

This meeting is being broadcast on Zoom. If interested, please go to www.learningcommunityds.org

If you would like to make Public Comment at this meeting, please submit your name, address and subject/topic you wish to comment on by Tuesday, June 16, 2020, at 12:00 noon to pbenzel@learningcommunityds.org.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

LEARNING COMMUNITY COORDINATING COUNCIL

AGENDA

June 18, 2020 – 6:00 p.m.

Learning Community Center of North Omaha, 1612 N. 24th Street
Omaha, NE

1. Call Meeting to Order/Pledge of Allegiance
2. Public Notice and Compliance with Open Meetings Act
3. Roll Call
4. Approval of Council Minutes – May 21, 2020
5. Reports
 - a) Chair
 - i. Proposed Meeting Dates
 - b) Treasurer
 - i. **Action Item:** Motion to accept Treasurer's Report dated May 31, 2020
 - ii. **Action Item:** Motion to accept Third Quarter Budget to Actual Report
 - iii. 2018/2019 Auditor's Report Presentation
 1. **Action Item:** Upon recommendation of the Budget, Audit and Finance Subcommittee, motion to accept the 2018/2019 Auditor's Report as presented.
 - c) Chief Executive Officer
 - d) Legal Counsel
6. Public Comments
7. Superintendents' Plan for Early Childhood Education Update

8. Learning Community Center of South Omaha Update – Renee Franklin
9. Learning Community Center of North Omaha Update – Renee Franklin /Jamalia Parker
 - a) Nebraska Early Childhood Collaborative Agreement for Childcare Director Training
 - i. **Action Item:** Upon recommendation of Achievement Subcouncil 2, motion to approve Childcare Director training, as set forth in the Service Provider Agreement, for an amount not to exceed \$139,000.00 from the Elementary Learning Center Fund Budget for FY 2020/2021 and 2021/2022. Approval is contingent upon Council approval of authorization of the elementary levy and the 2020/2021 and 2021/2022 fiscal years' budgets for the Learning Community.
 - b) Review of Selection Process –
 - i. Upon recommendation of Subcouncil 2 and the Executive Committee, motion to enter into negotiations with Project Harmony or the Managing Partner for Parent University.
10. Subcommittee Reports
 - a) Elementary Learning and Diversity Subcommittee
 - b) Budget, Finance & Audit Subcommittee
 - ii. **Action Item:** Motion to approve updated purchase approval policy as recommended by the Budget, Finance & Audit Committee and waive second reading.
 - c) Legislative Subcommittee
11. New Business
 - a) District Initiatives Process and Agreements
 - i. **Action Item:** Upon recommendation of Subcouncil 3, motion to approve additional funding of \$1,070.83 for Completely Kids initiative. This additional funding would result in a total of \$40,800.00 for Completely Kids. The total allocation of Subcouncil 3 District Initiatives for FY 2020/2021 is \$306,005.83.
 - ii. **Action Item:** Upon recommendation of the Executive Committee, motion to approve additional \$630.86 for Subcouncil 6 District Initiatives in order to correct motion passed by LCCC on 5/21/2020. The total allocation of Subcouncil 6 District Initiatives for FY 2020/2021 is \$122,383.08.
 - b) GOALS Presentation
12. Next Council Meeting –
 - July 16, 2020 Learning Community Center of North Omaha, 1612 N. 24th Street, Omaha, NE
13. Adjournment

UPCOMING LEARNING COMMUNITY EVENTS:

Advisory Committee

To Be Determined

LC Coordinating Council

July 16, 2020, 6:00 p.m.

Learning Community Center of North Omaha, 1612 N. 24th Street,
Omaha, NE

Subcouncil #1	To Be Determined
Subcouncil #2	To Be Determined
Subcouncil #3	To Be Determined
Subcouncil #4	To Be Determined
Subcouncil #5	To Be Determined
Subcouncil #6	To Be Determined

HANDOUTS TO ACCOMPANY THIS AGENDA ARE AS FOLLOWS:

- LCCC Minutes dated May 21, 2020
- Proposed Meeting Dates 2021
- Treasurer's Report dated May 31, 2020
- Third Quarter Budget to Actual
- Auditor's Report
- Childcare Director Recommendation and Contract
- Project Harmony RFP Response
- Accounting Policy
- District Initiatives

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

LEARNING COMMUNITY COORDINATING COUNCIL

May 21, 2020

A meeting of the Coordinating Council of the Learning Community of Douglas and Sarpy Counties was held May 21, 2020, at the Learning Community Center of North Omaha, 1612 N. 24 Street, Omaha, Nebraska 68110. Notice of the meeting, containing the date, time, place and agenda, was given in advance thereof by publication in the Daily Record on May 13, 2020. The proofs of publication have been received and will be made a permanent part of the record of the meeting. Notice of the agenda was given to all members of the Council on May 15, 2020.

1. **Call Meeting to Order.** The meeting was convened and called to order by Chair Kelley at 6:01 p.m. and began with the recitation of the Pledge of Allegiance.
2. **Public Notice & Compliance with Open Meetings Act.** Chair Kelley announced pursuant to the Governor's Executive Order No. 20-03, this meeting is being broadcast on Zoom with access available to the public. The meeting is being held electronically, and no members of the public body are physically present together. There will be no public, in-person attendance at this meeting.

3. **Roll Call.**

Voting Members Present via Zoom: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Kelley

Voting Members Absent: Ward, Woodward

Voting Members Excused: Avery

Staff Present via Zoom: Franklin, Parker, Patton, Kreher, Benzal, O'Hara

Also Present: Margaret Hershiser, Koley Jessen P.C; Lisa Roy, BECI; Barb Jackson and Jolene Johnson, MMI

4. **Approval of Minutes.** Chair Kelley presented the Council minutes from the April 16, 2020 public meeting of the Council. Motion by Mr. Hager, seconded by Mr. Thommes, to approve the minutes of the Council meetings held on April 16, 2020. Yeas: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Kelley. Abstain: None: N o n e . **Motion carried.**

5. **Reports**

- a) Chair Kelley informed the Council that Governor Ricketts has extended the ability to hold public meetings virtually through the end of June..

- b) Treasurer

- i. Motion by Mr. Hoeger, seconded by Mr. Hager, upon recommendation of the Budget, Finance & Audit Subcommittee, to accept Treasurer's Report dated April 30, 2020. Yeas: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Kelley. Abstain: None. Nays: N o n e . **Motion carried.**

- c) Chief Executive Officer – Mr. Patton reported on the diaper and formula disbursement. He is also working with the staff on the best way to aid our participants with technology needs and creating a reopening plan.
- d) Legal Counsel – No Report

6. Public Comment – None

- 7. Superintendents' Plan for Early Childhood Education Plan Overview – Lisa Roy provided a report. Discussion took place.
- 8. Learning Community Center of South Omaha Update – Ms. O'Hara and Ms. Franklin provided a report. Discussion took place.

It is noted for the record that Ms. Ward joined the meeting via Zoom at 6:17 p.m.

- 9. Learning Community Center of North Omaha Update – Ms. Parker and Ms. Franklin provided a report. Discussion took place.

a) Motion to approve Early Childhood Partnership Contract

- i. Motion by Ms. Hahn, seconded by Mr. Hager, upon recommendation of Subcouncil 2, the Council authorizes the CEO to enter into a written agreement with Omaha Public Schools for the Early Childhood Partnership with Omaha Public Schools, as described in the attached contract for FY 2020/2021, 2021/2022 and 2022/2023 with funding from Subcouncil 2 elementary levy funds, not to exceed a total of \$2,673,368.75. Approval is contingent on Council approval of authorization of the elementary levy and the fiscal year budgets for each of the above fiscal years for the Learning Community. Discussion took place. Yeas: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Kelley. Abstain: None. Nays: W a r d . **Motion carried.**

It is noted for the record the Mr. Hager left the meeting at 7:01 p.m.

10. Subcommittee Reports

a) Elementary Learning and Diversity Subcommittee –

i. Program Evaluation Agreement – Renee Franklin

Motion by Dr. Ekwerekwu, seconded by Ms. Kelley, upon recommendation of the Elementary and Diversity Subcommittee, to renew Programming and Community Achievement Plan Evaluation Agreement with the University of Nebraska Medical Center to have the Munroe Meyer institute provide evaluative and consultative services as set forth in the document entitled "Program and Community Achievement Plan Program Evaluation Agreement", and appropriate \$441,494.00 from the Elementary Learning Center Fund Budget for FY 2020/2021. Approval is contingent upon Council approval of the 2020/2021 fiscal year budget for the Learning Community. Discussion took place. Yeas: Ekwerekwu, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Kelley. Abstain: None. Nays: W a r d . **Motion carried.**

It is noted for the record that Mr. Hager rejoined the meeting via Zoom at 7:03 p.m.

- b) Budget, Finance & Audit Subcommittee – No Report.
- c) Legislative Subcommittee – Mr. Hager provided a report.

11. New Business –

- a) District Initiatives Process and Agreements
 - i. Motion by Mr. Hager, seconded by Mr. Hoeger, upon recommendation of Achievement Subcouncils 1 and 3 and the Executive Committee for Achievement Subcouncil 6, to authorize the CEO to enter into ELC programming agreements with school districts and community organizations to fund extended learning, kindergarten jumpstart and instructional coaching programs as described in the Summary Sheet (attached) for the 2020/2021 fiscal year totaling \$630,678.00 from elementary levy funds. Approval is contingent upon Council approval of authorization of the elementary levy and the 2020/2021 fiscal year budget for the Learning Community. Discussion took place. Yeas: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Kelley. Abstain: None. Nays: W a r d . **Motion carried.**
- b) Discuss GOALS Contract – Mr. Patton indicated that this discussion will take place at the next LCCC meeting.

It is noted for the record the Ms. Woodward joined the meeting via Zoom at 7:21 p.m.

- c) Motion by Ms. Kelley, seconded by Mr. Hager, to accept the resignation of Subcouncil 1 Council Member – Bradley Ekwerekwu as presented in formal letter. Yeas: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Ward, Williams, Woodward, Kelley. Abstain: Ekwerekwu. Nays: N o n e . **Motion carried.**

12. Old Business

- a) Motion by Mr. Hager, seconded by Mr. Thommes, upon recommendation of the Elementary Learning and Diversity Subcommittee, to approve the Socioeconomic Diversity Plan for the 2020/2021 School Year as presented in the handout entitled “2020/2021 Diversity Plan.” Discussion took place. Yeas: Ekwerekwu, Hager, Hahn, Hoeger, Kozel, Martinez-Real, Thommes, Williams, Woodward, Kelley. Abstain: None. Nays: Ward. **Motion carried.**

13. Next Council Meeting –

June 18, 2020, Learning Community Center of North Omaha, 1612 N. 24th Street, Omaha, NE

14. Adjournment – Meeting was adjourned with unanimous approval at 7:41 p.m.

Documents provided were as follows, copies of which will be made a permanent part of the record of the meeting:

- LCCC Minutes dated April 16, 2020
- Treasurer's Report dated April 30, 2020
- OPS Early Childhood Contract and Recommendation
- MMI Contract and Recommendation
- District Initiatives
- Bradley Ekwerekwu's Resignation Letter
- Diversity Plan

Carol Hahn – Secretary

EXECUTIVE COMMITTEE AND LEARNING COMMUNITY COORDINATING COUNCIL 2021 MEETING DATES

Note: Meetings will be held at the Learning Community Center of North Omaha (LCCNO), 1612 North 24th Street. Executive Committee meetings in Classroom C are held on Tuesday, 11:30 a.m.-12:30 p.m. Coordinating Council meetings are held on Thursday at 6:00 p.m.

EXECUTIVE COMMITTEE	COORDINATING COUNCIL
December 29	January 7 and January 21
February 2	February 18
March 2	March 18
April 6	April 15
May 4	May 20
June 1	June 17
July 6	July 15
July 27	August 5
August 31	September 9
October 5	October 21
November 2	November 18
November 30	December 16

LEARNING COMM OF DOUGLAS SARPY COUNTY

Treasurer's Report

May 2020

Filter Criteria includes: 1) Includes Drop Shipments. Report order

Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
5/4/20	Mutual of Omaha Credit Card		Various Charges	757.36		
5/4/20	Mutual of Omaha Credit Card		Various Charges		757.36	Paid in Full
1313 5/5/20	El Mero Mero Inc	May 2019	May 2020 SO Annex rent	3,200.00		
1313 5/5/20	El Mero Mero Inc	May 2019	Cleaning March/April	1,400.00		
1313 5/5/20	El Mero Mero Inc	May 2019	Utilities	700.00		
1313 5/5/20	El Mero Mero Inc	May 2019	Electrical	400.00		
1313 5/5/20	El Mero Mero Inc	May 2019	El Mero Mero Inc		5,700.00	Paid In Full
1314 5/5/20	HELP Foundation of Omaha	May 2020	May 2020 Office Rent	12,111.61		
1314 5/5/20	HELP Foundation of Omaha	May 2020	HELP Foundation of Omaha		12,111.61	Paid In Full
1315 5/5/20	Lund Company	05012020 1612	May 2020 Lease	52,212.61		
1315 5/5/20	Lund Company	05012020 1612	Lund Company		52,212.61	Paid In Full
3708 5/19/20	Buffett Early Childhood Institute	May 2020	May 2020 Supt. Plan Evaluation	18,666.66		
3708 5/19/20	Buffett Early Childhood Institute	May 2020	Buffett Early Childhood Institute		18,666.66	Paid In Full
3709 5/19/20	UNMC	05/2020ELC Eval	May 2020 Monthly Program Eval.	35,760.33		
3709 5/19/200	UNMC	05/2020ELC Eval	UNMC		35,760.33	Paid In Full
4660 5/5/20	Tony E. Sanders, Jr.	1271	Catch Them Being Good	1,500.00		
4660 5/5/20	Tony E. Sanders, Jr.	1271	Tony E. Sanders, Jr.		1,500.00	Paid In Full
4661 5/5/20	Accident Fund	9015248- 1920	final payment 19/20 premium	399.00		
4661 5/5/20	Accident Fund	9015248- 1920	Accident Fund		399.00	Paid In Full
4662 5/5/20	AxisPlus Benefits	4623	March 2020 FSA fees	28.00		
4662 5/5/20	AxisPlus Benefits	4623	AxisPlus Benefits		28.00	Paid In Full
4663 5/5/20	Colonial Life	3884152-0501011	Admin STD	605.15		
4663 5/5/20	Colonial Life	3884152-0501011	ELC STD	138.00		
4663 5/5/20	Colonial Life	3884152-0501011	LCCNO STD	63.70		
4663 5/5/20	Colonial Life	3884152-0501011	PU STD	569.25		
4663 5/5/20	Colonial Life	3884152-0501011	Colonial Life		1,376.10	Paid In Full
4664 5/5/20	Control Yours	5429	April membership subscription	175.00		
4664 5/5/20	Control Yours	5429	Control Yours		175.00	Paid In Full
4665 5/5/20	Culligan of Omaha	975494	Water delivery	9.00		
4665 5/5/20	Culligan of Omaha	975494	Culligan of Omaha		9.00	Paid In Full
4665 5/5/20	Culligan of Omaha	584243-01	Water, cups, delivery fee	153.25		
4665 5/5/20	Culligan of Omaha	584243-01	Culligan of Omaha		153.25	Paid In Full
4665 5/5/20	Culligan of Omaha	976065	Water Delivery	9.00		
4665 5/5/20	Culligan of Omaha	976065	Culligan of Omaha		9.00	Paid In Full
4665 5/5/20	Culligan of Omaha	976476	Equipment Cooler rental	12.00		

