

Learning Community Coordinating Council

August 25, 2022 – 6:00PM

1612 North 24th Street, Omaha, Nebraska 68110

Learning Community Vision: That all children within the Learning Community achieve academic success without regard to social or economic circumstance.

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: (Items do not have to be taken in the same order as listed.)

I. Opening the Meeting

- i. Call to Order: The regular August meeting of the Learning Community Council is called to order on August 25, 2022, at 6 p.m.
- ii. **Council Mission Statement: Together with school districts and community organizations as partners, we demonstrate, share, and implement more effective practices to measurably improve educational outcomes for children and families in poverty.**
- iii. Public Notice and Compliance Nebraska Open Meetings Law
- iv. Council Roll Call:
- v. Pledge of Allegiance

II. Public Comment

III. Chair Opening Statement:

A. Reports

- i. Chair
- ii. CEO
- iii. Treasurer
- iv. Legal Counsel
- v. Foundation

IV. Consent Agenda

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- i. Minutes of the August 4, 2022, meeting of the Council
- ii. Treasurer's Report – dated June 30th & July 31st, 2022

V. Programming Updates

- a. Centers Updates -
- b. Superintendents' Plan -
- c. District Initiatives

VI. Subcommittee Reports

1. Elementary Learning and Diversity Subcommittee (ELD)

i. **Action Item: Motion to Approve UNMC Contract**

Upon recommendation of the ELD, the Council authorizes the CEO to enter into a written agreement with Munroe Meyer Institute in the document entitled Service Provider Agreement. Motion to approve the Service Provider Agreement not to exceed \$432,305 for FY 2022/2023, Approval is contingent upon Council approval of authorization of the elementary levy and the 2022/2023 fiscal year budget for the Learning Community.

ii. **Action Item: Motion to approve the termination of the Parent University program facilitation contract between the Learning Community of Douglas and Sarpy Counties and Project Harmony.**

Upon recommendation of the Elementary Learning and Diversity subcommittee, the Council authorizes the termination of the contracted facilitation of the Learning Community Center of North Omaha Parent University Program by Project Harmony and will be providing a 60-day notice of termination to Project Harmony effective immediately.

2. Budget, Finance and Audit Subcommittee

a) Preliminary Budget Presentation - Alice Lewis

3. Legislative Subcommittee

VII. New Business

1) Approve GOALS Contract

- i. **Action Item:** Motion to approve the contract with Greater Omaha Attendance Learning Services (GOALS) Center to provide \$150,000.00 in FY 2022/2023 and \$150,000 in FY 2023/2024 to allow GOALS Center to provide data collection and research information focused on student and family's outcome(s) who are involved with service coordination through the GOALS Center and appropriate funds from the Elementary Learning Centers Budget for FY 2022/2023 and FY 2023/2024. Approval is contingent upon Council approval of the fiscal year budgets for each of the above fiscal years.

2) MOEC Presentation

VIII. Upcoming Meeting – September 15, 2022 – Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, NE 68110

IX. Adjourn

***Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the council will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the Council. Please arrive at the beginning of the meeting.

UPCOMING LEARNING COMMUNITY EVENTS:

Advisory Committee	To Be Determined
LC Coordinating Council	September 15, 2022, 6:00 p.m. Learning Community Center of North Omaha, 1612 N. 24 th 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 FOLLOW

- CEO Report
- LCCC Minutes dated August 4, 2022
- Treasurer's Report – dated June 30th & July 31, 2022
- Centers Updates
- Audit Report and Management Letter FY 2021
- UNMC Contract
- GOALS Contract
- MOEC Presentation
- Proposed Meeting Dates



1612 North 24th Street
Omaha, Nebraska 68110
Phone: 402.964.2405

Chief Executive Officer
Dr. Bradley Ekwerekwu

COORDINATING COUNCIL OFFICERS

Chair
Allen Hager

Vice Chair
Brian Thommes

Secretary
Carol Hahn

Treasurer
Mark Hoeger

COUNCIL MEMBERS

Achievement Subcouncil 1
Clarice Jackson
Brian Thommes

Achievement Subcouncil 2
Carol Hahn
Nathan Zingg

Achievement Subcouncil 3
Mark Hoeger
Melinda Kozel

Achievement Subcouncil 4
Allen Hager
Lisa Schoenberger

Achievement Subcouncil 5
Erik Servellon
Tonya Ward

Achievement Subcouncil 6
Andrew Brock
Tim Hall

MISSION

Together with school districts and community organizations as partners, we demonstrate, share and implement more effective practices to measurably improve educational outcomes for children and families in poverty.

VISION

That all children within the Learning Community achieve academic success without regard to social or economic circumstance.

LearningCommunityDS.org

AUGUST 25, 2022 LCCC MEETING

CEO REPORT

1. Progress with the South Center satellite location acquisition is upon us. OneWorld Community Health Centers leadership is still very supportive of the purchase of the building at 16th and Hickory and are working with the building ownership group to define purchase agreement terms. We hope to hear positive news within the next few weeks. RDG, our architecture firm, has provided renderings as to what our space could potentially look like, and our collective team continues to hone specific needs of families and programs. (Documents attached).
2. Dr. Martha Bruckner joins tonight's LCCC meeting to present information related to renewing the MOEC contract. We welcome her and look forward to a robust discussion regarding program objectives and outcomes. Please be prepared to submit all questions.
3. Dr. Jolene Johnson joins tonight's LCCC meeting as a resource to answer all questions related to the UNMC Munroe Meyer Institute program evaluation budget contract. Please be prepared to submit all questions.
4. Members of the LC staff and LCCC will meet with the Wiesman Development group on August 26, 2022 to discuss securing a physical location for the 3rd Center location (98th and M). We have received renderings from RDG, our architecture firm, and development cost structuring documents to fuel the discussion. (Documents attached).
5. An article appeared in the *Omaha World-Herald* (July 2022) detailing an upcoming relationship between LC and Bridges, a new non-profit organization aiming to serve families through a Family Resource Center model. The target audience is families within the Ralston, Westside, and Millard neighborhoods. School districts are financially supporting this endeavor. The Executive Director position job description is posted now!

Bridges has a few priorities, to include, but not limited to: Provide a space for fine arts program offerings, engage/edify families who have justice-involved youth, and academic resilience opportunities.

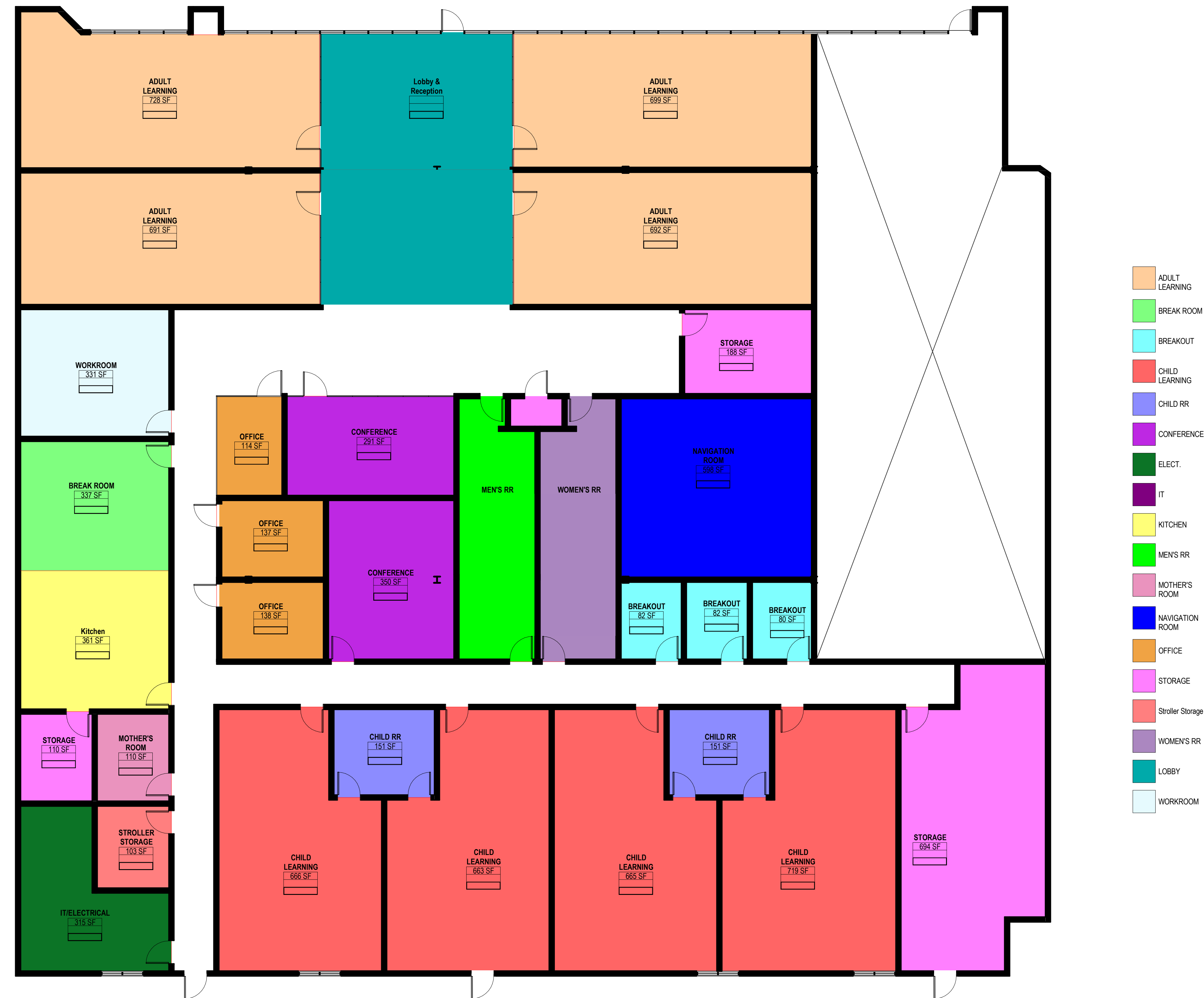
The LC is NOT financially responsible for ANY of Bridges operations. Bridges has expressed interest in co-locating in the proposed 98th and M building location. Bridges will be responsible for all costs associated with their presence in the building. No contractual terms have been agreed upon at this time.



Learning Community - 16th Street
Preliminary Program
3005.469.00 4.01
August 9, 2022



Description	Qty	SF/Person	Occupancy	ASF	Total ASF
Lobby	1	35	5	160	160
Reception	1	120	2	260	260
Office	1	100	1	125	125
Navigator Space	1	36	15	545	545
Breakout Room	2	100	1	125	250
Conference Room	1	15	20	300	300
Storage Space	1	300	0	115	115
Classroom (Adult Education)	3	20	33	650	1,950
Child Learning Rooms	1	35	11	370	370
Child Learning Rooms	2	35	18	630	1,260
Child Specific Restrooms	1	35	6	206	206
Storage	1	150	2	260	260
Mother's Room	1	80	1	80	80
Stroller Storage	1	300	0	60	60
IT Closet	1			60	60
Kitchen/Pantry	1	300	2	680	680
Restroom - Womens	1			260	260
Restroom - Mens	1			100	100
Restroom - Staff	1			80	80
Total ASF					7,121
Efficiency					86%
Total GSF					8,280
Construction Cost \$/GSF					220
Interior Construction Cost					1,821,651
Exterior Construction Cost					176,800
Site Development					520,800
					-
Kitchen Equipment					100,000
Furniture					289,808
Contingency				15%	436,359
Other Soft Costs				10%	334,542
Total Project Costs					3,679,960



1 PROGRAM ITERATION
1/8" = 1'-0"

Learning Community - 98th & M
Preliminary Program
3005.469.00 4.1
August 9, 2022



Description	Qty	SF/Person	Occupancy	ASF	Total ASF
Lobby	1	35	13	450	450
Reception	1	120	4	450	450
Office	2	100	1	130	260
Offices (Guest)	1	100	1	115	115
Navigator Space	1	36	17	600	600
Breakout Room	3	100	1	80	240
Conference Room	2	15	20	300	600
Storage Space (Small)	1	300	1	190	190
Storage Space (Large)	1	300	2	700	700
Classroom (Adult Education)	4	20	35	700	2,800
Child Learning Rooms	2	35	19	660	1,320
Child Learning Rooms	2	35	19	660	1,320
Child Specific Restrooms	2	35	4	150	300
Mother's Room	1	80	1	110	110
Stroller Storage	1	300	0	100	100
Break Room	1	15	23	340	340
Workroom	1	300	1	330	330
Storage Space	1	300	0	110	110
Kitchen/Pantry	1	300	1	360	360
Total ASF					10,695
Efficiency					75%
Total GSF					14,260
Construction Cost \$/GSF					128
Total Construction Cost					1,832,156
Site Development					
Green space w/Fence, etc.					25,000
Kitchen Equipment					100,000
Furniture					420,000
Contingency				15%	356,573
Other Soft Costs				10%	273,373
Total Project Cost					3,007,103



Learning Community Coordinating Council

August 4th, 2022 – 6:00PM

1612 North 24th, Omaha, Nebraska

Meeting Minutes

Learning Community Vision: That all children within the Learning Community achieve academic success without regard to social or economic circumstance.

