

Board of Education Regular Meeting
Monday, November 14, 2022 7:00 PM
DC West Middle/High School Library
401 South Pine Street
Valley, NE 68064-0378

1. Call to Order	
2. Public Communications and Correspondence	3
3. Approval of Agenda	
4. Administrative Reports	5
4.1. Superintendent's Report	25
4.2. Financial Report	26
5. Consent Agenda	
5.1. Approve Minutes	33
5.2. Approve Claims for Payment	
5.3. Approve Financial Report	
5.4. Approve Classified Staff	
6. Old Business	
6.1. Building and Grounds Update and Discussion	37
7. New Business	
7.1. Auditor's Report to the Board	39
7.2. 2022-23 Fall Enrollment Report	89
7.3. DCWEA Recognition of the Association for Negotiations 2024-25 School Year	91
7.4. Second Readings of Policy 1320 Grants or Donations for Capital or Other Special Improvement Projects and Policy 1330 Naming of School	92

District Facilities or Programs

7.5. Approve Human Resources Payroll Specialist Position

96

8. **Adjournment**

Board of Education

Dr. Pat McCarville

Jamie Jorgensen

Bill Koile

Dr. Kelly Hinrichs

Elizabeth Mayer

Luke Janke

Dr. Melissa Poloncic, Superintendent

Sabina Safford, Board Secretary

This pamphlet has been developed to help the general public attending a meeting of the Board of Education to understand the internal operation of the Board. It is hoped that this pamphlet will foster improved relations between the Board and the citizens it serves.

Meetings of the Board

When

- The Board of Education convenes once each month on the second Monday except in the months that have five Mondays. In months with five Mondays, the Board convenes on the third Monday of the month. Holidays and unexpected conflicts may create exceptions to this practice.
- The Board of Education will convene in special session whenever it is deemed necessary for the efficient operation of the school district.
- Board of Education meetings are called to order at 7:00 p.m. unless another time is stipulated.

Where

- Regular and special meetings of the Board of Education will be held in the Board Room on the Valley Campus at 401 S. Pine St., in Valley, unless another location is specifically identified.
- Whenever public participation dictates the need for a larger meeting room, the Board will convene in the High School library.

Notice of Meetings

- Official notice of the time and place of the regular board meetings are posted on the doors of the schools, banks in Valley and Waterloo, Valley City Hall and Waterloo Post Office.
- Notice of special meetings will be posted at least 24 hours in advance. Hearings will be published in the Douglas County Post-Gazette.

Business of the Board

Agendas

- Agendas for the regular meeting on the second Monday of the month will be prepared in advance and kept current and available in the superintendent's office. Business items of an emergency nature may be placed on the agenda by a majority vote of the Board of Education.
- Parents, employees and patrons may have items placed before the Board of Education for consideration by contacting the Superintendent at least 24 hours in advance of a regular meeting.

Public Participation

- The Board of Education invites you to offer comments during the Public Communication and Correspondence portion of the meeting. Public requesting to offer comments during the Public Communication portion of the meeting shall make a request to speak or complete the sign-in information sheet at the meeting. The individual is asked to state the purpose and general nature of his or her appearance before the Board. The Board President shall indicate to the individual how much time the Board will allot the individual. Speakers normally will be given five minutes with a maximum of 20 minutes set aside for such communications.
- Members of the public requesting to speak to an item considered New or Old Business on the Agenda will request time during the Public Communications portion of the meeting. Unless the comments are related to an agenda item no action will be taken by the Board. Questions or requests of the Board by the public will be taken under consideration. The Board will direct the Superintendent, or the Superintendent's designee, to respond in writing to any public question or request brought before the Board.

Equal time shall be allotted to individuals speaking for and against a proposal when opposing points of view are represented at the board meeting.

- The Board invites you to share any information you may have or address any question to any Board member or the Superintendent regarding new business in the week prior to the next meeting.
- If, at any Board meeting, any person shall conduct himself or herself in a disorderly manner and after notice of the president or the person presiding shall persist therein, the president or person presiding may ask the person to leave and if the person refuses, the president or presiding officer may order any law enforcement officer or any other person or persons to take him or her into custody until the meeting is adjourned.
- Meetings may be recorded. Recording must be done so as not to disrupt the meeting.
- Meetings of the Board of Education shall be conducted in compliance with appropriate policy, state statutes and open meeting laws.

Mission Statement

Douglas County West Community Schools creates passionate learners by maximizing student achievement through dynamic learning experiences which inspire and provide a quality education for all students within a safe and community-supported environment.



DC WEST
COMMUNITY SCHOOLS

www.dccwest.org

Board Meeting Procedures

“Creating Passionate Learners”

The Douglas County West Community Schools does not discriminate on the basis of race, color, national origin, sex, disability, religion, age or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Students: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

Employees and Others: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Dept. of Education (OCR), please contact OCR at 8930 Ward Pkwy, Suite 2037, Kansas City, Missouri 64114, (816) 268-0550 (voice) or (877) 521-2172 (telecommunications device for the deaf) or ocr.kansascity@ed.gov.

**Douglas County West
Community Schools
P.O. Box 378
401 S. Pine St.
Valley, Nebraska 68064**



**DC West Elementary
School Board Report October 2022
Dr. Jeffrey Kerns**

This Fall we will continue our LETRS Training focusing on the last two units. On November 4th Janet Foss facilitated training for our elementary team.



The following teachers will take part in the math pilot committee meetings: Natalie Janssen, Mandi Stansberry, Dani Braun, Mattie Subbert, Amy Ethen, Lyndsy Listenberger, Rhonda Jonas, Crystal Peterson, Shari Fischer, Sonya Lutze, Justin Presler, Janna Giles, Kelsey Nabity, All 13 teachers will be pulled from school to attend all day training(s) on December 7, and February 9.

The DC West PTSA donated funds to develop and construct two Gaga Pits on the elementary playground to be used by students district-wide. The pits were recently installed and will be enhanced with two benches between them when they arrive.





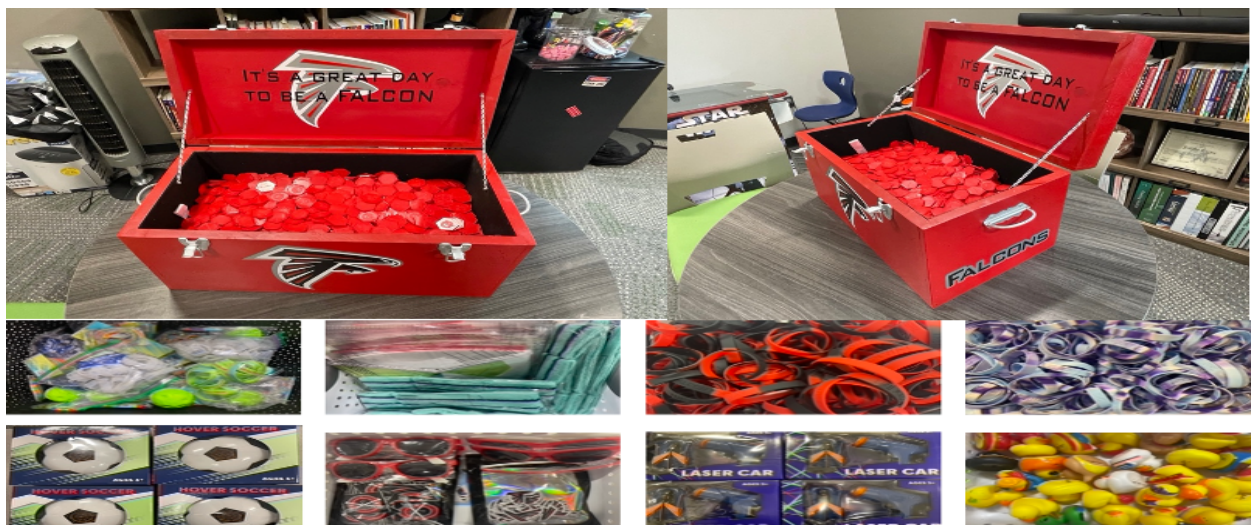
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Over 25,000 FalCoins were earned by students. Students earned FalCoins for being Safe, Responsible, and Respectful. A small student group was created to help select and secure prizes for students to redeem their coins. Our students are also currently working to earn an all-school dance party.



The varsity girls volleyball team visited the elementary students prior to their departure to the state tournament. Our youngest Falcons met them with thunderous applause and energetic cheers!

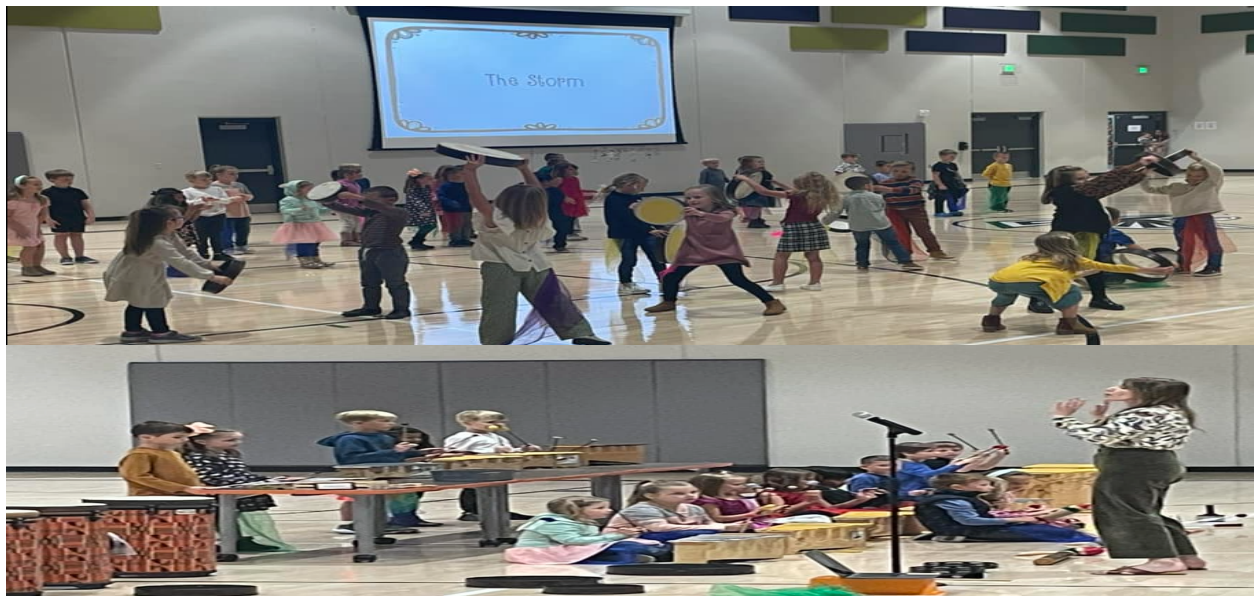




We are now displaying student art displayed in front office to greet our families when they visit.



Our 1st Grade performed for families and friends on October 27. Our guests enjoyed the show: You're Safe with Me! Students were able to engage deeply with music and spent time singing, speaking, moving, playing, and creating. They were able to collaborate with their peers and use critical thinking to make musical and artistic decisions.





Board Report

Douglas County West Community Schools

Jim Knott –High School Principal

November 14, 2022

November is upon us, and although we are between sports seasons, it is a very busy time at the high school. The honor roll for first quarter came out on Friday, October 21. We have two types of academic honor rolls at DC West; an Honor Roll of Distinction and an Honor Roll of Merit. To be included on the Honor Roll of Distinction, a student must have accumulated a GPA of 3.5 or higher for that grading period. To be included on the Honor Roll of Merit, students must have achieved a 3.0-3.5 GPA during the grading period. The first quarter Honor Rolls are listed on page two of this report.

I recently had an inspirational conversation with a DC West High School parent at a youth sporting event. She was visibly excited about the recent state volleyball berth and said, “that is why my kids go to DC West. The student and community support means everything to those girls.” She went on to explain that over the last few years in the AAU volleyball circuit, private and public high school coaches had recruited her daughter saying she needed to be at a class A or B high school to get recruited to the next level. This is obviously not true as high school junior Nora Wurtz recently committed to play volleyball at Division I Creighton University. However, through this conversation, I got the idea that we need to create and put on our website a promotional video of all the great things that happen at DC West High School.

In order to get the ball rolling on this idea, I spoke to new STEM teacher Lisa Leonard about having her Strive class create the video. She was excited about the project and so were her students. They decided to highlight four areas in the video: 1) daily student life, 2) academics, 3) activities, & 4) facilities. Strive student Mesfin Wilson said, “We have started planning by creating a storyboard for the film. We have been thinking of one general question we can ask the students, teachers, and parents we choose to interview. We are early in the process but I think it is going well so far.” Mrs. Leonard’s Strive students are Levent Capan, Nathan Koborg, Zach Uehling, and Mesfin Wilson. The group has set a project completion date of May 2023.

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Honor Roll of Distinction

SENIORS

JUNIORS

SOPHOMORES

FRESHMEN

Elijah Ambriz	Mason Mathenia	Eric Asher	Nathan Martin	Jamison Badjie	Bryce Larsen	Bailey Anderson	Kyler Rippe
Maria Ayt	Morgan Morrison	Ty Bevington	Ciera Mazza	Jaeda Bakken	Cameron Madden	Bella Anderson	Reece Royuk
Emma Barnes	Keira Murdock	Laney Bissailon	Zachary McArdle	Will Bergsten	Grant Mayer	Nolan Asher	Jetta Sattem
Adriana Bauer	McKenna Pojar	Anna Borner	Shayla McKee	Kelan Bohlen	Colton Meduna	Collin Biesterfeld	Trey Schieber
John Bereisha	Maxwell Poore	Brandon Christensen	Jonas Meairs-Richman	Tieler Collette	Madelyn Mitchell	Joslyn Giles	Waylon Schroeder
Alainna Billings	Delaney Pralle	Brook Cooke	Jaylee Negley	Trent Davidson	Sarah Perkons	Ian Gleason	Jackson Schuiteman
Ainsley Bucholtz	Lindzey Rehberg	Michael Croom	Taylor Patterson	Carleigh Dembinski	Carli Ptacek	Sabra Hermanson	Joseph Stammer
Miranda Chambliss	Kylie Remm	Lillyan Duncan	Kaylee Perchal	Markus Dorson	Mitchell Sullivan	Barrett Hinrichs	Addison Strong
Alivia Davidson	Caitlyn Reule	Darby Giles	Makenzie Pettit	Lyla Elsaesser	Zoe Teitler	Caiden Hoops	Jaxon Swierczek
Cael Dembinski	Jacob Robles	Gage Grattopp	Courtney Polonic	Alexa File	Luke Thimmesch	Maren Jarecke	Jasmine West
Justin Detimore	Toby Scruggs	Grace Holm	Blaine Quy	Austin Fletcher	Kayden VerMaas	Kai Jorgensen	Beau Wilcox
Nathan Fletcher	Claire Smock	Hudson Jarecke	William Reeves	Grace Getsfred	Brody Walsh	Emma Kincanon	Evan Winters
Parker Gaston	Clyde Stenglein	Elizabeth Jensen Robinson	Raya Sattem	Chloe Greve	Dakota Wolter	Cade Listenberger	Zane Wohlers
CoDee Hartle	Wrigley Strong	Alexandria Johnson	Ashton Scott	Ava Grimm		Blaine Martin	Izzabella Zach
Neava Hayner	Archer Thompson	Caleb Johnson	Miles Shallberg	Stella Higginson		Mason Pettit	
Amelia Herman	Caleb Trost	Harley Kaven	Carley Shaw	Brody Hillyer		Alexander Phillips	
Lenore Hoeft	Jaelyn Uehling	Cheyenne Kilmer	Brady Singer	Bryar Jensen		Madelyn Phillips	
Gavin Jensen	Olivia Walvoord	Megan Kopocis	Madison Taft	Remy Kirby		Anella Pralle	
Mia Johnson	Quincy Weiss	Kale Kotil	Zachary Uehling	Miles Korb		Brody Radcliffe	
Maureen Kaven	Manuel Wheeler III	Aspen LeCureux	Cameron Wiese	Gavin Lakner		Abby Rayer	
Claire Koile	Samantha White	Aubree Liss	Mesfin Wilson				
Jason Lehnert	Tamara Wilson	Daniel Luna-Garza	Ryker Wohlers				
Benjamin Manrique	Alazae Winters	Terry Luthy III	Jack Woodward				
	Kadan Wolf	Maria Malousek	Lillian Wright				
		Olivia Malousek	Nora Wurtz				