LEARNING COMM OF DOUGLAS SARPY COUNTY

Treasurer's Report

May 2020

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Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
4665 5/5/20	Culligan of Omaha	976476	Culligan of Omaha		12.00	Paid In Full
4666 5/5/20	The Daily Record	127449	April 2020 Council Meeting	18.50		
4666 5/5/20	The Daily Record	127449	The Daily Record		18.50	Paid In Full
4667 5/5/20	Jason's Deli	200325240060007	Lunch CEO Interviews	178.53		
4667 5/5/20	Jason's Deli	200325240060007	Lunch CEO Interviews		178.53	Paid in Full
4668 5/5/20	Lion's Gate Security	LCC01320	Council Meeting, Parent University	616.00		
4668 5/5/20	Lion's Gate Security	100-1	CPR/First Aid	455.00		
4668 5/5/20	Lion's Gate Security	LCC011020	Council Meeting, Parent Univeristy	450.00		
4668 5/5/20	Lion's Gate Security	LCC050420	Council Meeting	72.00		
4668 5/5/20	Lion's Gate Security	LCC050420	Lion's Gate Security		1,593.00	Paid in Full
4669 5/5/20	Madison National Life Ins.	1389966	Adm - May 2020	278.55		
4669 5/5/20	Madison National Life Ins.	1389966	ELC - May 2020	84.55		
4669 5/5/20	Madison National Life Ins.	1389966	LCCNO - May 2020	40.55		
4669 5/5/20	Madison National Life Ins.	1389966	PU - May 2020	227.52		
4669 5/5/20	Madison National Life Ins.	1389966	Madison National Life Ins.		631.17	Paid In Full
4670 5/5/20	Metropolitan Community College	5836885	Basic Computer Skills	860.00		
4670 5/5/20	Metropolitan Community College	5836885	Metropolitan Community College		860.00	Paid In Full
4671 5/5/20	NE Council of School Administrators	20-21 membership due	Patton/Kreher membership dues	905.00		
4671 5/5/20	NE Council of School Administrators	20-21 membership due	NE Council of School Administrators		905.00	Paid In Full
4672 5/5/20	Philadelphia Insurance Companies	2001905392	Umbrella payment	483.34		
4672 5/5/20	Philadelphia Insurance Companies	2001905392	Philadelphia Insurance Companies		483.34	Paid In Full
4673 5/5/20	Ringle Resources	04302020	PU database technical support April	700.00		
4673 5/5/20	Ringle Resources	04302020	Ringle Resources		700.00	Paid In Full
4674 5/5/20	Seim Johnson LLP	04292020	State audit assistance	1,080.00		
4674 5/5/20	Seim Johnson LLP	04292020	Seim Johnson LLP		1,080.00	Paid In Full
4675 5/5/20	VSP	809207650-may	May charges	113.10		
4675 5/5/20	VSP	809207650-may	VSP		113.10	Paid In Full
4676 5/5/20	WHC LLC dba zTrip	21247	March transportation	224.43		
4676 5/5/20	WHC LLC dba zTrip	21247	WHC LLC dba zTrip		224.43	Paid In Full
4677 5/5/20	Bellevue Public Schools	BPS IC Program	Final Payment	150,000.00		
4677 5/5/20	Bellevue Public Schools	BPS IC Program	Bellevue Public Schools		150,000.00	Paid In Full
4677 5/5/20	Bellevue Public Schools	bpS Supt. Plan	Superintendents Plan	51,863.00		
4677 5/5/20	Bellevue Public Schools	bpS Supt. Plan	Bellevue Public Schools		51,863.00	Paid In Full

LEARNING COMM OF DOUGLAS SARPY COUNTY

Treasurer's Report

May 2020

Filter Criteria includes: 1) Includes Drop Shipments. Report order

Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
4678 5/5/20	Blue Cross Blue Shield of Nebraska	427205	Admin - May 2020	3,619.38		
4678 5/5/20	Blue Cross Blue Shield of Nebraska	427205	ELC - May 2020	703.45		
4678 5/5/20	Blue Cross Blue Shield of Nebraska	427205	LCCNO - May 2020	703.45		
4678 5/5/20	Blue Cross Blue Shield of Nebraska	427205	PU - May 2020	4,924.15		
4678 5/5/20	Blue Cross Blue Shield of Nebraska	427205	LCCC - May 020	732.41		
4678 5/5/20	Blue Cross Blue Shield of Nebraska	427205	Blue Cross Blue Shield of Nebraska		10,682.84	Paid In Full
4679 5/5/20	Carroll Communications	1629	March Communications Planning & Strategy	7,890.25		
4679 5/5/20	Carroll Communications	1629	Carroll Communications		7,890.25	Paid In Full
4680 5/5/20	Completely KIDS	11302019FC	November 2019 billing	4,356.00		
4680 5/5/20	Completely KIDS	11302019FC	Completely KIDS		4,356.00	Paid In Full
4681 5/5/20	Jensen Rogert Associates, Inc.	2020-05	May 2020 Installment	2,375.00		
4681 5/5/20	Jensen Rogert Associates, Inc.	2020-05	Jensen Rogert Associates, Inc.		2,375.00	Paid In Full
4682 5/5/20	Harry A. Koch Co.	164669	Cyber Liability Insurance	4,774.05		
4682 5/5/20	Harry A. Koch Co.	164669	Harry A. Koch Co.		4,774.05	Paid In Full
4683 5/5/20	Koley Jessen	381182	General	2,359.00		
4683 5/5/20	Koley Jessen	381182	Koley Jessen		2,359.00	Paid In Full
4683 5/5/20	Koley Jessen	381183	ELC Contracts	746.00		
4683 5/5/20	Koley Jessen	381183	Koley Jessen		746.00	Paid In Full
4683 5/5/20	Koley Jessen	381184	Personnel Matters	828.00		
4683 5/5/20	Koley Jessen	381184	Koley Jessen		828.00	Paid In Full
4683 5/5/20	Koley Jessen	381185	Community Council Meetings	3,531.00		
4683 5/5/20	Koley Jessen	381185	Koley Jessen		3,531.00	Paid In Full
4684 5/5/20	Lutheran Family Services	January 2020	January 2020	23,437.14		
4684 5/5/20	Lutheran Family Services	January 2020	Lutheran Family Services		23,437.14	Paid In Full
4685 5/5/20	Millard Public Schools	ELC Grant #2	November - March ELC Grant	77,676.61		
4685 5/5/20	Millard Public Schools	ELC Grant #2	Millard Public Schools		77,676.61	Paid In Full
4685 5/5/20	Millard Public Schools	Supt plan april 2020	2nd payment request - Supt Plan	104,028.03		
4685 5/5/20	Millard Public Schools	Supt plan april 2020	Millard Public Schools		104,028.03	Paid In Full
4686 5/5/20	Nebraska Association of School Boan	45785	CEO Search	3,741.98		
4686 5/5/20	Nebraska Association of School Boan	45785	Nebraska Association of School Boards		3,741.98	Paid In Full
4687 5/5/20	Nebraska Early Childhood Collaborati	3312020	Expenses 3/31/2020	24,561.94		
4687 5/5/20	Nebraska Early Childhood Collaborati	3312020	Nebraska Early Childhood Collaborative		24,561.94	Paid In Full
4688 5/5/20	Omaha Public Schools	February#29 EC	February Early Childhood	38,462.22		
4688 5/5/20	Omaha Public Schools	February#29 EC	Omaha Public Schools		38,462.22	Paid In Full
4688 5/5/20	Omaha Public Schools	February 2020 LC IC1	February 2020 Instructional Coaches	11,702.14		
4688 5/5/20	Omaha Public Schools	February 2020 LC IC1	Omaha Public Schools		11,702.14	Paid In Full

LEARNING COMM OF DOUGLAS SARP COUNTY

Treasurer's Report

May 2020

Filter Criteria includes: 1) Includes Drop Shipments. Report order

Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
4688 5/5/20	Omaha Public Schools	February 2020 LC IC3	Instructional Coaches	11,542.29		
4688 5/5/20	Omaha Public Schools	February 2020 LC IC3	Omaha Public Schools		11,542.29	Paid In Full
4688 5/5/20	Omaha Public Schools	012020 - OPS	January 2020 Supt. Plan	31,884.80		
4688 5/5/20	Omaha Public Schools	012020 - OPS	Omaha Public Schools		31,884.80	Paid In Full
4688 5/5/20	Omaha Public Schools	032020 - OPS	Supt Plan - Feb - Mar 2020	67,192.25		
4688 5/5/20	Omaha Public Schools	032020 - OPS	Supt Plan - Feb - Mar 2020		67,192.25	Paid In Full
4689 5/5/20	Surreal Media Lab, LLC	584	Social Media managment	2,650.00		
4689 5/5/20	Surreal Media Lab, LLC	584	Surreal Media Lab, LLC		2,650.00	Paid In Full
4690 5/19/20	Completely KIDS	04032020FC	April Contract billing	9,940.00		
4690 5/19/20	Completely KIDS	04032020FC	Completely KIDS		9,940.00	Paid In Full
4691 5/19/20	Jensen Rogert Associates, Inc.	2020-06	June installment	2,375.00		
4691 5/19/20	Jensen Rogert Associates, Inc.	2020-06	Jensen Rogert Associates, Inc.		2,375.00	Paid In Full
4692 5/19/20	Lutheran Family Services	April 2020	April 2020	18,509.45		
4692 5/19/20	Lutheran Family Services	April 2020	Lutheran Family Services		18,509.45	Paid In Full
4693 5/19/20	Nebraska Early Childhood Collaborati	4302020	April Expenses	10,285.92		
4693 5/19/20	Nebraska Early Childhood Collaborati	4302020	Nebraska Early Childhood Collaborative		10,285.92	Paid In Full
4694 5/19/20	One World Community Health Center	3804-IN	May 2020 Expenses	128,750.00		
4694 5/19/20	One World Community Health Center	3804-IN	One World Community Health Centers, Inc		128,750.00	Paid In Full
4695 5/19/20	Westside Community Schools Distric	09-04 2020	Sept - April Supt. Plan	93,725.17		
4695 5/19/20	Westside Community Schools Distric	09-04 2020	Westside Community Schools District 66		93,725.17	Paid In Full
4695 5/19/20	Westside Community Schools Distric	2020 instruc Coach	Sub 3 Instructional Coaching	71,750.21		
4695 5/19/20	Westside Community Schools Distric	2020 instruc Coach	Westside Community Schools District 66		71,750.21	Paid In Full
4696 5/19/20	AxisPlus Benefits	4682	FSA monthly fee	28.00		
4696 5/19/20	AxisPlus Benefits	4682	AxisPlus Benefits		28.00	Paid In Full
4697 5/19/20	City of Omaha	184809	Pat time librarian	1,621.50		
4697 5/19/20	City of Omaha	184809	City of Omaha		1,621.50	Paid In Full
4698 5/19/20	Control Yours	5459	Overage charges	9.00		
4698 5/19/20	Control Yours	5459	Control Yours		9.00	Paid In Full
4698 5/19/20	Control Yours	5468	Monthly Subscription	175.00		
4698 5/19/20	Control Yours	5468	Control Yours		175.00	Paid In Full
4699 5/19/20	The Daily Record	127876	Sub 5 meeting	17.30		
4699 5/19/20	The Daily Record	127876	The Daily Record		17.30	Paid In Full
4699 5/19/20	The Daily Record	127906	Sub 3 meeting	17.30		
4699 5/19/20	The Daily Record	127906	The Daily Record		17.30	Paid In Full

LEARNING COMM OF DOUGLAS SARPY COUNTY

Treasurer's Report

May 2020

Filter Criteria includes: 1) Includes Drop Shipments. Report order

Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
4699 5/19/20	The Daily Record	127939	Sub 5 Meeting notice	17.30		
4699 5/19/20	The Daily Record	127939	The Daily Record		17.30	Paid In Full
4699 5/19/20	The Daily Record	127940	Sub 6 meeting notice	17.30		
4699 5/19/20	The Daily Record	127940	The Daily Record		17.30	Paid In Full
4699 5/19/20	The Daily Record	128023	Sub 2 meeting	17.30		
4699 5/19/20	The Daily Record	128023	The Daily Record		17.30	Paid In Full
4699 5/19/20	The Daily Record	128024	Council Meeting	18.50		
4699 5/19/20	The Daily Record	128024	The Daily Record		18.50	Paid In Full
4700 5/19/20	HyVee Accounts Receivable	5841695674	Flowers - Lucia	52.00		
4700 5/19/20	HyVee Accounts Receivable	5841695674	HyVee Accounts Receivable		52.00	Paid In Full
4701 5/19/20	Konica Minolta Business Solutions US	265854307	Maintenance Charges	33.15		
4701 5/19/20	Konica Minolta Business Solutions US	265854307	Konica Minolta Business Solutions USA I		33.15	Paid In Full
4701 5/19/20	Konica Minolta Business Solutions US	265854308	Copier maintenance charges	32.37		
4701 5/19/20	Konica Minolta Business Solutions US	265854308	Konica Minolta Business Solutions USA I		32.37	Paid In Full
4702 5/19/20	Madison National Life Ins.	1394439	June Life, ADD, LTD	278.55		
4702 5/19/20	Madison National Life Ins.	1394439	June Life, ADD, TLTD	84.55		
4702 5/19/20	Madison National Life Ins.	1394439	June Life ADD, LTD	40.55		
4702 5/19/20	Madison National Life Ins.	1394439	June life, ADD, ITd	227.52		
4702 5/19/20	Madison National Life Ins.	1394439	Madison National Life Ins.		631.17	Paid In Full
4703 5/19/20	One World Community Health Center	0003812-IN	LCC North - childcare	769.77		
4703 5/19/20	One World Community Health Center	0003812-IN	One World Community Health Centers, Inc		769.77	Paid In Full
4704 5/19/20	Pay-LESS Office Products, Inc.	3172620-0	Various Supplies	87.45		
4704 5/19/20	Pay-LESS Office Products, Inc.	3172620-0	Pay-LESS Office Products, Inc.		87.45	Paid In Full
4705 5/19/20	Koley Jessen	383099	General	4,255.50		
4705 5/19/20	Koley Jessen	383099	Koley Jessen		4,255.50	Paid In Full
4705 5/19/20	Koley Jessen	383100	ELC	1,825.50		
4705 5/19/20	Koley Jessen	383100	Koley Jessen		1,825.50	Paid In Full
4705 5/19/20	Koley Jessen	383101	Personnel Matters	1,707.50		
4705 5/19/20	Koley Jessen	383101	Koley Jessen		1,707.50	Paid In Full
4705 5/19/20	Koley Jessen	383102	Monthly Council Meetings	990.00		
4705 5/19/20	Koley Jessen	383102	Koley Jessen		990.00	Paid In Full
4705 5/19/20	Koley Jessen	383135	Open Meetings Act Matters	72.00		
4705 5/19/20	Koley Jessen	383135	Koley Jessen		72.00	Paid In Full
5/20/20	Security National Bank		Various Charges	9,306.97		
5/20/20	Security National Bank		Various Charges		9,306.97	Paid In Full
				1,128,221.80	1,128,221.80	

