

**Learning Community Coordinating Council
Meeting Agenda**

August 20, 2026 - 6:00 PM

Learning Community Center of North Omaha, 1612 N 24th Street, Omaha, NE 68110

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

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

1. **Opening the Meeting:**
 - 1.a. **Call to order:** The regular meeting of the Learning Community Coordinating Council is called to order on _____, at ____ p.m.
 - 1.b. **Council Mission Statement:** Together with school districts and community organizations as partners, we demonstrate, share, and implement more effective practices to measurably improve educational outcomes for children and families in poverty.
 - 1.c. **Public Notice and Compliance Nebraska Open Meetings Law:** Public Notice was published in The Daily Record on August 14, 2026 and on the Learning Community Website.
 - 1.d. **Council Roll Call:**
 - 1.e. **Pledge of Allegiance:** Please stand and face the flag for the Pledge of Allegiance.
2. **Public Comment: Are there any public comments?**
3. **Good News Report!**
4. **Reports:**
 - 4.a. Chair Report:
 - 4.b. CEO Report
 - 4.c. Treasurer Report:
 - 4.d. Legal Counsel:
 - 4.e. Foundation:
5. **Consent Agenda:**

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

 - 5.a. Minutes of the June 18, 2026 , meeting of the Council.
 - 5.b. Treasurer's Report – July, August.
 - 5.c. Indirect Cost Rate Policy Statement
 - 5.d. Extension to Whispering Roots Contract
6. **Subcommittee Reports:**
 - 6.a. Elementary, Learning, and Diversity (ELD) subcommittee:
 - 6.b. Budget, Finance & Audit Subcommittee:
 - 6.c. Legislative and Policy subcommittee:
 - 6.d. Administration and Personnel subcommittee:
7. **Programming Update:**
 - 7.a. **Center Updates:**
 - I. LCCNO
 - II. LCCSO
 - 7.b. **District-Partner Updates:**
 - I. Bridge
 - 7.c. **Director of Strategic Initiatives:**
 - 7.c.i. Website Refresh

- 7.c.ii. Omaha Choice Award- Adult Learning
- 7.c.iii. Tours- Future Planning
- 7.c.iv. Omaha 100 Highlight
- 7.c.v. Omaha Community Foundation Grant Submitted-STEM
- 7.c.vi. Leadership Omaha- Class 49
- 8. **New Business:**
 - 8.a. Audit Report
 - 8.b. MMI Contract Evaluation & Research Review
 - 8.c. Evaluation & Research- RFP Process
- 9. **Adjournment: Meeting adjourned at: _____**
- 10. **Next Meeting - September 17, 2026 5:00PM**

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

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



Public Notice Placement Confirmation

Please notify us of any changes ASAP at legals@omahadailyrecord.com

Scheduled Publication8/14

LEARNING COMMUNITY OF
DOUGLAS AND SARPY COUNTIES
NOTICE OF PUBLIC MEETING

Notice is hereby given that the Coordinating Council of the Learning Community of Douglas and Sarpy Counties will conduct a Public Meeting on **August 20, 2026**, commencing at **6:00 p.m.**, at the **Learning Community Center of North Omaha, Community Room, 1612 North 24th Street, Omaha, Nebraska 68110**. A copy of the meeting agenda, which is kept continually current, is available for public inspection from 8:30 a.m. to 4:30 p.m. at the Learning Community office, 1612 N. 24th St., Omaha, Nebraska 68110 and on the Internet at www.learningcommunityds.org.

All notice submissions, changes and cancellations must be made by 12 p.m. two weekdays prior to publication, or by earlier deadlines noted in your confirmation email in advance of court holidays. Please note the The Daily Record reserves the right to delay publication if we are unable to reach you to resolve questions or concerns.

