$70.00
	518467	12/02/2024	132571	JULIA L KOLANDER	\$89.78
	518468	12/02/2024	141957	MELINDA S KRAUSE	\$69.0
	518469	12/02/2024	135814	KELLI K KRAUSE	\$399.73
	518471	12/02/2024	144534	MACKENZIE KRULL	\$70.00
	518472	12/02/2024	143665	SKYLER KRULL	\$140.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518473	12/02/2024	137385	JOSEPH R KUEHL	\$224.65
	518474	12/02/2024	144800	ARPUN KUNNATH	\$70.00
	518475	12/02/2024	144111	K12 SIGN LANGUAGE SOLUTIONS LLC	\$12,478.75
	518477	12/02/2024	143986	KESHIA K LANGE	\$7.64
	518478	12/02/2024	135257	LANGUAGE LINE SERVICES INC	\$636.28
	518479	12/02/2024	144784	JENNIFER L LARSON	\$342.64
	518480	12/02/2024	135696	CHAD D LAWTON	\$27.60
	518481	12/02/2024	071050	LEE BHM CORPORATION	\$182.00
	518482	12/02/2024	144801	GWENYTH L LEFFLER	\$70.00
	518483	12/02/2024	144818	ERICA J LEWIS	\$70.00
	518486	12/02/2024	134281	LINCOLN NORTH STAR HIGH SCHOOL	\$864.00
	518487	12/02/2024	132518	LINCOLN SOUTHWEST HIGH SCHOOL	\$445.00
	518488	12/02/2024	133643	JODY C LINDQUIST	\$71.69
	518490	12/02/2024	144511	ADVANCED PERSONAL COMPUTING INC	\$1,400.00
	518492	12/02/2024	142365	MARY C LOFTUS	\$5.56
	518493	12/02/2024	138354	STEFANIE N LORENZEN	\$142.46
	518496	12/02/2024	137207	LEE ANN M MAASS	\$116.58
	518497	12/02/2024	142416	JEANNE R MACH	\$330.28
	518498	12/02/2024	142386	DEREK E MCMILLIN	\$2,445.00
	518499	12/02/2024	099321	MACKIN BOOK CO	\$976.94
	518501	12/02/2024	143953	JEREMY S MADSON	\$31.69
	518502	12/02/2024	144494	MAJOR DRAIN LLC	\$570.00
	518503	12/02/2024	138473	KEITH W MALY	\$379.22
	518504	12/02/2024	139232	HARWOOD PIZZA INC	\$170.76
	518505	12/02/2024	143627	MICHELLE C MANCHESTER	\$1,368.70
	518506	12/02/2024	144806	SHALOM MANYARA	\$140.00
	518507	12/02/2024	137007	KAREN M MARBLE	\$105.00
	518508	12/02/2024	143739	JAMESON MARGETTS	\$70.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518509	12/02/2024	143765	KAREN D MARTINDALE	\$164.42
	518510	12/02/2024	138341	MAXIM HEALTHCARE SERVICES HOLDINGS	\$107,117.01
	518511	12/02/2024	138228	BRITTANY L MCCLEERY	\$172.18
	518512	12/02/2024	144807	ALEXIS MCDANIEL	\$47.55
	518513	12/02/2024	139077	DAVID G MCENANEY	\$291.58
	518514	12/02/2024	144830	SAMANTHA E MCGARGILL	\$3.42
	518515	12/02/2024	140110	MCGRAW HILL/MAV HOLDING CORPORATION	\$841.82
	518516	12/02/2024	135153	KRISTEN L MCKENNEY	\$180.97
	518517	12/02/2024	144743	NATHAN F MCMAINS	\$9.65
	518518	12/02/2024	141523	KELLI M MCWILLIAMS	\$36.45
	518519	12/02/2024	064260	MECHANICAL SALES INC.	\$7,535.00
	518520	12/02/2024	136104	MECHANICAL SYSTEMS INC	\$1,027.00
	518521	12/02/2024	136470	CHAD M MEISGEIER	\$189.41
	518522	12/02/2024	138691	MENARDS INC	\$249.30
	518523	12/02/2024	064600	METAL DOORS & HARDWARE COMPANY INC	\$2,585.00
	518525	12/02/2024	133403	AMERICAN NATIONAL BANK	\$3,140.25
	518526	12/02/2024	064618	METROPOLITAN COMMUNITY COLLEGE	\$795.00
	518528	12/02/2024	143611	VANESSA K MEYER	\$208.24
	518529	12/02/2024	140117	DANIEL J MEYER	\$1,153.59
	518530	12/02/2024	144040	CATELYN N MEYSENBURG	\$232.89
	518531	12/02/2024	144471	SARA MICANEK	\$70.00
	518533	12/02/2024	132113	MID-PLAINS INSULATION	\$2,792.00
	518534	12/02/2024	010412	MIDWEST DISTRIBUTING CORP.	\$187.20
	518535	12/02/2024	138477	MIDWEST HARDWOODS	\$3,402.43
	518536	12/02/2024	144808	JOHN A MILITTI	\$70.00
	518537	12/02/2024	065438	MILLARD NORTH HIGH SCHOOL	\$7,608.90
	518538	12/02/2024	065443	MILLARD WEST HIGH SCHOOL	\$5,923.00
	518539	12/02/2024	131328	MILLER ELECTRIC COMPANY	\$6,906.34

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518540	12/02/2024	144809	JAMES MILLER	\$140.00
	518541	12/02/2024	144472	KEIRA MILLER	\$210.00
	518542	12/02/2024	143629	LISA M MOORE	\$154.37
	518545	12/02/2024	140990	LAURA M MORRIS	\$373.46
	518547	12/02/2024	143496	JERLENE J MOSLEY	\$1,050.00
	518550	12/02/2024	144812	KEERTHNA NAIR	\$70.00
	518551	12/02/2024	139993	NAPERVILLE COMM SCHOOL DIST 203	\$500.00
	518552	12/02/2024	143163	NATIONAL ART & SCHOOL SUPPLIES INC	\$15,560.88
	518553	12/02/2024	132854	SAFETY/HEALTH COUNCIL GREATER OMAHA	\$80.00
	518554	12/02/2024	102522	NEBRASKA CTR EDUCATION OF CHILDREN	\$150.00
	518555	12/02/2024	130548	NCS PEARSON INC	\$43,550.00
	518558	12/02/2024	068684	CYRGUS CO LLC	\$410.91
	518559	12/02/2024	134321	NEBRASKA STATE FIRE MARSHAL AGENCY	\$183.00
	518560	12/02/2024	141558	JILL M NEELEY	\$57.89
	518561	12/02/2024	132398	NEIHARDT ELEMENTARY SCHOOL	\$247.86
	518563	12/02/2024	141138	AMANDA J NIEMIEC	\$92.86
	518564	12/02/2024	107905	MELINDA C NOLLER	\$78.93
	518565	12/02/2024	143967	NOVEL EFFECT INC	\$38.32
	518566	12/02/2024	100013	ODP BUSINESS SOLUTIONS LLC	\$1,156.76
	518567	12/02/2024	070245	RICHELIEU AMERICA LTD	\$1,670.31
	518568	12/02/2024	132778	MELANIE L OLSON	\$12.19
	518569	12/02/2024	101881	OMAHA ZOOLOGICAL SOCIETY	\$30,542.00
	518570	12/02/2024	137824	OMBUDSMAN EDUCATIONAL SVCS LTD	\$124,905.00
	518571	12/02/2024	133850	ONE SOURCE	\$2,684.90
	518572	12/02/2024	144421	CHARLIE E O'NEAL	\$210.00
	518573	12/02/2024	144248	CHARLES S ORLANDO	\$128.64
	518574	12/02/2024	133368	KELLY R O'TOOLE	\$55.16
	01 518540 12/02/2024 144809 518541 12/02/2024 144472 518542 12/02/2024 140990 518545 12/02/2024 140990 518547 12/02/2024 143496 518550 12/02/2024 1434812 518551 12/02/2024 139993 518552 12/02/2024 132854 518553 12/02/2024 132854 518554 12/02/2024 130548 518555 12/02/2024 130548 518558 12/02/2024 130548 518559 12/02/2024 134321 518560 12/02/2024 134321 518561 12/02/2024 132398 518563 12/02/2024 141138 518564 12/02/2024 107905 518565 12/02/2024 143967 518566 12/02/2024 140013 518567 12/02/2024 101881 518569 12/02/2024 133850 518571 12/02/2024 133850 518572 12/02/2024	134428	ELIZABETH A PACHTA	\$221.64	

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518578	12/02/2024	133419	PAPILLION-LAVISTA SOUTH HIGH SCHOOL	\$72.00
	518579	12/02/2024	139358	AMANDA M PARKER	\$23.27
	518580	12/02/2024	132006	ANDREA L PARSONS	\$56.15
	518581	12/02/2024	107783	HEIDI T PENKE	\$767.23
	518582	12/02/2024	144424	KAITLYN JEAN PETERSON	\$70.00
	518583	12/02/2024	144787	ANNA L PHELPS	\$327.73
	518584	12/02/2024	135934	BROOKE M PHILLIPS	\$27.12
	518585	12/02/2024	133390	HEATHER C PHIPPS	\$362.48
	518586	12/02/2024	143331	SHAWN L PIERCE	\$250.00
	518587	12/02/2024	144475	CHAITRA PIRISINGULA	\$100.00
	518588	12/02/2024	073040	PITNEY BOWES PRESORT SERVICES INC	\$5,000.00
	518589	12/02/2024	144783	AUTUMN E PITT	\$151.66
	518590	12/02/2024	144351	LAURA M PLAS	\$21.98
	518591	12/02/2024	144746	HOLLIN D POEHLMAN	\$63.56
	518592	12/02/2024	144094	POMP'S TIRE SERVICE INC	\$964.84
	518593	12/02/2024	133712	JOHN DEERE FINANCIAL FSB	\$2,155.70
	518594	12/02/2024	131835	PRAIRIE MECHANICAL CORP	\$1,420.00
	518595	12/02/2024	101663	PRESTWICK HOUSE INC	\$123.80
	518596	12/02/2024	143687	PRIME HOME DDS INC	\$24,831.72
	518597	12/02/2024	134598	PRIME COMMUNICATIONS INC	\$854.51
	518598	12/02/2024	144622	PROPIO LANGUAGE SERVICES LLC	\$3,934.78
	518604	12/02/2024	109810	BETHANY B RAY	\$142.31
	518607	12/02/2024	142176	SUZANNE M REAVIS	\$25.21
	518608	12/02/2024	141160	CHRISTIANNA H REITMAJER	\$162.55
	518610	12/02/2024	109192	KIMBERLI R RICE	\$90.85
	518611	12/02/2024	138690	TIMOTHY P RICHT	\$137.48
	518612	12/02/2024	102186	COMMUNITY PRODUCTS LLC	\$5,366.25
	518613	12/02/2024	137470	AMBER E RIPA	\$408.45

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518617	12/02/2024	144833	AMANDA M ROESENER	\$11.26
	518618	12/02/2024	143689	TRICIA J ROHDE	\$21.44
	518619	12/02/2024	134882	LINDA A ROHMILLER	\$16.21
	518620	12/02/2024	136121	MELANIE E ROLL	\$195.00
	518621	12/02/2024	144832	GRACE A RUNGE	\$8.44
	518622	12/02/2024	144831	KATHERINE J RUPE	\$22.98
	518623	12/02/2024	141972	ALLISON A RUTHERFORD	\$144.18
	518625	12/02/2024	081725	KIMBERLEY K SAUM-MILLS	\$79.50
	518627	12/02/2024	139520	BLAISE J SCHEEF	\$56.41
	518628	12/02/2024	135433	MONTE G SCHEEF	\$101.18
	518629	12/02/2024	137012	SHELLEY L SCHMITZ	\$132.26
	518630	12/02/2024	144745	JOSELYN M SCHNAKENBERG	\$27.34
	518632	12/02/2024	143695	SCHUMACHER ELEVATOR COMPANY	\$1,766.76
	518633	12/02/2024	134567	KAYE M SCHWEIGERT	\$136.41
	518634	12/02/2024	142308	SCOTT RESIDENTIAL MANAGEMENT LLC	\$918.00
	518635	12/02/2024	131699	SCOTT ENTERPRISES INC	\$290.00
	518636	12/02/2024	144492	JAMIE L SCOTT	\$105.50
	518637	12/02/2024	109815	JENNIFER L SCOTT	\$168.84
	518638	12/02/2024	139827	MATTHEW J SCOTT	\$28.34
	518640	12/02/2024	144821	BENNETT SCWIESSER	\$70.00
	518641	12/02/2024	144671	ASHLEY N SELLERS	\$37.99
	518642	12/02/2024	140383	SENTRY INSURANCE, A MUTUAL COMPANY	\$95,449.16
	518643	12/02/2024	144835	NORMA L SERRANO	\$5.49
	518644	12/02/2024	144053	SHREEYA SHAPKOTA	\$70.00
	518645	12/02/2024	109800	AMY L SHATTUCK	\$109.08
	518646	12/02/2024	143724	CATHERINE ANN SHAWHAN	\$140.00
	518647	12/02/2024	142381	KELSEY O SHERIDAN	\$63.55
	518648	12/02/2024	144377	LINDSAY A SHIELDS	\$37.99

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518651	12/02/2024	143266	NATHAN M SMITH	\$56.48
	518652	12/02/2024	101476	SODEXO INC & AFFILIATES	\$123,759.24
	518653	12/02/2024	142226	MICHELLE R SOMERVILLE	\$49.25
	518654	12/02/2024	140351	MEREDITH H SONNENFELT	\$121.84
	518655	12/02/2024	139805	SQUIRRELS LLC	\$237.60
	518656	12/02/2024	141988	LINDSEY J STAACK	\$51.25
	518657	12/02/2024	144253	MATTHEW E STARKS	\$350.59
	518658	12/02/2024	143504	BRANDON L STAVA	\$5.49
	518659	12/02/2024	142102	STERLING COMPUTERS CORPORATION	\$1,220.00
	518660	12/02/2024	137093	JAMIE R STINSON	\$76.04
	518661	12/02/2024	142516	THEODORE N STOCKING	\$167.10
	518663	12/02/2024	139843	STUDENT TRANSPORTATION NEBRASKA INC	\$474,976.46
	518664	12/02/2024	144160	RISE & SHINE II LLC	\$119.25
	518665	12/02/2024	144779	ELLA N SWIM	\$139.41
	518666	12/02/2024	143680	DAVID J SWOTEK	\$140.00
	518667	12/02/2024	144834	LINDSAY M TAYLOR	\$113.50
	518668	12/02/2024	144782	NATHAN J TAYLOR	\$77.57
	518669	12/02/2024	137579	AMANDA E TAYLOR	\$134.61
	518671	12/02/2024	139954	ALEXANDRA R THOME	\$50.40
	518672	12/02/2024	135006	STEVE D THRONE	\$1,374.44
	518673	12/02/2024	132493	GREGORY E TIEMANN	\$189.00
	518674	12/02/2024	144544	TIFCO INDUSTRIES INC	\$4,027.38
	518676	12/02/2024	144570	REVOLUTION WRAPS LLC	\$1,391.58
	518677	12/02/2024	141524	SONIA E TIPP	\$133.40
	518678	12/02/2024	143974	TITAN NURSE STAFFING LLC	\$16,783.00
	518681	12/02/2024	135247	MARIELA J TRIBULATO	\$81.26
	518682	12/02/2024	107719	KIMBERLY P TRISLER	\$155.50
	518683	12/02/2024	106493	TRITZ PLUMBING, INC.	\$13,758.92

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518686	12/02/2024	135505	OUTDOOR POWER GROUP INC	\$1,727.94
	518687	12/02/2024	142309	UNANIMOUS INC	\$950.00
	518688	12/02/2024	144550	UNIFIRST CORPORATION	\$489.79
	518689	12/02/2024	134849	UNITED RENTALS (NORTH AMERICA) INC	\$1,100.00
	518691	12/02/2024	068839	UNIVERSITY OF NEBRASKA KEARNEY	\$1,569.00
	518692	12/02/2024	100923	UNIVERSITY OF NEBRASKA LINCOLN	\$185.00
	518693	12/02/2024	140402	US OMNI & TSACG COMPLIANCE SVCS INC	\$747.50
	518694	12/02/2024	134127	US POSTAL SERVICE	\$5,000.00
	518695	12/02/2024	144349	SOFIA VALADEZ	\$76.23
	518696	12/02/2024	143653	VALIDATE ME INC	\$650.00
	518697	12/02/2024	138046	AUTO LUBE INC	\$876.69
	518698	12/02/2024	144712	MICHELLE R VEJVODA	\$64.92
	518699	12/02/2024	132517	VERNON LIBRARY SUPPLIES	\$90.99
	518700	12/02/2024	109122	CONNIE L VLCEK	\$24.86
	518701	12/02/2024	140828	JOSEPH P VONDERHAAR	\$178.29
	518702	12/02/2024	131112	LINDA M WALTERS	\$96.40
	518705	12/02/2024	093772	WATKINS CONCRETE BLOCK CO INC.	\$60.00
	518706	12/02/2024	141432	WELLS FARGO FINANCIAL LEASNG INC	\$3,425.00
	518707	12/02/2024	140929	ERIC C WELTE	\$83.75
	518708	12/02/2024	144825	SYDNEE WENNINGHOFF	\$70.00
	518709	12/02/2024	144108	JACOB WESTBY	\$140.00
	518710	12/02/2024	099997	WESTSIDE COMMUNITY SCHOOLS	\$80.00
	518711	12/02/2024	139244	AMANDA L WHARTON-HUNT	\$524.33
	518712	12/02/2024	143624	TYLER J WHEELOCK	\$36.95
	518713	12/02/2024	144480	CADEN MICHAEL WHELAN	\$140.00
	518714	12/02/2024	136757	BETH A WHITE	\$129.92
	518715	12/02/2024	144481	BRENNA WHITTEN	\$70.00
	518716	12/02/2024	094820	WHOLESALE HEATING & COOLING SUPPLY	\$102.36

