

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

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

**AUGUST 31, 2022**

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

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Douglas County, Nebraska**

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**Independent Auditor's Report**

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

**Report on the Financial Statements*****Opinions***

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of the School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ended August 31, 2022, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2022, and the respective changes in financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *AICPA Standards on Auditing*, 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 financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement that exists and the high level

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that

## BASIC FINANCIAL STATEMENTS

School District #17 - Millard Public Schools  
Douglas County, Nebraska  
Statement of Net Position - Cash Basis  
August 31, 2022

	Assets	Governmental Activities
Cash		\$ 39,134,734
Investments		142,859,284
Total assets		\$ 181,994,018

	Net Position	
Restricted for		
Special Building		\$ 72,158,693
Debt Service		19,334,424
Unrestricted		
Board designated		
Employee Benefit		8,257,020
Depreciation		20,336,792
Student Activities		5,087,731
Student fees		386,233
Contingency		2,410,157
Undesignated		54,022,968
Total netposition		\$ 181,994,018



	Expenditures	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position  Governmental Activities
Governmental activities					
Instructional services	\$ 161,304,822	\$ 918,393	\$ 18,706,040	\$ -	\$ (141,680,389)
Support services and facilities	83,838,680	-	-	-	(83,838,680)

School District #17 - Millard Public Schools

Statement of Assets and Fund Balances - Cash Basis - Governmental Funds  
August 31, 2022

	General Fund	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
<b>Assets</b>							
Cash	\$ 29,990,427	\$ -	\$ 4,215,861	\$ 4,542,213	\$ 386,233	\$ -	\$ 39,134,734
Investments	50,820,649	72,158,693	-	545,518	-	19,334,424	142,859,284
Due from (to) other funds	253,130	-	(253,130)	-	-	-	-
<b>Total assets</b>	<b>\$ 81,064,206</b>	<b>\$ 72,158,693</b>	<b>\$ 3,962,731</b>	<b>\$ 5,087,731</b>	<b>\$ 386,233</b>	<b>\$ 19,334,424</b>	<b>\$ 181,994,018</b>
<b>Fund Balances</b>							
Restricted							
Capital Projects	\$ -	\$ 72,158,693	\$ -	\$ -	\$ -	\$ -	\$ 72,158,693

School District #17 - Millard Public Schools

Statement of Receipts, Disbursements, and  
Changes in Fund Balances - Cash Basis - Governmental Funds  
Year Ended August 31, 2022

	General Fund	Special Building	School Nutrition	Activities Fund	Student Fees Fund	Debt Service Fund	Total Governmental Funds
<b>Receipts</b>							
Local receipts	\$ 151,116,401	\$ 6,569,002	\$ 181,161	\$ -	\$ -	\$ 16,088,117	\$ 173,954,681
County receipts	638,841	-	-	-	-	-	638,841
State receipts	99,996,356	144,678	-	-	-	379,594	100,520,628
Federal receipts	12,097,010	5,462,309	14,162,939	-	-	-	31,722,258
Sales of lunch	-	-	1,920,907	-	-	-	1,920,907
Interest	73,463	271,860	62	-	-	42,412	387,797
Categorical grants from corporations and other private interests	1,977,616	-	-	-	-	-	1,977,616
Non-revenue receipts	1,336,582	1,845,130	-	7,805,962	433,264	-	11,420,938
Total revenues	267,236,269	14,292,979	16,265,069	7,805,962	433,264	16,510,123	322,543,666
<b>Expenditures</b>							
Instructional services	129,748,109	-	-	-	-	-	129,748,109
Support services and facilities	83,838,680	-	-	-	-	-	83,838,680
Other salaries and benefits	-	-	5,178,850	-	-	-	5,178,850
Supplies and materials	-	37,882	96,299	-	-	-	134,181
Purchased services	31,556,713	2,747,683	6,756,573	-	-	-	41,060,969
Capital outlay	2,549,154	11,239,712	46,313	-	-	-	13,835,179
Building and site acquisition and improvement	628,567	20,297,613	-	-	-	-	20,926,180
Other	947,391	-	4,433	7,660,199	362,097	-	8,974,120
Redemption of principal	-	-	-	-	-	11,405,000	11,405,000
Debt service interest and fiscal charges	96,646	111,718	-	-	-	8,649,437	8,857,801
Total expenditures	249,365,260	34,434,608	12,082,468	7,660,199	362,097	20,054,437	323,959,069
Excess of receipts over (under) expenditures	17,871,009	(20,141,629)	4,182,601	145,763	71,167	(3,544,314)	(1,415,403)
<b>Other Financing Sources</b>							
Proceeds from the issuance of bonds	-	9,480,000	-	-	-	38,770,000	48,250,000
Bond premium	-	518,272	-	-	-	-	518,272
Payments to refunding bond agent	-	-	-	-	-	(35,145,000)	(35,145,000)
Transfers in	-	-	-	6,153	-	-	6,153
Transfers out	(6,153)	-	-	-	-	-	(6,153)
Total other financing sources	(6,153)	9,998,272	-	6,153	-	3,625,000	13,623,272
Net change in fund balances	17,864,856	(10,143,357)	4,182,601	151,916	71,167	80,686	12,207,869





