

Learning Community Coordinating Council

August 17th, 2023 – 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 17th, 2023, 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. 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 June 15th, 2023, meeting of the Council
- ii. Treasurer's Report – dated June 30th & July 31st, 2023
- iii. Budget to Actual 3QFY 2022/2023 financial statements

V. Programming Update

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

VI. Subcommittee Reports

- a) Elementary Learning and Diversity Subcommittee (ELD)
- b) Budget, Finance and Audit Subcommittee
- c) Legislative Subcommittee
- d) Administration and Personnel Subcommittee

VII. New Business

- i. **Action Item:** Upon recommendation of the Executive Committee, the council motion to approve the additional 1% allowable growth rate for the 2023-2024 Elementary Learning Center and Capital Projects budgets.
- ii. **Action item:** Upon recommendation of the BFA Subcommittee, the council motion to move the \$78,056.00 Restricted R&E funds in General Fund out of General Fund to the Research & Evaluation Restricted Fund.
- iii. **Personnel Matter -** CEO Resignation

Upcoming Meeting – September 7th, 2023 – Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, NE 68110

VIII. 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 7 th , 2023, 5:00 p.m. September 7 th , 2023, 5:15 p.m. September 7 th , 2023, 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
- Emspace+ Lovgren June 2023 and July 2023 Report
- LCCC Minutes dated June 15th, 2023
- April Treasurer's Report dated June 30th & July 31st, 2023
- Budget to Actual 3QFY 2022/2023 financial statements
- Center Updates
- Additional 1% Allowable Growth Rate document
- Restricted R&E in General Funds
- Audit Report and Management Letter FY 2022
- Proposed Meeting Dates



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

Chief Executive Officer
Dr. Bradley Ekwerekwu

**COORDINATING
COUNCIL OFFICERS**
Chair
Brian Thommes

Vice Chair
Mark Hoeger

Secretary
Angie Miller

Treasurer
Tim Hall

COUNCIL MEMBERS
Achievement Subcouncil 1
Mike Kuhn
Brian Thommes

Achievement Subcouncil 2
Carol Hahn
Sharnelle Shelton

Achievement Subcouncil 3
Mark Hoeger
Sally Otis

Achievement Subcouncil 4
Angie Miller
Amy Scott

Achievement Subcouncil 5
Douglas Brady
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 17, 2023 LCCC MEETING

CEO REPORT

1. Welcome back to our monthly rotation of Council meetings, and welcome back to the school year! We wish all schools the best as we begin another year of instruction and learning.
2. Please review the Centers Update meeting material to learn more about current events going on at the Centers. We are very excited to discuss new staff members, new families onboarded, and upcoming family recruitment opportunities. Please let us know if you have any questions.
3. Many subcommittee meetings have occurred in the past few weeks. We appreciate the dedication and support and look forward to the updates at this month's Council meeting.
4. Discussions continue with the LUND property management company, as well as Omaha Economic Development Corporation (OEDC), to discuss renewing the lease at the LCCNO location. More information will be provided after future meetings are held. The current lease expires in November of 2024. We are awaiting a response from OEDC as to what our renewal options may be in the future.
5. The LC Foundation met last week to discuss upcoming efforts to ascertain funding sources and opportunities to support the LC families. We will continue the conversation, execute action items, and deliver upon next steps in the coming months.
6. The LC State Audit process has ended. Thanks to all for their contribution to this project. A copy of the final report is attached to this month's Council meeting materials.
7. The LC staff continues to assess physical locations for the LCCSO satellite location. We will engage the ELD subcommittee to thoroughly discuss our action items as they arise.
8. Be prepared to analyze and formally vote upon the upcoming year's budget at the upcoming September 7, 2023 meeting (please note the unique meeting times on this date). Additionally, please note that we will also meet on September 28, 2023.



LEARNING COMMUNITY **REPORTING**

June 2023



SOCIAL MEDIA OVERVIEW



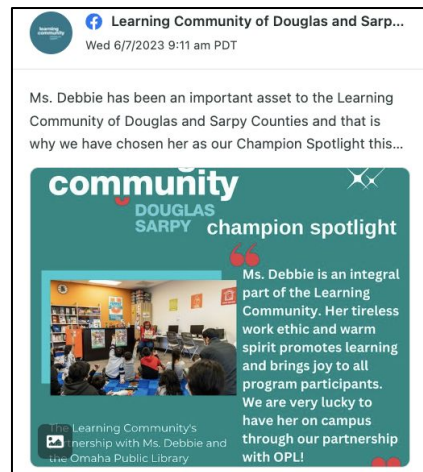
FACEBOOK TOP PERFORMING POSTS



**Coordinating Council
Meeting Recap
33 Engagements**



**We're Hiring (Spanish)
30 Engagements**



**Champion Spotlight -
Ms. Debbie
30 Engagements**





INSTAGRAM TOP PERFORMING POSTS



**Coordinating Council Meeting
Recap
7 Engagements**



**We're Hiring
3 Engagements**




**Juneteenth
3 Engagements**





TWITTER TOP PERFORMING POSTS


 @LearnComm
Wed 6/7/2023 4:15 pm UTC


Ms. Debbie has been an important asset to the Learning Community as a librarian at our North Omaha Center in partnership with @OmahaLibrary. She has provided...

community
DOUGLAS
SARPY **champion spotlight**


Ms. Debbie is an integral part of the Learning Community. Her tireless work ethic and warm spirit promotes learning and brings joy to all program participants. We are very lucky to have her on campus through our partnership with OPL!


The Learning Community's partnership with Ms. Debbie and the Omaha Public Library



 @LearnComm
Sat 6/3/2023 7:16 pm UTC

Today is National Play Outside Day! Allowing children to play outside improves their physical and mental health, social skills, creativity and attention span. Whether in...



 @LearnComm
Mon 6/5/2023 8:14 pm UTC

Instructional Coaching has been an ongoing district initiative since 2012 and includes five Learning Community school districts. All districts emphasize...

Outcomes of Coaching Strategy

Coaching Strategy	Not at all useful	Slightly useful	Moderately useful	Very useful	Extremely useful
Coaching/Feedback	0.00%	1.25%	10.00%	26.25%	62.50%
Co-Teaching	4.23%	5.63%	14.08%	15.49%	60.56%
Data Analysis	3.80%	5.00%	12.66%	27.85%	50.63%
Lesson Planning	3.80%	3.80%	11.39%	31.65%	49.37%
Modeling Lesson and/or Strategies	3.90%	1.30%	12.99%	24.68%	57.14%
Observations (Live or Videotaped)	7.04%	5.63%	25.35%	23.94%	38.03%
Professional Development	2.44%	4.88%	17.07%	32.93%	42.68%
Small Group/Differentiated Instruction	2.56%	0.00%	11.54%	37.18%	48.72%
Other	11.11%	0.00%	22.22%	11.11%	55.56%

learning community



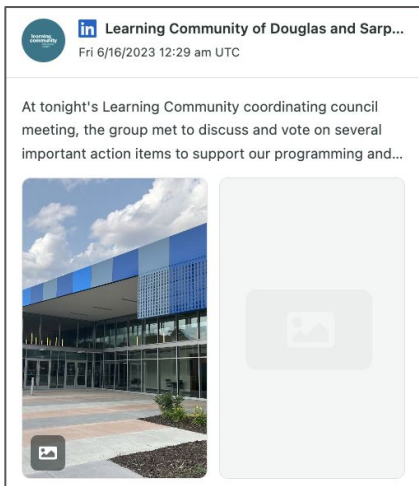
Champion Spotlight - Ms. Debbie
8 Engagements

National Play Outside Day
3 Engagements

Coaching Strategy Outcomes
1 Engagement



LINKEDIN TOP PERFORMING POSTS



**Coordinating Council Meeting
Recap
8 Engagements**



**Juneteenth
6 Engagements**



**We're Hiring (Spanish)
6 Engagements**





POSITIVE INTERACTIONS



Amy Jo @TheWenzl
Mentioned @LearnComm

Jun 8, 2023

@LearnComm @OmahaLibrary Yes! Deb is the best!!



Andy DeFreece @DeFreece
Retweeted @LearnComm

Jun 3, 2023



Learning Community of Douglas and Sarpy Counties @LearnComm

Today is National Play Outside Day! Allowing children to play outside improves their physical and mental health, so... twitter.com/fj/web/status/1...







Lafrentz @Mrs_LafrentzOPS
Mentioned @LearnComm

Jun 6, 2023

Spending the day learning about @TheSixShifts from Kari Yates with some outstanding @OmahaPubSchool educators. Thanks @LearnComm



FACEBOOK METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	1,844	3,385	189	5.6%
% CHANGE	 0.3%	 41.9%	 61.2%	 33.1%

LCDS 2023 average Facebook engagement rate: 7.6%

Average Facebook engagement rate: .07%

June was a slightly slower month for engagement and engagement rate. Both are still well above the Facebook average. With education clients, we tend to see lower engagement rates during summer months on some of our social platforms.





INSTAGRAM METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	68	312	30	9.6%
% CHANGE	↑ 4.6%	↓ 17.2%	↑ 3.4%	↑ 25%

LCDS 2023 average Instagram engagement rate: 8.7%

Average Instagram engagement rate: 2.88%

June was a slightly higher than average month for engagement and engagement rate. Both are well above the Instagram average.





TWITTER METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	1,258	1,144	12	1%
% CHANGE	↑ 0.1%	↑ 55.2%	↑ 71.4%	↑ 1%

LCDS 2023 average Twitter engagement rate: 2.7%

Average Twitter engagement rate: .037%

June was a significantly higher than average month for engagement is above the Twitter average for engagement rate. While these metrics are promising, we'll have to make considerations for the future use of the Twitter platform.





LINKEDIN METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	157	593	49	8.3%
% CHANGE	↑ 4.7%	↑ 5.1%	↓ 39.5%	↓ 42.5%

LCDS 2023 average LinkedIn engagement rate: 10.8%

Average LinkedIn engagement rate: 3.16%





INSIGHTS

- + Twitter had a fairly large jump in overall insights this month. This is due to a boost in retweets and comments.
- + Engagement with posts that highlight staff and volunteers has been climbing. We suggest creating more reels for this content.
- + The hiring posts were in the top performing posts across all platforms. We will continue to highlight our staff and create buzz around those job openings.





NEXT STEPS

- + In upcoming months, we will:
 - Create content centering preparation and resources for the upcoming school year
 - Coordinate with Learning Community staff for video opportunities (Including our plan for September video with Nayeli)
 - Find more ways to create content centering staff and other connections
 - Continue to highlight job opportunities as these posts continue to perform best