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	518717	12/02/2024	137485	WENDY A WIGHT	\$131.32
	518718	12/02/2024	137327	GINA R WIITANEN	\$105.19
	518719	12/02/2024	133153	JULIE L WILLIAMS	\$129.98
	518720	12/02/2024	138792	JAMIE C WINGENDER	\$11.16
	518721	12/02/2024	143389	WIRELESS TRAINING & SOLUTIONS LLC	\$15,000.00
	518722	12/02/2024	137180	LAURA P WIRTH	\$2,693.25
	518723	12/02/2024	143991	GREGORY J WUNDERLICH	\$80.33
	518724	12/02/2024	140186	BRITTANY L WUNDERLICH	\$157.58
	518726	12/02/2024	096200	YOUNG & WHITE	\$13,949.90
	518727	12/02/2024	142269	WHC NE LLC	\$25,194.14
	518728	12/02/2024	142517	SAMUEL J ZELESKI	\$39.80
	518729	12/02/2024	136855	PAUL R ZOHLEN	\$36.18
	E107628	12/02/2024	108351	AIRGAS INC	\$769.94
	E107629	12/02/2024	102832	AOI	\$910.34
	E107630	12/02/2024	106436	AQUA-CHEM INC	\$4,441.28
	E107633	12/02/2024	019111	BISHOP BUSINESS EQUIPMENT	\$51,608.71
	E107634	12/02/2024	099220	DICK BLICK CO	\$65.91
	E107635	12/02/2024	019559	BOUND TO STAY BOUND BOOKS INC	\$7,035.27
	E107636	12/02/2024	090440	BSN SPORTS LLC	\$606.30
	E107641	12/02/2024	139202	CINTAS CORPORATION	\$1,283.95
	E107642	12/02/2024	143654	JEREDITH BRANDS LLC	\$47,912.00
	E107643	12/02/2024	090270	CLEAN WATER GUYS INC	\$5,252.50
	E107644	12/02/2024	138758	DECKER INC	\$534.43
	E107645	12/02/2024	032800	DEMCO INC	\$725.25
	E107647	12/02/2024	033473	DIETZE MUSIC HOUSE INC	\$5,839.94
	E107648	12/02/2024	136179	DIGITAL EXPRESS INC	\$107.45
	E107650	12/02/2024	034120	DULTMEIER SALES LLC	\$302.25
	E107651	12/02/2024	036520	EASTERN NEBRASKA HUMAN SVCS AGENCY	\$36,110.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	E107652	12/02/2024	038023	EGAN SUPPLY COMPANY	\$11,321.23
	E107653	12/02/2024	038100	CONSOLIDATED ELECTRICAL DISTR INC	\$3,358.98
	E107654	12/02/2024	132066	ENGINEERED CONTROLS INC	\$898.00
	E107655	12/02/2024	139100	KEARNEY HOSPITALITY INC	\$279.90
	E107656	12/02/2024	040537	WOLSELEY INVESTMENTS INC	\$788.28
	E107657	12/02/2024	133919	FILTER SHOP INC	\$2,461.10
	E107658	12/02/2024	133960	FIREGUARD INC	\$3,243.70
	E107659	12/02/2024	041086	FLINN SCIENTIFIC INC	\$203.60
	E107660	12/02/2024	140791	FRONTLINE PRIVATE SECURITY LLC	\$1,120.00
	E107661	12/02/2024	044155	GENERAL FIRE & SAFETY	\$545.00
	E107662	12/02/2024	044950	GRAINGER INDUSTRIAL SUPPLY	\$1,257.11
	E107663	12/02/2024	048786	HILLYARD INC	\$244.01
	E107664	12/02/2024	130990	HORWATH LAUNDRY MACHINERY CO	\$170.40
	E107665	12/02/2024	049700	HUGHES TREE SERVICE	\$2,400.00
	E107666	12/02/2024	051573	POPCO INC	\$60.00
	E107667	12/02/2024	100928	J W PEPPER & SON INC.	\$11.98
	E107668	12/02/2024	054630	JOHNSTONE SUPPLY	\$4,455.56
	E107669	12/02/2024	138181	KIDWELL ELECTRIC COMPANY INC	\$11,181.83
	E107670	12/02/2024	107192	FLYNN INNOVATIONS LLC	\$2,993.15
	E107671	12/02/2024	059470	LIEN TERMITE & PEST CONTROL INC	\$294.00
	E107672	12/02/2024	060111	LOVELESS MACHINE & GRINDING SVC INC	\$40.50
	E107673	12/02/2024	137947	MECHANICAL SALES PARTS INC	\$1,244.68
	E107674	12/02/2024	102493	MICHAEL TODD & CO INC	\$692.32
	E107675	12/02/2024	064959	MIDWEST PLASTICS INC.	\$235.00
	E107676	12/02/2024	063150	MSC INDUSTRIAL SUPPLY CO	\$181.14
	E107677	12/02/2024	068334	NEBRASKA AIR FILTER INC	\$9,448.72
	E107678	12/02/2024	134725	OMAHA CASING CO INC	\$5,936.00
	E107679	12/02/2024	072760	PITSCO EDUCATION LLC	\$5,169.99

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	E107680	12/02/2024	102199	PRIORITY FITNESS INC	\$1,035.00
	E107681	12/02/2024	137779	JARDINE QUALITY IRRIGATION INC	\$4,577.84
	E107682	12/02/2024	078420	RAWSON & SONS ROOFING, INC.	\$21,577.00
	E107683	12/02/2024	079450	ROTARY CLUB OF MILLARD-OMAHA	\$450.00
	E107684	12/02/2024	139359	DISTRIBUTED WEBSITE CORPORATION	\$2,970.00
	E107685	12/02/2024	082100	SCHOLASTIC INC	\$1,054.82
	E107687	12/02/2024	083188	SHIFFLER EQUIPMENT SALES, INC.	\$187.98
	E107688	12/02/2024	084093	SOUTHWEST STRINGS	\$386.49
	E107690	12/02/2024	139589	PANCIL LLC	\$355.00
	E107692	12/02/2024	100577	TAYLOR CORPORATION	\$84.13
	E107693	12/02/2024	101257	TEACHERS' CURRICULUM INSTITUTE LLC	\$1,730.40
	E107694	12/02/2024	133969	TENNANT SALES & SERVICE COMPANY	\$755.78
	E107695	12/02/2024	138304	TIME MANAGEMENT SYSTEMS	\$4,550.00
	E107696	12/02/2024	106364	TRANE US INC	\$21,356.47
	E107697	12/02/2024	090214	UNITED ELECTRIC SUPPLY CO INC	\$2,223.97
	E107698	12/02/2024	137707	UTILITY TRENCHING INC	\$750.00
	E107699	12/02/2024	092323	VIRCO INC	\$923.93
	E107701	12/02/2024	093650	VWR INTERNATIONAL LLC	\$645.67
	E107702	12/02/2024	093765	WATER ENGINEERING, INC.	\$2,246.97
	E107705	12/02/2024	139185	WEST OMAHA WINSUPPLY CO	\$435.47
	E107706	12/02/2024	137878	WHITE WOLF WEB PRINTERS INC	\$849.38
	E107707	12/02/2024	100578	WT COX SUBSCRIPTIONS INC	\$423.85
01 - To	otal				\$2,488,202.33
02	27444	12/02/2024	143976	PRAISE Y AGBALETI	\$195.75
	27445	12/02/2024	144717	ELISE J AMBROSE	\$87.00
	27446	12/02/2024	144718	CONNOR S BALLUE	\$29.00
	27447	12/02/2024	144792	CERRIS SYSTEMS NORTH CENTRAL	\$515.00
	27448	12/02/2024	144775	NATHAN C ESSER	\$72.40

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
02	27449	12/02/2024	144719	JONATHAN A GONZALEZ-MENDEZ	\$10.88
	27450	12/02/2024	010670	GOODWIN TUCKER GROUP	\$2,503.92
	27451	12/02/2024	144749	KATRINA A GREENFIELD	\$9.78
	27452	12/02/2024	F03042	HARRIS COMPUTER CORP	\$331.53
	27453	12/02/2024	143254	ITW FOOD EQUIPMENT GROUP LLC	\$446.50
	27454	12/02/2024	100082	MCCORMACK DISTRIBUTING CO INC	\$190.00
	27455	12/02/2024	142660	MIDWEST EQUIP/ESPRESSO SPECIALIST	\$135.00
	27456	12/02/2024	136279	MILLARD PUBLIC SCHOOL CLEARING ACCT	\$454.20
	27457	12/02/2024	100013	ODP BUSINESS SOLUTIONS LLC	\$348.90
	27458	12/02/2024	144720	CARA ROBISON	\$97.88
	27459	12/02/2024	144750	NANCY S SAATHOFF	\$16.08
	27460	12/02/2024	101476	SODEXO INC & AFFILIATES	\$840,133.53
	E30193	12/02/2024	143654	JEREDITH BRANDS LLC	\$69,660.00
02 - To	otal				\$915,237.35
06	518244	12/02/2024	133480	BERINGER CIACCIO DENNELL MABREY	\$1,536.00
	518291	12/02/2024	133970	CCS PRESENTATION SYSTEMS	\$1,180.78
	518292	12/02/2024	133589	CDW GOVERNMENT, INC.	\$1,147.11
	518306	12/02/2024	130646	COMMONWEALTH ELECTRIC	\$62,699.40
	518330	12/02/2024	132669	DIGITAL DOT SYSTEMS INC	\$445.00
	518349	12/02/2024	144705	ELEVATE CONSTRUCTION LLC	\$63,416.16
	518476	12/02/2024	058775	LAMP RYNEARSON ASSOCIATES INC	\$900.00
	518539	12/02/2024	131328	MILLER ELECTRIC COMPANY	\$22,157.00
	518670	12/02/2024	132452	TERRACON INC	\$2,516.00
	518721	12/02/2024	143389	WIRELESS TRAINING & SOLUTIONS LLC	\$5,500.00
	E107669	12/02/2024	138181	KIDWELL ELECTRIC COMPANY INC	\$17,480.00
06 - To	otal				\$178,977.45
07	518207	12/02/2024	010040	A & D TECHNICAL SUPPLY CO INC	\$332.19
	518221	12/02/2024	102430	AMI GROUP INC	\$2,250.00

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
07	518244	12/02/2024	133480	BERINGER CIACCIO DENNELL MABREY	\$31,500.00
	518291	12/02/2024	133970	CCS PRESENTATION SYSTEMS	\$23,615.28
	518319	12/02/2024	131003	DAILY RECORD	\$113.35
	518375	12/02/2024	143780	GENESIS CONTRACTING GROUP LLC	\$116,962.46
	518456	12/02/2024	140623	KE FLEX CONTRACTING LLC	\$31,014.32
	518524	12/02/2024	141759	METEOR EDUCATION LLC	\$8,203.11
	518546	12/02/2024	134532	MORRISSEY ENGINEERING INC	\$126,762.50
	518549	12/02/2024	142914	MARATHON REPROGRAPHICS INC	\$2,729.00
	518597	12/02/2024	134598	PRIME COMMUNICATIONS INC	\$2,314.01
	518600	12/02/2024	139972	PURDY & SLACK ARCHITECTS PC	\$10,000.00
	518606	12/02/2024	142847	READY TO KOOL LLC	\$6,732.06
	518624	12/02/2024	140085	SAMPSON CONSTRUCTION CO INC	\$28,109.00
	518670	12/02/2024	132452	TERRACON INC	\$236.25
	518685	12/02/2024	144187	TUNE FACILITIES LLC	\$102,140.00
	E107645	12/02/2024	032800	DEMCO INC	\$1,951.17
	E107649	12/02/2024	139946	DOWNS ELECTRIC INC	\$3,124.35
	E107681	12/02/2024	137779	JARDINE QUALITY IRRIGATION INC	\$27,715.00
	E107691	12/02/2024	140803	SUPERIOR LIGHTING INC	\$9,678.43
07 - To	otal				\$535,482.48
11	518202	11/21/2024	109843	T-MOBILE USA INC	\$25.62
	518214	12/02/2024	144793	CLAIRE M AKEN	\$1,177.75
	518223	12/02/2024	143247	PAUL P ANDERSON	\$2,774.03
	518253	12/02/2024	139731	BRIANNA J BICKLEY	\$113.73
	518257	12/02/2024	143275	BRIDGET K BLIEFERNICH	\$149.99
	518268	12/02/2024	140520	JULIE K BREESE	\$33.03
	518293	12/02/2024	144769	CENTER FOR COLLABORATIVE CLASSROOM	\$27,445.00
	518295	12/02/2024	136807	ELIZABETH A CHADEK	\$15.72
	518314	12/02/2024	144795	LYDIA J CROCKER	\$3,107.75

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
11	518320	12/02/2024	144369	KAYLA J DANIEL	\$11.87
	518346	12/02/2024	037525	EDUCATIONAL SERVICE UNIT #3	\$205.00
	518357	12/02/2024	143996	EXPLORE LEARNING LLC	\$2,800.75
	518382	12/02/2024	144728	RONNIE R GRACE	\$100.72
	518383	12/02/2024	133752	JAMES T GRACHEK	\$1,515.00
	518384	12/02/2024	143945	MALARIE L GRAHAM	\$2,351.50
	518390	12/02/2024	143590	ALLYCIA I GUTIERREZ	\$1,540.00
	518410	12/02/2024	144406	LAUREN MS HEWITT	\$610.00
	518412	12/02/2024	144826	SHEILA HOLLANDER-BRODERSEN	\$300.00
	518421	12/02/2024	144361	HUMANEX VENTURES LLC	\$570.00
	518427	12/02/2024	049851	HY-VEE INC	\$430.92
	518428	12/02/2024	049850	HY-VEE INC	\$28.08
	518459	12/02/2024	141320	MOLLY J KENNEDY	\$69.90
	518466	12/02/2024	144409	KARLIE J KNOEPFLER	\$2,351.50
	518484	12/02/2024	144765	LEXIA VOYAGER SOPRIS INC	\$22,800.00
	518485	12/02/2024	136199	NATIONAL ARBOR DAY FOUNDATION	\$772.00
	518494	12/02/2024	144615	KIMBERLY A LORETTA	\$2,733.75
	518495	12/02/2024	144804	TAYLOR A LUBRANT	\$1,437.00
	518527	12/02/2024	144829	MONICA R MEUSCH	\$2,217.00
	518532	12/02/2024	138462	MIDLAND UNIVERSITY	\$10,650.00
	518544	12/02/2024	143585	EMILY J MORGAN	\$1,177.75
	518548	12/02/2024	144811	TRACEY ANN N MYERS	\$1,437.00
	518557	12/02/2024	136532	NEBRASKA LUTHERAN OUTDR MINISTRIES	\$1,540.00
	518577	12/02/2024	143701	WASTE CONNECTIONS OF NEBRASKA INC	\$94.98
	518602	12/02/2024	131705	KELLY L RANDELS COLEMAN	\$140.85
	518603	12/02/2024	144426	BROOKE E RAVENSCRAFT	\$144.45
	518614	12/02/2024	138650	JAMIE L ROBINSON	\$106.58
	518616	12/02/2024	144430	KRISTEN E RODENHAUSEN	\$1,963.11

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
11	518626	12/02/2024	144760	LYDIA M SCHAFER	\$59.88
	518650	12/02/2024	143994	EMILY N SMITH	\$60.38
	518652	12/02/2024	101476	SODEXO INC & AFFILIATES	\$333.52
	518663	12/02/2024	139843	STUDENT TRANSPORTATION NEBRASKA INC	\$4,554.71
	518675	12/02/2024	143335	TILL360 LLC	\$5,550.00
	518690	12/02/2024	068840	UNIVERSITY OF NEBRASKA AT OMAHA	\$3,237.86
	518704	12/02/2024	144436	MAGGIE E WASHER	\$1,607.10
	518725	12/02/2024	139165	MARIA G SCARPELLO YEARIAN	\$1,230.00
	E107627	12/02/2024	136961	ABANTE LLC	\$152.04
	E107703	12/02/2024	094130	WENGER CORPORATION	\$14,609.28
11 - T	otal				\$126,337.10
14	518599	12/02/2024	144356	PRUDENTRX LLC	\$792.50
	518639	12/02/2024	144543	MERITAIN HEALTH INC	\$758,812.06
	E107700	12/02/2024	130676	VISITING NURSE HEALTH SERVICES	\$41,495.00
14 - T	otal				\$801,099.56
17	518207	12/02/2024	010040	A & D TECHNICAL SUPPLY CO INC	\$209.80
	518216	12/02/2024	139608	ALISON'S TRADING CORP	\$360.00
	518333	12/02/2024	133268	DOCUMENT FINISHING RESOURCES INC	\$203.90
	518364	12/02/2024	130731	FIRST WIRELESS INC	\$1,067.60
	518456	12/02/2024	140623	KE FLEX CONTRACTING LLC	\$16,770.00
	518476	12/02/2024	058775	LAMP RYNEARSON ASSOCIATES INC	\$1,700.00
	518534	12/02/2024	010412	MIDWEST DISTRIBUTING CORP.	\$5,547.00
	518546	12/02/2024	134532	MORRISSEY ENGINEERING INC	\$320.00
	518556	12/02/2024	068445	NEBRASKA FURNITURE MART INC	\$738.99
	518624	12/02/2024	140085	SAMPSON CONSTRUCTION CO INC	\$69,743.00
	518703	12/02/2024	143030	WASHA LANDSCAPING LLC	\$1,650.00
	E107647	12/02/2024	033473	DIETZE MUSIC HOUSE INC	\$37,079.00
	E107689	12/02/2024	141665	STANBURY UNIFORMS INC	\$2,174.00

Millard Public Schools Check Register Prepared for the Board Meeting for Dec 2, 2024