402-505-4301
1612 North 24th St
Omaha, NE 68110

Chief Executive Officer
Gerald M. Kuhn, II

**COORDINATING
COUNCIL OFFICERS**

Chair
Sharnelle Shelton
Vice Chair
Raquel Dixon Rodriguez
Secretary
Tim Hall
Treasurer
Jason Taylor

COUNCIL MEMBERS

Achievement Subcouncil 1
David Preston, Jr
Cindy Johnson

Achievement Subcouncil 2
Carol Hahn
Sharnelle Shelton

Achievement Subcouncil 3
Mark Hoeger
Warren Whitted, Jr

Achievement Subcouncil 4
Raquel Dixon Rodriguez
Stephen Bloom

Achievement Subcouncil 5
Douglas Brady
Tonya Ward

Achievement Subcouncil 6
Jason Taylor
Tim Hall

MISSION

*Together with school districts
and community organizations
as partners, we demonstrate,
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LearningCommunityDS.org

August 10, 2026

CEO Report

Executive Summary

August was a month of strategic staffing updates, operational improvements, external recognition, and strengthened community partnerships. Key priorities: finalize the FY27 budget, reduce staff turnover, and prepare two national conference presentations.

Personnel

Executive Director: Josué Covarrubias (formerly Principal, Boys Town) — brings K–12 leadership experience to advance District Initiatives 2.0.

Program Director: Malloree Ellis — new to Omaha; brings an outside perspective to program development.

Operations & Facilities

Kitchen equipment: Procuring a new commercial oven and range (replacing equipment in place since building opened 11 years ago). Upgrade will increase meal-service capacity and enable expanded programming.

Performance Management

Performance appraisals: Annual reviews for all LC staff are being completed. Appraisals are tied to the annual merit increase pool (1%–3%). Appraisals attached for council review.

Programs & Public Engagement

National conference presentations: Both centers invited to present at the National Assembly for Family Engagement in Education in San Antonio this November. Please provide final presentation titles and exact conference dates so travel/registration can be finalized.

Mayor's engagement: Mayor Ewing designated August an educational focus period and established a Youth Advisory Council, hosting meetings at community hubs including the Learning Community Center of South Omaha to gather student feedback.

Superintendent outreach: Met with all area superintendents to assess poverty-related needs and identify partnership opportunities.

We proudly supported **Mochilas & Dreams** who raised \$10,732.46 and distributing 306 high-quality, fun backpacks filled with school supplies. One of the most meaningful aspects of the event was giving each child the opportunity to choose a backpack that reflected their personality and individual style.

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Finance & Audit

State audit (2026): Annual audit completed by the State of Nebraska. Findings decreased from 11 last year to 6 this year. Management is addressing recommendations. Draft FY27 budget in development—watch your email for circulation.

Human Resources & Staff Retention

Turnover: High but aligned with the State of Nebraska average reported by NAM (51%). Reducing turnover remains a top priority.

Action: Engaged an independent HR consultant to assess turnover drivers and recommend improvements in retention, employee relations, and team building.

Partnerships & Recognition

Legal partner: Kutak Rock engaged as new legal partner; onboarding underway.

Award: Selected by the Omaha Choice Awards as 2026 Best Place for Adult Education.

Gerald Kuhn

Chief Executive Officer

Learning Community of Douglas and Sarpy Counties

Learning Community Coordinating Council Meeting Agenda

June 18, 2026 – 6:00 p.m.

1612 North 24th Street, Omaha, Nebraska 68110

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

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: **

1. Opening the Meeting:

- a. **Call to order:** The regular meeting of the Learning Community Coordinating Council is called to order on June 18, 2026, at 6:01 p.m.
- b. **Council Mission Statement:** Together with school districts and community organizations as partners, we demonstrate, share, and implement more effective practices to measurably improve educational outcomes for children and families in poverty.
- c. **Public Notice and Compliance with the Nebraska Open Meetings Law:** Public Notice was published in The Daily Record on June 12, 2026 and on the Learning Community Website.
- d. **Council Roll Call:** Present: 7 Excused: _____ Absent: 5 Quorum: _____
- e. **Pledge of Allegiance:** Please stand and face the flag for the Pledge of Allegiance.