LEARNING COMMUNITY **REPORTING**

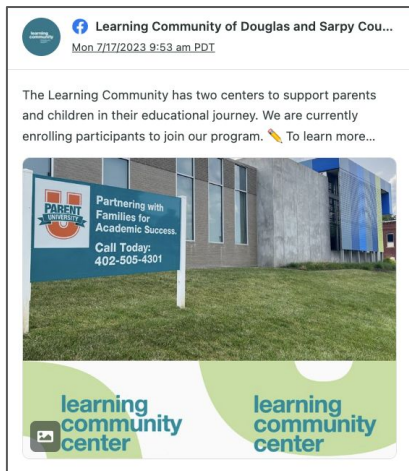
July 2023



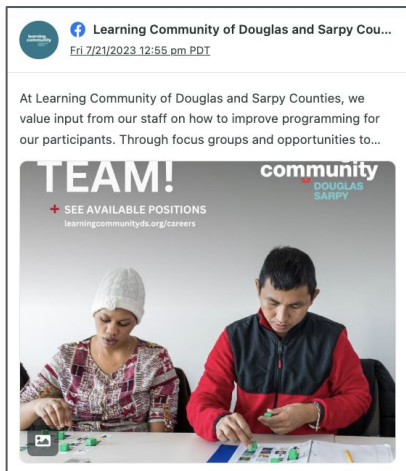
SOCIAL MEDIA OVERVIEW



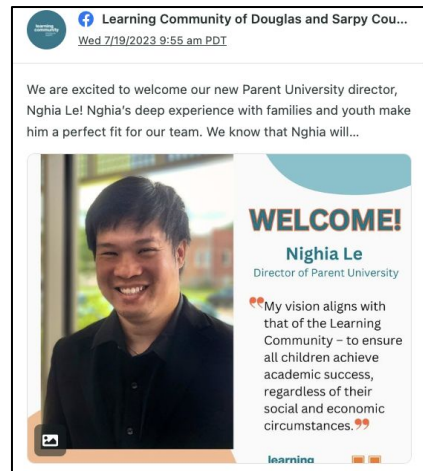
FACEBOOK TOP PERFORMING POSTS



Enrollment Open
17 Engagements



We're Hiring
15 Engagements

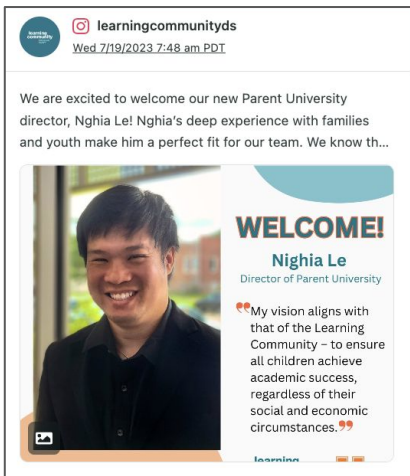


Welcome Nghia Le
15 Engagements

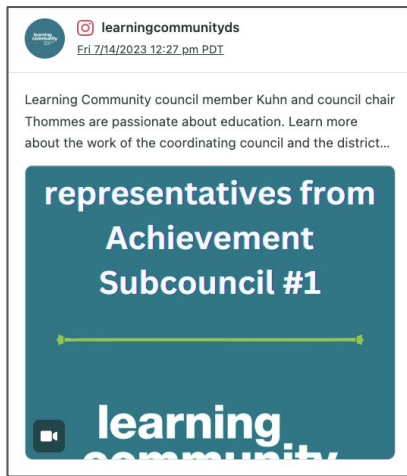




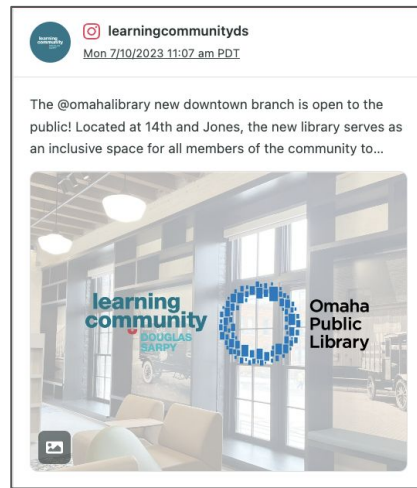
INSTAGRAM TOP PERFORMING POSTS



Welcome Nghia Le
7 Engagements



Meet Our Council (Reel)
6 Engagements

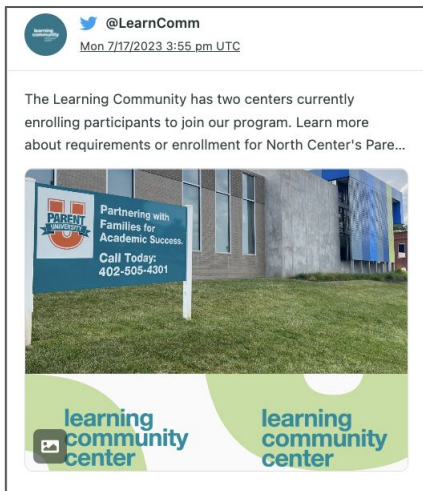


OPL Downtown Library
6 Engagements

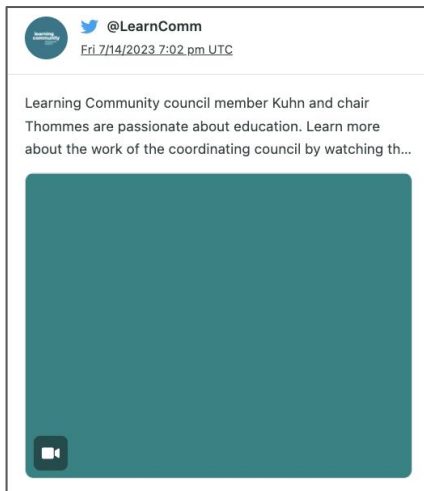




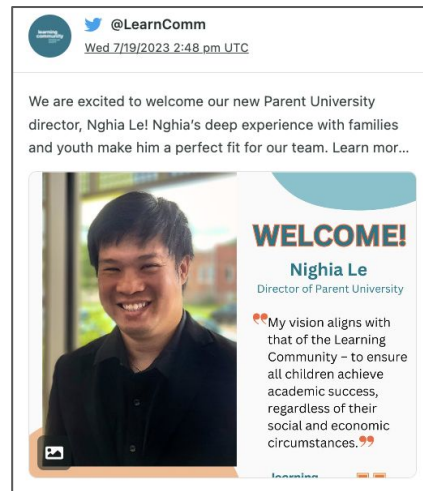
TWITTER TOP PERFORMING POSTS



Enrollment Open
4 Engagements



Meet Our Council Members (Reel)
4 Engagements



Welcome Nghia Le
3 Engagements

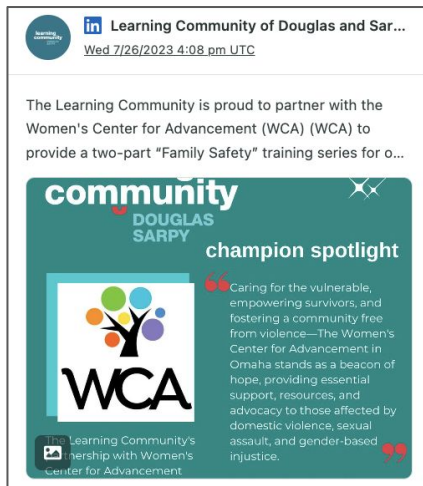




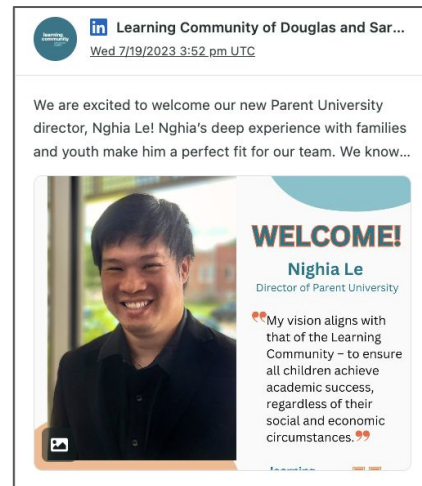
LINKEDIN TOP PERFORMING POSTS



Native Omaha Days
10 Engagements



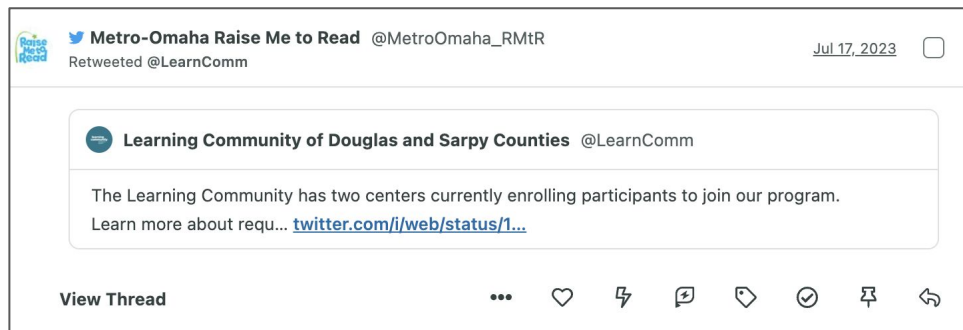
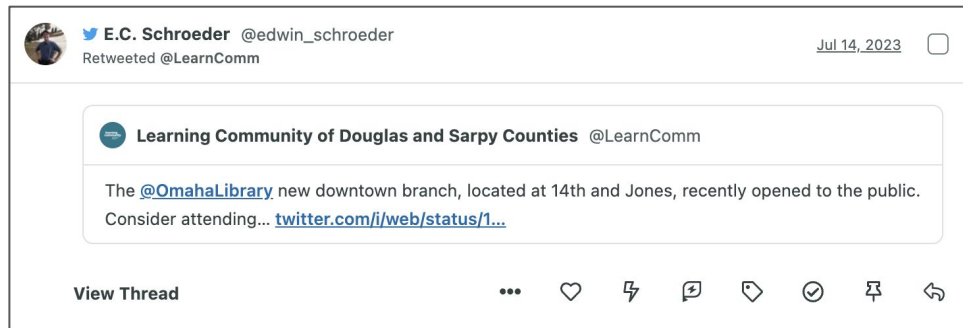
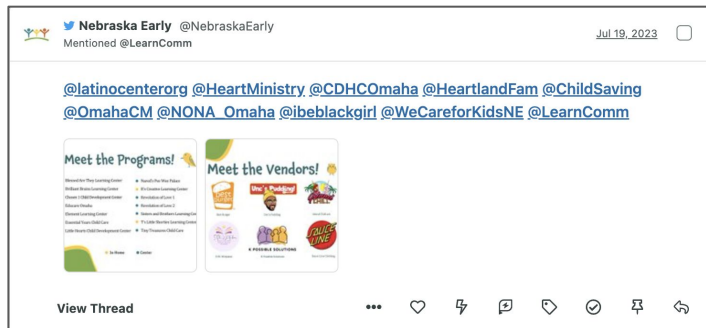
Champion Spotlight - WCA
8 Engagements



Welcome Nghia Le
7 Engagements



POSITIVE INTERACTIONS





FACEBOOK METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	1,844	3,000	109	3.6%
% CHANGE	↑ 0.3%	↓ 11.4%	↓ 42.3%	↓ 34.9%





INSTAGRAM METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	79	423	34	8%
% CHANGE	↑ 13.2%	↑ 35.6%	↑ 13.3%	↓ 16.4%





TWITTER METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	1,257	775	17	2.2%
% CHANGE	↓ 0.1%	↓ 27.2%	↑ 41.7%	↑ 94.7%





LINKEDIN METRICS

	FOLLOWERS	IMPRESSIONS	ENGAGEMENTS	ENGAGEMENT RATE
TOTAL	157	575	60	10.4%
% CHANGE	↑ 4.7%	↓ 3%	↑ 22.4%	↑ 26.3%





INSIGHTS

- + We have been gaining followers almost daily and based on some shifts to the algorithms, we may be appearing on people's "suggested to follow" pages more frequently.
- + We encourage staff, council and stakeholders to follow and engage with Learning Community social platforms to continue spreading the word.
- + Due to a reported outage with Sprout Social, Facebook data was compromised for all users. This is likely why the Facebook data seems compromised by a decrease in numbers this month.





NEXT STEPS

- + In upcoming months, we will:
 - Create a Reel (video) for Achievement Subcouncil #2 in September
 - Coordinate with Learning Community staff about planning suggested video opportunities for North and South Centers
 - Push for continued updates on centers' news and event content
 - Continue using information provided from our quarterly meeting to create the monthly topic calendars



Learning Community Coordinating Council

June 15th, 2023 – 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 May meeting of the Learning Community Council is called to order on June 15th, 2023, at 6:05 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 June 15th, 2023. Notice of the meeting, containing the date, time, place, and agenda, was given in advance thereof by publication in the Daily Record on June 12th, 2023. 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 June 9th, 2023.

iv. Council Roll Call:

Voting Members Present: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, Ward

Voting Members Excused:

Members Absent: Hahn, Scott, Shelton

Staff Present: Ekwerekwu, O'Hara, Le, Lopez, Videgla

Also Present: BECI, Koley Jessen, Emspace,

v. Pledge of Allegiance

II. Public Comment

A. Reports

- i. Chair - Chair welcomed everyone to the meeting. The chair shared that we are finalizing our audit report and he hopes everyone is having a nice summer.

ii. CEO -

1. A team from Omaha Public Schools joined us at last month's meeting to discuss the upcoming proposal related to the Intensive Early Childhood partnership program. Please review the proposal in the meeting materials and be prepared to record a formal vote at this month's meeting.
2. Munroe Meyer Institute (MMI) joined the most recent ELD subcommittee meeting to discuss the upcoming proposal of services to support the Learning Community and the evaluation of its signature programs. We enjoyed an informative presentation and fruitful discussion. Please review the proposal in the meeting materials and be prepared to record a formal vote at this month's meeting.
3. Emspace + Lovgren joined this Council at last month's meeting to discuss the upcoming proposal of services to support the Learning Community and its signature programs. Please review the proposal in the meeting materials and be prepared to record a formal vote at this month's meeting.
4. Kent Rogert, lobbyist for the LC, continues to keep the LC apprised on legislative issues that may directly/indirectly affect our operations. We plan to engage key Senators, including those on the Education Committee, during the interim period starting in the summer. We will look forward to advocating for "clean up" items that will address the ballot form, the general fund, and the salary cap limit. The legislative subcommittee will play a vital role in ensuring that our legislative matters continue to support the mission of the LC. Kent has reported that the appropriation from the Governor's budget is intact and will remain the same as it was in the previous year. Good news!
5. Discussions have begun to engage the LUND property management company, as well as Omaha Economic Development Corporation, to discuss renewing the lease at the LCCNO location. More information will be provided after future meetings are held. The current lease expires in November of 2024.
6. Please review the Centers Update meeting material to learn more about current events going on at the Centers. We are very excited to discuss new staff members, new families onboarded, and upcoming summer engagement opportunities. Please let us know if you have any questions.
7. The CEO and a few Council members have engaged in preparation conversations to engage the LC Foundation in upcoming efforts to ascertain funding sources and opportunities to support the LC families. We will continue the conversation and execute action items and next steps in the coming months. More information will be shared with the LCCC as it arises.
8. The LC State Audit process is coming to a close. The LC has met with the State audit team and reviewed the points of interest. The BFA subcommittee will be engaged and informed at their meeting and will determine next steps for the organization. Thanks to all for their contribution to this project.
9. The LC staff continues to assess physical locations for the LCCSO satellite location. We will engage the ELD subcommittee to thoroughly discuss our action items.
10. Since our last LCCC meeting, the deep dive meetings into our programs and program partners have concluded. I look forward to discussing suggested action items and strategic recommendations to honor the hard work and dedication that our staff and partners have submitted to the LC related to this exploration, analysis, and brainstorming.