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
17 - To	otal				\$137,563.29
50	518195	11/14/2024	142076	NEBRASKA HONOR CHOIR	\$350.00
	518202	11/21/2024	109843	T-MOBILE USA INC	\$36.96
	518209	12/02/2024	144227	JESSE RAY STOOPS	\$1,000.00
	518224	12/02/2024	144751	TIM ANDERSON	\$225.00
	518231	12/02/2024	144824	AVANOS MEDICAL INC	\$44.46
	518237	12/02/2024	144836	DANIEL A BARON	\$750.00
	518238	12/02/2024	144794	LUCAS G BARON	\$1,500.00
	518273	12/02/2024	144411	NANCY BUENNEMEYER	\$100.00
	518299	12/02/2024	138820	ANNE WINFIELD CHAPMAN	\$4,000.00
	518363	12/02/2024	144683	RANDOLPH S FIGURA	\$700.00
	518370	12/02/2024	143691	FOLLETT CONTENT SOLUTIONS LLC	\$138.36
	518426	12/02/2024	133397	HY-VEE INC	\$744.54
	518428	12/02/2024	049850	HY-VEE INC	\$64.00
	518448	12/02/2024	054492	JIM L JOHNSON	\$380.00
	518453	12/02/2024	144379	JORDAN WEBSTER-MOORE	\$1,400.00
	518460	12/02/2024	144799	ZAIN KHAN	\$2,000.00
	518470	12/02/2024	137714	BETHANY L KREAGER	\$37.09
	518489	12/02/2024	144802	ZOE LINDQUIST	\$1,000.00
	518491	12/02/2024	144803	MICHAEL LISOWYJ	\$1,500.00
	518499	12/02/2024	099321	MACKIN BOOK CO	\$327.76
	518500	12/02/2024	144805	MATTHEW J MADSEN	\$200.00
	518543	12/02/2024	144810	PAIGE MARIE MORGAN	\$1,500.00
	518562	12/02/2024	144813	PAUL NIEDBALSKI	\$1,000.00
	518576	12/02/2024	136739	JAMES W KUPER	\$4,288.50
	518597	12/02/2024	134598	PRIME COMMUNICATIONS INC	\$433.82
	518601	12/02/2024	141130	NICHOLAS ALAN QUAMME	\$500.00
	518605	12/02/2024	143822	THE READING WAREHOUSE INC	\$3,304.06

Nov 26, 2024 23

Millard Public Schools Check Register Prepared for the Board Meeting for Dec 2, 2024

Fund	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
50	518609	12/02/2024	144819	COURTNEY REZNICEK	\$1,500.00
	518615	12/02/2024	079310	ROCKBROOK CAMERA CENTER	\$7,729.99
	518631	12/02/2024	144820	MEGAN SCHUBERT	\$1,500.00
	518649	12/02/2024	144822	KELLIE SIMERLY	\$2,000.00
	518679	12/02/2024	141330	JAMES TOKHEIM	\$270.00
	518680	12/02/2024	143681	KAILYN G TOWNSEND	\$75.00
	E107631	12/02/2024	010090	AUDIOVISUAL INC	\$5,499.01
	E107635	12/02/2024	019559	BOUND TO STAY BOUND BOOKS INC	\$96.47
	E107645	12/02/2024	032800	DEMCO INC	\$38.84
	E107679	12/02/2024	072760	PITSCO EDUCATION LLC	\$5,156.45
	E107686	12/02/2024	082350	SCHOOL SPECIALTY LLC	\$989.10
	E107704	12/02/2024	094174	WEST MUSIC CO INC	\$130.95
50 - To	otal				\$52,510.36
99	518299	12/02/2024	138820	ANNE WINFIELD CHAPMAN	(\$160.00)
	518453	12/02/2024	144379	JORDAN WEBSTER-MOORE	(\$56.00)
	518576	12/02/2024	136739	JAMES W KUPER	(\$168.12)
	518601	12/02/2024	141130	NICHOLAS ALAN QUAMME	(\$20.00)
	518675	12/02/2024	143335	TILL360 LLC	(\$192.00)
99 - To	otal				(\$596.12)
Overa	II - Total				\$5,234,813.80

Nov 26, 2024 24

Agenda Item: First Reading of Policy 6305: Annual Performance Report

Meeting Date: December 2, 2024

Background/ Description:

To have this Board Policy be in compliance with Rule 10, language has been added.

Action Desired: First Reading of Policy 6305: Annual Performance Report

Policy / NA

Strategic Plan Reference:

Dr. Kim Saum-Mills & Dr. Heather Phipps

Person(s):

Responsible

Superintendent's Signature:

Curriculum, Instruction, and Assessment

Annual Performance Report

6305

The Superintendent and Board of Education believe that accountability to the residents of the school community is essential. To that end, the staff shall periodically assess and report student progress toward the accomplishment of goals. The results shall be used to plan and make needed changes so as to improve instruction for all students.

The Superintendent will ensure that an annual performance report is prepared and distributed to the residents of the District. Elements of the report shall include, but not be limited to, student academic performance, school system demographics, school improvement goals and financial information. Individual student test scores are kept confidential.

Legal Reference: Title 92, Nebraska Administrative Code, Chapter 10

Policy Approved: November 6, 2000, January 13, 2025

Policy Reviewed: October 1, 2007

Policy Reaffirmed: September 16, 2013; September 21, 2020

Millard Public Schools

Omaha, NE

Agenda Item: Approval of Contract for Ackerman Elementary School Gym & Site Lighting

Replacement

Meeting Date: December 2, 2024

Background/

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

A representative from Morrissey Engineering will be present to answer any

questions.

Action Desired: It is recommended that the contract for the Ackerman Elementary School Gym &

Site Lighting Replacement be awarded to Downs Electric in the amount of

\$144,400 and that the Chief Financial Officer be authorized to execute any and all

documents related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

In Schuck



mechanical | electrical | technology | commissioning

November 13, 2024

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

Attn: Steve Mainelli

Project #24406: Ackerman Elementary Gym and Site Lighting Improvements

RE: Bid Proposals dated November 13, 2024

Mr. Mainelli:

Bids were received for the Ackerman Elementary Gym and Site Lighting Improvements at MPS Support Services Center on November 13th, 2024 at 10:00 a.m. Per the attached bid tab, five bids were received. The low bid was submitted by Downs Electric in the amount of \$144,400. Downs has satisfactorily completed several projects with Morrissey Engineering and MPS in the past, including multiple site and gym lighting replacement projects.

The original budget estimate for the generator replacement was \$150,000

Following discussions with district staff, we recommend awarding the bid to Downs Electric in the amount of \$144,400 (one hundred forty four thousand four hundred dollars).

Downs indicated on their Bid Proposal they would finish by July 25th, 2025 per the specifications.

Please advise if you require any additional information.

Sincerely,

Jeff Hemje, PE

Enclosure

PROJECT: MPS Ackerman Elementary Gym and Site Lighting Improvements

 BID DATE:
 11/13/2024

 BID TIME:
 10:00 AM

 MEI PROJECT NO.:
 24406



BID TABULATION

BIDDERS	Base Bid		Addendum #1	Bid Bond	Comments
IES COMMERCIAL	\$170,350		YES	YES	
VIERREGGER ELECTRIC CO.	\$175,960		YES	YES	
SUPERIOR LIGHTING	\$150,575		YES	YES	
MILLER ELECTRIC	\$160,327		YES	YES	
DOWNS ELECTRIC	\$144,400		YES	YES	

Bids to replace gymnasium lighting and site lighting at Ackerman Elementary School per the bid documents dated 10/28/2024



memorandum

attn:Steve Mainellifrom:Jeff Hemjecompany:Millard Public Schoolsdate:11/13/2024

project name: Ackerman Gym and Site Lighting Improvements

mei project: 24406

re: Project Narrative

cc:

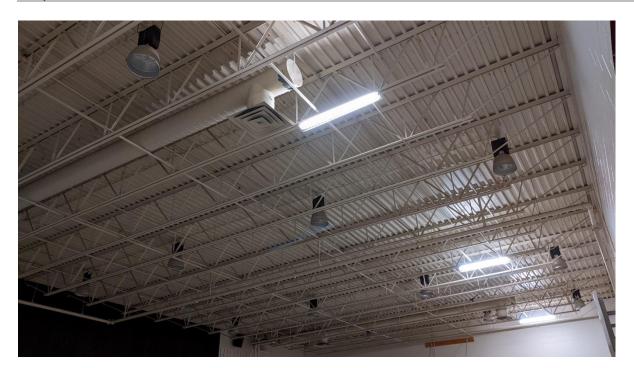
Mr. Mainelli,

Ackerman elementary was originally constructed in 1981. The exterior building lighting, site lighting and gymnasium was designed as part of that project and has not been upgraded. The current lighting is high intensity discharge (HID) type lamps, common in the 1980s.

This project includes the replacement of all HID lighting including the building-mounted lights, site lighting fixtures and gymnasium lights. All new lighting will be energy efficient LED type with automatic controls.

Photos of existing gym and site lighting below for reference.





Agenda Item: Approval of Contract for Wheeler Elementary School Fire Alarm Replacement

Meeting Date: December 2, 2024

Background/

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

A representative from Morrissey Engineering will be present to answer any

questions.

Action Desired: It is recommended that the contract for the Wheeler Elementary School Fire

Alarm Replacement be awarded to Miller Electric in the amount of \$224,217 and that the Chief Financial Officer be authorized to execute any and all documents

related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

John Schunk



mechanical | electrical | technology | commissioning

November 19, 2024

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

Attn: Steve Mainelli

Project #24400: Wheeler Elementary School Fire Alarm Replacement

RE: Bid Proposals dated November 19, 2024

Mr. Mainelli:

Bids were received for the Wheeler Elementary School Fire Alarm Replacement at MPS Support Services Center on November 19th, 2024 at 10:00 a.m. Per the attached bid tab, two bids were received. The low bid was submitted by Miller Electric in the amount of \$224,217. Miller Electric has satisfactorily completed several projects with Morrissey Engineering in the past, including multiple fire alarm projects.

The original base bid budget estimate for the project was \$225,000.

Following discussions with district staff, we recommend awarding the bid to Miller Electric in the amount of \$224,217 (two hundred twenty four thousand two hundred seventeen dollars).

Please advise if you require any additional information.

Sincerely,

Jeff Hemje, PE

Enclosure

PROJECT: MPS Wheeler Fire Alarm Replacement

 BID DATE:
 11/19/2024

 BID TIME:
 10:00 AM

 MEI PROJECT NO.:
 24400



BID TABULATION

BIDDERS	Base Bid	Addendum #1	Bid Bond	Comments
Downs Electric	\$278,270	Yes	Yes	
Miller Electric	\$224,217	Yes	Yes	

Bids to replace the fire alarm system at Wheeler Elementary School per the bid documents dated 10/28/2024



memorandum

attn:Steve Mainellifrom:Jeff Hemjecompany:Millard Public Schoolsdate:11/14/2024

project name: Wheeler Elementary School Fire Alarm Replacement

mei project: 24400

re: Project Narrative

cc:

Mr. Mainelli,

The fire alarm system at Wheeler Elementary School was installed in 1999. The main control panel is nearing obsolescence and is difficult to maintain. Additionally, the notification devices throughout the school are a horn style. Current codes require voice-capable notification, which this system is not able to achieve.

This project includes the replacement of the fire alarm control panel and all associated fire alarm system devices.

Photos of existing fire alarm components below for reference.





Agenda Item: Approval of Contract for Beadle Middle School Intercom Replacement

Meeting Date: December 2, 2024

Background/

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

A representative from Morrissey Engineering will be present to answer any

questions.

Action Desired: It is recommended that the contract for the Beadle Middle School Intercom

Replacement be awarded to Tred Mark Communications in the amount of

\$221,000 and that the Chief Financial Officer be authorized to execute any and all

documents related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

Jahn Schunk



mechanical | electrical | technology | commissioning

November 14, 2024

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

Attn: Steve Mainelli

Project #24356: Beadle Middle School Intercom Replacement

RE: Bid Proposals dated November 14, 2024

Mr. Mainelli:

Bids were received for the Beadle Middle School Intercom Replacement at MPS Support Services Center on November 14th, 2024 at 10:00 a.m. Per the attached bid tab, two bids were received. The low base bid was submitted by Tred Mark Communications in the amount of \$221,000. Tred Mark has satisfactorily completed several projects with Morrissey Engineering and MPS in the past including data cabling and intercom replacement projects. The projects were completed on time and with good craftsmanship.

The district's original construction budget estimate for the project was \$175,000. Our Engineering budget estimate was \$250K. The bids are in alignment with other recently bid intercom projects.

Following discussions with district staff, we recommend awarding the bid to Tred Mark Communications in the amount of \$221,000 (two hundred twenty-one thousand dollars).

Please advise if you require any additional information.

Sincerely,

Jeff Hemje, PE

Enclosure

PROJECT: MPS Beadle Middle Schol Intercom Replacement

 BID DATE:
 11/14/2024

 BID TIME:
 10:00 AM

 MEI PROJECT NO.:
 24356



BID TABULATION

BIDDERS	Base Bid		Addendum #1	Bid Bond	Comments
KIDWELL INC	\$226,866		YES	YES	
TRED MARK COMMUNICATIONS	\$221,000		YES	YES	



memorandum

attn:Steve Mainellifrom:Jeff Hemjecompany:Millard Public Schoolsdate:11/14/2024

project name: Beadle Middle School Intercom Replacement

mei project: 24356

re: Project Narrative

cc:

Mr. Mainelli,

The intercom system at Beadle Middle School was originally installed in 2000. The system is obsolete as the manufacturer no longer supports the original hardware and devices. Parts of the system have repeatedly failed over the last few years, and finding after-marked solutions is becoming problematic.

This project includes the replacement of all intercom speakers, wiring, devices and software. This project will utilize network data cabling already pulled to all areas as part of the E-Rate cabling project.

Photos of the existing intercom head-end equipment below for reference.





Agenda Item: Approval of Contract for Andersen Middle School Kitchen Hood Replacement

Meeting Date: December 2, 2024

Background/

Description: This is a summer project funded from the Food Service Budget.

A representative from Morrissey Engineering will be present to answer any

questions.

Action Desired: It is recommended that the contract for the Andersen Middle School Kitchen

Hood Replacement be awarded to Sol Lewis in the amount of \$210,000 and that the Chief Financial Officer be authorized to execute any and all documents related

to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

John Schunk



November 20, 2024

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

Attn: Chad Meisgeier

Project #24060: MPS Andersen Middle School - Kitchen Hood Replacement

RE: Bid Proposals dated November 19, 2024

Chad:

Bids were received for the Andersen Middle School Kitchen Hood Replacement project at the Support Services Center Conference Room on November 19, 2024, at 2:00 p.m. The project includes the replacement of the kitchen hood, exhaust fan, and makeup air unit.

The MPS budget for the project was \$250,000. Opinion of probably cost by Morrissey Engineering was \$290,000. Per the attached bid tab, three bids were received. The low bid was submitted by Sol Lewis the amount of \$210,000.

Sol Lewis has been awarded several projects for MPS at both the primary and sub-contractor level and has completed these projects in a satisfactory manner. Therefore, we recommend accepting the bid from Sol Lewis in the amount of \$210,000 (two hundred and ten thousand dollars).

Please advise me if you require any additional information.

Sincerely,

Josh Roth, P.E. Project Engineer

Josh Roth

Enclosure

cc: Jeremy Madson - Millard Public Schools

MPS Andersen Middle School Kitchen

Hood Replacement

 BID DATE:
 11/19/2024

 BID TIME:
 2:00 PM

 MEI PROJECT NO.:
 24060

PROJECT:



BID TABULATION

BIDDER	Base Bid	Addendum #1	Addendum #2	Bid Bond	Comments
Cerris	\$250,675	Yes	Yes	Yes	
Mechanical Systems, Inc.	\$250,000	Yes	Yes	Yes	
Sol Lewis	\$210,000	Yes	Yes	Yes	

Bids for all labor and material as required to replace the kitchen hood, fan, and makeup air unit per construction documents dated 10/30/24.



memorandum

attn:Jeremy Madsonfrom:Josh Rothcompany:Millard Public Schoolsdate:11/20/2024

project name: MPS Andersen MS Kitchen Hood Replacement

mei project: 24060

re: Project Narrative

Jeremy,

The Andersen MS Kitchen Hood Replacement project replaces the existing kitchen hood, and the exhaust fan and makeup air unit associated with it. The existing kitchen hood is original to the school (1984) and is galvanized construction with a coating that is beginning to deteriorate. The existing exhaust fan and makeup air unit are also original and are past their expected equipment life.

The new hood will be made of stainless steel which will not have the risk of deteriorating like the current hood. The new exhaust fan and makeup air unit will be more efficient and will provide better control of the kitchen temperature, humidity, and ventilation.

Photos of the existing equipment for reference:







Agenda Item: Approval of Contract for Disney Elementary School Exterior Lighting

Improvements

Meeting Date: December 2, 2024

Background/

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

A representative from Morrissey Engineering will be present to answer any

questions.

Action Desired: It is recommended that the contract for the Disney Elementary School Exterior

Lighting Improvements be awarded to Superior Lighting in the amount of

\$122,330 and that the Chief Financial Officer be authorized to execute any and all

documents related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

In Schuck



mechanical | electrical | technology | commissioning

November 19, 2024

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

Attn: John Brennan

Project #24453: Disney Elementary Exterior Lighting Improvements

RE: Bid Proposals dated November 19, 2024

Mr. Brennan:

Bids were received for the Disney Elementary Exterior Lighting Improvements at MPS Support Services Center on November 19th, 2024 at 10:30 a.m. Per the attached bid tab, four bids were received. The low bid was submitted by Superior Lighting in the amount of \$122,330. Super Lighting has satisfactorily completed several projects with Morrissey Engineering in the past, including multiple site lighting improvement projects.

The original base bid budget estimate for the project was \$135,000.

Following discussions with district staff, we recommend awarding the bid to Superior Lighting in the amount of \$122,330 (one hundred twenty two thousand three hundred thirty dollars).

Please advise if you require any additional information.