LEARNING COMM OF DOUGLAS SARPY COUNTY
Credit Card Report
May 2020

Filter Criteria includes: Re

Date	Trans No	Type	Trans Desc	Withdrawal Amt
			Beginning Balance	
3/17/20	CC04202002	Withdrawal	Zoom Video Communication, Inc.	213.89 Zoom Meeting Subscription
3/17/20	CC04202003	Withdrawal	Web Network Solutions	119.97 Domain Names
3/17/20	CC04202004	Withdrawal	Stamps.com	17.99 Postage
4/1/20	CC04202000	Withdrawal	Sprint	236.53 Cell Phones
4/1/20	CC04202001	Withdrawal	UNL - College of Education	-50.00 Refund of Conference
4/13/20	CC04202005	Withdrawal	Microsoft Corporation	118.98 Azure
4/13/20	CC04202006	Withdrawal	Stamps.com	100.00 Postage
5/4/20	05042020	Withdrawal	Mutual of Omaha Credit Card	-757.36
4/20/20	CC0420-00	Withdrawal	Best Buy	5,749.75 Lap tops
4/23/20	CC0420-01	Withdrawal	Amazon.com	1,048.27 Diapers/Formula
4/23/20	CC0420-02	Withdrawal	Amazon.com	58.30 Diapers/Formula
4/24/20	CC0420-03	Withdrawal	Stamps.com	17.99 Postage
4/24/20	CC0420-04	Withdrawal	Amazon.com	43.30 Diapers/Formula
4/24/20	CC0420-05	Withdrawal	Amazon.com	40.00 Diapers/Formula
4/24/20	CC0420-06	Withdrawal	Amazon.com	32.18 Diapers/Formula
4/29/20	CC0420-07	Withdrawal	Amazon.com	2,036.72 Diapers/Formula
4/29/20	CC0420-08	Withdrawal	Amazon.com	34.18 Diapers/Formula
4/29/20	CC0420-09	Withdrawal	Amazon.com	84.32 Diapers/Formula
4/29/20	CC0420-10	Withdrawal	Amazon.com	161.96 Diapers/Formula
5/20/20	04302020	Withdrawal	Security National Bank	-9,306.97

LEARNING COMM OF DOUGLAS & SARPY COUNTY

Budget to Actual - General Administration
For the Nine Months Ending May 31, 2020

	Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues				
STATE AID	\$ 470,000.00	\$ 0.00	0.00	470,000.00
Total Revenues	470,000.00	0.00	0.00	470,000.00
	Current FY	Actual YTD	Percent of	Remaining
General Expenses				
Coordinating Council				
LCCC- CONTRACTED SERVICES	10,000.00	1,585.00	15.85	8,415.00
LCCC-OTHER PROF/TECH	6,760.00	7,229.16	106.94	(469.16)
LCCC - ADVERTISING	3,500.00	3,005.30	85.87	494.70
LCCC -PRINTING	1,000.00	0.00	0.00	1,000.00
LCCC - OFF SUPPLIES	1,000.00	262.50	26.25	737.50
LCCC- TECHNOLOGY/EQUIPMENT	1,000.00	139.00	13.90	861.00
LCCC-CONFERENCE REGISTRATIO	7,500.00	1,485.00	19.80	6,015.00
LCCC - MISC EXPENSES	4,680.00	1,067.26	22.80	3,612.74
Coordinating Council - Subtotal	35,440.00	14,773.22	41.69	20,666.78
Administration				
CEO SALARY	153,000.00	112,549.98	73.56	40,450.02
OTHER SALARIES AND WAGES	194,572.00	145,545.31	74.80	49,026.69
PAYROLL TAXES	26,589.26	18,595.75	69.94	7,993.51
BENEFIT EXPENSES	55,537.16	40,524.12	72.97	15,013.04
DUES AND MEMBERSHIPS	6,900.00	5,388.43	78.09	1,511.57
CONFERENCE/PROFESSIONAL DEV	9,000.00	6,419.40	71.33	2,580.60
PUBLIC ACCOUNTING	10,000.00	7,915.25	79.15	2,084.75
STATE AUDIT	11,000.00	0.00	0.00	11,000.00
TELECOMMUNICATIONS/WEBSITE	5,460.00	2,484.47	45.50	2,975.53
SUPPLIES	5,460.00	3,959.82	72.52	1,500.18
FURNITURE	5,460.00	6,546.26	119.89	(1,086.26)
PRINTING AND POSTAGE	17,480.00	6,349.13	36.32	11,130.87
TECHNOLOGY/EQUIPMENT	45,299.50	20,810.43	45.94	24,489.07
REIMBURSED EXPENSES	2,500.00	1,547.63	61.91	952.37
OTHER MISC.	14,750.00	14,064.96	95.36	685.04
Administration - Subtotal	563,007.92	392,700.94	69.75	170,306.98
Total Expenses	598,447.92	407,474.16	68.09	190,973.76
 Net Income	 \$ (128,447.92)	 \$ (407,474.16)	 (317.23)	 279,026.24

LEARNING COMM OF DOUGLAS & SARPY COUNTY

Budget to Actual - ELC Operations

For the Nine Months Ending May 31, 2020

	Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues				
LOC PROP TAX - ELC LEVY	\$ 8,663,942.02	\$ 5,867,247.38	(67.72)	2,796,694.64
INTEREST - ELC OP	2,200.00	3,764.61	(171.12)	(1,564.61)
Total Revenues	8,666,142.02	5,871,011.99	(67.75)	2,795,130.03
General Expenses				
Pilot Programming				
Subcouncil 1 ELC Programming	181,422.00	180,808.84	99.66	613.16
Subcouncil 3 ELC Programming	372,130.00	198,166.43	53.25	173,963.57
Subcouncil 4 ELC Programming	133,908.00	111,585.95	83.33	22,322.05
Subcouncil 5 ELC Programming	300,000.00	300,000.00	100.00	0.00
Subcouncil 6 ELC Programming	117,528.00	23,313.18	19.84	94,214.82
Programming - Subtotal	1,104,988.00	813,874.40	73.65	291,113.60
North Omaha Center				
Early Childhood Partnership	1,022,534.00	537,484.42	52.56	485,049.58
Subcouncil 2 Family Support Li	227,362.00	134,301.68	59.07	93,060.32
Childcare Director Training	144,000.00	42,691.68	29.65	101,308.32
Parent University	866,744.38	571,980.52	65.99	294,763.86
Center Operations	128,324.32	74,986.10	58.43	53,338.22
North Omaha Center - Subtotal	3,493,952.70	2,175,318.80	62.26	1,318,633.90
South Omaha Center				
South Omaha Center	1,545,000.00	1,158,767.59	75.00	386,232.41
Subcouncil 5 Family Support Li	0.00	0.00	0.00	0.00
South Omaha Center - Subtotal	1,545,000.00	1,158,767.59	75.00	386,232.41
Superintendent's Early Childhood Plan				
Superintendent's Early Childho	2,600,000.00	1,547,175.96	59.51	1,052,824.04
Superintendent's Plan - Subtotal	2,600,000.00	1,547,175.96	59.51	1,052,824.04
General Expenses				
Admin-Community Relations	175,000.00	81,954.08	46.83	93,045.92
Admin-Legal	30,000.00	29,616.85	98.72	383.15
Admin-Insurance/Bonding	69,000.00	64,830.58	93.96	4,169.42
Admin-Lobbying	30,900.00	21,533.37	69.69	9,366.63
Admin-Salaries and Wages	122,337.14	91,360.74	74.68	30,976.40
Admin-Payroll Taxes	9,358.79	6,904.91	73.78	2,453.88
Admin-Benefit Expenses	14,432.11	11,056.76	76.61	3,375.35
Admin-Other Misc. Expenses	7,550.00	1,782.76	23.61	5,767.24
General Expenses - Subtotal	458,578.04	309,040.05	67.39	149,537.99
Total Expenses	8,097,530.74	5,190,302.40	64.10	2,907,228.34
Difference of Revenues & Expenses	(568,611.28)	(680,709.59)	119.71	112,098.31
Net Income	\$ 568,611.28	\$ 680,709.59	(119.71)	(112,098.31)

For Management Purposes Only

LEARNING COMM OF DOUGLAS & SARPY COUNTY
Budget to Actual - Capital Projects
For the Eight Months Ending April 30, 2020

		Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues					
LOC PROP TAX - CAP PROJ (1070)	\$	793,426.42	\$ 430,162.16	54.22	363,264.26
INTEREST - CAP PROJ (1070)		750.00	242.64	32.35	507.36
Total Revenues		794,176.42	430,404.80	54.20	363,771.62
		Current FY	Actual YTD	Percent of	Remaining
Learning Centers					
North Omaha Center - Lease Pay		600,000.00	422,554.24	70.43	177,445.76
South Omaha Center - Lease Pay		203,000.00	131,153.40	64.61	71,846.60
Total Expenses		803,000.00	553,707.64	68.95	249,292.36
Difference of Revenues & Expenses	\$	(8,823.58)	\$ (123,302.84)	(1,397.42)	114,479.26

LEARNING COMM OF DOUGLAS & SARPY COUNTY
Budget to Actual - Research & Evaluation
For the Nine Months Ending May 31, 2020

	Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues				
Interest	\$ 731,568.00 0.00	\$ 658,411.92 164.72	90.00 0.00	73,156.08 (164.72)
Total Revenues	731,568.00	658,576.64	90.02	72,991.36
	Current FY	Actual YTD	Percent of	Remaining
Research & Evaluation				
Program Evaluation & Research	525,000.00	321,842.97	61.30	203,157.03
GOALS Student Attendance Initi	95,000.00	95,000.00	100.00	0.00
CAP - Full Plan Evaluation by	14,776.00	9,086.49	61.49	5,689.51
Superintendent's Plan Evaluati	224,000.00	167,999.94	75.00	56,000.06
Total Expenses	858,776.00	593,929.40	69.16	264,846.60
Difference of Revenues & Expenses	\$ (127,208.00)	\$ 64,647.24	50.82	(191,855.24)

This Fund is restricted to research and evaluation related disbursements only



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov

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State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

April 14, 2020

Dale Kreher, Finance Director
Learning Community of Douglas and Sarpy Counties
1612 N. 24th Street
Omaha, Nebraska 68110

Dear Mr. Kreher:

Attached is a copy of the audit report and management letter of the Learning Community of Douglas and Sarpy Counties for the fiscal year ended August 31, 2019. You can also access the report and management letter on our website at auditors.nebraska.gov.

If you have any questions concerning this report, please do not hesitate to write or call.

Sincerely,

Charlie Janssen
Auditor of Public Accounts

Enclosure

**AUDIT REPORT
OF THE
LEARNING COMMUNITY OF
DOUGLAS AND SARPY COUNTIES**

SEPTEMBER 1, 2018, THROUGH AUGUST 31, 2019

**This document is an official public record of the State of Nebraska, issued by
the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original
document and may be prohibited by law.**

Issued on April 14, 2020

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

KEY OFFICIALS AND CONTACT INFORMATION

Council Members

<u>Name</u>	<u>Title</u>
Bradley Ekwerekwu	Subcouncil 1
Brian Thommes	Subcouncil 1
Cornelius Williams	Subcouncil 2
Carol Hahn	Subcouncil 2 – Council Secretary
Mark Hoeger	Subcouncil 3 – Council Treasurer
Melinda Kozel	Subcouncil 3
Susan Kelley	Subcouncil 4 – Council Chair
Allen Hager	Subcouncil 4 – Council Vice Chair
Tonya Ward	Subcouncil 5
Anayeli Martinez-Real	Subcouncil 5
Mike Avery	Subcouncil 6
Jill Woodward	Subcouncil 6

Learning Community of Douglas and Sarpy Counties Leadership

<u>Name</u>	<u>Title</u>
David Patton, Ed. S.	Chief Executive Officer

Learning Community of Douglas and Sarpy Counties
1612 N. 24th Street
Omaha, NE 68110
www.learningcommunityds.org



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State Auditor

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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

INDEPENDENT AUDITOR'S REPORT

Learning Community Coordinating Council
Learning Community of Douglas and Sarpy Counties
Omaha, Nebraska

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities and each major fund of the Learning Community of Douglas and Sarpy Counties (Learning Community), as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the Learning Community's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of 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 Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Learning Community's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Learning Community's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made, by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities and each major fund of the Learning Community as of August 31, 2019, and the respective changes in cash-basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole, which collectively comprise the Learning Community's basic financial statements. The Management's Discussion and Analysis and Budgetary Comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Management's Discussion and Analysis and Budgetary Comparison information has not been subjected to the auditing procedures applied in the audit of the basic financial statements; accordingly, we do not express an opinion or provide any assurance on such information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2020, on our consideration of the Learning Community's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Learning Community's internal control over financial reporting and compliance.



April 8, 2020

Mark Avery, CPA
Assistant Deputy Auditor

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Learning Community of Douglas and Sarpy Counties (Learning Community) presents this Management's Discussion and Analysis of its financial statements to provide a narrative overview and analysis of the financial activities as of and for the fiscal years ended August 31, 2019 and 2018. Please read it in conjunction with the Learning Community's financial statements, which begin on page 7.

Financial Highlights

- General Fund receipts increased for the year ended August 31, 2019 compared to the year ended 2018, with receipts of \$940,136 and \$500,325, respectively. General Fund disbursements increased from \$506,990 in fiscal year 2018 to \$570,964 in fiscal year 2019. The Learning Community's General Fund balance increased from \$445,763 at the end of fiscal year 2018 to \$814,935 at the end of fiscal year 2019.
- Elementary Learning Centers Fund receipts increased for the year ended August 31, 2019 compared to the year ended August 31, 2018, with receipts of \$9,576,892 and \$9,153,620, respectively. The increase is primarily due to increased property valuations of 5.67% resulting in increased tax collections from its tax levy of \$0.015 per \$100 of assessed valuation in 2019 and 2018. Elementary Learning Centers Fund disbursements remained consistent for the year ended August 31, 2019 compared to the year ended August 31, 2018, with disbursements of \$8,266,727 and \$8,346,738, respectively.