- iii. Treasurer- Hall wanted to give a warm thank you Alice for getting the team through the state audit. He asked that we all thanked him for the hard work. He also shared that, the Subcouncil unanimously approved the minutes and treasurer's report; but tabled the Budget to Actual to the next meeting.
- iv. Legal Counsel- No report
- v. Foundation- Hoeger shared that he and Angie met with Lorraine to discuss more on the mission, vision of the foundation and taxes inquiry. He also shared that they have a lot of work to do to inform the community more about what they are doing and where they want to reach so they can get additional funding. Miller shared that, there is a lot of work involved to see how they can work on raising more funds, look at budgets and create deep dive conversations to reach out more to people. They also thinking more collaboration will be a great way to go.

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 May 18, 2023, meeting of the Council
- ii. Treasurer's Report – dated May 31, 2023
- iii. Budget to Actual 3QFY 2022/2023 financial statements

Motion first by Thommes, second by Kuhn, to remove the Budget to Actual 3QFY 2022/2023 financial statements and the Treasurer's Report-dated May 31, 2023

Yeas: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, Ward, **Motion carried.**

Motion first by Thommes, second by Hoeger, to approve the Minutes of the May 18th, 2023.

Yeas: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, Ward, **Motion carried.**

Motion first by Thommes, second by Hoeger, to approve the Treasurer's Report of the May 18th, 2023.

Yeas: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, **Nays:** Ward, **Motion carried.**

IV. Programming Updates

- a) Centers Updates- Nayeli shared some updates with the council of family engagement and how they are working on summer activities for the North Center and welcomed Nghia Le as the new director of Parent University. They are working hard to identify a new recruitment plan and planning a strong fall start. Nayeli also shared that the south center will be hosting a three-week summer academy program for the families at the south center, and they are very excited to bring this program back.
- b) Superintendent's Plan - review handout for update information.
- c) District Initiatives-
 - i. Action Item: Upon recommendation of Subcouncil 2, the Council authorizes the CEO to

enter into a written agreement with Omaha Public Schools for the Intensive Early Childhood partnership with Omaha Public Schools, as described in the attached contract for FY 2023/2024, 2024/2025 and 2025/2026 with funding from Subcouncil 2 elementary levy funds, not to exceed a total of \$4,421,218.60. Approval is contingent on Council approval of authorization of the elementary levy and the fiscal year budgets for each of the above fiscal years of the Learning Community.

Motion first by Thommes, second by Kuhn, to approve the CEO to enter into a written agreement with Omaha Public Schools for the Intensive Early Childhood partnership with Omaha Public Schools, as described in the attached contract for FY 2023/2024, 2024/2025 and 2025/2026.

Yeas: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, **Nays:** Ward, **Motion carried.**

V. Subcommittee Reports-

a) Elementary Learning and Diversity Subcommittee (ELD)

i. Action Item: Upon recommendation of the Elementary Learning and Diversity subcommittee, motion to approve the UNMC Contract and authorize 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 \$448,067 for FY 2023/2024. Approval is contingent upon Council approval of authorization of the elementary levy and the 2023/2024 fiscal year budget for the Learning Community.

Motion first by Miller, second by Otis, to approve the UNMC Contract and authorize 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 \$448,067 for FY 2023/2024.

Yeas: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, **Nays:** Ward, **Motion carried.**

b) Budget, Finance and Audit Subcommittee-

Hall stated that overall, the Audit process went well. He pointed out three items of interest: The budget line item of general expenses will once again be exceeded due to incurred costs by the LC and LCCC. Additionally, there is not a policy in place to provide funds for staff appreciation, which caused a violation in spending ELC funds on a holiday party. Lastly, there was a violation in the conflict-of-interest policy to utilize a business owned by a LC employee to provide goods/services for the holiday party. All items have been addressed and will be implemented into upcoming budget and policy compliance measures.

c) Legislative Subcommittee-

Brock stated that CEO stated most of the items and that we would await summer meetings for more information related to upcoming legislative efforts.

d) Administrative Personnel- Otis shared how they are working on the Employees Agenda, Org Chart, Employees Appraisal. She shared that Legal was helping work on the manual.

VI. New Business

a. Emspace + Lovgren-Marketing & Communication Presentation

Action Item: Motion to approve Emspace + Lovgren as the new Communication/Marketing partner through a cost reimbursable contract not to exceed \$162,000.00 per year starting September 1, 2023, and ending August 31, 2024.

Motion first by Hoeger, second by Thommes, to approve Emspace + Lovgren as the new communication/marketing partner through a cost reimbursable contract not to exceed \$162,000.00 per year starting September 1, 2023, and ending August 31, 2024.

Yeas: Brady, Brock, Hall, Hoeger, Kuhn, Miller, Otis, Thommes, **Nays:** Ward, **Motion carried.**

VII. Upcoming Meeting – August 17th, 2023 – Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, NE 68110

VIII. Adjourn at 7:00 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 17 th , 2023
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 May 18, 2023
- May Treasurer's Report dated May 31, 2023
- Budget to Actual 3Q FY 2022/2023 financial statements
- BECI 2023 SECP participant informational handout

- Center Updates
- Omaha Public Schools Intensive Early Childhood partnership 2023-2026 proposal
- Munroe Meyer Institute program evaluation 2023-2024 proposal
- Emspace contract 2023-2024 proposal
- 2023 Major Education Legislation Summary

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Credit Card Report

May 31, 2023

Date	Reference	Trans Description	Debit Amt	Credit Amt	Balance
5/1/23		Beginning Balance			-3,241.28
5/1/23	CC052023_V04	United States Postal Service		100.00	
5/3/23	CC052023_V05	Sage Software		362.00	
5/4/23	CC052023_L01	Sam's Club		1,527.96	
5/4/23	CC052023_V01	Amazon.com	90.92		
5/4/23	CC052023_V06	Amazon.com		14.98	
5/4/23	CC052023_V07	Amazon.com		70.99	
5/5/23	CC052023_V08	Amazon.com		22.00	
5/8/23	CC052023_V09	Amazon.com		216.25	
5/9/23	CC052023_V10	Stamps.com		70.57	
5/10/23	CC052023_V11	Greater Omaha Refrigeration		408.91	
5/11/23	CC052023_V02	Amazon.com	46.96		
5/11/23	CC052023_V03	Amazon.com	46.96		
5/12/23	CC052023_L02	T-Mobile		617.56	
5/12/23	CC052023_L03	Travelers CL Remittance Center		1,548.00	
5/17/23	CC052023_V12	Zoom Video Communication, Inc.		199.90	
5/24/23	CC052023_V13	Stamps.com		17.99	
5/24/23	CC052023_V14	Network Solutions. LLC		39.99	
5/27/23	CC052023_V15	1&1 Ionos		8.71	
5/30/23	053023EFT	Security National Bank - Credit Card Payable - SNB	3,241.28		
		Current Period Change	3,426.12	5,225.81	-1,799.69
5/31/23		Ending Balance			-5,040.97

BFA Approved 6/13/2023

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jun 30, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
6152	5/31/23	Accident Fund	1000774812	AF Worker's Comp Premium Accident Fund	1,656.00	1,656.00	Paid In Full
6140	6/1/23	All Copy Products	AR3953855	Monthly Maintenance for Admin Area Monthly Maintenance for Parent University All Copy Products	29.10 48.72	77.82	Paid In Full
6153	5/31/23	ASI Consulting, LLC.	2846	ServicesCreate events, a few different registration forms, links, set up calendar link Services Training meeting on 6/1/23 ASI Consulting, LLC.	750.00 75.00	825.00	Paid In Full
6141	5/23/23	Dillons Customer Charges	0423838868_23530903	PU Groceries for Family Meals Dillons Customer Charges	63.32	63.32	Paid In Full
6145	5/22/23	Blue Cross Blue Shield of Nebraska	3161108	June Health & Dental (Admin) June Health & Dental (PU Staff) June Health & Dental (ELC Dir) Blue Cross Blue Shield of Nebraska	6,156.95 9,587.38 2,308.75	18,053.08	Paid In Full
6137	6/1/23	Clarity Benefit Solutions	2306014474	June Administration Monthly Fee MED and DCA Clarity Benefit Solutions	26.25 47.30	73.55	Paid In Full
6146	5/31/23	Completely KIDS	20230531-LC	May Contract billing for Field Club Elementary Completely KIDS	383.00	383.00	Paid In Full
6159	6/17/23	Control Yours	6490	Control Yours Plus Membership Subscription for LCC Control Yours	192.50	192.50	Paid In Full
6156	6/8/23	Culligan of Omaha	1070501	EQUIPMENT - COOLER (Admin Office 28A). from 06/01 to 06/31 Equipment - POU With Filter (Admin Office 28A) from 06/01 to 06/31 Culligan of Omaha	13.50 65.00	78.50	Paid In Full
6157	6/8/23	Culligan of Omaha	1070636	EQUIPMENT - COOLER (LCCNO Class rooms 28B)For Serv. from 06/01 to 06/31 Equipment - POU With Filter (LCCNO Class rooms 28B)For Serv. from 06/01 to 06/31 Culligan of Omaha	6.50 65.00	71.50	Paid In Full
6160	6/12/23	The Daily Record	153505	Coordinating Council Mtg notice - 6/15/23 The Daily Record	22.80	22.80	Paid In Full
6136	4/5/23	Datashield	113501	Onsite Shredding Cart Datashield	54.00	54.00	Paid In Full
6150	5/31/23	Datashield	0115709	Onsite Shredding Cart Datashield	54.00	54.00	Paid In Full

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jun 30, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
1434	6/1/23	El Mero Mero Inc	June 2023	June 2023 Lease Payment El Mero Mero Inc	5,582.00	5,582.00	Paid In Full
6134	4/30/23	EMSPACE, INC	90879	Account Service & Consulting Media Outreach & Management Website Updates Digital Annual Report & Misc Communications Social Media Management EMSPACE, INC	1,600.00 2,300.00 2,887.50 2,500.00	9,287.50	Paid In Full
1501	6/1/23	HELP Foundation of Omaha	2302 June 2023	June Rent and utilities HELP Foundation of Omaha	12,986.18	12,986.18	Paid In Full
6144	6/1/23	HiTouch	7610519588-0-1	EXPO DRY ERASE CLEANER FLLCSE HiTouch	54.09	54.09	Paid In Full
6161	6/8/23	HiTouch	7610904103-0-1	FRAME HANG FOLDER LEGAL STEEL ULTRA PLATES 8 1/2 INCH DIXIE ULTRA 20OZ HEAVY BOWLS KCUP GM HAZELNUT 24CT DART 12OZ FOAM CUP 25PK SUGAR 20 OZ 3 PK NON-DAIRY CREAMER 12 OZ 3 PK HiTouch	19.19 49.90 72.56 16.57 23.44 34.36 34.52	250.54	Paid In Full
6148	6/1/23	InfiNet Solutions, Inc.	65027ISI	Monthly Managed Services June 2023 InfiNet Solutions, Inc.	2,023.25	2,023.25	Paid In Full
6162	6/10/23 6/10/23	Koley Jessen PC LLO Koley Jessen PC LLO	464172 464173	General: Professional Services Monthly Community Council Meetings: Prepare for and attend monthly meeting; notes to file. Koley Jessen PC LLO	648.00 1,125.00	1,773.00	Paid In Full
6133	5/29/23	Konica Minolta Premier Finance	79990122	Admin Copier Lease LATE FEE Parent University Copier Lease Konica Minolta Premier Finance	194.48 19.75 200.34	414.57	Paid In Full
1502	5/25/23	Lund Company	1612 June 2023	2022 Operating Expense Recon June Lease - Operating Expense (06/2023) Lund Company	950.09 52,624.78	53,574.87	Paid In Full
6135	4/28/23	OMAHA PUBLIC SCHOOLS	Feb1-Mar312023 ELC	InstructionalCoaches #SC1 InstructionalCoaches #SC3 ELC Partnership Program OMAHA PUBLIC SCHOOLS	13,601.11 11,714.95 52,362.26	77,678.32	Paid In Full
	5/23/23	Peopleready	28105285	PU Childcare Workers 5/15-5/21/2023	964.60		