Sincerely,

Jeff Hemje, PE

Enclosure

PROJECT: MPS Disney Exterior Lighting Improvements

 BID DATE:
 11/19/2024

 BID TIME:
 10:30 AM

 MEI PROJECT NO.:
 24453



BID TABULATION

BIDDERS	Base Bid	Addendum #1	Bid Bond	Comments
Miller Electric	\$146,606	No	Yes	
Vierregger Electric Co.	\$157,100	Yes	Yes	
Downs Electric	\$139,600	Yes	Yes	
Superior Lighting	\$122,330	Yes	Yes	

Bids to improve the exterior lighting at Disney Elementary School per the bid documents dated 11/4/2024



memorandum

attn:John Brennanfrom:Jeff Hemjecompany:Millard Public Schoolsdate:11/14/2024

project name: Disney Elementary Exterior Lighting Improvements

mei project: 24453

re: Project Narrative

cc:

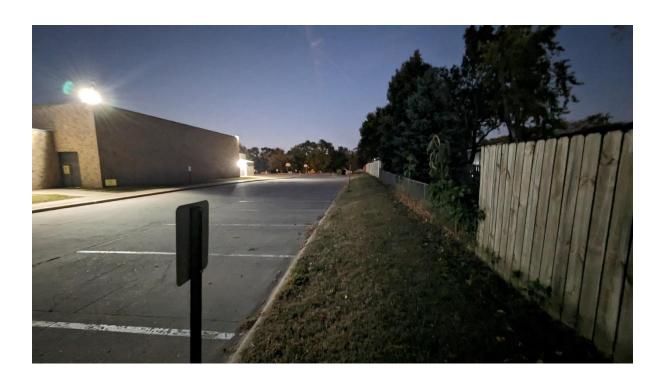
Mr. Brennan,

The exterior lighting at Disney Elementary consists of original building-mounted high-intensity discharge (HID) lighting and retroactively-applied HID flood lights on the roof. There is no parking lot or drive area parking currently. The current lighting configuration results in poor uniformity, dark areas, and glare from the roof mounted fixtures.

This project includes the removal of roof-mounted lights, replacement of building-mounted lights, and added drive and parking area lighting. All new lighting will be LED type lighting with controls. Removal of the roof-mounted lights is well timed as the roof is being replaced concurrently in the summer of '25.

Photos of existing lighting conditions below for reference.





Agenda Item: Approval of Contract for Harvey Oaks Elementary School Interior Remodel

Meeting Date: December 2, 2024

Background/

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

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

questions.

Action Desired: It is recommended that the contract for the Harvey Oaks Elementary School

Interior Remodel be awarded to 7er Construction in the amount of \$549,912 and that the Chief Financial Officer be authorized to execute any and all documents

related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

Jh Schuck



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

November 21, 2024

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

Re:

Millard Public Schools

Harvey Oaks Elementary School Interior Renovation

15606 South 147th Street, Omaha, NE 68137

PSA Project No. 22014

Dear Chad:

Bids were received for the above referenced project at the Millard Public Schools - Support Services Center on Thursday, November 21st, 2024 at 1:00 PM CT. Per the attached bid tab four bids were received. The apparent low bid (Lump Sum Base Bid) was submitted by 7er Construction in the amount of \$549,912.00. The Bond Issue adjusted budget for this project is \$549,654.00

We understand the Millard Public Schools has not worked with 7er Construction in the past, but 7er Construction have indicated that they have done several summer construction projects for several Omaha area School Districts.

The 7er Construction staff have indicated they are comfortable with their bid.

We recommend a Contract be awarded to 7er Construction in the total amount of \$549,912.00.

Please let me know if you need any additional information.

Sincerely,

Michael L. Purdy, AIA

President - Purdy & Slack Architects, P.C.

mpurdy@purdyandslack.com

Attachment - Bid Tab

HARVEY OAKS ELEMENTARY SCHOOL INTERIOR RENOVATION

Tabulation of Bids - November 21st, 2024 1:00 PM CT

Contractor	Prairie Construction Company	7er Cnstruction	Midwest DCM	Genesis Contracting Group	
LumpSum Base Bid	\$559,000	\$549,912	\$844,000	\$553,000	
Addenda No.1	Yes	Yes	Yes	Yes	
Bid Security	Yes	Yes	Yes	Yes	

Agenda Item: Approval of Contract for Cottonwood Elementary School Interior Remodel

Meeting Date: December 2, 2024

Background/

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

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

questions.

Action Desired: It is recommended that the contract for the Cottonwood Elementary School

Interior Remodel be awarded to Prairie Construction Company in the amount of \$713,000 and that the Chief Financial Officer be authorized to execute any and all

documents related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

Jh Schuck



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

November 20, 2024

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

Re: Millard Public Schools

Cottonwood Elementary School Interior Renovation

615 Piedmont Drive, Omaha, NE 68154

PSA Project No. 22013

Dear Chad:

Bids were received for the above referenced project at the Millard Public Schools - Support Services Center on Tuesday, November 19th, 2024 at 1:00 PM CT. Per the attached bid tab four bids were received. The apparent low bid (Lump Sum Base Bid) was submitted by Prairie Construction Company in the amount of \$ 713,000.00. The Bond Issue adjusted budget for this project is \$ 932,468.00

We understand the Millard Public Schools has worked with Prairie Construction Company on a several projects in the past. Our firm has also worked with Prairie Construction Company on projects in the past with good results.

Prairie Construction Company staff have indicated they are comfortable with their bid.

We recommend a Contract be awarded to Prairie Construction Company in the total amount of \$713,000.00.

Please let me know if you need any additional information.

Sincerely,

Michael L. Purdy, AlA

President - Purdy & Slack Architects, P.C.

mpurdy@purdyandslack.com

Attachment - Bid Tab

COTTONWOOD ELEMENTARY SCHOOL INTERIOR RENOVATION

Tabulation of Bids - November 19th, 2024 1:00 PM CT

Contractor	Prairie Construction Company	7er Cnstruction	Manzitto Construction	Genesis Contracting Group	
LumpSum Base Bid	\$713,000	\$725,000	\$730,000	\$734,000	
Addenda No.1	Yes	Yes	Yes	Yes	
Bid Security	Yes	Yes	Yes	Yes	

Agenda Item: Approval of Contract for Black Elk Elementary School Roof Replacement

Meeting Date: December 2, 2024

Background/

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

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

Action Desired: It is recommended that the contract for the Black Elk Elementary School Roof

Replacement be awarded to White Castle Roofing in the amount of \$530,466 and that the Chief Financial Officer be authorized to execute any and all documents

related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

In Schuck



November 18, 2024

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

RE: MPS Black Elk Elementary School – Reroof

BCDM Project No. 3004-12

Dear Mr. Meisgeier:

On November 14, 2024, bids were received for the above referenced project at the MPS Support Services Center. Per the attached bid tabulation sheet, seven (7) bids were received with a **low Base Bid, Alternate No. 1, and Alternate No. 3 combination of \$530,466 from White Castle Roofing.** The project construction budget was estimated at **\$475,000.**

The bid provides for attaching a Rapid Lock coverboard to the existing roof and then applying a FleeceBACK membrane to that coverboard (creating a system much like Velcro). No adhesive is used for the membrane attachment which allows for the roof to be installed quicker than a traditional adhered EPDM membrane that is provided under Alternate No. 2 and 2A. The FleeceBACK membrane is 145-mil thick, compared to 90-mil thick EPDM membrane provided under the alternate system. This added thickness of the membrane provides excellent puncture resistance. This Rapid Lock / FleeceBACK system was utilized last summer at five MPS reroof projects and the MPS staff is very happy with the results.

An additional square footage of roof is included under Alternate No. 3. This portion of the existing roof is to remain and is composed of a coated granular cap sheet over the roof insulation. A new 145-mil Sure-Seal EPDM FleeceBACK membrane is to be adhered to the existing coated granular cap sheet.

White Castle Roofing was present at the mandatory pre-bid conference held on October 30, 2024, and has completed projects of similar scope and schedule for the district including last summer at West High School. BCDM had a follow up phone call with White Castle Roofing and confirmed that they are comfortable with their bid and the schedule of the project. We have also reviewed the bids received with MPS staff and would recommend a contract be awarded to White Castle Roofing for the Base Bid, Alternate No. 1, and Alternate No. 3 in the amount of \$530,466 for the MPS Black Elk Elementary School – Reroof.

Millard Public Schools

11-18-24

Page 2

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

Sincerely,

Pat Carson

Architect, AIA

Attachment: Bid Tab, Project Memorandum

e-copy: File: 3004-12_5-2



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

BID TABULATION:

BLACK ELK ELEMENTARY SCHOOL - REROOF

BCDM No. 3004-12

November 14, 2024

	10-MEN ROOFING	BLACKHAWK ROOFING	IMPERIAL ROOF SYSTEMS	MCKINNIS ROOFING
Lump Sum Base Bid	\$487,000.00	\$505,500.00	\$638,000.00	\$604,502.00
Addenda (1)	Х	х	×	x
Bid Form - Addendum No. 1	Х	X	X	х
Bid Security	Х	X	X	X
ALTERNATES				
Alternate No. 1: Mechanically fasten the coverboard.	-\$15,000.00	-\$9,750.00	-\$38,750.00	-\$34,384.00
Alternate No. 2: Adhere coverboard and 90-mil membrane.	\$442,000.00	\$475,300.00	\$613,300.00	\$526,370.00
Alternate No. 2A: Mechanically fasten coverboard and 90-mil membrane. Deduct from Alt. No. 2	-\$14,500.00	-\$9,750.00	-\$30,300.00	-\$31,395.00
Alternate No. 3: Additional Roof Area (10,000 sf). 145-mil FleeceBack membrane over existing Mod Bit.	\$86,000.00	\$74,745.00	\$99,800.00	\$92,760.00
Alternate No. 4: Additional Roof Area (10,000 sf). Adhere coverboard and 90-mil EPDM membrane over existing Mod Bit.	\$92,000.00	No Bid	No Bid	\$108,533.00
Alternate No. 4A: Additional Roof Area (10,000 sf). Mechanically fasten coverboard and 90-mil EPDM membrane over existing Mod Bit. Deduct from Alt. No. 4.	-\$1,000.00	No Bid	No Bid	-\$6,452.00
UNIT COSTS				
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$12.00 / SF	\$7.75 / SF	\$12.50 / SF	\$19.50 / SF
Voluntary Substitutions				

BID TABULATION:

BLACK ELK ELEMENTARY SCHOOL - REROOF

BCDM No. 3004-12

	ROYALTY ROOFING	SCOTT ENTERPRISES	WHITE CASTLE ROOFING	
Lump Sum Base Bid	No Bid	\$497,125.00	\$460,590.00	
Addenda (1)	X	X	Х	
Bid Form - Addendum No. 1	X	Х	х	
Bid Security	X	X	х	
ALTERNATES				
Alternate No. 1: Mechanically fasten the coverboard.	No Bid	Add \$3,159.00	-\$15,271.00	
Alternate No. 2: Adhere coverboard and 90-mil membrane.	\$448,869.00	\$470,219.00	\$438,163.00	
Alternate No. 2A: Mechanically fasten coverboard and 90-mil membrane. Deduct from Alt. No. 2	-\$24,300.00	-\$11,655.00	-\$15,268.00	
Alternate No. 3: Additional Roof Area (10,000 sf). 145-mil FleeceBack membrane over existing Mod Bit.	No Bid	\$86,479.00	\$85,147.00	
Alternate No. 4: Additional Roof Area (10,000 sf). Adhere coverboard and 90-mil EPDM membrane over existing Mod Bit.	\$103,325.00	\$92,409.00	No Bid	
Alternate No. 4A: Additional Roof Area (10,000 sf). Mechanically fasten coverboard and 90-mil EPDM membrane over existing Mod Bit. Deduct from Alt. No. 4.	-\$6,800.00	Add \$1,171.00	No Bid	
UNIT COSTS				
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$10.50 / SF	\$11.50 / SF	\$10.50 / SF	
Voluntary Substitutions				

BID TABULATION:

BLACK ELK ELEMENTARY SCHOOL - REROOF

BCDM No. 3004-12

Base Bid:

Under the Base Bid: Existing insulation and BUR roofing system to remain. Remove all loose aggregate. Adhere ½" SecurShield HD Rapid Lock coverboard to the existing BUR roofing system as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard.

Alternates:

- 1. Under this alternate: In lieu of adhering the coverboard to the existing BUR roofing system, mechanically fasten the ½" SecurShield HD Rapid Lock coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard. Note that the roof area above the Gym and Cafeteria is required to be adhered to the existing membrane (see the roof plan for locations noted as exposed structure below).
- 2. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, adhere 1/2" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the 1/2" HD coverboard.
- 2A. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, mechanically fasten ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard. This is a deduct from Alternate No. 2.
- 3. Added scope of work. Under this Alternate: Existing insulation and coated Mod Bit granular cap sheet to remain. Adhere new 145-mil Sure-Seal EPDM FleeceBACK membrane to the existing coated Mod Bit granular cap sheet.
- 4. Added scope of work. Under this Alternate: Existing insulation and coated Mod Bit granular cap sheet to remain. Adhere ½" HD coverboard to the existing coated Mod Bit granular cap sheet as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.
- 4A. Added scope of work. Under this Alternate: Existing insulation and coated Mod Bit granular cap sheet to remain. Mechanically fasten ½" HD coverboard to the existing coated Mod Bit granular cap sheet as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.



PROJECT MEMORANDUM

MPS – Black Elk Elementary School – Reroof BCDM Project: 3026-16

DATE: November 18, 2024

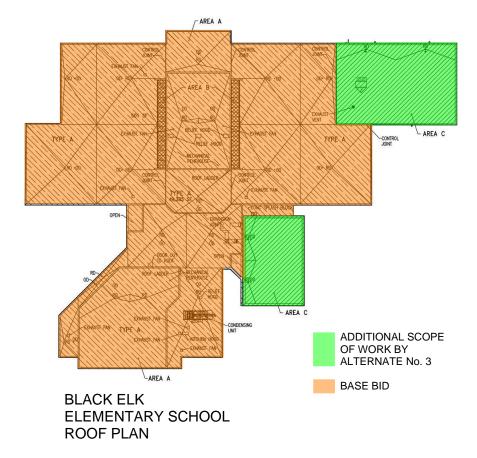
PROJECT NARRATIVE:

The reroof at Black Elk Elementary School involves the entire roof area of the original building. The additional scope of work for the Alternates is shown on the Roof Plan below.

The existing roofing system is to remain. All loose aggregate is to be removed. A Rapid Lock coverboard will be attached to the existing roof as required to achieve the 20-year warranty. A new 145-mil FleeceBACK EPDM membrane will be applied over the coverboard. New roof edge flashing will be installed to match the existing roof edge flashing.

At the areas of additional scope of work the existing insulation and coated Mod Bit granular cap sheet is to remain. New 145-mil EPDM FleeceBACK membrane is to be adhered to the existing coated Mod Bit granular cap sheet.

Below are images of the current roof condition as well as the roof plan showing the scope of the work.







AGENDA SUMMARY SHEET

Agenda Item: Approval of Contract for Disney Elementary School Roof Replacement

Meeting Date: December 2, 2024

Background/

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

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

Action Desired: It is recommended that the contract for the Disney Elementary School Roof

Replacement be awarded to White Castle Roofing in the amount of \$498,900 and that the Chief Financial Officer be authorized to execute any and all documents

related to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

John Schuck



November 18, 2024

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

RE: MPS Walt Disney Elementary School - Reroof

BCDM Project No. 3009-04

Dear Mr. Meisgeier:

On November 12, 2024, bids were received for the above referenced project at the MPS Support Services Center. Per the attached bid tabulation sheet, five (5) bids were received with a **low Base Bid, Alternate No. 1, and Alternate No. 3 combination of \$498,900 from White Castle Roofing.** The project construction budget was estimated at **\$425,000.**

The bid provides for attaching a Rapid Lock coverboard to the existing roof and then applying a FleeceBACK membrane to that coverboard (creating a system much like Velcro). No adhesive is used for the membrane attachment which allows for the roof to be installed quicker than a traditional adhered EPDM membrane that is provided under Alternate No. 2 and 2A. The FleeceBACK membrane is 145-mil thick, compared to 90-mil thick EPDM membrane provided under the alternate system. This added thickness of the membrane provides excellent puncture resistance. This Rapid Lock / FleeceBACK system was utilized last summer at five MPS reroof projects and the MPS staff is very happy with the results.

An additional square footage of roof is included under Alternate No. 3. This portion of the existing roof has phenolic foam roof insulation which has a tendency to corrode the metal roof deck when exposed to moisture. It was decided to remove the roof membrane and phenolic foam roof insulation in its entirety at this section of the roof. This portion of the roof will have new roof insulation and the Rapid Lock coverboard will be mechanically fastened with the FleeceBACK membrane applied on top of the coverboard.

White Castle Roofing was present at the mandatory pre-bid conference held on October 29, 2024, and has completed projects of similar scope and schedule for the district including last summer at West High School. BCDM had a follow up phone call with White Castle Roofing and confirmed that they are comfortable with their bid and the schedule of the project. We have also reviewed the bids received with MPS staff and would recommend a contract be awarded to White Castle Roofing for the Base Bid, Alternate No. 1, and Alternate No. 3 in the amount of \$498,900 for the MPS Disney Elementary School – Reroof.