2. Public Comment: Are there any public comments?

3. Reports:

- 1. **Good News Report:** LCCNO
- 2. **Chair Report:** N/A
- 3. **CEO Report:** Spoke about the ED search and progress. Update on the senator tour. Gerald spoke about the Juneteenth parade being cancelled due to the weather. Spoke about the avenue scholars and the updated contract due to not expanding. Nearing the end of becoming a licensed childcare provider.
- 4. **Treasurer Report:**
- 5. **Legal Counsel:**

6. **Foundation:** N/A

4. **Consent Agenda:**

Unless removed motion from the consent agenda, items identified within the consent agenda will be acted in the same motion.

- a. Minutes of May 2026 meeting of the Council.
- b. Treasurer's Report – May 2026

Motion: To approve the consent agenda as presented.

First: Whitted Jr Second: Taylor

Discussion:

Moved to vote: yes: X No: Abstain:

Motion: passed: X failed

5. **Subcommittee Reports:**

- 1. Elementary, Learning, and Diversity (ELD) subcommittee:
- 2. Budget, Finance, and Audit subcommittee:
- 3. Legislative and Policy subcommittee:
- 4. Administration and Personnel subcommittee:

6. **Programming Update:**

- 1. **Center Updates:** LCCNO & LCCSO
- 2. **District Updates:**
 - a. **Westside**
 - b. **Gretna**
 - c. **Papillion**
- 4. **Director of Strategic Initiatives:** Updates on Website, CAB & Senator Tour
- 5. **New Business:** Move to go into Close Session

Shelton motioned, Bloom Seconded. Motion Passed.

Adjournment: Meeting adjourned at: 7:36pm

Next Meeting – August 20, 2026, at 6:00 p.m. – Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, NE 68110

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

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

UPCOMING LEARNING COMMUNITY EVENTS:

LC Coordinating Council	August 20, 2026, 6:00 p.m. Learning Community Center of North Omaha, 1612 N. 24 th Street, Omaha, NE 68110
Subcouncil #1	TBA
Subcouncil #2	TBA
Subcouncil #3	TBA
Subcouncil #4	TBA
Subcouncil #5	TBA
Subcouncil #6	TBA

HANDOUTS TO ACCOMPANY THIS AGENDA ARE AS FOLLOWS

- CEO report- Via Video
- May mins
- Treasure report
- Center updates North & South

	2025-2026 Budget	7/31/2026	Year to Date Expense	Percentage Year to Date
Rent	\$ 874,000	\$ 129,213	\$ 733,347	83.91%
<i>North Center</i>	\$ 632,000	\$ 90,163	\$ 534,892	84.63%
<i>South Center</i>	\$ 242,000	\$ 39,050	\$ 198,455	82.01%

Research and Evaluation	\$ 762,542	\$ 118,757	\$ 515,896	67.65%
MOEC	\$ 50,000	\$ -	\$ 25,000	50.00%
MMI	\$ 712,542	\$ 118,757	\$ 669,032	93.89%

Programming				
Parent University	\$ 2,056,785	\$ 279,724	\$ 1,573,850	76.52%
<i>Wages</i>	\$ 1,322,342	\$ 168,963	\$ 1,036,126	78.36%
<i>Benefits</i>	\$ 359,143	\$ 54,434	\$ 180,790	50.34%
<i>Other</i>	\$ 375,300	\$ 56,327	\$ 356,933	95.11%