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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

Equity Classification

Government-wide Statements

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classification (Continued)

Fund Financial Statements (Continued)

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

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

Internal and Interfund Balances and Activities

In the process of aggregating 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 payment is not expected, are reported as cash receipts and disbursements. There was one interfund transfer during the year ended August 31, 2022, the General Fund transferred \$6,150 to the Activities Fund for general operations.

In addition, the School Nutrition Fund borrowed \$253,130 from the General Fund for general operations during the year ended August 31, 2022 that amount is still outstanding and shown on the Statement of Assets and Fund Balances – Basis – Governmental Funds.



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

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES

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

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

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

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

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

The 2021 property tax valuation was \$12,624,279.60. The combined tax rate for the District for the year ended August 31, 2022 was 1.219100 per \$100 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, 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.

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits

As of August 31, 2022, the carrying amount of District's deposits was \$39,134,734 and the bank balance was \$40,872,532.

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

Investments

Investments include \$102,979,564 Nebraska School District Liquid Asset Fund Plus and which is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. These investments are reported at fair value.

Investments also include \$39,879,720 in money market funds. These investments are reported at fair value.

Risks

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

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

The bank balances of the District's deposits are insured through federal depository insurance coverage or collateral held by the District's agent in the District's name. At August 31, 2022, the entire bank balance was covered by the Federal Deposit Insurance

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

NOTE 4 – FUNDS HELD BY COUNTY TREASURER

These funds were transferred to District subsequent to August 31, 2020 and are not included as receipts or cash balances in the financial statements:

	Sarpy County	Douglas County
General Fund	\$ 763,875	\$ 8,355,132
Debt Service Fund	50,876	1,855,035
Building Fund	19,497	712,043

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

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 System 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, 2021, there were 26 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska Community Colleges), are members of the plan.

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

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 compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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



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

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Pension Asset (Continued)

For the year ended June 30, 2021, the ~~Dis~~ allocated pension income was \$19,682,452.

Actuarial Assumptions

The total pension liability in ~~the~~ June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to ~~per~~ periods included in ~~the~~ measurement:

Inflation	2.65 percent
Salary increases, including wage	

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

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions (Continued)

The long-term expected 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

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

NOTE 5 – NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability (asset)
1% decrease	6.3%	\$ 32,339,704
Current discount rate	7.3%	(79,286,671)
1% increase	8.3%	(170,973,046)

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary 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 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 – COMMITMENTS AND CONTINGENCIES-0.026 Tw ( JTJ 12ft PositTJ 0.0006 Tc NC)54esn16ondar

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

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)



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

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Bond Issuance and Refunding (Continued)

At a meeting held on March 7, 2022, the board approved the issuance of bonds in the total amount not to exceed \$10,000,000. A general obligation was issued March 31, 2022, in the amount of \$9,480,000 with an interest rate of 4.00%. The purpose of the bond is providing funds to pay a portion of the costs of various capital projects approved by the voters of the District. This bond was issued at a premium of \$518,272 and bond issue costs of \$111,718, resulting in net proceeds of \$9,886,553.

Lease Commitment

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

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

Future minimum lease payments for all leases are as follows

	Amount
2023	\$ 196,126
2024	145,099
2025	73,122
2026	16,643
2027	2,168
	\$ 433,158

The total paid for lease commitments for the year ended August 31, 2020 was \$247,374 all of which was paid-out of the General Fund.