Honor Roll of Merit

SENIORS

JUNIORS

SOPHOMORES

FRESHMEN

Bryce Feldhacker	Landon-Tuff Brown	Karsten Alexander	Ethan Denstad
Ellesia Guardipee	Levent Capan	Madison Breazeale	Kayden Foster
Ella Johnson	Edward Delashmutt	Jagger Denker	Georgia Goff
Lillian Raile	Ethan Griffith	Trenton Guardipee	Kyle Gregurich
Tyler Turner	Jaina Hemphill	Hayden Samuel	Nylee Hayner
Abbigayl Wiczorek	Parker Kingham	Lilly Herman	Adora Hays-Lavender
Brandon Wilson	Joaquin Roob	Kiya Johnson	Tess Henrichs
	Makynna TenEyck	Grayson Kester	Lillian Kosiske
	Drake Travis	Nathaniel Koborg	Abigail Lemay
	Matthew Vogt	Roen Murdock	Molly Moehling
	Charles Wood	Logan Pojar	Kolten Nelson
		Peyton Sears	Hayoung Park
		Maddison Zach	Grant Parr
			Cade Thiessen
			Jadie Vieth
			Madison Walker

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November 2022 Board Report

Last November's Board report I stated, "Overall this has been our best fall season when you look at wins/losses and accomplishments of the teams since I have held my AD position." I am pleased to report that once again this is a true statement! Last week's trip to State Volleyball was the cherry on top of the fall. I am so proud of the volleyball players and their coaches for their hard work this season. Their goal was to get to the big show and they made it. Next goal is winning at the State level and I know these young women will work hard to make this a reality next year. Huge congratulations to Bob Wald, Rachel Wald, Amber Axline, and Mandi Stansberry for their hard work and leadership this season.

I believe all of our athletic programs are trending in the right direction. As we talk about how to constantly get better, it is great to have proof that what we are doing does lead to great opportunities for students. As we approach the winter sports season, I am again excited to see what our students can do.

One of the reasons I believe we are improving in athletics is due to the strength and conditioning program we have added under Adam Loftis. His program has shown remarkable growth in our students. To continue this great work, I am recommending an addition to the Extra Duty list.

Strength and Conditioning Coordinator

- Responsible for organizing student groups, setting up lifting times, and a supervision schedule with the other sport coaches.
- Design and implement Summer Strength and Conditioning Program for all high school and middle school student-athletes
- Create and manage strength and conditioning programs dedicated to optimizing strength, power, speed, and endurance
- Coordinate with all sport coaches on scheduling and managing individual athlete expectations
- Continue to foster and grow the middle school strength and conditioning program
- Be the contact person for all students, parents, and coaches for the duration of the summer program.

In non-athletic world, the DC West choir had the opportunity to gather with conference schools and work on music together. DC West represented well. Austin Fletcher, Will Bergsten, Nathan Fletcher, Kylie Remm, and Morgan Morrison were all chosen for small group ensembles or solos at the event. This shows the strength of leadership in our choir program and Dawn Beyl was very proud of her students. With the addition of a theater and a venue for our students to shine, the sky is the limit on this program.

Looking forward to winter season and yes, even the first snowstorm ☺

Respectfully,
Nathan Ter Beest
Activities Director



Douglas County West
Middle School Board Report November 2022
Mr. Jeremy Travis

Enrollment as of 11/09/22

6th-61

7th-89

8th-90

Total DC West Middle School (240)

Our 2nd Quarter is underway and we are excited about what's ahead for our Middle School Students and Staff. **Mrs. Siekman's Pride Class won the Socktober Challenge** for grades 6th-12th. Mrs. Siekman's Pride Class brought in the most socks by a large margin. I appreciate our students, staff, and families supporting a good cause.

We currently have **43 MS Boys Basketball Players** participating on this upcoming season. The team is coached by Clete Samson, Mattie Subbert, and Ian Waterman. The majority of our practices are after school but due to gym availability at times there will be some morning practices that will have to occur as well. I had to order some additional uniforms for this upcoming season that will hopefully be in soon.

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1st Quarter Falcon Rewards:

6th grade-51 Attended/62 Total Students = 82%

7th grade-73 Attended/89 Total Students = 82%

8th grade-60 Attended/89 Total Students = 67%

Total-184 attended/240 Total Students = 77%

Students with No Failing Grades, No Missing Assignments, and No Written Principal Office Referrals for the 1st Quarter qualify. The students went Ice Skating at Sidner Ice Arena in Fremont. It was a great day exemplifying The Falcon Way!

Middle School **HAL** focus areas for the month of October are 6th grade-Science, 7th grade-ELA, and 8th grade-Math. Our students that qualify based on their Fall MAP scores and/or teacher recommendations receive enrichment lessons on Friday. The Teachers really enjoy providing curriculum enrichment opportunities above and beyond the normal classroom time.



Congratulations to our **October MS Students of the Month**. 6th grade: Avery Mangimelli and Kinley Finck. 7th grade: Nathan Barbur and Harbor Johnson. 8th grade: Brayton Holding and Lillian Lakner. Those students exemplified The Falcon Way!

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Congratulations to our **October MS Staff Members of the Month**. Ms. Mary Makedissi-MS Paraprofessional, Ms. Desi Samson-MS Interventionist, and Mrs. LeAnn Siekman-7th/8th grade Science. Their efforts this past month have been outstanding with our students and school!

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12:30 ↵

LTE 🔋



Tweet



Sara Horstman
@SaraHorstman2

We welcomed some amazing @middle_dcw 7th and 8th mathematicians into 6th grade math today!!! Great #collaboration and #peersupport from our middle schoolers!! #falconpride #thefalconway



10:55 PM · 10/27/22 · Twitter for iPhone



Tweet your reply



We have identified 4-5 students from each of the guided study halls in the mornings that are available and willing to help our **6th grade teachers support** some of the learning needs in our

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core curricular classes. Our students have done an outstanding job of building those positive student relationships and we appreciate all of their efforts!



Middle School students that had (2) absences or less during the 1st Quarter qualified for our **1st Quarter Awesome Attendance** drawing. There were two 6th graders, two 7th graders, and two 8th graders names drawn. They were able to choose from one of the following during lunch: A dozen donuts, a large pizza, a large blizzard, or a fast food meal of their choice. This student incentive is to celebrate students that are making a good effort to be at school every day!

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We want our Middle School students to be **involved in activities** beyond the classroom. This is a great example that is occurring for us. This will continue to grow throughout the school year as activities come and go. I am proud of our student participation and we will continue to explore other ways for them to become involved and develop school pride at DC West.

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We will continue to develop what **The Falcon Way** looks like at our Middle School. WE will continue to focus on Falcons being Safe, Responsible, Respectful, Engaged, and Inclusive for us! We will continue to have daily, weekly, monthly, and quarterly student incentives for our students throughout the school year.



Deputy Brown-School Resource Office (SRO) Update:

Deputy Brown is continuing to update our District and Building Level Safety Plans and Procedures.

We are determined to continue to provide a safe and positive learning environment for all students and staff. Please feel free to contact me if you have any questions, if you want to see how things are going throughout the day, or if you have any concerns. I'm proud of what we do and who we are! Go Falcons!

Jeremy Travis, M.A.

Douglas County WEST FALCONS

Middle School Principal/AD (6-8)

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"Kids don't care how much you know until they know how much you care"

#TheFalconWay #FalconStrong #DCWestROCKS #BeFALCONKind

LOVEYourPEOPLE

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November 2022 Special Education Report

The past month has been filled with many, many IEP meetings as well as numerous opportunities for professional development and state reporting. We can't believe the first quarter is over and that winter break is around the corner. The year is flying!

- **November Program Highlight: Vocational Learning & Nebraska VR**

This year we started a new high school Work Experience class this year to provide the opportunity for some of our students to develop vocational and independent living skills to help them prepare for life after high school. Nick Sims teaches a double block of this course so that students have time to go off-campus to practice vocational and social skills. Students have gained skills in the cafeteria and concession stand on campus and have gone to the library and a local church for work experience off-site. Students also engage in cooking projects to support independent living skills. We use a life skills curriculum and focus on meeting individual needs to help student build skills they will need for life.

In addition to our Work Experience class, DC West partners with Nebraska VR to provide Pre-Employment Transition Services to students with disabilities at the high school level. Nick Wilde, our VR Counselor, meets with students at the high school once a month to help students identify their post-secondary goals and take steps to be on the path to meet them. VR helps students explore different colleges and careers and can support students in finding and keeping part-time jobs. We are fortunate to have such a great partnership!

- **State Reporting**

Our office is working on preparing and submitting several state reports this month.

- *SPEDFRS*: The Special Education Financial Reporting System was submitted on October 31. This generates reimbursements for School-Age Special Education and Transportation 2021-22 school year costs.
- *SPED Proportionate Share*: This report will be submitted by December 15 and details the amount of IDEA funds that must be expended for eligible parentally placed children with disabilities in an accredited/approved nonpublic school and/or an exempt home school within the school district boundaries.
- *ILCD (Improved Learning for Children with Disabilities)*: Data for Indicators 11 & 12 for Quality Special Education Programs were submitted this month.



- Indicator 11 monitors timely completion of initial evaluations for special education. We completed 17 initial evaluations last year, and 15 of them were completed in the appropriate timeline.
- Indicator 12 monitors the number of children who choose to continue early intervention services beyond their child's third birthday in accordance with state guidelines. We had five eligible children in this category last year, and all five families elected to continue services beyond their children's third birthday.
- *Indicator 11 Corrective Action Plan:* We submitted our final report indicating that we have trained all staff in the importance of completing evaluations in appropriate timelines and are actively monitoring in this area.
- *Parent Survey for Special Education:* We will be submitting our plan for how to distribute and collect special education parent surveys this month.

- **Professional Development**

Our special education team has had the opportunity to participate in several professional development activities over the past month. We are fortunate to work in a district that values the continuous development of our teachers. Thanks for your support!

- *Inclusive Practices*
Kristen Phillips, Jake Subbert, and Nicki Pechous attended Day 2 of NDE's Inclusive Practices Institute in Kearney on October 12. This day of learning focused on strategies designed to use IEPs as tools to improve student learning and inclusion. We plan on sharing this information with our special education staff during one of our second semester professional development days.
- *Nebraska MTSS Summit: Creating Coherence*
Dawn Marten, Kristen Phillips, Jake Subbert, Nicki Pechous, Kelsey Nabity, and Sara Horstman participated in the 2022 MTSS Summit in Kearney on October 13-14. We were able to attend many breakout sessions on topics such as Universal Design for Learning, Coherence Between MTSS and Continuous Improvement, Data-Based Decision Making, Universal Screening for Behavior, and Resilience Education. Our team had a follow-up meeting this week to make a plan for moving forward and implementing some of our new knowledge. Our hope is that this team can meet monthly to work on district-level improvement and MTSS initiatives as directed by the administrative team.
- *Secondary MTSS with Judy Elliott*
Our middle school and high school MTSS Leadership teams continued their work with Judy Elliott on secondary MTSS implementation on October 17 at ESU 3. Both schools worked to identify new goals for this year, and both focus largely on improving student



grades. We are working to identify strategies to support this, such as finetuning our ELA supports and interventions and discussing our grading practices.

- *Adaptive Schools*: Jim Knott, Dawn Marten, and I have been participating in a four-day training series aimed at developing collaboration and leadership skills and effective meeting facilitation and participation skills. We have already been implementing some of our new learning to make our district meetings even more effective.
- *Special Education Law Conference*: I attended the Tri-State Special Education Law Conference on November 3-4 at the CHI Center. I was able to hear from several attorneys and experts in the field about practices that we should be implementing to ensure procedural and qualitative compliance surrounding special education and 504s. Lessons learned will be shared with our Administrative Team at our next meeting relating to practices with discipline, communication with parents, ChildFind, and more.
- *Yes We Can!* Dawn Marten, Lindsey Boardman, and I started participating in a training series centering on helping general educators and special educators collaborate through professional learning communities. Our hope is to use a “train the trainer” model for this series and bring this training back to our district for wider implementation next year as it highly aligns with both our District Strategic Plan and our Targeted Improvement Plan.

Thank you as always for your continued support. Happy Thanksgiving!

Respectfully Submitted,

Nicki Pechous, Ed.S.

Director of Special Education

Superintendent
Director of Learning
Director of Special Education
Elementary Principal
Middle School Principal
High School Principal
High School Assistant Principal/AD

Dr. Melissa Poloncic
Dr. Dawn Marten
Nicki Pechous
Dr. Jeffrey Kerns
Jeremy Travis
Jim Knott
Nathan Ter Beest

402.359.2583
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402.359.2151
402.779.2646
402.359.2121
402.359.2121



DC West Community Schools
Board Report November 2022
Dr. Dawn Marten - Director of Learning

CURRICULUM & INSTRUCTION

DCW Mentor Program:

Mrs. Sara Horstman was hired as the district Mentor Coordinator. Under the leadership of Mrs. Pechous and me, Mrs. Hortsman has developed a strong and impactful program, for both mentees (new DCW teachers) and mentors. She developed a timeline that consists of monthly meetings to provide new teachers opportunities for reflective practice, learn new knowledge about lesson design, and how to foster a classroom culture that values engaging academics and learning. She also created a Continuum of Care for mentors to follow throughout the school year to provide their mentees valuable support during their first year at DCW.

Superintendent’s Early Childhood Plan (SECP):

As the district-level leader who oversees the SECP, I have worked closely with Dr. Kerns to establish school goals that align with best practices in the area of Early Childhood Development, specifically Birth through Grade 3. The goals are as such:

Leadership Effectiveness

Goal: Building administration and staff will gain a deeper understanding of the birth through grade 3 approach in order to effectively implement the DC West Superintendents Early Childhood Plan components. The Superintendent’s Early Childhood Plan is viewed as “the way we do business” at DC West Elementary School. The 6 key components (Birth Through Grade 3, School as Hub, Developmental Change, Parents & Family Support, Professional Growth & Support) become a naturally intertwined fabric of the school and are not viewed as an extra responsibility or outside entity.

Results from Achieving Leadership Effectiveness Goal:

Provide a structured DC West Professional Development Plan and Training to encourage the use of best practice, support programs and initiatives and enhance staff knowledge and skills. Consider existing priorities identified in the strategic plan needs analysis, including but not limited to:

- MTSS
- SPED/504
- Social-Emotional and Mental Health Training
- Leadership/Management
- Behavior Intervention
- Effective Communication/Feedback
- Teamwork/Collaboration

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Instructional Effectiveness:

Goal: Building leadership and staff will gain a deeper understanding of teaching the whole child and implement best practices that align with the Birth through Grade 3 approach.