ELC Programming	\$ 16,314,056	\$ 2,288,997	\$ 14,460,549	88.64%
<i>ELC Programs (Districts 1.0)</i>	\$ 1,323,376	\$ -	\$ 1,331,252	100.60%
<i>Districts 2.0</i>	\$ 2,719,903	\$ 103,966	\$ 2,592,892	95.33%
District 2.0 carryover	\$ 200,000	\$ -	\$ -	0.00%
<i>Avenue Scholars</i>	\$ 1,374,111	\$ 341,549	\$ 1,156,997	84.20%
<i>Whispering Roots</i>	\$ 114,290	\$ -	\$ 72,650	63.57%
<i>D2 Center</i>	\$ 280,000	\$ 67,497	\$ 236,240	84.37%
<i>One World</i>	\$ 3,183,581	\$ 520,211	\$ 3,141,797	98.69%
<i>Superintendents Plan</i>	\$ 3,870,530	\$ 662,976	\$ 2,994,315	77.36%
OPS Early Childhood Partnership (Sub 5)	\$ 1,150,705	\$ 260,000	\$ 1,150,983	100.02%
OPS Early Childhood Partnership (Sub 2)	\$ 1,797,560	\$ 98,900	\$ 1,538,159	85.57%
Henry Doorly Zoo	\$ 50,000	\$ 19,035	\$ 30,400	60.80%
Workforce Hub (New 2025-2026)	\$ 250,000	\$ 50,000	\$ 50,000	20.00%

Central Admin	\$ 1,759,607	\$ 205,067	\$ 1,456,943	82.80%
<i>Salaries</i>	\$ 756,847	\$ 83,221	\$ 635,459	83.96%
<i>Benefits</i>	\$ 284,761	\$ 50,407	\$ 157,838	55.43%
<i>Other</i>	\$ 718,000	\$ 71,439	\$ 663,647	92.43%
Marketing/Advertising	\$ 110,000	\$ 11,000	\$ 99,412	90.37%
Legal	\$ 75,000	\$ 4,812	\$ 67,706	90.27%
Insurance	\$ 90,000	\$ 2,002	\$ 83,703	93.00%
Lobbying	\$ 33,000	\$ 5,167	\$ 31,001	93.94%
Other	\$ 300,000	\$ 31,231	\$ 293,854	97.95%
Technology (computers, website, IT)	\$ 80,000	\$ 15,027	\$ 70,971	88.71%
Travel/Conference	\$ 30,000	\$ 2,201	\$ 17,000	56.67%

Coordinating Council	\$ 60,000	\$ 332	\$ 4,089	6.82%
Travel/Conferences	\$ 15,000	\$ 102	\$ 2,095	13.97%
Daily Record / Advertising	\$ 2,000	\$ 42	\$ 292	14.62%
Contracted Services	\$ 38,000	\$ 188	\$ 188	0.49%
Misc	\$ 5,000		\$ 1,514	30.28%

Total Expense	\$ 21,826,990	\$ 3,022,091	\$ 17,170,825	78.67%
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Revenue				
Interest	\$ 500,000	\$ 105,348	\$ 538,571	107.71%
Elementary Learning Center	\$ 12,891,773	\$ 416,194	\$ 9,666,275	74.98%
Capital Projects	\$ 1,281,324	\$ 41,031	\$ 959,516	74.88%
General Funds	\$ 1,247,000	\$ 77,796	\$ 1,092,370	87.60%
NCFL Grant - PU	\$ 30,000		\$ 29,900	99.67%
Total Revenue	\$ 15,950,097	\$ 640,369	\$ 12,286,632	77.03%

\$ 3,225,498
\$ 321,808

YTD Percentage 91.67%

INDIRECT COST RATE PLAN

Organization: Learning Community of Dougals and Sarpy Counties

FEIN: 26-4121028

Address: 1612 N 24th Street Omaha, NE 68110

Fiscal Year: Beginning Fiscal Year 2027

Date: 8/20/2026

Indirect Cost Rate Policy Statement

The organization has adopted an indirect cost rate of **10% of Modified Total Direct Costs (MTDC)** for all applicable grants, contracts, cooperative agreements, and funding awards unless otherwise restricted by the funding agency.

This rate is intended to recover administrative and operational expenses that support organizational programs but cannot be readily identified with a single project or cost objective.