Using This Annual Report

The annual report consists of a series of financial statements and other information, as follows:

- Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the Learning Community's financial activities.
- The Government-wide financial statements consist of a Statement of Net Position – Cash Basis and a Statement of Activities – Cash Basis. These statements provide information about the activities of the Learning Community as a whole and present an overall view of the Learning Community's finances.
- The Fund financial statements tell how governmental services were financed in the short term as well as what remains for future spending. Fund financial statements report the Learning Community's operations in more detail than the government-wide financial statements by providing information about the most significant funds. The fund financial statements of the Learning Community only include governmental activities. The Learning Community has no business type (proprietary) or fiduciary funds.
- Notes to the financial statements provide additional information essential to a full understanding of the data provided in the basic financial statements.
- The budgetary schedules, included as other information, provide information that further explains and supports the financial statements with a comparison of the Learning Community's budget for the year.

FINANCIAL ANALYSIS OF THE LEARNING COMMUNITY

Net Position

The Learning Community's net position reported in the Statement of Net Position – Cash Basis represents the financial position of the Learning Community. The Learning Community's net position as of August 31, 2019 and 2018 amounted to \$8,337,879 and \$6,617,865, respectively. The increase in net position primarily resulted from increased revenue in 2019 resulting from increased property valuations in Douglas and Sarpy counties bringing an increase in tax receipts from the tax levy of \$0.015 per \$100 of assessed valuation in 2019 and 2018, and due to increased appropriations from the State of Nebraska in the General Fund.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

Governmental Activities

A summary of the governmental activities of the Learning Community are as follows:

	Fiscal year ended August 31, 2019	Fiscal year ended August 31, 2018	Change from Prior Year
Receipts:			
Property and other taxes	\$ 9,580,162	9,128,261	451,901
State appropriations	1,673,359	1,226,792	446,567
Investment earnings	2,807	2,464	343
Other	2,290	--	2,290
Total receipts	11,258,618	10,357,517	901,101
Disbursements:			
Elementary learning centers	8,967,640	9,052,703	(85,063)
Coordinating Council	40,938	12,289	28,649
Administration	530,026	494,701	35,325
Total disbursements	9,538,604	9,559,693	(21,089)
Change in net position	\$ 1,720,014	797,824	922,190

Individual Fund Analysis

As mentioned previously, the Fund financial statements report the Learning Community's activities in more detail than the government-wide statements by providing information about the most significant funds. The fund financial statements of the Learning Community only include governmental activities – the General Fund, Capital Projects Fund, and the Elementary Learning Centers Fund.

General Fund – The General Fund is funded by appropriations from the State of Nebraska. The General Fund fund balance amounted to \$814,935 as of August 31, 2019, an increase of \$369,172 from the fund balance as of August 31, 2018. General Fund disbursements were less than total budgeted disbursements in the amount of \$12,576. Excess amounts are being carried over to the 2019-2020 fiscal year to fund ongoing operations of the Learning Community.

Capital Projects Fund – The Capital Projects Fund consists of unspent tax levies restricted by State statute for capital projects and lease or leasehold improvements. The Capital Projects Fund fund balance amounted to \$787,834 as of August 31, 2019, an increase of \$40,677 from the fund balance as of August 31, 2018. In 2019 and 2018, respectively, \$700,913 and \$705,965 was expended for purposes of leases and leasehold improvements for elementary learning centers.

Elementary Learning Centers Fund – The Elementary Learning Centers Fund is funded through taxes and other receipts restricted for purposes of supporting elementary learning center program activities. The Elementary Learning Centers Fund fund balance amounted to \$6,735,110 as of August 31, 2019, an increase of \$1,310,165 from the fund balance as of August 31, 2018. Disbursements of \$8,266,727 were less than total budgeted disbursements of \$9,084,886 in the amount of \$818,159.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Concluded)

Economic Factors Bearing on the Learning Community's Future

At the time these financial statements were prepared, the Learning Community was aware of several circumstances that impact the future activities of the Learning Community:

- The taxable property valuation for the Learning Community for 2019/2020 increased by 7.48% from the 2018/2019 property valuation.
- The Elementary Learning Centers Fund tax levy rate for 2020 is decreased to \$0.014802 per \$100 of assessed valuation compared to the 2019 levy rate at \$0.015 per \$100 of assessed valuation.
- The Capital Projects Fund tax levy rate for 2020 is consistent with the 2019 levy rate at \$0.00125 per \$100 of assessed valuation.
- General Fund monies, which are received through State appropriations, are subject to modification by the Nebraska Unicameral Legislature.

Contacting the Learning Community's Financial Management

This financial report is designed to provide the citizens, taxpayers, legislators and member school districts with a general overview of the Learning Community's finances and to demonstrate the Learning Community's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Learning Community of Douglas and Sarpy Counties, 1612 N. 24th Street, Omaha NE, 68110.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Statement of Net Position – Cash Basis

August 31, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 8,043,969
Cash held by County Treasurer	<u>293,910</u>
Total assets	<u><u>\$ 8,337,879</u></u>
NET POSITION	
Restricted for:	
Leases and leasehold improvements	\$ 787,834
Research and evaluation	262,297
Elementary learning centers	6,550,869
Unrestricted	<u>736,879</u>
Total net position	<u><u>\$ 8,337,879</u></u>

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Statement of Activities – Cash Basis

For the Year Ended August 31, 2019

		FUNCTION		
	Governmental Activities Total	Administration	Coordinating Council	Elementary Learning Centers
DISBURSEMENTS				
Personnel services	\$ 1,011,836	413,844	--	597,992
Contracted/purchased services	7,727,284	77,408	37,424	7,612,452
Supplies and materials	44,377	16,785	999	26,593
Occupancy	729,012	9,383	--	719,629
Other	26,095	12,606	2,515	10,974
Total disbursements	<u>9,538,604</u>	<u>530,026</u>	<u>40,938</u>	<u>8,967,640</u>
RECEIPTS				
Property and other taxes	9,580,162			
State appropriations	1,673,359			
Investment earnings	2,807			
Other	<u>2,290</u>			
Total receipts	<u>11,258,618</u>			
CHANGE IN NET POSITION	1,720,014			
NET POSITION, BEGINNING OF YEAR	<u>6,617,865</u>			
NET POSITION, END OF YEAR	<u>\$ 8,337,879</u>			

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Balance Sheet – Governmental Funds – Cash Basis

August 31, 2019

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 814,935	765,411	6,463,623	8,043,969
Cash held by County Treasurer	--	22,423	271,487	293,910
Total assets	<u>\$ 814,935</u>	<u>787,834</u>	<u>6,735,110</u>	<u>8,337,879</u>
FUND BALANCES				
Restricted for leases and leasehold improvements	\$ --	787,834	--	787,834
Restricted for research and evaluation	78,056	--	184,241	262,297
Restricted for elementary learning centers	--	--	6,550,869	6,550,869
Unassigned	<u>736,879</u>	<u>--</u>	<u>--</u>	<u>736,879</u>
Total fund balances	<u>\$ 814,935</u>	<u>787,834</u>	<u>6,735,110</u>	<u>8,337,879</u>

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

**Statement of Receipts, Disbursements, and Changes in Fund Balances –
Governmental Funds – Cash Basis**
For the Year Ended August 31, 2019

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
RECEIPTS				
Property and other taxes	\$ --	741,282	8,838,880	9,580,162
State appropriations	940,000	--	733,359	1,673,359
Investment earnings	136	308	2,363	2,807
Other	--	--	2,290	2,290
Total receipts	<u>940,136</u>	<u>741,590</u>	<u>9,576,892</u>	<u>11,258,618</u>
DISBURSEMENTS				
Elementary learning centers	--	700,913	8,266,727	8,967,640
Coordinating Council	40,938	--	--	40,938
Administration	<u>530,026</u>	<u>--</u>	<u>--</u>	<u>530,026</u>
Total disbursements	<u>570,964</u>	<u>700,913</u>	<u>8,266,727</u>	<u>9,538,604</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	369,172	40,677	1,310,165	1,720,014
FUND BALANCES, BEGINNING OF YEAR	<u>445,763</u>	<u>747,157</u>	<u>5,424,945</u>	<u>6,617,865</u>
FUND BALANCES, END OF YEAR	<u>\$ 814,935</u>	<u>787,834</u>	<u>6,735,110</u>	<u>8,337,879</u>

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies of the Learning Community of Douglas and Sarpy Counties (Learning Community) consistently applied in the preparation of the accompanying financial statements. The Learning Community's financial statements are presented on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

A. **Reporting Entity**

The Learning Community is a tax-exempt political subdivision in the State of Nebraska organized under Neb. Rev. Stat. § 79-2102 (Reissue 2014). The geographic area served by the Learning Community consists of the metropolitan area surrounding Omaha, Nebraska, generally located within Douglas, Sarpy and Washington Counties, and includes the geographic territory of the 11 school districts headquartered in Douglas and Sarpy Counties. The Learning Community is governed by a 12-member Learning Community Coordinating Council elected from its six Subcouncil Districts, and with regard to each of its six Subcouncil Districts, an Achievement Subcouncil composed of the Learning Community Coordinating Council's members, who represent the Subcouncil District.

The Learning Community's financial statements are presented as the primary government and include all the funds and activities for which the Learning Community is financially accountable.

B. **Basis of Presentation**

Government-Wide Financial Statements. The government-wide financial statements include the Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis, which present information about the Learning Community as a whole. The statements present the Learning Community's financial statements as governmental activities. The Learning Community has no business type or fiduciary activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions.

Fund Financial Statements. Fund financial statements report information about the Learning Community's funds. The Learning Community consists of three funds: the General Fund, the Capital Projects Fund and the Elementary Learning Centers Fund.

Separate columns are presented for each major governmental fund in the fund financial statements. The Learning Community has three governmental funds in the fund financial statements, described below:

General Fund – The General Fund is the operating fund of the Learning Community. It is used to account for all financial resources except those required to be accounted for in other funds.

Capital Projects Fund – The Capital Projects Fund is used to account for taxes levied and other receipts used to acquire or improve sites and/or erect, alter or improve buildings, and to finance facility lease payments and any leasehold improvements.

Elementary Learning Centers Fund – The Elementary Learning Centers Fund is used to account for taxes levied and other receipts used to support elementary learning center program activities.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting

The government-wide and fund financial statements are presented using a cash basis measurement focus. The reported net position and fund balances are considered a measurement of “available cash and investments.” The activities reported focus on cash received and cash disbursed.

Under the cash basis of accounting, revenues are recognized when cash is received by the Learning Community, and expenditures are recognized when paid.

D. Budget Process

The Learning Community is required by State law to adopt annual operating budgets at the fund level for its three funds. Budgets are prepared and presented on the cash basis of accounting, which is consistent with the basis of accounting used in presenting the basic financial statements and with the requirements of the State of Nebraska Budget Act.

Public hearings are held to obtain taxpayer comments regarding the proposed budget, and the budget is legally adopted by the Learning Community Coordinating Council on or before September 1 through passage of a resolution in accordance with State statutes. Total disbursements cannot legally exceed the adopted budget. Any revisions for increases in the budget must be approved by the Learning Community Coordinating Council following a hearing to obtain taxpayer comments.

E. Property Taxes

Under Neb. Rev. Stat. § 79-2104 (Cum. Supp. 2018), the Learning Community Coordinating Council has the authority to levy the following property taxes:

- Capital Projects Levy (between \$0.00 and \$0.005, as noted in Neb. Rev. Stat. § 77-3442 (Reissue 2018), per \$100 of assessed valuation) to be used by the Learning Community for capital projects related to elementary learning centers or new focus schools or programs.
- Elementary Learning Center Levy (between \$0.00 and \$0.015, as noted in Neb. Rev. Stat. § 77-3442 (Reissue 2018), per \$100 of assessed valuation) for elementary learning center operations, pilot projects and employees.

The property tax requirement resulting from the budgeting process is utilized to establish the tax levy in accordance with State statutes, which attaches as an enforceable lien on the property within the Learning Community as of December 31. Taxes are due as of that date. One half of the real estate taxes become delinquent after the following April 1, and the second one half is delinquent after August 1. The combined tax levy of the Learning Community for the year ended August 31, 2019, per \$100 of assessed valuation, was as follows:

	<u>Levy Rate</u>	<u>Amount</u>
Capital Projects Levy	\$ 0.00125	\$ 745,644
Elementary Learning Center Levy	0.015	8,947,729

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

Common Levies. With the passage of Legislative Bill 1067 (2016), effective September 1, 2017, the levy authority of the Learning Community for the General Fund Common Levy and the Special Building Fund Common Levy was discontinued. Total receipts by county treasurers and distributions to the member school districts under previous amounts levied for the common levies during year ended August 31, 2019, are as follows:

	General Fund Common Levy	Special Building Fund Common Levy
Cash held by county treasurers, August 31, 2018	\$ 80,508	1
Total collections, net of 1% county treasurer commission	688,956	(201)
Less distributions to member school districts	(692,576)	(112)
Cash held by county treasurers, August 31, 2019	<u>\$ 76,888</u>	<u>(312)</u>

F. **Cash and Cash Equivalents**

The Learning Community's cash and cash equivalents are considered to be cash and short-term investments with original maturities of three months or less from the date of acquisition.

G. **Net Position**

Net position of the Learning Community is classified in two components:

- *Restricted net position* is noncapital net position that must be used for a particular purpose, as specified by creditors, grantors, contributors or laws or regulations external to the Learning Community.
- *Unrestricted net position* is remaining net position that does not meet the definition of restricted.

H. **Fund Balances**

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – This component of fund balance consists of amounts that are not in a spendable form or are required to be maintained intact. At August 31, 2019, the Learning Community had no nonspendable fund balances.

Restricted – This component of fund balance consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with the consent of resource providers. At August 31, 2019, the Learning Community had restricted fund balances of \$7,601,000.

Committed – This component of fund balance consists of amounts that can be used only for the specific purposes determined by a formal action by the Learning Community Coordinating Council. Commitments may be changed or lifted only by the Learning Community taking the same formal action that imposed the constraint originally. At August 31, 2019, the Learning Community had no committed fund balances.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

Assigned – This component of fund balance consists of amounts intended to be used by the Learning Community for specific purposes, as intended by the Learning Community Coordinating Council. At August 31, 2019, the Learning Community had no assigned fund balances.

Unassigned – This component of fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

The Learning Community first applies restricted resources when a disbursement is incurred for purposes for which both restricted and unrestricted resources are available.

I. Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

J. Subsequent Events

The Learning Community considered events occurring through February 21, 2020 for recognition or disclosure in the financial statements as subsequent events. That date is the date the financial statements were available to be issued.

2. **Deposits**

Neb. Rev. Stat. § 77-2341 (Reissue 2018) provides that the Learning Community Coordinating Council may invest in the following:

Certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act and as provided in the authorized investment guidelines of the Nebraska Investment Council in effect on the date the investment is made.

Deposits

As of August 31, 2019, the carrying amount of the Learning Community's deposits was \$8,043,969, and the bank balance was \$8,383,054. The deposits were fully collateralized as of August 31, 2019.