Grant Program Involvement

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

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

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Compensated Absences

As a result of the District's use of the cash basis of accounting, ~~are~~ liabilities related to compensated

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

NOTE 6 – COMMITMENTS AND

School District #17 - Millard Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - General Fund  
Year Ended August 31, 2022

	Original & Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021, as previously reported		\$ 40,091,244	
Prior period adjustment		151,062	
Budgetary fund balance, September 1, 2021, restated		<u>40,242,306</u>	
<b>Receipts</b>			
<b>Local sources</b>			
Local property taxes	\$ 132,054,256	132,514,839	\$ 460,583
Motor vehicle taxes	13,000,000	13,607,433	607,433
Carline tax	10,000	8,682	(1,318)
Public power district sales tax	3,750,000	4,392,250	642,250
Tuition relieved from individuals - summer school	250,000	261,163	11,163
Local fines and license fees	250,000	299,484	49,484
Categorical grants from corporations and private interests	-	1,902,583	1,902,583
Other local receipts	-	32,550	32,550
Local property taxes			-
Total local sources	<u>149,314,256</u>	<u>153,018,984</u>	<u>3,704,728</u>
<b>County sources</b>			
Fines and licenses	<u>750,000</u>	<u>638,841</u>	<u>(111,159)</u>
<b>State sources</b>			
State aid	73,782,429	73,782,429	-
Special education	12,000,000	12,540,301	540,301
Special education transportation	1,200,000	659,158	(540,842)
Homestead exemption	-	3,121,903	3,121,903
Personal property tax	-	6,140,378	6,140,378
Pro-rata motor vehicle	250,000	302,115	52,115
State apportionment	3,000,000	3,192,095	192,095
Textbook loan	-	61,545	61,545
Other state receipts	75,000	196,432	121,432
Total state sources	<u>90,307,429</u>	<u>99,996,356</u>	<u>9,688,927</u>
<b>Federal sources</b>			
Title I, Part A	2,000,000	1,463,475	(536,525)
Special education - grants to states	4,602,401	90,512	(4,511,889)
Special education - additional funds	-	4,429,037	4,429,037
Special education - other funds	-	18,171	18,171
ESSER II	4,000,000	4,005,836	5,836
Medicaid in public schools	500,000	918,393	418,393
Federal vocational and applied technology education	130,000	127,545	(2,455)
Other federal receipts	<del>941,302</del>	1,119,074	(2,822,228)
Total federal sources	<u>15,173,703</u>	<u>12,172,043</u>	<u>(3,001,660)</u>
Interest	<u>10,000</u>	<u>28,167</u>	<u>(21,833)</u>
<b>Non-revenue sources:</b>			
Non-revenue receipts	-	63,944	63,944
Total receipts	<u>\$ 255,555,388</u>	<u>\$ 265,918,335</u>	<u>\$ 10,362,947</u>



Bud

Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund  
Year Ended August 31, 2022

		Actual Amounts	
Budgetary fund balance, September 1, 2021		\$	(219,870)
Receipts:			
Sale of lunches/milk	\$ 1,150,000	1,920,907	\$ 770,907
Interest	-	62	62
State reimbursement	50,000	-	(50,000)
Federal reimbursement	13,124,178	14,162,939	1,038,761
Local receipts	1,100,000	181,161	(918,839)
Total receipts	15,424,178	16,265,069	840,891
Disbursements:			
Salaries and benefits	5,620,000	5,178,850	(441,150)
Supplies and materials	1,050,000	142,612	(907,388)
Contracted services	7,500,000	6,756,573	(743,427)
Other	-	4,433	4,433
Equipment	10,000	-	(10,000)
Total disbursements	14,180,000	12,082,468	(2,097,532)

Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund  
Year Ended August 31, 2022

	Original	Actual Amounts	
Budgetary fund balance, September 1, 2021		\$ 6,816,957	
Receipts:			
Interest	\$ 1,500	17,170	\$ 15,670
Other receipts	200,000	852,487	(347,513)
Operational transfers from the General Fund			
General fund	30,000,000	32,159,343	2,159,343
Total receipts	3201,500	33,029,000	1,827,500
Disbursements:			
Purchased services	38,605,045	31,556,713	(7,048,332)
Other	-	32,224	32,224
Total disbursements	38,605,045	31,588,937	(7,016,108)
Excess (deficiency) of receipts over disbursements	\$ 400,545)	1,440,063	\$ 8,843,608
Budgetary fund balance, August 31, 2022		\$ 8,257,020	