Millard Public Schools

11-18-24

Page 2

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

Sincerely,

Pat Carson Architect, AIA

Attachment: Bid Tab, Project Memorandum

e-copy: File: 3009-04_5-2



November 12, 2024

BID TABULATION:

WALT DISNEY ELEMENTARY SCHOOL - REROOF

	BLACKHAWK ROOFING	McKINNIS ROOFING	ROYALTY ROOFING	SCOTT ENTERPRISES	WHITE CASTLE ROOFING	BCDM No. 3009-04
Lump Sum Base Bid	\$434,000.00	\$483,600.00	No Bid	\$366,419.00	\$338,300.00	
Addenda (1)	X	Х	X	X	Х	
Bid Form - Addendum No. 1	X	X	X	X	X	
Bid Security	X	X	Х	X	X	
ALTERNATES						
Alternate No. 1: At Roof Area 'A'. Mechanically fasten the coverboard.	-\$7,200.00	\$464,600.00	No Bid	-\$2,775.00	-\$9,800.00	
Alternate No. 2: At Roof Area 'A'. Adhere coverboard and 90-mil membrane.	\$400,150.00	\$414,500.00	\$410,818.00	\$404,270.00	\$309,450.00	
Alternate No. 2A: At Roof Area 'A'. Mechanically fasten coverboard and 90-mil membrane. Deduct from Alt. No. 2	-\$7,200.00	-\$18,600.00	-\$16,800.00	-\$6,578.00	-\$7,450.00	
Alternate No. 3: At Roof Area 'B' (10,000 sf). New insulation, Rapid lock coverboard and 145-mil FleeceBack membrane.	\$180,700.00	\$194,200.00	No Bid	\$170,188.00	\$170,400.00	
Alternate No. 4: At Roof Area 'B' (10,000 sf). New insulation, coverboard and 90-mil EPDM membrane.	\$8,650.00	\$174,800.00	\$151,329.00	\$168,551.00	\$165,400.00	
UNIT COSTS						
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet.	\$7.75 / SF	\$19.50 / SF	\$8.25 / SF	\$12.45 / SF	\$10.50 / SF	
Remove and replace any metal roof deck that is damaged or compromised.	\$25.50 / SF	\$25.00 / SF	\$6.00 - \$12.00 / SF	\$18.75 / SF	\$20.00 / SF	
Voluntary Substitutions						

BID TABULATION:

WALT DISNEY ELEMENTARY SCHOOL - REROOF

BCDM No. 3009-04

Base Bid:

Under the Base Bid: At Roof Area 'A': Existing insulation and BUR roofing system to remain. Remove all loose aggregate. Adhere ½" SecurShield HD Rapid Lock coverboard to the existing BUR roofing system as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard.

Alternates:

- 1. Under this alternate: In lieu of adhering the coverboard to the existing BUR roofing system, mechanically fasten the ½" SecurShield HD Rapid Lock coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard. Note that the roof area above the Gym and Cafeteria is required to be adhered to the existing membrane (see the roof plan for locations noted as exposed structure below).
- 2. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, adhere ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.
- 2A. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, mechanically fasten ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard. This is a deduct from Alternate No. 2.
- 3. Under this Alternate: At Roof Area 'B': Remove existing roof insulation and roof membrane down to the existing metal roof deck. Provide new roof insulation as noted in the Project Manual. Mechanically fasten ½" SecurShield HD Rapid Lock coverboard and insulation to the metal roof deck and then apply new 145-mil Fleece-BACK Rapid Lock EPDM membrane over the coverboard.
- 4. Under this Alternate: At Roof Area 'B': Remove existing roof insulation and roof membrane down to the existing metal roof deck. Provide new roof insulation as noted in the Project Manual. Mechanically fasten ½" HD coverboard and roof insulation to the metal roof deck and then adhere new 90-mil EPDM membrane over the ½" HD coverboard.

DATE: November 18, 2024



PROJECT NARRATIVE:

PROJECT MEMORANDUM

MPS – Disney Elementary School – Reroof BCDM Project: 3009-04

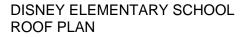
The reroof at Disney Elementary School involves the entire roof area and is divided into a Roof Area 'A' and 'B'.

Roof Area 'A': The existing roofing system is to remain. All loose aggregate is to be removed. A Rapid Lock coverboard will be attached to the existing roof as required to achieve the 20-year warranty. A new 145-mil FleeceBACK EPDM membrane will be applied over the coverboard. New roof edge flashing will be installed to match the existing roof edge flashing.

Roof Area 'B': The existing roofing system is to be removed down to the existing roof deck. New roof insulation and Rapid Lock coverboard will be attached to the existing roof deck. A new 145-mil FleeceBACK EPDM membrane will be applied over the coverboard. New roof edge flashing will be installed to match the existing roof edge flashing.

Below are images of the current roof condition as well as the roof plan showing the scope of the work.









AGENDA SUMMARY SHEET

Agenda Item: Approval of Contract for Kiewit Middle School Roof Replacement

Meeting Date: December 2, 2024

Background/

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

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

Action Desired: It is recommended that the contract for the Kiewit Middle School Roof

Replacement be awarded to Scott Enterprises in the amount of \$353,310 and that the Chief Financial Officer be authorized to execute any and all documents related

to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

John Schuck



November 18, 2024

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

RE: MPS Kiewit Middle School – Reroof Final Phase

BCDM Project No. 3026-16

Dear Mr. Meisgeier:

On November 14, 2024, bids were received for the above referenced project at the MPS Support Services Center. Per the attached bid tabulation sheet, seven (7) bids were received with a **low Base Bid and Alternate No. 1 combination of \$353,310 from Scott Enterprises.** The project construction budget was estimated at **\$600,000**.

The bid provides for attaching a Rapid Lock coverboard to the existing roof and then applying a FleeceBACK membrane to that coverboard (creating a system much like Velcro). No adhesive is used for the membrane attachment which allows for the roof to be installed quicker than a traditional adhered EPDM membrane that is provided under Alternate No. 2 and 2A. The FleeceBACK membrane is 145-mil thick, compared to 90-mil thick EPDM membrane provided under the alternate system. This added thickness of the membrane provides excellent puncture resistance. This Rapid Lock / FleeceBACK system was utilized last summer at five MPS reroof projects and the MPS staff is very happy with the results.

Scott Enterprises was present at the mandatory pre-bid conference held on October 30, 2024, and has completed projects of similar scope and schedule for the district including the last two years at Kiewit Middle School. BCDM had a follow up phone call with Scott Enterprises and confirmed that they are comfortable with their bid and the schedule for the project. We have also reviewed the bids received with MPS staff and would recommend a contract be awarded to Scott Enterprises for the Base Bid + Alternate No. 1 in the amount of \$353,310 for the MPS Kiewit Middle School – Reroof Final Phase project.

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

Sincerely,

Pat Carson Architect, AIA

Attachment: Bid Tab, Project Memorandum

e-copy: File: 3026-16 5-2



November 14, 2024

BID TABULATION:

KIEWIT MIDDLE SCHOOL - REROOF FINAL PHASE

BCDM No. 3026-16

	10-MEN ROOFING	BLACKHAWK ROOFING	IMPERIAL ROOF SYSTEMS	McKINNIS ROOFING
Lump Sum Base Bid	\$407,000.00	\$417,500.00	\$565,800.00	\$529,179.00
Addenda (1)	X	Х	Х	Х
Bid Form - Addendum No. 1	Х	Х	Х	Х
Bid Security	Х	Х	Х	Х
ALTERNATES				
Alternate No. 1: Mechanically fasten the coverboard.	-\$8,000.00	-\$7,500.00	-\$49,200.00	-\$11,683.00
Alternate No. 2: Adhere coverboard and 90-mil membrane.	\$375,000.00	\$390,450.00	\$535,700.00	\$477,803.00
Alternate No. 2A: Mechanically fasten coverboard and 90-mil membrane. Deduct from Alt. No. 2	-\$7,000.00	-\$7,500.00	-\$42,100.00	-\$2,103.00
UNIT COSTS				
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$12.00 / SF	\$8.75 / SF	\$12.50 / SF	\$19.50 / SF
Voluntary Substitutions				

Base Bid:

Under the Base Bid: Existing insulation and BUR roofing system to remain. Remove all loose aggregate. Adhere 1/2" SecurShield HD Rapid Lock coverboard to the existing BUR roofing system as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard.

Alternates:

- 1. Under this alternate: In lieu of adhering the coverboard to the existing BUR roofing system, mechanically fasten the ½" SecurShield HD Rapid Lock coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard. Note that the roof area above the Gym and Cafeteria is required to be adhered to the existing membrane (see the roof plan for locations noted as exposed structure below).
- 2. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, adhere ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.
- 2A. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, mechanically fasten 1/2" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the 1/2" HD coverboard. This is a deduct from Alternate No. 2.

BID TABULATION:

KIEWIT MIDDLE SCHOOL - REROOF FINAL PHASE

BCDM No. 3026-16

	ROYALTY ROOFING	SCOTT ENTERPRISES	WHITE CASTLE ROOFING	
Lump Sum Base Bid	No Bid	\$370,122.00	\$405,594.00	
Addenda (1)	Х	Х	X	
Bid Form - Addendum No. 1	Х	Х	X	
Bid Security	Х	Х	X	
ALTERNATES				
Alternate No. 1: Mechanically fasten the coverboard.	No Bid	-\$16,812.00	-\$3,784.00	
Alternate No. 2: Adhere coverboard and 90-mil membrane.	\$364,425.00	\$351,453.00	\$399,286.00	
Alternate No. 2A: Mechanically fasten coverboard and 90-mil membrane. Deduct from Alt. No. 2	-\$15,750.00	-\$3,117.00	-\$3,299.00	
UNIT COSTS				
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$8.50 / SF	\$11.50 / SF	\$10.50 / SF	
Voluntary Substitutions		·		

Base Bid:

Under the Base Bid: Existing insulation and BUR roofing system to remain. Remove all loose aggregate. Adhere 1/2" SecurShield HD Rapid Lock coverboard to the existing BUR roofing system as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard.

Alternates:

- 1. Under this alternate: In lieu of adhering the coverboard to the existing BUR roofing system, mechanically fasten the ½" SecurShield HD Rapid Lock coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard. Note that the roof area above the Gym and Cafeteria is required to be adhered to the existing membrane (see the roof plan for locations noted as exposed structure below).
- 2. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, adhere ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.
- 2A. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, mechanically fasten ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard. This is a deduct from Alternate No. 2.

DATE: November 18, 2024



PROJECT MEMORANDUM

MPS – Kiewit Middle School – Reroof Final Phase

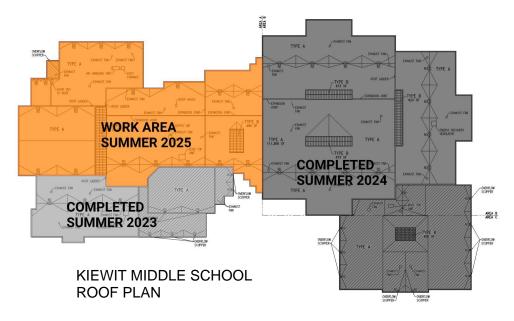
BCDM Project: 3026-16

PROJECT NARRATIVE:

The Final Phase of the reroof at Kiewit Middle School involves the roof area shown for Summer 2025 on the Roof Plan below.

The existing roofing system is to remain. All loose aggregate is to be removed. A Rapid Lock coverboard will be attached to the existing roof as required to achieve the 20-year warranty. A new 145-mil FleeceBACK EPDM membrane will be applied over the coverboard. New roof edge flashing will be installed to match the existing roof edge flashing.

Below are images of the current roof condition as well as the roof plan showing the scope of the work.







AGENDA SUMMARY SHEET

Agenda Item: Approval of Contract for West High School Roof Replacement

Meeting Date: December 2, 2024

Background/

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

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

Action Desired: It is recommended that the contract for the West High School Roof Replacement

be awarded to Black Hawk Roof of Nebraska in the amount of \$728,450 and that the Chief Financial Officer be authorized to execute any and all documents related

to such project.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

John Schuck



November 18, 2024

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

RE: MPS West High School – Reroof Final Phase

BCDM Project No. 3031-34

Dear Mr. Meisgeier:

On November 12, 2024, bids were received for the above referenced project at the MPS Support Services Center. Per the attached bid tabulation sheet, four (4) bids were received with a **low Base Bid and Alternate No. 3 combination of \$728,450 from Black Hawk Roof of Nebraska.** The project construction budget was estimated at **\$567,000**.

The bid provides for attaching a Rapid Lock coverboard to the existing roof and then applying a FleeceBACK membrane to that coverboard (creating a system much like Velcro). No adhesive is used for the membrane attachment which allows for the roof to be installed quicker than a traditional adhered EPDM membrane that is provided under Alternate No. 2 and 2A. The FleeceBACK membrane is 145-mil thick, compared to 90-mil thick EPDM membrane provided under the alternate system. This added thickness of the membrane provides excellent puncture resistance. This Rapid Lock / FleeceBACK system was utilized last summer at five MPS reroof projects and the MPS staff is very happy with the results.

An additional square footage of roof is included under Alternate No. 3. This portion of the existing roof is to remain and is composed of a coated granular cap sheet over the roof insulation. A new 145-mil Sure-Seal EPDM FleeceBACK membrane is to be adhered to the existing coated granular cap sheet.

Black Hawk Roof of Nebraska was present at the mandatory pre-bid conference held on October 29, 2024. Black Hawk has not worked with MPS in the past, however; references and previously completed roofing projects of similar scope were provided and it was confirmed that their work was on time and of good quality. BCDM had a follow up phone call with Black Hawk and confirmed that they are comfortable with their bid and the schedule of the project. We have also reviewed the bids received with MPS staff and would recommend a contract be awarded to Black Hawk Roof of Nebraska for the Base Bid and Alternate No. 3 in the amount of \$728,450 for the MPS West High School – Reroof Final Phase.

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

Millard Public Schools

11-18-24

Page 2

Sincerely,

Pat Carson Architect, AIA

Attachment: Bid Tab, Project Memorandum

e-copy: File: 3031-34_5-2



November 12, 2024

BID TABULATION:

MILLARD WEST HIGH SCHOOL - REROOF FINAL PHASE

	10-MEN ROOFING	BLACKHAWK ROOFING	SCOTT ENTERPRISES	WHITE CASTLE ROOFING	BCDM No. 3031-34
Lump Sum Base Bid	\$634,061.00	\$583,450.00	\$687,049.00	\$699,900.00	
Addenda (1)	Х	Х	Х	Х	
Bid Form - Addendum No. 1	Х	X	Х	Х	
Bid Security	Х	X	Х	X	
ALTERNATES					
Alternate No. 1: Mechanically fasten the coverboard.	-\$13,680.00	-\$9,500.00	Add \$74,278.00	-\$16,350.00	
Alternate No. 2: Adhere coverboard and 90-mil membrane.	\$580,004.00	\$548,750.00	No Bid	\$659,100.00	
Alternate No. 2A: Mechanically fasten coverboard and 90-mil membrane. Deduct from Alternate No. 2	-\$13,680.00	-\$9,500.00	No Bid	-\$40,800.00	
Alternate No. 3: Roof Area 'D' (added scope of 22,700 sf). 145-mil FleeceBack membrane over existing Mod Bit.	\$187,129.00	\$145,000.00	No Bid	\$183,400.00	
Alternate No. 4: Roof Area 'D' (added scope of 22,700 sf). Adhere coverboard and 90-mil EPDM membrane over existing Mod Bit.	\$212,491.00	No Bid	No Bid	No Bid	
Alternate No. 4A: Roof Area 'D' (added scope of 22,700 sf). Mechanically fasten coverboard and 90-mil EPDM membrane over existing Mod Bit. Deduct from Alternate No. 4.	-\$7,065.00	No Bid	No Bid	No Bid	
UNIT COSTS					
Remove and replace any roof insulation and/or roof membrane that is damaged, compromised, or wet	\$14.55 / SF	\$6.50 / SF	\$18.95 / SF	\$10.50 / SF	
Voluntary Substitutions					

BID TABULATION:

MILLARD WEST HIGH SCHOOL - REROOF FINAL PHASE

BCDM No. 3031-34

Base Bid:

Under the Base Bid: Existing insulation and BUR roofing system to remain. Remove all loose aggregate. Adhere ½" SecurShield HD Rapid Lock coverboard to the existing BUR roofing system as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard.

Alternates:

- 1. Under this alternate: In lieu of adhering the coverboard to the existing BUR roofing system, mechanically fasten the ½" SecurShield HD Rapid Lock coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual. Install new 145-mil FleeceBACK Rapid Lock EPDM membrane over the coverboard. Note that the roof area above the Gym and Cafeteria is required to be adhered to the existing membrane (see the roof plan for locations noted as exposed structure below).
- 2. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, adhere ½" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil FPDM membrane to the ½" HD coverboard.
- 2A. Under this alternate: In lieu of the Base Bid FleeceBACK Rapid Lock system, mechanically fasten 1/2" HD coverboard to the existing membrane as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the 1/2" HD coverboard. This is a deduct from Alternate No. 2.
- 3. Under this Alternate: Existing insulation and coated Mod Bit granular cap sheet to remain. Adhere new 145-mil Sure-Seal EPDM FleeceBACK membrane to the existing coated Mod Bit granular cap sheet.
- 4. Under this Alternate: Existing insulation and coated Mod Bit granular cap sheet to remain. Adhere ½" HD coverboard to the existing coated Mod Bit granular cap sheet as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.
- 4A. Under this Alternate: Existing insulation and coated Mod Bit granular cap sheet to remain. Mechanically fasten ½" HD coverboard to the existing coated Mod Bit granular cap sheet as required to achieve the warranty as noted in the Project Manual and then adhere the new 90-mil EPDM membrane to the ½" HD coverboard.

DATE: November 18, 2024



PROJECT MEMORANDUM

MPS – West High School – Reroof Final Phase BCDM Project: 3031-34

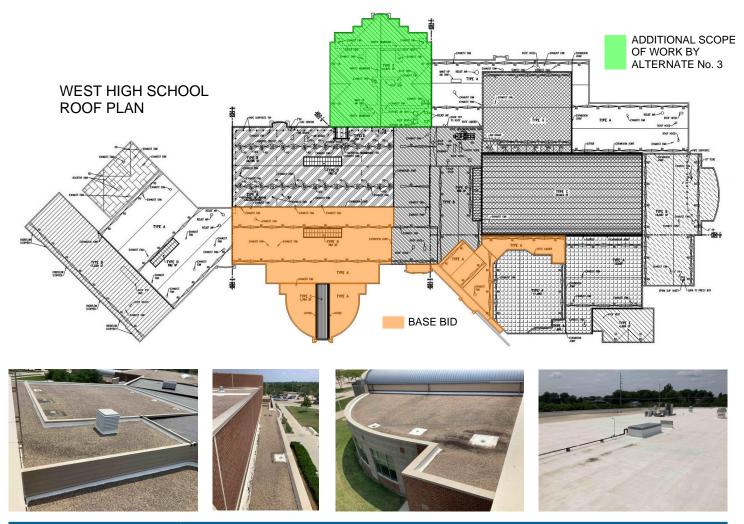
PROJECT NARRATIVE:

The Final Phase of the reroof at West High School involves the roof areas shown on the Roof Plan below.