Approved Indirect Cost Rate

Indirect Cost Rate: 10%

Allocation Base: Modified Total Direct Costs (MTDC)

Modified Total Direct Costs generally include:

- Salaries and wages
- Fringe benefits
- Materials and supplies
- Services
- Travel
- Subawards and subcontracts up to the first \$25,000 of each agreement

Modified Total Direct Costs exclude:

- Equipment purchases
- Capital expenditures
- Rental costs of off-site facilities
- Participant support costs
- Scholarships and fellowships

- The portion of each subaward exceeding \$25,000
- Any costs specifically excluded by the funding source

Indirect Cost Categories

Indirect costs include, but are not limited to:

Administrative Costs

- Executive management
- Finance and accounting
- Human resources
- Procurement activities
- Legal and audit services

Facility and Operational Costs

- Office rent
- Utilities
- Internet and telecommunications
- Office equipment maintenance
- Insurance
- General office supplies

Information Technology Support

- Network administration
- Software licensing
- Data storage and cybersecurity
- Technical support services

Rate Application Methodology

Indirect costs will be calculated using the following formula:

Indirect Costs = Modified Total Direct Costs × 10%

Financial Management and Oversight

The organization will:

1. Maintain accounting records that clearly distinguish direct and indirect costs.
2. Apply the indirect cost rate consistently across all applicable funding sources.
3. Retain supporting financial documentation in accordance with funding and audit requirements.
4. Review the indirect cost rate annually to ensure continued reasonableness and compliance.

Certification

I certify that the information contained in this Indirect Cost Rate Plan is accurate and that the proposed indirect cost rate of **10% of Modified Total Direct Costs** will be applied consistently and in accordance with applicable funding requirements and organizational accounting policies.

Authorized Official: _____

Title: _____

Signature: _____

Date: _____

This plan is based on the 10% indirect cost methodology and may be used as a nonprofit, local government, tribal organization, or grant recipient indirect cost policy when permitted by the funding agency.

**Learning Community Center of North Omaha –
Workforce Development Program
2026 Proposal**

Mission

Whispering Roots is dedicated to bringing healthy, fresh food, food supply chain logistics and management, nutrition education, innovative agriculture techniques, and S.T.E.M. education to students and residents living in urban and rural areas. Founded in 2010, the agency targets communities in the greater Omaha metropolitan area that are facing difficulty from an unlivable income, poor education, and marginalization, including immigrants, indigenous peoples, houseless individuals, veterans, and the elderly. Major programs include emergency food distribution, farm stands, a food pharmacy, STEM, nutrition, culinary education, and indigenous agriculture and health. The Culinary Advancement Program applies that mission through workforce training for parenting adults seeking entry into or advancement within the restaurant, hospitality, and institutional food service sectors.

Objectives

Whispering Roots is requesting continued funding from the Learning Community Center of North Omaha to extend the Culinary Advancement Program into a second year of implementation. During the first year, Whispering Roots established the culinary curriculum and identified several changes needed to improve recruitment and connect participants more directly with employment opportunities. Continued funding will support dedicated outreach staff, Douglas County food safety certification, and a ninth class focused on Metropolitan Community College Institute for the Culinary Arts and local employers. The program will continue serving parenting adults with children under age four through hands-on culinary instruction, industry credentials, mentorship, job preparation, and direct connections to employment opportunities. The following objectives have been established for the next year of this program.

1. **Objective #1:** Over two 18-month terms, Whispering Roots will enroll and serve 80 parenting adults through eight cohorts of up to 10 participants, with four cohorts completed during each term.
2. **Objective #2:** Whispering Roots will deliver a nine-class culinary training curriculum for each cohort covering food safety, professional kitchen operations, recipe reading, culinary math, knife skills, batch cooking, baking, protein preparation, soups and sauces, food service, and catering, and will provide two individual mentorship sessions to each participant.
3. **Objective #3:** Whispering Roots will provide or refer to career-readiness services for each participant, including resume development, interview preparation, and an individualized employment or advancement plan, and will conduct a Metropolitan Community College culinary facility tour and at least one employer-engagement activity for each cohort, such as a restaurant site visit, employer presentation, hiring event, or mini job fair.
4. **Objective #4:** Whispering Roots will implement a targeted recruitment plan that includes dedicated outreach staff, participation in parent-focused community events, job fairs, neighborhood activities, or introductory cooking events during each term, and direct follow-up with prospective participants who are interested in entering or advancing within the restaurant and food-service industry.