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jun 30, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
6142				Peopleready		964.60	Paid In Full
	5/30/23	Peopleready	28119957	PU Childcare Workers 5/22-5/28/2023	661.44		
6158				Peopleready		661.44	Paid In Full
	6/6/23	Peopleready	28135493	PU Childcare Workers 5/29-6/4/2023	110.24		
	6/6/23	Peopleready	28138080	PU Childcare Workers 5/29-6/4/2023	110.24		
6151				Peopleready		220.48	Paid In Full
	5/26/23	Philadelphia Insurance Companies	2005614675	Umbrella payment Installment	577.00		
				LateFee	25.00		
6155				Philadelphia Insurance Companies		602.00	Paid In Full
	5/31/23	PINC PROFESSIONAL INTERPRETER & TRANSLA	2023058	Simultaneous Interpreting Services: Catching them being good Date of Service: May 9th, 2023	180.00		
	5/31/23	PINC PROFESSIONAL INTERPRETER & TRANSLA	2023062	Mileage Source IRS - 2022-13 June 9, 2022 Simultaneous Interpreting Services: Catching them being good Date of Service: May 16th, 2023	26.25 180.00		
6147				Mileage Source IRS - 2022-13 June 9, 2022 PINC PROFESSIONAL INTERPRETER & TRANSLA	26.25		412.50 Paid In Full
	5/18/23	Sun Life Assurance Company of Canada	June & July 2023	Employee Life (EE LIF, AD&D, LTD Admin)	200.06		
				Employee Life (EE, AD&D, LTD PR Ded)	29.34		
6149				Sun Life Assurance Company of Canada		229.40	Paid In Full
	6/1/23	UNMC	06/2023 ELC Eval	June 2023 Monthly ELC Eval Prog	36,025.42		
3781				UNMC		36,025.42	Paid In Full
	5/15/23	UNO - MOEC	MOEC-EVAL5	NWEA - Invoice 84448 Paid 01/17/2023	5,000.00		
				NWEA - Invoice 84613 Paid 03/03/2023	1,500.00		
				James Sides 03/03/2023 - MOEC Data Task	1,275.00		
				Force Consultant			
				James Sides 03/06/2023 - MOEC Task Force	125.00		
				Data Collection			
				Tori Christie's Salary/Benefits - 80 Hours (see attached)	4,157.58		
6154				UNO - MOEC		12,057.58	Paid In Full
	5/19/23	VSP Insurance Co.	817963601	June 2023	235.36		
				Payment	-112.97		
6143				VSP Insurance Co.		122.39	Paid In Full
062023EFT	6/27/23	Security National Bank	May Statement	Credit Card Online Pmt	5,040.97	5,040.97	Paid In Full
					241,566.17	241,566.17	

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Credit Card Report

Jun 30, 2023

Date	Reference	Trans Description	Debit Amt	Credit Amt	Balance
6/1/23		Beginning Balance			-5,040.97
6/1/23	CC062023_L02	Quadient CXM USA, Inc		56.00	
6/1/23	CC062023_V01	Sage Software		970.00	
6/2/23	CC062023_L03	Zios Pizzeria		208.99	
6/3/23	CC062023_V02	Sage Software		362.00	
6/7/23	CC062023_V03	Lyft		18.65	
6/8/23	CC062023_V04	Lyft		14.71	
6/8/23	CC062023_V05	Lyft		10.00	
6/8/23	CC062023_V06	Lyft		7.24	
6/11/23	CC062023_V07	Amazon.com		13.98	
6/11/23	CC062023_V08	Amazon.com		277.01	
6/12/23	CC062023_L01	T-Mobile		617.56	
6/12/23	CC062023_V09	Lyft		18.55	
6/12/23	CC062023_V10	Amazon.com		75.21	
6/17/23	CC062023_V11	Zoom Video Communication, Inc.		199.90	
6/20/23	CC062023_V12	UNL - College of Education		175.00	
6/22/23	CC062023_V13	Sam's Club		19.04	
6/22/23	CC062023_V14	Sam's Club		95.86	
6/24/23	CC062023_V15	Stamps.com		19.99	
6/27/23	062023EFT	Security National Bank - Credit Card Payable - SNB	5,040.97		
6/27/23	CC062023_V16	1&1 Ionos		8.71	
6/27/23	CC062023_V17	Amazon.com		23.98	
6/29/23	CC062023_V18	Amazon.com		111.53	
		Current Period Change	5,040.97	3,303.91	1,737.06
6/30/23		Ending Balance			-3,303.91

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
	7/3/23	All Copy Products	AR3988354	Monthly Maintenance for Admin Area	11.74		
				Monthly Maintenance for Parent University	60.30		
6169				All Copy Products		72.04	Paid In Full
	5/11/23	Bellevue Public Schools	BPS2023-2	Supt Plan Reimbursement Jan 13, 2023-April 5, 2023	46,610.00		
6165				Bellevue Public Schools		46,610.00	Paid In Full
	6/20/23	Blue Cross Blue Shield of Nebraska	3231951	July Health & Dental (Admin)	6,156.95		
				July Health & Dental (PU Staff)	2,056.06		
				July Health & Dental (ELC Dir)	2,308.75		
6197				Blue Cross Blue Shield of Nebraska		10,521.76	Paid In Full
	6/1/23	Buffett Early Childhood Institute	LCYR2-052023Eval	May 2023 Supt Plan Eval	2,098.91		
3804				Buffett Early Childhood Institute		2,098.91	Paid In Full
	6/1/23	Buffett Early Childhood Institute	LCYR2-052023Supes	May 2023 monthly program payment	159,419.58		
				<i>Residual Balance</i>	<i>-14,939.07</i>		
6203				Buffett Early Childhood Institute		144,480.51	Paid In Full
	7/3/23	Buffett Early Childhood Institute	LCYR2-062023Eval	June 2023 Supt Plan Eval	25,801.51		
3802				Buffett Early Childhood Institute		25,801.51	Paid In Full
	7/3/23	Buffett Early Childhood Institute	LCYR2-062023Supes	June 2023 monthly program payment	169,203.88		
				<i>Residual Balance</i>	<i>-14,939.07</i>		
6188				Buffett Early Childhood Institute		154,264.81	Paid In Full
	6/29/23	CINTAS CORPORATION #2	5164876270	AED CHECKED	36.81		
				First Aid Cabinet in Hallway	58.66		
				SERVICE CHARGE	10.95		
6167				CINTAS CORPORATION #2		106.42	Paid In Full
	6/12/23	City of Omaha	233187	DEBRA PARIS (Librarian)MAY 2023 PAYROLL BENEFITS	3,289.34		
6166				City of Omaha		3,289.34	Paid In Full
	7/11/23	City of Omaha	234141	DEBRA PARIS (Librarian) JUNE 2023 PAYROLL BENEFITS	3,407.47		
6190				City of Omaha		3,407.47	Paid In Full
	4/1/23	Clarity Benefit Solutions	0401234474	March Administration Monthly Fee	73.55		
				MED and DCA			
6175				Clarity Benefit Solutions		73.55	Paid In Full
	7/1/23	Clarity Benefit Solutions	2307014474	July Administration Monthly Fee	26.25		
				MED and DCA	47.30		

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
6181				Clarity Benefit Solutions		73.55	Paid In Full
	6/1/23	Colonial Life	38841520601740	Monthly Short-Term Disability Insurance Premium Pymt - LC ADMIN Staff	449.65		
				Monthly Short-Term Disability Insurance Premium Pymt - ELC Director Staff	138.00		
				Monthly Short-Term Disability Insurance Premium Pymt - Parent University Staff	755.60		
6170				Colonial Life		1,343.25	Paid In Full
	7/1/23	Colonial Life	38841520701804	Monthly Short-Term Disability Insurance Premium Pymt - LC ADMIN Staff	449.65		
				Monthly Short-Term Disability Insurance Premium Pymt - ELC Director Staff	138.00		
				Monthly Short-Term Disability Insurance Premium Pymt - Parent University Staff	755.60		
6211				Colonial Life		1,343.25	Paid In Full
	6/30/23	Completely KIDS	20230630-LC	May Contract billing for Field Club Elementary	383.00		
6184				Completely KIDS		383.00	Paid In Full
	7/11/23	Control Yours	6513	Control Yours Plus Membership Subscription for LCC	78.75		
6182				Control Yours		78.75	Paid In Full
	7/17/23	Control Yours	6514	Control Yours Plus Membership Subscription for LCC	192.50		
6201				Control Yours		192.50	Paid In Full
	6/30/23	Culligan of Omaha	1073790	EQUIPMENT - COOLER (Admin Office 28A). from 07/01 to 07/31	13.50		
				Equipment - POU With Filter (Admin Office 28A) from 07/01 to 07/31	65.00		
6180				Culligan of Omaha		78.50	Paid In Full
	6/30/23	Culligan of Omaha	1073922	EQUIPMENT - COOLER (LCCNO Class rooms 28B)For Serv. from 07/01 to 07/30	6.50		
				Equipment - POU With Filter (LCCNO Class rooms 28B)For Serv. from 07/01 to 07/30	65.00		
6176				Culligan of Omaha		71.50	Paid In Full
	6/29/23	Eide Bailly LLP	EI01533679	Review of draft of audited financial statements and attendance in audit exit confe	715.00		
				Assistance with recognition of ELC payroll	248.00		
6187				Eide Bailly LLP		963.00	Paid In Full

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
1505	7/1/23	El Mero Mero Inc	1857	July 2023 Lease Payment El Mero Mero Inc	5,582.00	5,582.00	Paid In Full
6198	5/31/23	EMSPACE, INC	90904	Account Service & Consulting Media Outreach & Management Website Updates Digital Annual Report & Misc Communications Social Media Management EMSPACE, INC	1,600.00 200.00 2,500.00	4,300.00	Paid In Full
6177	6/26/23	Great Kids, Inc.	18948	Next Generation Growing Great Families Manual, Asynchronous 2.0 hour E-Learning Course (GGF Manual) Shipping Great Kids, Inc.	320.00 32.00	352.00	Paid In Full
6189	7/6/23	Great Kids, Inc.	19008	4 Day Growing Great Kids for Preschoolers Certification Seminar Becerra-Mora, Miguel Next Generation Seminar Shipping per participant Great Kids, Inc.	2,200.00 65.00	2,265.00	Paid In Full
1504	6/16/23	HELP Foundation of Omaha	2302 July 2023	July Rent and utilities HELP Foundation of Omaha	12,909.21	12,909.21	Paid In Full
6171	6/30/23	HiTouch	7901664228-0-1	FOLDER CLASS 2 DIV LTR RED HiTouch	311.95	311.95	Paid In Full
6183	7/5/23 7/5/23	HiTouch HiTouch	7901815506-0-1 7901854064-0-1	STAPLES 8.5X11 COPY CS FOLDER CLASS 2 DIV LTR RED HiTouch	55.99 62.39	118.38	Paid In Full
6199	6/12/23	HyVee Accounts Receivable	4858949788	Food Purchases PU Parent/Child Classes HyVee Accounts Receivable	202.66	202.66	Paid In Full
6202	7/11/23	HyVee Accounts Receivable	4860239372	Food Purchases PU Parent/Child Classes Payment HyVee Accounts Receivable	736.60 -202.66	533.94	Paid In Full
6191	7/1/23	InfiNet Solutions, Inc.	65289ISI	Monthly Managed Services July 2023 InfiNet Solutions, Inc.	2,023.25	2,023.25	Paid In Full
	6/28/23	J. Michael Murphy & Associates, Inc.	3423	Men's Polo - (2XL) Ladies L/S Polo - 2XL Ladies -Stain Resist Polo 2XL Mens S/S Polo - XL Mens S/S Polo - 2XL	58.00 96.00 112.00 26.00 28.00		