The existing roofing system is to remain. All loose aggregate is to be removed. A Rapid Lock coverboard will be attached to the existing roof as required to achieve the 20-year warranty. A new 145-mil FleeceBACK EPDM membrane will be applied over the coverboard. New roof edge flashing will be installed to match the existing roof edge flashing.

At the area of additional scope of work the existing insulation and coated Mod Bit granular cap sheet is to remain. A new 145-mil EPDM FleeceBACK membrane is to be adhered to the existing coated Mod Bit granular cap sheet.

Below are images of the current roof condition as well as the roof plan showing the scope of the work.



AGENDA SUMMARY SHEET

Agenda Item: Fiscal Year Ending 2024 Audit Report

Meeting Date: December 2, 2024

Background/

Description: Public schools are required to employ independent auditors to review their

financial records each year. The District employed the auditing firm of

BerganKDV for the Fiscal Year Ending 2024 audit.

A copy of the Audit Report is attached. A representative from BerganKDV will

be present at the meeting to address the board and answer questions.

Copies of the Audit Report are also filed with the Nebraska Department of

Education and the Nebraska Auditor of Public Accounts.

Action Desired: It is recommended the Fiscal Year Ending 2024 Audit Report be received and

filed in accordance with Nebraska law.

Policy /

Strategic Plan

Reference:

n/a

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

Superintendent's Signature:

In Schuck



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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Millard Public Schools (the "School District"), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 31, 2024.

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

As requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2024, we performed the following procedures regarding the District's student membership and attendance reporting related to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) Our testing demonstrated the District was following its policies and procedures for collecting student census data.
- 3) Our testing demonstrated attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
- 4) Our testing demonstrated the District maintains a cumulative attendance and membership record for each student.
- 5) The cumulative attendance and membership records we tested contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- 6) We selected an appropriate sample, for tests of compliance in accordance with applicable auditing standards, of students from the District's attendance records for the year ended August 31, 2024, and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.

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

Additionally, as requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2024, we tested a sample of District expense allocations verifying appropriate allocation to the school building level as it relates to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03D.

The purpose of this letter is solely to describe the scope of our testing of compliance as it relates to the Nebraska Department of Education's Title 92, Chapter 1 rules and regulations, and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This communication is not suitable for any other purpose.

Bergan KBU, LLC

Omaha, Nebraska October 31, 2024



Required Communication

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

We have audited the basic financial statements of the governmental activities and each major fund of School District No. 17 - Millard Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 10, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting described in Note 1 of the financial statements. Our audit of the basic financial statements does not relieve you or management of your respective responsibilities.

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

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

Our Responsibility in Relation to Government Auditing Standards

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

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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

Significant Risks Identified

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

- Management Override of Control Oversight of the District results in errors or fraud that may occur through journal entries or access to underlying data.
- Revenue Recognition Risk Risk that receipts will not be recorded in the correct period.
- Misappropriation of Assets Assets of the District could be misappropriated by error or fraud using the manual journal process.
- Pension Valuation Net pension liability, deferred outflows of recourses related to pensions, and deferred inflows of resources related to pensions are generally material to the financial statements and involve significant estimates.
- Risk of Fraudulent Vendors Risk that fraudulent vendors exist in the District's vendor listing.

Qualitative Aspects of the District's Significant Accounting Policies

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended August 31, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

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

Financial Statement Disclosures

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

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

Significant Unusual Transactions

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

Significant Difficulties Encountered During our Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements as a whole. Our audit for the year ended August 31, 2024, did not detect any uncorrected misstatements.

Uncorrected and Corrected Misstatements (Continued)

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. We did not identify any material misstatements in the course of the audit that needed to be corrected by management.

Disagreements with Management

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

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

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 31, 2024.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information Included in Annual Reports

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

Other Information Included in Annual Reports (Continued)

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

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

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

Restriction on Use

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

Bergan KBV, LLC

Omaha, Nebraska October 31, 2024

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

Basic Financial Statements

August 31, 2024

School District No. 17 - Millard Public Schools Douglas County, Nebraska Table of Contents

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of the School District No. 17 - Millard Public Schools, Douglas County, Nebraska (the "District), as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2024, and the respective changes in financial position-cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management of School District No. 17 - Millard Public Schools is responsible for the preparation and fair presentation of the basic financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the basic financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the basic financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, and Governmental Auditing Standards we:

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

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

Supplementary Information

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

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

Supplementary Information (Continued)

The supplemental information presented on pages 26-36 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bergan KBV, LLC

Omaha, Nebraska October 31, 2024 **BASIC FINANCIAL STATEMENTS**

School District No. 17 - Millard Public Schools Douglas County, Nebraska Statement of Net Position - Cash Basis August 31, 2024

	Governmental Activities
Assets Cash Investments	\$ 14,722,053 151,262,534
Total assets	\$ 165,984,587
Net Position	
Restricted	
Special building	\$ 39,413,576
School nutrition	6,125,922
Debt service	21,066,134
Unrestricted	
Board designated	
Employee benefit	13,265,413
Depreciation	21,293,918
Student activities	4,801,542
Student fees	499,598
Contingency	2,659,243
Undesignated	56,859,241
Total net position	\$ 165,984,587

School District No. 17 - Millard Public Schools Douglas County, Nebraska Statement of Activities - Cash Basis Year Ended August 31, 2024

Functions/Programs	Cash Disbursements	Charges for Services	Operating Grants and Contributions	R	Disbursements) eceipts and anges in Net Position
Governmental activities					
Instructional services	\$ 180,904,853	\$ 729,738	\$ 9,440,654	\$	(170,734,461)
Support services and facilities	93,251,391	-			(93,251,391)
Food services	12,636,296	7,064,239	5,902,984		330,927
Building and site acquisition and					
improvement	38,960,209	-	-		(38,960,209)
Principal and interest on indebtedness	27,907,852	-	-		(27,907,852)
Other	9,731,636		-		(9,731,636)
Total governmental activities	\$ 363,392,237	\$ 7,793,977	\$ 15,343,638		(340,254,622)
	General revenue	s			
	Taxes collecte	ed			166,439,955
	County receip	ots			612,489
	State aid-form	nula grants			121,105,317
	Other general	l reciepts			11,683,307
	Investment in	come			6,376,642
	Proceeds from	n issuing bonds			20,225,000
	Bond premiun	n			735,945
	Bond discount	t			(169,915)
	Total g	eneral receipts			327,008,740
	Change in net po	sition			(13,245,882)
	Net position - be	ginning of year			179,230,469
	Net position - en	d of year		\$	165,984,587

School District No. 17 - Millard Public Schools Douglas County, Nebraska Statement of Assets and Fund Balances - Cash Basis - Governmental Funds August 31, 2024

	G	eneral Fund	Special Building	School Nutrition	Act	ivities Fund
Assets						
Cash	\$	3,275,943	\$ -	\$ 6,447,822	\$	4,498,690
Investments		90,631,204	39,413,576	-		302,852
Due from (to) other funds		170,668	 -	 (321,900)		
Total assets	\$	94,077,815	\$ 39,413,576	\$ 6,125,922	\$	4,801,542
Fund Balances						
Restricted for						
Capital projects	\$	-	\$ 39,413,576	\$ -	\$	-
School nutrition		-	-	6,125,922		-
Debt service		-	-	-		-
Committed to						
Depreciation		21,293,918	-	-		-
Activities		-	-	-		4,801,542
Student fees		-	-	-		-
Assigned to						
Contingency		2,659,243	-	-		-
Employee benefits		13,265,413	-	-		-
Unassigned		56,859,241	 -	 -		-
Total fund balance - cash basis	\$	94,077,815	\$ 39,413,576	\$ 6,125,922	\$	4,801,542

			Total
Student Fees		Debt Service	Governmental
	Fund	Fund	Funds
\$	499,598	\$	- \$ 14,722,053
	-	20,914,902	2 151,262,534
	-	151,232	<u> </u>
,	400 500	ć 24.044.42	4 6445 004 507
<u>\$</u>	499,598	\$ 21,066,134	\$ 165,984,587
\$	-	\$	- \$ 39,413,576
	-		- 6,125,922
	-	21,066,134	21,066,134
	-		- 21,293,918
	-		- 4,801,542
	499,598		499,598
	<u>-</u>		- 2,659,243
	_		- 13,265,413
	_		- 56,859,241
			33,037,241
\$	499,598	\$ 21,066,134	\$ 165,984,587

School Dstrict No. 17 - Millard Public Schools Douglas County, Nebraska Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis - Governmental Funds Year Ended August 31, 2024

	General Fund	Special Building	School Nutrition	Activities Fund
Receipts				
Local receipts	\$ 145,510,665	\$ 6,290,028	\$ 404,087	\$ -
County receipts	612,489	-	20,477	-
State receipts	119,236,535	179,590	60,349	-
Federal receipts	8,160,999	-	5,750,457	-
Sales of lunch	-	-	6,731,853	-
Interest	2,473,871	2,926,717	-	-
Categorical grants from corporations				
and other private interests	2,000,823	-	-	-
Non-revenue receipts	867,429	1,236,528	-	8,253,719
Total receipts	278,862,811	10,632,863	12,967,223	8,253,719
Disbursements				
Instructional services	148,351,955	-	-	-
Support services and facilities	93,251,391	-	-	-
Other salaries and benefits	-	-	5,302,545	-
Supplies and materials	-	9,787	142,678	-
Purchased services	32,552,898	3,582,846	7,068,038	-
Capital outlay	698,566	2,086,402	123,035	_
Building and site acquisition	- · · · , · · · ·	, ,	-,	
and improvement	1,626,102	30,956,506	_	_
Other	1,014,826	-	_	8,251,543
Redemption of principal	-	-	-	-
Debt service interest and fiscal charges	151,232	110,760	_	_
Total disbursements	277,646,970	36,746,301	12,636,296	8,251,543
			, ,	
Excess (deficiency) of receipts over				
disbursements	1,215,841	(26,113,438)	330,927	2,176
Other Financing Sources				
Proceeds from the issuance of bonds	-	9,995,000	-	-
Bond premium	-	-	-	-
Bond discount	-	(169,915)	-	-
Payments to refunding bond agent	-	-	-	-
Total other financing sources		9,825,085		-
Excess (deficiency) of receipts and other				
financing sources over disbursements and other				
financing uses	1,215,841	(16,288,353)	330,927	2,176
mancing uses	1,213,041	(10,200,333)	330,727	2,170
Fund balance - beginning of year	92,861,974	55,701,929	5,794,995	4,799,366
Fund balance - end of year	\$ 94,077,815	\$ 39,413,576	\$ 6,125,922	\$ 4,801,542

		Total
Student Fees	Debt Service	Governmental
Fund	Fund	Funds
<u></u>	Ć 44 722 402	¢ 440,027,002
\$ -	\$ 16,733,102	\$ 168,937,882
-	-	632,966
-	503,797	119,980,271
-	-	13,911,456
-	-	6,731,853
-	976,054	6,376,642
-	-	2,000,823
425,756	-	10,783,432
425,756	18,212,953	329,355,325
123,730	10,212,733	327,333,323
		440.254.055
-	-	148,351,955
-	-	93,251,391
-	-	5,302,545
-	-	152,465
-	-	43,203,782
-	-	2,908,003
-	<u>-</u>	32,582,608
465,267	-	9,731,636
.03,207	12,100,000	12,100,000
_	4,861,146	5,123,138
465,267	16,961,146	352,707,523
403,207	10,701,140	332,707,323
(39,511)	1,251,807	(23,352,198)
-	10,230,000	20,225,000
-	735,945	735,945
-	-	(169,915)
_	(10,684,714)	(10,684,714)
	281,231	10,106,316
		,,
(39,511)	1,533,038	(13,245,882)
539,109	19,533,096	179,230,469
		.,,
\$ 499,598	\$ 21,066,134	\$ 165,984,587

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

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

B. Reporting Entity

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

C. Basis of Presentation

Government-Wide Financial Statements - The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present the District's basic 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, cash held by County Treasurers, investments, fund balance, receipts, and disbursements. All of the District's funds are presented as governmental funds. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by Governmental Accounting Standards Board (GASB) or is identified as a major fund by the District's management. In addition to the District's funds meeting the required criteria, the District's management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

Governmental Fund Activities:

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. The District has three additional special revenue funds: contingency, employee and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are mainly transfers from the general fund. The contingency fund accounts for the reserve of money for unexpected events, the depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of District employees for fringe benefits.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Governmental Fund Activities: (Continued)

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

- Special Building Fund This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.
- School Nutrition Fund This fund accounts for the operations of the District's child nutrition programs.
- Activities Fund This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.
- Student Fees Fund This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

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

D. Measurement Focus and Basis of Accounting

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

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

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, receipts are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. 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, except for reporting a bond refunding. The refunding of bonds are not presented in the financial statements as the District reports the original bond proceeds as revenues when the cash is received, records expenditures as the bond proceeds are spent and reports the payments of bond principal and interest payments as expenditures through maturity of the bonds. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification

Government-Wide Statements

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

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

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

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

- Nonspendable This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2024, the District did not have any nonspendable funds.
- 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification (Continued)

Government-Wide Statements (Continued)

- Committed This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- Assigned Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- Unassigned This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

F. 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. During the year ended August 31, 2024, the District transferred \$35,639,705 from the General Fund to the Employee Benefit Fund and \$1,078,484 to the Depreciation Fund. These transfers have been eliminated in the government-wide and are also not shown on the fund financial statements as the Employee Benefit and Depreciation funds are part of the General Fund.

NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES

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

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

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

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

The District had one budget amendment for the 2023-2024 fiscal year which only affected the debt service fund.

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

The 2024 property tax valuation was \$15,100,945,068. The combined tax rate of the District for the year ended August 31, 2024, was 1.0981 per \$100 of assessed valuation.

NOTE 3 - DEPOSITS AND INVESTMENTS

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

A. Deposits

As of August 31, 2024, the carrying amount of the District's deposits was \$14,722,053 and the bank balance was \$19,067,555.

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

B. Investments

Investments include \$94,809,244 in Nebraska School District Liquid Asset Fund, which is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. These investments are reported at cost.

Investments also include \$35,538,388 in money market funds and \$20,914,902 invested in a short-term cash fund. These investments are reported at cost.

C. Risks

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

- Custodial Credit Risk: For deposits and investments, custodial credit risk is the risk that in
 the event of the failure of a bank or other counterparty, the District will not be able to
 recover the value of its deposits, 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 savings and money market accounts held at banks, are insured through Federal Depository Insurance Corporation (FDIC) coverage or collateral held by the District's agent in the District's name. As of August 31, 2024, the entire bank balance was covered or collateralized.

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

NOTE 4 - FUNDS HELD BY COUNTY TREASURER

The following balances were held by Douglas and Sarpy County Treasurers for the District as of August 31, 2024. The monies were transferred to the District subsequent to August 31, 2024, and are not included as receipts or cash balances in the financial statements:

	Sarpy County	Douglas County
General Fund	\$ 1,224,149	\$ 8,666,006
Debt Service Fund	101,954	2,172,360
Building Fund	36,349	774,495
Total	\$ 1,362,452	\$ 11,612,861

NOTE 5 - NEBRASKA SCHOOL EMPLOYES RETIREMENT SYSTEM

A. Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

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

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

A. Plan Description (Continued)

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

For employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75% of the purchasing power of the initial benefit.

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$163,824,085. Total covered payroll was \$157,848,551 Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

B. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2% of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$14,954,192.

C. Pension Liability

At June 30, 2023, the District had a combined liability of \$22,983,833 its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 5.540503%, which was an increase of 0.036063% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District and allocated pension expense was \$4,072,957.

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

D. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date July 1, 2023

Actuarial cost method Entry Age Normal

Amortization method Level Percent of Payroll, Closed

Single equivalent amortization period 5 Years

Asset valuation method 5 Year Smoothed Market

Inflation 2.45%

Investment rate of return, net of Investment

expense and including inflation 7.10%

Salary increases, including wage inflation 2.95%-12.95%

Cost-of-living adjustment (COLA) 2.05% with a floor benefit equal to 75% purchasing

power of original benefit*

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

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

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

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

The actuarial assumptions used in the July 1, 2023, valuations for the School Plan is based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 31, 2020.

^{* 1%} and no floor benefit for members joining on or after July 1, 2013.

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

D. Actuarial Assumptions (Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the table on the following page.

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

^{*} Arithmetic mean, net of investment expenses.

E. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.10%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payment for all current plan members was projected through 2122.

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

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

The following presents the District's proportionate share of the net pension liability/(asset) calculated using the discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower (6.1%) or one percentage point higher (8.1%) than the current rate:

District Proportionate Share of Net Pension Liability ((Asset)	1
---	---------	---

<u> </u>					
19	% Decrease in		Current	19	% Increase in
D	riscount Rate	Di	iscount Rate	D	iscount Rate
	(6.1%)		(7.1%)		(8.1%)
	111 000 010		22 222 222		(74,000,00.4)
\$	144,099,069	\$	22,983,833	\$	(76,298,834)

G. Plan Fiduciary Net Position

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

NOTE 6 - COMMITENTS AND CONTINGENCIES

A. Bonds Pavable

The following is a summary of changes in general obligation transactions of the District for the year ended August 31, 2024:

Balance, August 31, 2023	\$ 182,940,000
Additions	
New obligations	20,225,000
Deductions	
Payment of principal	(12,100,000)
Bonds refunded	(11,785,000)
Balance August 31, 2024	\$ 179,280,000

NOTE 6 - COMMITENTS AND CONTINGENCIES (CONTINUED)

A. Bonds Payable (Continued)

The following is the indebtedness of the District as of August 31, 2024.