Results from Achieving Instructional Effectiveness Goal:

1. **Responsive Classroom (RC) Training** for a core Train-the-Trainer Team, RC Implementation Plan for all staff, RC Continuous Professional Development Plan. RC 4 Domains:
 - **Engaging Academics:** Teachers create learning tasks that are active, interactive, appropriately challenging, purposeful, and connected to students' interests.
 - **Positive Community:** Teachers nurture a sense of belonging, significance, and emotional safety so that students feel comfortable taking risks and working with a variety of peers.
 - **Effective Management:** Teachers create a calm, orderly environment that promotes autonomy and allows students to focus on learning.
 - **Developmentally Responsive Teaching:** Teachers use knowledge of child development, along with observations of students, to create a developmentally appropriate learning environment.
2. **SAEBRS and mySAEBRS** Screening Data (Social, Academic, and Emotional Behavior Risk Screener)
 - The **SAEBRS** is a brief, norm-referenced tool to identify those who are at risk for social-emotional behavior (SEB) problems. It's a universal screening tool built to align with a dual-factor model of student social-emotional functioning, which asserts that mental health should be defined by both the absence of problem behaviors and symptomatology (e.g. internalizing & externalizing behaviors) and the presence of well-being & competencies (e.g. social-emotional skills).
 - **mySAEBRS** allows students in grades 2-12 to self-assess their social, academic, and emotional behavior.

Family & Community Partnership Engagement:

Goal: Strengthen and increase the number of family and community partnerships at DC West Community Schools.

Results from Achieving Family & Community Partnership Engagement:

- Increase in family involvement numbers at DC West events
- Documented visits/presentations to DC West community agencies
- Positive data from the HUMANeX Family Engagement Survey



ASSESSMENT:

PreACT Administration

On October 19, our 9th-11th grade students took the PreACT. Once results are received, teachers and administrators will analyze the data to determine what supports can be put into place in core classes to support students toward their success on the ACT as 11th-grade students. 11th-grade students will set a goal composite score for the Spring ACT. based on the PreACT results. Students will meet individually with Mr. Knott and Mr. Michael to set a goal and discuss the incentives for meeting their goal.

PROFESSIONAL DEVELOPMENT:

Adaptive Schools Training

Mr. Knott, Mrs. Pechous, and I are currently attending Adaptive Schools Training at ESU3. The objective of the training is for leaders to further explore how to develop skills as facilitators and informed group members in informal and formal settings, in small and large groups. Highlights of the training include:

- Increased capacity to initiate, develop, and sustain high-functioning groups
- An expanded repertoire of practical facilitation tools
- Skills to move groups beyond consensus to common focus
- Ways to value and use dissension, argument, and conflict
- Strategies for keeping group members on track, on topic, energized, and resourceful

It has been a great experience to learn alongside my fellow colleagues and implement strategies in meetings and collaborative conversations.

NeMTSS Summit

Mrs. Pechous and I brought a team of teachers together to attend the NeMTSS Summit: Creating Coherence in Kearney, NE. The summit featured presentations and interactive breakout sessions focused on "Creating Coherence." The summit highlighted connections among behavioral supports, academics, social-emotional learning, and continuous improvement within a multi-tiered system of support and offered ways to promote cohesion among these areas to improve outcomes for students. The summit aligned perfectly with our District Strategic Plan Strategy focusing on MTSS. Our learnings from the summit have been brought back to our District MTSS Workgroup to further develop our systems of support in each school building. Our learnings consisted of ways to increase communication, implement successful problem-solving strategies, and strengthen MTSS support in all aspects of education.

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Superintendent's Report November 14, 2022

Phone Replacement

Sandi Kerkhoff, Director of Technology, has been gathering bids for a replacement of our current phone system. She has gathered three bids that we are reviewing and will be bringing a recommendation forward for approval by the Board in December. With your approval, she would like to move forward ordering the equipment in December after the meeting so that the replacement could occur during spring break. This is an expense that we budgeted in the 2022-2023 budget.

Livestream Board Meetings

We have had a patron request that we livestream our monthly Board meetings. I shared with the patron that this is a Board decision and I would share the request with you should you choose to discuss this request.

Superintendent Evaluation

Annually, the Board of Education evaluates the Superintendent. Typically, we conduct this evaluation in Executive Session during the December Board meeting. I will be sending the Board policy, forms, goals, and a summary of work to all Board members prior to the December meeting so all may prepare for the evaluation process during the December meeting.

Superintendent Goals for 2022

- Complete a written schedule with a timeline for replacement and/or maintenance in regards to buildings, grounds, and vehicles.
- Develop and share an action plan for recovery of student academic learning
- Lead the engagement, vision and support associated with the development of a new strategic plan. Influence an enthusiasm and commitment for growing in excellence through communication and implementation of the strategic plan.
- Facilitate the creation, adoption, and implementation of a new certified staff and administrator evaluation system.
- Continue to find strategies to facilitate, coach, and lead the administrative team to excellence.
- Research, study, and implement strategies to manage the growth of the communities and district in the next five to ten years.
- A progress report of these goals to the Board a couple of times throughout the year.

Upcoming Dates:

November 16-18~ State Education Conference at CHI

November 23-25 No School, Thanksgiving Break

December 12~ Regular Board of Education Meeting

Financial Recap October 2022

	10/1/2022	Receipts	Expenditures	10/31/2022
General Fund	\$8,054,572.40	\$416,574.01	\$1,183,309.70	\$7,287,836.71
Depreciation Fund	\$2,418,091.30	\$102.68	\$1,856.79	\$2,416,337.19
Food Service Fund	\$337,288.49	\$89,801.33	\$80,695.16	\$346,394.66
Qualified Capital Fund	\$464,516.20	\$8,598.57	\$0.00	\$473,114.77
Bond Fund	\$753,449.31	\$20,625.86	\$0.00	\$774,075.17
Special Building Fund	\$1,735,042.72	\$41,245.37	\$0.00	\$1,776,288.09
- Special Bldg (MS/Fine Art)	\$10,790,150.48	\$0.00	\$1,437,373.11	\$9,352,777.37
	\$24,553,110.90	\$576,947.82	\$2,703,234.76	\$22,426,823.96

General Fund Detail

	October	YTD	Budgeted	Revenues	October	YTD
Expenditures						
All Instructional Program	\$ 547,716.07	\$ 1,145,776.60	\$ 7,365,638.00	Personal and Prop Taxes	\$ 191,624.97	\$ 888,907.29
SPED Instructional Program	\$ 171,065.43	\$ 318,582.45	\$ 2,016,700.00	Carline Tax	-	\$ 1,388.75
Support Services SPED Related	\$ 20,806.37	\$ 39,701.42	\$ 324,265.00	Motor Vehicle Taxes	\$ 96,633.59	\$ 202,397.55
Support Services Non-SPED Related	\$ 29,528.43	\$ 57,824.66	\$ 302,340.00	Facility Rental	\$ 250.00	\$ 250.00
Support Instructional	\$ 65,054.07	\$ 145,817.20	\$ 740,685.00	Tuition Received from Individuals	\$ 11,867.30	\$ 26,787.30
Board of Education	\$ 845.13	\$ 25,386.75	\$ 77,250.00	Interest	\$ 1,443.78	\$ 2,691.45
Executive Administration Services	\$ 50,164.00	\$ 89,846.98	\$ 427,969.00	Local License Fees	-	-
District Legal Services	\$ 576.00	\$ 726.00	\$ 35,000.00	Other Local Receipts	\$ 20.00	\$ 34.32
Office of the Principal	\$ 65,917.02	\$ 140,173.66	\$ 790,732.00	Grants from Corporations/Private	-	-
General Admin - Business Services	\$ 17,720.77	\$ 42,614.88	\$ 249,300.00	County Fines and License Fees	\$ 1,720.28	\$ 3,690.07
Maint & Operation of Building & Sit	\$ 107,459.26	\$ 325,607.62	\$ 3,154,786.00	ESU Receipts	-	-
Vehicle Acquisition & Maint	-	\$ 3,500.00	\$ 17,500.00	State Aid	\$ 106,130.00	\$ 212,588.00
Regular Pupil Transportation	\$ 48,416.42	\$ 98,900.88	\$ 426,600.00	Special Education Programs	-	-
SPED Pupil Transportation	\$ 11,225.82	\$ 24,306.90	\$ 149,550.00	Special Education Transportation	-	-
Categorical Grant from Coporation	\$ 8,385.44	\$ 18,392.21	\$ 128,660.00	Homestead Exemption	-	-
State Categorical Programs	\$ 602.36	\$ 1,204.72	\$ 108,091.00	Pro-Rate Motor Vehicle	\$ 2,753.37	\$ 2,753.37
Federal Programs	\$ 33,279.11	\$ 68,671.98	\$ 408,894.00	High Ability Learners	-	-
ESSER II & III	\$ 4,548.00	\$ 33,776.57	\$ 791,000.00	Early Childhood Grant	-	-
	\$ 1,183,309.70	\$ 2,580,811.48	\$ 17,514,960.00	State Apportionment	-	-
				Other State Receipts	-	-
				Prop & Personal Property Tax Credit	-	-
				Title ESSA Programs	-	-
				IDEA Programs	-	-
				Medicaid	\$ 4,130.72	\$ 4,130.72
				ESSER II & ESSER III	-	-
				Other Federal Categorical Receipts	-	-
				Sale of Property	-	-
					\$ 416,574.01	\$ 1,345,618.82

October 2022 Payroll

Net Payroll	\$ 542,646.06
Payroll Taxes (District)	\$ 58,124.82
Payroll Withholding (Employees)	\$ 141,397.34
Retirement (District)	\$ 73,899.26
Retirement Withholding (Employees)	\$ 73,268.78

ACTIVITY SUMMARY - OCTOBER 2022

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	INTEREST	498.48	0.00	31.66	0.00	530.14
05 704 1001	ACTIVITY PASSES	5,505.34	0.00	(234.20)	0.00	5,271.14
05 704 1002	CORPORATE SPONSORSHIPS	12,881.79	1,079.00	0.00	0.00	11,802.79
05 704 1003	INSTRUMENTAL MUSIC	2,987.17	409.10	120.00	0.00	2,698.07
05 704 1005	STAFF LOUNGE	1,370.22	0.00	30.54	0.00	1,400.76
05 704 1006	STUDENT FINES	40.00	0.00	160.00	0.00	200.00
05 704 1007	VALLEY WAY	12,576.40	0.00	0.00	0.00	12,576.40
05 704 1008	DUAL CREDIT FEES	4,050.00	0.00	250.00	0.00	4,300.00
05 704 1011	PTSA DONATION	39,080.70	0.00	0.00	0.00	39,080.70
05 704 1022	CLASS OF 2022	338.87	0.00	0.00	0.00	338.87
05 704 1023	CLASS OF 2023	3,008.13	0.00	0.00	0.00	3,008.13
05 704 1102	ARTS & HUMANITIES	1,028.08	224.07	0.00	0.00	804.01
05 704 1106	BASEBALL TEAM	1,985.48	0.00	0.00	0.00	1,985.48
05 704 1107	BAND	4,097.17	(3.60)	0.00	0.00	4,100.77
05 704 1108	CHEER	1,113.45	410.00	0.00	0.00	703.45
05 704 1111	BBB TEAM	858.36	0.00	0.00	0.00	858.36
05 704 1112	CONCESSIONS	21,774.53	2,439.45	7,253.29	0.00	26,588.37
05 704 1113	CONSTRUCTION TECH	7,106.79	0.00	0.00	0.00	7,106.79
05 704 1114	DANCE TEAM	905.88	0.00	0.00	0.00	905.88
05 704 1116	DRAMA	9,379.65	150.00	1,000.00	0.00	10,229.65
05 704 1117	FBLA	2,153.72	0.00	255.00	0.00	2,408.72
05 704 1118	HIGH SCHOOL	1,250.36	900.00	325.00	0.00	675.36
05 704 1119	DC TECH 1:1	43,013.61	0.00	160.00	0.00	43,173.61
05 704 1120	GBB TEAM	4,767.93	0.00	0.00	0.00	4,767.93
05 704 1123	HOSA	3,040.81	96.90	615.00	0.00	3,558.91
05 704 1124	STUCO HS	6,220.53	217.58	0.00	0.00	6,002.95
05 704 1128	NATIONAL HONOR SOCIETY	1,485.18	0.00	0.00	0.00	1,485.18
05 704 1130	FOOTBALL	4,341.00	800.00	1,680.00	0.00	5,221.00
05 704 1131	FOOTBALL TEAM	2,081.98	0.00	0.00	0.00	2,081.98
05 704 1132	SCIENCE CLUB	522.19	0.00	0.00	0.00	522.19
05 704 1133	SPEECH TEAM	2,389.44	75.00	0.00	0.00	2,314.44
05 704 1134	VOCAL MUSIC	3,411.25	883.50	0.00	0.00	2,527.75
05 704 1136	WORLD LANGUAGE CLUB	69.52	0.00	0.00	0.00	69.52
05 704 1137	ROBOTICS TEAM	2,205.62	300.00	1,250.00	0.00	3,155.62
05 704 1141	GOLF TEAM	84.88	0.00	0.00	0.00	84.88
05 704 1142	YEARBOOK HS	3,009.35	0.00	130.00	0.00	3,139.35
05 704 1150	CROSS COUNTRY	481.50	1,425.00	0.00	0.00	(943.50)

ACTIVITY SUMMARY - OCTOBER 2022

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1151	CROSS COUNTRY TEAM	1,907.13	1,163.00	981.00	0.00	1,725.13
05 704 1160	SOFTBALL	0.00	0.00	0.00	0.00	0.00
05 704 1161	SOFTBALL TEAM	2,663.30	0.00	0.00	0.00	2,663.30
05 704 1166	BOYS TRACK TEAM	381.33	0.00	0.00	0.00	381.33
05 704 1167	GIRLS TRACK TEAM	674.39	0.00	0.00	0.00	674.39
05 704 1175	VOLLEYBALL	788.00	3,992.61	8,898.00	0.00	5,693.39
05 704 1176	VOLLEYBALL TEAM	237.71	0.00	0.00	0.00	237.71
05 704 1186	WRESTLING TEAM	1,491.95	0.00	0.00	0.00	1,491.95
05 704 1198	SUMMER SPORTS CAMPS	598.12	0.00	0.00	0.00	598.12
05 704 1199	CHANGE BAGS	180.00	0.00	(200.00)	0.00	(20.00)
05 704 1222	SCIENCE GRANT	3,055.68	0.00	0.00	0.00	3,055.68
05 704 1224	STUCO MS	10,470.26	67.00	0.00	0.00	10,403.26
05 704 1225	COFFEE CART - EL SPED	1,389.14	0.00	32.00	0.00	1,421.14
05 704 1319	DISNEY MUSICAL	12,260.67	77.23	10.00	0.00	12,193.44
05 704 1320	PRESCHOOL	45.33	0.00	0.00	0.00	45.33
05 704 2112	MS CONCESSIONS	3,629.92	1,258.03	1,217.75	0.00	3,589.64
05 704 2121	MS BBB TEAM	211.05	0.00	0.00	0.00	211.05
05 704 2135	MS FOOTBALL	144.00	225.00	374.00	0.00	293.00
05 704 2136	MS FOOTBALL TEAM	368.47	0.00	0.00	0.00	368.47
05 704 2180	MS VOLLEYBALL	115.80	615.00	499.20	0.00	0.00
05 704 2204	ATHLETICS MS	0.00	0.00	0.00	0.00	0.00
05 704 2205	UNIFIED SPORTS	0.00	308.53	1,250.00	0.00	941.47
05 704 2218	MIDDLE SCHOOL	1,289.68	488.00	488.00	0.00	1,289.68
05 704 2242	MS YEARBOOK	3,524.84	0.00	0.00	0.00	3,524.84
05 704 3220	ELEM FIELD TRIP	411.28	0.00	994.00	0.00	1,405.28
05 704 3221	PBIS	2,022.21	0.00	227.60	0.00	2,249.81
05 704 3318	ELEMENTARY	4,026.63	1,288.39	1,294.64	0.00	4,032.88
Fund Total: 05		263,002.25	18,888.79	29,092.48	0.00	273,205.94