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
6168				Ladies L/S Poplin Shirt 237	90.00	459.18	Paid In Full
				Mens L/S Poplin Shirt 2	30.00		
				Embroidery Charge			
				Shipping	19.18		
				J. Michael Murphy & Associates, Inc.			
6163	6/15/23	Jensen Rogert Associates, Inc.	2023-07	July 2023 Installment Jensen Rogert Associates, Inc.	2,500.00	2,500.00	Paid In Full
6206	7/17/23	Jensen Rogert Associates, Inc.	2023-08	August 2023 Installment Jensen Rogert Associates, Inc.	2,500.00	2,500.00	Paid In Full
6207	7/10/23	Koley Jessen PC LLO	467374	General: Professional Services	163.50	6,406.50	Paid In Full
	7/10/23	Koley Jessen PC LLO	467375	Elementary Learning Center Contracts: Professional Services	2,040.00		
	7/10/23	Koley Jessen PC LLO	467376	Personnel Matters: Professional Services	2,748.00		
	7/10/23	Koley Jessen PC LLO	467377	Professional Services: Monthly Community Council Meetings	1,293.00		
	7/13/23	Koley Jessen PC LLO	467695	South Omaha ELC: Professional Services Koley Jessen PC LLO	162.00		
6213	7/10/23	Koley Jessen PC LLO	468776	Personnel Matters: Professional Services Koley Jessen PC LLO	1,817.00	1,817.00	Paid In Full
6172	6/29/23	Konica Minolta Premier Finance	80262601	Admin Copier Lease	194.48	394.82	Paid In Full
				Parent University Copier Lease Konica Minolta Premier Finance	200.34		
6204	5/18/23	Lion's Gate Security Solutions	LCDS051823	Emergency Action Plan Review and Training Trained total of 10 students Lion's Gate Security Solutions	4,500.00 950.00	5,450.00	Paid In Full
6208	7/17/23	Lion's Gate Security Solutions	LC0331.063023REV	Security Services-March	909.00	2,718.00	Paid In Full
				Security Services-April	576.00		
				Security Services-May	841.50		
				Security Services-June	391.50		
				Lion's Gate Security Solutions			
1503	6/23/23	Lund Company	1612 July 2023	July Lease - Operating Expense (07/2023) Lund Company	52,624.78	52,624.78	Paid In Full
6179	6/22/23	Occupational Health Centers of NE	257311555	Employment testing- Hajl, Sitey Occupational Health Centers of NE	68.00	68.00	Paid In Full
6200	7/6/23	Occupational Health Centers of NE	257320552	Employment testing- Lira, Evelyn Occupational Health Centers of NE	68.00	68.00	Paid In Full

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
6212	7/19/23	Occupational Health Centers of NE	257325239	Employment testing- Harrison, Lisa Occupational Health Centers of NE	68.00	68.00	Paid In Full
6185	7/1/23	One Source The Background Check	2022126986	Manisina, Marisol Bkgrd Chk Haji, Sitey Bkgrd Chk One Source The Background Check Company	38.30 16.50	54.80	Paid In Full
6205	7/7/23	OMAHA PUBLIC SCHOOLS	Apr1-May 312023 ELC	InstructionalCoaches #SC1 InstructionalCoaches #SC3 ELC Partnership Program OMAHA PUBLIC SCHOOLS	13,005.56 11,714.95 45,519.01	70,239.52	Paid In Full
6192	7/7/23	OMAHA PUBLIC SCHOOLS	BECI015	Apr 01, 2023-May 31, 2023 BECI Payment-: Liberty Apr 01, 2023-May 31, 2023 BECI Payment-: Pinewood OMAHA PUBLIC SCHOOLS	21,010.43 31,735.42	52,745.85	Paid In Full
6164	6/13/23 6/20/23	Peopleready Peopleready	28141244 28155394	PU Childcare Workers 6/5-6/11/2023 PU Childcare Workers 6/12-6/18/2023 Peopleready	1,102.40 923.26	2,025.66	Paid In Full
6173	6/27/23	Peopleready	28173956	PU Childcare Workers 6/19-6/25/2023 Peopleready	1,185.08	1,185.08	Paid In Full
6209	7/4/23 7/18/23	Peopleready Peopleready	28184955 28207773	PU Childcare Workers 6/26-7/2/2023 PU Childcare Workers 7/10-7/16/2023 Peopleready	110.24 551.20	661.44	Paid In Full
6194	6/26/23	Philadelphia Insurance Companies	2005614676	Umbrella payment Installment Philadelphia Insurance Companies	1,204.00	1,204.00	Paid In Full
6178	6/27/23	Regal Printing CO	92604	Marisol Mancinas, Business Cards Miguel Mora-Becerra, Business Cards Nghia Le, Business Cards Delivery Regal Printing CO	65.50 65.50 65.50 12.00	208.50	Paid In Full
6195	1/1/23	Tony E. Sanders, Jr.	1279-1	Catch Them Being Good (English) 1/2 Deposit Final Pmt Tony E. Sanders, Jr.	900.00	900.00	Paid In Full
	6/16/23	Sun Life Assurance Company of Can	August 2023	Employee Life (EE LIF, AD&D, LTD Admin) Employee Life (EE, AD&D, LTD PR Ded)	100.03 14.67		

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Treasurer's Report

Jul 31, 2023

Check#	Date	Name	Invoice/CM #	Line Description	Debit Amount	Credit Amount	Payment Status
6174				Sun Life Assurance Company of Canada		114.70	Paid In Full
3803	7/13/23	UNMC	1840001493	July 2023 Monthly ELC Eval Prog UNMC	36,025.42	36,025.42	Paid In Full
3801	6/20/23	UNO - MOEC	MOEC2023-2024	2023-24 Supporting Membership Dues UNO - MOEC	3,750.00	3,750.00	Paid In Full
6193	6/19/23	VSP Insurance Co.	818188313	July 2023 VSP Insurance Co.	122.39	122.39	Paid In Full
6193	7/19/23	VSP Insurance Co.	818402953	August 2023 VSP Insurance Co.	122.39	122.39	Paid In Full
6186	6/1/23 6/1/23	X-eqt X-eqt	IN0004894 IN0004895	Application Development X-eqt Dev Team Network Support X-eqt Inf Team X-eqt	112.50 525.00	637.50	Paid In Full
6210	7/1/23	X-eqt	IN0004903	Application Development X-eqt	4,200.00	4,200.00	Paid In Full
071823EFT	7/18/23	Accident Fund	June Statement	WC Qtrly Umbrella Premium	327.75	327.75	Paid In Full
071923EFT	7/19/23	Philadelphia Insurance	July Statement	Monthly Umbrella Installment	602.00	602.00	Paid In Full
072723EFT	7/27/23	Security National Bank	June Statement	Credit Card Online Pmt	3,303.91	3,303.91	Paid In Full
					677,357.20	677,357.20	

LEARNING COMMUNITY OF DOUGLAS SARPY COUNTIES

Credit Card Report

Jul 30, 2023

Date	Reference	Trans Description	Debit Amt	Credit Amt	Balance
7/1/23		Beginning Balance			-3,303.91
7/1/23	CC072023_L01	Quadient CXM USA, Inc		54.25	
7/3/23	CC072023_V01	Sage Software		362.00	
7/4/23	CC072023_L02	Quadient CXM USA, Inc		27.95	
7/4/23	CC072023_L03	Quadient CXM USA, Inc		65.00	
7/4/23	CC072023_L04	Quadient CXM USA, Inc		65.00	
7/4/23	CC072023_L05	Quadient CXM USA, Inc		65.00	
7/5/23	CC072023_V02	National Center for Families L		1,785.00	
7/10/23	CC072023_V03	Dropbox		119.88	
7/12/23	CC072023_L06	T-Mobile		617.56	
7/17/23	CC072023_V04	Zoom Video Communication, Inc.		199.90	
7/18/23	CC072023_N01	National Center for Families L		595.00	
7/18/23	CC072023_N02	Target		299.55	
7/18/23	CC072023_N03	National Center for Families L		595.00	
7/18/23	CC072023_N04	Target		350.94	
7/20/23	CC072023_N16	Target		18.18	
7/21/23	CC072023_N05	Sam's Club		78.90	
7/21/23	CC072023_N06	Sam's Club		433.72	
7/21/23	CC072023_N07	Sam's Club		996.91	
7/24/23	CC072023_V05	Stamps.com		19.99	
7/25/23	CC072023_N08	WebstaurantStore		3,620.76	
7/26/23	CC072023_N09	Target		133.20	
7/27/23	072723EFT	Security National Bank - Credit Card Payable - SNB	3,303.91		
7/27/23	CC072023_V06	1&1 Ionos		8.71	
7/27/23	CC072023_N10	Community Playthings		5,569.36	
7/27/23	CC072023_N11	Office Depot, Inc.		21.82	
7/27/23	CC072023_N12	Office Depot, Inc.		717.95	
7/27/23	CC072023_N13	Little Caesars		192.91	
7/28/23	CC072023_N14	Lakeshore Learning Materials		857.64	
7/28/23	CC072023_N15	Costco		19.78	
		Current Period Change	3,303.91	17,891.86	-14,587.95
7/31/23		Ending Balance			-17,891.86

LEARNING COMMUNITY OF DOUGLAS & SARPY COUNTIES

Budget to Actual - General Administration
For the Nine Months Ending May 31, 2023

	Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues				
STATE AID	\$ 470,000.00	\$ 470,000.00	100.00	0.00
Total Revenues	470,000.00	470,000.00	100.00	0.00
General Expenses				
Coordinating Council				
LCCC- CONTRACTED SERVICES	15,000.00	30,938.43	206.26	(15,938.43)
LCCC-OTHER PROF/TECH	5,000.00	4,808.01	96.16	191.99
LCCC - ADVERTISING	800.00	928.00	116.00	(128.00)
LCCC -PRINTING	250.00	0.00	0.00	250.00
LCCC - OFF SUPPLIES	150.00	1,169.77	779.85	(1,019.77)
LCCC- TECHNOLOGY/EQUIPMENT	150.00	0.00	0.00	150.00
LCCC-CONFERENCE REGISTRATIO	2,500.00	97.00	3.88	2,403.00
LCCC - MISC EXPENSES	650.00	566.56	87.16	83.44
Coordinating Council - Subtotal	24,500.00	38,507.77	157.17	(14,007.77)
Administration				
CEO SALARY	99,618.79	78,271.86	78.57	21,346.93
OTHER SALARIES AND WAGES	170,501.74	133,965.66	78.57	36,536.08
PAYROLL TAXES	20,664.22	16,334.76	79.05	4,329.46
BENEFIT EXPENSES	55,703.62	66,109.93	118.68	(10,406.31)
DUES AND MEMBERSHIPS	4,800.00	4,690.00	97.71	110.00
CONFERENCE/PROFESSIONAL DEV	6,300.00	2,899.13	46.02	3,400.87
PUBLIC ACCOUNTING	40,000.00	23,846.00	59.62	16,154.00
STATE AUDIT	12,000.00	0.00	0.00	12,000.00
TELECOMMUNICATIONS/WEBSITE	2,200.00	1,680.00	76.36	520.00
SUPPLIES	6,000.00	4,847.28	80.79	1,152.72
FURNITURE	2,500.00	0.00	0.00	2,500.00
PRINTING AND POSTAGE	3,500.00	3,866.75	110.48	(366.75)
TECHNOLOGY/EQUIPMENT	31,500.00	20,829.68	66.13	10,670.32
REIMBURSED EXPENSES	0.00	77.94	0.00	(77.94)
OTHER MISC.	9,100.00	8,652.21	95.08	447.79
Administration - Subtotal	464,388.37	366,071.20	78.83	98,317.17
Total Expenses	488,888.37	404,578.97	82.75	84,309.40
Net Income	\$ (18,888.37)	\$ 65,421.03	346.36	(84,309.40)