School District #17 - Millard Public Schools  
 Douglas County, Nebraska  
 Budgetary Comparison Schedule - Cash Basis - Depreciation Fund  
 Year Ended August 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Budgetary fund balance, September 1, 2021, as previously reported		\$ 14,132,660	
Prior period adjustment		7,427	
Budgetary fund balance, September 1, 2021, restated		14,140,087	
 Receipts			
Interest	\$ 10,000	23,504	\$ 13,504
 Operational transfers from the General Fund			
General fund	-	7,474,878	7,474,878
Total receipts	10,000	7,498,382	7,488,382
 Disbursements			
Capital outlays:			
Furniture and equipment	7,043,864	673,110	(6,370,754)
Building and site acquisition and improvement	-	628,567	628,567
Total disbursements	7,043,864	1,301,677	(6,370,754)
Excess (deficiency) of receipts over disbursements	\$ <del>038,864</del>	6,196,705	\$ 13,859,136
 Budgetary fund balance, August 31, 2022			
		\$ 20,336,792	

Budgetary Comparison Schedule - Cash Basis - Contingency Fund  
Year Ended August 31, 2022

		Actual Amounts	
Budgetary fund balance, September 1, 2021		\$ 2,000,000	
Receipts			
Interest	\$ -	4,622	\$ 4,622
Other	-	420,151	420,151
Total receipts	-	424,773	424,773
Disbursements			
Judgments	-	100	100
Insurance Claims	2,000,000	14,516	(1,985,484)
	6.5 (14,516)	\$ 0.00	\$ 0.00

Budgetary Comparison Schedule - Cash Basis - Activities Fund  
Year Ended August 31, 2022

Actual  
Amounts

Budgetary Comparison Schedule - Cash Basis - Student Fees Fund  
Year Ended August 31, 2022

	Actual Amounts
Budgetary fund balance, September 1, 2021	\$ 315,066
Receiptsust 31, 2022	

Actual

Budgetary Comparison Schedule - Cash Basis - Debt Service Fund  
Year Ended August 31, 2022

		Actual Amounts		
Budgetary fund balance, September 1, 2021		\$ 19,253,738		
Receipts				
Local sources:				
Local property taxes	\$ 14,685,193	15,598,279	\$ 913,086	

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

Notes to Other Supplementary Information –  
Budgetary Comparison Schedules

1. BUDGETARY ACCOUNTING

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

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

2. PRESENTATION

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



Receipts

Local receipts

1100 Local district taxes	\$ 132,514,839
1115 Carline tax	8,682
1120 Public power district sales tax	4,392,250
1125 Motor vehicle taxes	13,607,433
1312 Tuition received from individuals general education	261,163
1510 Interest on investments	28,167
1921 Local sources and police court fines	299,484
1925 Categorical grants from corporations & other private interests	2,475,617
1980 Other refund of prior year's expenditures	28,000
Total local receipts	153,615,635

County receipts

2110 County fines and license fees	638,841
Total county receipts	638,841

State receipts

3110 State aid	73,782,429
3120 Special education (school age)	11,818,106
3125 Special education transportation (school age)	659,158
3130 Homestead exemption	3,121,903
3131 Property tax credit	6,140,378
3155 Textbook loan	61,545
3165 Flex funding: ages 0-5 support services	87,498
3166 Flex funding: school age support services	634,697



Disbursements

Program

1100 Regular instructional programs	118,657,443
1125 Regular instructional programs school age (flex-spending)	2,046,243
1150 Limited english proficiency programs	2,055,241
1160 Poverty programs	4,328,208
1190 Early childhood educational programs	489,954
1195 Regular instructional programs below age five	225,285
1200 Special education instruction programs	23,372,608
1291 Special education instruction programs - ages 3-5	308,138
1292 Special education instruction programs - ages 0-2	209,268
1300 Summer school	1,433,004
2100 Support services - pupils	12,593,166
2200 Support servies - staff	6,185,887
2300 Support services - general administration	16,881,812
2400 Office of the principal	12,924,520
2500 Central services	7,426,477
2600 Support services - maintenance and operation of building and site	25,046,359
27RG Support services - regular pupil transportation	1,317,695
27S.2(7)(ic)-6(9n.,477)Tj 1,c ( )Tj -37.9089 -1.125 TD .0002 Tc .0001 Tw [(2500 f)]TJ 40.289502 krt a00 ft5am]	289,954

Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	\$ 82,302,050
Cash Receipts:	
Local property taxes	5,608,745
Carline tax	371
Public power district sales tax	187,197
Other local receipts	511,147
Homestead exemptions	131,773
Pro-rata motor vehicle	12,905
Property tax credit	261,500
Other state receipts	42
Other federal receipts	5,462,309
Interest	271,860
Proceeds from bond issuance	9,480,000