5. **Objective #5:** Whispering Roots will provide all enrolled participants with ServSafe instruction, Douglas County food safety training, required certification materials, and access to certification testing to strengthen their qualifications for restaurant and food-service employment.
6. **Objective #6:** Whispering Roots will provide all graduating participants with a recipe book with recipes prepared in the classes as well as easy, budget-friendly and nutritious recipes that they can prepare at home for their families.

Outcomes

The second year of the Culinary Advancement Program will build on the training delivered during the first year while placing greater emphasis on participant recruitment, industry credentials, and connections to employment. Whispering Roots will measure progress through attendance records, program completion, certification results, pre- and post-program surveys, and follow-up with graduates. The anticipated outcomes below reflect the skills, qualifications, and employment preparation participants are expected to gain through the program.

- At least 85% of program completers will earn ServSafe and Douglas County food safety certifications, strengthening their qualifications for restaurant, hospitality, school food service, healthcare food service, and catering kitchens.
- At least 75% of participants who complete the pre-program and end-of-class surveys will report increased knowledge or confidence in five or more culinary skill areas, including food safety, recipe reading, measuring, culinary math, knife skills, baking, protein preparation, soups and sauces, and professional kitchen operations.
- At least 90% of program completers will report increased confidence in applying for jobs, completing interviews, discussing their qualifications with employers, and identifying their next employment or advancement step.
- Within six months of program completion, at least 75% of graduates will take steps toward employment or advancement in the food-service industry, such as submitting job applications, participating in interviews, pursuing a promotion, requesting additional work hours, or seeking positions with higher wages or greater responsibility.
- Participants will gain direct knowledge of local education and employment pathways through a tour of Metropolitan Community College's culinary facility and contact with restaurant, hospitality, catering, or institutional food-service employers.
- Participants will express increased confidence in their ability to prepare meals at home for their families.
- At least 85% of participants completing the end-of-class survey will rate the program as good or excellent and indicate that they would recommend it to others.

Benefits of the Program

The Culinary Advancement Program responds to the needs of the Omaha area labor market. In May 2024, food preparation and serving occupations accounted for 9.6% of all employment in the Omaha metropolitan area, making food service the second-largest major occupational group locally. The average wage for the occupational group was \$16.88 per hour, which points to the importance of helping workers move beyond entry-level positions and qualify for jobs with higher wages, additional hours, or supervisory responsibilities.

Nebraska's restaurant and food-service industry supported 100,400 jobs across 4,389 locations in 2025. Nebraska's Second Congressional District, which includes Omaha, contained 1,502 eating and drinking establishments employing 30,167 people. Recent state workforce data also identified 1,494 advertised openings in food preparation and serving occupations, including openings for entry-level workers and first-line food-service supervisors. The size of the industry and continued hiring demand provide participants with employment options in restaurants, catering companies, hotels, schools, healthcare facilities, grocery operations, and institutional kitchens.

The program gives parenting adults an entry point into local restaurant and food-service work. Participants do not need prior professional kitchen experience. The curriculum begins with food safety, sanitation, kitchen terminology, measurement, and equipment use and progresses into recipe preparation, culinary math, knife skills, batch cooking, baking, protein preparation, soups and sauces, food service, and catering. Participants who already work in the industry can use the training to prepare for expanded duties, increased work hours, promotions, or supervisory positions. Participants will complete ServSafe training and Douglas County food safety training. Douglas County's program meets the requirements for food-service employees working in establishments governed by the Douglas County Food Code, and the resulting permit remains valid for two years. Providing both forms of training gives participants nationally recognized food-safety instruction along with the local permit applicable to employment in Douglas County food establishments.

Class 9 will introduce participants to culinary education at Metropolitan Community College and to employers hiring within Omaha's restaurant, hospitality, catering, and institutional food-service sectors. Participants will also complete an employer engagement activity, such as a restaurant or hospitality site visit, an employer presentation, a direct hiring meeting, or a mini job fair.