Credit Risk:

Custodial credit risk is the risk that, in event of a bank failure, the Learning Community's deposits may not be returned. The Learning Community does not have a formal deposit policy for custodial credit risk beyond requirements set forth by the State statutes. At August 31, 2019, the Learning Community has no deposits exposed to custodial credit risk.

3. **Funds Held by County Treasurer**

Funds in the amount of \$219,253, \$72,111, and \$2,546 were held by the Douglas, Sarpy and Washington County Treasurers, respectively, for the Elementary Learning Centers Fund and the Capital Projects Fund of the Learning Community as of August 31, 2019. These amounts are remitted to the Learning Community subsequent to year end.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Concluded)

4. **Operating Lease Commitments**

The Learning Community leases office space under various operating lease agreements that have non-cancelable lease terms in excess of one year. Rental expenditures relating to these leases for the year ending August 31, 2019, amounted to \$700,913.

The following is a schedule by year of future minimum lease payments under operating leases as of August 31, 2019, that have initial or remaining lease terms in excess of one year:

<u>Year Ended August 31,</u>	<u>Amount</u>
2020	\$ 774,814
2021	787,508
2022	751,757
2023	754,459
2024	757,215
2025-2029	849,586
2030-2034	652,373

5. **Tax Abatements**

Tax abatements are a reduction in tax revenue that result from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenue to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

Property tax revenue of the Learning Community were reduced by the following amounts for the year ended August 31, 2019, under agreements entered into by the following entities:

<u>Entity</u>	<u>Tax Abatement Program</u>	<u>Amount of Tax Abated</u>
City of Omaha	Tax Increment Financing	\$ 273,690
City of Bellevue	Tax Increment Financing	14,482

6. **Contingencies**

The Learning Community is exposed to various risks of loss related to torts; theft; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Learning Community carries commercial insurance for risks of loss, including workers' compensation. The Learning Community assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage since its inception in January 2009. Significant coverage includes:

	<u>Maximum Coverage</u>
General Liability Claim	\$ 2,000,000
Workers' Compensation Claim	\$ 500,000
Crime/Employee Dishonesty Claim	\$ 1,000,000
Auto Claim	\$ 1,000,000
Umbrella Policy	\$ 4,000,000
School Leader Risk Protector	\$ 3,000,000

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

**Other Information –
Budgetary Comparison Schedule – General Fund
For the Year Ended August 31, 2019**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
RECEIPTS				
State appropriations	\$ 485,000	485,000	940,000	455,000
Investment earnings	700	700	136	(564)
Total receipts	485,700	485,700	940,136	454,436
DISBURSEMENTS				
Coordinating Council	61,680	61,680	40,938	20,742
Administration	521,860	521,860	530,026	(8,166)
Total disbursements	583,540	583,540	570,964	12,576
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(97,840)	(97,840)	369,172	467,012
FUND BALANCE, BEGINNING OF YEAR	446,164	446,164	445,763	(401)
FUND BALANCE, END OF YEAR	\$ 348,324	348,324	814,935	466,611

The accompanying notes are an integral part of this schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Other Information –
Budgetary Comparison Schedule – Elementary Learning Centers Fund
For the Year Ended August 31, 2019

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
RECEIPTS				
Property and other taxes	\$ 8,858,252	8,858,252	8,838,880	(19,372)
State appropriations	733,359	733,359	733,359	--
Investment earnings	1,500	1,500	2,363	863
Other	--	--	2,290	2,290
Total receipts	9,593,111	9,593,111	9,576,892	(16,219)
DISBURSEMENTS				
Elementary learning centers	9,084,886	9,084,886	8,266,727	818,159
Total disbursements	9,084,886	9,084,886	8,266,727	818,159
EXCESS OF RECEIPTS OVER DISBURSEMENTS	508,225	508,225	1,310,165	801,940
FUND BALANCE, BEGINNING OF YEAR	4,718,746	4,718,746	5,424,945	706,199
FUND BALANCE, END OF YEAR	\$ 5,226,971	5,226,971	6,735,110	1,508,139

The accompanying notes are an integral part of this schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO OTHER INFORMATION

For the Year Ended August 31, 2019

BUDGETARY COMPARISON SCHEDULE

The Learning Community has provided budgetary comparison schedules for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedules include the original budget and final budget amounts. The original budget is the first complete appropriated budget adjusted by reserves, transfers, and other legally authorized changes before the beginning of the fiscal year. The original budget would also include amounts automatically carried over from prior years when required by law. The final budget is the original budget adjusted by all reserves, transfers, and other legally authorized changes applicable to the fiscal year as approved by the Learning Community Coordinating Council or otherwise legally authorized.

The Learning Community is required by State law to adopt annual operating budgets at the fund level for its three funds. Budgets are prepared and presented on the cash basis of accounting, which is consistent with the basis of accounting used in presenting the basic financial statements and with the requirements of the State of Nebraska Budget Act.

Public hearings are held to obtain taxpayer comments regarding the proposed budget, and the budget is legally adopted by the Learning Community Coordinating Council on or before September 1 through passage of a resolution in accordance with State statutes. Total disbursements cannot legally exceed the adopted budget. Any revisions for increases in the budget must be approved by the Learning Community Coordinating Council following a hearing to obtain taxpayer comments.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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**LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
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

Learning Community Coordinating Council
Learning Community of Douglas and Sarpy Counties
Omaha, 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 Learning Community of Douglas and Sarpy Counties (Learning Community) as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the Learning Community's basic financial statements, and have issued our report thereon dated April 8, 2020. The report notes that the financial statements were prepared on the cash basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Learning Community's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Learning Community's internal control. Accordingly, we do not express an opinion on the effectiveness of the Learning Community'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Learning Community'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Learning Community'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*.

Additional Items

We noted certain additional items that we reported to management of the Learning Community in a separate letter dated April 8, 2020.

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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 Learning Community's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Mark Avery", with a long horizontal flourish extending to the right.

April 8, 2020

Mark Avery, CPA
Assistant Deputy Auditor



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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April 8, 2020

Learning Community Coordinating Council
Learning Community of Douglas and Sarpy Counties
Omaha, Nebraska

We have audited the basic financial statements of the Learning Community of Douglas and Sarpy Counties (Learning Community), as of and for the year ended August 31, 2019, and have issued our report thereon dated April 8, 2020. In planning and performing our audit of the basic financial statements of the Learning Community, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the Learning Community's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. This comment and recommendation is intended to improve the internal control over financial reporting or result in operational efficiencies in the following area:

Financial Statement Errors

The Learning Community's financial statements were compiled by an accounting firm. The Auditor of Public Accounts (APA) then audited those financial statements. During our audit, we noted the following issues with the compiled financial statements:

- Cash and Cash Equivalents and the Net Position at the End of the Year were understated by \$124,429.
- Disbursements for Contracted/Purchased Services were overstated by \$122,612, Supplies and Materials were overstated by \$3,126, and Other Disbursements were understated by \$1,560.
- Receipts for Investment Earnings were understated by \$251.

During the fiscal year, the Learning Community upgraded its accounting software system, which included converting the software from accrual to cash basis accounting. During this conversion process, the Learning Community worked with the accounting firm that compiled its financial statements to enter monthly journal entries into the new software system to reconcile the Learning Community's accounts. However, during this process, the Learning Community also recorded separate transactions into the software system that included some of the same transactions already reflected in the monthly journal entries, causing a duplication. These duplicate entries should have been reversed by the Learning Community but were not, which caused the errors identified above.

We also noted errors in the footnotes to the financial statements. While reviewing the Summary of Significant Accounting Policies footnote regarding Property Taxes and Common Levies, we noted that the amount reported for the General Fund Common Levy for Distributions to Member Schools was overstated by \$1,693,804, Total Collections were overstated by \$1,708,490, and the amount for Cash held by county treasurers at August 31, 2019, was overstated by \$14,686.

While reviewing the Operating Lease Commitments footnote, we noted an overstatement of \$396 in the amount reported on the schedule of future minimum lease payments for fiscal year 2021, an overstatement of \$40,320 in the amount reported for fiscal years 2022, 2023, and 2024, an overstatement of \$215,909 in the amount reported for the combined fiscal years 2025-2029, and an overstatement of \$184,479 in the amount reported for the combined fiscal years 2030-2034. These overstatements were due to the inclusion of lease payments for the Learning Community's South Center Annex location for periods in which both the lessor and the Learning Community had the option to cancel without permission from either party.

The APA discussed the identified errors with the Learning Community, and all adjustments were made to correct the errors when proposed by the APA.

A good internal control plan and sound accounting practices require procedures to ensure that financial information is complete, accurate, and in accordance with accounting standards. This includes procedures to ensure the financial statements are correct.

Governmental Accounting Standards Board (GASB) Statement No. 87 states that a "lease term is the period during which a lessee has a noncancelable right to use an underlying asset (referred to as the noncancelable period) Periods for which both the lessee and the lessor have an option to terminate the lease without permission from the other party . . . are cancelable periods and are excluded from the lease term."

Without strong accounting practices to ensure financial information is complete, accurate, and in accordance with accounting standards, there is a greater risk that material misstatements may occur and remain undetected.

We recommend the Learning Community implement procedures to ensure financial information is complete, accurate, and compiled correctly.

Learning Community Response: The Learning Community appreciates the suggestions of the State Auditor's Office to implement procedures that will make sure financial information is complete, accurate and compiled correctly. Significant steps have already been taken in this area and we look forward to improved accurate reporting in the future.

* * * * *

It should be noted this report is critical in nature, containing only our comment and recommendation on the area noted for improvement and does not include our observations on any strong features of the Learning Community.

Draft copies of this report were furnished to the Learning Community to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. The formal response received has been incorporated into this report. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next audit.

This report is intended solely for the information and use of the Learning Community, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a stylized flourish at the end.

Mark Avery, CPA
Assistant Deputy Auditor

MEMORANDUM

To: Members of the Learning Community Coordinating Council

From: Renee Franklin, Executive Director, Elementary Learning Centers

Date: June 2020

RE: Nebraska Early Childcare Collaborative Agreement

Requested Action: Renew Contract
Type of Contract: Cost Reimbursable
Terms: September 2019-August 2021: \$278,000 total
Partner: Nebraska Early Childhood Collaborative

Overview

The Childcare Training program is one of the priority programming components at the Learning Community Center of North Omaha. For the past four years, the Learning Community partnered with the Nebraska Early Childhood Collaborative (NECC) to design and implement a training program for up to 15 childcare directors. The program focused on strengthening the skills of the directors and effective ways to train their staff, provide staff coaching and “catching their staff” implement the targeted concepts in the classroom. Directors were supported by a professional coach who helped them apply what they learned in professional development. The proposed programming for the next two years includes providing quality training and coaching to family childcare providers who have participated in the 10-week business series. Family providers will have access to high quality trainings and coaching opportunities as described in the program design.

Supporting Detail

The Nebraska legislature implemented a Step Up to Quality program to improve early care and education quality. As part of the initiative, childcare providers enrolled in the program will have direct access to training and coaching. However, this opportunity is only available to providers who have completed the first two steps of the program. The childcare training program is designed to help family providers complete the first two steps.

Current Results

The most recent evaluation results included improvement across all areas of the Classroom Assessment Scoring System (CLASS) with most improvements in Classroom Organization and Emotional Support. <https://learningcommunityds.org/our-results/classroom-outcomes/>

Budget

The recommended agreement is up to \$278,000 for FY 2019/2020 and FY 2020/2021. This is the same amount as the current agreement and the funds are budgeted in Subcouncil 2.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
NEBRASKA EARLY CHILDHOOD COLLABORATIVE

LEARNING COMMUNITY AGREEMENT

THIS AGREEMENT ("Agreement") is effective as of September 1, 2020 ("Effective Date") by and between the Learning Community of Douglas and Sarpy Counties, a Nebraska political subdivision (the "Learning Community"); Penny Gildea, an individual ("Gildea"); and Nebraska Early Childhood Collaborative, LLC, a Nebraska limited liability company ("NECC"). (Gildea, NECC and the Learning Community are occasionally referred to herein as "Parties" collectively and "Party" individually.)

RECITALS

WHEREAS, the Parties have previously partnered together with respect to a training project known as the Child Care Director Training Project which was designed to provide intensive support for directors of certain childcare providers through placement of certain trained personnel to support effective teaching at designated community-based child care programs (the "Program");

WHEREAS, Directors from eleven early childhood/child care programs (the "Identified Child Care Directors") serving the catchment areas of Kellom Elementary School, Conestoga Elementary School, and other elementary schools directly supported by the Learning Community Center of North Omaha (collectively, the "Targeted Catchment Area") participated in the Program;

WHEREAS, due to the success of the Program, the Parties wish to continue the Program with family childcare providers in the Targeted Catchment Areas ("Identified Child Care Providers") on the terms and conditions of this Agreement; and

WHEREAS, the Parties are committed to providing resources as set forth in this Agreement and to the joint participation in the planning of the use of those resources in the implementation of the Program as set forth in this Agreement.

NOW THEREFORE, in consideration of the mutual agreements, promises and covenants set forth herein, the Parties agree as follows:

1. Services of the Parties

a. *The Child Care Provider Training Project.* A description of the Program is attached hereto, and incorporated herein by this reference, as Exhibit "A". Participation of each Identified Child Care Provider in the Program is subject to the childcare program of each Identified Child Care Provider's satisfying eligibility criteria contained in Exhibit A as well as each Identified Child Care Provider executing a waiver and release in a form presented by the Learning Community. In the event an Identified Child Care Provider's particular childcare program fails to maintain satisfaction of such criteria, NECC shall immediately notify the Learning Community, and options will be pursued to either bring the childcare program into compliance or a replacement childcare program will be identified for inclusion in the Program pursuant to the terms of this Agreement.

b. *Master Coach / Providers' Learning Community.* In accordance with the arrangement between NECC and Gildea, Gildea shall serve as the Master Coach of the

Program. In such capacity, Gildea shall be responsible for implementation of the program design including, without limitation, supervising and coordinating the provision of services by the coaches engaged by NECC to provide coaching services to the Identified Child Care Providers ("Early Childhood Coaches") as well as providing the Identified Child Care Providers with the opportunity to participate in a learning group/community (the "Providers' Learning Community"). The Providers' Learning Community will be organized and administered by Gildea using a professional learning community model. Participating Identified Child Care Providers will meet at least once every two weeks in ninety-minute sessions for purposes of collaborating in small groups that encourage dialogue in a safe and private environment. Gildea will provide information, training, and technical support to the providers participating in the Providers' Learning Community on the processes and procedures related to a mutually agreed upon evaluation plan and current research on effective early childhood practices.

c. *Administrative Support / Staffing.* NECC shall provide administrative support for the Program, which includes, without limitation, engagement of the Early Childhood Coaches, managing compensation structures and payments, and such other administrative tasks as requested by Learning Community from time to time.