	Final		
Issue Date	Maturity Year	Interest Rate	Amount
June 21, 2017	2028	3.00%	\$ 14,965,000
July 1, 2020	2034	1.09%	34,825,000
August 19, 2020	2041	5.00%	65,595,000
February 16, 2021	2025	3.00%	4,200,000
September 15, 2021	2035	0.60%	26,905,000
September 30, 2021	2025	1.02%	3,085,000
March 31, 2022	2042	4.00%	9,480,000
December 29, 2023	2043	4.00%	9,995,000
February 22, 2024	2034	5.00%	10,230,000
Total			\$ 179,280,000

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2024, are as follows:

Year Ended	Bonds Payable			
August 31,	Principal	Interest	Total	
2025 2026	\$ 15,215,000	\$ 4,971,567	\$ 20,186,567	
2027	9,675,000 13,635,000	4,557,476 4,307,314	14,232,476 17,942,314	
2028 2029	9,285,000 9,590,000	4,016,284 3,734,224	13,301,284 13,324,224	
2030-2034 2035-2039	53,680,000 36,255,000	13,931,051 7,361,071	67,611,051 43,616,071	
2040-2044	31,945,000	1,867,000	33,812,000	
Total	\$ 179,280,000	\$ 44,745,987	\$ 224,025,987	

On December 29, 2023, the District issued \$9,995,000 of General Obligation Bonds, Series 2023 with an interest rate of 4.00%. The purpose of these bonds is to provide funds to pay for a portion of the costs of various capital projects approved by the voters of the District. These bonds were issued at a discount of \$169,915 and bond issue costs of \$110,760, resulting in net proceeds of \$9,714,325.

NOTE 6 - COMMITENTS AND CONTINGENCIES (CONTINUED)

A. Bonds Payable (Continued)

On February 22, 2024, the District issued \$10,230,000 of General Obligation Refunding Bonds, Series 2024 at a premium of \$735,945 and a true interest cost of 2.942%. The proceeds were used for a partial tender and refunding of taxable Series 2020 and 2021C General Obligation Refunding Bonds in the amount of \$11,785,000 and to pay for issuance costs and accrued interest of \$279,404. As a result of this refunding, the District decreased its total debt service payments of the next 10 years by approximately \$502,000 and obtained a net present value savings of approximately \$435,000.

B. Lease Commitment

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

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

Future minimum lease payments for all leases are as follows:

Year Ended August 31,	Lease Commitments
2025	\$ 72,623
2026	23,553
2027	3,614
Total	\$ 99,790

The total paid for lease commitments for the year ended August 31, 2024, was \$135,097 all of which was paid-out of the General Fund.

C. Grant Program Involvement

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

D. Compensated Absences

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

NOTE 6 - COMMITENTS AND CONTINGENCIES (CONTINUED)

E. Voluntary Early Separation Plan

The District has established a Voluntary Separation Plan that allows certain employees to receive benefits from the District when they take voluntary separation for a period of up to 24 months. As of August 31, 2024, the District estimates their liability under this plan at approximately \$760,000 with the final obligations payable in fiscal year 2026.

F. Litigation

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

G. Arbitrage

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

H. Risk Management

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

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

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

I. Construction Contracts

During the year, the District entered into contracts for the construction and renovation of several school buildings. The amount of the contracts outstanding at August 31, 2024, was \$9,949,993.

NOTE 7 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 31, 2024, the date which these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - General Fund Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts			
Local sources			
1100 Local property taxes	\$ 140,843,345	\$ 126,130,592	\$ (14,712,753)
1115 Carline tax	6,500	7,103	603
1120 Public power district sales tax	4,500,000	4,559,479	59,479
1125 Motor vehicle taxes	13,000,000	14,241,153	1,241,153
1312 Tuition reieved from individuals - summer school	200,000	231,681	31,681
1921 Local fines and license fees	225,000	340,657	115,657
1925 Categorical grants from corporations and private interests Total local sources	3,427,822 162,202,667	2,000,823	(1,426,999) (14,691,179)
County sources			
2110 Fines and licenses	500,000	612,489	112,489
State sources			
3110 State aid	75,045,219	75,045,219	-
3120 Special education	24,087,137	24,209,017	121,880
3125 Special education transportation	2,173,274	2,160,903	(12,371)
3130 Homestead exemption	-	3,885,537	3,885,537
3131 Personal property tax	- (4.000	7,210,104	7,210,104
3155 Textbook loan	61,000	175,372	114,372
3165 Flex funding ages 0-5 support services 3166 Flex funding school age support services	•	8,570 1,411,678	8,570 1,411,678
3180 Pro-rata motor vehicle	300,000	284,337	(15,663)
3400 State apportionment	4,100,000	4,258,168	158,168
3535 Payments for high ability learners	159,757	172,368	12,611
3541 Early childhood endowment grants	87,276	116,148	28,872
3551 Career Education	-	70,112	70,112
3552 School safety and security act	-	228,240	228,240
3990 Other state receipts		762	762
Total state sources	106,013,663	119,236,535	13,222,110
Federal sources			
4416 IDEA Part C, planning region team grant	25,250	24,863	(387)
4418 IDEA Part B, PEaK projects	180,135	183,147	3,012
4421 IDEA Part B, ARP - Base and enrollment poverty allocation	554,073	490,903	(63,170)
4422 IDEA Preschool (619) ARP	83,610	83,610	-
4423 IDEA Part B, ARP proportionate share	14,384	14,383	(1)
4505 Title I, Part A	1,650,000	815,797	(834,203)
4509 Title II, Part A	387,700	359,789	(27,911)
4510 Title IV, Part A	125,300	131,442	6,142
4516 IDEA Preschool (619)		100,435	100,435
4518 IDEA Part B (611)	4,530,285	4,473,794	(56,491)
4521 IDEA Part B proportionate share	274,950	269,685	(5,265)
4524 Other federal non-categorical receipts	245,000	151,368	(93,632)
4525 Vocational education	151,287	135,348	(15,939)
4527 Title III, Part A 4528 Title III, Immigrant education	170,000 20,250	164,405 32,292	(5,595) 12,042
4708 Medicaid	500,000	581,462	81,462
4709 Medicaid administrative activities	250,000	148,276	(101,724)
4998 ESSER III	3,000,000	1-10,270	(3,000,000)
Total federal sources	12,162,224	8,160,999	(3,940,679)
1510 Interest	50,000	1,054,235	1,004,235
Non-revenue sources			
5690 Non-revenue receipts		111,037	111,037
Total receipts	\$ 280,928,554	\$ 276,686,783	\$ (4,241,771)

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - General Fund (Continued) Year Ended August 31, 2024

	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Disbursements			
1100 Regular instructional programs	\$ 131,323,521	\$ 132,407,962	\$ 1,084,441
1125 Regular instructional programs school age (flex-spending)	1,066,214	2,026,554	960,340
1150 Limited english proficiency programs	2,659,043	2,634,944	(24,099)
1160 Poverty programs	1,783,933	2,883,845	1,099,912
1190 Early childhood educational programs	-	454,494	454,494
1195 Regular instructional programs below age five	225,285	281,530	56,245
1200 Special education instruction programs	35,705,124	27,472,336	(8,232,788)
1291 Special education instruction programs - ages 3-5	3,518,307	598,208	(2,920,099)
1292 Special education instruction programs - ages 0-2	82,703	71,912	(10,791)
1300 Summer school	155,000	1,419,859	1,264,859
2100 Support Services - Students	12,960,977	16,330,201	3,369,224
2200 Support Services - Instruction	8,779,117	6,454,001	(2,325,116)
2300 Support Services - General Administration	14,665,351	18,848,365	4,183,014
2400 Support Services - School Administration	16,413,189	13,857,119	(2,556,070)
2500 Central Services	8,260,079	8,800,914	540,835
2600 Support Services - Maintenance and Operation of Building and Site	26,529,079	25,810,528	(718,551)
27RG Support services - regular pupil transportation	1,213,147	1,266,373	53,226
27SP Support services - school age special education transportation	3,938,385	3,683,250	(255,135)
3300 Community Services Operations	17,300	10,362	(6,938)
3400 Categorical grants from corporations/private interests	886,753	1,343,434	456,681
3500 State categorical programs	-	315,092	315,092
4000 Facilities	_	2,013,333	2,013,333
5000 Debt services	_	151,232	151,232
6000 Federal programs and other categorical aid	10,825,800	10,307,435	(518,365)
Total disbursements	281,008,307	279,443,283	(1,565,024)
Excess (deficiency) of receipts over disbursements	\$ (79,753)	(2,756,500)	\$ (2,676,747)
Budgetary fund balance, September 1, 2023		\$ 59,615,561	
Budgetary fund balance, August 31, 2024		\$ 56,859,061	
Analysis of fund balance			
Cash in bank			
Checking accounts		\$ 3,275,943	
Investment		53,412,630	
Due from school nutrition fund		170,668	
Total fund balance		\$ 56,859,241	
Total rand balance			
AFR rounding variances included in disbursements		\$ (180)	
Cash at county treasurer's, not included above:			
County Treasurer's			
Douglas County		\$ 8,666,006	
Sarpy County		1,224,149	
Total		\$ 9,890,155	

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Building Fund Year Ended August 31, 2024

Receipts	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Local sources			
Local property taxes	\$ 6,127,474	\$ 5,416,315	\$ (711,159)
Carline tax	-	303	303
Public power district sales tax	160,000	232,050	72,050
Other local receipts	· -	641,360	641,360
Total local sources	6,287,474	6,290,028	2,554
State reimbursement			
Homestead exemption	-	167,697	167,697
Pro rata motor vehicle	10,000	11,893	1,893
Total state sources	10,000	179,590	169,590
Interest	20,000	2,926,717	2,906,717
Non-revenue sources			
Other	-	1,236,528	1,236,528
Total non-revenue sources	-	1,236,528	1,236,528
Total receipts	6,317,474	10,632,863	4,315,389
Disbursements			
Purchased services	-	3,592,633	3,592,633
Capital outlays	-	2,086,402	2,086,402
Buildings, acquisition and improvement	55,179,300	30,956,506	(24,222,794)
Other Bond issuance costs	-	110 760	110.760
Total disbursements	55,179,300	<u>110,760</u> 36,746,301	110,760 (18,432,999)
Total dissardance in a contract of the contrac	33,177,300	30,7 10,301	(10, 132,777)
Excess (deficiency) of receipts over disbursements	\$ (48,861,826)	(26,113,438)	\$ 22,748,388
Other financing sources (uses)			
Bond issuance	-	9,995,000	9,995,000
Bond discount		(169,915)	(169,915)
Total other financing sources (uses)	-	9,825,085	9,825,085
Net change in fund balances	\$ (48,861,826)	(16,288,353)	\$ 32,573,473
Budgetary fund balance, September 1, 2023		55,701,929	
Budgetary fund balance, August 31, 2024		\$ 39,413,576	
Analysis of fund balance			
Cash in bank			
Investments		\$ 39,413,576	
Total fund balance		\$ 39,413,576	
Cash at county treasurer's, not included above			
County Treasurer's		¢ 774.40F	
Douglas County Sarpy County		\$ 774,495 36,249	
25. pj 666114j		30,217	
Total		\$ 810,744	

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund Year Ended August 31, 2024

Para tala	Original and Final Budget		
Receipts	ć / 250 000	ć (7 24 052	ć 404.0E3
Sale of lunches/milk	\$ 6,250,000	\$ 6,731,853	\$ 481,853
Interest	50,000	-	(50,000)
County receipts	450.000	20,477	20,477
State reimbursement	150,000	60,349	(89,651)
Federal reimbursement	6,800,000	5,750,457	(1,049,543)
Local receipts	250,000	404,087	154,087
Total receipts	13,500,000	12,967,223	(532,777)
Disbursements			
Salaries and benefits	7,250,000	5,302,545	(1,947,455)
Supplies and materials	200,000	265,713	65,713
Contracted services	8,000,000	7,068,038	(931,962)
Equipment	500,000	-	(500,000)
Total disbursements	15,950,000	12,636,296	(3,313,704)
Excess (deficiency) of receipts over disbursements	\$ (2,450,000)	330,927	\$ 2,780,927
Budgetary fund balance, September 1, 2023		5,794,995	
Budgetary fund balance, August 31, 2024		\$ 6,125,922	
Analysis of fund balance Cash in bank			
Checking accounts		\$ 6,447,822	
Due to other funds		(321,900)	
Due to other runus		(321,700)	
Total fund balance		\$ 6,125,922	

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts Interest	\$ 250,000	\$ 436,850	\$ 186,850
Other receipts	1,000,000	756,392	(243,608)
Operational transfers from the General Fund	32,000,000	35,639,705	3,639,705
Total receipts	33,250,000	36,832,947	3,582,947
Disbursements			
Purchased services	38,172,693	32,552,898	(5,619,795)
Other	-	13,180	13,180
Total disbursements	38,172,693	32,566,078	(5,606,615)
Excess (deficiency) of receipts over disbursements	\$ (4,922,693)	4,266,869	\$ 9,189,562
Budgetary fund balance, September 1, 2023		8,998,544	
Budgetary fund balance, August 31, 2024		\$ 13,265,413	
Analysis of fund balance			
Cash in bank			
Investments		\$ 13,265,413	
Total fund balance		\$ 13,265,413	

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Depreciation Fund Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts	ć	¢ 9/0.704	ć 9/0.70 <i>4</i>
Interest Operational Transfers from the General Fund	\$ -	\$ 869,794 1,078,484	\$ 869,794 1,078,484
Total receipts	<u>-</u>	1,948,278	1,948,278
rotal receipts		1,740,270	1,740,270
Disbursements			
Capital outlays			
Furniture and equipment	10,202,132	698,566	(9,503,566)
Building and site acquisition and improvement	-	1,626,102	1,626,102
Total disbursements	10,202,132	2,324,668	(7,877,464)
Excess (deficiency) of receipts over disbursements	\$ (10,202,132)	(376,390)	\$ 9,825,742
Budgetary fund balance, September 1, 2023		21,670,308	
Budgetary fund balance, August 31, 2024		\$ 21,293,918	
Analysis of fund balance			
Cash in bank			
Investments		\$ 21,293,918	
Total fund balance		\$ 21,293,918	

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Contingency Fund Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)	
Receipts Interest	¢ .	\$ 112,992	\$ 112,992	
Total receipts		112,992	112,992	
Disbursements				
Insurance Claims	2,000,000	31,310	(1,968,690)	
Total disbursements	2,000,000	31,310	(1,968,690)	
Excess (deficiency) of receipts over disbursements	\$ (2,000,000)	81,682	\$ 2,081,682	
Budgetary fund balance, September 1, 2023		2,577,561		
Budgetary fund balance, August 31, 2024		\$ 2,659,243		
Analysis of fund balance Cash in bank				
Investments		\$ 2,659,243		
Total fund balance		\$ 2,659,243		

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Activities Fund Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts	£ 40 000 000	ć 0.252.740	6 (4 74(204)
Activities revenue	\$ 10,000,000	\$ 8,253,719	\$ (1,746,281)
Total receipts	10,000,000	8,253,719	(1,746,281)
Disbursements			
Purchased services	13,241,916	8,251,543	(4,990,373)
Total disbursements	13,241,916	8,251,543	(4,990,373)
Excess (deficiency) of receipts over disbursements	\$ (3,241,916)	2,176	\$ 3,244,092
Budgetary fund balance, September 1, 2023		4,799,366	
Budgetary fund balance, August 31, 2024		\$ 4,801,542	
Analysis of fund balance			
Cash in bank		ć 4.400.400	
Checking accounts Investments		\$ 4,498,690	
mvestments		302,852	
Total fund balance		\$ 4,801,542	

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Student Fees Fund Year Ended August 31, 2024

	Original and Final Budget				Variance with Final Budget - Over (Under)	
Receipts						
Activity fees	\$	843,833	<u>\$</u>	425,756	<u>\$</u>	(418,077)
Total receipts		843,833		425,756		(418,077)
Disbursements						
Support Services		950,000		465,267		(484,733)
Total disbursements		950,000		465,267		(484,733)
Excess (deficiency) of receipts over disbursements	\$	(106,167)		(39,511)	\$	66,656
Budgetary fund balance, September 1, 2023				539,109		
Budgetary fund balance, August 31, 2024			\$	499,598		
Analysis of fund balance Cash in bank						
Checking accounts			\$	499,598		
Total fund balance			\$	499,598		

School District No. 17 - Millard Public Schools Douglas County, Nebraska Budgetary Comparison Schedule - Cash Basis - Debt Service Fund Year Ended August 31, 2024

Posoints	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts Local sources				
Local property taxes	\$ 17,192,427	\$ 17,192,427	\$ 16,733,102	\$ (459,325)
Total local sources	17,192,427	17,192,427	16,733,102	(459,325)
Total local sources	17,172,127	17,172,127	10,733,102	(137,323)
State Sources				
Homestead exemption	-	-	470,345	470,345
Pro-rata motor vehicle	30,000	30,000	33,359	3,359
Agriculture state tax credit			93	93
Total state sources	30,000	30,000	503,797	473,797
Interest	5,000	5,000	976,054	971,054
Total receipts	17,227,427	17,227,427	18,212,953	2,552,290
Total receipts	17,227,427	17,227,427	10,212,733	2,332,290
Disbursements				
Redemption of principal on bonds payable	12,100,000	12,100,000	12,100,000	-
Bond issuance costs	-	-	279,405	279,405
Debt service interest	4,491,764	4,491,764	4,581,741	89,977
Other expenses	85,000	85,000		(85,000)
Takal dishaaraanta	4/ /7/ 7/4	47 777 774	47 074 447	204 202
Total disbursements	16,676,764	16,676,764	16,961,146	284,382
Excess (deficiency) of receipts over disbursements	\$ 550,663	\$ 550,663	1,251,807	\$ (743,707)
Other financing sources (uses)				
Bond issuance	-	11,000,000	10,230,000	(770,000)
Bond premium	-	· · · · · -	735,945	735,945
Bond refunding	-	(11,000,000)	(10,684,714)	315,286
Total other financing sources (uses)	-	-	281,231	281,231
Net change in fund balances	\$ 550,663	\$ 550,663	1,533,038	\$ (462,476)
Budgetary fund balance, September 1, 2023			19,533,096	
Budgetary fund balance, August 31, 2024			\$ 21,066,134	
Analysis of fund balance				
Cash in bank				
Investments			\$ 20,914,902	
Due from other funds			151,232	
Total fund balance			\$ 21,066,134	
Cash at county treasurer's, not included above				
County Treasurer's				
Douglas County			\$ 2,172,360	
Sarpy County			101,954	
Total			<u> </u>	
Total			\$ 2,274,314	

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

NOTE 1 - BUDGETARY ACCOUNTING

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

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

NOTE 2 - PRESENTATION

Government Auditing Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund and Contingency Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee Benefit Fund and Contingency Fund are required by state law to adopt their own budget, their respective budgetary schedules have been included here. The presentation follows the same major function codes as those that are used by the District to prepare their annual financial report, which the District submits to the Nebraska Department of Education.