LEARNING COMMUNITY OF DOUGLAS & SARPY COUNTIES

Budget to Actual - ELC Operations
For the Nine Months Ending May 31, 2023

	Current FY Budget	Actual YTD	Percent of Spent	Remaining
Revenues				
LOC PROP TAX - ELC LEVY	\$ 11,803,669.58	\$ 7,699,216.88	65.23	4,104,452.70
INTEREST - ELC OP	5,000.00	66,702.59	1,334.05	(61,702.59)
Total Revenues	11,808,669.58	7,765,919.47	65.76	4,042,750.11
General Expenses				
District Initiatives				
Subcouncil 1 ELC Programming	171,146.00	75,809.30	44.30	95,336.70
Subcouncil 3 ELC Programming	315,270.00	270,958.24	85.94	44,311.76
Subcouncil 4 ELC Programming	178,135.00	82,964.46	46.57	95,170.54
Subcouncil 5 ELC Programming	309,000.00	0.00	0.00	309,000.00
Subcouncil 6 ELC Programming	107,949.00	35,681.46	33.05	72,267.54
Programming - Subtotal	1,081,500.00	465,413.46	43.03	616,086.54
North Omaha Center				
Early Childhood Partnership	902,796.45	149,376.38	16.55	753,420.07
Subcouncil 2 Family Support Li	0.00	0.00	0.00	0.00
Childcare Director Training	141,500.00	2,087.50	1.48	139,412.50
Parent University	1,555,324.00	917,878.22	59.02	637,445.78
Parent University	61,655.00	42,252.29	68.53	19,402.71
Center Operations	137,642.84	67,259.46	48.87	70,383.38
North Omaha Center - Subtotal	3,880,418.29	1,644,267.31	42.37	2,236,150.98
South Omaha Center				
South Omaha Center	2,474,542.00	1,145,716.00	46.30	1,328,826.00
Subcouncil 5 Family Support Li	0.00	0.00	0.00	0.00
South Omaha Center - Subtotal	2,474,542.00	1,145,716.00	46.30	1,328,826.00
Superintendent's Early Childhood Plan				
Superintendent's Early Childho	3,358,000.00	2,020,898.05	60.18	1,337,101.95
Superintendent's Plan - Subtotal	3,358,000.00	2,020,898.05	60.18	1,337,101.95
General Expenses				
Admin-Community Relations	90,000.00	105,293.49	116.99	(15,293.49)
Admin-Legal	80,000.00	50,639.06	63.30	29,360.94
Admin-Insurance/Bonding	75,000.00	79,794.74	106.39	(4,794.74)
Admin-Lobbying	36,000.00	22,616.67	62.82	13,383.33
Admin-Salaries and Wages	430,767.77	149,052.33	34.60	281,715.44
Admin-Payroll Taxes	25,303.50	10,982.18	43.40	14,321.32
Admin-Benefit Expenses	53,715.22	15,894.23	29.59	37,820.99
Admin-Other Misc. Expenses	11,650.00	2,392.79	20.54	9,257.21
General Expenses - Subtotal	802,436.49	436,665.49	54.42	365,771.00
Total Expenses	10,515,396.78	5,247,546.85	49.90	5,267,849.93
Difference of Revenues & Expenses	(1,293,272.80)	(2,518,372.62)	194.73	1,225,099.82
Net Income	\$ 1,293,272.80	\$ 2,518,372.62	(194.73)	(1,225,099.82)

LEARNING COMMUNITY OF DOUGLAS & SARPY COUNTIES

Budget to Actual - Capital Projects
For the Nine Months Ending May 31, 2023

		Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues					
LOC PROP TAX - CAP PROJ (1070)	\$	991,701.00	\$ 646,031.29	65.14	345,669.71
Total Revenues		991,701.00	646,031.29	65.14	345,669.71
Learning Centers					
North Omaha Center - Lease Pay		630,000.00	474,006.19	75.24	155,993.81
South Omaha Center - Lease Pay		226,924.00	172,732.25	76.12	54,191.75
South Omaha Satellite-Center -		44,000.00	16,547.44	37.61	27,452.56
West Omaha-Center - Lease Paym		98,121.00	1,620.00	1.65	96,501.00
Total Expenses		999,045.00	664,905.88	66.55	334,139.12
Difference of Revenues & Expenses	\$	(7,344.00)	\$ (18,874.59)	(257.01)	11,530.59

For Management Purposes Only

LEARNING COMMUNITY OF DOUGLAS & SARPY COUNTIES

Budget to Actual - Research & Evaluation
For the Nine Months Ending May 31, 2023

		Current FY Budget	Actual YTD	Percent of Budget	Remaining Spent
Revenues					
Interest	\$	706,910.00	\$ 636,219.00	90.00	70,691.00
		0.00	0.00	0.00	0.00
Total Revenues		706,910.00	636,219.00	90.00	70,691.00
Research & Evaluation					
Program Evaluation & Research		451,975.00	324,228.78	71.74	127,746.22
GOALS Student Attendance Initi		62,500.00	62,500.00	100.00	0.00
Superintendent's Plan Evaluati		225,000.00	121,610.21	54.05	103,389.79
Total Expenses		739,475.00	508,338.99	68.74	231,136.01
Difference of Revenues & Expenses	\$	(32,565.00)	\$ 127,880.01	392.69	(160,445.01)

This Fund is restricted to research and evaluation related disbursements only

Programming Updates

August 10th, 2023

Center Updates

- Attached is a written report from the North and South Center.
- Conversation is open with district representatives from Millard, Ralston, and Westside to identify fall programming in West Omaha.
 - ED presented general information about the Elementary Learning Centers to Elementary School Principals at Ralston.

District Initiatives

General Information

- ED and Tim Hall toured G. Stanley Hall Elementary School at Papillion La Vista. We had the opportunity to observe the program in action and meet its staff.
- ED toured Westridge Elementary School at Elkhorn and learned about their Jumpstart to Reading Program.

LEARNING COMMUNITY CENTER OF NORTH OMAHA

6/1/23-8/10/23

General Information

- Implementation of Remind for communication and Booking for scheduling.
- We organized three Parent and Child Time (PACT) activities for our families, including Movie Night, Game Night, and Primetime. These activities garnered significant family engagement and were met with great enthusiasm.
- In late July, Humanities Nebraska conducted an evaluation of our Primetime program, and the evaluator commended our program as being exemplary.
- We engaged with a variety of community partners in June and July that had lead to collaborations that will be implemented in the near future including: Heart Ministry, In Common, UNO, Mujeres y Valores, Omaha Conservatory, OPS (TAC), Rosehill Elementary, Conestoga Elementary, Franklin Elementary, Refugee Empowerment, MCC, Humanities Nebraska, Abide, Heartland Work Force, Bridges Out of Poverty, NOCCV, Nebraska DOE, and Boys Town.
- We successfully concluded our ESL and GED Classes at the end of June, parents got a summer break from June 26th to July 7th. We resumed ESL and GED classes on July 10th, which included testing and orientation.
- In July, we welcomed 15 new participants for ESL and GED classes.
- We completed the registration process for the upcoming fall String Sprouts classes, with 14 children already registered.
- We hired 3 new navigators: Miguel Mora-Beccera, Evelyn Lira, and Paw Moo. They are all bilingual and help tremendously in supporting our diverse populations. We are finally at 6 EN.
- PU current languages include English, Spanish, Somali, Arabic, Karen, Kirundi, and Nepali.

Staff Training in June and July

- Educational Navigators - Growing Great Kids, DECA/DAYC, STAN Database training, SMART Goal setting, Booking and Remind training, Requesting Translator training by LFS
- Everyone – Autism training, Food Handlers training
- Individual Training – Fan training for managers, Managers Food Handlers training,

Evaluations during this period included:

- CASAS

Success Stories

Karynn became a part of Parent University (PU) in May, and within just a month, by the end of June, she had already observed significant improvements in her child's behavior. Thanks to the support and resources provided by our Educational Navigator (EN) and tools such as Ready Rosie, Conscious Discipline, and calming breathing techniques, her child's behavior had undergone remarkable positive changes.

Essivi, who recently underwent ESL testing on June 14th of 2023 to see improvement in her language development, has shown remarkable growth in her ESL proficiency. With a 6-point increase in listening and speaking and an impressive 11-point increase in reading and writing, her progress is undeniable.

Pictures from June and July:



LEARNING COMMUNITY CENTER OF SOUTH OMAHA

6/9/23-8/10/23

General Information

- The center hosted its first Family Summer Camp since before the pandemic.
- The Omaha Public Library came onsite to give away prizes for families who had completed their Summer Reading Program in June and July. We also provided ice cream and information on where to find free back-to-school supplies at local nonprofits.
- The Nebraska Diaper Bank provided diaper packs for 83 LCCSO children in June and 91 in July.
- New UNO Practicum student started in June. She will be placed at our center for 16 hours a week through early December.
- Individual, group therapy continues for parents and children (no cost to LCDS)
- A group of international students studying through UNO's Intensive English program visited the center and engaged with the parent participants for conversation practice in June.
- The center provided many tours to OPS staff, Refugee Empowerment Center and others.
- Held an open house for interested participants and conducted recruitment at a few local events.

Summer Programming

- Parent/Child Programming
 - ESL for Parents (11 cohorts, twice a week for 2-3 hours during June)
 - GED for Parents (2 cohorts, twice a week for 3 hours during June)
 - Parent Workshops once every week in June:
 - Workforce Development and NorthStar computer classes (Metro)
 - Child Learning programming during parent classes
 - Regular programming for children age 0-5 in June
 - Big Garden Farm to Classroom in June and July
 - Programming for school-aged kids not in summer school during June
 - Included a few field trips to free, local locations.
 - Interactive Parent/Child Programming
 - Family Summer Camp
 - Home visits are scheduled approximately every three weeks
- Community Childcare training/coaching for South Omaha providers
 - Rooted in Relationships program continued through the summer

Staff Training

- Child Learning team – Safe With You, Learning In Nature, Autism
- Educational Navigators - Growing Great Kids Next Generation

Evaluations during this period included:

- Keys to Interactive Parenting Scale
- CASAS
- Staff Focus Groups

Success Story

In July, the Learning Community Center of South Omaha hosted Family Summer Camps. Each family interested could attend for one week, and the center organized three weeks of programming for participant families. The Family Summer Camp theme this year was food and nutrition. Parents and kids learned together about food preparation, the math and science of cooking, and how to make meals more nutritious and budget-friendly. The week ended with a field trip to the Nelson Produce Farm outside of Elkhorn, where the kids learned about where food comes from. We heard very positive feedback from the parents and children about their camp experience.

At one point, families were gathered around a chef from the nonprofit Whispering Roots, who was teaching the children how to cut an onion. The room was quiet for a moment, until one four-year-old child broke the silence by saying, "It's magic, mama!"



What is the additional 1% allowable growth rate and why do we need it?

The 1% is an allowable governmental spending authorization percentage increase over our 2.5% **LID computation** of **restricted** funds. The calculations vary each year depending on the valuation amount and levy limitation rates. The allowable governmental spending authorization percentage increase of 1% is not cumulative compared to actual vs budgeted spending. When the organization experiences a growth spending, we utilize the 1% spending authority. It is the governmental method of self-insuring that the project and programs that have been implemented and funded will be completed. The spending authority (if used) is implemented in the beginning of the budget period. The spending authority is cumulative becomes the base budget amount for the following year. Approval of the current additional 1% eliminates the organization from having to call a special election for voter approval to obtain the additional spending authority. Again, this does ***NOT*** increase the property levy. Instead, this is a mechanism for our future **valuation** growth (**computation**).

Why do we need this additional 1% you ask? Because it provides a safety net for our strategic plan in the growth and buildout of our satellite & 3rd ELC Locations. It provides a continuous incremental base line to maintain a positive momentum over inflation of cost as we create space for our community's needs. Example: the increasing cost of labor and lumber. We would be doing a disservice to our constituents if we did not secure the funds that adds value to what we do for them. It just makes good business sense. We must understand the impact this makes over time and not just for today.

Please see the link for any general Budget FAQ's from the State of Nebraska.

https://auditors.nebraska.gov/Budget_Info/Budget_FAQ.html

Back in 2012 a Diversity Plan subcommittee (the Capacity worksheets) was established and **Restricted R&E funds in General fund** were allocated from ESU Core Services for said plan. Per Darren's notes below:

Within the General Fund, from years back, there was a separate diversity fund with funds assigned from ESU Core Services Funds for this within the General Fund. It started in 2012 with \$135K and then in 2013, an additional \$150K was earmarked for this. However, the remaining \$78,056 has been carried since 2016, which was the last time that there were expenditures in these accounts, as shown below. So that is where this comes from. The balance has not reduced since 2016.

General Funds Restricted for Research and Evaluation

I looked at our prior year reports and it appears the \$78,056 balance Restricted for Research and Evaluation in the General Fund is from the audit period ending August 31, 2017.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Balance Sheet – Governmental Funds – Cash Basis

August 31, 2017

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 452,428	720,577	4,293,271	5,466,276
Cash held by County Treasurer	--	28,973	324,792	353,765
Total assets	<u>\$ 452,428</u>	<u>749,550</u>	<u>4,618,063</u>	<u>5,820,041</u>
FUND BALANCES				
Restricted for leases and leasehold improvements	--	749,550	--	749,550
Restricted for research and evaluation	78,056	--	338,937	416,993
Restricted for elementary learning centers	--	--	4,279,126	4,279,126
Unassigned	<u>374,372</u>	<u>--</u>	<u>--</u>	<u>374,372</u>
Total fund balances	<u>452,428</u>	<u>749,550</u>	<u>4,618,063</u>	<u>5,820,041</u>

See accompanying notes to the financial statements.