School District #17 - Millard Public Schools  
Douglas County, Nebraska  
Schedule of Cash Receipts, Disbursements, and Fund Balance  
Cash Basis - Actual - School Nutrition Fund  
Year Ended August 31, 2022

Fund balance, September 1, 2021	<u>\$ (219,870)</u>
Cash receipts:	
Sale of lunches/milk	1,920,907
Interest	62
Federal reimbursement	14,162,939
Local receipts	87,563
Special functions	93,598
Total cash receipts	<u>16,265,069</u>
Total funds available	<u>16,045,199</u>
Cash disbursements:	
Food services operations	12,082,468
Total cash disbursements	<u>12,082,468</u>
Fund balance, August 31, 2022	<u><u>\$ 3,962,731</u></u>
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 4,215,861
Investments	-
Due to General Fund	(253,130)
Total fund balance	<u><u>\$ 3,962,731</u></u>

Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	\$ 19,253,738
Cash receipts:	
Local sources:	
Local property taxes	14,915,669
Carline tax	993
Public power district	488,845
Homestead exemption	344,746
Property tax credit	682,610
Agriculture state tax credit	112
Pro-rata motor vehicle	34,736

School District #17 - Millard Public Schools  
Douglas County, Nebraska  
Schedule of Cash Receipts, Disbursements, and Fund Balance  
Cash Basis - Actual - Contingency Fund  
Year Ended August 31, 2022

	Actual Amounts
Fund balance, September 1, 2021	\$ 2,000,000
Cash receipts:	
Interest	4,622
Other receipts	420,151
Total cash receipts	424,773
Cash disbursements	
Judgments	100
Insurance Claims	14,516
Total cash disbursements	14,616
Fund balance, August 31, 2022	\$ 2,410,157
Analysis of fund balance	
Cash in bank	
Checking	\$ -
Investments	2,410,157
Total fund balance	\$ 2,410,157

	Actual Amounts
Fund balance, September 1, 2021	\$ 14,132,660
Prior period adjustment	7,427
Fund balance, September 1, 2021, as restated	14,140,087
Cash receipts:	
Interest	23,504
Operational transfers from the General Fund	7,474,878
Total cash receipts	7,498,382
Cash disbursements:	
Other support services	1,301,677
Total cash disbursements	1,301,677
Fund balance, August 31, 2022	\$ 20,336,792
Analysis of fund balance	
Cash in bank	
Checking	\$

	Actual Amounts
Fund balance, September 1, 2021	\$ 6,816,957
Cash receipts:	
Interest	17,170

School District #17 - Millard Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Activities Fund  
Year Ended August 31, 2022

	<u>Actual Amounts</u>
Fund balance, September 1, 2021	<u>\$ 4,935,815</u>
Cash receipts:	
Activities revenue	<u>7,812,115</u>
Total cash receipts	<u>7,812,115</u>
Total funds available	<u>12,747,930</u>
Cash disbursements:	
Current	
Total cash disbursements	<u>7,660,199</u>
Fund balance, August 31, 2022	<u>\$ 5,087,731</u>
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 4,542,213
Investments	<u>545,518</u>
Total fund balance	<u>\$ 5,087,731</u>



School District #17 - Millard Public Schools  
 Douglas County, Nebraska  
 Budgetary Comparison Schedule - Cash Basis - Student Fee Fund  
 Year Ended August 31, 2022

	<u>Actual Amounts</u>
Fund balance, September 1, 2021	<u>\$ 315,066</u>
Cash receipts:	
Activities revenue	<u>433,264</u>
Total cash receipts	<u>433,264</u>
Total funds available	<u>748,330</u>
Cash disbursements:	
Purchased services	<u>362,097</u>
Total cash disbursements	<u>362,097</u>
Fund balance, August 31, 2022	<u><u>\$ 386,233</u></u>
Analysis of fund balance	
Cash in bank	
Checking accounts	\$ 386,233
Total fund balance	<u><u>\$ 386,233</u></u>

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

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

1. BASIS OF PRESENTATION

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

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

To the Board of Education  
Scholl District #17 – Millard Public Schools  
Douglas County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the School District #17 – Millard Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ending August 31, 2022, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 7, 2022.

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.