Participants who graduate from the program will receive a certificate of completion as well as kitchen tools such as a chef's knife and apron, as well as a book with all the recipes they prepared in class, along with many others that they can use to continue practicing their skills. Recipes will also include simple, easy options they can use to prepare nutritious meals at home for their families.

The Learning Community Center will provide childcare and transportation assistance for participating families. Whispering Roots will provide lunch during class and offer instruction in English and Spanish. The class schedule and participant supports are structured for parents with young children, allowing participants to complete training while managing childcare, transportation, and family schedules.

Program Outline

Program Structure and Eligibility

Whispering Roots proposes two 18-month terms of the Culinary Advancement Program. Each term will include four cohorts of up to 10 participants, allowing the program to serve 40 parenting adults per term and 80 participants across the full funding period. The 10-person cohort size reflects the number of participants who can safely receive hands-on instruction in the available kitchen space while working with knives, hot equipment, food preparation stations, sanitation procedures, and meal production.

Each 18-month term will include approximately 12 months of cohort delivery. The remaining months will support staff planning, participant recruitment, employer coordination, graduate follow-up, survey review, evaluation, and preparation for the next term. Each cohort will complete nine classes, generally offered once per week for approximately five hours. Class time will include instruction, hands-on food preparation when scheduled, lunch, and kitchen cleanup. Each participant will receive approximately 45 hours of classroom and kitchen instruction, two individual mentorship sessions, ServSafe training, Douglas County food safety certification, resume and interview assistance, an employment or advancement plan, a tour of Metropolitan Community College's culinary facility, and direct engagement with local food-service employers.

Eligible participants must be parenting adults with at least one child under age four. Recruitment will focus on adults who want to enter the restaurant or food-service industry, obtain a better position, increase their wages or scheduled work hours, or prepare for advancement with their current employer. Participants must commit to the class schedule, certification activities, two mentorship sessions, and employment-readiness services.

Graduates will leave the program with practical kitchen experience, food safety credentials, career goals, and knowledge of local employment and training options. Participants entering the industry will receive preparation for entry-level food-service positions, while participants who are already employed may use the training to pursue higher wages, additional hours, promotions, or positions with greater responsibility.

Recruitment and Enrollment

Recruitment will receive greater attention during the second year of the program. During the first year, Whispering Roots found that general program interest did not always translate into enrollment by adults who intended to pursue restaurant or food-service employment. A dedicated outreach staff member will attend parent-focused events and job fairs, respond to prospective participants, confirm eligibility, and follow each applicant through enrollment. Whispering Roots will also offer short cooking demonstrations or introductory cooking activities to give prospective participants a clear understanding of the program before they enroll. Recruitment expenses may include ingredients, demonstration supplies, bilingual materials, signage, and modest participation incentives.

Whispering Roots will also seek referrals from the Learning Community Center, Metropolitan Community College, workforce organizations, restaurants, hospitality businesses, schools, healthcare food-service departments, and other community partners. Restaurants may refer current employees who need additional training for advancement, while workforce and family-serving organizations may refer adults seeking entry-level employment. Program materials will clearly state the class schedule, attendance expectations, eligibility requirements, certifications offered, childcare and transportation assistance, and focus on employment or advancement. Staff will contact interested applicants directly rather than relying only on general advertisements or passive referrals. Before enrollment, staff will speak with each applicant about the following:

- Interest in restaurant, hospitality, catering, school, healthcare, or institutional food-service work;
- Current employment status and prior kitchen experience;
- Employment or advancement goals;

- Ability to attend the full class schedule;
- Preferred language;
- Anticipated childcare, transportation, scheduling, or employment barriers; and
- Interest in completing food safety certifications and meeting employers.

Staff will track where each inquiry originated, whether the individual completed enrollment, and whether the participant attended and completed the program. Recruitment records will help Whispering Roots determine which events, referral partners, and outreach methods produce participants who are prepared to pursue food-service employment.