Below is a link to that audit report and below that is a link to all the reports for the Learning Community.

https://auditors.nebraska.gov/APA_Reports/2018/SE2800-05092018-September_1_2016_through_August_31_2017_Audit_Report.pdf

	(Diversity) General Fund		Res & Eval ELC Fund
Research and Evaluation			
PY Restricted	PY 78,056.00		PY 141,676.00
Income	- 1003A		721,151.00
Expense	- 1003A		(718,774.00)
	<hr/>		<hr/>
Restricted Fund Balance	78,056.00 FS		144,053.00
	<hr/>		<hr/>
Adjustment for diversity plans in ELC Fund			
	<hr/>		<hr/>
Adjusted Restricted Fund Balance	78,056.00		144,053.00

**Diversity fund started in 2012 with \$135,000 budgeted for diversity plan from ESU Core Services Funds
Additional \$150,000 was budgeted in 2013.
Remaining balance has carried forward from 2016**

1. **Action item:** To move the \$78,056.00 Restricted R&E funds in General Fund out of general fund to the Research & Evaluation Restricted fund.
2. **Discussion:** We may want to revisit this Diversity Plan, understand the foundational components of it and execute an updated plan to utilize these restricted diversity funds.

You will find any additional information in the shared drive S:\Diversity Plan Subcommittee

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

SEPTEMBER 1, 2021, THROUGH AUGUST 31, 2022

**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 6, 2023

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
As of August 31, 2022

Name	Title
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

Name	Title
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

Mike Foley
State Auditor

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Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
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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

Opinions

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, 2022, 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.

In our opinion, the accompanying 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, 2022, and the respective changes in cash-basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises Management's Discussion and Analysis and Budgetary Comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2023, 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.



Zachary Wells, CPA, CISA
Assistant Deputy Auditor

June 8, 2023

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, 2022, and 2021. Please read it in conjunction with the Learning Community's financial statements, which begin on page 8.

Financial Highlights

- General Fund receipts increased for the year ended August 31, 2022, compared to the year ended 2021, with receipts of \$500,809 and \$478,711, respectively. General Fund disbursements increased from \$589,791 in fiscal year 2021 to \$633,895 in fiscal year 2022. The Learning Community's General Fund balance decreased from \$140,951 at the end of fiscal year 2021 to \$7,865 at the end of fiscal year 2022.
- Elementary Learning Centers Fund receipts increased for the year ended August 31, 2022, compared to the year ended August 31, 2021, with receipts of \$11,555,423 and \$11,104,284, respectively. The increase is primarily due to increased property valuations of 6.15% resulting in increased tax collections from its tax levy of \$0.014993 and \$0.015 per \$100 of assessed valuation in 2022 and 2021, respectively. Elementary Learning Centers Fund disbursements decreased for the year ended August 31, 2022, compared to the year ended August 31, 2021, with disbursements of \$6,630,192 and \$7,754,634, 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, 2022, and 2021 amounted to \$18,169,621 and \$13,322,253, respectively. The increase in net position primarily resulted from decreased disbursements in 2022 mainly in the Elementary Learning Centers fund.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

Governmental Activities

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

	Fiscal year ended August 31, 2022	Fiscal year ended August 31, 2021	Change from Prior Year
Receipts:			
Property and other taxes	\$ 11,740,399	11,265,591	474,808
State appropriations	1,177,937	1,191,151	(13,214)
Investment earnings	33,189	7,432	25,757
Other	8,400	8,400	--
Total receipts	12,959,925	12,472,574	487,351
Disbursements:			
Elementary learning centers	7,478,662	8,597,978	(1,119,316)
Coordinating Council	19,351	43,600	(24,249)
Administration	614,544	546,191	68,353
Total disbursements	8,112,557	9,187,769	(1,075,212)
Change in net position	\$ 4,847,368	3,284,805	1,562,563

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 \$7,865 as of August 31, 2022, a decrease of \$133,086 from the fund balance as of August 31, 2021. General Fund disbursements were greater than total budgeted disbursements in the amount of \$38,634.

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 \$854,606 as of August 31, 2022, an increase of \$55,223 from the fund balance as of August 31, 2021. In 2022 and 2021, respectively, \$848,470, and \$843,344 was expended for purposes of leases and leasehold improvements for elementary learning centers.

Elementary Learning Centers Fund – The Elementary Learning Centers Fund is funded through taxes and other receipts restricted for purposes of supporting elementary learning center program activities. The Elementary Learning Centers Fund fund balance amounted to \$17,307,150 as of August 31, 2022, an increase of \$4,925,231 from the fund balance as of August 31, 2021. Disbursements of \$6,630,192 were less than total budgeted disbursements of \$10,517,947 in the amount of \$3,887,755.

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 2022/2023 increased by 8.62% from the 2021/2022 property valuation.
- The Elementary Learning Centers Fund tax levy rate for 2023 decreased to \$0.014878 per \$100 of assessed valuation compared to the 2022 levy rate at \$0.014993 per \$100 of assessed valuation.
- The Capital Projects Fund tax levy rate for 2023 is consistent with the 2022 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, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 17,466,477
Cash held by County Treasurer	703,144
Total assets	<u>\$ 18,169,621</u>
NET POSITION	
Restricted for:	
Leases and leasehold improvements	\$ 854,606
Research and evaluation	181,471
Elementary learning centers	17,203,735
Unrestricted	<u>(70,191)</u>
Total net position	<u>\$ 18,169,621</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, 2022

	Governmental Activities Total	FUNCTION		
		Administration	Coordinating Council	Elementary Learning Centers
DISBURSEMENTS				
Personnel services	\$ 666,040	503,528	--	162,512
Contracted/purchased services	6,560,295	88,089	16,585	6,455,621
Supplies and materials	5,925	5,092	158	675
Occupancy	849,609	--	--	849,609
Other	30,688	17,835	2,608	10,245
Total disbursements	<u>8,112,557</u>	<u>614,544</u>	<u>19,351</u>	<u>7,478,662</u>
RECEIPTS				
Property and other taxes	11,740,399			
State appropriations	1,177,937			
Investment earnings	33,189			
Other	<u>8,400</u>			
Total receipts	<u>12,959,925</u>			
CHANGE IN NET POSITION	4,847,368			
NET POSITION, BEGINNING OF YEAR	<u>13,322,253</u>			
NET POSITION, END OF YEAR	<u>\$ 18,169,621</u>			

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Balance Sheet – Governmental Funds – Cash Basis

August 31, 2022

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 7,865	800,495	16,658,117	17,466,477
Cash held by County Treasurer	--	54,111	649,033	703,144
Total assets	<u>\$ 7,865</u>	<u>854,606</u>	<u>17,307,150</u>	<u>18,169,621</u>
FUND BALANCES				
Restricted for leases and leasehold improvements	\$ --	854,606	--	854,606
Restricted for research and evaluation	78,056	--	103,415	181,471
Restricted for elementary learning centers	--	--	17,203,735	17,203,735
Unassigned	<u>(70,191)</u>	<u>--</u>	<u>--</u>	<u>(70,191)</u>
Total fund balances	<u>\$ 7,865</u>	<u>854,606</u>	<u>17,307,150</u>	<u>18,169,621</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, 2022**

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
RECEIPTS				
Property and other taxes	\$ --	903,693	10,836,706	11,740,399
State appropriations	470,000	--	707,937	1,177,937
Investment earnings	22,409	--	10,780	33,189
Other	8,400	--	--	8,400
Total receipts	500,809	903,693	11,555,423	12,959,925
DISBURSEMENTS				
Elementary learning centers	--	848,470	6,630,192	7,478,662
Coordinating Council	19,351	--	--	19,351
Administration	614,544	--	--	614,544
Total disbursements	633,895	848,470	6,630,192	8,112,557
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(133,086)	55,223	4,925,231	4,847,368
FUND BALANCES, BEGINNING OF YEAR	140,951	799,383	12,381,919	13,322,253
FUND BALANCES, END OF YEAR	\$ 7,865	854,606	17,307,150	18,169,621

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. 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.

Excess of Disbursements Over Appropriations. For the year ended August 31, 2022, the Learning Community exceeded its budgeted disbursements in the General Fund by \$38,634. Within the General Fund, the Coordinating Council and Administration functions exceeded their budgeted amounts by \$3,101 and \$35,533, respectively. These over-expenditures were funded by available fund balance in the General Fund.

E. Property Taxes

Under Neb. Rev. Stat. § 79-2104 (Cum. Supp. 2022), 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. 2022), 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. 2022), 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, 2022, per \$100 of assessed valuation, was as follows:

	<u>Levy Rate</u>	<u>Amount</u>
Capital Projects Levy	\$ 0.001250	\$ 912,690
Elementary Learning Center Levy	0.014993	10,951,187

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, 2022, 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, 2022, the Learning Community had restricted fund balances of \$18,239,812.

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, 2022, 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, 2022, 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 8, 2023, 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. Cash and Cash Equivalents

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, 2022, the Learning Community had no deposits exposed to custodial credit risk.

As of August 31, 2022, the carrying amount of the Learning Community's deposits was \$8,067,562 and the bank balance was \$8,062,869. The deposits were fully collateralized as of August 31, 2022, 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>7,812,869</u>
	\$	<u><u>8,062,869</u></u>

The Learning Community also held \$9,398,915 in a Goldman Sachs Government Fund (Fund), which intends to be a government money market fund. Government money market funds are money market funds that invest at least 99.5% of their total assets in cash, U.S. Government Securities, and/or repurchase agreements that are collateralized fully by cash or U.S. Government Securities. As a government money market fund, the fund values its securities using the amortized cost method. The Fund seeks to maintain a stable net asset value ("NAV") of \$1.00 per share. Securities held by the Fund are not held in the Learning Community's name.

3. Funds Held by County Treasurer

Funds in the amount of \$617,924, \$83,076, and \$2,144 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, 2022. These amounts are remitted to the Learning Community subsequent to year end.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

(Concluded)

4. **Operating Lease Commitments**

The Learning Community leases office space under various operating lease agreements that have non-cancelable lease terms in excess of one year. Rental expenditures relating to these leases for the year ended August 31, 2022, amounted to \$848,470.

The following is a schedule by year of future minimum lease payments under operating leases as of August 31, 2022, that have initial or remaining lease terms in excess of one year:

<u>Year Ended August 31,</u>	<u>Amount</u>
2023	\$ 835,543
2024	838,299
2025	314,406
2026	214,495
2027	191,488
2028-2032	1,018,426
2033-2037	214,645

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, 2022, 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	\$ 327,089
City of Bellevue	Tax Increment Financing	21,675

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, 2022**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
RECEIPTS				
State appropriations	\$ 470,000	470,000	470,000	--
Investment earnings	9,309	9,309	22,409	13,100
Other	--	--	8,400	8,400
Total receipts	479,309	479,309	500,809	21,500
DISBURSEMENTS				
Coordinating Council	16,250	16,250	19,351	(3,101)
Administration	579,011	579,011	614,544	(35,533)
Total disbursements	595,261	595,261	633,895	(38,634)
DEFICIENCY OF RECEIPTS OVER				
DISBURSEMENTS	(115,952)	(115,952)	(133,086)	(17,134)
FUND BALANCE, BEGINNING OF YEAR	140,639	140,639	140,951	312
FUND BALANCE, END OF YEAR	\$ 24,687	24,687	7,865	(16,822)

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, 2022

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
RECEIPTS				
Property and other taxes	\$ 10,841,675	10,841,675	10,836,706	(4,969)
State appropriations	707,937	707,937	707,937	--
Investment earnings	1,223	1,223	10,780	9,557
Total receipts	<u>11,550,835</u>	<u>11,550,835</u>	<u>11,555,423</u>	<u>4,588</u>
DISBURSEMENTS				
Elementary learning centers	<u>10,517,947</u>	<u>10,517,947</u>	<u>6,630,192</u>	<u>3,887,755</u>
Total disbursements	<u>10,517,947</u>	<u>10,517,947</u>	<u>6,630,192</u>	<u>3,887,755</u>
DEFICIENCY OF RECEIPTS OVER				
DISBURSEMENTS	1,032,888	1,032,888	4,925,231	3,892,343
FUND BALANCE, BEGINNING OF YEAR	<u>12,655,341</u>	<u>12,655,341</u>	<u>12,381,919</u>	<u>(273,422)</u>
FUND BALANCE, END OF YEAR	<u>\$ 13,688,229</u>	<u>13,688,229</u>	<u>17,307,150</u>	<u>3,618,921</u>

The accompanying notes are an integral part of this schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

**Other Information –
Budgetary Comparison Schedule – Capital Projects Fund
For the Year Ended August 31, 2022**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
RECEIPTS				
Property and other taxes	<u>\$ 903,563</u>	<u>903,563</u>	<u>903,693</u>	<u>130</u>
Total receipts	<u>903,563</u>	<u>903,563</u>	<u>903,693</u>	<u>130</u>
DISBURSEMENTS				
Elementary Learning Centers – Lease payments	<u>871,180</u>	<u>871,180</u>	<u>848,470</u>	<u>22,710</u>
Total disbursements	<u>871,180</u>	<u>871,180</u>	<u>848,470</u>	<u>22,710</u>
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS	<u>32,383</u>	<u>32,383</u>	<u>55,223</u>	<u>22,840</u>
FUND BALANCE, BEGINNING OF YEAR	<u>628,403</u>	<u>628,403</u>	<u>799,383</u>	<u>170,980</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 660,786</u></u>	<u><u>660,786</u></u>	<u><u>854,606</u></u>	<u><u>193,820</u></u>

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, 2022

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

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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
INDEPENDENT AUDITOR'S 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

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, 2022, 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 8, 2023. The report notes that the financial statements were prepared on the cash basis of accounting.