School District No. 17 - Millard Public Schools Douglas County, Nebraska Schedule of Expenditures of Federal Awards Year Ended August 31, 2024

Federal Grantor/Pass Through Entity/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through Nebraska Department of Education			
Child Nutrition Cluster School Breakfast Program	280017	10.553	\$ 894,947
National School Lunch Program	280017	10.555	\$ 894,947 4,662,795
Child and Adult Care Food Program	280017	10.558	46,241
Summer Food Service Program	280017	10.559	146,474
Passed through the Nebraska Department of Health and Human Services			
Food Distribution Program	280017	10.555	903,709
Total Child Nutrition Cluster	200017	10.555	6,654,166
Total U.S. Department of Agriculture			6,654,166
U.S. Department of Education			
Passed through Nebraska Department of Education Special Education Cluster (IDEA)			
Special Education Cluster (IDEA) Special Education - Grants to States (IDEA, Part B)	280017	84.027	5,306,426
Special Education - Preschool Grants (IDEA Preschool)	280017	84.173	100,064
Total Special Education Cluster (IDEA)			5,406,490
Perkins Grant	280017	84.048	146,152
Title I Grants to Local Education Agencies (Title I,	280017	84.010	1,562,707
Part A of the ESEA) Positive Behavioral Interventions and Supports	280017	84.323	
English Language Acquisition - Title III, Part A	280017	84.365	153 182,111
Supporting Effective Instruction State Grants - Title II,			·
Part A	280017	84.367	338,575
Student Support and Academic Enrichment Grants	280017	84.186	90,962
Title IV, Part A	200017	01.100	70,702
Special Education - Grants for Infants and Families with Disabilities (IDEA, Part C)	280017	84.181	21,971
Education Stabilization Funds			
Elementary & Secondary School Emergency Relief (ESSER III) American Rescue Plan - ESSER - Homeless Children and Youth	280017	84.425U	2,338,494
(6993/6994)	280017	84.425W	19,815
Special Education - Personnel Development to Improve Services and	290017	04 225	
Results for Children with Diabilities	280017	84.325	2,962
Total U.S. Department of Education			10,110,392
U.S. Department of Health and Human Services - Medicaid Cluster			
Direct Programs		02.242	F0 474
Substance Abuse and Mental Health Services		93.243	59,174
Passed through Nebraska Department of Education Afghan Refugee School Impact	280017	93.566	74,498
Passed through Nebraska Department of Health and Human	200017	75.500	77,770
Medical Assistance Program	47-6002642	93.778	729,738
Total U.S. Department of Health and Human Services		-	863,410
Total			\$ 17,627,968

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution program of \$903,709. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

The information in this Schedule is presented in accordance with the requirements for *Title 2 U.S.* Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Expenditure Presentation - Expenditures of federal funds for the School Breakfast Program, National School Lunch Program, Child and Adult Care Food Program, Summer Food Service Program, Medical Assistance Programs and Food Distribution are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and expenditures and are not required to be accumulated in the accounting records by funding source. For report purposes, the amount of federal expenditures is shown equal to the amount of federal funds received.

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

NOTE 2 - REPORTING ENTITY

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

NOTE 3 - PASS-THROUGH AWARDS

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

NOTE 4 - NON-CASH AWARDS

The National School 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.

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

NOTE 5 - CONTINGENCIES

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

NOTE 6 - DE MINIMIS COST RATE

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

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the School District No. 17 - Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ending August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 31, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Bergan KBV, LLC

Omaha, Nebraska October 31, 2024

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the School District No. 17 - Millard Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget* (OMB) Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Report on Internal Control Over Compliance (Continued)

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

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

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

Bergan KBV, LLC

Omaha, Nebraska October 31, 2024

School District No. 17 - Millard Public Schools Douglas County, Nebraska Schedule of Findings and Questioned Costs Year Ended August 31, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: We issued an unmodified opinion on the

fair presentation of the financial

statements of the governmental activities, and each major fund, in accordance with

the cash basis of accounting.

Internal control over financial reporting:

Material weakness(es) identified?
No

Significant deficiency(ies) identified?
None reported

Noncompliance material to financial statements

noted?

Federal Awards

Type of auditor's report issued on compliance for

major programs: Unmodified

Internal control over major programs:

Material weakness(es) identified?
No

Significant deficiency(ies) identified?
None reported

Any audit findings disclosed that are required to

be reported in accordance with 2 CFR 200.516 (a)? No

Identification of Major Programs

Assistance Listing No.: 84.027/84.172

Name of Federal Program or Cluster: IDEA (Special Education Cluster)

Assistance Listing No.: 84.425U

Name of Federal Program or Cluster: Elementary and Secondary School

Emergency Relief Fund

Dollar threshold used to distinguish between

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

Auditee qualified as low risk auditee? No

School District No. 17 - Millard Public Schools Douglas County, Nebraska Schedule of Findings and Questioned Costs Year Ended August 31, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no questioned costs.

SECTION IV - PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

AGENDA SUMMARY SHEET

Agenda Item: Approval of the 2025 Summer School Proposal

Meeting Date: December 2, 2024

Background/ Description June 4-July 9, M-Th

Elementary SLAM (Summer Literacy and Mathematics)

Rockwell Elementary and Norris Elementary

This five week reading and mathematics program will be by invitation and will support students who are below grade level expectations on MAP as well as providing enrichment activities in the afternoon.

Explore and Excel for Middle School

Millard North Middle School

This five week reading and mathematics program will be by invitation and will support students who are below grade level expectations on MAP. In addition, all students can explore and grow with a variety of enrichment courses.

June 4-July 9, M-F

High School Summer School

Millard South High School

The summer school format, as described in Nebraska Statute 79-1003.01, will remain the same. Classes will be three hours long, for 12 or more days.

June 5-June 26, M-Th

Elementary STEAM Academy

Montclair Elementary

NO SCHOOL on June 19 and July 4

Action Desired:

Approve the 2025 Summer School Proposal

Policy/Strategic

Plan Reference: Strategy 1: We value our changing demographics and will maximize our systems, educational programs, and instructional practices to

ensure high levels of academic achievement and growth for all

students.

Responsible Person(s):

Heather Phipps, Anthony Weers, Andy DeFreece, and Kara Hutton

Superintendent's Signature:

2025 Summer Session Proposal

Summer school 2025 will maintain the requirements described in Nebraska Statute 79-1003.01. Classes will be three hours long, for at least 12 sessions.

The proposed tuition rates for 2025 are in the table below. There are no proposed changes.

Level	2024 Resident Tuition	2024 Non-Resident Tuition	2025 Proposed Resident Tuition	2025 Proposed Non-Resident Tuition
Elementary Summer Literacy	\$0	NA	\$0	NA
and Mathematics (SLAM)				
Middle School Excel	\$0	NA	\$0	NA
Middle School Explore Program	\$175*	\$230*	\$175*	\$230*
Middle School 1-week	\$134	\$160	\$134	\$160
Babysitting				
Middle School Wildlife Safari	\$400	\$500	\$400	\$500
High School	\$175	\$230	\$175	\$230
High School Mini-Course	\$140	\$165	\$140	\$165
Step-Up to High School	\$155	\$205	\$155	\$205

^{*}Amount for 5 week session to align with cost of high school 5 week session.

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

Elementary Summer Literacy and Mathematics (SLAM)

June 4-July 9, 2025 M-Th No School June 19, July 4 8:30 A.M. -3:30 P.M.

Rockwell Elementary Norris Elementary

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

Elementary STEAM Academy

June 4-June 26, 2025 M-Th

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

Montclair Elementary

No School June 19

Demand is great for courses related to Science, Technology, Engineering, Art and Mathematics (STEAM). The STEAM Academy allows the elementary summer courses to be current and engaging. Courses from 2024 will be continued in 2025.

Middle School Excel and Explore (New Name)

June 4-July 9, 2025 M-Th 8:00-11:15 A.M., 11:50-3:00 P.M. Millard North Middle School No School June 19, July 4

- Excel: Five week program to meet the needs of invited students below grade level in reading and mathematics.
 - o Students will be invited based on Spring, Fall, and Winter MAP assessment results.
 - No tuition for invited students.
 - Transportation provided.
- Explore: Enrichment courses offered at the same location
 - o Open to all students.
 - Five week session and students will choose two courses.
 - The collaboration with the Henry Doorly Zoo and Wildlife Safari continues to be successful and will be offered again in 2025.
 - New courses being developed include an eSports course and Movers and Shakers (movement and physics).
 - Tuition will be charged.

High School

June 4-July 9, 2025 M-F 7:45-10:50 A.M., 11:25-2:30 P.M. No School June 19, July 4

Millard South High School

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

• Summer math courses have been updated to reflect the new courses developed in the MEP curriculum process. We will offer Algebra 1, 2, 3, and 4, along with Geometry 1 and 2. In addition we will offer Math For Life (MA46).

AGENDA SUMMARY SHEET

Agenda Item:	Human Resources
Meeting Date:	December 2, 2024
Background	
Description:	Personnel Items: (1) Recommendation to Hire Agenda; (2) Resignation Agenda; (3) Voluntary Seperation Program (VSP)
Action Desired:	Approval
Policy / Strategic Plan Reference:	N/A
Responsible Person(s):	Dr Kevin Chick Associate Superintendent of Human Resources
Superintendent's Signature	John Schweh

TEACHER RECOMMENDED FOR HIRE

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

- 1. Heather C. Passey BA+3 University of Nebraska, Lincoln. Grade 3 teacher at Ezra Elementary School starting November 18, 2024. Previous Experience: Millard Public Schools (2007-2023); Saint Pius X/Saint Leo Catholic School (1993-2007)
- 2. Miranda A. Porter BA+9 Wayne State College. Elementary teacher at Black Elk starting January 6, 2025. Previous Experience: Millard Public Schools (2021-2024)
- 3. Kaylee M. Eicher BA Wayne State College. Math teacher at Russell Middle School starting January 6, 2025.

RESIGNATIONS

Recommend: The following resignation(s) be accepted:

- 38. Marina E. Carson Vocal Music teacher at Rohwer Elementary School. Resigning at the end of the 2024-2025 school year because of personal family reasons.
- 39. Lee Ann M. Maass Special Education teacher for the Young Adult Program Retiring at the end of the 2024-2025 school year.
- 40. Thomas Y. Henry III Social Studies teacher at Central Middle School. Retiring at the end of the 2024-2025 school year.
- 41. Stephanie E. Bartling Grade 1 teacher at Wheeler Elementary School. Resigning at the end of the 2024-2025 school year for employment outside of education.
- 42. Francis D Szynskie Special Education teacher at Millard North High School. Resigning at the end of the 2024-2025 school year because of personal family reasons.
- 43. Kristin L. Lutes Kindergarten teacher at Disney Elementary School. Retiring at the end of the 2024-2025 school year.
- 44. Shelly A. Smith Vocal Music teacher at Sandoz Elementary School. Retiring at the end of the 2024-2025 school year.
- 45. Mark W. Hawkins Assistant Principal at Millard West High School. Retiring at the of the 2024-2025 school year.
- 46. Heather E. Boucher –Instructional Facilitator at Upchurch Elementary School. Retiring at the end of the 2024-2025 school year.
- 47. Jayne E. Day Grade 5 teacher at Cather Elementary School. Resigning at the end of the 2024-2025 school year because of personal reasons.
- 48. Nathan A. Moseley English teacher at Millard North High School. Resigning at the end of the 2024-2025 school year for employment outside of education.
- 49. Jodi L. Fidone Literacy Intervention teacher at Aldrich Elementary school. Retiring at the end of the 2024-2025 school year.
- 50. Jeannette M. Meyer Speech Language Pathologist at Upchurch Elementary School. Retiring at the end of the 2024-2025 school year.
- 51. Theresa J. Standish Grade 1 teacher at Sandoz Elementary School. Retiring at the end of the 2024-2025 school year.
- 52. Jacqueline L. Goldhorn Grade 4 teacher at Ezra Elementary School Retiring at the end of the 2024-2025 school year.
- 53. Trenor J. Campbell Assistant Band Director at Millard West High School. Resigning at the end of the 2024-2025 school because of relocation.

- 54. Adelene R. Havekost English Learner teacher at Morton Elementary School. Resigning at the end of the 2024-2025 school year because of personal family reasons.
- 55. Dawn M. Mungroo Grade 4 teacher at Cottonwood Elementary teacher. Resigning at the end of the 2024-2025 school year because of family relocation.

Voluntary Separation Program (VSP)

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

- 15. Debra G. Fleck − Kindergarten teacher at Sandoz Elementary School ~ 30 years of service
- 16. Theresa J. Standish Grade 1 teacher at Sandoz Elementary School ~ 20 years of service
- 17. Jacqueline L. Goldhorn Grade 4 teacher at Ezra Elementary School ~ 26 years of service
- 18. Jeannette M. Meyer Speech Language Pathologist at Upchurch Elementary School ~ 20 years of service
- 19. Shelly A Smith Vocal Music teacher at Sandoz Elementary School \sim 28 years of service
- 20. Thomas Y. Henry Social Studies teacher at Central Middle School ~ 29 years of service

AGENDA SUMMARY SHEET

Agenda Item: NSCAS 2023-24 Results

Meeting Date: December 4, 2024

Background/

Description: Aggregate results of the 2024 State English Language Arts (ELA) Assessment and State

Mathematics Assessment for grades 3-8 and 11, and State Science Assessment for grades

5 and 8 are presented in the following pages.

As a requirement for the Nebraska Department of Education, each spring students in grades 3, 4, 5, 6, 7, 8, and 11 are required to participate in state ELA and mathematics testing, and students in grades 5, 8, and 11 participate in state science testing. Summary tables NSCAS (Nebraska Student-Centered Assessment System) - ELA (English Language Arts), M (Math), S (Science) results are listed on the following pages.

Note: The 11th-grade NSCAS test is the ACT test administered in March 2024. The ACT is given to all students in their 3rd year of high school. It is not based on credit count /

class standing.

Action Desired: Information / Discussion

Policy /

Strategic Plan

Reference: Supports the mission of the district.

Responsible

Person(s): Dr. Heather Phipps and Dr. Darin Kelberlau

Superintendent's Signature:

John Schwitz

English Language Arts

2023-24 Results

For grades 3-8, the Statewide assessment for English Language Arts is essentially grade level adaptive. The performance levels are "Developing," "On-Track," and "Advanced". The test continues to assess College and Career Readiness standards which are much more rigorous than previous years.

Note: Due to updated standards in grades 3-8, new cuts were set during the summer of 2023. One should not compare 2022-23 and beyond grades 3-8 results with previous years. The previous set of cuts are indicated with a smaller font.

11th grade results (ACT) remain comparable.

% of Students On Track or Advanced								
MPS	3rd 4th 5th 6th 7th 8th 11							
2020-21	64%	69%	60%	53%	54%	58%	62%	
2021-22	67%	67%	66%	55%	52%	56%	64%	
2022-23	80%	71%	74%	66%	67%	71%	66%	
2023-24	77%	76%	74%	72%	71%	76%	60%	

NE	3rd	4th	5th	6th	7th	8th	11th
2020-21	50%	54%	46%	45%	44%	50%	46%
2021-22	50%	53%	47%	44%	42%	46%	46%
2022-23	62%	55%	57%	55%	54%	63%	46%
2023-24	59%	59%	57%	58%	58%	63%	45%

Mathematics

2023-24 Results

The performance levels and adaptive nature are the same as the ELA test.

Note: Due to a flaw in the previous standard setting process, it was determined that new cuts would be established during the summer of 2023. Like ELA, one should not compare results from 2022-23 to previous years in grades 3-8. The previous set of cuts are indicated with a smaller font.

Also, due to new mathematics standards, new cuts were set in the summer of 2024. Therefore, results from 2023-24 are a new baseline year. (2022-23 are indicated in italics.)

11th grade remains comparable throughout.

% of Students On Track or Advanced								
MPS	3rd	4th	5th	6th	7th	8th	11th	
2020-21	63%	60%	61%	54%	58%	53%	59%	
2021-22	66%	63%	66%	59%	56%	56%	60%	
2022-23	75%	74%	79%	73%	77%	73%	58%	
2023-24	75%	76%	76%	71%	72%	72%	57%	

NE	3rd	4th	5th	6th	7th	8th	11th
2020-21	47%	46%	46%	47%	46%	45%	44%
2021-22	50%	46%	49%	46%	44%	41%	44%
2022-23	58%	58%	65%	57%	65%	61%	42%
2023-24	61%	60%	61%	57%	55%	57%	42%

Science

2023-24 Results

Science is now aligned to College and Career Ready level of expectations. In 2020-21, Nebraska students completed pilot tests, therefore no results were reported. The spring 2022 was the first year for the new Science statewide test.

Percent of Students "On Track" & "Advanced"									
	5th 8th 11th								
	MPS	NE	MPS	MPS	NE				
2020-21		Pilo	66%	50%					
2021-22	83%	71%	73%	63%	67%	48%			
2022-23	87%	76%	67%	49%					
2023-24	93%	83%	77%	66%	64%	49%			