2. Funding Requirements, Costs, and Payments.

a. NECC agrees that it is responsible for all employment costs and consulting costs incurred concerning the staff described in Section 1.b. and 1.c. above (subject to reimbursements described below). The Parties expressly agree that the Learning Community's financial commitment is limited to the terms expressed herein.

b. NECC agrees that the funding it receives from the Learning Community to expend on services, staff, materials and programming for the Identified Child Care Providers shall target the specific student population to be served in the Targeted Catchment Area.

c. NECC shall be responsible for establishing and maintaining adequate financial records for the Program, which shall include a systematic accounting of the receipt and disbursement of the funds provided or to be provided by the Learning Community pursuant to Sections 5.a and 5.b. NECC shall also retain original substantiating documents related to specific expenditures. The records and documents described in this Section shall be compiled in a report by NECC which shall be made available for review by the Learning Community or its designated representatives within thirty (30) days of the natural conclusion of the Initial Term or Extended Term, as applicable, as defined below, or within thirty (30) days of the termination of this Agreement for any reason prior to the natural conclusion of the Initial Term or Extended Term, as applicable.

d. The Learning Community shall provide funding for the specified purposes as detailed in the budget set forth on Exhibit A attached hereto.

3. Operational Considerations:

a. Gildea, with the assistance and collaboration of NECC and Learning Community, shall deploy the individuals in the jobs described in Section 1.b and 1.c. above; provided however, that NECC shall have final authority on the selection, hiring, retention, and termination of such individuals; and provided further that if Gildea ceases

serving in the position of Master Coach, the Learning Community shall cause its Early Learning Centers Executive Director to seek a replacement for Gildea as the Master Coach of the Program.

b. Authority for the appraisal and management of Gildea and staff in the employ of NECC or consulting with NECC shall rest with NECC; provided however, that NECC shall seek the input of the Learning Community in the appraisal and/or termination of Gildea and/or said staff.

c. The Parties shall collaborate on obtaining data needed to appropriately evaluate the progress of the Identified Child Care Providers.

d. The Parties agree to collaborate as necessary to seek additional federal, state or other funding that may support or expand the community partnership as a whole.

4. Term and Termination.

a. The initial term of this Agreement shall commence on September 1, 2020 and shall continue until August 31, 2021, unless earlier terminated as provided in this Agreement (the "Initial Term"). Unless either Party provides written notice to the other Parties of its intent to allow this Agreement to expire at least thirty (30) days in advance of the natural conclusion of the Initial Term, this Agreement shall automatically renew for an additional term covering the period of September 1, 2021 through August 31, 2022, subject to earlier termination as provided in this Agreement (the "Extended Term").

b. This Agreement may be terminated prior to the natural conclusion of the Initial Term or the Extended Term, as applicable, by mutual agreement of the Parties or unilaterally by any Party, with or without cause, by giving sixty (60) days written notice to the other Parties of its election to terminate. Upon early termination of the Agreement, NECC shall be entitled to retain all Learning Community payments received or to be received to pay NECC, as applicable, for employment costs, services, and other expenditures to the extent reasonably incurred by or on behalf of NECC in the performance of the services related to the Program on or before the effective date of the termination of the Agreement. Subject to NECC's provision of the report described in Section 2.c, the Learning Community will pay to NECC, upon termination, any additional amounts necessary to reimburse NECC for any costs reasonably incurred by or on behalf of NECC in the performance of the services related to the Program to the date of termination that are to be paid from Learning Community funds under the provisions of Section 2.d that have not been previously paid. In the event, at the date of termination, NECC has received funds from the Learning Community for costs not incurred and/or services not provided by NECC or on its behalf on or before the effective date of the termination of the Agreement, NECC will refund such excess amount to the Learning Community. The provisions regarding payment and repayment of Learning Community funds in this Section 4.b. shall survive termination or expiration of this Agreement.

5. Program Funding.

a. With respect to services to be provided during the Initial Term and, if applicable, the Extended Term, the Learning Community shall provide NECC with funding for the services performed and costs incurred, by NECC or on NECC's behalf, related to the Program in a total amount(s) identified on Exhibit A or such lesser

amount(s), as applicable, in the event of an early termination of the Program (the "Program Amount"). For the Initial Term, payment in the amount of **[AMOUNT]** for anticipated costs and services to be rendered during the first month (i.e. September) of the Initial Term (the "Advance Payment") will be made by the Learning Community on or before September 1, 2020. Thereafter, the Program Amount will be funded in monthly installments over the remainder of the Initial Term and the Extended Term, if applicable, and paid in arrears pursuant to statements submitted to the Learning Community for costs incurred and services rendered by NECC during the previous calendar month. Such statements will be provided to the Learning Community on or before the fifth (5th) calendar day of the month following the month to which such statement applies. NECC will provide the first such statement to Learning Community on or before November 5, 2020, which statement will cover costs incurred and services rendered by NECC during the previous two (2) calendar months (i.e. September and October). If the amount of the Advance Payment is greater or less than the total costs incurred and services rendered by NECC during the month of September, the difference or excess, if any, will be clearly indicated on the November statement and appropriately applied to the amount due for costs incurred and services rendered in October.

b. Upon termination of the Program or expiration of the Extended Term, whichever occurs first, NECC will submit its final report to Learning Community pursuant to Section 2.c. of the Agreement. The final report will include a statement for Program services provided during the Initial Term and, if applicable, Extended Term, which statement will set forth an itemized listing of expenses actually incurred by or on behalf of NECC in the performance of the services related to the Program and will be accompanied by documentation substantiating all itemized expenses set forth on such statement. Learning Community will, after review and approval of the statement submitted by NECC, remit the final monthly payment to NECC within 30 days after receipt of the final report; provided, however, that the amount remitted in the final installment will not result in the total amount paid to NECC exceeding either the lesser of the budget amounts reflected on Exhibit A of the Agreement or the total amount of Program expenses actually incurred by or on behalf of NECC in the performance of the services related to the Program. If, upon termination of the Program or the conclusion of the Extended Term, upon receipt and review of the final report, Learning Community has, after application of all remittances made pursuant to Sections 5.a and this Section 5.b. of the Agreement, made payments to NECC which exceed the total amount of Program expenses actually incurred by or on behalf of NECC, NECC will refund to Learning Community the amount by which the total remittances made by Learning Community exceed total expenses actually incurred.

c. The amount(s) to be paid by Learning Community as provided under Sections 5.a and 5.b shall constitute the entire amount of funding by Learning Community for the Program. Learning Community shall not be liable for any further costs, including, but not limited to, such items as overhead, social security, pension, employment compensation, consulting fees, taxes, additional payments or any other expenses, incurred by or on behalf of NECC in the performance of the services related to the Program.

d. NECC expressly agrees and acknowledges that NECC shall be solely and exclusively responsible for the administrative operations of the Program and for any and all payments to Gildea and any service providers contracted or employed by NECC for services related to the Program. Learning Community shall not be responsible for any payment to Gildea or any such contracted or employed service providers for

services related to the Program and NECC specifically acknowledges that Learning Community has no obligation for providing the administrative operations of the Program or for any payments of any kind or nature to any contracted or employed service providers, other than its obligation to reimburse NECC for Program expenses as provided in Sections 5.a and 5.b.

e. Gildea expressly agrees and acknowledges that Gildea shall be solely and exclusively responsible for the day-to-day operations of the Program, and Gildea specifically acknowledges that Learning Community has no obligation for providing the day-to-day operations of the Program.

f. Learning Community reserves the right to withhold or suspend any payment(s) to be made by Learning Community pursuant to this Agreement, or to require a total or partial refund of Learning Community funds, if, as determined by Learning Community in its sole discretion, such action is necessary: (i) because NECC, and/or any service provider contracted or employed by NECC to perform services related to the Program, and/or Gildea has not complied with any material term or condition of this Agreement; (ii) to protect the purposes and objectives of the Program; or (iii) to comply with changes in the requirements of any law or regulation applicable to the Parties or the Program.

g. NECC and Gildea expressly agree and acknowledge that the enactment of legislation by the Nebraska Legislature subsequent to the date of this Agreement which either eliminates or reduces the levy authority of Learning Community pursuant to Neb. Rev. Stat. § 77-3442(2)(i) may result in the termination of this Agreement by Learning Community in accordance with Section 4.b. herein.

h. In the event that the Program is terminated or suspended for any reason before payment of the Program expenses incurred by or on behalf of NECC in the performance of the services related to the Program, Learning Community will pay to NECC within thirty (30) days of submission by NECC to the Learning Community of an invoice for any unreimbursed Program services provided during the Initial Term or Extended Term, as applicable, and for the costs of terminating any contracts with vendors or other third parties providing services or material for the Program, which invoice shall set forth an itemized listing of expenses actually incurred by or on behalf of NECC in the performance of the services related to the Program, and shall be accompanied by documentation substantiating all itemized expenses set forth on such invoice.

6. Data Sharing. The Parties agree that the Learning Community seeks to have measurable data in order to identify whether or not the funds the Learning Community has provided specifically for implementation of the Program and services outlined herein is having a measurable effect on the outcomes the Learning Community anticipates will arise from provision of the same. The Learning Community may contract with a third-party evaluator (the "Evaluator"), at its cost, to collect and compile data to measure the progress of the community partnership and of the Identified Child Care Providers.

7. Assurances

a. NECC shall assure that all NECC employees and consultants providing services pursuant to this Agreement have the appropriate credentialing or other licenses required by state law.

b. Gildea assures that she has the appropriate credentialing or other licenses required by state law in order to provide services under this Agreement.

c. NECC shall conduct or have had conducted a criminal background check, a national sex offender registry check, and a Nebraska Sex Offender Registry check on NECC employees, NECC consultants including, but not limited to Gildea and the Early Childhood Coaches, and NECC volunteers in the provision of services pursuant to this Agreement, and shall not permit the involvement of any such individual who does not pass all checks.

d. Gildea agrees to submit to the criminal background check, national sex offender registry check and the Nebraska Sex Offender Registry check required by Section 7.c.

e. The Parties each assure that all entities with whom either Party contracts to provide services pursuant to this Agreement are licensed to operate and provide services in Nebraska in any circumstance where such licensure is required by law.

f. NECC shall procure and maintain at all times during the Initial Term and Extended Term, as applicable, and, if applicable, shall require that all contracted service providers with whom NECC contracts for the Program procure and maintain at all times during the Initial Term and Extended Term, as applicable, the following minimum types and amounts of insurance:

i. Commercial General Liability Insurance providing coverage to NECC and naming Learning Community as Additional Insured on a primary and non-contributory basis, including completed operations, with limits of not less than \$1,000,000 per occurrence, \$2,000,000 general aggregate, \$2,000,000 product and completed operations aggregate, and \$1,000,000 personal and advertising injury. NECC shall waive its rights of recovery against Learning Community and will obtain a waiver of subrogation from its insurer. Such waiver of subrogation shall be contained in the policy or in an endorsement attached to the policy in favor of Learning Community;

ii. Sexual Abuse & Molestation coverage with a limit of not less than \$300,000 each occurrence and \$500,000 in the annual aggregate;

iii. Automobile Liability insurance with a combined single limit for bodily injury, death and property damage of not less than \$1,000,000 per accident, which coverage shall apply to all owned, hired and non-owned vehicles used by NECC or NECC's employees, agents, representatives, volunteers in conducting the Program;

iv. Workers' Compensation Insurance covering NECC and its employees for all costs and statutory benefits and liabilities under the Nebraska Workers Compensation Act and any similar laws for its employees, and Employer's Liability Insurance with limits of not less than \$100,000 each employee injury, \$100,000 each employee disease, and \$500,000 policy limit for all accident injury or disease. NECC shall waive its rights of recovery against Learning Community and will obtain a waiver of subrogation from its insurer. Such waiver of subrogation shall be contained in the policy or in an endorsement attached to the policy in favor of Learning Community; and

v. Umbrella / Excess Liability Insurance with limits of not less than \$1,000,000 each occurrence which shall provide additional liability coverage in excess of the Commercial General Liability, Auto Liability and Employer's Liability.

Contemporaneous with the execution of this Agreement, NECC shall provide Learning Community with evidence of such insurance issued on a standard ACORD Certificate of Insurance as will meet all insurance requirements stated in this Agreement. It is the sole responsibility of NECC and any contracted service provider to provide Learning Community with written notice should any required insurance pursuant to this section be cancelled or non-renewed. Failure of NECC or a contracted service provider to provide and maintain all insurance required, or failure to provide written notice, shall not relieve NECC or such contracted service provider of its obligations under this Agreement.

By requiring insurance under this Agreement, Learning Community does not represent that the coverage and limits required will necessarily be adequate to protect NECC or its contracted service providers for all claims or amounts of loss. Such coverage and limits shall not be deemed or construed to be any limitation of NECC's, Gildea's and/or any of NECC's contracted service provider's, liabilities under any indemnification obligations provided to Learning Community under this Agreement.

8. Notice. Any notice required to be given by this Agreement shall be sufficient if communicated in writing and sent by hand delivery or by certified United States Mail, postage prepaid, or by facsimile transmission. Notice shall be given as follows:

If to the Learning Community: Chief Executive Officer
Learning Community of Douglas and Sarpy Counties
1612 North 24th St.
Omaha, NE 68110
FAX: (402) 964-2478

If to NECC: Chief Executive Officer
Nebraska Early Childhood Collaborative, LLC
1111 N. 13th Street, Suite 128
Omaha, NE 68102
FAX: (402) _____

If to Gildea: Penny Gildea
[Street Address]
Omaha, NE **[Zip]**
FAX: (402) _____

or to such other address as a Party hereto may from time to time give notice of to the other Parties in the above manner.

9. Independent Contractor. The Parties hereto are independent contractors in their relationship to one another and are not, by virtue of this Agreement or otherwise, made agents, employees, employers, or joint venturers of one another. No Party shall have any authority to bind another Party hereto.

10. Indemnification. Each Party (each an "Indemnifying Party") covenants and agrees to indemnify and hold harmless the other parties, their Board members, officers,

consultants, agents, employees and representatives, and their successors and assigns, individually or collectively, (collectively, the "Indemnified Parties") from and against any and all costs, expenses, liabilities, losses, damages, suits, actions, fines, penalties, demands or claims of any kind, including, but not limited to, attorney's fees, in any way arising out of or based upon the negligent or willful acts or omissions of the Indemnifying Party, its Board members, officers, consultants, agents, employees and representatives in administering the services as specified in this Agreement provided, however, that no Party shall be liable for any injury, damage or loss occasioned by the negligence or willful misconduct of the Indemnified Parties. This Section shall survive any termination or expiration of this Agreement.

11. Non-Discrimination. The Parties shall not, in the performance of this Agreement, discriminate or permit discrimination in violation of federal or state laws or local ordinances because of race, color, religion, sex, sexual orientation, national origin, disability, age, marital status, citizenship status, or economic status.

12. Governing Law. This Agreement shall be interpreted according to the law of the State of Nebraska.

13. Citizenship Verification. Each Party agrees and acknowledges that it shall use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska pursuant to Neb. Rev. Stat. § 4-108 to 4-114, as amended.