Report on 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 opinions 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 or significant deficiencies may exist that were not identified.

Report on 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and is described below:

- The Learning Community was not in compliance with the Nebraska Budget Act as it exceeded its budgeted General Fund disbursements by \$38,634. The Nebraska Budget Act restricts a governing body from exceeding its adopted budgeted amount.

Learning Community Response: We appreciate the work of the State auditor's office through our regular, consistent, and timely interactions. This is not an easy task to execute, but working with the State office was professional and collaborative in nature. We at the Learning Community appreciate the due diligence of the process and suggested corrective actions.

We also appreciate the clarity of the highlighted issues that were noted in the report. The Learning Community is in the process of fully reviewing the Procedures Manual for our Budget, Finance and Audit Committee and implementing updated procedures and practices to make every attempt to avoid these types of issues in the future. Many of these updated policies are already in place and in current practice. We have also created practices to attempt to anticipate circumstances such as the general fund being overused as well as any conflict-of-interest incidents that could potentially occur in our business dealings. We plan to thoroughly review how our general fund is being distributed to support Learning Community staff and Learning Community Coordinating Council expenses and will capture related documentation as the process unfolds. Similarly, the conflict-of-interest policy has been refreshed and updated. Once again, thank you for your collaboration and dedication to our financial compliance.

Additional Items

We noted certain additional items that we reported to management of the Learning Community in a separate letter dated June 8, 2023.

Learning Community's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Learning Community's response to the findings identified in our audit and described in the accompanying management letter. The Learning Community's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



Zachary Wells, CPA, CISA
Assistant Deputy Auditor

June 8, 2023



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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June 8, 2023

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, 2022, and have issued our report thereon dated June 8, 2023. 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. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

Budgeted General Fund Disbursements Exceeded

The Learning Community was not in compliance with the Nebraska Budget Act, as it exceeded its budgeted General Fund disbursements by \$38,634. The Learning Community's budgeted General Fund disbursements for the period September 1, 2021, to August 31, 2022, was set at \$595,261; however, the Learning Community disbursed \$633,895 from the General Fund, leaving the General Fund with a \$7,865 balance. Due to the General Fund disbursements exceeding the budgeted amounts, the Unassigned General Fund balance was negative, which indicates that the Learning Community had to use funds that were restricted for Research and Evaluation for its general operating disbursements. This was considered reportable noncompliance.

	FY21 General Fund Ending Balance	FY22 General Fund Receipts	FY22 General Fund Disbursements	FY22 General Fund Ending Balance
Restricted for Research and Evaluation	\$ 78,056	\$ 0	\$ 0	\$ 78,056
Unassigned	\$ 62,895	\$ 500,809	\$ 633,895	\$ (70,191)

Neb. Rev. Stat. § 13-504 (Reissue 2022) states, in part, the following:

(1) Each governing body shall annually or biennially, as the case may be, prepare a proposed budget statement on forms prescribed and furnished by the auditor. The proposed budget statement shall be made available to the public by the political subdivision prior to publication of the notice of the hearing on the proposed budget statement pursuant to section 13-506. A proposed budget statement shall contain the following information, except as provided by state law:

* * * *

(b) For the current fiscal year or biennial period, actual and estimated revenue from all sources, including motor vehicle taxes, allocated to the funds and separately stated as to each such source: The actual unencumbered cash balance available at the beginning of the year or biennial period; the amount received from personal and real property taxation; and the amount of actual and estimated expenditures, whichever is applicable. Such statement shall contain the cash reserve for each fiscal year or biennial period and shall note whether or not such reserve is encumbered. Such cash reserve projections shall be based upon the actual experience of prior years or biennial periods. The cash reserve shall not exceed fifty percent of the total budget adopted exclusive of capital outlay items;

(Emphasis added.) Neb. Rev. Stat. § 13-510 (Reissue 2022) provides the following:

Whenever during the current fiscal year or biennial period it becomes apparent to a governing body that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of the adopted budget of expenditures for that fund, the governing body may by a majority vote, unless otherwise provided by state law, transfer money from other funds to such fund. No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.

We recommend the implementation of procedures to ensure the Learning Community does not exceed its budgeted General Fund disbursement amount. This may include reviewing its General Fund disbursements and determining whether any can be paid with its other funds.

Learning Community Response: We appreciate the work of the State auditor's office through our regular, consistent, and timely interactions. This is not an easy task to execute, but working with the State office was professional and collaborative in nature. We at the Learning Community appreciate the due diligence of the process and suggested corrective actions.

We also appreciate the clarity of the highlighted issues that were noted in the report. The Learning Community is in the process of fully reviewing the Procedures Manual for our Budget, Finance and Audit Committee and implementing updated procedures and practices to make every attempt to avoid these types of issues in the future. Many of these updated policies are already in place and in current practice. We have also created practices to attempt to anticipate circumstances such as the general fund being overused as well as any conflict-of-interest incidents that could potentially occur in our business dealings. We plan to thoroughly review how our general fund is being distributed to support Learning Community staff and Learning Community Coordinating Council expenses and will capture related documentation as the process unfolds. Similarly, the conflict-of-interest policy has been refreshed and updated. Once again, thank you for your collaboration and dedication to our financial compliance.

Conflict of Interest

The Learning Community disbursed \$2,929 to an employee's company during the fiscal year, which is not in accordance with State statute or the Learning Community's internal policies.

Neb. Rev. Stat. § 49-14,101.01 (Reissue 2021) states in part:

(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

The Learning Community's Accounting Policies and Procedures Manual (September 2017) states:

"No officer, Council member, employee, or agent of the Learning Community shall participate in the selection or administration of a vendor if a conflict of interest would be involved. Such a conflict would arise if an officer, Council member, employee or agent, or any member of his/her immediate family, his/her spouse/partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the vendor selected."

Additionally, the Learning Community's Employee Handbook (January 2022) states in relevant part, "No employee of the Learning Community shall authorize or be involved in any transaction in which the employee, or any immediate family member of the employee, or a business with which the employee is associated, shall receive a direct or indirect financial gain."

The purchases tested were made using the employee's Learning Community purchase card and items purchased included \$1,269 for 32 t-shirts provided as staff appreciation to elementary learning center staff and \$1,021 in holiday gifts, including 40 water bottles and greeting cards for 40 staff and the 12 Learning Community Coordinating Council members.

We recommend the Learning Community implement procedures to ensure that purchases are made in accordance with State statute and its internal policies.

Learning Community Response: We appreciate the work of the State auditor's office through our regular, consistent, and timely interactions. This is not an easy task to execute, but working with the State office was professional and collaborative in nature. We at the Learning Community appreciate the due diligence of the process and suggested corrective actions.

We also appreciate the clarity of the highlighted issues that were noted in the report. The Learning Community is in the process of fully reviewing the Procedures Manual for our Budget, Finance and Audit Committee and implementing updated procedures and practices to make every attempt to avoid these types of issues in the future. Many of these updated policies are already in place and in current practice. We have also created practices to attempt to anticipate circumstances such as the general fund being overused as well as any conflict-of-interest incidents that could potentially occur in our business dealings. We plan to thoroughly review how our general fund is being distributed to support Learning Community staff and Learning Community Coordinating Council expenses and will capture related documentation as the process unfolds. Similarly, the conflict-of-interest policy has been refreshed and updated. Once again, thank you for your collaboration and dedication to our financial compliance.

Unauthorized Disbursements

The Learning Community made at least \$3,747 in purchases from the Elementary Learning Center Fund that were not expressly authorized by State statute.

The expenditures at issue included the following:

- A \$1,457 disbursement for catering a holiday party for elementary learning center staff.
- A \$1,021 disbursement for water bottles and greeting cards for elementary learning center staff at the holiday party and greeting cards for the Learning Community Coordinating Council.
- A \$1,269 disbursement for staff appreciation t-shirts distributed to elementary learning center staff.

The above \$1,021 and \$1,269 disbursements were noted also in the immediately preceding "Conflict of Interest" comment.

Neb. Rev. Stat. § 79-2101 (Reissue 2014) states, in part, "Learning community means a political subdivision which shares the territory of member school districts and is governed by a learning community coordinating council." (Emphasis added.)

Regarding the powers of political subdivisions, the Nebraska Supreme Court has stated the following:

Political subdivisions 'are purely entities of legislative creation. They do not exist independent of some action of the legislative department of government bringing them into being. All the powers which they can possess are derived from the creator. Unlike natural persons they can exercise no power except such as has been expressly delegated to them, or such as may be inferred from some express delegated power essential to give effect to that power.' Metropolitan Utilities Dist. v. City of Omaha, 171 Neb. 609, 614, 107 N.W.2d 397, 401 (1961). See, also, Garver v.

City of Humboldt, 120 Neb. 132, 231 N.W. 699 (1930). Traditionally, Nebraska has required strict construction regarding the authority granted to a political subdivision. See Metropolitan Utilities Dist. v. City of Omaha, supra.

Nebraska League of Sav. and Loan Associations v. Johnson, 215 Neb. 19, 24, 337 N.W.2d 114, 117 (1983).

Neb. Rev. Stat. § 79-2104(3) (Cum. Supp. 2022) identifies the types of disbursements that a Learning Community Coordinating Council is authorized to make:

Levy for early childhood education programs for children in poverty, for elementary learning center employees, for contracts with other entities or individuals who are not employees of the learning community for elementary learning center programs and services, and for pilot projects pursuant to subdivision (2)(g) of section 77-3442, except that not more than ten percent of such levy may be used for elementary learning center employees;

None of the expenditures identified above appear to fall within the language of § 79-2104(3), nor was the Learning Community able to identify other statutory authority for these expenditures.

We recommend the Learning Community implement controls to ensure its expenditures are authorized by State statute.

Learning Community Response: We appreciate the work of the State auditor's office through our regular, consistent, and timely interactions. This is not an easy task to execute, but working with the State office was professional and collaborative in nature. We at the Learning Community appreciate the due diligence of the process and suggested corrective actions.

We also appreciate the clarity of the highlighted issues that were noted in the report. The Learning Community is in the process of fully reviewing the Procedures Manual for our Budget, Finance and Audit Committee and implementing updated procedures and practices to make every attempt to avoid these types of issues in the future. Many of these updated policies are already in place and in current practice. We have also created practices to attempt to anticipate circumstances such as the general fund being overused as well as any conflict-of-interest incidents that could potentially occur in our business dealings. We plan to thoroughly review how our general fund is being distributed to support Learning Community staff and Learning Community Coordinating Council expenses and will capture related documentation as the process unfolds. Similarly, the conflict-of-interest policy has been refreshed and updated. Once again, thank you for your collaboration and dedication to our financial compliance.

* * * * *

It should be noted this letter is critical in nature, containing only our comments and recommendations 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 comments and recommendations contained herein. The formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

This letter is intended solely for the information and use of the Learning Community, the appropriate 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,



Zachary Wells, CPA, CISA
Assistant Deputy Auditor

EXECUTIVE COMMITTEE AND LEARNING COMMUNITY COORDINATING COUNCIL 2024 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 2	January 18
February 6	February 15
March 5	March 21
April 2	April 18
May 7	May 16
June 4	June 20
July 2	July 18
August 6	August 15
September 3	September 19
October 1	October 17
November 5	November 21
December 3	December 19