Fund: 12 STUDENT FEES

Chart of Account Number Chart of Account Description
 12 704 STUDENT PARTICIPATION FEE

ACTIVITY SUMMARY - OCTOBER 2022

	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
	13,835.75	0.00	0.00	0.00	13,835.75
Fund Total: 12	<u>13,835.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,835.75</u>

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NOVEMBER 2022

User ID: CQ

Vendor Name	Fund Number	Vendor Description	Amount
Checking Account ID 1	01	GENERAL FUND	
ACTIVELY LEARN			117.41
AMAZON.COM CREDIT			4,432.35
AMERICAN VOLLEYBALL COACHES ASSOC			90.00
ARROW STAGE LINES			1,702.00
BERGANKDV			11,400.00
BORDER STATES INDUSTRIES INC			88.82
BOYS TOWN			6,931.26
BROWN DOG GADGETS			256.00
BROWN, CORBIN			650.00
BSN SPORTS INC			394.33
CAPPEL NAPA AUTO SUPPLY - VALLEY			12.98
CITY OF VALLEY			1,971.06
CLASSIC SPORTSWEAR & AWARDS			212.10
CONTROL TEMP, INC.			1,867.06
COX BUSINESS			198.96
CROWN PLAZA HOTEL & RESORTS			2,174.25
CUMMINS SALES AND SERVICE			2,172.43
DAKTRONICS INC			275.00
DC WEST FOOD SERVICE			1,204.10
DIETZE MUSIC HOUSE			1,097.58
DOSTALS CONSTRUCTION			3,750.00
DOUGLAS COUNTY SHERIFF			52,455.18
EAGLE SERVICES INC.			174.44
EDUCATIONAL SERVICE UNIT #3			80.00
EGAN SUPPLY CO			6,569.48
ENGINEERED CONTROLS			1,345.32
FAS-BREAK			60.00
FIBER PLATFORM, LLC			416.32
FIRST STUDENT			40,232.42
FLINN SCIENTIFIC INC			48.59
FREMONT ELECTRIC INC			187.50
HEARTLAND PEST CONTROL			240.00
HEINEMANN PUBLISHING			27.00
HELM SERVICE			1,337.50
HOMETOWN LEASING			2,522.27
HUMANEX VENTURES LLC			2,500.00
HWI CUSTOM INTERIORS			275.00
INTELLINETICS			923.10
JAYMAR BUSINESS FORM, INC			192.72
JD'S CAR WASH & DETAILING			500.00
JELINEK HARDWARE COMPANY			281.92
JUST FOR KIDS THERAPY INC			9,264.75
MARKING REFRIGERATION			499.50
MARTEN, DAWN			199.36
MATHCOUNTS FOUNDATION			240.00
MATHESON TRI-GAS INC			66.68
MENARDS - ELKHORN			1,249.87
MIDWEST IMPRESSIONS INC			457.50
MIDWEST MOVEMENT			225.00
MIDWEST PLUMBING AND DRAIN LLC			682.50
MILLARD SPRINKLER INC			1,520.00
MOSYLE CORPORATION			91.75
NE COUNCIL OF SCHOOL ADM			1,385.00
NEBR STATE BANDMASTERS ASSOC			50.00
ODEY'S INC			679.70

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NOVEMBER 2022

User ID: CQ

Vendor Name	Vendor Description	Amount
OMAHA WORLD-HERALD		1,085.00
ONE SOURCE		106.00
PEARSON EDUCATION		58.30
PERRY GUTHERY HAASE & GESSFORD		1,474.25
PLAYSCRIPTS INC		377.03
PRIME COMMUNICATIONS INC		317.11
ROCHFORD, SHAWN		160.00
SCHOOL SPECIALTY INC		5.45
SPORTS FACILITY MAINTENANCE LLC		550.00
STAPLES ADVANTAGE		93.89
TERRY HUGHES TREE SERVICE		2,562.00
VERIZON		15.02
VEX ROBOTICS INC		212.59
VISITING NURSE HEALTH SERVICES		5,394.38
VOYAGER SOPRIS LEARNING		501.60
WALMART COMMUNITY		349.51
WASTE CONNECTIONS OF NEBR, INC		711.45
WATER ENGINEERING INC		275.00
WEX BANK		154.66
WINNELSON COMMERCIAL CHARGE		4,206.63
Fund Number 01		<u>186,587.93</u>

Checking Account ID 2	Fund Number 02	DEPRECIATION	
LOU'S SPORTING GOODS			1,998.70
Fund Number 02			<u>1,998.70</u>

Checking Account ID 6	Fund Number 06	NUTRITION FUND	
CANTEEN REFRESHMENT SERVICES			238.56
CASH-WA DISTRIBUTING			20,874.23
CHESTERMAN CO			1,138.32
EGAN SUPPLY CO			1,583.82
GOODWIN TUCKER			227.00
HILAND DAIRY			5,109.59
MIDWEST IMPRESSIONS INC			763.00
ROTELLA'S ITALIAN BAKERY INC			772.04
SYSCO LINCOLN			8,568.64
US FOOD INC			17,831.11
WALMART COMMUNITY			294.62
Fund Number 06			<u>57,400.93</u>

Checking Account ID 7	Fund Number 07	BOND FUND	
BOKF, NA			469,516.11
Fund Number 07			<u>469,516.11</u>

Checking Account ID 8	Fund Number 08	SPECIAL BUILDING FUND	
BERINGER CIACCIO DENNEL MABREY			9,115.76
BOYD JONES CONSTRUCTION CO			1,073,251.65
RAINWOOD DEVELOPMENT PARTNERS, LLC			26,880.00
THIELE GEOTECH INC			2,977.00
Fund Number 08			<u>1,112,224.41</u>

Checking Account ID 9	Fund Number 09	QCPUF	
BOKF, NA			429,695.00
Fund Number 09			<u>429,695.00</u>

11/09/2022 09:00 PM

MID-MONTH CHECKS - OCT/NOV 2022

User ID: CQ

Vendor Name	Vendor Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
ACH BANK FEE		61.00
BLUE CROSS & BLUE SHIELD		2,227.42
BROMM & ASSOCIATES		14,500.00
COX BUSINESS		548.53
LOVE'S TRAVEL STOPS & COUNTRY STORE		360.08
MADISON NATIONAL LIFE INS CO IN		1,893.61
MAGIC WRIGHTER E-SERVICE		205.50
OMAHA PUBLIC POWER DISTRICT		21,078.31
PITNEY BOWES		4.05
WELLS FARGO BANK		1,074.62
YOUTH FRONTIERS INC		1,000.00
Fund Number 01		<hr/> 42,953.12
Checking Account ID 1		<hr/> 42,953.12

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF
EDUCATION OF DOUGLAS COUNTY SCHOOL DISTRICT 28-0015,
a/k/a, DOUGLAS COUNTY WEST COMMUNITY SCHOOL DISTRICT
Monday, October 17, 2022**

The regular meeting of the Board of Education, District #15, in the County of Douglas, in the State of Nebraska, was convened in open and public session on Monday, October 17, 2022 at the High School Science Room, 401 South Pine Street, Valley, NE 68064-0378.

Following public notification procedures, in adherence to 84-1411, notice of the meeting was given in advance thereof by posting such Notice on the exterior front door of the high school, elementary school, middle school, Valley City Hall, First Nebraska Bank, and Foundation One Bank. Notice of the meeting was simultaneously given to all members of the Board of Education. Availability of the agenda was communicated in advance notice and in the notice to the Board of Education of the meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Attendance Taken at 7:00 PM.

Kelly Hinrichs: Present
Luke Janke: Present
Jamie Jorgensen: Present
Bill Koile: Present
Elizabeth Mayer: Present
Patrick McCarville: Present

1. Call to Order

The agenda, listing items for consideration by the Board, is on file in the Superintendent's office. Other matters may come before the Board and the Board has the right to modify the agenda before the meeting.

President – “As I call the meeting to order I wish to inform everyone present that a current copy of the Open Meetings Act is posted in the front of the room for your review at any time.”

2. Public Communications and Correspondence

Comments from the audience will be accepted at this time. Correspondence addressed to the Board will be presented.

DC West Schools Foundation Board Member Sue McKie addressed the board on behalf of the DC West School Foundation. Sue gave a current financial overview of the Foundation and the possible ways the School Board and the Foundation could work together to support the school.

Tara Brokaw, DC West parent, addressed the board regarding current growth of the school and concerns regarding the DC West 4-Plex.

Sarah Perry, DC West parent, addressed the board regarding current growth of the school and concerns regarding the DC West 4-Plex.

3. Approval of Agenda

Motion to approve agenda as presented passed with a motion by Kelly Hinrichs and a second by Jamie Jorgensen.

Kelly Hinrichs: Yea, Luke Janke: Yea, Jamie Jorgensen: Yea, Bill Koile: Yea, Elizabeth Mayer: Yea, Patrick McCarville: Yea
Yea: 6, Nay: 0

4. Administrative Reports

4.1. Superintendent's Report

4.2. Financial Report

5. Consent Agenda

Motion to approve Consent Agenda passed with a motion by Kelly Hinrichs and a second by Elizabeth Mayer.

Kelly Hinrichs: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Bill Koile: **Yea**, Elizabeth Mayer: **Yea**, Patrick McCarville: **Yea**
Yea: 6, Nay: 0

5.1. Approve Minutes

Next Regular Meeting Date: 11/14/2022

5.2. Approve Claims for Payment

5.3. Approve Financial Report

5.4. Approve Classified Staff

Retirement, Anita Smith, Technology Assistant

Resignation, Chelsea Dembinski, MS Paraprofessional

Resignation, Patty Reilly, PK Paraprofessional

6. Old Business

6.1. Building and Grounds Update and Discussion

Superintendent Poloncic updated the Board on several buildings and grounds projects:

- Ballfield Ad Hoc Committee
- Progress on the design and/or budget of the stadium and ball field projects
- Decision timeline for Summer 2023 projects
- Suggestion of researching land purchase
- Maintenance of Buildings Equipment Evaluation and Replacement Cycle–

It was recommended by the Board that a review of the Maintenance of Buildings Equipment and Replacement Cycles takes place each October and is, again, placed as an agenda item each October for discussion.

7. New Business

7.1. First Readings of Policy 1320 Grants or Donations for Capital or Other Special Improvement Projects and Policy 1330 Naming of School District Facilities or Programs

Dr. Poloncic brought before the Board the recommended drafts of Policy 1320 Grants or Donations for Capital or Other Special Improvement Projects and Policy 1330 Naming of School District Facilities or Programs.

The policies were drafted by the policy committee and then forwarded to legal counsel for their redline and review. The presented policies are the final draft after that process, presented to the Board for first reading, review, and discussion. Suggested revisions to the policy were discussed during the first reading and then revisions are determined prior to the second reading and final approval.

7.2. Adopt Strategic Plan 2022-2027

One of the most important activities engaged in as a school district is continuous improvement. In order to continuously improve, the district needs to have a focused mission, beliefs, and long-term goals. Dr. Poloncic talked about a goal that was given to her by the board this year to provide a comprehensive plan to recover academics post COVID. This strategic plan encompasses that goal along with other goals determined by the board, administration, staff, students, parents, community, and business leaders. Board adoption of this plan formalizes the importance and cues the communication and implementation of the plan. The plan was presented for board adoption. Dr. Poloncic thanked those who were involved in this process.

Motion to adopt the 2022-2027 Strategic Plan for communication and implementation passed with a motion by Jamie Jorgensen and a second by Kelly Hinrichs.

Kelly Hinrichs: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Bill Koile: **Yea**, Elizabeth Mayer: **Yea**, Patrick McCarville: **Yea**

Yea: 6, Nay: 0

7.3. Discuss Human Resources Payroll Specialist Position

Dr. Poloncic shared the rationale for administrative recommendation to add a 12-month Human Resources Payroll Specialist Position to the District Office Hourly Support Staff.

7.4. Approve Extra Duty Assistant Pep Band Position

As mentioned in Mr. TerBeest's September Board report and with the support of Dr. Poloncic for his recommendation, the board was asked to approve a new extra duty position in the negotiated agreement for an Assistant Pep Band position. After approval, DCWEA will designate the amount of the extra duty stipend.

"With the addition of Brian Bohn to our fine arts department, there has come a need to look at our extra duty positions and make sure they align with the extra work our teachers are doing. I am recommending to the board that we create a new Assistant Pep Band position to the extra duty chart. This duty comes with the responsibility of assisting our lead band director with pep performances, marching performances, the extra hours needed for practice during the marching season, weekend parade, band camp, and all the other things which are done to create a great program for DC West students. Please consider the addition of this position. Brian has been a wonderful addition to DC West and the students have accepted him with open arms."

Motion to approve the Assistant Pep Band extra duty position passed with a motion by Bill Koile and a second by Luke Janke.

Kelly Hinrichs: Yea, Luke Janke: Yea, Jamie Jorgensen: Yea, Bill Koile: Yea, Elizabeth Mayer: Yea, Patrick McCarville: Yea

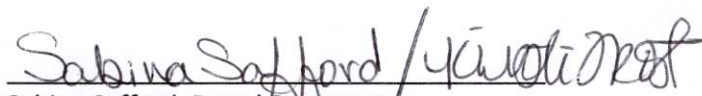
Yea: 6, Nay: 0

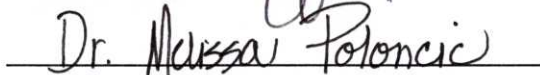
8. Adjournment

Motion to adjourn meeting 7:47 Passed with a motion by Jamie Jorgensen and a second by Kelly Hinrichs.