14. Compliance with Applicable Laws. The Parties hereto shall comply with all applicable federal, state and local laws and ordinances applicable to the provision of the services identified in this Agreement.

15. Waiver. Any waiver by any Party of a breach of any provision of this Agreement by any other Party shall not operate as or be construed as a waiver of any other provision or any subsequent breach.

16. Assignment. This Agreement may not be assigned or transferred by any Party to this Agreement except by written agreement of the other Parties hereto.

17. Entire Agreement. This Agreement, together with the recitals, all exhibits or schedules hereto, as well as any exhibits or schedules to an exhibit hereof, constitutes the entire agreement between the Parties as to the subject matter hereof, and replaces all prior written and oral statements and understandings.

18. Amendment. This Agreement may only be amended or modified by written agreement of all the Parties hereto. The Parties agree that amendments or modifications to the Program services, activities or budget which do not increase the total Program Amount set forth in this Agreement may be approved on behalf of Learning Community by Learning Community's Chief Executive Officer or Executive Director.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto execute this Agreement effective as of the Effective Date.

LEARNING COMMUNITY OF DOUGLAS AND
SARPY COUNTIES, a Nebraska political
subdivision

By: _____
Name: _____
Its: _____

NEBRASKA EARLY CHILDHOOD
COLLABORATIVE, LLC a Nebraska limited liability
company

By: _____
Name: _____
Its: _____

PENNY GILDEA, an individual

By: _____
Name: _____
Its: _____

NEBRASKA EARLY CHILDHOOD COLLABORATIVE AGREEMENT

Exhibit "A"

Learning Community Center of North Omaha:
Family Childcare Training Program Design and Budget

(See Attached)



Learning Community Center of
North Omaha
Family Child Care Training
Program

2020 – 2022

Penny Gildea
pgildea@learningcommunityds.org
402-699-4529

Learning Community Center of North Omaha Family Child Care Training Program 2020-2022

History and Proposed Plan

The Learning Community Center of North Omaha has worked with early childhood programs for over 5 years. Three cohorts of childcare center directors have completed the Child Care Director Training Program. All childcare programs need to be located or enroll children planning on attending schools in the Sub Council Two area of the Learning Community Center of North Omaha. The childcare training program is expanding to a new cohort and this time the participants will be family childcare programs. Again, the family childcare programs need to be located or enroll children planning on attending schools in the Sub Council Two area of the Learning Community Center of North Omaha. After meeting with representatives from the Nebraska Early Childhood Collaborative, a concept was proposed. NECC offers an 'All Our Kin', 10-week Business Series in the spring, summer, and fall. The 10-session, 30-hour Business Series is designed to share innovative tools and strategies for supporting strong business development among family childcare providers. NECC has completed the fall series. Details of the fall training series:

- 73 family childcare providers participated in cohort 1. The training was offered at four sites in eastern Nebraska with approximately 20 of the participants were in North and South Omaha.
- The providers in both North and South Omaha met on Wednesday.
- The series is 10 weeks long and 3 hours, including dinner.
- Coaching is voluntary after completion of the 10-week series and lasts for an additional 12 weeks.

Evaluation and feedback from the participants reported enthusiasm, excitement, and gratefulness about what they learned, and they all felt very successful. They were also wondering how they could stay connected. The participants had developed a strong and connected community of learners and were eager to learn more about their profession. Thus, NECC and LCCNO developed a concept of supporting the graduates with offering a similar training series which will focus of the education and care side of family childcare program.

The Plan

May - August	Work with NECC to survey the North Omaha spring graduates of the "All Our Kin" 10-Week Business Series on their interest in joining the Family Child Care Training Program.
2020 - 2021	In our reciprocal relationship with NECC and LCCNO have graduates of the LCCNO Family Child Care Training Program join the 'All Our Kin' a NECC program
May - August	Work with Munroe Meyer Institute (MMI) to develop and deliver evaluation strategies (focus group, evaluation tool, etc.)
May - August Cohort 1 And Oct - Dec Cohort Two	Recruit additional family childcare providers in North Omaha for the training. Use the licensed family childcare list from Health and Human Services, work with Jennifer Haggart, the ELC Coordinator for the Omaha Region, Parent University, and the North Omaha provider group.
May - August	Develop the training modules specifically designed for family childcare programs Develop alternate distance learning and/or ZOOM plan for delivery of training
May - August	Secure guest speakers
2020-2021	Order materials
2020-2021	Work with coaches
May - August	Attend ZOOM or face-to-face information session(s) for the Family Child Care Training Program to be held at the Learning Community Center of North Omaha
May - August	Survey participants on topics, technology, availability, scheduling, etc.
May - August	Participants will choose to participate in the Family Child Care Training Program, complete an application, sign a letter of commitment, and additional forms (such as a photo release)
August - May	Offer the series at the Learning Community Center of North Omaha
2020-2021	Offer coaching in the Family Child Care Program
August - May	Invite the graduates of the all the spring and summer 'All Our Kin' business training
Jan - May	Repeat the series with graduates of the summer and fall series
December	Evaluate the fall and spring training series

Proposed Training Plan

In a 'perfect' non Covid-19 world, the 10-week training program to be held in the evenings in an interactive workshop setting. The training will be held at the Learning Community Center of North Omaha and a meal will be served. Each session will be 3 hours in length and will be modeled after the format of the 'All Our Kin' training offered through the Nebraska Early Childhood Collaborative. An alternate plan for the training will be to offer the 30-hour training in an interactive ZOOM format. The participants will be surveyed to determine their technology needs and this project will then determine which technology items need to be purchased. A high percentage of the coaching/consultation will also be done electronically. Depending on the size of the program and the comfort level of each person involved, some coaching/consultation will be done in person. Materials will be sent electronically prior to the training sessions.

Proposed Topics

The proposed topics will be shared at the information session(s) and receive feedback from the proposed participants

- ☐ Working with mixed ages in a Family Child Care Program
- ☐ A Curriculum for Family Child Care Programs
- ☐ Setting up the Family Child Care Environment
- ☐ Health and Safety Practices
- ☐ Developing a Partnerships with Families
- ☐ Activities to promote learning, thinking, creativity, and problem solving
- ☐ Social Emotional Needs of Young Children
- ☐ Taking Care of Yourself
- ☐ Nature in the Family Child Care Program
- ☐ Program Quality

Sampling of Proposed Material

- Family Child Care Homes, Creative Spaces
- Look and Cook
- The Redleaf Family Child Care Curriculum Package
- Cultivating Outdoor Classrooms
- Loose Parts Set
- Family Child Care Environment Rating Scale
- Sign Language Cards
- Flash drive with social emotional supports, partnerships with families, health/safety, and taking care of yourself
- Technology materials (Computers, tablets, etc. needed to participate in training program)

- Office materials to store training materials and resource collection

Early childhood/family childcare programs:

- Have been in operation for a minimum of one year
- Complete an application for the Family Child Care Training Program
- Complete the 'All Our Kin' 10-week Business Training offered through NECC or encourage participant in the 'All Our Kin'
- Embraced and adhere to NAEYC's Code of Ethics and Statement of Commitment
- Signed a Memorandum of Agreement
- Maintain licensing regulations
- Complete the Teacher Enrollment form for each staff member (FCC II)
- Serve children in the attendance areas of the Learning Community Center of North Omaha
- Attend and participate all training sessions
- Participate in coaching sessions
- Participate in the evaluation of the Family Child Care Training Program
- Make a commitment to participate in Nebraska's Step Up to Quality

Master Coach:

- Recruit early childhood/ family childcare programs to become involved in the "Family Child Care Training Project. An informal needs assessment, and interest survey will be completed as well as starting to **build relationships** with the 'director' and/or owner of the early childhood/family childcare program
- Facilitate a meeting with the early childhood/family childcare programs and to collectively develop a professional development plan for two years.
- Work with the early childhood/family childcare program to ensure each site receives coaching, videotaping, personalized support, and selected resources
- Follow up with each provider to insure attendance and participation
- Facilitate scheduled meetings/ training sessions
- Work with providers to become involved in Nebraska's Step Up to Quality
- Implement the "Family Child Care Training Project" utilizing a professional learning community model and the Train-Coach-Train-Coach-Implement
- Manage all components of the "Family Child Care Training Project" (i.e., recruit early childhood/childcare programs, secure additional early childhood coaches (as needed), manage budget, reports)

- Support family childcare providers of the early childhood/family childcare programs by providing coaching focusing on training topics
- Recruit and coach Early Childhood Coaches (as needed)
- Meet with representatives from Nebraska Step Up to Quality to ensure successful collaboration is achieved
- Meet with Jennifer Haggart, the Early Learning Connection of Omaha (ELC) Coordinator to work collaboratively on a plan for the participating centers to attend training sessions offered through the ELC project. The ELC of Omaha offers a variety of early childhood training sessions including all required licensing workshops
- Work collaboratively with NECC
- Work collaboratively with University of Nebraska Medical Center – Munroe Meyer Institute to develop a Logic Model and evaluation plan for this project
- Write a comprehensive plan for the 2020-2021 project year
- Complete a summary of all activities

Early Childhood Coaches:

- Participate in the early childhood/family childcare center training
- Provide coaching sessions at the early childhood/family childcare, usually 1-2 sessions per month
- Attend required meetings
- Complete coaching data records
- Attend monthly coaching meetings facilitated by the Master Coach
- Complete monthly expense reports

Alumni Child Care Directors

The alumni childcare center directors (the childcare center directors that participated in the 2018-2020 training program) will be invited to participate 4 times throughout 2018-2019. It is the intent to support the directors as they transition out of the Child Care Director Training Program into their leadership roles at the childcare programs and to Nebraska Step Up to Quality. The yearly plan is:

August 2020

- Meet with new childcare programs and share their past successes and their perspective on the Child Care Director Training Program
- Alternate plan, the meeting will be held via ZOOM or similar platform

October 2020

- Registration Fee will be paid for Early Literacy Conference or
- Alternate plan - another training event, or purchase of Lisa Murphy Training DVDs

January 2021

- 3rd Tuesday of the month
- Training topic generated from needs assessment conducted in June 2020
- Alternate plan – do the training via ZOOM or similar platform

April 2021

- Registration fee will be paid for the Infant Toddler Symposium with a national speaker
- Alternate plan – another training event or purchase of infant toddler materials

Proposed Budget

Budget Item	2020-2021	2021-2022
	\$139,000.00	\$139,000.00
Personnel		
Master Coach	\$59,000.00	\$59,000.00
Coaches	\$45,000.00	\$45,000.00
Meetings		
Materials	\$4,000.00	\$4,000.00
Training Materials	\$3,000.00	\$3,000.00
Meals	\$4,000.00	\$4,000.00
Office Supplies	\$1,000.00	\$1,000.00
Copy Work	\$3,000.00	\$3,000.00
Technology	\$4,000.00	\$4,000.00
Alumni Group	\$2,100.00	\$2,100.00
Other	\$1,000.00	\$1,000.00
Indirect	\$13,900.00	\$13,900.00

Questions:

Penny Gildea

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**learning
community
center
OF NORTH OMAHA**

Managing Parent University

Gene Klein, Executive Director
Deb Anderson, Deputy Director



What does Parent University offer that aligns with Project Harmony's mission, vision or strategic plan?



Himmelman's Continuum of Relationships

- Hierarchy of Partnerships

- Networking

- Exchanging information for mutual benefit

- Coordinating

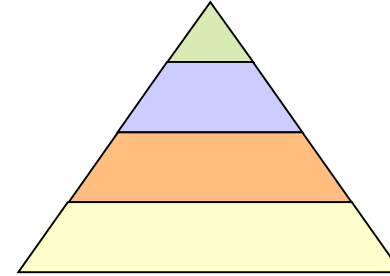
- Exchanging information and ***altering activities*** for mutual benefit and to achieve a common purpose

- Cooperating

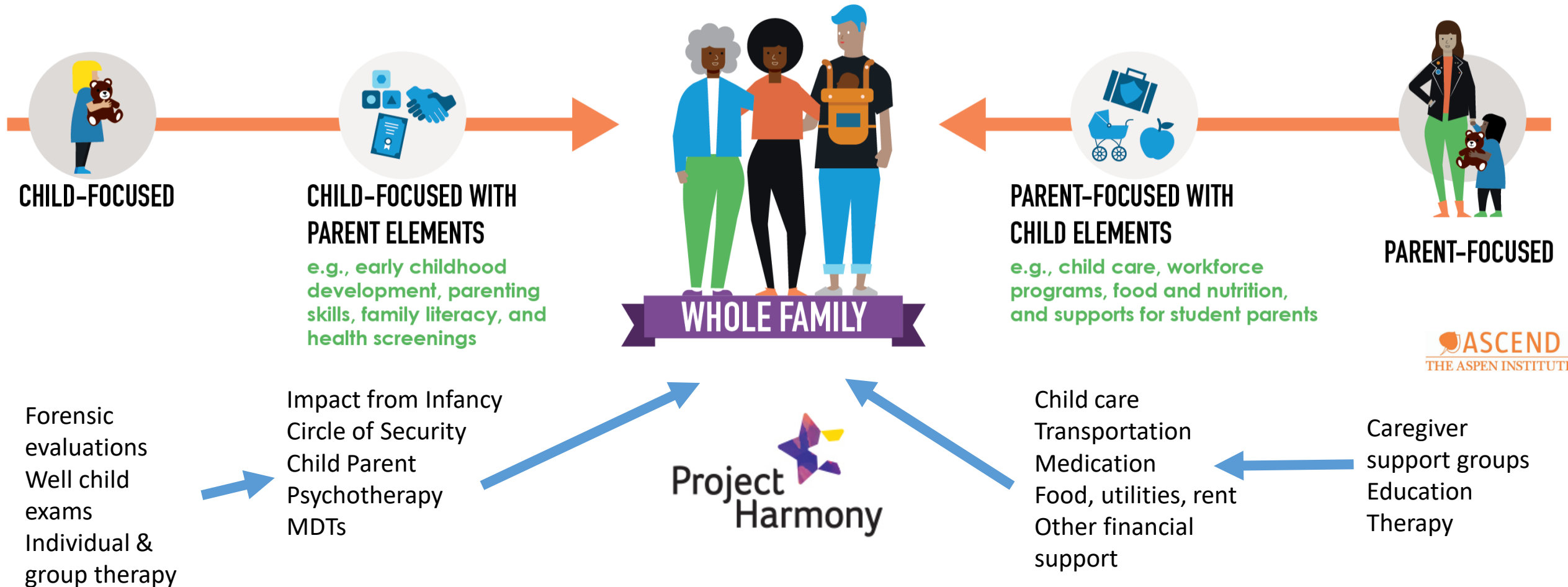
- Exchanging information, altering activities and ***sharing resources*** for mutual benefit and to achieve a common purpose

- Collaborating

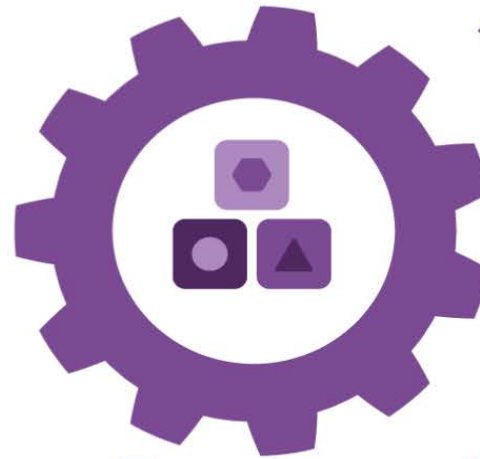
- Exchanging information, altering activities, sharing resources and ***enhancing the capacity of another*** for mutual benefit and to achieve a common purpose



Describe existing two-generational programs in place including what aspects align with the 6 key areas of a two-generational approach.