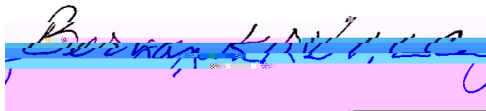
A deficiency in internal control exists where the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or

### Compliance and Other Matters

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

### Purpose of this Report

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



Omaha, Nebraska  
November 7, 2022

School District #17 – Millard Public  
Schools Douglas County, Nebraska  
Schedule of Findings and Responses

FINANCIAL STATEMENT FINDINGS

None

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

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

Independent Auditor's Reports on  
Federal Single Audit

August 31, 2022

School District #17 – Millard Public Schools  
Douglas County, Nebraska  
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Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance	7

	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	\$ 2,312,551
National School Lunch Program	280017	10.555	11,568,400
Child and Adult Care Food Program	280017	10.558	42,811
Summer Food Service Program	280017	10.559	239,178
Passed through the Nebraska Department of Health and Human Services			
Food Distribution Program	280017	10.555	91,636
Total Child Nutrition Cluster			15,077,976
Total U.S. Department of Agriculture			15,077,976
Federal Communications Commission			
Passed through Universal Service Administrative Company			
Emergency Connectivity (Connec TJ 35.1311 -.0986 TD .0063 Tc 0 Tw (280017)Tj 8.2554 .0986 TD .0058 Tc (84.027)Tj 8.7476 -.0986 TD 0 Tc			



School District #17 – Millard Public Schools  
Douglas County, Nebraska  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended August 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation**

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

**Expenditure Presentation**

Expenditures of Federal funds for the National School Lunch Program, Milk in Public Schools and Food Distribution are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and expenditures 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 on 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.



Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control Over Compliance  
Required By the Uniform Guidance

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

Opinion on Each Major Federal Program

We have audited the School District #17 – Millard Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements described in 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, 2022. 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, 2022.

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.

## 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:

- x Exercise professional judgment and maintain professional skepticism throughout the audit.
- x 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.
- x 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 are 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

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RI WKH 'LVWULFW DV RI DQG IRU WKH \HDU HQGHG \$XJXVW  
VWDWHPHQWV ZKLFK FROOHFWLYHO\ FRPSULVH WKH 'LVWULFW  
WKHUHRQ GDWHG 1RYHPEHU ZKLFK FRQWDLQHG XQPRG  
2XU DXGLW ZDV FRQGXFWHG IRU WKH SXUSRVH RI IRUPLQJ RS  
FROOHFWLYHO\ FRPSULVH WKH EDVLF ILQDQFLDO VWDWHPHQW  
)HGHUDO \$ZDUGV LV SUHVHQWHG IRU SXUSRVHV RI DGGLWLRQ  
DQG LV QRW D UHTXLHG SDUW RI WKH EDVLF ILQDQFLDO VW  
PDQDJHPHQW DQG ZDV GHULYHG IURP DQG UHODWHV GLUHFW  
WR SUHSDUH WKH EDVLF ILQDQFLDO VWDWHPHQWV 7KH LQIR  
DSSOLHG LQ WKH DXGLW RI WKH ILQDQFLDO VWDWHPHQWV DQ  
DQG UHFRQFLOLQJ VXFK LQIRUPDWLRQ GLUHFWO\ WR WKH XQ  
WKH EDVLF ILQDQFLDO VWDWHPHQWV RU WR WKH EDVLF ILQD  
SURFHGXUHV LQ DFFRUGDQFH ZLWK DXGLWLQJ VWDQGDUGV J  
RXU RSLQLRQ WKH 6FKHGXOH RI ([SHQGLWXUHV RI )HGHUDO  
LQ UHODWLRQ WR WKH EDVLF ILQDQFLDO VWDWHPHQWV DV D

*Bernard...*  
[Redacted]

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School District #17 – Millard Public Schools  
 Douglas County, Nebraska  
 Schedule of Findings and Questioned Costs  
 For the Year Ended August 31, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
 Material weakness identified? No  
 Significant deficiency identified? None Identified

Noncompliance material to financial statements noted? No

Federal Awards

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

Internal control over major programs:  
 Material weakness(es) identified? No  
 Significant deficiency(ies) identified? None Identified

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

Identification of Major Programs

Assistance Listing No: 10.555  
 Name of Federal Program or Cluste National School Lunch Program  
 (Child Nutrition Cluster)

School District #17 – Millard Public Schools  
Douglas County, Nebraska  
Schedule of Findings and Questioned Costs  
For the Year Ended August 31, 2022

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