Kelly Hinrichs: Yea, Luke Janke: Yea, Jamie Jorgensen: Yea, Bill Koile: Yea, Elizabeth Mayer: Yea, Patrick McCarville: Yea

Yea: 6, Nay: 0


Sabina Safford, Board Secretary


Dr. Melissa Poloncic, Superintendent

	Approximate Quantity	Unit	Unit Price	Total -2020	Total - 2022
Playing Field Reconstruction					
Demolition/Erosion Control/Storm Sewer					
Mobilization	1	LS	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00
Clearing and Grubbing General	1	LS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Remove Fence	1600	LF	\$ 10.00	\$ 16,000.00	\$ 16,000.00
Remove Storm Sewer	1000	LF	\$ 25.00	\$ 25,000.00	\$ 25,000.00
Remove Storm Sewer Inlet	10	EA	\$ 1,000.00	\$ 10,000.00	\$ 10,000.00
Remove Goal Post	2	EA	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00
Utility Relocation (allowance)	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Exploratory Excavation	40	HOUR	\$ 200.00	\$ 8,000.00	\$ 8,000.00
Erosion Control Allowance	1	LS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Seeding	3	ACRE	\$ 13,200.00	\$ 39,600.00	\$ 39,600.00
Fertilizing	3	ACRE	\$ 4,400.00	\$ 13,200.00	\$ 13,200.00
EC Matting	1	ACRE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Construct 18" Storm Sewer with Pipe Bedding	300	LF	\$ 62.00	\$ 18,600.00	\$ 18,600.00
Construct 24" Storm Sewer with Pipe Bedding	300	LF	\$ 83.00	\$ 24,900.00	\$ 24,900.00
Construct 30" Storm Sewer with Pipe Bedding	300	LF	\$ 105.00	\$ 31,500.00	\$ 31,500.00
Construct 54" D. Circular Storm Sewer Manhole	5	EA	\$ 5,800.00	\$ 29,000.00	\$ 29,000.00
Construct 12" Non-Perforated Collector Pipe with Fittings and Gravel Fill	300	LF	\$ 56.00	\$ 16,800.00	\$ 16,800.00
Construct 15" Non-Perforated Collector Pipe with Fittings and Gravel Fill	350	LF	\$ 62.00	\$ 21,700.00	\$ 21,700.00
Construct 18" Non-Perforated Collector Pipe with Fittings and Gravel Fill	450	LF	\$ 70.00	\$ 31,500.00	\$ 31,500.00
Construct 21" Non-Perforated Collector Pipe with Fittings and Gravel Fill	150	LF	\$ 75.00	\$ 11,250.00	\$ 11,250.00
Trench Stabilization	365	TON	\$ 60.00	\$ 21,900.00	\$ 21,900.00
Connection To Existing Storm Sewer	2	EA	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00
Earthwork & Grading					
Earthwork (Excavation-Hall Off-site) - assumed Quantity of 18" Over the Entire Field	4722	CY	\$ 15.00	\$ 70,830.00	\$ 70,830.00
Remove Interior Irrigation System and Related Appurtenances	1	LS	\$ 500.00	\$ 500.00	\$ 500.00
Flyash Subgrade Stabilization (assumed 100% of the Field)	750	TN	\$ 120.00	\$ 90,000.00	\$ 120,000.00
Pavement (Long/Triple Jump) *Location TBD					
Construct 5" PC Concrete Pavement (Runways)	5000	SF	\$ 4.25	\$ 21,250.00	\$ 35,000.00
Construct Polyurethane Basement Surfacing (13mm) With Marking (Runways)	5000	SF	\$ 2.50	\$ 12,500.00	\$ 13,750.00
Construct Sand Pit	4	EA	\$ 6,500.00	\$ 26,000.00	\$ 40,000.00
Construct 4" Perforated HDPE Pipe Lateral with Fittings and Gravel Fill (Long/Triple Jump)	300	LF	\$ 30.00	\$ 9,000.00	\$ 9,000.00
Subgrade Preparation	600	SY	\$ 2.25	\$ 1,350.00	\$ 1,350.00
Storm Sewer & Conduit					
Construct Football Field, Lateral Trench & Perimeter Drain Trench Geotextile Moisture Barrier	9440	SY	\$ 7.50	\$ 70,800.00	\$ 70,800.00
Construct 1"x12" Flat Drain Lateral With Fabric (Football Field)	4400	LF	\$ 15.00	\$ 66,000.00	\$ 66,000.00
Construct Nyoplaet Area Inlet Structure with Solid Cover and Bury Under Turf	4	EA	\$ 5,000.00	\$ 20,000.00	\$ 20,000.00
Synthetic Turf Playing Field					
Construct Nailer Board	1300	LF	\$ 3.25	\$ 4,225.00	\$ 4,550.00
Subgrade Preparation	10000	SY	\$ 1.65	\$ 16,500.00	\$ 30,000.00
Construct Aggregate Subbase (90,000 SF @ 6" Depth)	9440	SY	\$ 16.00	\$ 151,040.00	\$ 160,480.00
Construct Synthetic Turf with Infill	90000	SF	\$ 4.75	\$ 427,500.00	\$ 495,000.00
Construct Perimeter Concrete Curb	1200	LF	\$ 25.00	\$ 30,000.00	\$ 42,000.00
Athletic Equipment & Stadium Lighting					
Furnish and install Hinged Goal Posts with Box and Cover	1	EA	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
Furnish and install Rollaway Soccer Goals	1	EA	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Perimeter Fence (4' High Chain Link)	2000	LF	\$ 22.00	\$ 44,000.00	\$ 64,000.00
Bleachers and Spectator Viewing Area					
Plaza Paving	40000	SF	\$ 4.25	\$ 170,000.00	\$ 170,000.00
Plaza Amenities	1	LS	\$ 12,400.00	\$ 12,400.00	\$ 12,400.00
Press Box (Home)	1	LS	\$ -	\$ -	\$ 0
Bleachers (Home)	1	LS	\$ -	\$ -	\$ 0
Bleachers (Visitor)	1	LS	\$ 167,803.00	\$ 167,803.00	\$ 167,803.00
Miscellaneous Site Items					
Concession/Restroom Building	1	LS	\$ 350,000.00	\$ 350,000.00	\$ 378,000.00
Ticket Booth with Entry Monument	1	LS	\$ 250,000.00	\$ 250,000.00	\$ 270,000.00
Marquee Sign	1	LS	\$ 60,000.00	\$ 60,000.00	\$ 64,800.00
Construct 7" PC Concrete Pavement (Parking Lot)	8900	SY	\$ 41.85	\$ 372,465.00	\$ 409,711.50
Parking Lot Lighting	10	EA	\$ 4,000.00	\$ 40,000.00	\$ 43,200.00
Stormwater Management (Parking Lot)	1	LS	\$ 75,000.00	\$ 75,000.00	\$ 81,000.00
Stadium Lighting	1	LS	\$ 360,000.00	\$ 360,000.00	\$ 388,800.00
Landscaping	1	LS	\$ 100,000.00	\$ 100,000.00	\$ 108,000.00
Site Electrical	1	LS	\$ 75,000.00	\$ 75,000.00	\$ 81,000.00
Running Track Reconstruction					
Removals					
Remove Existing Asphalt (Full Depth) with Surfacing and Dispose Off-site	5000	SY	\$ 12.00	\$ 60,000.00	\$ 60,000.00
Remove Existing Sand Pit	4	EA	\$ 1,000.00	\$ 4,000.00	\$ 4,000.00
Remove Existing Pole Vault Box	2	EA	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
Haul Off Site	1000	CY	\$ 15.00	\$ 15,000.00	\$ 15,000.00
Remove and Replace Unsuitable Material (Assumed)	500	CY	\$ 30.00	\$ 15,000.00	\$ 15,000.00
Pavement					
Construct 6" PC Concrete Reinforced Pavement (Underneath the field events)	2444	SY	\$ 37.80	\$ 92,383.20	\$ 92,383.20
Construct 6" PC Concrete Reinforced Pavement Rebar	2445	\$	\$ 20.00	\$ 48,900.00	\$ 48,900.00
Construct Asphalt Pavement Track Oval	5000	SY	\$ 50.00	\$ 250,000.00	\$ 275,000.00
Construct PC Concrete Curb	3070	LF	\$ 25.00	\$ 76,750.00	\$ 107,450.00
Flyash Subgrade Stabilization (Assumed 100% of the Track & D Area)	750	TN	\$ 120.00	\$ 90,000.00	\$ 120,000.00
Construct 6" Crushed Stone Base (Underneath the Track and High Jump)	6914	SY	\$ 19.83	\$ 137,104.62	\$ 137,104.62
Construct 4" Perforated Underdrain Pipe with Taps	1400	LF	\$ 40.00	\$ 56,000.00	\$ 56,000.00
Construct Perimeter Concrete Curb with ACO Trench Drain	500	LF	\$ 72.00	\$ 36,000.00	\$ 36,000.00
Synthetic Track Surfacing & Marking					
Basemat Track Surfacing (Includes Runways for Pole Vault and Long/Triple Jump)	67000	SF	\$ 2.25	\$ 150,750.00	\$ 180,900.00
Track Striping	1	LS	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Track Athletic Equipment					
Construct 6' High Chain Link Fence	2000	LF	\$ 32.00	\$ 64,000.00	\$ 86,000.00
Furnish and install Shotput Pad & Ring	2	EA	\$ 5,285.00	\$ 10,570.00	\$ 10,570.00
Furnish and install Discus Pad, Ring & Cage	2	EA	\$ 12,725.00	\$ 25,450.00	\$ 25,450.00
Furnish and install Stainless Steel Vault Beams	2	EA	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
Furnish and install Finish Lynx 2" PVC Conduit (2 EA)	750	LF	\$ 7.50	\$ 5,625.00	\$ 5,625.00
Furnish and install Finish Lynx Watertight Junction Boxes	4	EA	\$ 960.00	\$ 3,840.00	\$ 5,200.00
	1	LS	\$ -	\$ -	\$ -
Playground Area					
Playground Equipment	1	LS	\$ 326,157.00	\$ 326,157.00	\$ 326,157.00
Playground Surfacing	1	LS	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Playground Amenities	1	LS	\$ 2,480.00	\$ 2,480.00	\$ 2,480.00
Subtotal Construction Cost				\$ 5,107,122.82	\$ 5,580,144.32
Playing Field Reconstruction					
Plaza & Visitor Bleachers	\$		\$ 1,728,210.00		\$ 1,728,210.00
Miscellaneous (Buildings, Parking Lot, Lighting, Electrical, Landscaping)	\$		\$ 1,824,511.50		\$ 1,824,511.50
Running Track	\$		\$ 1,298,582.82		\$ 1,298,582.82
Contingency (10%)	\$		\$ 520,150.32		\$ 520,150.32
Soft Costs (20%)	\$		\$ 1,040,301.46		\$ 1,040,301.46
Stadium Total	\$		\$ 6,761,959.10		\$ 6,761,959.10
Softball					
Contingency (10%)	\$		\$ 1,500,000.00		\$ 1,500,000.00
Soft Costs - 20%	\$		\$ 300,000.00		\$ 300,000.00
Ballfields Total	\$		\$ 1,950,000.00		\$ 1,950,000.00
Construction Total	\$		\$ 8,711,959.10		\$ 8,711,959.10
Playground (Later Development)	\$		\$ 378,637.00		\$ 378,637.00

**SCHOOL DISTRICT #15 – DOUGLAS COUNTY WEST
PUBLIC SCHOOLS
DOUGLAS COUNTY, NEBRASKA**

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

AUGUST 31, 2022

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska**

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**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska**

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Independent Auditor's Report

Board of Education
School District #15 – Douglas County West Public Schools
Douglas County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District #15 – Douglas County West Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter — Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Supplementary Information

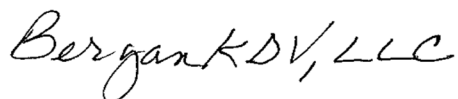
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards on pages 37-38 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information presented on pages 25-36 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2022 on our consideration of the District'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 solely 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 the effectiveness of 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 District's internal control over financial reporting and compliance.



Omaha, Nebraska
November 5, 2022

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2022

Assets

	Governmental Activities
Cash	\$ 26,337,140
Funds held by County Treasurer	1,047,997
Total assets	\$ 27,385,137

Liabilities and Net Position

Net position	
Restricted	
Special building	\$ 13,762,542
Debt service	783,212
Capital projects	464,410
Unrestricted	
Board designated	
Depreciation	2,420,017
Undesignated	9,954,956
Total net position	\$ 27,385,137

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Activities - Cash Basis
For The Year Ended August 31, 2022

	Program Cash Receipts			Net
	Cash	Charges for	Operating	(Disbursements)
	Disbursements	Services	Grants and Contributions	Receipts and Changes in Net Position
Governmental activities				
Instructional services	\$ (7,365,073)	\$ 138,137	\$ 6,776	\$ (7,220,160)
Support services	(2,660,378)	-	-	(2,660,378)
Operations and maintenance	(7,320,225)	-	-	(7,320,225)
Student transportation	(427,698)	-	-	(427,698)
Food service operations	(636,674)	162,276	510,631	36,233
Private grant programs	(18,071)	-	29,746	11,675
State categorical programs	(8,481)	-	-	(8,481)
Federal programs	(831,219)	-	1,044,618	213,399
Principal and interest on indebtedness	(1,952,561)	-	-	(1,952,561)
Net program (disbursements) receipts	<u>\$ (21,220,380)</u>	<u>\$ 300,413</u>	<u>\$ 1,591,771</u>	<u>(19,328,196)</u>
General receipts				
Taxes collected				12,897,092
County receipts				22,237
State receipts				2,410,530
Interest				42,758
Other				1,162,021
Proceeds from bonds				16,800,000
Total general receipts				<u>33,334,638</u>
Changes in net position				<u>14,006,442</u>
Fund balance - beginning of year, as previously reported				13,173,395
Prior period adjustment				<u>205,300</u>
Fund balance - beginning of year, as restated				<u>13,378,695</u>
Net position - end of year				<u>\$ 27,385,137</u>

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Fund Balances - Cash Basis - Governmental Funds
August 31, 2022

	<u>Special Revenue Funds</u>				Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
	<u>General Fund</u>	<u>Special Building</u>	<u>School Nutrition</u>	<u>Bond Fund</u>			
Assets							
Cash	\$ 10,913,193	\$ 13,623,586	\$ 387,986	\$ 710,762	\$ 434,224	\$ 267,389	\$ 26,337,140
Funds held by County Treasurer	806,405	138,956	-	72,450	30,186	-	1,047,997
Total assets	<u>\$ 11,719,598</u>	<u>\$ 13,762,542</u>	<u>\$ 387,986</u>	<u>\$ 783,212</u>	<u>\$ 464,410</u>	<u>\$ 267,389</u>	<u>\$ 27,385,137</u>
Fund balances							
Restricted for:							
Capital projects	\$ -	\$ 13,762,542	\$ -	\$ -	\$ 464,410	\$ -	\$ 14,226,952
Debt service	-	-	-	783,212	-	-	783,212
Committed to:							
Capital assets	2,420,017	-	-	-	-	-	2,420,017
Activities	-	-	-	-	-	267,389	267,389
Unassigned	9,299,581	-	387,986	-	-	-	9,687,567
Total liabilities and fund balances - cash basis	<u>\$ 11,719,598</u>	<u>\$ 13,762,542</u>	<u>\$ 387,986</u>	<u>\$ 783,212</u>	<u>\$ 464,410</u>	<u>\$ 267,389</u>	<u>\$ 27,385,137</u>

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Changes in Fund Balances - Cash Basis - Governmental Funds
For The Year Ended August 31, 2022

	Special Revenue Funds				Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building	School Nutrition	Bond Fund			
Receipts							
Local receipts	\$ 10,088,322	\$ 1,735,861	\$ 109,335	\$ 872,450	\$ 378,166	\$ -	\$ 13,184,134
County receipts	22,237	-	-	-	-	-	22,237
State receipts	2,183,667	134,787	-	69,549	29,303	-	2,417,306
Federal receipts	1,044,618	-	510,631	-	-	-	1,555,249
Sales of lunches	-	-	162,276	-	-	-	162,276
Interest	16,060	25,331	142	-	536	-	42,069
Activity related receipts	-	-	-	-	-	281,246	281,246
Non-revenue receipts	129,801	-	-	-	-	-	129,801
Total receipts	13,484,705	1,895,979	782,384	941,999	408,005	281,246	17,794,318
Disbursements							
Instructional services	7,362,690	-	-	-	-	2,383	7,365,073
Support services	2,443,604	-	-	-	-	216,774	2,660,378
Operations and maintenance	1,938,264	5,381,961	-	-	-	-	7,320,225
Student transportation	427,698	-	-	-	-	-	427,698
Food service operations	-	-	636,674	-	-	-	636,674
Private grant programs	18,071	-	-	-	-	-	18,071
State categorical programs	8,481	-	-	-	-	-	8,481
Federal programs	831,219	-	-	-	-	-	831,219
Lease payments	-	1,363,713	-	-	-	-	1,363,713
Redemption of principal	-	-	-	-	420,000	-	420,000
Debt service interest and other costs	-	-	-	158,827	10,021	-	168,848
Total disbursements	13,030,027	6,745,674	636,674	158,827	430,021	219,157	21,220,380
Excess of receipts over disbursements	454,678	(4,849,695)	145,710	783,172	(22,016)	62,089	(3,426,062)
Other financing sources (uses)							
Proceeds from bond issuance	-	16,800,000	-	-	-	-	16,800,000
Premium on bond issuance	-	632,504	-	-	-	-	632,504
Total other financing sources (uses)	-	17,432,504	-	-	-	-	17,432,504
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	454,678	12,582,809	145,710	783,172	(22,016)	62,089	14,006,442
Fund balance - beginning of year, as previously reported	11,264,920	1,179,733	242,276	40	486,426	-	13,173,395
Prior period adjustment	-	-	-	-	-	205,300	205,300
Fund balance - beginning of year, as restated	11,264,920	1,179,733	242,276	40	486,426	205,300	13,378,695
Fund balance - end of year	\$ 11,719,598	\$ 13,762,542	\$ 387,986	\$ 783,212	\$ 464,410	\$ 267,389	\$ 27,385,137

See notes to the basic financial statements.