SOCIAL CAPITAL ▶
peer and family
networks
coaching
cohort strategies



◀ **EARLY CHILDHOOD EDUCATION**
Head Start
Early Head Start
child care partnerships
preK
home visiting



HEALTH & WELL-BEING ▲
mental, physical, and
behavioral health
coverage and access
to care
adverse childhood
experiences
toxic stress



▲ **ECONOMIC ASSETS**
asset building
housing and public supports
financial capacity
transportation



◀ **POSTSECONDARY & EMPLOYMENT PATHWAYS**
community college
training and certification
workforce partnerships

Describe and share results with one of your continuous improvement evaluation plans. How was the information used?

- ✓ Connections links children and their families to mental health services.
- ✓ Since opening, Connections has undergone a continuous improvement evaluation.
- ✓ Two key objectives:
 - (1) Assess the extent to which the process was implemented as intended, how effective and efficient it was, and where opportunities for improvement exist.
 - (2) Assess the extent to which the program is achieving its intended outcomes.
- ✓ Interviews were conducted with parents, staff, school employees, and mental health providers.
- ✓ Information was used to change several aspects of the program:
 - Changed wording of parent flyers
 - Specialized staff into 3 roles for efficiency
 - Required provider documentation about client progress
 - Purchased a client management system for data collections
 - Changed payment of providers
 - Increased efforts to serve immigrant and refugee families



How would Project Harmony utilize existing resources to retain and recruit members of Parent University?

- Learn from Parent University staff what works and what doesn't.
- Identify and develop relationships with current and potential referral sources.
- Meet current members and ask for input about why they joined and what keeps them involved.
- Create/utilize advisory board of current members, referral sources, other partners.
- Provide barrier reduction incentives, e.g., child care, food, transportation.

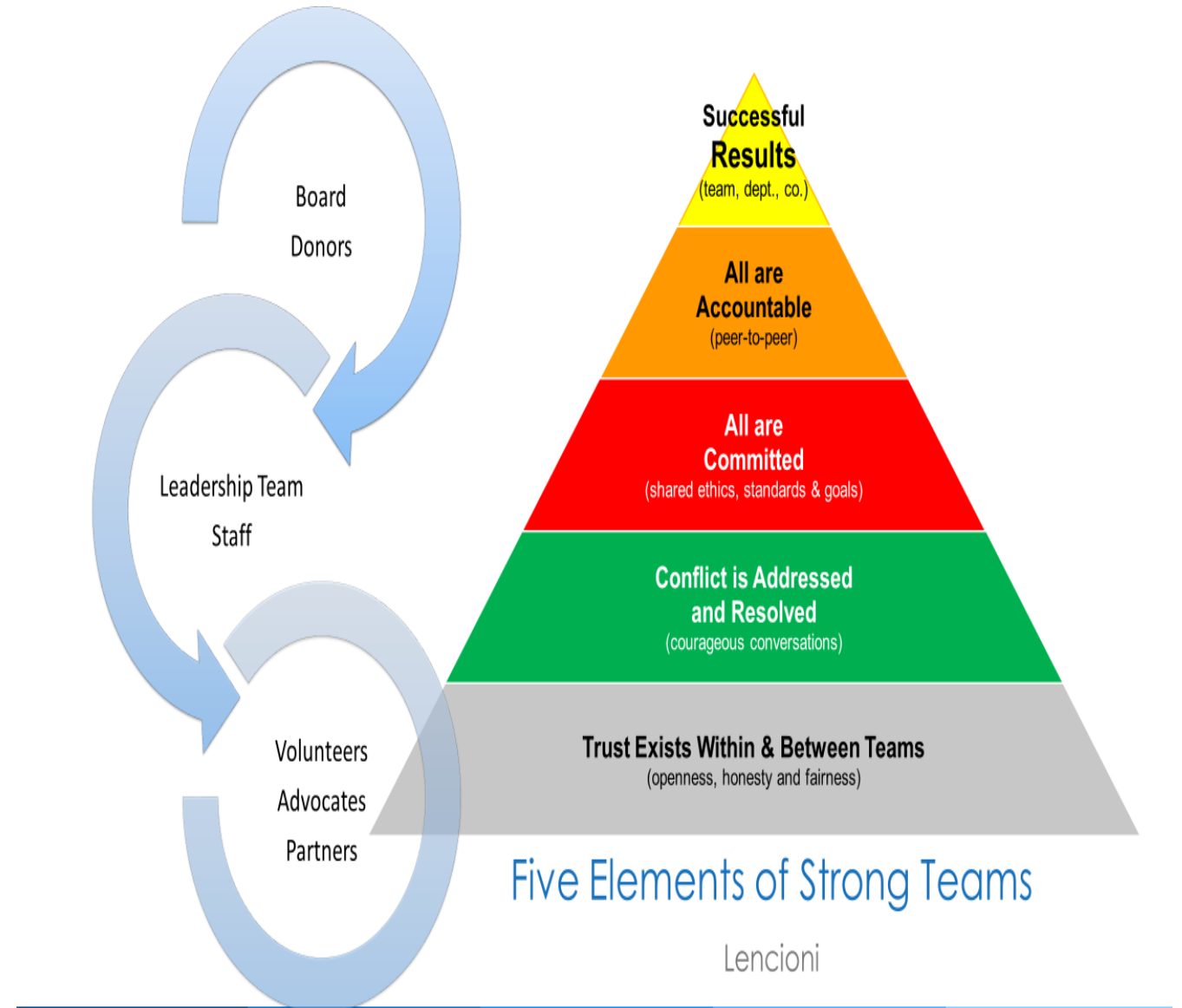
How does PH effectively work with members who speak a variety of languages?

- Hiring
- Verbal
 - 12 Spanish-speaking staff
 - Use interpreters
 - MARTTI Carts
 - Language Line
- Training
 - How to use Interpreters in Mental Health Therapy
- Written
 - Provide signage and other materials in multiple languages

What does your organization do to build trust within diverse groups?

- Building trust comes first

- Spend time in our schools and get to know staff and families
- Recruit diverse providers, e.g., Coffee with Connections
- Schedule appointments where families prefer to meet
- Hire diverse staff and promote into leadership positions
- Create DICE committee
- Hold training in locations across the community, e.g., Trauma Matters Omaha
- Bring in training about diversity and inclusion
 - Inclusive communities
 - LGBTQIA+ training
 - CLAS training
 - YouTurn



What is Project Harmony doing to create relationships with children and families in North Omaha?

- Connections program
 - Serve all OPS elementary schools and Nelson Mandela.
 - Recruit providers who serve North Omaha families.
 - Staff regularly meet with families, schools, and providers in North Omaha.
 - Provide training in North Omaha, e.g., Hope Center, Girls and Boys Club, Girls Inc., in schools, etc.
 - Recruit and hire diverse staff.
 - Encourage employees to participate in community events, and provide financial support if needed.



Consider one of your most successful collaborations within early childhood or family engagement. Describe the condition, state, internal and external perceptions of your organization in the beginning of the partnership. Contrast this with how the partnership has thrived because of your organization's skills, expertise, abilities, and leadership. Be sure to include metrics.

In the beginning...

- Viewed as the place that removes children from parents.
- External perceptions - Hesitation about the program expressed by OPS, mental health providers, and families.
- Internal perceptions – Uncertain whether the program fit with agency mission.

Today...

- Viewed as the One Stop Shop for schools to call for mental health services.
- Serve 132 schools in 4 districts.
- Contract with 80-90 mental health providers.
- 98% of families and providers express satisfaction with the match made between child's needs and therapist's skills.
- Children's test scores are improving, referrals for discipline decreasing, involvement with CPS decreasing, and mental health symptoms improving.



Describe your HR processes (annual reviews, supervision practices, retention rates).

- Impact of COVID-19
 - No employees furloughed
 - Implemented Emergency PTO and COVID-19 FMLA
- Annual reviews
 - July 1
 - Salary increases of up to 4%
- Supervision practices
 - Use reflective supervision
 - Frequency and type determined by supervisor and employee
 - Individual and group
 - Regular program team meetings
 - Monthly all staff meeting
- Recently hired Director of Organizational Development and Culture
- Retention rate
 - 97% retention rate

How would you ensure the continuation of program service delivery during the transition?

- Leaders from both organizations meet to discuss and plan continuous service delivery.
- Time frame established for transition process.
 - Includes gaining familiarity with staff, location, members, services provided.
 - Interviewing current staff members
 - Hiring and training Program Director
- Goals set for transition process.
 - Weekly meetings between leaders to discuss progress.



To retain current Parent University employees, would you please provide us with a list of benefits offered by Project Harmony?

- ☐ Medical – United HealthCare
 - ☐ Traditional PPO Plan, In-Network Only Plan, and Health Savings Account (HSA) Plan
- ☐ Dental – Guardian
- ☐ Vision - Guardian
- ☐ Life Insurance
- ☐ Disability
- ☐ Hospital Indemnity
- ☐ Critical Illness
- ☐ ID Shield
- ☐ Employee Assistance Program
- ☐ Retirement Benefit – American Funds
- ☐ Tuition reimbursement
- ☐ Wellness/Self-Care initiatives
- ☐ Alternative Work Scheduling
- ☐ Peer Support Program



Have you given any consideration to parents participating in the interview process? Please describe.

- Parent participation
 - Include as part of a search committee for the Program Director
 - Ask finalists to present and invite staff and parents to provide feedback, particularly for the following positions:
 - Program Director
 - Family Engagement Lead
 - Child Learning Supervisor

The Learning Community is creating a new communications plan.
How would Project Harmony support this plan?

- Project Harmony's Director of Communications has strong relationships with local media outlets (print, radio, and television), and her skills could be used to help develop and promote the Learning Community's communications plan.
- Project Harmony also would promote the plan through all the social media platforms.
- History and experience promoting/leading community partnerships and collaboratives that lift up all organizations and reach broad audience (e.g. Trauma Matters Omaha, NebraskaMentalHealth.com) co-branding

The Learning Community's fiscal year is Sep 1 to Aug 31. Have you considered the impact on Project Harmony?

- Project Harmony's fiscal year is Jan 1 – Dec 31.
- However, the agency manages several local, state, and federal grants and contracts that operate on different fiscal year schedules, and our finance department is accustomed to these different schedules.
- One area of question would revolve around cash flow and the timing of reimbursements.

Old**Purchase Approvals**

Except as otherwise noted herein, purchase approvals shall be made in accordance with the following schedule:

Purchase Amount	Material Goods Required Approval Process	Services Required Approval Process
\$0.00-\$9,999.99	Prior approval by CEO; subsequent approval by the Council through the monthly Treasurer's report.	Prior approval by CEO; subsequent approval by the Council through the monthly Treasurer's report.
\$10,000-\$14,999.99	Prior approval by the Budget, Finance & Audit Subcommittee; subsequent approval by the Council through monthly Treasurer's report. Competitive bid process recommended but not required.	Prior approval by the Budget, Finance & Audit Subcommittee; subsequent approval by the Council through monthly Treasurer's report.
\$15,000-\$19,999.99	Three (3) bids required. Approval of successful bid by the Council.	Prior approval by the Council.
\$20,000 and over	RFP required. Approval of successful proposal by the Council.	Prior approval by the Council.

Contracts for public improvements shall be awarded in accordance with Neb. Rev. Stat. § 73-101 et seq.

Multiyear contracts for services must meet the criteria above and, absent Council approval, shall not be for a term of more than three years.

The CEO or designated individual shall have the authority to contractually bind the Learning Community for routine operations in accordance with the annual budget.

New**Purchase Approvals**Authorization

The budget as approved by the Learning Community Coordinating Council authorizes the Chief Executive Officer (CEO) or delegated representative to order needed goods and services up to the limit of the appropriate budget category.

Except as otherwise noted herein, purchase approvals shall be made in accordance with the following schedule:

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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

2020-2021/22 DISTRICT INITIATIVES SUMMARY SHEET

SUBCOUNCIL 1				
District / Organization Name	Participating Schools	Type of Program	Program Year	Contract Amount for 2020-21
OPS	Boyd, Prairie Wind, Sunny Slope, Joslyn, Springville, Saddlebrook	Instructional Coaching	2020-22	\$203,990.00
Total Cost:				\$203,990.00
SUBCOUNCIL 3				
District / Organization Name	Participating Schools	Type of Program	Program Year	Contract Amount for 2020-21
Completely KIDS	Field Club	Extended Learning / School Year	2020-21	\$40,800.00
OPS	Western Hills, Beals, Jefferson, Edison, Washington	Instructional Coaching	2020-22	\$154,646.00
Ralston Public Schools	Mockingbird, Blumfield, Karen Western, Wildewood, Seymour, Meadows	Instructional Coaching	2020-22	\$63,697.27
Westside Community Schools	Westbrook, Westgate, Hillside	Instructional Coaching	2020-22	\$46,862.56
Total Cost:				\$306,005.83
SUBCOUNCIL 5				
District / Organization Name	Participating Schools	Type of Program	Program Year	Contract Amount for 2020-21
Bellevue Public Schools	Avery, Betz, Belleaire, Bertha Barber, Birchcrest, Central, Twin Ridge	Instructional Coaching	2020-22	\$309,000.00
Total Cost:				\$309,000.00
SUBCOUNCIL 6				
District / Organization Name	Participating Schools	Type of Program	Program Year	Contract Amount for 2020-21
DC West Community Schools	DC West	Extended Learning / Summer	2020-21	\$6,969.05

Elkhorn Public Schools	Arbor View, Blue Sage, Fire Ridge, Hillrise, Manchester, Sagewood, Skyline, Spring Ridge, West Bay, West Dodge Station, Westridge	Extended Learning / Summer	2020-21	\$22,131.05
Elkhorn Public Schools				
Papillion-La Vista School District	Carriage Hill, G. Stanley Hall, Golden Hills, La Vista West, Parkview Heights	Jumpstart to Kindergarten	2020-21	\$88,332.98
Springfield Platteview Community Schools	Springfield, Westmont	Extended Learning / School Year	2020-21	\$4,950.00
Total Cost:				\$122,383.08
TOTAL COST OF ALL PROGRAMS:				\$941,378.91