

**2018-2019  
STATE OF NEBRASKA  
LEARNING COMMUNITY BUDGET FORM**

**Learning Community #00-9000**  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
DOUGLAS and SARPY Counties

**This budget is for the Period SEPTEMBER 1, 2018 through AUGUST 31, 2019**

<b>The Undersigned Administrator/ Board Member Hereby Certifies:</b>	
<b>AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:</b>	
	All Other Purposes
General Fund	\$ -
Capital Projects	\$ 745,644.44
Elementary Learning Center	\$ 8,947,729.20
<b>Total All Funds</b>	<b>\$ 9,693,373.64</b>

**Total Certified Valuation (All Counties)**

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*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

<b>Report of Joint Public Agency &amp; Interlocal Agreements</b>
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period July 1, 2017 through June 30, 2018? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 20, 2018.</i>
<b>Report of Trade Names, Corporate Names &amp; Business Names</b>
Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period July 1, 2017 through June 30, 2018? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 31, 2018.</i>

**LEARNING COMMUNITY ADMINISTRATOR/BOARD MEMBER:**

Signature: *Lorraine Chang*  
 Printed Name: Lorraine Chang  
 Mailing Address: 1612 North 24th Street  
 City, Zip: Omaha, NE 68110  
 Phone Number: 402-964-2405  
 E-Mail Address: lchang@learningcommunityds.org

**LEARNING COMMUNITY CEO**

Signature: *D. J. Patton*  
 Printed Name: David Patton  
 Mailing Address: 1612 North 24th Street  
 City, Zip: Omaha, NE 68110  
 Phone Number: 402-964-2106  
 E-Mail Address: dpatton@learningcommunityds.org

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

**Telephone:** (402) 471-2111      **FAX:** (402) 471-3301  
**Website:** [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
**Questions - E-Mail:** [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2018**

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Dept. of Education

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

**Learning Community #00-9000**

<b>2018-2019 BUDGET ADOPTED</b>							
	<b>TOTAL BEGINNING BALANCE</b> (Column 1)	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> (Including Beginning Balances) (Column 2)	<b>PERSONAL AND REAL PROPERTY TAXES</b> (Column 3)	<b>TOTAL RESOURCES AVAILABLE</b> (Col 2 + Col 3) (Column 4)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b> (Column 5)	<b>NECESSARY CASH RESERVE</b> (Column 6)	<b>TOTAL REQUIREMENTS</b> (Col 5 + Col 6) (Column 7)
General Fund	\$ 446,164.00	\$ 931,864.00	\$ -	\$ 931,864.00	\$ 583,540.00	\$ 348,324.00	\$ 931,864.00
Capital Projects	\$ 776,181.00	\$ 776,931.00	\$ 738,188.00	\$ 1,515,119.00	\$ 803,000.00	\$ 712,119.00	\$ 1,515,119.00
Elementary Learning Center	\$ 4,718,746.00	\$ 5,453,605.00	\$ 8,858,252.00	\$ 14,311,857.00	\$ 9,084,886.00	\$ 5,226,971.00	\$ 14,311,857.00
<b>TOTAL ALL FUNDS</b>	\$ 5,941,091.00	\$ 7,162,400.00	\$ 9,596,440.00	\$ 16,758,840.00	\$ 10,471,426.00	\$ 6,287,414.00	\$ 16,758,840.00

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>			<b>General Fund</b>	<b>Capital Projects</b>	<b>Elementary Learning Center</b>
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)			\$ -	\$ 738,188.00	\$ 8,858,252.00
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)			\$ -	\$ 7,456.44	\$ 89,477.20
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)			\$ -	\$ 745,644.44	\$ 8,947,729.20

<b>COUNTY TREASURER'S BALANCE, 9-1-2018</b>				
		\$ -	\$ -	\$ -

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

**Learning Community #00-9000**

<b>2017-2018 BUDGET ACTUAL/ESTIMATED</b>						
	<b>TOTAL BEGINNING BALANCE</b> (Column 1)	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> (Including Beginning Balances) (Column 2)	<b>PERSONAL AND REAL PROPERTY TAXES</b> (Column 3)	<b>TOTAL RESOURCES AVAILABLE</b> (Col 2 + Col 3) (Column 4)	<b>TOTAL DISBURSEMENTS &amp; TRANSFERS</b> (Column 5)	<b>ENDING BALANCE</b> (Col 4 - Col 5) (Column 6)
Common Levy General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Levy Special Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund	\$ 452,428.00	\$ 952,778.00	\$ -	\$ 952,778.00	\$ 506,614.00	\$ 446,164.00
Capital Projects	\$ 749,550.00	\$ 750,300.00	\$ 698,361.00	\$ 1,448,661.00	\$ 672,480.00	\$ 776,181.00
Elementary Learning Center	\$ 4,618,063.00	\$ 5,344,008.00	\$ 8,380,326.00	\$ 13,724,334.00	\$ 9,005,588.00	\$ 4,718,746.00
<b>TOTAL ALL FUNDS</b>	\$ 5,820,041.00	\$ 7,047,086.00	\$ 9,078,687.00	\$ 16,125,773.00	\$ 10,184,682.00	\$ 5,941,091.00