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: (Items do not have to be taken in the same order as listed.)

I. Opening the Meeting

- i. Call to Order: The regular August meeting of the Learning Community Council is called to order on June 16th, 2022, at 6:02 p.m.
- ii. **Council Mission Statement: Together with school districts and community organizations as partners, we demonstrate, share, and implement more effective practices to measurably improve educational outcomes for children and families in poverty.**
- iii. Public Notice and Compliance Nebraska Open Meetings Law

A meeting of the Coordinating Council of the Learning Community of Douglas and Sarpy Counties was held August 4th, 2022. Notice of the meeting, containing the date, time, place, and agenda, was given in advance thereof by publication in the Daily Record on August 2, 2022. 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 July 29, 2022.

iv. Council Roll Call:

Voting Members Present: Brock, Hoeger, Schoenberger, Hager, Hall, Thommes, Zingg, Jackson, Servellon

Voting Members Excused: Kozel, Ward, Hahn

Members Absent: None

Staff Present: O'Hara, Videgla, Lewis

Also Present: BECI, Koley Jessen, Goals

v. Pledge of Allegiance

II. Public Comment- None

A. Reports

i. Chair- Chair welcome the public and council boards to the meeting. He shared how we have a lot on the agenda today and also shared how our CEO will not be present today due to him been in transit for on his way back from Africa. He also shared some of the updates of the CEO on behalf of the CEO.

ii. CEO-

1. We are making good progress with the South Center satellite location acquisition. At the time that this report was written, a purchase agreement was drafted and approved by both LC and One World leadership. We are hopeful that all processes will run smoothly moving forward. Once the purchase agreement is executed, it is estimated that construction/rehab on the building will last anywhere from 8-16 months. Very exciting!

2. The Buffet Early Childhood Institute will be present at tonight's meeting to share remarks related to evaluation of the current Superintendent's Early Childhood Plan. Please ensure that you thoroughly review the contract (signed June 2021) and plan to engage in meaningful, constructive dialogue regarding current data/findings, as well as data that will emerge in future years. BECI will return to the October LCCC meeting to present formal data evaluation, but initial observations will inform future action items.

3. GOALS will present at tonight's meeting regarding a contract renewal for evaluation support. As you know, our legislation supports a partnership with GOALS, and we appreciate/value the work that is going on in the community to address chronic absenteeism. Please welcome Nicole Seymour/staff and engage in meaningful dialogue regarding these issues.

4. Dr. Martha Bruckner is unable to join tonight's LCCC meeting, but the MOEC contract (renewal) is included in your packet. Please review and submit any questions. Dr. Bruckner is scheduled to appear at the August 25th meeting when the contract is on the agenda for approval.

5. The LC staff continues to work with community partners to secure a physical location for the 3rd Center location for "mid-southwest" Omaha. We remain in the analysis phase of architecture and development cost structuring. Please look forward to a more formal report as details are solidified. An article appeared in the Omaha World Herald detailing an upcoming partnership between LCC and Bridges, a new non-profit organization aiming to serve families through a Family Resource Center model. This is very exciting, as well...More info to come!

6. The Learning Community Foundation remains poised to assist the LCC in fund, and friend-raising efforts. Currently, there are no pressing short-term or long-term initiatives to raise significant funds for, but we are in consistent dialogue regarding upcoming programming efforts

iii. Treasurer- Hoeger shared that the Audit report was received, and they will be able to share more on it by the next September meeting.

iv. Legal Counsel- No report.

v. Foundation- No report.

III. Consent Agenda

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- i. Minutes of the June 16th, 2022, meeting of the Council

Motion to approve Council meeting minutes of June 16th, 2022. Motion first by Zingg, second by Servellon.

Yeas: Brock, Hoeger, Hall, Schoenberger, Thommes, Zingg, Jackson, Servellon, Chair Hager. **Nays:** None, **Motion carried.**

IV. Programming Updates

- a) Centers Updates -
- b) Superintendent's Plan - BECI Presentation
- c) District Initiatives - No report

V. Subcommittee Report s-

Jackson shared they are planning to have a meeting on August 9.

1. Elementary Learning and Diversity Subcommittee (ELD)
2. Budget, Finance and Audit Subcommittee- No report

- i. **Action Item:** Up on recommendation of the Executive Committee, the council motion to approve the additional 1% allowable growth rate for the 2022-2023 Elementary Learning Center and Capital Projects budgets

Motion to approve the additional 1% allowable growth rate for the 2022-2023 Elementary Learning Center and Capital Projects budgets. Motion first by Hoeger, second by Zingg.

Yeas: Brock, Hoeger, Hall, Schoenberger, Thommes, Zingg, Jackson, Servellon, Chair Hager. **Nays:** None, **Motion carried.**

3. Legislative Subcommittee- No report

VI. New Business

1. GOALS Contract Renewal Presentation

Motion to approve the council board to enter a close session to discuss Project Harmony contract with Parent University. Motion first by Jackson, second by Thommes.

Yeas: Brock, Hoeger, Hall, Schoenberger, Thommes, Zingg, Jackson, Servellon, Chair Hager. **Nays:** None, **Motion carried. Closed session began at 7:53. Closed session end at 8:57.**

VII. Upcoming Meeting – August 25th, 2022 – Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, NE 68110

VIII. Adjourn at 8:59 PM.

***Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the council will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the Council. Please arrive at the beginning of the meeting.

UPCOMING LEARNING COMMUNITY EVENTS:

Advisory Committee	To Be Determined
LC Coordinating Council	August 25 th , 2022, 6:00 p.m. Learning Community Center of North Omaha, 1612 N. 24 th 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 June 16th, 2022
- CEO Report
- Center Updates
- BECI Presentation
- GOALS Presentation
- 2nd Quarter Strategic Plan Update

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jun 30, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
	6/1/22	All Copy Products	AR3565709	Monthly Maintenance for Admin Area 5/1/22-5/31/22	10.60		
5624				All Copy Products		10.60	Paid In Full
	6/2/22	Buffett Early Childhood Institute	LCYR1-052022Eval	May 2022 Supt Plan Eval	33,290.66		
3759				Buffett Early Childhood Institute		33,290.66	Paid In Full
	6/2/22	Buffett Early Childhood Institute	LCYR1-052022Supes	May 2022 monthly program payment	139,406.50		
				<i>Residual Balance 25% of Residual deduction</i>	<i>-14,939.07</i>		
5630				Buffett Early Childhood Institute		124,467.43	Paid In Full
	6/20/22	Blue Cross Blue Shield of Nebraska	2368425	Admin Health/Dental (Bradley Ekwerekwu, Paula Erlwine, Sarah Videgla, Alice Lewis)	7,220.52		
5651				Blue Cross Blue Shield of Nebraska		7,220.52	Paid In Full
	2/14/22	C & A Industries - Celebrity Staff	2482604	Receptionist temp 1/30/22-2/5/22	450.00		
5625				C & A Industries - Celebrity Staff		450.00	Paid In Full
	4/4/22	C & A Industries - Celebrity Staff	2549173	Receptionist temp 3/20/22-3/26/22	486.00		
	6/6/22	C & A Industries - Celebrity Staff	2633141	Receptionist temp 5/22/22-5/28/22	288.00		
5631				C & A Industries - Celebrity Staff		774.00	Paid In Full
	5/30/22	C & A Industries - Celebrity Staff	2624134	Receptionist temp 5/15/22-5/21/22	576.00		
5628				C & A Industries - Celebrity Staff		576.00	Paid In Full
	6/13/22	C & A Industries - Celebrity Staff	2641707	Receptionist temp 5/29/22-6/4/22	534.00		
5643				C & A Industries - Celebrity Staff		534.00	Paid In Full
	6/20/22	C & A Industries - Celebrity Staff	2649971	Receptionist temp 6/5/22-6/11/22	534.00		
5645				C & A Industries - Celebrity Staff		534.00	Paid In Full
	5/31/22	CHI Health OHS/EAP	00206621-00	EAP Services 6/1/2022 - 5/31/2023	870.24		
5652				CHI Health OHS/EAP		870.24	Paid In Full
	6/1/22	Clarity Benefit Solutions	0601224474	May 2022 Admin Mo Fee; MED & DCA	47.50		
5629				Clarity Benefit Solutions		47.50	Paid In Full
	6/1/22	Colonial Life	3884152-0601802	Short Term Dis (Admin)	449.65		
				Short Term Dis (Franklin)	138.00		
5649				Colonial Life		587.65	Paid In Full
	5/31/22	Completely KIDS	20220531LC	May Contract billing for Field Club Elementary	1,080.00		
5632				Completely KIDS		1,080.00	Paid In Full
	6/17/22	Control Yours	6190	Plus membership Subscription fee for LCC	175.00		
5646				Control Yours		175.00	Paid In Full
	5/31/22	Culligan of Omaha	1034407	Equipment Cooler (Admin Office)	12.50		

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jun 30, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
	5/31/22	Culligan of Omaha	1034533	Equipment Cooler (LCCNO Class Rooms)6/1-6/30/22	5.50		
5633				Culligan of Omaha		18.00	Paid In Full
	6/20/22	Culligan of Omaha	1035792	Water & Delivery (Admin Office)	19.50		
5647				Culligan of Omaha		19.50	Paid In Full
	6/20/22	Culligan of Omaha	1035797	5 Gal water Delivery & Equipment 6/15 Cooler (LCCNO Class Rooms)	44.50		
5650				Culligan of Omaha		44.50	Paid In Full
	6/14/22	The Daily Record	144640	Coordinating Council mtg notice - 6/16/22	19.10		
5653				The Daily Record		19.10	Paid In Full
	6/2/22	El Mero Mero Inc	June 2022	June 2022	5,521.00		
1396				El Mero Mero Inc		5,521.00	Paid In Full
	9/1/21	Elkhorn Public Schools	JumpStart 20-21	Final jumpstart invoice 20/21	21,711.07		
5638				Elkhorn Public Schools		21,711.07	Paid In Full
	6/1/22	HELP Foundation of Omaha	2302 June 2022	Rent and utilities	12,677.19		
1394				HELP Foundation of Omaha		12,677.19	Paid In Full
	6/1/22	InfiNet Solutions, Inc.	62013ISI	Monthly Managed Services - June 2022	2,000.50		
5636				InfiNet Solutions, Inc.		2,000.50	Paid In Full
	6/15/22	Jensen Rogert Associates, Inc.	2022-07	July 2022 installment	2,416.67		
5642				Jensen Rogert Associates, Inc.		2,416.67	Paid In Full
	6/8/22	Koley Jessen PC LLO	434890	General Through 5/31/22	2,678.00		
				<i>Courtesy Discount</i>	<i>-1,000.00</i>		
	6/8/22	Koley Jessen PC LLO	434891	ELC Contracts	2,784.50		
	6/8/22	Koley Jessen PC LLO	434892	Personnel Matters	157.00		
	6/8/22	Koley Jessen PC LLO	434893	Monthly Community Council Meetings	1,620.00		
	6/8/22	Koley Jessen PC LLO	435661	SO ELC	65.00		
5641				Koley Jessen PC LLO		6,304.50	Paid In Full
	6/29/22	Konica Minolta Premier Finance	76823387	Admin Lease payment	194.48		
5657				Konica Minolta Premier Finance		194.48	Paid In Full
	6/5/22	Lion's Gate Security Solutions	LCMAY2022	5/30/2022 Security Services 5/16, 5/23, 5/30	216.00		
				5/19/2022 Security Services-2 guards	144.00		
5634				Lion's Gate Security Solutions		360.00	Paid In Full
	6/1/22	Lund Company	1612-June 2022	Lease payment	52,459.76		
1395				Lund Company		52,459.76	Paid In Full
	6/29/22	Millard Public Schools	21-22 BECI SUP FINAL	21/22 Supt. Plan payment	102,263.50		