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Net Position - Cash Basis - Fiduciary Funds - Memorial Fund
August 31, 2022

Assets

Cash	<u>\$ 230,347</u>
Total assets	<u><u>\$ 230,347</u></u>

Net Position

Net position - unrestricted	<u>\$ 230,347</u>
Total net position	<u><u>\$ 230,347</u></u>

**School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Changes in Net Position - Cash Basis - Fiduciary Funds - Memorial Fund
For The Year Ended August 31, 2022**

Additions	
Interest income	\$ 6
Deductions	
Scholarships	<u>3,750</u>
Decrease in net position	(3,744)
Net position - beginning of year	<u>234,091</u>
Net position - end of year	<u><u>\$ 230,347</u></u>

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

School District #15 – Douglas County West Public Schools, Douglas County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the financial statements.

Basis of Presentation

Government-wide Financial Statements – The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, investments, fund balance, receipts and disbursements. Funds are organized into two major categories: governmental and fiduciary. The District currently has no proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. In addition to the District's funds meeting the required criteria, the District's management has designated the school nutrition, bond and qualified capital purpose undertaking funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND ACTIVITIES

General Fund – This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND ACTIVITIES (CONTINUED)

The District has two additional special revenue funds: employee benefit and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are mainly transfers from the general fund. The depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of School District employees for fringe benefits. Currently, there is no activity in the employee benefit fund.

Special Revenue Funds – These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

Special Building Fund – This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

School Nutrition Fund – This fund accounts for the operations of the District's child nutrition programs.

Activities Fund – This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.

Student Fee Fund – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

Bond Fund – This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

Qualified Capital Purpose Undertaking Fund – This fund can be used for removal of environmental hazards, the reduction or elimination of accessibility barriers, modification for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

FIDUCIARY FUND ACTIVITIES

Memorial Fund – This fund has been established to account for monies that were contributed to provide college scholarships to qualifying graduating students.

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

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

Measurement Focus

In both the government-wide financial statements and the fund financial statements, the governmental and fiduciary activities are presented using a cash basis measurement focus. Their reported net assets/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting

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

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

Equity Classification

Government-wide Statements

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

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

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

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- a. Nonspendable – This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2022, the District did not have any nonspendable funds.
- b. Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- c. Committed – This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education. At August 31, 2022, the District did not have any spendable funds.
- e. Unassigned – This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for the General Fund, Employee Benefit Fund, Depreciation Fund, Special Building Fund, School Nutrition Fund, Qualified Capital Purpose Undertaking Fund, Bond Fund, Activity Fund and Student Fee Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES

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

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

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State statutes, which tax levy attaches as an enforceable lien on property within the District 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, with the second one-half becoming delinquent after August 1.

The combined tax rate of the District for the year ended August 31, 2022, was \$.937992 per \$100 of assessed valuation.

NOTE 3 – DEPOSITS AND INVESTMENTS

Nebraska Statutes §79-408, §79-1042 and §79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits

At August 31, 2022, the carrying amount of the District's deposits was \$26,567,487 and the bank balance was \$26,758,721.

	<u>Book Balance</u>	<u>Bank Balance</u>
Governmental Funds	\$ 26,337,140	\$ 26,529,023
Fiduciary Funds	230,347	229,698
Total	\$ 26,567,487	\$ 26,758,721

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

Risks

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

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

The bank balances of the District's deposits, which includes the CD's are insured through Federal Depository Insurance Corporation ("FDIC") coverage or collateral held by the District's agent in the District's name. At August 31, 2022, the bank balance of the District's deposits at financial institutions was \$26,758,721 of which the full balance was covered through the Federal Deposit Insurance Corporation ("FDIC") or collateralized.

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 4 – FUNDS HELD BY COUNTY TREASURER

Funds held by County Treasurer for the District as of August 31, 2022 were transferred to the District subsequent to August 31, 2022, and have been included as receipts and cash balances in the financial statements. Most of the Districts funds are at Douglas County, but there is a small portion at Sarpy County.

NOTE 5 – RETIREMENT PLAN

Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

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

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – RETIREMENT PLAN (CONTINUED)

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$8,208,298. Total covered payroll was \$7,693,757 Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021, (and from July 1, 2021, through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022 was \$759,981.

Pension Asset

At June 30, 2021, the District had an asset of \$4,932,347 for its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 109.9% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.288785 percent, which was an increase of 0.010985 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension income was \$923,896.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 – RETIREMENT PLAN (CONTINUED)

Actuarial Assumptions

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

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Investment Rate of Return, net of investment expense and including inflation	7.30 percent
Cost-of-Living Adjustment (COLA)	Members hired before July 1, 2013: 2.15% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit

The School Plan’s pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The Schools Plans' disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2021, valuations for the School Employees, Judges, and State Patrol Plans are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 – RETIREMENT PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The School Employees, Judges, and State Patrol Plans commingle their investments; thus, the target allocations are the same for each of the plans. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of the most recent experience study (see the discussion of the pension plans' investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2021, was seven-and-three-tenths percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate, and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 – RETIREMENT PLAN (CONTINUED)

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

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

	Discount Rate	District's Proportionate Share of Net Pension Liability (Asset)
1% Decrease	6.30%	\$ 1,668,272
Current discount rate	7.30%	(4,090,072)
1% Increase	8.30%	(8,819,793)

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at <http://www.auditors.nebraska.gov>.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Bonds Payable

The following is the bonded indebtedness of the District as of August 31, 2022:

Issue Date	Beginning Balance	Issued	Payments	Ending Balance
April 6, 2021	\$ 2,130,000	\$ -	\$ 420,000	\$ 1,710,000
September 9, 2021	-	7,445,000	-	7,445,000
May 11, 2022	-	9,355,000	-	9,355,000
	\$ 2,130,000	\$ 16,800,000	\$ 420,000	\$ 18,510,000

On September 29, 2021, the District issued \$7,445,000 in general obligation bonds. On May 11, 2022, the District issued \$9,355,000 in general obligation bonds. These bonds were issued to cover the expenses of various building projects which were started during the fiscal year.

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2022 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 560,000	\$ 638,437	\$ 1,198,437
2024	605,000	595,096	1,200,096
2025	610,000	585,650	1,195,650
2026	625,000	575,355	1,200,355
2027	640,000	557,150	1,197,150
Thereafter	<u>15,470,000</u>	<u>5,116,625</u>	<u>20,586,625</u>
Total	<u>\$ 18,510,000</u>	<u>\$ 8,068,313</u>	<u>\$ 26,578,313</u>

Lease Commitment

The District entered into a lease agreement with Eakes Office Solutions for copier equipment dated August 21, 2022, with 58 monthly payments of \$2,522.

Construction Leases

The District has four capital lease arrangements entered into to finance the construction of four school projects in one school facility. The agreement is between the District and the School Leasing Corporation, comprised of school appointed board, which has secured financing through CTI Group Inc. (previously Mutual of Omaha Bank). Each lease has a seven-year payout with varying options to buy in years 5 – 7 and a lump sum payment due in the final year which is expected to be financed before the due date. The District intends to pay the lease obligations using existing income sources and will not issue general obligation bonds in order to meet those obligations.

Annual principal and interest payments are scheduled to be made as follows:

	<u>1611063001</u>	<u>1611063002</u>	<u>161106003</u>	<u>1611063004</u>	<u>Total</u>
2023	259,720	290,505	254,963	296,011	1,101,199
2024	259,606	290,378	254,853	295,881	1,100,718
2025	<u>3,916,717</u>	<u>4,380,974</u>	<u>3,844,825</u>	<u>4,463,903</u>	<u>16,606,419</u>
Total	<u>\$ 4,436,043</u>	<u>\$ 4,961,857</u>	<u>\$ 4,354,641</u>	<u>\$ 5,055,795</u>	<u>\$ 18,808,336</u>

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grant Program Involvement

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

Compensated Absences

Certified staff earn sick leave at the rate of ten days of paid sick leave allowance per school year without loss of pay. Unused sick days in excess of sixty days are paid at \$50/day. After sixty consecutive days absence because of sickness staff members qualify for benefits under the District's long-term disability insurance coverage.

Litigation

In addition, the District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

Arbitrage

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. Currently, the District's management believes that there is no liability at year-end.

Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. During the year, the District carried commercial insurance for comprehensive general liability, errors and omissions, property and automobile coverage, workers' compensation coverage, uninsured/underinsured motorists and employers' liability.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – SUBSEQUENT EVENT

Management has evaluated subsequent events through November 5, 2022, the date which these financial statements were available to be issued.

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 8 – PRIOR PERIOD ADJUSTMENT

During the year ended August 31, 2021, the District adopted GASB Statement 84, Fiduciary Activities, which addresses when a government should report assets in a fiduciary fund. Based on GASB 84, the activity fund and the student fee fund should have been reclassified from fiduciary funds to a governmental funds on the August 31, 2021 financial statements. The District is implementing this change on the August 31, 2022 financial statements by showing a prior period adjustment. As a result, governmental activities net position and governmental fund balance as of August 31, 2021, were increased by \$205,300.

**School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
For The Year Ended August 31, 2022**

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021			\$ 9,065,823	
Receipts				
Local receipts				
Local property taxes	1100	\$ 9,128,769	8,753,726	\$ (375,043)
Carline tax	1115	11,500	8,391	(3,109)
Motor vehicle taxes	1125	800,000	1,148,087	348,087
Other taxes	1190	-	1,100	1,100
Tuition from individuals regular education	1311	30,000	1,614	(28,386)
Tuition from individuals for summer school	1312	-	11,525	11,525
Tuition from educational entities	1315	-	62,743	62,743
Preschool tuition and fees	1370	-	62,255	62,255
Interest on investments	1510	25,000	15,233	(9,767)
Other local license fees	1911	2,000	5,595	3,595
Other categorical grants from corporations and other private interests	1925	128,860	29,746	(99,114)
Other miscellaneous local revenue	1990	-	3,540	3,540
		<u>10,126,129</u>	<u>10,103,555</u>	<u>(22,574)</u>
County receipts				
County fines and license fees	2110	20,000	22,237	2,237
		<u>20,000</u>	<u>22,237</u>	<u>2,237</u>
State receipts				
State aid	3110	1,369,983	1,369,983	-
Special education programs	3120	650,000	6,776	(643,224)
Special education transportation	3125	38,000	-	(38,000)
Homestead exemption	3130	-	129,424	129,424
Property tax credit	3131	-	527,376	527,376
Pro rata motor vehicle	3180	21,000	21,453	453
State apportionment	3400	110,000	113,372	3,372
High ability learners	3535	8,000	8,713	713
Other state receipts	3990	-	6,570	6,570
		<u>2,196,983</u>	<u>2,183,667</u>	<u>(13,316)</u>
Federal receipts				
Title I, Part A	4505	158,610	106,187	(52,423)
Title II, Part A	4509	-	19,326	19,326
Title IV, Part A	4510	-	9,693	9,693
IDEA Part B	4512	270,909	-	(270,909)
IDEA Preschool (619)	4516	-	7,646	7,646
IDEA Part B (611)	4518	-	883,573	883,573
Other federal categorical receipts	4530	-	4,760	4,760
Medicaid administrative activities in public schools	4709	14,000	13,433	(567)
		<u>443,519</u>	<u>1,044,618</u>	<u>601,099</u>

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
For The Year Ended August 31, 2022

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Receipts (continued)				
Non-revenue receipts				
Proceeds from the disposal of real or personal property	5300	-	123,950	123,950
Insurance adjustment	5301	-	5,851	5,851
		-	<u>129,801</u>	<u>129,801</u>
Total receipts		<u>12,786,631</u>	<u>13,483,878</u>	<u>697,247</u>
Disbursements				
Instruction				
Regular instruction	1100	6,538,433	5,304,019	1,234,414
Regular instructional programs school age	1125	-	103,002	(103,002)
Limited english proficiency programs	1150	-	66,846	(66,846)
Poverty programs	1160	-	317,669	(317,669)
Special education instructional programs - school age	1200	1,839,220	1,458,481	380,739
Special education instructional programs - ages 3 - 5	1291	-	95,783	(95,783)
Special education instructional programs - ages 0 - 2	1292	-	58,494	(58,494)
Summer school	1300	-	25,896	(25,896)
		<u>8,377,653</u>	<u>7,430,190</u>	<u>947,463</u>
Support services - students				
Guidance services	2120	315,765	218,767	96,998
Health services	2130	-	80,468	(80,468)
Psychological services - SPED - school age	2141	187,775	49,387	138,388
Psychological services - SPED - age 3 - 5	2142	-	6,735	(6,735)
Psychological services - SPED - age 0 - 2	2143	-	6,735	(6,735)
Speech pathology and audiology services - SPED - school age	2151	-	72,224	(72,224)
Speech pathology and audiology services - SPED - age 3 - 5	2152	-	300	(300)
Occupational therapy - related services - SPED - school age	2161	-	17,176	(17,176)
Occupational therapy - related services - SPED - age 0 - 2	2163	-	6,256	(6,256)
Physical therapy - related services - SPED - school age	2171	-	6,890	(6,890)
Physical therapy - related services - SPED - ages 0 - 2	2173	-	6,451	(6,451)
Visually impaired/vision services - SPED - school age	2181	-	1,045	(1,045)
Visually impaired/vision services - SPED - aged 0 - 2	2183	-	257	(257)
		<u>503,540</u>	<u>472,691</u>	<u>30,849</u>
Support services - instruction				
Instruction and curriculum development	2212	583,140	47,666	535,474
Instructional staff training	2213	-	13,116	(13,116)
Implementation of standards	2214	-	51,235	(51,235)
Library/media services	2220	-	124,962	(124,962)
Instruction-related technology	2230	-	317,030	(317,030)
Academic student assessment	2240	-	60,140	(60,140)
		<u>583,140</u>	<u>614,149</u>	<u>(31,009)</u>
Support services - general administration				
Board of education	2310	73,500	61,628	11,872
Executive administration	2320	380,250	327,181	53,069
District legal services	2330	35,000	25,733	9,267
		<u>488,750</u>	<u>414,542</u>	<u>74,208</u>