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

**Learning Community #00-9000**

<b>2016-2017 BUDGET ACTUAL</b>						
	<b>TOTAL BEGINNING BALANCE</b> (Column 1)	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> (Including Beginning Balances) (Column 2)	<b>PERSONAL AND REAL PROPERTY TAXES</b> (Column 3)	<b>TOTAL RESOURCES AVAILABLE</b> (Col 2 + Col 3) (Column 4)	<b>TOTAL DISBURSEMENTS &amp; TRANSFERS</b> (Column 5)	<b>ENDING BALANCE</b> (Col 4 - Col 5) (Column 6)
Common Levy General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Levy Special Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund	\$ 420,620.00	\$ 921,259.00	\$ -	\$ 921,259.00	\$ 468,831.00	\$ 452,428.00
Capital Projects	\$ 787,337.00	\$ 787,669.00	\$ 670,761.00	\$ 1,458,430.00	\$ 708,880.00	\$ 749,550.00
Elementary Learning Center	\$ 5,857,858.00	\$ 6,549,002.00	\$ 7,519,296.00	\$ 14,068,298.00	\$ 9,450,235.00	\$ 4,618,063.00
<b>TOTAL ALL FUNDS</b>	\$ 7,065,815.00	\$ 8,257,930.00	\$ 8,190,057.00	\$ 16,447,987.00	\$ 10,627,946.00	\$ 5,820,041.00

## 2018-2019 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	9,693,373.64
Motor Vehicle Pro-Rate	(2) \$	11,689.00
In-Lieu of Tax Payments	(3) \$	7,243.00
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From 2017-2018 Lid Exceptions, Line (10))	\$	- (5)
<b>LESS:</b> Amount Spent During 2017-2018	\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$	- (7)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9) \$	<b>9,712,305.64</b>
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### Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	- (10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )		
Agrees to Line (7).	\$	- (11)
Allowable Capital Improvements	(12) \$	-
Bonded Indebtedness	(13) \$	-
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) <b>(Fire Districts &amp; Hospital Districts Only)</b>	(14)	-
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	-
Public Safety Communication Project - Statute 86-416 <b>(Fire Districts Only)</b>	(16)	-
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 <b>(Fire Districts Only)</b>		
<b>OR</b>		
Payments to Retire Interest-Free Loans from the Department of Aeronautics <b>(Public Airports Only)</b>	(17) \$	-
Judgments	(18) \$	-
Refund of Property Taxes to Taxpayers	(19) \$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(20) \$	-

<b>TOTAL LID EXCEPTIONS (B)</b>	(21) \$	-
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<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	<b>\$ 9,712,305.64</b>
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

**LEARNING COMMUNITY**  
in  
**DOUGLAS AND SARPY COUNTY**

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2018-2019**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY**

**2017-2018 Restricted Funds Authority** (Base Amount) = Line (8) from last year's Lid Form 9,712,305.64  
(1)

**ALLOWABLE INCREASES**

**1** **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %  
(2)

**2** **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - %  
(3)

$$\frac{337,194,878.00}{2018 \text{ Growth per Assessor}} \div \frac{59,821,339,469.00}{2017 \text{ Valuation}} = \frac{0.56}{\text{Multiply times 100 To get \%}}$$

**3** **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** - %  
(4)

$$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

**4** **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** - %  
(5)

**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 2.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 242,807.64  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 9,955,113.28  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 9,712,305.64  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 242,807.64  
(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR  
YOU ARE IN VIOLATION OF THE LID LAW.**

# Schedule - Levy Limit Calculation

Learning Community #00-9000

**NOTE:** This Schedule is not provided for levy setting purposes.

Line No.		District Property Tax Request (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1				
2				
3	<b>General Fund</b>	-		-
4	<b>Capital Projects</b>	745,644.44	59,651,528,066.00	0.001250
5	<b>Elementary Learning Center</b>	8,947,729.20	59,651,528,066.00	0.015000
6	<b>Total Levy Subject to Limitation</b> (Total of Lines 1 through 4)			0.016250

**NOTE:**

If the **Capital Projects Total Levy**, per this schedule (Line 4, Column C), is \$0.005, or less, the levy limitation per State Statute Section 77-3442 has been met.

If the **Elementary Learning Center Total Levy**, per this schedule (Line 5, Column C), is \$0.015, or less, the levy limitation per State Statute Section 77-3442 has been met.

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME	<b>Learning Community of Douglas &amp; Sarpy Counties</b>
ADDRESS	<b>1612 N. 24TH ST</b>
CITY & ZIP CODE	<b>OMAHA, NE 68110</b>
TELEPHONE	<b>402-964-2405</b>
WEBSITE	<a href="http://www.learningcommunityds.org">www.learningcommunityds.org</a>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Lorraine Chang	Carol Hahn	David Moon
TITLE /FIRM NAME	Chairperson	Treasurer	Finance Director
TELEPHONE	402-964-2405	402-964-2405	402-964-2198
EMAIL ADDRESS	<a href="mailto:lchang@learningcommunityds.org">lchang@learningcommunityds.org</a>	<a href="mailto:chahn@learningcommunityds.org">chahn@learningcommunityds.org</a>	<a href="mailto:dmoon@learningcommunityds.org">dmoon@learningcommunityds.org</a>

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer