

Board of Education Regular Meeting
Monday, December 11, 2023 7:00 PM
District Office Board Room
401 South Pine Street
Valley, NE 68064-0378

1. Call to Order	
2. Public Communications and Correspondence	2
3. Approval of Agenda	
4. Administrative Reports	4
4.1. Superintendent's Report	34
4.2. Financial Report	35
5. Consent Agenda	
5.1. Approve Minutes	42
5.2. Approve Claims for Payment	
5.3. Approve Financial Report	
5.4. Approve Classified Staff	
6. New Business	
6.1. 2023 Audit Report to the Board	45
6.2. Student Achievement and AQUESTT Designation Presentation	
6.3. Approve Extra Duty Position	
7. Executive Session	
7.1. Reconvene to Regular Session	
8. Adjournment	

Board of Education

Jamie Jorgensen

Bill Koile

Dr. Kelly Hinrichs

Elizabeth Mayer

Luke Janke

Jim Tomanek

Dr. Melissa Poloncic, Superintendent

Kristi Trost, 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 request items placed before the Board of Education for consideration by contacting the Superintendent at least three business days 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

DC West Community Schools engages, prepares, and empowers all of our students for the future.



DC WEST
COMMUNITY SCHOOLS

www.dcwest.org

Board Meeting Procedures

“Engage, Prepare, and Empower”

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).

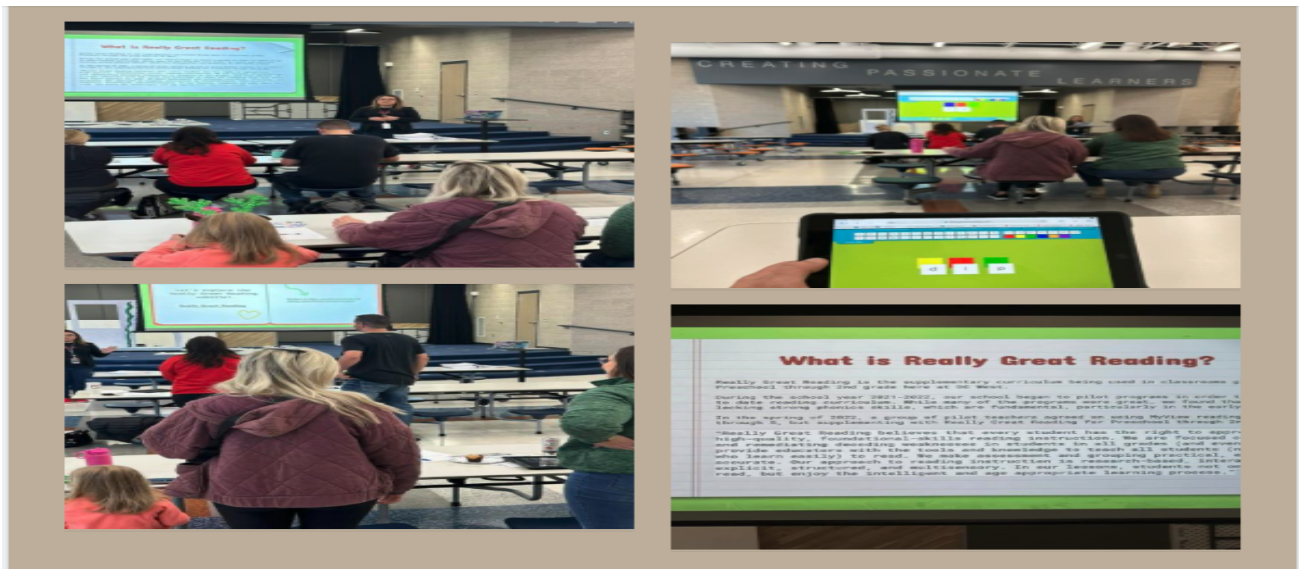
Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Dept. 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
November 2023 Board Report
Dr. Jeffrey S. Kerns

One of our goals for the Superintendents Early Childhood Plan 2023-2024 was to plan and develop a series of parent coffee events to increase communication opportunities with our families. We hosted our second Family Falcon Cafe on November 17th. During our November 27th meeting families were invited to join their Falcons during walking club from 7:45-7:55, at 7:55 when students transitioned to their classrooms our families moved to the elementary cafe for coffee and conversation. Mrs. Rosie Krauel offered parents an engaging opportunity to connect and gain insights on how to enhance their child's learning at home with our school's PK-2 reading curriculum. Parents were also provided opportunities to ask questions and review curriculum materials.



Our next Falcon Family Cafe (December 1st, 2023) will feature speaker and 1st Grade teacher Mrs. Subbert who will provide parents an opportunity to participate and learn more about Morning Meetings. We will once again have coffee and conversation for all families who wish to participate.

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High School Principal
High School Assistant Principal/AD

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Dr. Dawn Marten
Nicki Pechous
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Thank you to the Valley Fire and Rescue Department for presenting to our K-2 students this month on fire safety and prevention.



We have chosen to implement Morning Meetings to provide opportunities for students to practice the skills of greeting, listening and responding, group problem-solving, and noticing and anticipating. The elementary staff spent a November afternoon completing a book study and discussing Morning Meeting implementation in our classrooms.

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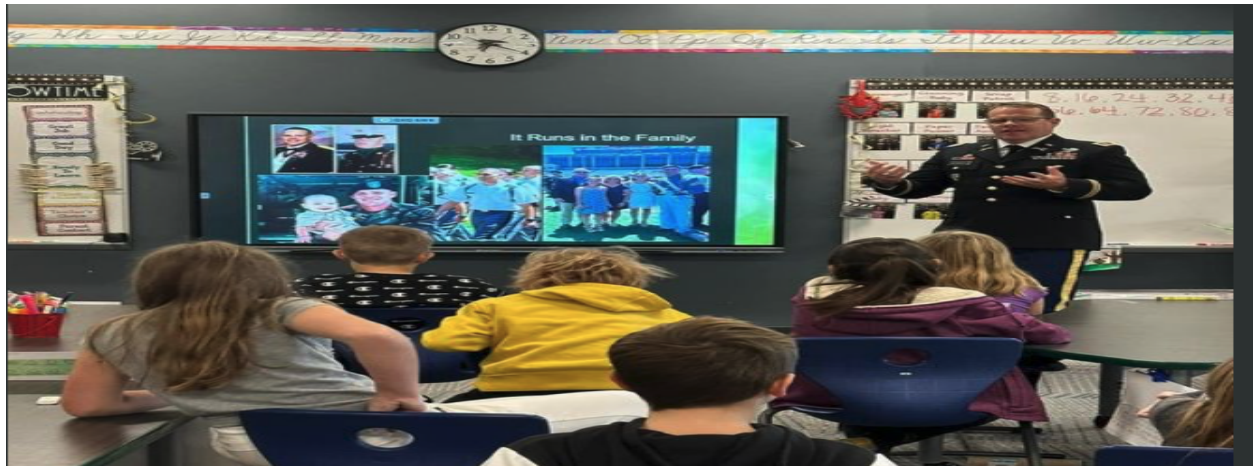
For this year's 4th grade program, we invited our families to experience what a typical Folk Dancing Friday feels by offering our families the opportunity to engage in the process of learning a folk dance. Family Folk Dancing Night opened with the 4th grade students performing a folk dance for the audience, followed by several opportunities for family members to join in on the fun and learn alongside their Falcon(s).



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Mrs. Svoboda had a very special speaker in her classroom to celebrate and learn about Veterans Day.

We celebrated NE School Psychologist Week in early November. We thank Mrs. Rosenberg for her expertise in mental health, learning structures, and behavioral supports. She plays a crucial role in building academic structures that help our students succeed.



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Local Daisies troop 48853 collected hats and gloves to donate to our DC West Family Facilitator to hand out to students as needed this winter!

Outstanding job Falcons!



As of November 27th students have tuned in over 10,000 FalCoins! Students earn a FalCoin for demonstrating behaviors that are Safe, Respectful, or Responsible. Students can then choose individual rewards, whole class rewards, and whole school rewards once a goal has been met.



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Our building has an incredible amount of artwork on display. Students worked hard to create these pieces and they take a great amount of pride to have their artifacts placed on display. Each pod has different pieces of art on display and all students have at least one piece of art to showcase.



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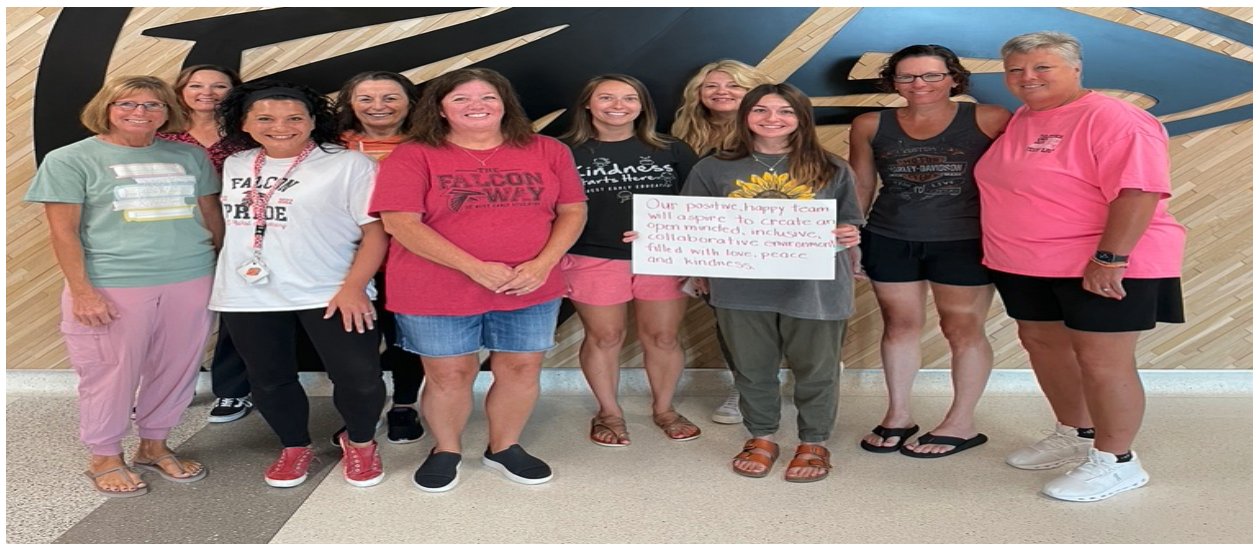
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The following message was shared with Dr. Kerns from a Program Specialist from the Buffet Early Childhood Institute regarding our preschool program and staff:

I felt compelled to take a moment to celebrate the preschool program at DC West Elementary School following the completion of their fall TPOT. The preschool team of teachers and paraprofessionals display a genuine dedication to their craft daily. You can see this through the way they work collaboratively as adults, and you can feel it when you walk in their classrooms and the joy is evident among the children. This did not go unnoticed during TPOT observations. Kristina N. that conducted the TPOT's, has observed hundreds of programs during her previous career at MMI. She too felt compelled to comment on the quality of the program at DC West.

The scores showing all 3 rooms meeting fidelity with ZERO red flags 😊 only validates what you can see and feel whenever you visit any of the three preschool rooms. I know I'm preaching to the choir, but providing a positive first experience to school is priceless for the children and families you are serving. I am thankful to be able to work alongside such a dedicated group of educators!



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During the month of November we were able to provide meals to over 100 households in our community. Thank you to the members of the Rotary Club of Western Douglas County, Dr. Acklie, Shawn Rochford, and Kristen Reeves for your assistance. Our next mobile pantry will be held on December 13th, in the DC West Elementary parking lot.

Calling All Elves

DC West Elementary will be helping families with Christmas once again this year. If your family would like to help provide Christmas gifts, gift cards or wrapping paper for a family in need. Please, contact Dr. Dee Acklie, Falcon Family Facilitator at dacklie@dcwest.org or 531-459-2581.

Family Christmas

If your family could use assistance providing Christmas for your birth to 12th grade children. Please contact Dr. Dee Acklie at dacklie@dcwest.org or call her at 531-459-2581.



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Good afternoon Falcon Families:

Students learn academics most easily when they have strong social skills that let them take a positive role in classroom life. For example, the social skill of listening respectfully helps students learn from classmates, get information from their teacher about how to solve a math problem, and enjoy a book the teacher reads aloud to the class.

Here are some of the specific social skills that teachers focus on throughout the year:

- Cooperation (working smoothly with others)
- Assertiveness (confidently putting forth your ideas and opinions)
- Responsibility (taking charge of yourself and working hard at your learning)
- Self-control (thinking before acting)
- Empathy (listening to others and understanding how they might respond to your words or actions)

When do teachers teach these skills?

Teachers weave social skills teaching into everything the students do—academics, recess, lunch, and even entering and leaving the school building and classroom. During a math lesson, for example, third graders learn how to count money while also learning how to listen respectfully to a classmate's idea for how to solve a problem. During recess, students of all ages learn how to include everyone in their games.

What do teachers do when children break the rules?

Teachers understand that all students will, at one time or another, test or break the rules. When that happens, teachers discipline firmly but kindly and positively. The goals are (1) to stop the misbehavior as quickly as possible so that the child (and classmates) can get back to learning and (2) to teach the child to reflect on and control his or her own behavior.

The *Responsive Classroom* approach offers teachers many tools to help students control their own behavior and contribute to the classroom community. One very important tool is clear, positive language. When students are just beginning to go off course, teachers use reminding language (Jeffrey, what should you be doing right now?). When students are clearly misbehaving, teachers use redirecting language (Larissa, hands in your lap). And when students are doing well, teachers use reinforcing language (I noticed that you cleaned up very quickly today). Teachers and administrators also make sure that the consequences for misbehavior are related to the misbehavior and respectful of the child.

Dr. Kerns

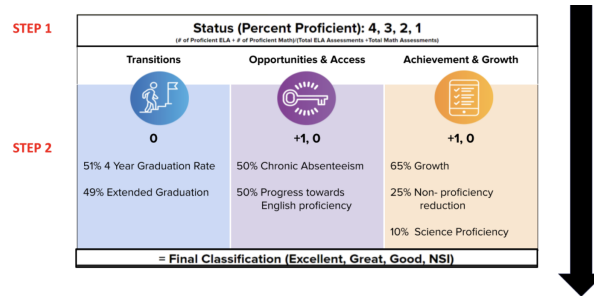


December 2023 Board Report Dr. Dawn Marten - Director of Learning

AQuESTT: Accountability and Achievement

The Nebraska Department of Education's AQuESTT System is a system of support and classification of schools and districts.

- AQuESTT Classification provides a way to illustrate the overall performance of a school and considers the broader educational experiences and success of each student.
- AQuESTT Classification combines performance on several indicators grouped by tenet (i.e. Transitions, Opportunities & Access, Achievement & Growth) to provide schools and districts with an overall descriptive classification of Excellent, Great, Good, or Needs Improvement.
- Below is a graphic representation of the 2023 AQuESTT classification process along with a simple explanation of how each score is determined.



Status: The Status indicator score is based on the percentage of eligible students who scored On Track or higher in the current year's statewide Math and English Language Arts assessments.

Transitions: For each district/high school, the 4- and 7-year cohort graduation rates from the previous year are used to define two separate indicators. The cohort graduation rates are the percentage of graduating cohort members.

Educational Opportunities and Access

- The **Chronic Absenteeism** indicator is defined by the difference between the percentage of eligible students at a school/district that are categorized as chronically absent, relative to the 2021-2022 baseline rate. The goal is a 5% improvement on that baseline rate. The indicator score is calculated by subtracting the current year rate from the target rate. This difference could be positive or negative, with a positive number indicating the district/school is performing better than the target.
- The **Progress Toward English Language Proficiency** indicator measures the percentage of EL students who are on track in their progress towards EL proficiency as measured by ELPA21.
- One classification point may be added depending on the school or district's calculation

Student Achievement and Growth

- The **Growth** indicator is the percentage of NSCAS/NSCAS-Alt assessment scores within a school or district that showed an increase compared to the same individual's score in the previous year within the same subject area. Only ELA and Math assessments are used in Growth rate calculations, since Science assessments are not taken in consecutive grades.

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- The **Non-Proficiency Rate** is calculated by dividing the number of eligible ELA/Math assessments with scores in the lowest performance range by the total number of eligible ELA/Math assessments for the current year and the previous three years, and then combined into a non-proficiency trend line. A school or district's Non-Proficiency Rate is the slope of the line representing the trend in the rate of non-proficient statewide assessments over recent years. The goal is a negative slope value (fewer non-proficient tests).
- The **Science Proficiency** indicator is defined by the percentage of eligible statewide assessments scored at a proficient level or above when compared to school's/district's total valid NSCAS/NSCAS-Alt/ NSCAS-ACT Science assessments.
- One classification point may be added depending on the school or district's calculation.

DC West Community Schools AQuESTT Ratings			
	2021 <small>*based on 18-19 data</small>	2022	2023
District	Great	Good	Great
Elementary	Good	Good	Great
Middle School	Great	Great	Great
High School	Excellent	Excellent	Great

The Elementary School classification moved from Good to Great. An increase in student achievement percent proficient and a decrease in absenteeism rates were the main two components that contributed to the bump up in the school rating.

The Middle School remained in the Great classification category. Although the student achievement percent proficient increased, chronic absenteeism rate also increased. This prevented the middle school from receiving a bump up in the school rating.

The High School classification moved from Excellent to Great. In 2022, the High School Student Achievement & Growth tenet score was above the cut score which resulted in a +1 adjustment to the classification rating. This in addition to the other tenet components moved the HS classification to Excellent. In 2023, the Student Achievement & Growth tenet score was at or below the cut score which resulted in no adjustment to the HS classification. This in addition to the other tenet components moved the HS classification to Great.

District Celebrations

- MS SPED sub-group is no longer identified at ATSI. The achievement gap is closing for these students.
- MTSS structures for academics and SEL supports are aiding in student achievement and growth.
- New K-12 ELA and Math curriculum resources are making an impact on instructional practices and academic achievement.
- Student achievement data continues to be the target when discussing instructional practices and building systems of support. Academic data will continue to be analyzed by the district leadership team, building-wide teams, and PLC teams on a regular basis..

District Opportunities for Growth

- To increase daily attendance across the district with the support of parental involvement.
- To continue to increase all curricular area proficiency rates so that scores remain on an upward trend. District and building student data analysis and adjustments to instructional methods will continue to take place.

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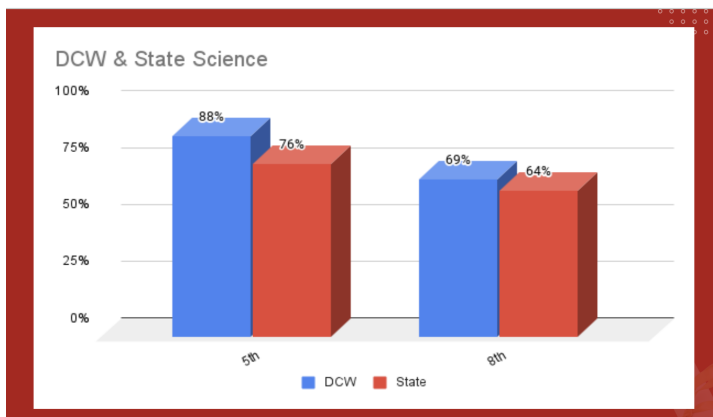
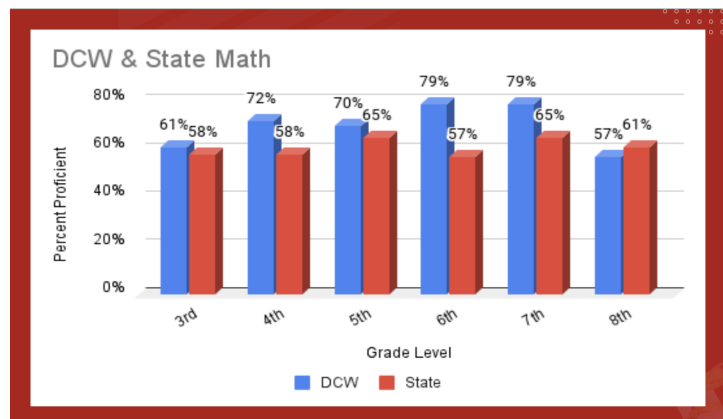
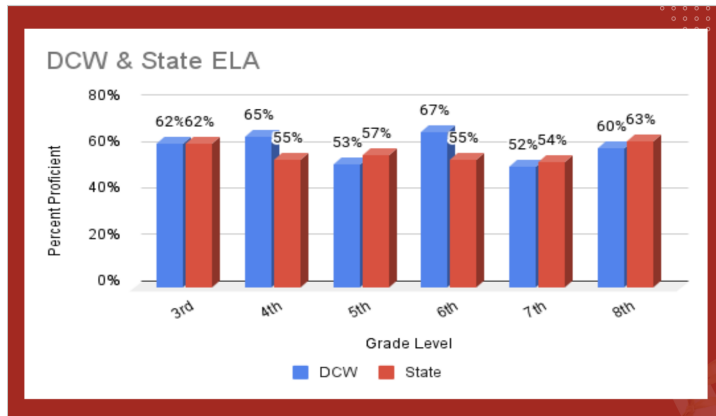
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2022-23 NSCAS Proficiency Rates: Grades 3-8 DC West vs State



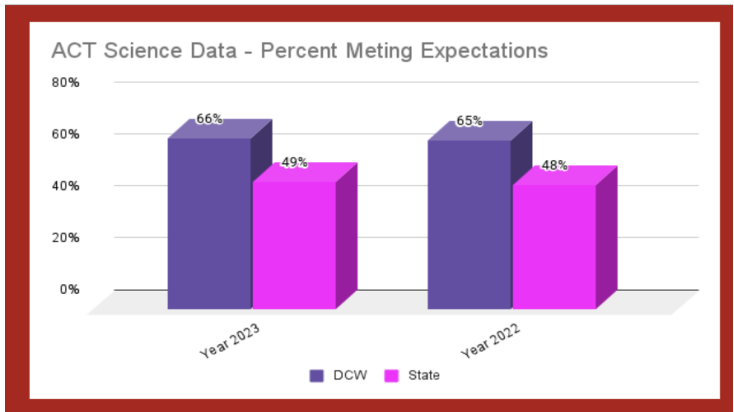
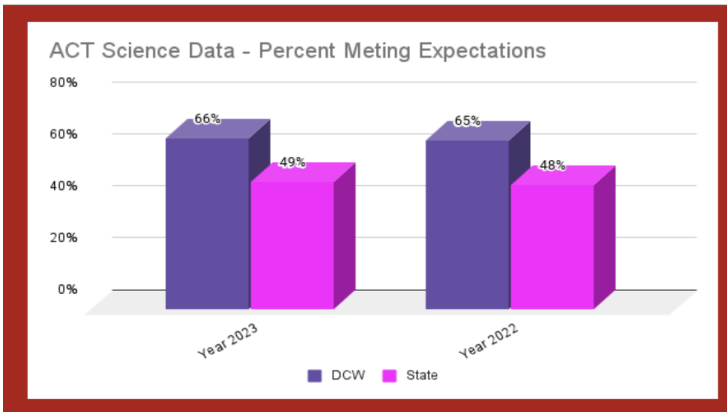
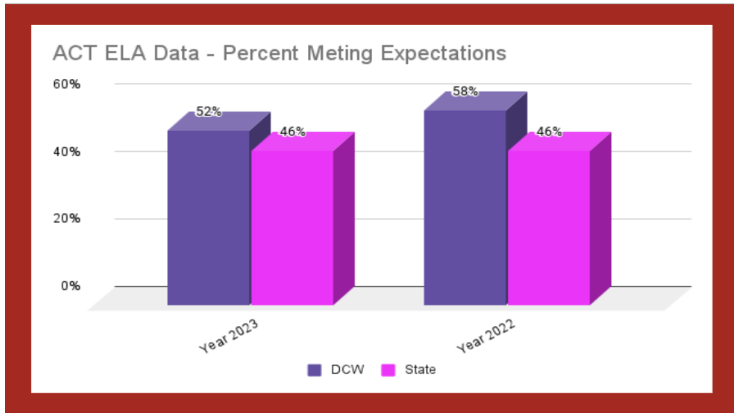
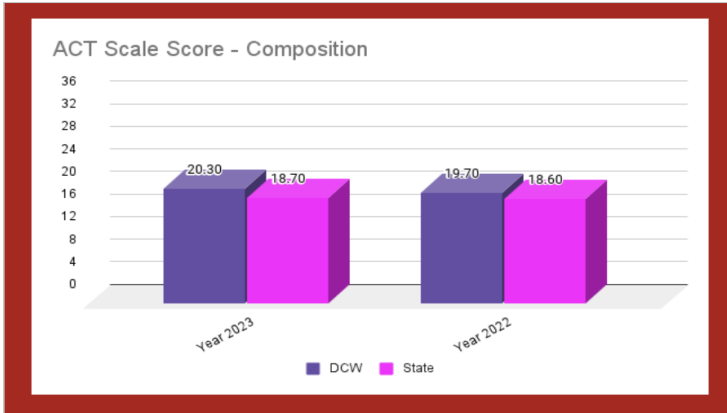
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22-23 ACT Proficiency Rates: Grades 11 DC West Vs State and Two-Year Comparison



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Douglas County West
Middle School Board Report December 2023
Mr. Jeremy Travis

Enrollment as of 12/6/23

6th-82

7th-66

8th-91

Total DC West Middle School (239)

DC West Middle School recently sponsored 3 families as a **Holiday Helper**. Each grade level had a goal to raise \$500 for each of our families. We were able to raise \$3,107 for our families which is outstanding. Our students and teachers recently went shopping to purchase their gifts and gift cards. We are currently in the wrapping process and they will be ready to deliver to our families on December 11th. I am proud of our willingness to help take care of families in our community during the Holiday's. Thank you to everyone for your generosity and support. That is The Falcon Way!

Our students are currently participating in their **Winter MAP Testing** here at the Middle School. This is an important time for us as it allows our teachers to progress monitor where our students are at in their learning which in turn helps drive our teacher instruction and lessons moving forward. Our students and staff have been putting in the work on a daily basis so hopefully the results will follow.

We will be having our **1st Semester Awards Ceremony** in the Performing Arts Center on Monday, December 18th. The schedule will be 6th grade-8:30am, 7th grade-9:30am, and 8th grade-10:30am. This is a great opportunity to showcase our student's efforts in and out of the classroom.

We will be having our **2nd Quarter Falcon Rewards** on Tuesday, December 19th at Spare Time Bowling in Omaha. We are excited to recognize our student's efforts for no failing grades, no missing assignments, and no written principal office referrals.



November MS Students of the Month

Left to Right: 6th grade: Mason Kubik and Teagan Curtis. 7th grade: Will Kopocis and Amelia Knoell. 8th grade: Sam Martin and Evie Wade. Those students exemplified The Falcon Way for the Month of November. Way to go!



October MS Staff Members of the Month

Ms. Sara Gotch-Art, Mrs. Nikki Kingham-Secretary, Ms. Lindsey Pearson-7th Grade Math. These staff members exemplified The Falcon Way!



Thank You Deputy Brown!

We appreciate all that Deputy Brown has done for DC West over the past 6 years. We wish you and your family the very best in your future!
#TheFalconWay #YouMatter



Winter Band Concert 2023



Winter Choir Concert 2023



1st Place Holiday Door Decorating Contest – Mrs. Masters



2nd Place Holiday Door Decorating Contest – Mrs. Siegrist



3rd Place Holiday Door Decorating Contest – Miss Watts

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.

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.

Middle School Principal/MS AD (6-8)



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School Phone: **402.779.2646**

Fax Number: **402.779.2534**

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

#TheFalconWay #FalconStrong #DCWestROCKS #BeFALCONKind #dcwestpride

DC West Middle School December

Middle School
Yearbook Purchasing
Information Coming
Soon!

Mr. Jeremy Travis, Middle School Principal www.dctest.org

Winter Middle School MAP Testing

6th Grade:

12/4-12/5 Science

12/6-12/8 Reading

12/12-12/13 Math

7th Grade:

12/5-12/6 Reading

12/7-12/8 Science

12/12-12/13 Math

8th Grade:

12/5-12/7 Reading

12/12-12/13 Math

12/14-12/15 Science



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Left to Right: 6th grade: Mason Kubik and Teagan Curtis. 7th grade: Will Kopocis and Amelia Knoell. 8th grade: Sam Martin and Evir Wade. Those students exemplified The Falcon Way for the Month of November. Way to go!

ATTENDANCE MATTERS

Missing a day of school here and there may not seem like much, but absences add up!

When a student misses **2** days a month..

They will miss **20 DAYS** a year.

They will miss **30 HOURS** of math over the school year.

They will miss **60 HOURS** of reading & writing over the school year.

They will miss over **1 YEAR** of school by graduation.

When a student misses **4** days a month..

They will miss **40 DAYS** a year.

They will miss **60 HOURS** of math over the school year.

They will miss **120 HOURS** of reading & writing over the school year.

They will miss over **2 YEARS** of school by graduation.



DC WEST Community Schools
Engage, Prepare, and Empower

Upcoming MS Activities.....

- 12/2 MS Boys BB @ Yutan 9:00am
- 12/4 MS Boys BB vs Ashland-Greenwood 4:00
- 12/5 MS Boys BB @ West Point 6:00
- 12/7 MS Boys BB @ Conestoga (Elementary) 5:00
MS Unified Basketball @ Fort Calhoun
- 12/12 MS Boys BB @ North Bend 4:30
- 12/18 1st Semester Awards Ceremony
@ Performing Arts Center
6th grade-8:30am
7th grade-9:30am
8th grade-10:30am
- 12/19 2nd Qtr. Falcon Rewards - Bowling
- 12/20-1/3 Winter Break – Enjoy Your Family!
- 1/4 Start of the 3rd Quarter
MS Girls BB Practice Starts 3:45
- 1/16 MS Wrestling Practice Starts 3:45

November Middle School Staff of the Month



Ms. Sara Gotch-Art, Mrs. Nikki Kingham-Secretary, Ms. Lindsey Pearson-7th Grade Math. These staff members exemplified The Falcon Way!

Middle School Art Work



Middle School Boys Basketball Team



Middle School Staff at Halloween



#YouMatter

DC West Holiday Helpers

There are many families in the DC West School District struggling to provide presents for their children, food for their family, or even basic personal care items during the Holidays. DC West Middle School will partner with the district to become a **DC West Holiday Helper** for this season. DC West Middle School wants to give back to families within their school district. Many families have already been identified and **DC West Middle School** will be **sponsoring (3) families** to help during this Holiday Season. **Each grade level** will be responsible for a family and will be setting a **goal to raise \$500 each** to go towards purchasing gifts for the children as well as food vouchers for meals for their family. Our **fundraising** will run from **Monday, November 20th thru Friday, December 1st**.

All donations will be turned into the Middle School Office. For Donations, here are your options: You can bring **Cash (No Checks)**, you can **Venmo \$\$\$ to @Court-Committee** Please *Label it DC West Holiday Helpers and the Grade Level*, or **Purchase Gift Cards**.

Once each grade level has reached their goal then we will purchase the items, gift wrap the items, and plan on having them **ready for the families on Monday, December 11th**. The students and staff really look forward to giving back to families in the area that are less fortunate during the Holidays. Your support and participation is always greatly appreciated. **Thank You** so much in advance for helping take care of our Falcon Families!

#TheFalconWay



Holiday Helpers Update



Thank You Deputy Brown!

We appreciate all that Deputy Brown has done for DC West over the past 6 years. We wish you and your family the very best in your future!
#TheFalconWay #YouMatter

Go Falcons!

#TheFalconWay



December 2023 Special Education Report

Hello! It's hard to believe that it's December, and we're already wrapping up the first semester. I wanted to take the opportunity this month to update you on our special education outcomes data and share our continuous improvement plan focus from this year.

2022-23 Special Education Outcomes Data:

Our special education department goal identified in our Targeted Improvement Plan last year was to have 25% of our students with disabilities achieve proficiency on the NSCAS ELA state assessment in Spring 2023. This goal was identified based on our baseline data of 19% proficiency in 2021-22 and our long-term goal of having 45% of our students with disabilities proficient by the end of the 2026-27 school year, coinciding with the end of our current district strategic plan.

Our progress toward achieving this goal can be found below. As can be seen by the "ALL" column, overall we met our goal of 25% of students achieving proficiency. Important factors to consider are that we had at least ten students with IEPs in every grade level, so we were able to look at proficiency rates at every assessed grade level. In addition, it should be noted that all students with disabilities are included in this analysis except for the six students who took the alternate assessment due to significant cognitive impairment. Students in the "SPED" group include all students who have speech impairments, learning disabilities, autism, other health-related impairments (such as ADHD), and emotional disturbances, among others.

Based on this analysis, grades that showed strong rates of proficiency for students with disabilities were fourth, sixth, seventh, and eleventh. Grade levels that were below 25% proficiency were third, fifth, and eighth. We will be closely monitoring all students' progress to ensure we meet this year's goal of 30% proficiency in the spring.

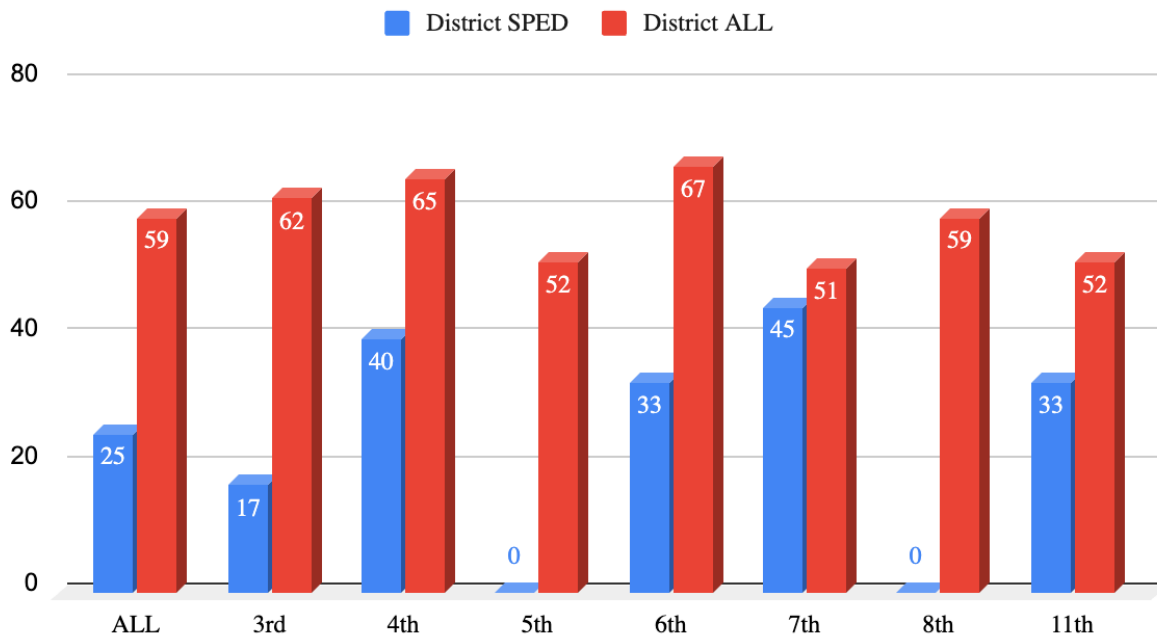
Superintendent
Director of Learning
Director of Special Education
Elementary Principal
Middle School Principal
High School Principal
High School Assistant Principal/AD

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

402.359.2583
402.359.2583
402.359.2583
402.359.2151
402.779.2646
402.359.2121
402.359.2121



22-23 Percent Proficient on NSCAS ELA



The next graph describes the ELA achievement gap between students with disabilities and all students. The goal of special education is to provide modifications, accommodations, and specialized instruction to help students with disabilities overcome or work around their disabilities so they can still access and learn grade-level content and skills. One way that we measure our efficacy at meeting that goal is by analyzing the gap between our students with IEPs and all students. The goal is to reduce the achievement gap over time.

The graph below describes the achievement gap between students with disabilities and all students for this year and last year. Ideally, we would like to see the gap decrease from year to year. What the data tells us, however, is that even though we are meeting our proficiency targets for special education, the gap between students with disabilities and all students grew

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

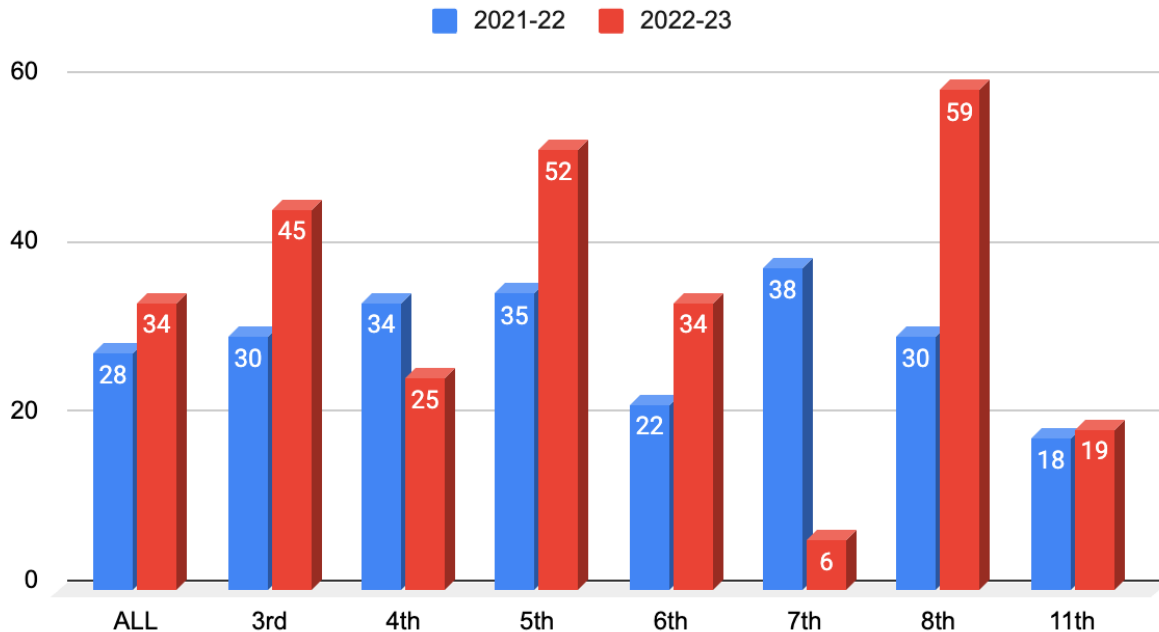
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overall, and grew for most individual grade levels. Specifically, in 2021-22 there was a 28-point difference between the percent proficient for all students versus the percent of students with IEPs who were proficient. In 2022-23, that gap grew to 34 points. As a special ed team, we will continue to analyze our data and develop plans to address why this phenomenon is occurring and what we can do to improve in this area.

Gap Between SPED and ALL Students: NSCAS ELA



ELA Summary:

We have some positive data to celebrate this year for special education students at DC West in the area of English Language Arts. We improved from 19% proficient to 25% proficient for students with IEPs. This equates to about 10 additional students meeting proficiency this year than last year. In addition, the Middle School had been identified as a school in need of Additional Targeted Supports and Interventions (ATSI) last year due to poor performance



by middle school special education students on the NSCAS in Spring 2022. When a school is designated ATSI, they generally have three years to move the needle and make improvements before moving to a more significant rating. We are happy to report that we were able to move out of this designation in one year. Although there is still room for improvement for our special education students at the middle level, there has been significant improvement, and we are no longer identified as ATSI.

Next Steps:

As we plan for our improvement for this year, we like to reflect on what we did last year that produced the results we got. Over the past two years, our improvement plan has focused on implementing explicit instruction. Explicit instruction is a high-leverage, evidence-based practice that entails teaching in a direct and structured way such that students know how to start and succeed on a task, they are given lots of opportunities for practice, and they receive a lot of feedback. All of our work in implementing LETRS, adopting an evidence-based core curriculum, and implementing Corrective Reading as a Tier 3 intensive reading intervention for students with reading problems fell under the umbrella of explicit instruction. Because of our positive trend in improving proficiency, we have good confidence that our explicit instruction strategies are making an impact for our students with disabilities.

Even though we are seeing positive results from our ELA curriculum, instruction, and intervention, we would like to continue working on how to close the achievement gap between students with disabilities and all students. To that end, we are considering what other strategies we might implement to enhance our work with students with disabilities.

One piece of data we are using to drive our next steps is our District Determinations that we received this spring from NDE Office of Special Education. Our Determinations indicated that our district special ed programming meets requirements and does not require additional support from the state. That being said, however, we have noticed that specific areas where we show risk are our special education ELA and Math performance on state assessments, our rate of chronic absenteeism among students with



disabilities, and our practices surrounding educating students in the least restrictive environment as much as possible. Given these areas for potential improvement, we have elected to enhance our work in improving ELA by shifting our focus from explicit instruction to enhancing student engagement by improving attendance among our special education students. In addition to continuing our explicit instruction strategies, we will add strategies this year to improve attendance and reduce chronic absenteeism. It is our belief that if more students are in school regularly so that they can benefit from the explicit and intensive instruction and intervention that we provide, we will see the achievement gap be reduced over time.

Our special education Targeted Improvement Team will work in collaboration with the middle school team through their work with the MOEC Attendance Improvement Cohort facilitated by Attendance Works to develop strategies to improve attendance for students with disabilities in our district. We will work to keep the Board informed of our efforts and our progress toward meeting our improvement goal over the course of next semester.

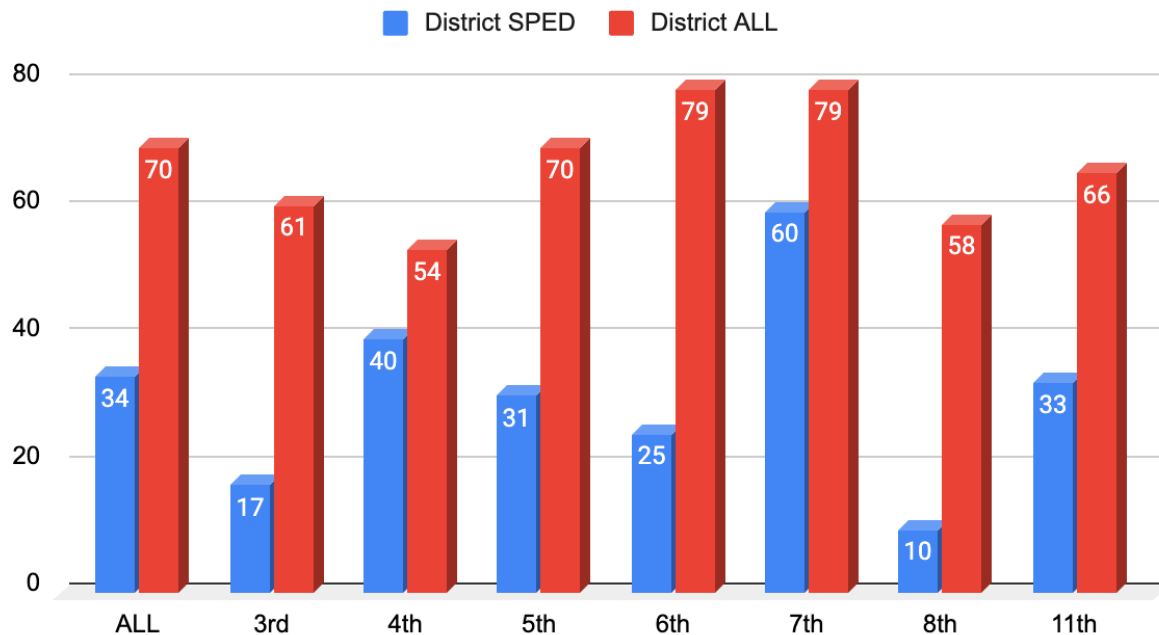
Special Education Math Data:

While we are not working specifically on improved math outcomes for students with disabilities through our improvement process this year, we are continuing to monitor the performance of our students in this area, especially since math curriculum adoption and instructional methods are a main focus for our district this year.

As can be seen by the graph below, 34% of our student with IEPs were proficient on the NSCAS math assessment last year. We are pleased that we have about a third of our students with IEPs meeting proficiency, but recognize that this is only about half the rate of proficiency for all students, so we will continue to monitor and problem solve around this in department meetings, PLCs, and individual student IEP meetings.



22-23 SPED Percent Proficient on NSCAS Math



Thank you for your continued support and the value you place in having high expectations for every student and for your belief in our team to make a difference for our students.

Have a wonderful winter break!

Nicki

Superintendent
Director of Learning
Director of Special Education
Elementary Principal
Middle School Principal
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December 2023 Board Report

The gyms are all full and the wrestling room smells like cleaner.....it is officially winter sports season! All of the coaches and athletes are eager to really get their seasons underway. This year, there are 18 women out for basketball, 26 men out for basketball, and 24 wrestlers ready to compete. All of these teams are planning on post season play and will work hard to compete in their schedules. If you find the time to come out, I promise you will not be disappointed by the level of play and coaching you will see!

Starting this winter, Kimberly Remmick will begin in her role as Assistant Activities Director. It has been a lot of fun to work with Kim to get her up to speed on how things work around our sports and activities at DC West. I am very thankful for the creation of the position and Mr. Travis and I will be greatly assisted by the three hires. Kim will be doing the winter position, Heather Cox will be working with us in the spring, and Chip Daehling will start this coming fall. It already has been great to have another person to bounce ideas off of and discuss the best way to present our events. I know these people are dedicated to DC West and I look forward to working with them.

Looking back at the last six years, I think one of the things I am proudest of is the number of students involved in activities and sports. Mr. Knott and I both believe we get maximum effect on students if they are dedicated in the classroom AND in sports/activities. As we look to the future, I plan on making sure we are doing the most to keep kids involved in school. One of the ways we do this is by surveying kids to see where they are at. With this survey, we then meet with all kids and invite them to be involved in something we offer. It has been a great experience for both Mr. Knott, Mr. Michael, and myself and we plan to start meeting with students soon.

Respectfully Submitted:
Nathan Ter Beest
Assistant Principal Activities Director

Board Report

Jim Knott – Principal

Douglas County West High School

December 11, 2023

With winter break approaching, the end of the first semester will soon be upon us. Final exams/projects will take place for high school students on Monday and Tuesday, December 18th and 19th. Periods will be lengthened to approximately 90 minutes to accommodate longer comprehensive final exams and projects. Periods 2, 4, 6 & 8 will be held on Monday, December 18, while periods 1, 3, 5, & 7 will be held on Tuesday, December 19.

John Baylor Test Prep classes will begin in January again this year. John and his associates will hold five ACT prep sessions during the school day in January and the first week of February to help students prepare for the March 26 ACT test. On average, DC West students have improved by two points on the ACT with Baylor Test Prep. We have also created an incentive program for all juniors in order to ensure they are as prepared as possible and give their best effort. The incentive states that students will have the opportunity to opt out of all, non-Metro final exams at the end of the second semester (May 2024) if they 1) agree to enroll and participate in John Baylor Test Prep at DC West, and 2) reach or exceed their ACT composite score goal, based on their previous PreACT performance. Baylor Test Prep is free for DC West junior students.

As the fall 2023 semester draws to a close, I have spent some time reflecting on how far we have come as a district and as a high school in my 12 years at DC West. For example, in January of 2012, DC West High School enrollment was 189 students. Today, our high school enrollment has grown to 335 students. Along the way, remodeling of our current buildings as well as construction and the addition of new facilities has become the norm. Progressive planning in this area has allowed us to have some of the best facilities in the area. I also think back to all of the great students, teachers, and administrators I have had the honor to work with over the years. These people are truly what makes DC West a special place!

In conclusion, I would like to wish a Happy Holiday Season to the entire DC West family!

Superintendent's Report December 6, 2023

Negotiations

The negotiations committee will meet for their initial meeting on Monday, December 18th. Justin Knight, from Perry Law Firm, will be assisting the Board with negotiations.

Roofing Assessment

I have met with Facility Advocates in order to discuss a roofing assessment, much like our current HVAC and systems assessment. The purpose is in order for us to maintain a long term plan of future needs and replacement. We have a working draft and I will share with you once we get to a final version.

Vehicle Replacement

On June 8, 2023, the Board approved a purchase to replace three passenger vans in the amount of \$134,624. After purchase and delivery of the vans, it was discovered that the chassis size of the brand new vans was not eligible to transport students in the State of Nebraska. This was unknown to the dealer and school district at the time of purchase as the vans passenger size was eligible but only the chassis was not. After investigation by both the school and dealership and seeking a legal opinion, it was determined that it would be in the best interest for everyone to return the vans. The dealership returned the purchase in full. Because the chassis size of all brand new passenger vans is not eligible, the dealership shared that other school districts have replaced vans with a base model 9-passenger Suburban, built for transport. We ordered two in the amount of \$109,128 out of the amount returned by the dealership. The Suburbans came in this past week so we are back in rotation with some new vehicles. I am happy to answer any questions you have at the Board meeting about this situation.

Superintendent Goals for 2023

- Lead the vision and support needed to implement strategic plan priorities.
- Refine our Multi-Tiered System of Supports (MTSS) model to support academic achievement and provide social-emotional behavioral supports for all students PreK-12.
- Engage in financial planning and design for long-term capital improvement projects.
- Complete the pilot and adoption process of a new certified staff and administrator evaluation system as well as implement new electronic management for personnel evaluation.
- Continue to learn strategies to facilitate, coach and lead the entire 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 so we are proactive rather than reactive.

Upcoming Dates:

December 12-15~ Melissa taking Vacation Leave

December 19~ 1st Semester Completed, Last Student Day before Winter Break

December 20~ District PD Day

December 21-January 3~ Winter Break

January 3~ Teacher Workday

January 15~ No School, Regular Board of Education Meeting

Financial Recap November 2023

	11/1/2023	Receipts	Expenditures	11/31/2023
General Fund	\$4,730,771.43	\$491,392.86	\$1,250,291.05	\$3,971,873.24
Depreciation Fund	\$2,486,021.69	\$820.04	\$955,877.26	\$2,059,425.77
Food Service Fund	\$119,825.12	\$97,347.20	\$78,538.40	\$138,633.92
Qualified Capital Fund	\$481,749.50	\$2,049.67	\$428,951.25	\$54,847.92
Bond Fund	\$1,073,816.17	\$4,889.53	\$476,475.00	\$602,230.70
Special Building Fund	\$2,926,343.58	\$606,597.43	\$2,779,396.59	\$225,083.13
- Special Bldg (MS/Fine Art)	\$0.00	\$0.00	\$0.00	\$0.00
	\$11,818,527.49	\$1,203,096.73	\$5,969,529.55	\$7,052,094.68

General Fund Detail

	November	YTD	Budgeted	Revenues	November	YTD
Expenditures						
All Instructional Program	\$ 566,175.37	\$ 1,809,460.19	\$ 7,920,584.00	Personal and Prop Taxes	\$ 30,488.53	\$ 948,194.58
SPED Instructional Program	\$ 180,778.21	\$ 529,526.83	\$ 2,275,632.00	Carline Tax	-	\$ 1,580.97
Support Services SPED Related	\$ 32,872.14	\$ 101,336.26	\$ 403,158.00	Motor Vehicle Taxes	\$ 114,422.31	\$ 340,860.33
Support Services Non-SPED Related	\$ 40,351.50	\$ 123,866.86	\$ 484,821.00	Facility Rental	-	-
Support Instructional	\$ 39,652.04	\$ 200,005.85	\$ 856,582.00	Tuition Received from Individuals	\$ 3,390.75	\$ 25,785.94
Board of Education	\$ 429.31	\$ 25,354.90	\$ 92,700.00	Interest	\$ 3,128.40	\$ 10,871.67
Executive Administration Services	\$ 27,816.26	\$ 89,286.62	\$ 399,286.00	Local License Fees	-	\$ 4,794.00
District Legal Services	\$ 2,594.86	\$ 7,082.76	\$ 35,000.00	Other Local Receipts	\$ (523.64)	\$ 106,229.81
Office of the Principal	\$ 67,794.26	\$ 207,759.38	\$ 828,608.00	Grants from Corporations/Private	\$ 16,461.42	\$ 16,461.42
General Admin - Business Services	\$ 30,910.30	\$ 81,106.65	\$ 311,452.00	County Fines and License Fees	\$ 1,615.34	\$ 5,527.30
Maint & Operation of Building & Sit	\$ 141,829.72	\$ 565,350.12	\$ 1,795,631.00	ESU Receipts	\$ 4,793.00	\$ 4,793.00
Vehicle Acquisition & Maint	-	\$ 4,200.00	\$ 15,200.00	State Aid	\$ 274,478.00	\$ 823,434.00
Regular Pupil Transportation	\$ 49,157.77	\$ 153,216.64	\$ 505,400.00	Special Education Programs	-	-
SPED Pupil Transportation	\$ 11,255.13	\$ 37,857.27	\$ 173,760.00	Special Education Transportation	-	-
Categorical Grant from Coporation	\$ 10,981.39	\$ 27,442.81	\$ 134,908.00	Homestead Exemption	-	-
State Categorical Programs	\$ 11,253.11	\$ 36,012.27	\$ 146,804.00	Pro-Rate Motor Vehicle	-	\$ 2,713.41
Federal Programs	\$ 33,437.91	\$ 97,971.12	\$ 418,024.00	High Ability Learners	-	\$ 9,498.00
ESSER II & III	\$ 3,001.77	\$ 26,113.21	\$ 439,612.00	Early Childhood Grant	-	\$ 62,459.21
	\$ 1,250,291.05	\$ 4,122,949.74	\$ 17,237,162.00	State Apportionment	-	-
				Other State Receipts	-	-
				Prop & Personal Property Tax Credit	-	-
				Title ESSA Programs	-	-
				IDEA Programs	-	-
				Medicaid	-	\$ 9,854.07
				ESSER II & ESSER III	-	-
				Other Federal Categorical Receipts	-	-
				Sale of Property	\$ 43,138.75	\$ 44,540.75
				Insurance Adjustment	-	-
					\$ 491,392.86	\$ 2,417,598.46

November 2023 Payroll

Net Payroll	\$ 586,750.17
Payroll Taxes (District)	\$ 62,424.30
Payroll Withholding (Employees)	\$ 150,749.51
Retirement (District)	\$ 79,727.79
Retirement Withholding (Employees)	\$ 78,938.50

Regular; Beginning Month 11/2023; Processing Month 11/2023; Accounts to Include Accounts with Activity; Fund Number 05, 12

Fund: 05 ACTIVITY FUND									
Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance			
05 704 1166	BOYS TRACK TEAM	327.33	0.00	0.00	0.00	327.33			
05 704 1167	GIRLS TRACK TEAM	638.39	0.00	0.00	0.00	638.39			
05 704 1176	VOLLEYBALL TEAM	2,225.59	0.00	0.00	0.00	2,225.59			
05 704 1186	WRESTLING TEAM	1,198.67	0.00	40.00	0.00	1,238.67			
05 704 1198	SUMMER SPORTS CAMPS	598.12	0.00	0.00	0.00	598.12			
05 704 1199	CHANGE BAGS	(1,620.00)	0.00	0.00	0.00	(1,620.00)			
05 704 1222	SCIENCE GRANT	3,055.68	0.00	0.00	0.00	3,055.68			
05 704 1224	STUCO MS	11,403.78	0.00	1,058.86	0.00	12,462.64			
05 704 1225	COFFEE CART - EL SPED	1,551.40	0.00	0.00	0.00	1,551.40			
05 704 1319	DISNEY MUSICAL	13,199.02	272.93	907.50	0.00	13,833.59			
05 704 1320	PRESCHOOL	45.33	0.00	0.00	0.00	45.33			
05 704 2112	MS CONCESSIONS	4,280.94	101.34	(456.56)	0.00	3,723.04			
05 704 2121	MS BBB TEAM	211.05	0.00	0.00	0.00	211.05			
05 704 2136	MS FOOTBALL TEAM	368.47	0.00	0.00	0.00	368.47			
05 704 2201	ART CLUB MS	27.14	0.00	180.00	0.00	207.14			
05 704 2204	ATHLETICS MS	(278.00)	720.00	793.00	0.00	(205.00)			
05 704 2205	UNIFIED SPORTS	975.03	148.06	16.00	0.00	842.97			
05 704 2216	MS DRAMA	136.97	0.00	0.00	0.00	136.97			
05 704 2218	MIDDLE SCHOOL	1,136.22	0.00	0.00	0.00	1,136.22			
05 704 2242	MS YEARBOOK	3,639.84	0.00	0.00	0.00	3,639.84			
05 704 3220	ELEM FIELD TRIP	5,495.92	1,389.87	539.64	0.00	4,645.69			
05 704 3221	PBIS/FALCOIN	2,378.12	265.58	451.75	0.00	2,564.29			
05 704 3318	ELEMENTARY	4,736.89	0.00	0.00	0.00	4,736.89			
Fund Total: 05		240,161.92	11,652.14	9,890.05	0.00	238,399.83			

Regular; Beginning Month 11/2023; Processing Month 11/2023; Accounts to Include Accounts with Activity; Fund Number 05, 12

Fund: 12 STUDENT FEES

<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>
12 704	STUDENT PARTICIPATION FEE	22,638.98	0.00	0.00	0.00	22,638.98
Fund Total:		22,638.98	0.00	0.00	0.00	22,638.98

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DECEMBER 2023 BOARD BILLS

User ID: CQ

Vendor Name	Vendor Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
360 COMMUNITY SERVICES		4,001.02
AKRS EQUIPMENT SOLUTIONS INC		738.57
AMAZON CAPITAL SERVICES		1,523.51
AWARDS UNLIMITED INC		615.03
BEYL, DAWN		22.50
BOHN, BRYAN		22.50
BOOKWORM, INC, THE		2,785.69
BORDER STATES INDUSTRIES INC		650.00
BOYS TOWN		10,000.00
BROMM & ASSOCIATES		14,300.00
BROWN DOG GADGETS		213.00
BSN SPORTS INC		3,088.85
CINTAS CORP		373.04
CITY OF VALLEY		1,167.35
DAILY RECORD, THE		387.34
DC WEST FOOD SERVICE		1,085.99
DOUGLAS COUNTY SHERIFF		62,512.40
EDUCATIONAL SERVICE UNIT #3		7,044.02
EGAN SUPPLY CO		905.51
ENGINEERED CONTROLS		3,692.00
FIBER PLATFORM, LLC		560.78
FIRST STUDENT		3,330.01
FREMONT ELECTRIC INC		178.00
GUINN, ELIZABETH		32.50
HEARTLAND PEST CONTROL		240.00
HOMETOWN LEASING		2,522.27
JUST FOR KIDS THERAPY INC		10,904.25
JW PEPPER & SONS		4.10
LIMA PICTH, ELISE		23.74
LOEWE, BRANT		24.78
LOFTIS, ADAM		22.49
MATHCOUNTS FOUNDATION		280.00
MATHESON TRI-GAS INC		842.47
MENARDS - ELKHORN		461.53
MIDWEST MOVEMENT		150.00
MILLARD SPRINKLER INC		1,520.00
NEBR ASSOCIATION OF SCHOOL BOARDS		874.00
NINEMIRE, RUSSELL		20.99
ONE SOURCE		280.00
ORIENTAL TRADING		99.93
PERRY GUTHERY HAASE & GESSFORD		7,421.60
PRO-ED		104.50
RAWHIDE CHEMOIL INC		862.32
TEACHERS PAY TEACHERS		76.74
VALLEY ACE HARDWARE		92.98
VIP SEDAN, LIMOUSINE & COACH		4,395.00
WALD, BOB		23.79
WASTE CONNECTIONS OF NEBR, INC		1,140.39
WATER ENGINEERING INC		302.50
WENGER CORPORATION		18,733.56
WPS PUBLISHING		170.50
ZOOM VIDEO COMMUNICATION, INC.		88.14
Checking Account ID 1		<u>170,912.18</u>

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DECEMBER 2023 BOARD BILLS

User ID: CQ

Vendor Name	Vendor Description	Amount
PRIME SECURED		2,000.00
PUSH-PEDAL-PULL		79,726.50
Checking Account ID 2		<u>81,726.50</u>

Checking Account ID 6	Fund Number 06	NUTRITION FUND	Amount
CASH-WA DISTRIBUTING			25,774.27
CHESTERMAN CO			526.17
CINTAS CORP			791.32
DC WEST COMMUNITY SCHOOLS			55.55
EGAN SUPPLY CO			1,618.14
HILAND DAIRY			5,411.18
ROTELLA'S ITALIAN BAKERY INC			629.23
SYSCO LINCOLN			12,559.90
US FOOD INC			11,123.87
Checking Account ID 6			<u>58,489.63</u>

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MID MONTH BILLS - NOVEMBER 2023 / DECEMBER 2023

User ID: CQ

Vendor Name	Vendor Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
ACH BANK FEE		62.00
BROMM & ASSOCIATES		200.00
COX BUSINESS		121.23
DIETZE MUSIC HOUSE		256.00
DISCOUNT TIRE		1,466.24
FIRST STUDENT		39,163.00
HARMAN, MARK		417.69
LOUISVILLE HIGH SCHOOL		100.00
LOVE'S TRAVEL STOPS & COUNTRY STORE		1,883.83
MADISON NATIONAL LIFE INS CO IN		132.25
MAGIC WRIGHTER E-SERVICE		224.75
MILLARD SOUTH HIGH SCHOOL		136.00
OMAHA PUBLIC POWER DISTRICT		20,552.13
PAPILLION LAVISTA SOUTH HIGH SCHOOL		247.00
PETTY CASH		162.00
PITNEY BOWES BANK, INC PURCHASE POWER		81.37
PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC		96.00
WALMART COMMUNITY		438.46
WATTIER, CYNTHIA		176.13
WELLS FARGO BANK		3,832.85
Checking Account ID 1		<u>69,748.93</u>
Checking Account ID 2	Fund Number 02 DEPRECIATION	
HOME DEPOT CREDIT SERVICES		1,610.93
SID DILLON CHEVROLT		109,428.00
Checking Account ID 2		<u>111,038.93</u>

**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, November 20, 2023

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, November 20, 2023 at the Central Office Board Room, 401 South Pine Street, Valley, NE 68064-0378.

Following public notification procedures approved by the Board of Education, February 14, 2011, 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
Jim Tomanek: Present

Present: 6.

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 on the back wall of the Board Room for your review at any time.”

2. Public Communications and Correspondence

The Board received public comments

3. Approval of Agenda

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

Kelly Hinrichs: *Yea*, Luke Janke: *Yea*, Jamie Jorgensen: *Yea*, Bill Koile: *Yea*, Elizabeth Mayer: *Yea*, Jim Tomanek: *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 Luke Janke and a second by Jamie Jorgensen.

Kelly Hinrichs: *Yea*, Luke Janke: *Yea*, Jamie Jorgensen: *Yea*, Bill Koile: *Yea*, Elizabeth Mayer: *Yea*, Jim Tomanek: *Yea*

Yea: 6, Nay: 0

5.1. Approve Minutes

Regular Meeting Date: 10/16/23

Special Meeting Date: 10/30/23

5.2. Approve Claims for Payment

5.3. Approve Financial Report

5.4. Approve Classified Staff

Jessica Bonnaci - EL Para Resigned

Katrina Maher - EL Para Resigned

Teri Graham - Elem Sped Para Hired

Regan Olson - Preschool Para Hired

6. Old Business

6.1. Building and Grounds Update

The Board received an update on the following projects:

- An executive summary of the survey on the future athletic fields was presented to the Board.
- Closing of the land purchase & financing was completed on 11/8/23
- The design & development process will begin in December.

7. New Business

7.1. Enrollment Report 2023-24

The Board was presented with an annual DC West enrollment report summarizing data from the Nebraska Department of Education reporting in the Fall.

7.2. Resolution of Previous Board Action Taken

Board approval and action was taken at the Board meeting in October to authorize a lease of facilities from NEBA and the dissolution of the former Leasing Corporation. This resolution formally recaps previous action taken by the Board.

Motion to approve resolution as presented to formalize action taken by the Board of Education passed with a motion by Jamie Jorgensen and a second by Kelly Hinrichs.

Elizabeth Mayer: **Nay**, Kelly Hinrichs: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Bill Koile: **Yea**, Jim Tomanek: **Yea**

Yea: 5, Nay: 1

7.3. Approve Certificated Staff Resignation

Mr. Adam Loftis, Strength and Conditioning Teacher, has submitted his immediate resignation to the Board for their approval. The administration recommends the approval of this resignation.

Motion to approve the immediate resignation of Adam Loftis, Strength & Conditioning Teacher passed with a motion by Luke Janke and a second by Jamie Jorgensen.

Kelly Hinrichs: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Bill Koile: **Yea**, Elizabeth Mayer: **Yea**, Jim Tomanek: **Yea**

Yea: 6, Nay: 0

8. Executive Session

The Board may enter into closed session at any time to discuss any matter for which a closed session is lawful and appropriate.

Before the Board can enter closed session, a motion must be made in agreement with Statute 84-1410 by the Board to discuss topics such as personnel, negotiations, and legal matters.

Motion to move into executive session before item 7.3 in new business to discuss personnel matters 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**, Jim Tomanek: **Yea**

Yea: 6, Nay: 0

8.1. Reconvene to Regular Session

Motion to reconvene to regular session 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, Jim

Tomanek: Yea

Yea: 6, Nay: 0

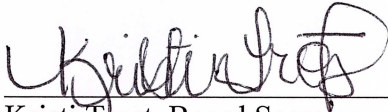
9. Adjournment

Motion to adjourn meeting at 7:31 pm passed with a motion by Kelly Hinrichs and a second by Jamie Jorgensen.

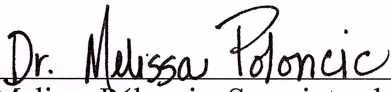
Kelly Hinrichs: Yea, Luke Janke: Yea, Jamie Jorgensen: Yea, Bill Koile: Yea, Elizabeth Mayer: Yea, Jim

Tomanek: Yea

Yea: 6, Nay: 0



Kristi Trost, Board Secretary



Dr. Melissa Poloncic, Superintendent

**District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska**

Basic Financial Statements

August 31, 2023

**District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
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Independent Auditor's Report

Board of Education
District No. 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 District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2023, and the related notes to the basic 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 of District as of August 31, 2023, 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 basic financial statements, which describes the basis of accounting. The basic 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 of District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska 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.

Responsibilities of Management for the Financial Statements (Continued)

In preparing the financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 41 - 42 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 28-39 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 3, 2023, 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.

Bergan KDV, LLC

Omaha, Nebraska
November 3, 2023

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BASIC FINANCIAL STATEMENTS

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District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2023

	<u>Governmental Activities</u>
Assets	
Cash	\$ 14,562,066
Funds held by County Treasurer	<u>1,035,121</u>
Total assets	<u><u>\$ 15,597,187</u></u>
Liabilities and Net Position	
Net position	
Restricted	
Special building	\$ 4,126,251
Debt service	1,045,663
Capital projects	469,727
School Nutrition	209,422
Unrestricted	
Depreciation	3,026,126
Undesignated	<u>6,719,998</u>
Total net position	<u><u>\$ 15,597,187</u></u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Activities - Cash Basis
Year Ended August 31, 2023

	Program Cash Receipts			Net
	Cash	Charges for	Operating	(Disbursements)
	Disbursements	Services	Grants and	Receipts and
			Contributions	Changes in
				Net Position
Governmental activities				
Instructional services	\$ (8,314,842)	\$ 118,025	\$ 657,598	\$ (7,539,219)
Support services	(3,103,252)	-	-	(3,103,252)
Operations and maintenance	(14,128,797)	-	-	(14,128,797)
Student transportation	(648,734)	-	35,722	(613,012)
Food service operations	(836,050)	376,505	279,145	(180,400)
Private grant programs	(132,150)	-	49,770	(82,380)
State categorical programs	(82,205)	-	-	(82,205)
Federal programs	(800,513)	-	478,258	(322,255)
Principal and interest on indebtedness	(2,309,537)	-	-	(2,309,537)
Net program (disbursements) receipts	\$ (30,356,080)	\$ 494,530	\$ 1,500,493	(28,361,057)
General receipts				
Taxes collected				13,848,720
County receipts				21,251
State receipts				2,113,055
Interest				99,823
Other				490,258
Total general receipts				16,573,107
Changes in net position				(11,787,950)
Fund balance - beginning of year				27,385,137
Net position - end of year				\$ 15,597,187

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Fund Balances - Cash Basis - Governmental Funds
August 31, 2023

	<u>Special Revenue Funds</u>				Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building	School Nutrition	Bond Fund			
Assets							
Cash	\$ 9,301,200	\$ 3,390,971	\$ 209,422	\$ 976,117	\$ 439,928	\$ 244,428	\$ 14,562,066
Funds held by County Treasurer	798,346	137,430	-	69,546	29,799	-	1,035,121
Due to (from) other funds	<u>(597,850)</u>	<u>597,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 9,501,696</u>	<u>\$ 4,126,251</u>	<u>\$ 209,422</u>	<u>\$ 1,045,663</u>	<u>\$ 469,727</u>	<u>\$ 244,428</u>	<u>\$ 15,597,187</u>
Fund balances							
Restricted for							
Capital projects	\$ -	\$ 4,126,251	\$ -	\$ -	\$ 469,727	\$ -	\$ 4,595,978
Debt service	-	-	-	1,045,663	-	-	1,045,663
School nutrition	-	-	209,422	-	-	-	209,422
Committed to							
Capital assets	3,026,126	-	-	-	-	-	3,026,126
Activities	-	-	-	-	-	244,428	244,428
Unassigned	<u>6,475,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,475,570</u>
Total liabilities and fund balances - cash basis	<u>\$ 9,501,696</u>	<u>\$ 4,126,251</u>	<u>\$ 209,422</u>	<u>\$ 1,045,663</u>	<u>\$ 469,727</u>	<u>\$ 244,428</u>	<u>\$ 15,597,187</u>

District No. - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2023

	<u>Special Revenue Funds</u>			
	<u>General Fund</u>	<u>Special Building</u>	<u>School Nutrition</u>	<u>Bond Fund</u>
Receipts				
Local receipts	\$ 10,793,172	\$ 2,099,071	\$ 1,019	\$ 962,556
County receipts	21,251	-	-	-
State receipts	2,582,283	130,034	6,156	65,886
Federal receipts	478,258	-	272,989	-
Sales of lunches	-	-	376,505	-
Interest	53,194	32,030	817	-
Activity related receipts	-	-	-	-
Non-revenue receipts	23,169	-	-	-
Total receipts	<u>13,951,327</u>	<u>2,261,135</u>	<u>657,486</u>	<u>1,028,442</u>
Disbursements				
Instructional services	8,314,842	-	-	-
Support services	2,849,514	-	-	-
Operations and maintenance	3,341,271	10,787,526	-	-
Student transportation	648,734	-	-	-
Food service operations	-	-	836,050	-
Private grant programs	132,150	-	-	-
State categorical programs	82,205	-	-	-
Federal programs	800,513	-	-	-
Lease payments	-	1,109,900	-	-
Redemption of principal	-	-	-	-
Debt service interest and other costs	-	-	-	765,991
Total disbursements	<u>16,169,229</u>	<u>11,897,426</u>	<u>836,050</u>	<u>765,991</u>
Excess of receipts over disbursements	(2,217,902)	(9,636,291)	(178,564)	262,451
Fund balance - beginning of year	<u>11,719,598</u>	<u>13,762,542</u>	<u>387,986</u>	<u>783,212</u>
Fund balance - end of year	<u>\$ 9,501,696</u>	<u>\$ 4,126,251</u>	<u>\$ 209,422</u>	<u>\$ 1,045,663</u>

Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
\$ 407,200	\$ -	\$ 14,263,018
-	-	21,251
28,172	-	2,812,531
-	-	751,247
-	-	376,505
3,591	-	89,632
-	230,777	230,777
-	-	23,169
<u>438,963</u>	<u>230,777</u>	<u>18,568,130</u>
-	-	8,314,842
-	253,738	3,103,252
-	-	14,128,797
-	-	648,734
-	-	836,050
-	-	132,150
-	-	82,205
-	-	800,513
-	-	1,109,900
425,000	-	425,000
8,646	-	774,637
<u>433,646</u>	<u>253,738</u>	<u>30,356,080</u>
5,317	(22,961)	(11,787,950)
<u>464,410</u>	<u>267,389</u>	<u>27,385,137</u>
<u>\$ 469,727</u>	<u>\$ 244,428</u>	<u>\$ 15,597,187</u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Net Position - Cash Basis - Fiduciary Funds - Memorial Fund
August 31, 2023

Assets		
Cash		\$ 224,097
		<u>224,097</u>
Total assets		<u><u>\$ 224,097</u></u>
Net Position		
Net position - unrestricted		\$ 224,097
		<u>224,097</u>
Total net position		<u><u>\$ 224,097</u></u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Statement of Changes in Net Position - Cash Basis - Fiduciary Funds - Memorial Fund
Year Ended August 31, 2023

Additions		
Interest income		\$ -
Deductions		
Scholarships		6,250
		<u>6,250</u>
Decrease in net position		(6,250)
Net position - beginning of year		230,347
		<u>230,347</u>
Net position - end of year		<u><u>\$ 224,097</u></u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

District No. 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.

B. 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 basic financial statements.

C. 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 basic 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:

Description of Funds:

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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Description of Funds: (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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. 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.

E. Equity Classification

1. Government-wide Statements

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

- 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.
- 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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification (Continued)

2. 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:

- **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, 2023, the District did not have any nonspendable funds.
- **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.
- **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.
- **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, 2023, the District did not have any nonspendable funds.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification (Continued)

2. Fund Financial Statements (Continued)

- 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.

F. 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.

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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 2 – BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

- 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 30.
- 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, 2023, was \$0.937736 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.

A. Deposits

At August 31, 2023, the carrying amount of the District's deposits was \$14,786,163 and the bank balance was \$15,203,261.

	Book Balance	Bank Balance
Governmental Funds	\$ 14,562,066	\$ 14,977,770
Fiduciary Funds	224,097	225,491
Total	\$ 14,786,163	\$ 15,203,261

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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. 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: This is 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: This is 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: This is 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 CDs 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, 2023, the bank balance of the District's deposits at financial institutions was \$15,203,261 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.

NOTE 4 – FUNDS HELD BY COUNTY TREASURER

Funds held by County Treasurer for the District as of August 31, 2023, were transferred to the District subsequent to August 31, 2023, and have been included as receipts and cash balances in the financial statements. Most of the District's funds are at Douglas County, but there is a small portion at Sarpy County.

A. 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, 2022, there were 263 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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – RETIREMENT PLAN

A. Plan Description (Continued)

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.

A member's age will determine eligibility to begin receiving monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At aged 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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 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 % of the purchasing power of the initial benefit.

For 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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – RETIREMENT PLAN (CONTINUED)

A. Plan Description (Continued)

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$9,188,223. Total covered payroll was \$8,646,173. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

B. 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 % from July 1, 2021, to June 30, 2022, (and from July 1, 2022, through August 31, 2023). The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2023, was \$854,052.

C. Pension Liabilities

At June 30, 2022, the District had a liability of \$2,860,092 for its proportionate share of the net pension asset. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2022, 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 94.55% funded as of June 30, 2022, 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, 2022, the District's proportion was 0.292378 % which was an increase of 0.003593 % from its proportion measured as of June 30, 2021.

Under *Nebraska Statute* § 79-966.01, if the actuarially required contribution rate exceeds the rate of all contributions required by the School Employees Retirement Act by the District, the added contributions, if any, are required to be paid by the State of Nebraska. Accordingly, the District is not responsible for any portion of this liability beyond its current annual funding requirements. Thus, the future liability, if any, related to the unfunded benefits will not have a material financial impact on the accompanying financial statements and has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above.

For the year ended June 30, 2022, the District's allocated pension expense was \$14,542.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – RETIREMENT PLAN (CONTINUED)

D. Actuarial Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Inflation	2.55%
Salary increases, including wage inflation	3.05 – 13.05%
Investment Rate of Return, net of investment expense and including inflation	7.20%
Cost-of-Living Adjustment (COLA)	Members hired before July 1, 2013: 2.10% 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 for retirees 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, 2022, valuations for the School plan 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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – RETIREMENT PLAN (CONTINUED)

D. 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 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 were 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 June 30, 2022, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00 %	4.50 %
Global Equity	19.00	5.00
Non-U.S. Equity	12.00	6.00
Fixed Income	30.00	1.00
Private Equity	5.00	7.00
Real Estate	8.00	4.00
Total	<u>100.00 %</u>	

*Arithmetic mean, net of investment expenses.

E. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2022, was seven-and-two-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 payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2121.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 5 – RETIREMENT PLAN (CONTINUED)

F. 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 7.2%, 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 (6.2%) or 1-percentage-point higher (8.2%) than the current rate:

District's Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase in Discount Rate (8.2%)
\$ 8,471,703	\$ 2,369,623	\$ (2,369,440)

G. 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 via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

A. Bonds Payable

The following is the bonded indebtedness of the District as of August 31, 2023:

Issue Date	Beginning Balance	Issued	Payments	Ending Balance
April 6, 2021	\$ 1,710,000	\$ -	\$ 425,000	\$ 1,285,000
September 9, 2021	7,445,000	-	-	7,445,000
May 11, 2022	9,355,000	-	135,000	9,220,000
Total	\$ 18,510,000	\$ -	\$ 560,000	\$ 17,950,000

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Bonds Payable (Continued)

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

Year Ending August 31,	Principal	Interest	Total
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
2028	665,000	531,050	1,196,050
Thereafter	14,805,000	4,585,575	19,390,575
Total	<u>\$ 17,950,000</u>	<u>\$ 7,429,876</u>	<u>\$ 25,379,876</u>

B. 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.

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 five through seven 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:

	1611063001	1611063002	161106003	1611063004	Total
2024	\$ 259,606	\$ 290,378	\$ 254,853	\$ 295,881	\$ 1,100,718
2025	3,916,717	4,380,974	3,844,825	4,463,903	16,606,419
Total	<u>\$ 4,176,323</u>	<u>\$ 4,671,352</u>	<u>\$ 4,099,678</u>	<u>\$ 4,759,784</u>	<u>\$ 17,707,137</u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Basic Financial Statements

NOTE 6 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

C. 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.

D. 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.

E. 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.

F. 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.

G. 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 3, 2023, the date which these financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
Year Ended August 31, 2023

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2022			\$ 9,299,581	
Receipts				
Local receipts				
Local property taxes	1100	\$ 9,699,399	9,363,913	\$ (335,486)
Carline tax	1115	-	7,599	7,599
Motor vehicle taxes	1125	850,000	1,238,921	388,921
Other taxes	1190	-	650	650
Tuition from individuals regular education	1311	25,000	12,434	(12,566)
Tuition from individuals for summer school	1312	-	9,515	9,515
Tuition from educational entities	1315	-	35,513	35,513
Preschool tuition and fees	1370	-	60,563	60,563
Interest on investments	1510	10,000	30,428	20,428
Other local license fees	1911	1,500	1,875	375
Other categorical grants from corporations and other private interests	1925	128,860	49,770	(79,090)
Other textbook rentals	1942	-	542	542
Other miscellaneous local revenue	1990	-	11,877	11,877
Total		<u>10,714,759</u>	<u>10,823,600</u>	<u>108,841</u>
County receipts				
County fines and license fees	2110	<u>15,000</u>	<u>21,251</u>	<u>6,251</u>
Total		<u>15,000</u>	<u>21,251</u>	<u>6,251</u>
State receipts				
State aid	3110	1,061,628	1,061,628	-
Special education programs	3120	550,000	657,598	107,598
Special education transportation	3125	25,000	35,722	10,722
Homestead exemption	3130	-	136,083	136,083
Property tax credit	3131	-	491,304	491,304
Pro rata motor vehicle	3180	15,000	20,794	5,794
State apportionment	3400	90,000	165,260	75,260
High ability learners	3535	7,000	8,789	1,789
Other state receipts	3990	<u>120,000</u>	<u>5,105</u>	<u>(114,895)</u>
Total		<u>1,868,628</u>	<u>2,582,283</u>	<u>713,655</u>
Federal receipts				
Title I, Part A	4505	144,893	103,542	(41,351)
Title II, Part A	4509	-	18,449	18,449
Title IV, Part A	4510	-	12,022	12,022
IDEA Part B	4512	264,001	-	(264,001)
IDEA Part B PEaK Projects	4418	-	3,240	3,240
IDEA Part B (611) ARP	4421	-	40,225	40,225
IDEA Preschool (619)	4516	-	12,521	12,521
IDEA Part B (611)	4518	-	233,991	233,991
Other federal catagorical receipts	4530	-	1,000	1,000
Medicaid administrative activities in public schools	4709	10,000	29,458	19,458
Presidential Declared Disaster Aid	4995	-	23,810	23,810
Elementary and Secondary School Emergency Relief	4996	<u>791,000</u>	<u>-</u>	<u>(791,000)</u>
Total		<u>1,209,894</u>	<u>478,258</u>	<u>(731,636)</u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
Year Ended August 31, 2023

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Receipts (continued)				
Fund transfers in	5200	\$ -	\$ -	\$ -
Proceeds from the disposal of real or personal property	5300	-	5,681	5,681
Insurance adjustment	5301	-	17,488	17,488
		-	23,169	23,169
Total receipts		13,808,281	13,928,561	120,280
Disbursements				
Instruction				
Regular instruction	1100	7,365,638	6,177,853	1,187,785
Regular instructional programs school age	1125	-	83,123	(83,123)
Limited english proficiency programs	1150	-	68,224	(68,224)
Poverty programs	1160	-	325,365	(325,365)
Early childhood educational programs	1190	-	55,573	(55,573)
Special education instructional programs - school age	1200	2,016,700	1,564,570	452,130
Special education instructional programs - ages 3 - 5	1291	-	99,326	(99,326)
Special education instructional programs - ages 0 - 2	1292	-	5,376	(5,376)
Summer school	1300	-	2,932	(2,932)
Total		9,382,338	8,382,342	999,996
Support services - students				
Guidance services	2120	302,340	231,552	70,788
Health services	2130	-	91,025	(91,025)
Psychological services - SPED - school age	2141	324,265	154,622	169,643
Psychological services - SPED - age 3 - 5	2142	-	168	(168)
Psychological services - SPED - age 0 - 2	2143	-	-	-
Speech pathology and audiology services - SPED - school age	2151	-	36,090	(36,090)
Speech pathology and audiology services - SPED - age 3 - 5	2152	-	2,010	(2,010)
Occupational therapy - related services - SPED - school age	2161	-	17,989	(17,989)
Occupational therapy - related services - SPED - age 3 - 5	2162	-	1,555	(1,555)
Occupational therapy - related services - SPED - age 0 - 2	2163	-	7,393	(7,393)
Physical therapy - related services - SPED - school age	2171	-	7,112	(7,112)
Physical therapy - related services - SPED - ages 3-5	2172	-	3,762	(3,762)
Physical therapy - related services - SPED - ages 0 - 2	2173	-	8,982	(8,982)
Visually impaired/vision services - SPED - school age	2181	-	-	-
Visually impaired/vision services - SPED - aged 0 - 2	2183	-	1,203	(1,203)
Total		626,605	563,463	63,142
Support services - instruction				
Instruction and curriculum development	2212	740,685	56,315	684,370
Instructional staff training	2213	-	24,904	(24,904)
Implementation of standards	2214	-	53,279	(53,279)
Library/media services	2220	-	131,348	(131,348)
Instruction-related technology	2230	-	391,587	(391,587)
Academic student assessment	2240	-	62,098	(62,098)
Total		740,685	719,531	21,154
Support services - general administration				
Board of education	2310	77,250	75,977	1,273
Executive administration	2320	427,969	446,167	(18,198)
District legal services	2330	35,000	5,032	29,968
Total		540,219	527,176	13,043

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
Year Ended August 31, 2023

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Disbursements (continued)				
Office of the Principal				
Office of the principal	2410	\$ 790,732	\$ 701,601	\$ 89,131
Other	2490	-	72,987	(72,987)
Total		<u>790,732</u>	<u>774,588</u>	<u>16,144</u>
Central services				
Fiscal services	2510	249,300	264,756	(15,456)
Total		<u>249,300</u>	<u>264,756</u>	<u>(15,456)</u>
Operation and maintenance of plant				
Operation of buildings	2610	3,154,786	784,125	2,370,661
Maintenance of buildings	2620	-	585,408	(585,408)
Care and upkeep of grounds	2630	-	2,410,904	(2,410,904)
Vehicle operation and maintenance (other than student transportation)	2650	17,500	6,528	10,972
Security	2660	-	55,794	(55,794)
Safety	2670	-	14,355	(14,355)
Total		<u>3,172,286</u>	<u>3,857,114</u>	<u>(684,828)</u>
Student transportation				
Regular education	27X0	426,600	544,947	(118,347)
Special education - school age	27X2	149,550	88,829	60,721
Special education - below age 5	27X3	-	14,958	(14,958)
Total		<u>576,150</u>	<u>648,734</u>	<u>(72,584)</u>
Categorical grants				
Categorical grants from corporations and other private interests	3400	128,660	132,150	(3,490)
Total		<u>128,660</u>	<u>132,150</u>	<u>(3,490)</u>
State Categorical Programs				
High ability learners		108,091	7,228	100,863
Early childhood education		-	74,977	(74,977)
Total		<u>108,091</u>	<u>82,205</u>	<u>25,886</u>
Federal Programs				
Title I, Part A ESSA improving basic programs operated by local educational agencies	6200	408,894	119,278	289,616
Title II, Part A ESSA: supporting effective instruction	6310	-	22,842	(22,842)
IDEA preschool (619) base allocation	6406	-	9,700	(9,700)
IDEA Part B (611) base and enrollment poverty allocation - birth through age twenty-one	6408	-	248,464	(248,464)
IDEA Part B (611) ARP - base and enrollment poverty allocation - birth through age twenty-one	6421	-	628	(3,186)
IDEA preschool (619) base allocation	6422	-	3,186	-
Title IV-A: student support and academic enrichment (SSAE) grant (2019/19 formula based)	6969	-	9,826	(9,826)
Federal services - other federal categorical receipts	6990	-	1,176	(1,176)
Elementary and secondary school emergency relief (ESSERS II)	6997	791,000	62,548	728,452
Elementary and secondary school emergency relief (ESSERS III)	6998	-	322,865	(322,865)
Total		<u>1,199,894</u>	<u>800,513</u>	<u>400,009</u>
Total disbursements		<u>17,514,960</u>	<u>16,752,572</u>	<u>762,388</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (3,706,679)</u>	<u>(2,824,011)</u>	<u>\$ 882,668</u>
Budgetary fund balance, August 31, 2023			<u>\$ 6,475,570</u>	

**District No. - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund
Year Ended August 31, 2023**

	<u>Code</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2022			\$ 2,420,017	
Receipts				
Interest	1510	\$ -	22,766	\$ 22,766
Total receipts		<u>-</u>	<u>22,766</u>	<u>22,766</u>
Disbursements				
Central services - other support services	2900	2,437,422	316,657	2,120,765
Total disbursements		<u>2,437,422</u>	<u>316,657</u>	<u>2,120,765</u>
Transfers from (to) other funds				
Transfers incoming	5200	-	900,000	900,000
Excess (deficiency) of receipts over disbursements		<u>\$ (2,437,422)</u>	<u>606,109</u>	<u>\$ 3,043,531</u>
Budgetary fund balance, August 31, 2023			<u>\$ 3,026,126</u>	

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Special Building Fund
Year Ended August 31, 2023

	<u>Code</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2022			<u>\$ 13,762,542</u>	
Receipts				
Local receipts				
Taxes levied/assessed by the school district	1100	\$ 1,945,000	1,876,548	\$ (68,452)
Carline tax	1115	2,000	1,524	(476)
Interest on investments	1510	10,000	32,030	22,030
Other	1530	-	220,999	220,999
Total		<u>1,957,000</u>	<u>2,131,101</u>	<u>(46,898)</u>
State receipts				
Homestead exemptions	3130	-	27,346	27,346
Property tax credit	3131	-	98,527	98,527
Pro rata motor vehicle	3180	3,500	4,161	661
Total		<u>3,500</u>	<u>130,034</u>	<u>126,534</u>
Non-revenue sources				
Issuance of bonds	5100	-	-	-
Premium of the issuance of bonds	5120	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>
Total receipts		<u>1,960,500</u>	<u>2,261,135</u>	<u>79,636</u>
Disbursements				
construction	4500	100,000	10,787,526	(10,687,526)
Facilities acquisition and construction - building improvements	4700	14,125,559	-	14,125,559
Total debt services	5000	1,101,199	1,109,900	(8,701)
Total disbursements		<u>15,326,758</u>	<u>11,897,426</u>	<u>3,429,332</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (13,366,258)</u>	<u>(9,636,291)</u>	<u>\$ 3,729,967</u>
Budgetary fund balance, August 31, 2023			<u>\$ 4,126,251</u>	

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
Year Ended August 31, 2023

	<u>Code</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2022			\$ 387,986	
Receipts				
Local receipts				
Interest on investments	1510	\$ 100	817	\$ 717
School lunch program	1611	200,000	376,505	176,505
Special milk program	1613	-	-	-
Other miscellaneous local revenue	1990	-	1,019	1,019
Total		<u>200,100</u>	<u>378,341</u>	<u>178,241</u>
State receipts				
State reimbursement	3150	<u>2,000</u>	<u>6,156</u>	<u>4,156</u>
Total		<u>2,000</u>	<u>6,156</u>	<u>4,156</u>
Federal receipts				
Federal nutrition programs	4210	<u>250,000</u>	<u>272,989</u>	<u>22,989</u>
Total		<u>250,000</u>	<u>272,989</u>	<u>22,989</u>
Total receipts		<u>452,100</u>	<u>657,486</u>	<u>205,386</u>
Disbursements				
Food services operations	3100	<u>809,060</u>	<u>836,050</u>	<u>(26,990)</u>
Total		<u>809,060</u>	<u>836,050</u>	<u>(26,990)</u>
Total disbursements		<u>809,060</u>	<u>836,050</u>	<u>(26,990)</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (356,960)</u>	<u>(178,564)</u>	<u>\$ 178,396</u>
Budgetary fund balance, August 31, 2023			<u>\$ 209,422</u>	

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Bond Fund
Year Ended August 31, 2023

	<u>Code</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2022			\$ 783,212	
Receipts				
Local receipts				
Taxes levied/assessed by the school district	1100	\$ 983,997	951,594	\$ (32,403)
Carline taxes	1115	700	771	71
Interest on investments	1510	500	10,191	9,691
Total		<u>985,197</u>	<u>962,556</u>	<u>(22,641)</u>
State receipts				
Homestead exemption	3130	-	13,932	13,932
Property tax credit	3131	-	49,834	49,834
Pro-rate motor vehicle	3180	1,200	2,120	920
Total		<u>1,200</u>	<u>65,886</u>	<u>64,686</u>
Total receipts		<u>986,397</u>	<u>1,028,442</u>	<u>42,045</u>
Debt services	5000	765,191	765,991	(800)
Total disbursements		<u>765,191</u>	<u>765,991</u>	<u>(800)</u>
Excess (deficiency) of receipts over disbursements		<u>\$ 221,206</u>	<u>262,451</u>	<u>\$ 42,045</u>
Budgetary fund balance, August 31, 2023			<u>\$ 1,045,663</u>	

District No. 15 - Douglas County West Public Schools
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Undertaking Fund
Year Ended August 31, 2023

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2022			\$ 464,410	
Receipts				
Local receipts				
Taxes levied/assessed by the school district	1100	\$ 421,713	406,869	\$ (14,844)
Carline taxes	1115	500	331	(169)
Interest on investments	1510	350	3,591	3,241
Total		<u>422,563</u>	<u>410,791</u>	<u>(11,772)</u>
State receipts				
Homestead exemption	3130	-	5,915	5,915
Property tax credit	3131	-	21,354	21,354
Pro rata motor vehicle	3180	900	903	3
Total		<u>900</u>	<u>28,172</u>	<u>27,272</u>
Non-revenue receipts				
Issuance of bonds	5100	-	-	-
Loan proceeds	5400	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>
Total receipts		<u>423,463</u>	<u>438,963</u>	<u>15,500</u>
Disbursements				
Facilities acquisition and construction - building improvements	4700	-	-	-
Debt services	5000	433,646	433,646	-
Total disbursements		<u>433,646</u>	<u>433,646</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (10,183)</u>	<u>5,317</u>	<u>\$ 15,500</u>
Budgetary fund balance, August 31, 2023			<u>\$ 469,727</u>	

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
Year Ended August 31, 2023

	Code	Original and Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2022			\$ 250,738	
Receipts				
Interest on investments	1510	\$ 50	800	\$ 750
Admissions	1710	25,000	49,496	24,496
Student organization membership dues and fees	1730	-	3,005	3,005
Fees	1740	-	13,010	13,010
Revenue from enterprise activities	1750	-	396	396
Other activity income	1790	200,000	144,335	(55,665)
Other contributions and donations from private sources	1920	-	7,500	7,500
Total receipts		<u>225,050</u>	<u>218,542</u>	<u>(6,508)</u>
Disbursements				
Central services - other support services	2900	414,215	249,424	164,791
Total disbursements		<u>414,215</u>	<u>249,424</u>	<u>164,791</u>
Transfers from (to) other funds				
Transfers (outgoing)	8000	<u>(29,000)</u>	<u>-</u>	<u>29,000</u>
Excess (deficiency) of receipts over disbursements		<u>\$ (218,165)</u>	<u>(30,882)</u>	<u>\$ 187,283</u>
Budgetary fund balance, August 31, 2023			<u>\$ 219,856</u>	

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Student Fee Fund
Year Ended August 31, 2023

	<u>Code</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable (Unfavorable)</u>
Budgetary fund balance, September 1, 2022			\$ 16,651	
Receipts				
Extracurricular activity fees	1741	\$ 7,000	12,235	\$ 5,235
Total receipts		<u>7,000</u>	<u>12,235</u>	<u>5,235</u>
Disbursements				
Regular instruction	1100	5,000	-	5,000
Central services - other support services	2900	-	4,314	(4,314)
Total disbursements		<u>5,000</u>	<u>4,314</u>	<u>686</u>
Excess (deficiency) of receipts over disbursements		<u>\$ 2,000</u>	<u>7,921</u>	<u>\$ 5,921</u>
Budgetary fund balance, August 31, 2023			<u>\$ 24,572</u>	

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District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Required Supplementary Information
– Budgetary Comparison Schedules

NOTE 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.

NOTE 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.

NOTE 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.

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Combining Schedule of Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2023

	General Fund	Depreciation	Total General Funds	Special Revenue Funds Special Building
Receipts				
Local receipts	\$ 10,793,172	\$ -	\$ 10,793,172	\$ 2,099,071
County receipts	21,251	-	21,251	-
State receipts	2,582,283	-	2,582,283	130,034
Federal receipts	478,258	-	478,258	-
Sales of lunches	-	-	-	-
Interest	30,428	22,766	53,194	32,030
Activity related receipts	-	-	-	-
Non-revenue receipts	23,169	-	23,169	-
Total receipts	<u>13,928,561</u>	<u>22,766</u>	<u>13,951,327</u>	<u>2,261,135</u>
Disbursements				
Instructional services	8,314,842	-	8,314,842	-
Support services	2,849,514	-	2,849,514	-
Operations and maintenance	3,024,614	316,657	3,341,271	10,787,526
Student transportation	648,734	-	648,734	-
Food service operations	-	-	-	-
Private grant programs	132,150	-	132,150	-
State categorical programs	82,205	-	82,205	-
Federal programs	800,513	-	800,513	-
Activities	-	-	-	-
Debt service payments	-	-	-	1,109,900
Total disbursements	<u>15,852,572</u>	<u>316,657</u>	<u>16,169,229</u>	<u>11,897,426</u>
Excess (deficiency) of receipts over disbursements	<u>(1,924,011)</u>	<u>(293,891)</u>	<u>(2,217,902)</u>	<u>(9,636,291)</u>
Other financing sources (uses)				
Transfers in	-	900,000	900,000	-
Transfers out	(900,000)	-	(900,000)	-
Total other financing sources (uses)	<u>(900,000)</u>	<u>900,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing Sources over disbursements and other financing uses				
	<u>(2,824,011)</u>	<u>606,109</u>	<u>(2,217,902)</u>	<u>(9,636,291)</u>
Fund balance - beginning of year, as previously reported	9,299,581	2,420,017	11,719,598	13,762,542
Prior period adjustment	-	-	-	-
Fund balance - beginning of year, as restated	<u>9,299,581</u>	<u>2,420,017</u>	<u>11,719,598</u>	<u>13,762,542</u>
Fund balance - end of year	<u>\$ 6,475,570</u>	<u>\$ 3,026,126</u>	<u>\$ 9,501,696</u>	<u>\$ 4,126,251</u>

Special Revenue Funds		Qualified Capital Purpose Undertaking	Activity Fund	Student Fee Fund	Total Other Governmental Funds	Total Governmental Funds
School Nutrition	Bond Fund					
\$ 1,019	\$ 962,556	\$ 407,200	\$ -	\$ -	\$ -	\$ 14,263,018
-	-	-	-	-	-	21,251
6,156	65,886	28,172	-	-	-	2,812,531
272,989	-	-	-	-	-	751,247
376,505	-	-	-	-	-	376,505
817	-	3,591	-	-	-	89,632
-	-	-	218,542	12,235	230,777	230,777
-	-	-	-	-	-	23,169
<u>657,486</u>	<u>1,028,442</u>	<u>438,963</u>	<u>218,542</u>	<u>12,235</u>	<u>230,777</u>	<u>18,568,130</u>
-	-	-	-	-	-	8,314,842
-	-	-	249,424	4,314	253,738	3,103,252
-	-	-	-	-	-	14,128,797
-	-	-	-	-	-	648,734
836,050	-	-	-	-	-	836,050
-	-	-	-	-	-	132,150
-	-	-	-	-	-	82,205
-	-	-	-	-	-	800,513
-	-	-	-	-	-	-
-	765,991	433,646	-	-	-	2,309,537
<u>836,050</u>	<u>765,991</u>	<u>433,646</u>	<u>249,424</u>	<u>4,314</u>	<u>253,738</u>	<u>30,356,080</u>
<u>(178,564)</u>	<u>262,451</u>	<u>5,317</u>	<u>(30,882)</u>	<u>7,921</u>	<u>(22,961)</u>	<u>(11,787,950)</u>
-	-	-	-	-	-	900,000
-	-	-	-	-	-	(900,000)
-	-	-	-	-	-	-
<u>(178,564)</u>	<u>262,451</u>	<u>5,317</u>	<u>(30,882)</u>	<u>7,921</u>	<u>(22,961)</u>	<u>(11,787,950)</u>
387,986	783,212	464,410	250,738	16,651	267,389	27,385,137
-	-	-	-	-	-	-
<u>387,986</u>	<u>783,212</u>	<u>464,410</u>	<u>250,738</u>	<u>16,651</u>	<u>267,389</u>	<u>27,385,137</u>
<u>\$ 209,422</u>	<u>\$ 1,045,663</u>	<u>\$ 469,727</u>	<u>\$ 219,856</u>	<u>\$ 24,572</u>	<u>\$ 244,428</u>	<u>\$ 15,597,187</u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended August 31, 2023

Federal Agency/Pass Through Agency/Program Title	Federal Financial Assistance Listing	Agency or Pass Thru Number	Expenditures
U.S. Department of Education			
Passed through Nebraska Department of Education			
Title I, Part A NCLB	84.010	S010A	\$ 119,278
Special Education Cluster (IDEA)			
IDEA Part B (611) Base & Enrollment Poverty Allocation			
- Birth through Age 21	84.027	H027A	\$ 249,092
IDEA Preschool (619) Base Allocation	84.173	H173A	12,886
IDEA Part-D	84.325		1,176
Total Special Education Cluster			<u>263,154</u>
Title IIA	84.367	S367A	22,842
Student Support and Academic Enrichment - Title IV, Part A	84.424		9,826
Education Stabilization Funds			
Elementary and Secondary School Emergency			
Relief (COVID-19)	84.425D		62,548
American Rescue Plan Elemenrary and Secondary School			
Emergency Relief	84.425U		322,865
Total U.S. Department of Education			<u>800,513</u>
U.S. Department of Agriculture			
Child Nutrition Cluster			
Passed through the Nebraska Department of Health and			
Human Services			
Food Distribution Program	10.555		58,716
Pass through Nebraska Department of Education			
School Breakfast Program	10.553		56,779
National School Lunch Program	10.555		157,494
Total Child Nutrition Cluster			<u>272,989</u>
Total U.S. Department of Agriculture			<u>272,989</u>
U.S. Department of Health and Human Services			
Medicaid Cluster			
Passed through Nebraska Department of Health			
and Human Services			
Medicaid Administrative Activities	93.778		29,458
Total U.S. Department of Health and Human Services			<u>29,458</u>
Totals			<u>\$ 1,102,960</u>

District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Notes to Schedule of Expenditures of Federal Awards

NOTE 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 \$58,716. 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.

NOTE 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.

NOTE 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.

NOTE 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.

NOTE 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.

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**Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

Board of Education
District no. 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 District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ended August 31, 2023, 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 3, 2023.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bergan KDV, LLC

Omaha, Nebraska
November 3, 2023

**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

Board of Education
District No. 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 District No. 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, 2023. 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, 2023.

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.

Report on Internal Control Over Compliance (Continued)

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.

Bergan KDV, LLC

Omaha, Nebraska
November 3, 2023

**District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Schedule of Findings, Questioned Costs**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with the cash basis of accounting.

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statement noted? No

Federal Awards

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

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.51(a)? No

Identification of Major Programs

Assistance Listing No: 84.027, 84.173
Name of Federal Program or Cluster U.S. Department of Education, Special Education Cluster

Assistance Listing No: 84.425
Name of Federal Program or Cluster U.S. Department of Education, Education Stabilization Funds

Dollar threshold used to distinguish between Type A and type B programs: \$750,000

Auditee qualified as low risk auditee? No

**District No. 15 - Douglas County West Public Schools
Douglas County, Nebraska
Schedule of Findings, Questioned Costs**

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None