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jun 30, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
5656				Millard Public Schools		102,263.50	Paid In Full
5639	6/7/22	UNO - MOEC	MOEC-Eval 4	Program Evaluation UNO - MOEC	4,100.00	4,100.00	Paid In Full
5637	5/31/22	Nebraska Early Childhood Collaborati	05312022	Childcare Director Training Prog - May 2022 Nebraska Early Childhood Collaborative	10,829.65	10,829.65	Paid In Full
5648	6/15/22	PARLAY CONSULTING FIRM INC	507	CEO Coaching Session 5/10/22 PARLAY CONSULTING FIRM INC	225.00	225.00	Paid In Full
5655	6/27/22	HiTouch	7359674631-0-1	Bubble Mailer	15.35		
	6/27/22	HiTouch	7359696585-0-1	CardStock Paper	16.22		
				HiTouch		31.57	Paid In Full
5635	5/26/22	Philadelphia Insurance Companies	2004215106	umbrella payment Philadelphia Insurance Companies	477.84	477.84	Paid In Full
5640	5/31/22	Seim Johnson LLP	CL06438.00 053122	Research & Analysis of Capital Proj Levy - D Osten Seim Johnson LLP	1,209.00	1,209.00	Paid In Full
5626	6/1/22	Sun Life Assurance Company of Canada June 2022		EE Life, AD&D, & LTD Insurance (ADMIN) EE Life, AD&D, & LTD Insurance (PR Ded) Sun Life Assurance Company of Canada	87.29 13.27	100.56	Paid In Full
3760	6/2/22	UNMC	06/2022 ELC Eval	June 2022 Monthly ELC Eval Prog UNMC	35,164.58	35,164.58	Paid In Full
5627	5/19/22	VSP Insurance Co.	815199332	June 2022 VSP Insurance Co.	60.53	60.53	Paid In Full
5654	6/19/22	VSP Insurance Co.	815425565	July 2022 VSP Insurance Co.	44.35	44.35	Paid In Full
5644	6/15/22	Washington County Election Commis: 06/07/22 PrimElectio		5/10/202 Primary Election expenses for LC Coordinating Council Washington County Election Commission	102.72	102.72	Paid In Full
06272022EFT	6/27/22	Security National Bank	May Statement	Credit Card Online Pmt	864.08	864.08	Paid In Full
					429,837.25	429,837.25	

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Credit Card Report

Jun 30, 2022

Date	Reference	Trans Description	Debit Amt	Credit Amt	Balance
6/1/22		Beginning Balance			-864.08
6/1/22	CC062022_V01	Family Dollar Neighborhood Dis		12.65	
6/1/22	CC062022_V02	Kreative Ways		162.08	
6/15/22	CC062022_V03	Sage Software		924.00	
6/16/22	CC062022_V04	Amazon.com		185.98	
6/17/22	CC062022_V05	Zoom Video Communication, Inc.		199.90	
6/24/22	CC062022_V06	Kreative Ways		1,269.01	
6/24/22	CC062022_V07	Stamps.com		17.99	
6/27/22	06272022EFT	Security National Bank - Credit Card Payable - SNB	864.08		
6/28/22	CC062022_V08	1&1 Ionos		8.71	
		Current Period Change	864.08	2,780.32	-1,916.24
6/30/22		Ending Balance			-2,780.32

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
5680	7/1/22	Accident Fund	1000082362	2nd Installment Accident Fund	322.75	322.75	Paid In Full
5663	7/1/22	All Copy Products	AR3596260	Monthly Maintenance for Admin Area 6/1/22-6/30/22 All Copy Products	9.39	9.39	Paid In Full
5694	7/20/22	Blue Cross Blue Shield of Nebraska	2438922	Admin Health/Dental (Bradley Ekwerekwu, Paula Erlwine, Sarah Videgla, Alice Lewis) Blue Cross Blue Shield of Nebraska	5,813.63	5,813.63	Paid In Full
3761	7/1/22	Buffett Early Childhood Institute	LCYR1-062022Eval	June 2022 Supt Plan Eval <i>Less BECI Contribution/LC Contribution</i> Buffett Early Childhood Institute	38,358.03 <i>-15,258.81</i>	23,099.22	Paid In Full
5658	7/1/22	Buffett Early Childhood Institute	LCYR1-062022Supes	July 2022 monthly program payment <i>Residual Balance 25% of Residual deduction</i> Buffett Early Childhood Institute	193,080.13 <i>-14,939.07</i>	178,141.06	Paid In Full
5664	6/27/22	C & A Industries - Celebrity Staff	2658115	Receptionist temp 6/12/22-6/18/22 C & A Industries - Celebrity Staff	732.00	732.00	Paid In Full
5671	7/4/22	C & A Industries - Celebrity Staff	2666144	Receptionist temp 6/19/22-6/25/22 C & A Industries - Celebrity Staff	540.00	540.00	Paid In Full
5676	7/11/22	C & A Industries - Celebrity Staff	2674365	Receptionist temp 6/26/22-7/2/22 C & A Industries - Celebrity Staff	684.00	684.00	Paid In Full
5689	7/18/22	C & A Industries - Celebrity Staff	2682238	Receptionist temp 7/3/22-7/9/22 C & A Industries - Celebrity Staff	588.00	588.00	Paid In Full
5668	7/1/22	Clarity Benefit Solutions	0701224474	June 2022 Admin Mo Fee; MED & DCA Clarity Benefit Solutions	47.50	47.50	Paid In Full
5677	7/10/22	Claudia Salazar	1279	Deep cleaning/Disinfecting Services Claudia Salazar	150.00	150.00	Paid In Full
5692	7/1/22	Colonial Life	3884152-0701810	Short Term Dis (Admin) Colonial Life	449.65	449.65	Paid In Full
5675	6/30/22	Completely KIDS	20220630LC	June Contract billing for Field Club Elementary Completely KIDS	841.00	841.00	Paid In Full
5672	7/11/22	Control Yours	6207	Annual Visualizer renewal: Tables & Chart Mgr Control Yours	75.00	75.00	Paid In Full
5682	7/17/22	Control Yours	6209	Plus membership Subscription fee for LCC Control Yours	175.00	175.00	Paid In Full

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
	6/30/22	Culligan of Omaha	1037317	Equipment Cooler (Admin Office)	12.50		
	6/30/22	Culligan of Omaha	1037444	Equipment Cooler (LCCNO Class Rooms)7/1-7/31/22	5.50		
5665				Culligan of Omaha		18.00	Paid In Full
	7/1/22	Douglas County West School District	July 2022	Sup EC Prgrm July 2022	290.16		
5670				Douglas County West School District		290.16	Paid In Full
	7/1/22	El Mero Mero Inc	July 2022	July 2022	5,771.00		
1399				El Mero Mero Inc		5,771.00	Paid In Full
	6/30/22	EMSPACE, INC	90610	Account Service & Consulting	2,175.00		
				Brand Review & Recommendation	2,287.50		
				Strategy & Tactical Plan	2,737.50		
				Media Outreach & Management	1,298.95		
				Website Updates	187.50		
				Annual Report & Misc Comm Support	300.00		
				Social Media Management	2,175.00		
5681				EMSPACE, INC		11,161.45	Paid In Full
	7/1/22	HELP Foundation of Omaha	2302 July 2022	Rent and utilities	12,624.28		
1397				HELP Foundation of Omaha		12,624.28	Paid In Full
	7/8/22	HiTouch	7360574090-0-1	BNDR CLIP MICRO	8.49		
				BINDER CLIPS SMALL	4.08		
				8 oz PURIFIED WATER	10.43		
	7/9/22	HiTouch	7360578631-0-1	LETTER OPENER PLASTIC 2X2	5.52		
5679				HiTouch		28.52	Paid In Full
	7/19/22	HiTouch	7361155276-0-1	8 oz Purified Water 24pk	26.65		
				KCUP Swiss Miss Hot Cocoa 44Ct	29.99		
				Plastic Spoons 100PK	6.04		
				Clx Disf Wipes Frsh 75ct/6CT	79.11		
5690				HiTouch		141.79	Paid In Full
	7/20/22	HiTouch	7361041719-0-1	Masks 50BX	29.68		
5688				HiTouch		29.68	Paid In Full
	7/22/22	HiTouch	7361259478-0-1	6 Marker Organizer	69.14		
5693				HiTouch		69.14	Paid In Full
	7/25/22	HiTouch	7361521670-0-1	Lexar Jumpdrive 128GB	39.58		
	7/27/22	HiTouch	7361781163-0-1	Brother Magenta Toner	66.02		
				Brother Black Toner	75.58		
				Brother Cyan Toner	66.02		
				Brother Yellow Toner	66.02		
5696				HiTouch		313.22	Paid In Full
	7/1/22	InfiNet Solutions, Inc.	62253ISI	Monthly Managed Services - July 2022	2,003.75		
5674				InfiNet Solutions, Inc.		2,003.75	Paid In Full

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
5687	7/18/22	Jensen Rogert Associates, Inc.	2022-08	August 2022 installment Jensen Rogert Associates, Inc.	2,416.67	2,416.67	Paid In Full
5683	7/8/22	Koley Jessen PC LLO	438254	General Through 6/30/22	406.00		
	7/8/22	Koley Jessen PC LLO	438255	ELC Contracts	658.00		
	7/8/22	Koley Jessen PC LLO	438256	Personnel Matters	59.00		
	7/8/22	Koley Jessen PC LLO	438257	Monthly Community Council Meetings Koley Jessen PC LLO	720.00	1,843.00	Paid In Full
5678	7/12/22	Lion's Gate Security Solutions	LCJUNE2022	6/6/2022 Security Services 6/6, 6/13, 6/14, 6/27 6/16/2022 Security Services-2 guards Lion's Gate Security Solutions	288.00 144.00	432.00	Paid In Full
1398	7/1/22	Lund Company	1612-July 2022	Lease payment Lund Company	52,459.76	52,459.76	Paid In Full
5691	7/21/22	Nebraska Auditor of Public Accounts	2020-21 Audit	Audit Expense 2020/21 Fiscal Year Nebraska Auditor of Public Accounts	11,570.25	11,570.25	Paid In Full
5659	6/30/22	Nebraska Early Childhood Collaborative	06302022	Childcare Director Training Prog - June 2022 Nebraska Early Childhood Collaborative	3,811.33	3,811.33	Paid In Full
5660	6/30/22	OMAHA PUBLIC SCHOOLS	Apr 1-May 312022 ELC	Instructional Coaching - SC1 Instructional Coaching - SC3 ELC Partnership Progrm Apr-May 31 2022 BECI payment - Mt. View Apr-May 31 2022 BECI payment - Gomez Apr-May 31 2022 BECI payment - Liberty Apr-May 31 2022 BECI payment - Pinewood OMAHA PUBLIC SCHOOLS	79,306.66 26,938.91 78,556.04 3,720.35 12,049.80 22,734.24 22,106.77	245,412.77	Paid In Full
5686	6/30/22	One World Community Health Centers, Inc	0004617-IN	May 2022 Expenses South Omaha Center One World Community Health Centers, Inc	120,381.00	120,381.00	Paid In Full
5666	6/26/22	Philadelphia Insurance Companies	2004215107	umbrella payment Philadelphia Insurance Companies	477.84	477.84	Paid In Full
5661	6/27/22	Project Harmony	06272022	Parent University Program April 2022 (Close timing) PU Program Admin Fees PU Program Admin fee for May Project Harmony	1,143.95 42,732.81 4,387.68	48,264.44	Paid In Full
5667	7/3/22	Raven Security Associates, INC	TLC-001	Security Services: Council Meeting 6/16/22 Raven Security Associates, INC	280.00	280.00	Paid In Full
5684	7/17/22	Raven Security Associates, INC	TLC-002	Patrol Services: Council Meeting 7/7/22 Raven Security Associates, INC	140.00	140.00	Paid In Full

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2022

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
5662	6/24/22	Sarpy County Election Commission	051022 Primary Elect	Primary Election Costs Sarpy County Election Commission	6,392.46	6,392.46	Paid In Full
5669	7/1/22	Seim Johnson LLP	CL06438.00 063022	Provide GASB Statement #77 Tax Abatement info - D Osten Seim Johnson LLP	173.00	173.00	Paid In Full
5685	7/11/22	Seim Johnson LLP	CL06438.00 071122	Conference call w/Alice discuss budget revision and changes in Acctg codes for AFR - D Osten Assist with questions related to Audit & Exit meeting Seim Johnson LLP	252.00 362.00	614.00	Paid In Full
5673	7/1/22	Sun Life Assurance Company of Canada	July 2022	EE Life, AD&D, & LTD Insurance (ADMIN) EE Life, AD&D, & LTD Insurance (PR Ded) Sun Life Assurance Company of Canada	87.29 13.27	100.56	Paid In Full
3762	7/1/22	UNMC	07/2022 ELC Eval	July 2022 Monthly ELC Eval Prog UNMC	35,164.58	35,164.58	Paid In Full
5695	7/19/22	VSP Insurance Co.	815657452	August 2022 VSP Insurance Co.	52.44	52.44	Paid In Full
072722EFT	7/27/22	Security National Bank	June Statement	Credit Card Online Pmt	2,780.32	2,780.32	Paid In Full
					776,885.61	776,885.61	

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Credit Card Report

Jul 31, 2022

Date	Reference	Trans Description	Debit Amt	Credit Amt	Balance
7/1/22		Beginning Balance			-2,780.32
7/1/22	CC072022_V01	Target		95.92	
7/1/22	CC072022_V02	Kreative Ways		477.21	
7/8/22	CC072022_V03	Family Dollar Neighborhood Dis		7.76	
7/8/22	CC072022_V04	Family Dollar Neighborhood Dis		14.21	
7/8/22	CC072022_V05	Philice Shields		367.50	
7/10/22	CC072022_V06	Dropbox		119.88	
7/11/22	CC072022_V07	Stamps.com		100.00	
7/14/22	CC072022_V08	Expedia		287.28	
7/17/22	CC072022_V09	Zoom Video Communication, Inc.		199.90	
7/17/22	CC072022_V10	Amazon.com		200.84	
7/19/22	CC072022_V11	TJ MAXX		49.82	
7/24/22	CC072022_V12	Stamps.com		17.99	
7/27/22	072722EFT	Security National Bank - Credit Card Payable - SNB	2,780.32		
7/27/22	CC072022_L01	Runza		9.50	
7/28/22	CC072022_L02	Fyre Modern Grill		23.55	
7/28/22	CC072022_L03	Fyre Modern Grill		34.72	
7/28/22	CC072022_V13	1&1 Ionos		8.71	
		Current Period Change	2,780.32	2,014.79	765.53
7/31/22		Ending Balance			-2,014.79



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

July 7, 2022

Bradley Ekwerekwu, Chief Executive Officer
Learning Community of Douglas and Sarpy Counties
1612 N. 24th Street
Omaha, Nebraska 68110

Dear Mr. Ekwerekwu:

Attached is a copy of the audit report of the Learning Community of Douglas and Sarpy Counties for the fiscal year ended August 31, 2021. You can also access the report 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

cc: Allen Hager, Council Chair

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

SEPTEMBER 1, 2020, THROUGH AUGUST 31, 2021

**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 July 7, 2022

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>
Clarice Jackson	Subcouncil 1
Brian Thommes	Subcouncil 1 – Council Vice Chair
Nathan Zingg	Subcouncil 2
Carol Hahn	Subcouncil 2 – Council Secretary
Mark Hoeger	Subcouncil 3 – Council Treasurer
Melinda Kozel	Subcouncil 3
Lisa Schoenberger	Subcouncil 4
Allen Hager	Subcouncil 4 – Council Chair
Tonya Ward	Subcouncil 5
Erik Servellon	Subcouncil 5
Andrew Brock	Subcouncil 6
Tim Hall	Subcouncil 6

Learning Community of Douglas and Sarpy Counties Leadership

<u>Name</u>	<u>Title</u>
Bradley Ekwerekwu	Chief Executive Officer

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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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State Capitol, Suite 2303
Lincoln, Nebraska 68509
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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, 2021, 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, 2021, 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 June 27, 2022, 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.



June 27, 2022

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, 2021, and 2020. 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, 2021, compared to the year ended 2020, with receipts of \$478,711 and \$28,067, respectively. General Fund disbursements decreased from \$590,971 in fiscal year 2020 to \$589,791 in fiscal year 2021. The Learning Community's General Fund balance decreased from \$252,031 at the end of fiscal year 2020 to \$140,951 at the end of fiscal year 2021.
- Elementary Learning Centers Fund receipts increased for the year ended August 31, 2021, compared to the year ended August 31, 2020, with receipts of \$11,104,284 and \$10,142,589, respectively. The increase is primarily due to increased property valuations of 7.32% resulting in increased tax collections from its tax levy of \$0.015 and \$0.014802 per \$100 of assessed valuation in 2021 and 2020, respectively. Elementary Learning Centers Fund disbursements decreased for the year ended August 31, 2021, compared to the year ended August 31, 2020, with disbursements of \$7,754,634 and \$7,845,430, 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 supplementary 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, 2021, and 2020 amounted to \$13,322,253 and \$10,037,448, respectively. The increase in net position primarily resulted from increased revenue in 2021 primarily resulting from increased property valuations in Douglas and Sarpy counties bringing an increase in tax receipts from the tax levy of \$0.01625 and \$0.016052 per \$100 of assessed valuation in 2021 and 2020, respectively.

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, 2021	Fiscal year ended August 31, 2020	Change from Prior Year
Receipts:			
Property and other taxes	\$ 11,265,591	10,200,402	1,065,189
State appropriations	1,191,151	731,569	459,582
Investment earnings	7,432	7,812	(380)
Other	8,400	28,067	(19,667)
Total receipts	12,472,574	10,967,850	1,504,724
Disbursements:			
Elementary learning centers	8,597,978	8,667,310	(79,332)
Coordinating Council	43,600	28,392	15,208
Administration	546,191	562,579	(16,388)
Total disbursements	9,187,769	9,268,281	(80,512)
Change in net position	\$ 3,284,805	1,699,569	1,585,236

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 \$140,951 as of August 31, 2021, a decrease of \$111,080 from the fund balance as of August 31, 2020. General Fund disbursements were less than total budgeted disbursements in the amount of \$4,959.

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 \$799,383 as of August 31, 2021, an increase of \$46,235 from the fund balance as of August 31, 2020. In 2021 and 2020, respectively, \$843,344 and \$831,880 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 balance amounted to \$12,381,919 as of August 31, 2021, an increase of \$3,349,650 from the fund balance as of August 31, 2020. Disbursements of \$7,754,634 were less than total budgeted disbursements of \$9,184,922 in the amount of \$1,430,288.

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 2021/2022 increased by 6.15% from the 2020/2021 property valuation.
- The Elementary Learning Centers Fund tax levy rate for 2022 decreased to \$0.014993 per \$100 of assessed valuation compared to the 2021 levy rate at \$0.015 per \$100 of assessed valuation.
- The Capital Projects Fund tax levy rate for 2022 is consistent with the 2021 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, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 11,965,147
Cash held by County Treasurer	<u>1,357,106</u>
Total assets	<u><u>\$ 13,322,253</u></u>
NET POSITION	
Restricted for:	
Leases and leasehold improvements	\$ 799,383
Research and evaluation	222,109
Elementary learning centers	12,237,866
Unrestricted	<u>62,895</u>
Total net position	<u><u>\$ 13,322,253</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, 2021

		FUNCTION		
	Governmental Activities Total	Administration	Coordinating Council	Elementary Learning Centers
DISBURSEMENTS				
Personnel services	\$ 675,699	386,780	--	288,919
Contracted/purchased services	7,625,017	125,863	42,233	7,456,921
Supplies and materials	19,650	14,365	487	4,798
Occupancy	849,356	2,152	--	847,204
Other	18,047	17,031	880	136
Total disbursements	<u>9,187,769</u>	<u>546,191</u>	<u>43,600</u>	<u>8,597,978</u>
RECEIPTS				
Property and other taxes	11,265,591			
State appropriations	1,191,151			
Investment earnings	7,432			
Other	8,400			
Total receipts	<u>12,472,574</u>			
CHANGE IN NET POSITION	3,284,805			
NET POSITION, BEGINNING OF YEAR	<u>10,037,448</u>			
NET POSITION, END OF YEAR	<u>\$ 13,322,253</u>			

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Balance Sheet – Governmental Funds – Cash Basis

August 31, 2021

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 140,951	694,997	11,129,199	11,965,147
Cash held by County Treasurer	--	104,386	1,252,720	1,357,106
Total assets	<u>\$ 140,951</u>	<u>799,383</u>	<u>12,381,919</u>	<u>13,322,253</u>
FUND BALANCES				
Restricted for leases and leasehold improvements	\$ --	799,383	--	799,383
Restricted for research and evaluation	78,056	--	144,053	222,109
Restricted for elementary learning centers	--	--	12,237,866	12,237,866
Unassigned	<u>62,895</u>	<u>--</u>	<u>--</u>	<u>62,895</u>
Total fund balances	<u>\$ 140,951</u>	<u>799,383</u>	<u>12,381,919</u>	<u>13,322,253</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, 2021**

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
RECEIPTS				
Property and other taxes	\$ --	889,579	10,376,012	11,265,591
State appropriations	470,000	--	721,151	1,191,151
Investment earnings	311	--	7,121	7,432
Other	8,400	--	--	8,400
Total receipts	<u>478,711</u>	<u>889,579</u>	<u>11,104,284</u>	<u>12,472,574</u>
DISBURSEMENTS				
Elementary learning centers	--	843,344	7,754,634	8,597,978
Coordinating Council	43,600	--	--	43,600
Administration	<u>546,191</u>	<u>--</u>	<u>--</u>	<u>546,191</u>
Total disbursements	<u>589,791</u>	<u>843,344</u>	<u>7,754,634</u>	<u>9,187,769</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(111,080)	46,235	3,349,650	3,284,805
FUND BALANCES, BEGINNING OF YEAR	<u>252,031</u>	<u>753,148</u>	<u>9,032,269</u>	<u>10,037,448</u>
FUND BALANCES, END OF YEAR	<u>\$ 140,951</u>	<u>799,383</u>	<u>12,381,919</u>	<u>13,322,253</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. 2020), 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 (Cum. Supp. 2020), 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 (Cum. Supp. 2020), 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, 2021, per \$100 of assessed valuation, was as follows:

		Levy Rate		Amount
Capital Projects Levy	\$	0.001250	\$	860,089
Elementary Learning Center Levy		0.015000		10,321,063

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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, 2021, 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, 2021, the Learning Community had restricted fund balances of \$13,259,358.

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, 2021, the Learning Community had no committed fund balances.

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, 2021, 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.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

I. **Subsequent Events**

The Learning Community considered events occurring through June 27, 2022, 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(1) (Reissue 2018) provides that the Learning Community Coordinating Council may invest in the following:

[C]ertificates 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.

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 State statute. At August 31, 2021, the Learning Community had no deposits exposed to custodial credit risk.

As of August 31, 2021, the carrying amount of the Learning Community's deposits was \$11,965,147, and the bank balance was \$12,100,910. The deposits were fully collateralized as of August 31, 2021, as follows:

Insured (FDIC) or collateralized with securities held by the Learning Community	\$ 250,000
Collateralized with securities held by the pledging financial institution in the Learning Community's name	<u>11,850,910</u>
	<u>\$ 12,100,910</u>

3. **Funds Held by County Treasurer**

Funds in the amount of \$1,215,829, \$138,078, and \$3,199 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, 2021. These amounts are remitted to the Learning Community subsequent to year end.

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 ended August 31, 2021, amounted to \$843,344.

The following is a schedule by year of future minimum lease payments under operating leases as of August 31, 2021, that have initial or remaining lease terms in excess of one year:

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Concluded)

4. **Operating Lease Commitments** (Concluded)

<u>Year Ended August 31,</u>	<u>Amount</u>
2022	\$ 803,940
2023	807,630
2024	810,386
2025	407,279
2026	146,227
2027-2031	776,193
2032-2036	332,645

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, 2021, 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	\$ 314,111
City of Bellevue	Tax Increment Financing	19,573

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, 2021

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
RECEIPTS				
State appropriations	\$ 470,000	470,000	470,000	--
Investment earnings	--	--	311	311
Other	--	--	8,400	8,400
Total receipts	470,000	470,000	478,711	8,711
DISBURSEMENTS				
Coordinating Council	49,550	49,550	43,600	5,950
Administration	545,200	545,200	546,191	(991)
Total disbursements	594,750	594,750	589,791	4,959
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS	(124,750)	(124,750)	(111,080)	13,670
FUND BALANCE, BEGINNING OF YEAR	211,935	211,935	252,031	40,096
FUND BALANCE, END OF YEAR	\$ 87,185	87,185	140,951	53,766

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, 2021

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
RECEIPTS				
Property and other taxes	\$ 10,217,852	10,217,852	10,376,012	158,160
State appropriations	695,424	695,424	721,151	25,727
Investment earnings	10,000	10,000	7,121	(2,879)
Total receipts	10,923,276	10,923,276	11,104,284	181,008
DISBURSEMENTS				
Elementary learning centers	9,184,922	9,184,922	7,754,634	1,430,288
Total disbursements	9,184,922	9,184,922	7,754,634	1,430,288
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS	1,738,354	1,738,354	3,349,650	1,611,296
FUND BALANCE, BEGINNING OF YEAR	8,272,925	8,272,925	9,032,269	759,344
FUND BALANCE, END OF YEAR	\$ 10,011,279	10,011,279	12,381,919	2,370,640

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, 2021

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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Lincoln, Nebraska 68509
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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, 2021, 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 June 27, 2022. 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 June 27, 2022.

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, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

June 27, 2022



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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Lincoln, Nebraska 68509

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June 27, 2022

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, 2021, and have issued our report thereon dated June 27, 2022. 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:

- Three property tax receipts were recorded to the wrong funds during the year, which caused Property Tax receipts for the Capital Projects Fund to be overstated by \$98,857 and receipts for the Elementary Learning Centers Fund to be understated by \$98,857.
- Receipts for Investment Earnings were miscoded, causing a total understatement of \$4,819.
- The lease obligation for fiscal year 2022 was overstated by \$989 due to the incorrect rental rate used in the calculation.

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 financial information to be complete and accurate. This includes procedures to ensure the financial statements are correct.

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 letter 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 letter 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 letter 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 long horizontal flourish extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

WORKING WITH DIVERSE POPULATIONS

Learning Community Center of South Omaha

8/25/22

Anne O'Hara and Eulalia Aracely Juan Sebastian

Languages Spoken at Center in Past Year

- Spanish
- English (GED Track)
- Q'anjob'al
- K'iche'
- Creole



Q'anjob'al Community

- One of most common languages spoken by families at LCCSO
- Native community from Huehuetenango, Guatemala
- Estimated more than 5,000 in Nebraska, many live in South Omaha
- General information (Cely)



Cely's Story

- Personal connection to the center and benefits for own family
- UNO Social Work degree (nearly complete)
- Trilingual (Q'anjob'al, Spanish and English)
- Now an Educational Navigator



Supporting Q'anjob'al Community at the LCCSO

- Cely's Role as Educational Navigator
- Increase in numbers of Q'anjob'al speakers (word of mouth)
- Participant Stories
- Translated Quote from Current Q'anjob'al-Speaking Participant:
"I like the center because it offers almost everything to be successful."



THIRD AMENDMENT TO EVALUATION AGREEMENT

THIS THIRD AMENDMENT TO EVALUATION AGREEMENT (this "Third Amendment") is effective September 1, 2022 (the "Effective Date") by and between the Learning Community of Douglas and Sarpy Counties, a Nebraska political subdivision (the "Learning Community"), and Board of Regents of the University of Nebraska, for and on behalf of University of Nebraska Medical Center, a Nebraska political subdivision, on behalf of the Monroe-Meyer Institute for Genetics and Rehabilitation ("MMI" and collectively, "UNMC").

RECITALS:

WHEREAS, the Learning Community and UNMC are parties to that certain Evaluation Agreement entered into by and between the parties and effective as of September 1, 2020, as amended by that certain First Amendment to Evaluation Agreement, and that certain Second Amendment to Evaluation Agreement, by and between the parties (collectively, the "Agreement");

WHEREAS, under the Agreement, the Learning Community engaged UNMC to conduct the CAP evaluation and program evaluation services for the ELC Programs;

WHEREAS, pursuant to Section 2 of the Agreement, the parties desire to work cooperatively on a new Project and to set forth a new Plan and Term Amount for the period of September 1, 2022 through August 31, 2023; and

WHEREAS, pursuant to Section 21 of the Agreement, the parties hereby amend the Agreement in accordance with the terms and conditions set forth in this Third Amendment.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Defined Terms. All capitalized terms contained in this Third Amendment that are not otherwise defined herein shall have the meaning ascribed to them in the Agreement.

2. New Plan and Project Fee. The parties agree to the new Project and new Plan, with a Term Amount for the scope of services related to the same not to exceed \$432,305 as detailed on the sequentially numbered Exhibit "3" attached hereto ("Exhibit 3").

3. Performance Period. The Term of the Agreement shall be extended to, and continue for a twelve (12) month period until, August 31, 2023, unless earlier terminated as provided in the Agreement.

4. Payment and Billing.

a. The parties agree that the reference to "October 5, 2021" in Section 4(a) of the Agreement, as amended, shall be replaced with "October 5, 2022."

5. Conflict of Terms. In the event of a conflict between the terms and conditions of the Agreement and this Third Amendment, the terms and conditions of this Third Amendment shall apply.

6. Ratification and Reaffirmation. The parties do hereby ratify, reaffirm, adopt, contract for, and agree to be or continue to be, as the case may be, bound by all of the terms and conditions of the Agreement. Except as modified herein, all of the terms and conditions of the Agreement are incorporated by reference herein as if set forth at length. It is acknowledged and agreed that the execution of this Third Amendment by the parties is not intended to and shall not constitute a release of the parties from any and all obligations or liabilities which they have to each other under and pursuant to the terms of the Agreement, and the parties are not released from any such liabilities or obligations.

7. Integration. The Agreement together with this Third Amendment, including the recitals to this Third Amendment, each of which are incorporated herein by this reference, constitutes the entire agreement of the parties relating to the subject matter hereof, and supersedes any prior agreements or understandings, written or oral, between the parties with respect to the subject matter hereof.

8. Counterparts. This Third Amendment may be executed in any number of counterparts and by the parties hereto on separate counterparts, each of which, once executed, shall be deemed an original, but all counterparts shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have executed and entered into this Third Amendment as of the date first set forth above.

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

BOARD OF REGENTS OF THE UNIVERSITY
OF NEBRASKA by and on behalf of the
UNIVERSITY OF NEBRASKA MEDICAL
CENTER

By: _____
Chief Executive Officer

By: _____
_____, Director, Business &
Finance

Date: _____

Date: _____

MUNROE-MEYER INSTITUTE FOR GENETICS
AND REHABILITATION

By: _____
Karoly Mirnics, Director

Date: _____

EXHIBIT “3”

PROGRAM EVALUATION AGREEMENT

Elementary Learning Centers Evaluation Learning Communities of Douglas & Sarpy Counties Program Evaluation Budget Justification 9/1/2022-8/31/2023

Scope of Work:

- The scope of work covers the evaluation of programs funded through the ELC fund, school and family support initiatives and projects. MMI staff will work individually to develop an appropriate implementation of the overall Learning Community evaluation.
- The MMI Principal Investigator will work with the Learning Community to implement the evaluation outlined in the logic models.
- All results will be synthesized and reported for Learning Community Leadership Staff members. Schools will also provide administrative and outcome data for use in the evaluation.
- Data will be compiled and shared with teachers, parents, and school districts as appropriate.
- The MMI PI will complete evaluation tasks as related to the Strategic Plan as determined by the Learning Community.

External evaluation:

District Initiatives

- *Jump Start to Kindergarten.* MMI staff will utilize the Bracken School Readiness Assessment and post with all students to measure the impact of programming on student readiness to enter kindergarten. Results will be synthesized and reported for Learning Community Leadership Staff and sub-council members. Parent surveys will also be collected and reported. A kindergarten teacher survey will be administered in the fall to measure the Jump Start Program supported the students' readiness to entering kindergarten.
- *Extended Learning.* Parent surveys will be collected, analyzed, and reported. Achievement data will be requested from districts and then analyzed.
- *Literacy and/or Instructional Coaching.* MMI staff will collaborate with districts implementing an Instructional Coaching Model (Bellevue, Millard Omaha, Westside). Locally collected administrative data will be used to measure student achievement (AimsWeb, MAP, Accuity, and NeSA). Focus groups and/or survey data will be collected from staff in the spring to evaluate the implementation of literacy coaching (coaching).

Learning Community Centers

- *Learning Community Center of South Omaha.* MMI staff will work closely with the center to collect adult and child participant data (focus groups with parents, parent surveys, adult (e.g., CASA), parent-child assessments (e.g. KIPS) and student assessments (MEFS). Data will be collected from participants at LCCSO including the CAS measures.
- *Learning Community Center of North Omaha*

- children's social-emotional development.
 - *Minnesota Executive Function Scale (MEFS)* will be used to assess children's executive functioning skills in English or Spanish.
 - *Peabody Picture Vocabulary Test (PPVT)* will be used to assess children's receptive vocabulary.
 - *Bracken School Readiness Assessment (Bracken)* will be used to assess children's readiness for kindergarten.
 - Focus groups and/or surveys will occur with coaches, teachers, and principals.
- *Educational Navigators*: Review of service plans by UNMC LCSW to ensure goals and progress of families. Feedback is provided twice per year to providers and supervisor(s).
- *Parent University*: analyses of family data (e.g., surveys, administrative course outcome data as relevant), child data and focus groups. Data collected at mid and end of year.
- *Reflective practice supervision and consultation with K. Price and K. Johnson*
- *Partnership with higher education*: Reporting on graduate survey data.
- *Child Care project*: Completion of family childcare observations, pre-assessment, and focus groups.
- *Third Learning Community Center*
 - Develop logic model in collaboration with stakeholders
 - Evaluate pilot programming conducted during year 1.
 - Track participants including numbers, demographics and subcouncil.
 - Participate in Advisory Committee meetings to develop program pieces in collaboration with other committee members.

Administrative Activities:

- The MMI Principal Investigator will participate in the Learning Community Evaluation Team meetings (approximately monthly).
- The MMI Principal Investigator will work with the Nebraska Department of Education to develop a protocol applicable to collect student demographics and assessment data including NWEA-MAP and statewide assessment scores.
- The MMI Principal Investigator and her team will also serve in a planning role in regard to birth to five programs across the LC.
- FAN trained personnel will deliver FAN training and mentoring to the staff member leadership at both LCCNO and LCCSO.
- MMI staff will collaborate with members of individual districts to obtain approvals for research requests, where applicable.

analysis, dissemination of formative and summative findings, participation with the Learning management team, participation in the 3rd Center Advisory Committee and completion of

A. Encinger, Ph.D. (.15) will lead the childcare evaluation and be the lead statistician for the report.

K. Price (.40) Project Lead will assist in the evaluation of the project, data collection, and is responsible for coordinating a component of the evaluation project. She is also the lead facilitator and will guide the work and mentoring with another FAN trained program evaluator.

A. Siebler, S. Baird, J. Harmon, C. Villanueva, N. Buchholz, K. Dietrich, Y. Estrada, Finkle, L. Fritz, O. Arroyo-Martinez, N. Orozco, S. Spencer, A. Baldwin, B. Zessin, and K. Jo will assist in evaluation of the project including conducting focus groups, collecting child and teacher data, and completion of classroom observations.

TBD, Data Entry (0.15)—will be responsible for data entry.

M. Young-Oestmann, (.25 FTE) will be responsible for day-to-day administrative tasks.

Fringe Benefits: University benefits include contributions to health insurance, life insurance, and social security.

Travel: This will include local travel to assist in site visits and to attend meetings as identified in the presentations.

Supplies/Equipment: Supplies will include general office supplies and assessment materials (e.g., assessment protocols, CLASS protocols, CASA and online reliability processes). Equipment will include recording cameras, computers and office furniture as needed.

Operating:

Contractor Travel: Will cover costs to travel to sites to complete the evaluations.

MEFS Contract: Fees for MEFS online protocols.

Fees for certifications. Will include payments for staff members to obtain and maintain the Pre-K, K-3 CLASS and KIPS certification. Includes training on the newest version of the protocols.

Incentives. Will be gift cards to pay teachers, childcare staff, and parents to participate in and complete assessments.

Copy and Print: Will be used to make copies of materials for site reviews and meetings.

Learning Community
Elementary Learning Center Evaluation
 Education and Child Development
 09/01/2022 - 08/31/2023

	FTE	
Personnel:		
J. Johnson	0.20	2
A. Encinger	0.15	1
L. Villagomez	0.10	
K. Price	0.40	2
A. Siebler	0.05	
A. Baldwin	0.25	1
J. Finkle	0.15	
L. Fritz	0.15	
C. Villanueva	0.25	1
S. Spencer	0.25	1
J. Harmon	0.25	1
O. Arroyo-Martinez	0.35	1
TBD - Data Entry	0.15	
K. Dietrich	0.20	1
M. Young-Oestmann	0.25	1
N. Buchholz	0.25	1
R. Zessin	0.20	1
K. Jones	0.20	1
S. Baird	0.10	
N. Orozco	0.35	1
Y. Estrada Garcia	0.30	1
Sub-total	4.55	28
Fringe Benefits		8
Travel		
Supplies		
Operating:		
Contractors for Assessments		
MEFS contract		
Contractor Travel		

**THE LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES – GREATER
OMAHA ATTENDANCE AND LEARNING SERVICES**

PROGRAM FUNDING AGREEMENT

THIS PROGRAM FUNDING AGREEMENT (this “Agreement”) is effective as of September 1, 2022 (the “Effective Date”) by and between the Learning Community of Douglas and Sarpy Counties, a Nebraska political subdivision (“the Learning Community”) and Greater Omaha Attendance and Learning Services, a Nebraska nonprofit corporation (“GOALS Center”).

WHEREAS, pursuant to Neb. Rev. Stat. § 79-2104, as amended by Laws 2011, LB463, § 20, the Learning Community is authorized to provide funding to public and private agencies engaged in the juvenile justice systems that provide pre-filing and diversion programming designed to reduce excessive absenteeism and unnecessary involvement with the juvenile justice system;

WHEREAS, the Learning Community has, since March 5, 2013, provided funding to GOALS Center to support data collection and staffing efforts for research on issues surrounding attendance and truancy in order to further the GOALS Center’s mission of improving student attendance and academic outcomes;

WHEREAS, the Coordinating Council of the Learning Community desires to continue to appropriate funds to support the GOALS Center truancy program in order to enhance data collection and research information focused on the outcomes of students and families who are involved with service coordination through the GOALS Center.

NOW, THEREFORE, in consideration of the mutual promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Program / Data. The GOALS Center program (the “Program”) was developed to interrupt the truant behavior pattern by reducing the barriers to school attendance. The GOALS Center’s mission is to address increasing absenteeism and at-risk behavior prior to mandatory referral to the Douglas or Sarpy County attorney through coordinated local efforts to improve student attendance and academic outcomes. The GOALS Center uses a multidisciplinary and multiagency team model to deliver early identification and appropriate assessment of truant children/families, including attention directed to family environmental factors affecting a student’s school attendance. Through partnerships with each of the eleven (11) public school districts in Douglas and Sarpy County, GOALS Center provides rapid, coordinated, and targeted services in response to comprehensive needs identified through the assessment process. The GOALS Center requires funding to ensure that quality and timely data is gathered and maintained in order to provide an avenue to develop a program evaluation component and create comprehensive reports which will aid in the further development of the GOALS Center service model. The Program is set forth in more detail in the Program Description attached hereto as Exhibit “A” and by this reference specifically incorporated herein.

2. Program Announcements. The Learning Community may include information regarding the Program in any external communications of the Learning Community.

3. Duties of GOALS Center.

a. With the funding provided pursuant to this Agreement, the GOALS Center agrees to (i) fund one (1) full-time Operations position; (ii) fund one (1) full-time position to serve as an Intake Coordinator; (iii) partially fund one (1) full-time Director position; (iv) partially fund (1) full-time Program Manager position; and (v) apply additional resources to the costs relating to the GOALS Center's computer and technology needs.

b. In order to accomplish the evaluation of the Program, as required by applicable laws, Learning Community hereby designates the GOALS Center as its authorized representative, as used in the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g(b)(1)(C), 34 C.F.R. 99.31(a)(3), ("FERPA") and 92 N.A.C. 6 ("Rule 6") for receiving personally identifiable information ("PII") from students' education records (as defined in FERPA and Rule 6). The GOALS Center shall: (a) not disclose any PII from students' education records to any unauthorized third party; (b) not make any use of PII except for the purpose of evaluating the Program; and (c) comply with applicable laws (including, without limitation, FERPA and Rule 6).

4. Term. The initial term of this Agreement ("First Term") shall begin effective as of September 1, 2022 and, unless earlier terminated in accordance with the provision of this Agreement, shall remain in effect until August 31, 2023. Thereafter, unless either Party hereto gives the other Party written notice of its election not to renew this Agreement on or before July 1, 2023, this Agreement shall automatically be renewed for a second twelve (12) month term ("Second Term") effective as of September 1, 2023 and shall remain in effect until August 31, 2024 unless earlier terminated in accordance with the provisions of this Agreement. Except as set forth herein, unless otherwise mutually agreed by the Parties hereto, the Second Term shall be subject to the same terms and conditions as the First Term as provided in this Agreement.

5. Program Funding. Subject to the terms and conditions of this Agreement, unless earlier terminated in accordance with this Agreement, during the term of this Agreement, the Learning Community will make payments to GOALS Center to assist GOALS Center in providing the Program, in accordance with the following:

a. *First Term Payment.* For the First Term of this Agreement, the Learning Community will pay GOALS Center an amount not to exceed One Hundred and Fifty Thousand Dollars (\$150,000.00), which payment shall be made in two (2) installments, with the first installment payment in the amount of Seventy-Five Thousand and No/100 Dollars (\$75,000.00) to be made within thirty (30) days after September 1, 2022 and upon receipt of a written invoice for such amount from GOALS Center, and with the second installment payment in the amount of Seventy-Five Thousand and No/100 Dollars (\$75,000.00) to be made to GOALS Center within thirty (30) days after August 31, 2023 and upon the Learning Community's receipt of (1) a written invoice for such amount from GOALS Center, (2) an itemized listing of the expenses actually incurred by GOALS Center in connection with the Program during the First Term as provided for in Section 5.d. below, and (3) the annual report required pursuant to Section 7 herein below, and with all such items being subject to the approval of the Learning Community.

b. *Second Term Payment.* If this Agreement remains in effect for the Second Term ending August 31, 2024, GOALS Center will be paid an amount not to exceed One Hundred Fifty Thousand Dollars (\$150,000.00), which payment shall be made by the Learning Community in two (2) installments, with the first installment payment in the amount of Seventy-Five Thousand and No/100 Dollars (\$75,000.00) to be made within thirty (30) days after September 1, 2023 and upon receipt of a written invoice for such

amount from GOALS Center, and with a second installment payment in the amount of Seventy-Five Thousand and No/100 Dollars (\$75,000.00) to be made to GOALS Center within thirty (30) days after August 31, 2024 and upon the Learning Community's receipt of (1) a written invoice for such amount from GOALS Center, (2) an itemized listing of the expenses actually incurred by GOALS Center in connection with the Program during the Second Term as provided for in Section 5.d. below, and (3) the annual report required pursuant to Section 7 herein below, and with all such items being subject to the approval of the Learning Community.

c. From payment by the Learning Community as described above, GOALS Center shall only pay expenses actually incurred that are directly related to the Program.

d. At the conclusion of each of the First Term and the Second Term of this Agreement, GOALS Center shall submit to the Learning Community an itemized listing of expenses actually incurred by GOALS Center, which shall be accompanied by documentation substantiating all itemized expenses set forth on such invoice (the "Report"). The Learning Community shall, after reasonable review and approval of the invoice, pay to GOALS Center, within thirty (30) days of receipt thereof, the amount of said invoice due and owing to GOALS Center, if any, pursuant to this Agreement after application of the initial payment for such term as made by the Learning Community pursuant to Section 5.a. or 5.b. above; provided, however, that the total amount paid by the Learning Community to GOALS Center for each of the First Term and Second Term shall not exceed the amounts set forth in Section 5.a. or 5.b. above. If, upon completion of the First Term or Second Term, or termination of this Agreement, as applicable, upon receipt and review of the invoice and the Report for the applicable Term during which services were performed for the Program, Learning Community has, after application of all payments made pursuant to Sections 5.a and 5.b., made payments to GOALS Center which exceed the total amount due and owing to GOALS Center, GOALS Center shall refund to the Learning Community the amount by which the total payments paid by Learning Community exceed total expenses actually incurred. The provisions regarding payment and repayment of Learning Community funds in this Section shall survive termination or expiration of this Agreement.

e. The amount(s) to be paid by the Learning Community as provided under this Section 5 shall constitute the entire consideration to be paid by the Learning Community to GOALS Center for the Program. The Learning Community shall not be liable for any further costs, including, but not limited to, overhead, social security, pension, employment compensation, taxes, or any other expenses, incurred by GOALS Center in the performance of the services related to the Program.

f. GOALS Center shall be solely and exclusively responsible for any and all payments for services related to the Program, including any and all services provided by any third party contracted by GOALS Center in furtherance of the Program. Except as set forth in Section 5.a. or 5.b. above, the Learning Community shall not be responsible for any payment for services related to the Program and in no event shall be responsible for any payment to any third party contracted by GOALS Center for services provided in furtherance of the Program. GOALS Center acknowledges and agrees that GOALS Center shall be solely responsible for the total amount of expenses actually incurred which exceed, if any, the amounts to be paid pursuant to Sections 5.a. and 5.b. above.

g. GOALS Center acknowledges and agrees that the Learning Community funds may not be used by GOALS Center to: (i) lobby or otherwise attempt to influence legislation; (ii) influence the outcome of any specific public election or participate or intervene in any political campaign on behalf of any candidate for public office or conduct, directly or indirectly, any voter registration drive; or (iii) distribute funds to any entity or individual, other than as permitted by this Agreement.

h. GOALS Center agrees and acknowledges that no Learning Community funds shall be paid by GOALS Center to any Coordinating Council member or Learning Community employee, or any immediate family member thereof, for any purpose. For purposes of this Section 5.h., "immediate family member" is defined as a spouse, parent, sibling, child or stepchild of a Coordinating Council member or Learning Community employee.

i. The Learning Community reserves the right to withhold or suspend any payment(s) to be made by the Learning Community pursuant to this Agreement, or to require a total or partial refund of Learning Community funds if, as determined by the Learning Community in its sole discretion, such action is necessary: (i) because GOALS Center has not complied with the terms and conditions of this Agreement and such noncompliance has not been cured within fifteen (15) days after written notice from the Learning Community to GOALS Center of such noncompliance; (ii) to protect the purpose and objectives of the Program or any other activities of the Learning Community; or (iii) to comply with the requirements of any law or regulation applicable to the Learning Community, GOALS Center or the Program.

6. Termination. This Agreement may be terminated prior to the natural conclusion of the First Term or the Second Term, by mutual agreement of the Parties or unilaterally by either Party, with or without cause, by giving sixty (60) days written notice to the other Party of its election to terminate. Upon early termination of this Agreement, GOALS Center shall be entitled to retain all Learning Community payments received or to be received to pay GOALS Center for employment costs, services and other expenditures to the extent reasonably incurred by GOALS Center on or before the effective date of the termination of this Agreement. Subject to GOALS Center's provision of the report described in Section 7 the Learning Community will pay to GOALS Center, upon termination, any additional amounts necessary to reimburse GOALS Center for any costs reasonably incurred by GOALS Center to the date of termination that are to be paid from Learning Community funds under the provisions of Section 5.d. that have not been previously paid. In the event, at the date of termination, GOALS Center has received funds from the Learning Community for costs not incurred and/or services not provided on or before the effective date of the termination of this Agreement, GOALS Center will refund such excess amount to the Learning Community immediately. The provisions regarding payment and repayment of Learning Community funds in this Section 6 shall survive termination or expiration of this Agreement

7. Reporting. During the term of this Agreement, GOALS Center shall prepare and submit to the Learning Community information regarding Program activity, including the following: (i) an Evaluation Plan approved by the GOALS Program Executive Committee; (ii) quarterly and annual reports that describe at an aggregate level, the number of students served, the services provided and the outcomes achieved by the Program; (iii) copies of any surveys that are implemented; and (iv) copies of any research briefs or similar information that is gathered in connection with the resources provided under this Agreement.

All reports required pursuant to this section shall be submitted to the Chief Executive Officer of

the Learning Community within thirty (30) days after the last day of the fiscal quarter or year for which such report is required.

At the request of the Learning Community, the GOALS Center shall make a live presentation of the fiscal year report to the Learning Community Coordinating Council.

8. Learning Community Participation. During the term of this Agreement, the Chief Executive Officer, or other designated representative of the Learning Community, may be requested by the GOALS Center to attend and participate in the Program meetings.

9. Independent Contractor. Nothing contained in this Agreement shall be deemed or construed by the Parties hereto, or by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, it being understood and agreed that no provision contained herein, nor any act of the Parties hereto, shall be deemed to create any relationship between the Parties hereto other than that of Independent contractors. No Party to this Agreement shall have authority to bind another Party to this Agreement.

10. Indemnification. Each Party covenants and agrees to indemnify and hold harmless the other party, its Board members, council 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, attorneys' fees, in any way arising out of or based upon the negligent or willful acts or omissions of the other Party, its Board members, officers, consultants, agents, employees and representatives in the conduct of its duties and obligations as specified in this Agreement and further agrees to pay all expenses in defending against any such claims made against the Indemnified Parties; provided, however, that neither Party shall be liable for any injury, damage or loss occasioned by the negligence or willful misconduct of the Indemnified Parties.

11. Notices. 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 The Learning Community of Douglas and Sarpy Counties 1612 N. 24 th Street Omaha, NE 68110 Phone: (402) 964-2405 FAX: (402) 964-2478
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If to GOALS Center:	Nicole Seymour GOALS Center Executive Director 3215 Cuming Street Omaha, NE 68131 Phone: (402) 557-2539 FAX: (402) _____ treva.haugaard@goals-center.org
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12. No Third Party Rights. This Agreement is not intended to, nor shall it, provide third parties, excluding any assignment as provided herein, with any remedy, claim, liability, reimbursement, cause of action or other right or privilege; except that this Agreement's indemnification provision shall also inure to the benefit of the Indemnified Parties.

13. Drug Free Policy. GOALS Center assures the Learning Community that it has established and maintains a drug free workplace policy.

14. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

15. Non-Discrimination. The Parties shall not, in the performance of this Agreement, discriminate or permit discrimination because of membership in any class protected by applicable local, state, or federal law.

16. Citizenship Verification. GOALS Center 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.

17. Assignment. This Agreement may not be assigned or transferred by GOALS Center without the prior written consent of the Learning Community, which consent may be granted by the Learning Community in its sole discretion.

18. Ownership of Materials. All original documents, illustrations, charts, graphs, maps, reproducible drawings, reports and other materials developed by GOALS Center as a result of the performance of its services under this Agreement shall be shared with the Learning Community and remain the exclusive property of the GOALS Center.

19. Severability. Should any part hereof or any section(s) of this Agreement be rendered or declared illegal, invalid, or unenforceable by an court of competent jurisdiction, the remaining portions of this agreement shall not be affected thereby.

20. Waiver. The waiver by any Party of a breach or violation of any term or provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach or violation.

21. Entire Agreement. This Agreement, including the recitals, exhibits and/or schedules hereto, each of which is incorporated herein and made part of this Agreement by this reference, constitutes the entire agreement between the Parties as to the subject matter hereof, and replaces all prior written and oral statements and understandings.

22. Amendment. This Agreement may only be amended or modified by written agreement of the Parties hereto.

23. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

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

The Learning Community of Douglas and Sarpy Counties, a Nebraska political subdivision

By: _____

Name: Bradley Ekwerekwu

Its: Chief Executive Officer

Date: _____

Greater Omaha Attendance and Learning Services, a Nebraska nonprofit corporation

By: _____

Name: Nicole Seymour

Its: Executive Director

Date: _____

EXHIBIT A
Program Description



Greater Omaha Attendance and Learning Services

www.goals-center.org

Dr. Bradley Ekwerekwu

Learning Community of Douglas and Sarpy Counties

Request for Financial Support for GOALS data collection, program evaluation, and technology

July 14, 2022

Dear Dr. Ekwerekwu,

Please accept this letter as the formal request for financial support from the Learning Community to the GOALS Center for the 2022-2024 school years.

The GOALS Center would be unable to function in the capacity it does without the generous support of the Learning Community. The funds provided through this grant have continued to support critical agency infrastructure and staff that provide agency oversight, strategic development, and program evaluation. In addition, the funding supports the ability for GOALS to obtain assistance in meeting the organizations technological needs that would otherwise remain unmet.

Whereas the Learning Community has provided the GOALS Center funding to support data collection and staffing efforts to track, understand, and ultimately ameliorate chronic absenteeism, please allow me to detail some of the center's recent achievements:

- The GOALS Center continues to experience an increased request for services in COVID-19 era and the academic community's return to traditional learning. With the ongoing social-cultural, economic, and psychological (i.e., trauma-related) effects of the COVID-19 pandemic, school districts remain concerned about the number of unaccounted for students who have not shown up for in-person learning. Due to this concern, GOALS partnered with four schools to offer "Covid-19 Outreach" services at no-charge. These services proved so valuable in reaching out and contacting unaccounted for students, that it changed the way the GOALS Center viewed programming and conducted outreach services. Specifically, GOALS used this experience to create a new "Engagement Outreach Program" where GOALS team members access, then assist, students and families with resource identification, accessibility and assistance with e-Learning systems, and financial stability. This new program offering exits as a short-term intervention, (up to 90 days) with the goal of engaging students in school again. In terms of data collection and the assessment of program effectiveness, the GOALS Center is considering the adoption of a family stress survey (the Weiss and Lunskey 2012 "Brief Family Distress Scale") to measure the decrease of student and family stress/strain as the result of GOALS advocacy and engagement. Further, the GOALS Center is also considering utilizing a network analysis tool to analyze the expansion of community

resources (and the negation of social isolation) made available to the family through GOALS advocacy/engagement. Continued funding would allow us to embed these assessments and data collection strategies into program outreach services.

- Requests for admission into the GOALS Center Traditional Programing and Engagement Outreach program also remains significant – and our recent data collection and program assessment suggest excellent quality service. Consider, for example our 2021 *Student and Caregiver Survey* and *Stakeholder Survey*. This survey review indicated that families were highly satisfied with GOALS advocacy and service. According to the student and caregiver survey, 100% of participants said they would encourage other students struggling with attendance to participate in GOAL programming. 97% of participants surveys rated the GOALS program as good or excellent – and as one family caregiver stated, “Our GOALS advocate made us feel like she was there to help and guide my student along the path of having good attendance. She was there for us when we felt like everyone else in the school system was not wanted my student to success...She made my daughter feel comfortable and like she was on her side and wanted to help.” Additionally, during this period GOALS reported that 90% of families served were diverted from formal system involvement and over 50% of all students improved attendance (and less that 1% of students were re-referred from the previous year). In terms of data collection, the components of this Traditional Program include: 6-12 months of family centered wrap-around case management services for youth and families provided by trained Family Advocates (FAs). Further, in terms of data collection and household assessments, FAs utilize two evidence-based assessments tools: The North Carolina Family assessment Scales (NCFAS-G) and the Ohio Scales Assessment. Student and family service plans are updated on a monthly data and program supervisors review for quality assurance as well as to ensure timeliness of met outcomes and staff impact (Random file case reviews are also conducted by the GOALS Program Supervisor to evaluate for efficacy and quality of all documentation). Finally, all service delivery and student-family interventions are guided by clearly established internal protocols and formalized written guidebooks.
- A third most recent achievement includes the expansion of community partnerships and community collaborations. Specifically, the GOALS Center partnered with three established community orgs (Concord Mediation Center, Charles Drew, and the Urban League) to form the Elevate Program. The Elevate Program is a pilot program designed specifically to serve BIPOC youth of color and combines the strength of multiple and unique community service agencies. Concord Mediation offers evidence-based mediation and facilitation services for students and families looking to restore peace and improve student and family wellbeing by addressing conflict. Charles Drew is available to serve any mental or physical health needs. Finally, Goals and the Urban League act as mentors to guardians and youth and help them navigate school and community. Data collection and assessment of the Elevate Program include all of the aforementioned

items noted for the Traditional Program. However, given that this program involves multiple agencies serving student and family constituencies, a “community partner” survey (and likely a series of focus groups) with the cited agencies/partners will also need to be conducted to access the perspectives and attitudes related to the working relationship (as well as assessing program “gaps” and strengths). Continued funding from the Learning Center would help us facilitate such assessments and program evaluation.

- Finally, a Native American outreach program at The GOALS Center is also under design. Here, Family Advocates will help Native students and families find effective ways to overcome academic, economic, health and other social barriers and will work with them to find opportunities for community participation, healing, and educational success. This program will serve Native American students and their families regardless of tribal affiliation. While chronic absenteeism affects all students, research shows the issue disproportionately impacts students of color. Among Native students statewide, data indicate that Native youth are at highest risk of being chronically absent. Further, when comparing the racial and ethnic composition of Nebraska youth of the same age, American Indian and Alaska Native students are overrepresented in truancy programs and therefore deserve targeted and specific intervention programming. To provide support for this program and for the agency as a whole, additional Program Supervisors and Family Advocates will be needed to accomplish the targeted responsibilities in the areas of community outreach, service deliverability, and the collection and analysis of data to monitor for program impact.

In each of the aforementioned programs, Family Advocates at GOALS collaborate with families by providing evidence-based assessments, and service plans that identify areas of strength and needs within the families. With a team approach, GOALS can help identify school barriers, and deliver interventions and services to students and families. Further, the development and implementation of the above listed accomplishments affords GOALS the ability to continue to strategically supplement and sustain our impact to families struggling with barriers that contribute to decreased student attendance. That very work is a valuable component of the Community Achievement Plan and furthers the collaboration and collective impact across Douglas and Sarpy Counties. No other provider is accessible to students, families, or schools to work in the community and the support from the Learning Community will demonstrate the continued necessity of coordinated efforts to improve student outcomes.

I am requesting a contribution not to exceed \$150,000 per year (2022-2023 and 2023-2024) to fund staff positions directly related to continuous quality improvement and assessment of program effectiveness. These positions clearly assess, guide, and improve our work. Additional funding would be dedicated to website/technology development. Estimated annual costs are as follows:

- ❖ 100% full-time Operations Manager: \$64,800
- ❖ 45% full-time Program Manager salary \$27,835
- ❖ 100% full-time Intake Specialist salary \$38,188

- ❖ 10% full-time Executive Director \$11,895
- ❖ Technology costs \$7,282

The above estimates are based on current staff salaries and the GOALS board approved budget for fiscal year July 2022-June 2023.

I appreciate the council's consideration of our funding request. GOALS would not be able to serve students and families in their homes and communities without this important relationship. This support demonstrates the long-standing partnership between GOALS and the Learning Community as essential collaborators under the Community Achievement Plan.

Please let me know if you have any questions or concerns. Thank you for your time.

Sincerely,



Nicole Seymour
Executive Director
Greater Omaha Attendance & Learning Services

MOEC: METROPOLITAN OMAHA EDUCATION CONSORTIUM

*Report to the Learning Community of Douglas and
Sarpy Counties*

August 25, 2022

MOEC HISTORY IN TWO SLIDES #1

- *Consortium began in 1988 with COE and 5 districts: Bellevue, Millard, Omaha, Ralston, Westside.*
- *Council Bluffs (1989) and Papillion LaVista (1990) joined in the next two years.*
- *All other Douglas and Sarpy Co. districts (Bennington, DC West, Elkhorn, Gretna, Springfield-Platteview) and 2 ESUs (#3 & #19) entered with the beginning of the Learning Community in 2007.*
- *UNO involvement expanded to Chancellor and Senior Vice Chancellor. Community colleges (MCC & IWCC) joined in 2017, when MOEC moved toward “collective impact”.*

MOEC HISTORY IN TWO SLIDES #2

- MOEC Task Force Groups have been a consistent strength: Curriculum/Assessment, Human Resources, Professional Learning, Student Services, Technology, Transportation. Work Groups are determined by the Executive Steering Committee.
- MOEC Signature Programs such as CADRE, TAP, and the Technology Job-Alike Conference have made lasting contributions to our community.
- MOEC Financing has changed since 2017: while originally funded from COE/CEHHS and member dues, significant additional support now comes from local philanthropic organizations.

MOEC VISION (2017)

“All students in the Omaha-Council Bluffs metropolitan area receive an exceptional education that provides multiple pathways into meaningful careers and a high quality of life in the region and beyond.

We will achieve this through setting transformational goals for student success, launching initiatives focused on dramatically improving student outcomes, and strengthening the connections between our education systems and communities.”

MOEC GOALS (2017)

- *Students are prepared for success in Kindergarten and the primary grades.*
- *Students graduate from high school prepared for postsecondary and career success.*
- *Students successfully transition to postsecondary education.*
- *Students complete postsecondary experiences prepared for career success.*

MOEC NORMS / GUIDING PRINCIPLES

- We will approach our work diligently.
- We will ensure our work is relevant and meaningful.
- We will focus on progress and results.
- We will embrace vulnerability; take risks.
- We will be curious before critical.
- We will seek progress, not perfection.
- We will expect, collect, react to ongoing feedback.
- We will commit resources to accomplish our goals.
- We will strive for progress rather than impasse.
- We will value the past and focus on the future.

MOEC FOCUS AREAS 2021-2022

- Secondary Mathematics Success
- High School Freshman Success
- Early Literacy Proficiency
- FAFSA Completion
- Dual Credit/Advanced Placement
- Data Collection and Review
- Mental Health Services
- Raise Me to Read Campaign

MOEC FOCUS AREAS 2022-2023

- Secondary Mathematics Success
- High School Freshman Success
- **Early Literacy Proficiency**
- FAFSA Completion
- Education Workforce
- Dual Credit/Advanced Placement
- Data Collection and Review
- Mental Health Services
- **Raise Me to Read Campaign**

FOCUS:

METRO-OMAHA RAISE ME TO READ

- *MOEC / UNO College of Education, Health, Human Services*
- *The Learning Community of Douglas and Sarpy Counties*
- *United Way of the Midlands*
- *Philanthropic Supporters*
- *Advisory Board and Community Partners*

Raise Me to Read Goals

SCHOOL READINESS: Increase number/percentage of children ready for kindergarten as measured by an appropriate evaluation tool.

OUT OF SCHOOL LEARNING: Increase the number/percentage of children who demonstrate evidence of sustained or improved reading proficiency from one year to the next.

SCHOOL ATTENDANCE: Increase the number/percentage of preschool – third-grade children who are present in school 95% of school days.

GRADE LEVEL READING: Increase number/percentage of children who are reading proficiently by the end of third grade.

INTERRUPTING CHILDHOOD & GENERATIONAL POVERTY: Increase number/percentage of children 5 and under who are living above the poverty level.

Focus: Raise Me to Read and All America City Award Competition

Focus for 2022: Housing and Early Literacy

MOEC / RMtR made application on behalf of Omaha

Omaha was named one of 20 finalists

Omaha's presentation in July included:

- *Omaha Mayor Representative, Keith Station*
- *Canopy South Representative Cesar Garcia*
- *Spark Representative Brittany Parker*
- *Raise Me to Read Representative Kathleen Knudsen*
- *Sherwood Foundation Representative Erin Bock*
- *MOEC Representative Martha Bruckner*
- *Chamber of Commerce representatives, Stephen Osberg and Ana Lopez-Shala*



National Civic League



The Campaign for
**GRADE-LEVEL
READING**

Omaha, NE

2★0★2★2

All-America City Finalist

www.nationalcivicleague.org

Focus: Raise Me to Read and All America City Award Competition

Omaha's presentation in July included:

- *Omaha Mayor Representative, Keith Station*
- *Canopy South Representative Cesar Garcia*
- *Spark Representative Brittany Parker*
- *Raise Me to Read Representative Kathleen Knudsen*
- *Sherwood Foundation Representative Erin Bock (also representing Carmen Tapio of North End Teleservices)*
- *MOEC Representative Martha Bruckner*
- *Chamber of Commerce representatives, Stephen Osberg and Ana Lopez-Shala*

“HOUSING AS A PLATFORM TO PROMOTE EARLY SCHOOL SUCCESS AND EQUITABLE LEARNING RECOVERY”

The 2022 AAC Awards recognized communities that have committed to improving the prospects for early school success and equitable learning recovery for the hundreds of thousands of children whose families are served by the nation’s public housing agencies and affordable housing organizations. The awards focus on robust efforts that seek measurable improvement around one or more important areas of focus.

Current RMtR Focus



OMAHA URBAN THINKSCAPES

A small group of Omaha leaders continue work on a project to create playful public spaces for children and families: Dr. Debora Wisneski, UNO; Stephen Osberg, Greater Omaha Chamber of Commerce; and Kathleen Knudsen, Facilitator of Metro-Omaha Raise Me to Read.

The team established three goals:

- Create a playful sense of place in Omaha public spaces that showcases the art and culture of Omaha neighborhoods;
- Engage children and families with playful learning experiences while using public spaces;
- Increase the mental, physical, language and cognitive development of Omaha children and residents.

OMAHA URBAN THINKSCAPES

The plan is to create two Thinkscapes, one in a public space and another in a neighborhood space, with groundbreaking in 2022 or 2023. This team received support from UNO through a Strategic Initiative Grant by showing there are practices and historically inequitable systems affecting family agency and engagement in learning and community planning. The project connects to the goals and application of the Superintendents Plan involving all metro school districts, The Learning Community of Douglas and Sarpy County, Buffett Early Childhood Institute, and MOEC.



Current Partners

Greater Omaha Chamber of Commerce

University of Nebraska Omaha

UNO College of Education Health & Human
Sciences

Metropolitan Omaha Educational Consortium

Omaha By Design

Amplify Arts

The Union for Contemporary Art

Metropolitan Area Planning Agency

Metro Area Transit

Spark CDI – North Omaha Walk/Bike Trail

RDG – Beltline Trail

Playful Learning Landscapes Action Network

City of Omaha Planning & Public Works Depts

Prairie STEM

Here For You For Them

FOCUS: Metro Omaha Work Group on Early Literacy, 2022-23

- Sponsor two Early Literacy Saturday Conferences for MOEC teachers: November and April
- Provide optional professional development for MOEC teachers through UNO
- Provide access to Modules from Iowa Reading Research Center
- Support Work from Previous Year: Do This, Not That (Renamed Examples and Non-Examples)

Small-Group,
Skills-Based Instruction

Examples/ Non-Examples

WHOLE GROUP INSTRUCTION

Examples

**Exposure to
grade-level
standards**

**Teacher
Modeling AND
Guided
Practice**

**Actively
involve
students in the
process**

**Inclusion of All
Literacy
Components**

**Scaffold
Instruction to
Meet the Varied
Needs of All
Students**

Non- Examples

Instruction
only focuses
on missing skills

Just Teacher
Modeling OR
Guided Practice

Students are
passive learners,
observing and
listening to the
teacher

Students are
only exposed to
one or two
components

Instruction only
provides one
approach to
skills and
strategies

Essential Question

How are you
helping students to
progress toward
grade-level
proficiency?

How are the teacher
and the students
working together to
enhance reading
skills and strategies?

How are students
invited to be active
participants in their
learning
experience?

How are you including
oral language,
phonological awareness,
phonics, fluency,
vocabulary,
comprehension, and
writing in your literacy
instruction?

How are you
meeting different
student needs
during your whole-
group instruction?

Small-Group,
Skills-Based Instruction

Examples/ Non-Examples

SMALL GROUP INSTRUCTION

Examples

**Target Skills
Based on
Student Need**

**Flexible
Groupings
Based on Skills
Being
Addressed**

**No
Interruptions
to Teacher
Instruction**

**Teacher
Modeling AND
Guided
Practice**

**Clear
Instructions for
How to Practice
New Learning**

Non- Examples

Random Skill
Selection or
Only Targeting
Grade-Level
Skills

Static Grouping
of Students
Based on a
Single Datapoint

The Teacher or
Students Disrupt
Small-Group
Instructional
Time

Only Modeling
OR Moving to
Practice Without
Explicit
Instruction

Students Are Given
Practice Without
Clear Expectations
for What to Do or
How to Do It

Essential Question

How are you
meeting the needs of
your students that
were identified in
literacy data?

How are you using
literacy data to
regroup students as
their needs change?

How are students
able to access help
without interrupting
the teacher during
small-group
instruction?

What components of
your instructional plan
allow for students to
see a model of the
expectations and
practice with
guidance?

How do you ensure
students are prepared
for practicing their
new learning from
your small-group
instruction?

A word cloud centered around the word "collaboration". The words are arranged in a circular pattern around the central text, with varying font sizes and colors. The colors include blue, green, yellow, orange, red, and purple. The words are: collaboration, community-wide, quality early care, action, research, student attendance, life skills, early education, trust, consistent contact, awareness, family support, investing young, focus, parent engagement, books in their hands, school attendance, community support, changing environments, attendance improvement, focus on early childhood, supporting engaged parent, determination, whole child, follow up, engagement, parents, synergy, education, giving kids a chance, reading skill improvement, summer opportunities, quality health care.

collaboration

community-wide
quality early care
action
research
student attendance
life skills
early education
trust
consistent contact
awareness
family support
investing young
focus
parent engagement
books in their hands
school attendance
community support
changing environments
attendance improvement
focus on early childhood
supporting engaged parent
determination
whole child
follow up
engagement
parents
synergy
education
giving kids a chance
reading skill improvement
summer opportunities
quality health care

EXECUTIVE COMMITTEE AND LEARNING COMMUNITY COORDINATING COUNCIL 2023 MEETING DATES

Note: Executive Committee meetings are held on the first Tuesday of each month, 6:00 p.m. to 7:00 p.m., at the Learning Community Center of North Omaha (LCCNO), 1612 North 24th Street, Omaha NE 68110 or Via ZOOM

LCCC meetings are held on the third Thursday of each month, 6:00 p.m., at the Learning Community Center of North Omaha (LCCNO), 1612 North 24th Street, Omaha NE 68110

EXECUTIVE COMMITTEE	COORDINATING COUNCIL
January 3	January 5 (Special Meeting) January 19 (Regular)
February 7	February 16
March 7	March 16
April 4	April 20
May 2	May 18
June 6	June 15
July 11	July 20
August 1	August 17
September 5	September 7 & September 28
October 3	October 19
November 7	November 16
December 5	December 21