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
For The Year Ended August 31, 2022

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Disbursements (continued)				
Office of the Principal				
Office of the principal	2410	\$ 764,926	\$ 672,886	\$ 92,040
Other	2490	-	69,966	(69,966)
		<u>764,926</u>	<u>742,852</u>	<u>22,074</u>
Central services				
Fiscal services	2510	197,450	199,370	(1,920)
		<u>197,450</u>	<u>199,370</u>	<u>(1,920)</u>
Operation and maintenance of plant				
Operation of buildings	2610	1,932,500	1,631,193	301,307
Maintenance of buildings	2620	-	255,614	(255,614)
Care and upkeep of grounds	2630	-	130,414	(130,414)
Vehicle operation and maintenance (other than student transportation vehicles)	2650	17,500	6,562	10,938
Security	2660	-	54,073	(54,073)
Safety	2670	-	13,001	(13,001)
		<u>1,950,000</u>	<u>2,090,857</u>	<u>(140,857)</u>
Student transportation				
Regular education	27X0	379,500	345,640	33,860
Special education - school age	27X2	179,550	72,087	107,463
Special education - below age 5	27X3	-	9,971	(9,971)
		<u>559,050</u>	<u>427,698</u>	<u>131,352</u>
Categorical grants				
Categorical grants from corporations and other private interests	3400	128,860	18,071	110,789
		<u>128,860</u>	<u>18,071</u>	<u>110,789</u>
State Categorical Programs				
High ability learners		34,763	8,481	26,282
		<u>34,763</u>	<u>8,481</u>	<u>26,282</u>
Federal Programs				
Title I, Part A ESSA improving basic programs operated by local educational agencies	6200	412,728	103,543	309,185
Title II, Part A ESSA: supporting effective instruction	6310	-	18,449	(18,449)
IDEA preschool (619) base allocation	6406	-	21,056	(21,056)
IDEA Part B (611) base & enrollment poverty allocation - birth through age twenty-one	6408	-	233,993	(233,993)
IDEA Part B (611) ARP - base & enrollment poverty allocation - birth through age twenty-one	6421	-	40,226	(40,226)
Title IV-A: student support and academic enrichment (SSAE) grant (2019/19 formula based)	6969	-	12,899	(12,899)
Elementary & secondary school emergency relief (ESSERS II)	6997	969,820	165,011	804,809
Elementary & secondary school emergency relief (ESSERS III)	6998	-	236,042	(236,042)
		<u>1,382,548</u>	<u>831,219</u>	<u>551,329</u>
Total disbursements		<u>14,970,680</u>	<u>13,250,120</u>	<u>1,720,560</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (2,184,049)</u>	<u>233,758</u>	<u>\$ 2,417,807</u>
Budgetary fund balance, August 31, 2022			<u>\$ 9,299,581</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund
For The Year Ended August 31, 2022

	<u>Code</u>	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2021			\$ 2,199,097	
Receipts				
Interest	1510	\$ 5,000	827	\$ (4,173)
Total receipts		<u>5,000</u>	<u>827</u>	<u>(4,173)</u>
Disbursements				
Central services - other support services	2900	1,969,398	679,907	1,289,491
Total disbursements		<u>1,969,398</u>	<u>679,907</u>	<u>1,289,491</u>
Transfers from (to) other funds				
Transfers incoming	5200	-	900,000	900,000
Excess (deficiency) of receipts over disbursements		<u>\$ (1,964,398)</u>	<u>220,920</u>	<u>\$ 2,185,318</u>
Budgetary fund balance, August 31, 2022			<u>\$ 2,420,017</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Special Building Fund
For The Year Ended August 31, 2022

	<u>Code</u>	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2021			\$ 1,179,733	
Receipts				
Local receipts				
Taxes levied/assessed by the school district	1100	\$ 1,816,000	1,734,192	\$ (81,808)
Carline tax	1115	2,000	1,669	(331)
Interest on investments	1510	2,000	25,331	23,331
		<u>1,820,000</u>	<u>1,761,192</u>	<u>(58,808)</u>
State receipts				
Homestead exemptions	3130	-	25,747	25,747
Property tax credit	3131	-	104,922	104,922
Pro rata motor vehicle	3180	3,500	4,118	618
		<u>3,500</u>	<u>134,787</u>	<u>131,287</u>
Non-revenue sources				
Issuance of bonds	5100	16,800,000	16,800,000	-
Premium of the issuance of bonds	5120	-	632,504	632,504
		<u>16,800,000</u>	<u>17,432,504</u>	<u>632,504</u>
Total receipts		<u>1,823,500</u>	<u>19,328,483</u>	<u>704,983</u>
Disbursements				
Facilities acquisition and construction - building acquisition and construction	4500	17,280,753	5,381,961	11,898,792
Facilities acquisition and construction - building improvements	4700	970,778	-	970,778
Total debt services	5000	1,115,500	1,363,713	(248,213)
		<u>19,367,031</u>	<u>6,745,674</u>	<u>12,621,357</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (17,543,531)</u>	<u>12,582,809</u>	<u>\$ 30,126,340</u>
Budgetary fund balance, August 31, 2022			<u>\$ 13,762,542</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
For The Year Ended August 31, 2022

	Code	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021			\$ 242,276	
Receipts				
Local receipts				
Interest on investments	1510	\$ 70	142	\$ 72
School lunch program	1611	100,000	162,276	62,276
Other miscellaneous local revenue	1990	-	109,335	109,335
		<u>100,070</u>	<u>271,753</u>	<u>171,683</u>
State receipts				
State reimbursement	3150	1,500	-	(1,500)
		<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Federal receipts				
Federal nutrition programs	4210	500,000	510,631	10,631
		<u>500,000</u>	<u>510,631</u>	<u>10,631</u>
Total receipts		<u>601,570</u>	<u>782,384</u>	<u>180,814</u>
Disbursements				
Food services operations	3100	653,958	636,674	17,284
		<u>653,958</u>	<u>636,674</u>	<u>17,284</u>
Total disbursements		<u>653,958</u>	<u>636,674</u>	<u>17,284</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (52,388)</u>	<u>145,710</u>	<u>\$ 198,098</u>
Budgetary fund balance, August 31, 2022			<u>\$ 387,986</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Bond Fund
For The Year Ended August 31, 2022

	<u>Code</u>	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2021			\$ 40	
Receipts				
Local receipts				
Taxes levied/assessed by the school district	1100	\$ -	870,891	\$ 870,891
Carline taxes	1115	-	870	870
Interest on investments	1510	-	689	689
		<u>-</u>	<u>872,450</u>	<u>872,450</u>
State receipts				
Homestead exemption	3130	-	13,416	13,416
Property tax credit	3131	-	54,721	54,721
Pro-rate motor vehicle	3180	-	1,412	1,412
		<u>-</u>	<u>69,549</u>	<u>69,549</u>
Total receipts		<u>-</u>	<u>941,999</u>	<u>941,999</u>
Disbursements				
Debt services	5000	946,325	158,827	787,498
Total disbursements		<u>946,325</u>	<u>158,827</u>	<u>787,498</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (946,325)</u>	<u>783,172</u>	<u>\$ 941,999</u>
Budgetary fund balance, August 31, 2022			<u>\$ 783,212</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Undertaking Fund
For The Year Ended August 31, 2022

	Code	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021			\$ 486,426	
Receipts				
Local receipts				
Taxes levied/assessed by the school district	1100	\$ 394,597	377,803	\$ (16,794)
Carline taxes	1115	500	363	(137)
Interest on investments	1510	900	536	(364)
		<u>395,997</u>	<u>378,702</u>	<u>(17,295)</u>
State receipts				
Homestead exemption	3130	-	5,593	5,593
Property tax credit	3131	-	22,791	22,791
Pro rata motor vehicle	3180	900	919	19
		<u>900</u>	<u>29,303</u>	<u>28,403</u>
Total receipts		<u>396,897</u>	<u>408,005</u>	<u>11,108</u>
Disbursements				
Debt services	5000	429,620	430,021	(401)
Total disbursements		<u>429,620</u>	<u>430,021</u>	<u>(401)</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (32,723)</u>	<u>(22,016)</u>	<u>\$ 10,707</u>
Budgetary fund balance, August 31, 2022			<u>\$ 464,410</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
For The Year Ended August 31, 2022

	<u>Code</u>	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2021			\$ 195,092	
Receipts				
Interest on investments	1510	\$ 85	121	\$ 36
Admissions	1710	25,000	10,003	(14,997)
Student organization membership dues and fees	1730	-	305	305
Fees	1740	-	22,190	22,190
Other activity income	1790	175,000	195,303	20,303
Other contributions and donations from private	1920	-	41,850	41,850
Total receipts		<u>200,085</u>	<u>269,772</u>	<u>69,687</u>
Disbursements				
Central services - other support services	2900	<u>355,757</u>	<u>214,126</u>	<u>141,631</u>
Total disbursements		<u>355,757</u>	<u>214,126</u>	<u>141,631</u>
Transfers from (to) other funds				
Transfers (outgoing)	8000	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (180,672)</u>	<u>55,646</u>	<u>\$ 236,318</u>
Budgetary fund balance, August 31, 2022			<u>\$ 250,738</u>	

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Student Fee Fund
For The Year Ended August 31, 2022

	<u>Code</u>	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2021			\$ 10,208	
Receipts				
Extracurricular activity fees	1741	\$ 5,000	11,474	\$ 6,474
Total receipts		<u>5,000</u>	<u>11,474</u>	<u>6,474</u>
Disbursements				
Regular instruction	1100	5,000	2,383	2,617
Central services - other support services	2900	-	2,648	(2,648)
Total disbursements		<u>5,000</u>	<u>5,031</u>	<u>(31)</u>
Excess (deficiency) of receipts over disbursements		<u>\$ -</u>	<u>6,443</u>	<u>\$ 6,443</u>
Budgetary fund balance, August 31, 2022			<u>\$ 16,651</u>	

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska**

**Notes to Supplementary Information –
Budgetary Comparison Schedules**

1. BUDGETARY ACCOUNTING

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

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

2. PRESENTATION

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

3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The District complied with its overall budget appropriations, however the District’s expenditures for the qualified capital purpose undertaking fund exceeded the fund’s budget by \$401.

School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Combining Schedule of Changes in Fund Balances - Cash Basis - Governmental Funds
For The Year Ended August 31, 2022

	General Fund	Depreciation	Total General Funds	Special Revenue Funds			Qualified Capital Purpose Undertaking	Activity Fund	Student Fee Fund	Total Other Governmental Funds	Total Governmental Funds
				Special Building	School Nutrition	Bond Fund					
Receipts											
Local receipts	\$ 10,088,322	\$ -	\$ 10,088,322	\$ 1,735,861	\$ 109,335	\$ 872,450	\$ 378,166	\$ -	\$ -	\$ -	\$ 13,184,134
County receipts	22,237	-	22,237	-	-	-	-	-	-	-	22,237
State receipts	2,183,667	-	2,183,667	134,787	-	69,549	29,303	-	-	-	2,417,306
Federal receipts	1,044,618	-	1,044,618	-	510,631	-	-	-	-	-	1,555,249
Sales of lunches	-	-	-	-	162,276	-	-	-	-	-	162,276
Interest	15,233	827	16,060	25,331	142	-	536	-	-	-	42,069
Activity related receipts	-	-	-	-	-	-	-	269,772	11,474	281,246	281,246
Non-revenue receipts	129,801	-	129,801	17,432,504	-	-	-	-	-	-	17,562,305
Total receipts	13,483,878	827	13,484,705	19,328,483	782,384	941,999	408,005	269,772	11,474	281,246	35,226,822
Disbursements											
Instructional services	7,362,690	-	7,362,690	-	-	-	-	-	2,383	2,383	7,365,073
Support services	2,443,604	-	2,443,604	-	-	-	-	214,126	2,648	216,774	2,660,378
Operations and maintenance	1,258,357	679,907	1,938,264	5,381,961	-	-	-	-	-	-	7,320,225
Student transportation	427,698	-	427,698	-	-	-	-	-	-	-	427,698
Food service operations	-	-	-	-	636,674	-	-	-	-	-	636,674
Private grant programs	18,071	-	18,071	-	-	-	-	-	-	-	18,071
State categorical programs	8,481	-	8,481	-	-	-	-	-	-	-	8,481
Federal programs	831,219	-	831,219	-	-	-	-	-	-	-	831,219
Debt service payments	-	-	-	1,363,713	-	158,827	430,021	-	-	-	1,952,561
Total disbursements	12,350,120	679,907	13,030,027	6,745,674	636,674	158,827	430,021	214,126	5,031	219,157	21,220,380
Excess (deficiency) of receipts over disbursements	1,133,758	(679,080)	454,678	12,582,809	145,710	783,172	(22,016)	55,646	6,443	62,089	14,006,442
Other financing sources (uses)											
Transfers in	-	900,000	900,000	-	-	-	-	-	-	-	900,000
Transfers out	(900,000)	-	(900,000)	-	-	-	-	-	-	-	(900,000)
Total other financing sources (uses)	(900,000)	900,000	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	233,758	220,920	454,678	12,582,809	145,710	783,172	(22,016)	55,646	6,443	62,089	14,006,442
Fund balance - beginning of year, as previously reported	9,065,823	2,199,097	11,264,920	1,179,733	242,276	40	486,426	-	-	-	13,173,395
Prior period adjustment	-	-	-	-	-	-	-	195,092	10,208	205,300	205,300
Fund balance - beginning of year, as restated	9,065,823	2,199,097	11,264,920	1,179,733	242,276	40	486,426	195,092	10,208	205,300	13,378,695
Fund balance - end of year	\$ 9,299,581	\$ 2,420,017	\$ 11,719,598	\$ 13,762,542	\$ 387,986	\$ 783,212	\$ 464,410	\$ 250,738	\$ 16,651	\$ 267,389	\$ 27,385,137

**School District #15 - Douglas County West Public Schools
Douglas County, Nebraska
Schedule of Expenditures of Federal Awards
For The Year Ended August 31, 2022**

	Federal Financial Assistance Listing	Agency or Pass Thru Number	Federal Expenditures	
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through Nebraska Department of Education</i>				
Title I, Part A NCLB	84.010	S010A	\$	103,542
SPECIAL EDUCATION CLUSTER (IDEA)				
IDEA Part B (611) Base & Enrollment Poverty Allocation - Birth through Age 21	84.027	H027A	\$	244,573
IDEA Preschool (619) Base Allocation	84.173	H173A	<u>21,056</u>	
Total Special Education Cluster				265,629
Title IIA	84.367	S367A		18,449
Title III	84.365			-
Student Support & Academic Enrichment - Title IV, Part A Education Stabilization Funds	84.424			12,899
Elementary & Secondary School Emergency Relief (COVID-19)	84.425D			401,053
American Rescue Plan Elementary & Secondary School Emergency Relief	84.425U			<u>40,226</u>
Total U.S. Department of Education				<u>841,798</u>
U.S. DEPARTMENT OF AGRICULTURE				
CHILD NUTRITION CLUSTER				
<i>Passed through the Nebraska Department of Health and Human Services</i>				
Food Distribution Program	10.555		42,251	
<i>Pass through Nebraska Department of Education</i>				
Summer Food Service Program for Children	10.559		<u>510,631</u>	
Total Child Nutrition Cluster				<u>552,882</u>
Total U.S. Department of Agriculture				<u>552,882</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
MEDICAID CLUSTER				
<i>Passed through Nebraska Department of Health and Human Services</i>				
Medicaid Administrative Activities				<u>13,433</u>
Total U.S. Department of Health and Human Services				<u>13,433</u>
Totals			\$	<u>1,408,113</u>

School District #15 – Douglas County West Public Schools
Douglas County, Nebraska
Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution of \$42,251. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

Expenditure Presentation – Expenditures of Federal funds for the National School Lunch Program, Medicaid in Public Schools and Food Distribution are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and expenditures and are not required to be accumulated in the accounting records by funding source. For report purposes, the amount of Federal expenditures is shown equal to the amount of Federal funds received.

Program Activity – Various reimbursement procedures are used for Federal awards received by the District. Additionally, most Federal grant periods end June 30, while the District's year-end is August 31. Consequently, timing differences between expenditures and program reimbursement can exist at the beginning and end of the year. These timing differences will be resolved over the term of the grants.

2. PASS-THROUGH AWARDS

The District receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

3. NON-CASH AWARDS

The National School Nutrition Program involves both cash and non-cash awards to the District. Such non-cash awards consist of donated commodities, which are separately identified in the Schedule of Expenditures of Federal Awards. Donated commodity expenditures are determined on a first-in, first-out basis.

4. CONTINGENCIES

The District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

5. DE MINIMIS COST RATE

The District has not elected to use the 10% de minimis cost rate as covered in Uniform Guidance indirect costs section.

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*

Board of Education
School District #15 – Douglas County West Public Schools
Douglas County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District #15 – Douglas County West Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.

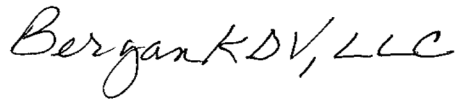
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Omaha, Nebraska
November 5, 2022

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

Board of Education
School District #15 – Douglas County West Public Schools
Douglas County, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited School District #15 – Douglas County West Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bergank DV, LLC

Omaha, Nebraska
November 5, 2022

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska**

**Schedule of Findings, Questioned Costs and Recommendations
For the Year Ended August 31, 2022**

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Are any material weaknesses identified?	___ Yes	<u> X </u> No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	<u> X </u> None Reported
Is any noncompliance material to financial statements noted?	___ Yes	<u> X </u> No

Federal Awards

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

Internal control over major program compliance:

Are any material weaknesses identified?	___ Yes	<u> X </u> No
Are any significant deficiencies identified not considered to be material weaknesses?	___ Yes	<u> X </u> None Reported
Are any audit findings disclosed that are required to be reported in accordance with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Rewards, Section 2 CFR 200.516(a)</i> ?	___ Yes	<u> X </u> No

**School District #15 – Douglas County West Public Schools
Douglas County, Nebraska**

**Schedule of Findings, Questioned Costs and Recommendations
For the Year Ended August 31, 2021**

Identification of major programs

U.S. Department of Agriculture 10.555, 10.559	Child Nutrition Cluster
U.S. Department of Education 84.425	Education Stabilization Funds
Enter the dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Is the auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section II: Financial Statement Findings

None.

Section III: Federal Awards Findings

None.

Board of Education
School District #15 – Douglas County West Public Schools
Douglas County, Nebraska

We have audited, in accordance with the 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 Douglas County West Public Schools (the "School District"), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2022.

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

As requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2022, we performed the following procedures regarding the District's student membership and attendance reporting related to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) Our testing demonstrated the District was following its policies and procedures for collecting student census data.
- 3) Our testing demonstrated attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
- 4) Our testing demonstrated the District maintains a cumulative attendance and membership record for each student.
- 5) The cumulative attendance and membership records we tested contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

- 6) We selected an appropriate sample, for tests of compliance in accordance with applicable auditing standards, of students from the District's attendance records for the year ended August 31, 2022 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
- 7) The Nebraska Department of Education's online system captures the attendance information through the State's Advisor program directly through the District's census recordkeeping system. We traced the quarterly Student Summary Attendance reports from Nebraska Department of Education to the District's census recordkeeping system.

Additionally, as requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2022, we tested a sample of District expense allocations verifying appropriate allocation to the school building level as it relates to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03D.

The purpose of this letter is solely to describe the scope of our testing of compliance as it relates to the Nebraska Department of Education's Title 92, Chapter 1 rules and regulations, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This communication is not suitable for any other purpose.

Bergank DV, LLC

Omaha, Nebraska
November 5, 2022



Fall 2022 Enrollment
Presented to DC West BOE, November 12, 2022

Current Enrollment Status as of NDE October 1, 2022 Reporting

Grade Level	Total Students
PK	90
K	66
1	56
2	82
3	67
4	75
5	77
6	62
7	89
8	89
9	67
10	77
11	83
12	73
Totals	1053

Membership Comparison with Previous Year

School	2021-22	2022-23	Difference	% Difference
High School (9-12)	310	300	-10	-3%
Middle School (6-8)	238	240	+2	1%
PK-Elem (PK-5)	491	513	+22	5%
District	1039	1053	14	1%

Historical Data on Total Enrollment for DC West Community Schools

2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
1053	1039	989	975	970	958	918	876	836

Option Enrollment Into/Out District Status as of NDE October 1, 2022 Reporting

Grade Level	Option Enrolled In Students	Option Enrolled Out Students	Net
PK			
K	6	0	+6
1	10	-4	+6
2	11	-3	+8
3	9	-4	+5
4	9	-9	0
5	9	-4	+5
6	13	-7	+6
7	16	-7	+9
8	12	-10	+2
9	17	-8	+9
10	14	-12	+2
11	21	-18	+3
12	27	-15	+12
Totals	174	-101	+73

Home District of Option Enrollment In Students

42= Omaha Public Schools	61= Elkhorn	8= Millard
17= Yutan	13= Fremont	11= Arlington
9= Gretna	6= Bennington	6= Mead
1= Cedar Bluffs		

Option District of Enrollment Out Students

2= Bennington	42= Elkhorn	32= Millard
13= Yutan	4= Fremont	1= Ashland/Greenwood
1= Gretna	2= Westside	1= Bellevue
1= Arlington		

Historical Data on NET Option for DC West Community Schools

2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
+73	+55	+99	+86	+43	+70	+86	-29	-40

November 6, 2022

Mr. Luke Janke, President
Douglas County West Board of Education
401 S. Pine St.
Valley, NE 68064

Dear Mr. Janke and Members of the Board of Education:

The Douglas County West Education Association (DCWEA) continues to represent all nonsupervisory certificated employees employed at Douglas County West Community Schools. The Association requests that the Board of Education recognize the Association as the exclusive bargaining agent for said employees returning to Douglas County West Community Schools for the school year 2024-2025.

Please direct your written response to the undersigned.

Sincerely,

A handwritten signature in cursive script, appearing to read "Heather Cox".

Heather Cox
Head Negotiator-DCWEA
hcox@dcwest.org
402-659-3310

Community Relations

Naming of School District Facilities or Programs

Authority for naming or re-naming all school district programs, facilities or portions of school district facilities, either indoor or outdoor, rests with the Board of Education.

Definitions

The term “facilities” includes buildings, rooms, interior spaces, exterior spaces, outdoor structures, athletic fields, and all other areas owned, operated, or controlled by DC West Community Schools.

The term “programs” includes departments, centers, and any other unit associated with DC West Community Schools.

Existing School Building and Other Facilities or Programs

Generally, except as otherwise provided herein, a named facility or program is not eligible for re-naming and will retain that name as long as it exists at the same approximate location, regardless of remodeling or new construction, or without significant changes. If the use of a facility or program changes, the Board will determine if a new name will be given to a re-purposed facility or program.

Naming of Facilities or Programs for Individuals, Families, or an Entity

Requests to name a facility or program for an individual, family, or entity may be submitted to the District by the DC West Schools Foundation or by an individual or group. Requests must be submitted in writing to the Superintendent and describe the basis for the nomination, the specific program or facility requested to be named, and any supporting documentation or information. The Superintendent will forward the request to the Board Committee for Special Capital Projects. The committee may request further information from the requestor before submission to the Board of Education for their consideration.

Criteria for Naming Consideration

The requests for naming of facilities or programs must be for one or more of the following purposes in order to be considered:

1. To recognize individuals who attained achievements of extraordinary and lasting distinction in the local communities and who had a substantial and active association with the District.
2. To recognize individuals, families or entities who have made substantial financial contributions to a specific facility or program for the benefit of the District. For contributions toward new construction or programs or significant renovation of an existing building or structure, “substantial financial contribution” shall mean:
\$50,000-\$300,000 contribute 100% of the project
\$300,000-\$650,000 contribute 75% of the project
\$650,000 + contribute 51% of the project

The Board of Education retains the discretion and final authority to determine whether a particular contribution, donation or grant, or an individual, family or entity will be approved for naming as well as the size, number, locations, wording and all other aspects of the naming recognition. School facilities and programs will not be named for entities that promote or are associated with a religious or political issue or viewpoint, are associated with any product that is illegal or inappropriate for PK-12 students, or that is associated with controversy or that would detract from the educational mission or reputation of DC West Community Schools. The Board of Education may require a separate naming agreement prior to final approval of the naming.

3. To honor a former staff member with at least twenty years of service with the District by the naming of a program, or portion of an existing facility. Recommendations to honor a former staff member must first be made in writing along with any other information that may be required such as fundraising plans.

Duration of Names and Changes

The naming of a facility or program in honor of an individual, family or entity is typically expected to last for the life of the facility or the duration of the program; however, the naming of a facility or program for a set number of years may also be determined by the Board of Education.

The Board retains the right to withdraw previously granted naming rights in the event the Board determines there has been a material change of circumstances such that the name no longer represents the District in a positive manner or is inappropriate for a K-12 educational facility.

Announcements

The naming or re-naming of any facility or program must be approved by the Board of Education prior to public announcement. No commitment for naming shall be made prior to approval by the Board of Education under this policy.

Date of Adoption: November 14, 2022

Community RelationsGrants or Donations for Capital or Other Special Improvement Projects

The Douglas County West Community Schools Board of Education recognizes and supports the need for participation by the community in maintaining and improving our district facilities and programs for needs beyond the regular budgeting process. The Board also recognizes the need to manage major fundraising campaigns to coordinate communication, limit excessive solicitation of businesses and patrons, ensure student safety, limit undue distractions and time commitments, assure equity and maintain proper financial practices. Any grant or donation for a capital or other improvement to any school property or any transfer of real property to the district, regardless of the amount of the improvement or value of the property will be considered a special project.

All special projects require Board of Education approval regardless of the organization or individual associated with the project. All special projects shall require pre-approval of a proposal by the Superintendent and Board of Education prior to commencement of the fundraising efforts.

Special projects shall include:

- Building additions or renovations
- Landscaping or waterworks
- Drilling, cutting, or otherwise penetrating the walls, ceilings, or floors of any facility
- Carpeting & painting
- HVAC, electrical & plumbing
- Installation of marquees or any other permanent interior or exterior signs, plaques, recognition displays or inscriptions of any type
- Fencing
- Irrigation systems
- Concrete work
- Playground equipment
- Technology
- Any equipment or device that is moveable or would become permanently affixed to any building or grounds

Special projects must be clearly defined on a proposal form accessed in the Superintendent's office for pre-authorization. The proposal form requires detailed information about the project including proposed scope, estimated costs, costs of the fundraising campaign, preliminary designs if appropriate, and specifications for ongoing maintenance or operational costs.

The Board of Education will consider the following in the pre-approval of a special project:

1. The project's consistency with educational purposes and in compliance with law and Board policies.
2. The project's impact on all building, fire, safety codes; all ADA requirements; other district policies and all other requirements of local, state, and federal law.

3. The project's potential for creating inequities across the school district, especially Title IX inequities.
4. The project's fundraising plan. All necessary funds and materials for special projects shall be committed to the satisfaction of the school district prior to any work proceeding.
5. The project's maintenance or installation costs. In its sole discretion, the district will enter into appropriate contracts for and otherwise manage all aspects of installation and maintenance of the special project.
6. The project's proposed materials, equipment, and workmanship. Any materials or contracted labor for special projects approved by the Board of Education must be bid in accordance with board policy and district purchasing procedures and practices.
7. Use of funds raised in excess of the amount required for the project.
8. Any other reasonable, related criteria determined by the Board of Education.

All fundraising campaigns, activities, marketing and advertising, both print and electronic media must be approved by the Board of Education prior to their use.

If any student, parent, or community groups are directly involved in a special project, they shall work with the Superintendent who will work directly with the contractors, architects, engineers, or project managers involved in the project.

All special projects over the amount of \$1000 will require final approval from the Board of Education prior to the commencement of work on the project.

Upon completion, the special project shall become the sole property of the district and be under the complete control of the Board which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Recognition of Donors

Recognition of donors for special projects is subject to Board discretion during the project approval process.

Naming Rights

Approval of naming rights for any special projects will occur within the approval of the special project as required herein and in accordance with the District's naming of school district facilities and programs policy (Policy No. 1330)

Date of Adoption: November 14, 2022

Rationale and Recommendation

From: Dr. Melissa Poloncic, Superintendent

To: Board of Education

Recommendation:

Add a full time 12-month classified (hourly) position to our District Office support staff as a Human Resources Payroll Specialist. The total approximate cost of this position would be in the range of \$55,000-65,000, dependent on experience and benefits. This position would be responsible for the general duties of:

- Pre-employment tasks
- New employment tasks and verifications
- Exit employment tasks
- Monthly payroll clerk
- Management of timecards
- Management of employee benefits
- Quarterly payroll Reports
- W-2's
- 1095's
- Employee file management

Rationale:

The tasks listed above are currently the responsibility of the Business Manager, along with all of the Business Manager/ Bookkeeper responsibilities listed in the attached Business Manager/ Bookkeeper Job Description. The tasks and responsibilities have far exceeded the capacity of a single employee, even having part-time support for bookkeeping responsibilities from our District Office Assistant. A few points of data to show the need for this position are:

- We have grown from 125 total employees in 2015 to 162 employees beginning 2023 with the same staffing support.
- The Business Manager's total of overtime worked in 2021-2022 was 457 hours. This is approximately \$23,000 at the overtime rate. Not to mention the perpetual long work days/weeks this creates that may lead to exhaustion of a great employee.
- In 2021-2022 alone, we had 46 new employees start and 25 employees exit throughout the year. Many of these were classified (hourly) employees which creates a great number of tasks and unfortunately, the turnover of classified (hourly) staff has drastically increased in the past few years.
- The cycles of payroll and processing of billing and invoices for Board approval conflict with each other. Both cycles are extremely work-heavy during the first two weeks of the month and there simply isn't enough human capacity to get all of the necessary tasks completed in the time available. This has caused issues of extreme amounts of overtime during this period as well as deadlines being barely made or even missed.

Timeline proposed for adding the position:

- Board discussion of the position
- Week of October 17, 2022~ With positive feedback from the Board, formalize the job description and hourly rate assigned, potentially advertise for the position to draw the most qualified applicants
- Allow time for recruiting applicants and researching candidates
- First to mid part of November~ With a healthy applicant pool, interview potential candidates
- November 14th~ Board approval of the position and potential candidate