Curriculum

Each enrolled participant will complete the following nine-class curriculum. Hands-on classes will generally last five hours and include instruction, food preparation, a one-hour lunch and break period, and approximately 30 minutes for kitchen closing procedures. Closing procedures will include sanitizing workstations, washing dishes, removing trash, cleaning floors, and properly storing and labeling food.

Class 1: Program Orientation and ServSafe Training

- Review program expectations, attendance requirements, class schedule, mentorship activities, and employment goals.
- Introduce restaurant and food-service career pathways.
- Begin ServSafe food safety instruction.
- Complete approximately three hours of ServSafe coursework.

Class 2: Food Safety Certification

- Complete the remaining ServSafe lessons.
- Review foodborne illness prevention, personal hygiene, temperature control, cross-contamination, cleaning, and sanitation.
- Complete the ServSafe examination.
- Review Douglas County food safety requirements and complete the training and testing needed for county certification.

Class 3: Professional Kitchen Orientation and Basic Skills

- Review positions and responsibilities within a professional kitchen.
- Introduce common kitchen terminology and communication practices.
- Discuss food allergies, cross-contact, and allergen safety.
- Practice basic measurements, including:
 - Teaspoons and tablespoons;
 - Weight versus volume;
 - Liquid versus dry measurement; and
 - Culinary equivalents and conversions.
- Review kitchen opening procedures, including:
 - Three-compartment sink setup;
 - Sanitizer buckets;
 - Dishwasher operation; and

- Workstation preparation.
- Introduce knife safety, basic knife cuts, equipment use, food labeling, storage, and freezing.
- Complete lunch service and kitchen closing procedures.

Class 4: Batch Cooking and Recipe Application

- Read and interpret professional recipes.
- Apply culinary math to increase or decrease recipe quantities.
- Prepare and use a written production and preparation list.
- Review proper cooling, storage, labeling, and reheating procedures.
- Practice knife safety and different cutting techniques while preparing a recipe.
- Complete lunch service and kitchen closing procedures.

Class 5: Soups, Sauces, and Salad Dressings

- Prepare two salad dressings, including one creamy dressing and one vinaigrette.
- Prepare a soup such as chili or chicken noodle soup.
- Prepare a second soup or meal component for later use.
- Prepare and store an additional sauces for later use.
- Practice seasoning, consistency, cooling, storage, labeling, and reheating.
- Complete lunch service and kitchen closing procedures.

Class 6: Baking and Dough Preparation

- Reinforce accurate measuring and recipe-reading techniques.
- Review the functions of common baking ingredients.
- Prepare selected baked goods, such as muffins, cookies, or brownies.
- Serve the prepared meal with salad and previously prepared dressing.
- Complete kitchen closing procedures.

Class 7: Proteins and Cooking Techniques

- Practice chicken fabrication, trimming, and safe handling.
- Use chicken bones to prepare stock.
- Prepare marinades and discuss flavor development.
- Review required internal cooking temperatures.
- Introduce common professional cooking techniques, including:
 - Searing;
 - Sautéing;
 - Roasting; and
 - Braising.
- Practice multiple egg preparations, such as hard-boiled, scrambled, fried, and omelet-style eggs.
- Prepare a stir-fry meal using vegetables, protein, sauce, and rice.
- Complete lunch service and kitchen closing procedures.

Class 8: Food Service, Catering, and Meal Production

- Set up and operate a buffet service.
- Review safe hot- and cold-holding temperatures.

- Practice portion control, presentation, garnishing, and service timing.
- Prepare a complete meal that may include fresh fruit, a vegetable tray, pasta, and chicken piccata or a comparable entrée.
- Review production schedules, division of kitchen responsibilities, food transport, service, and cleanup.
- Complete kitchen closing procedures.

Class 9: Culinary Education and Employer Engagement

- Class 9 will connect participants with continued education and local employment opportunities. The session will not include a cooking lesson.
- Tour Metropolitan Community College's culinary facility.
- Learn about MCC culinary programs, certificates, degree pathways, enrollment requirements, and available student resources.
- Participate in an employer-engagement activity selected according to the needs of the cohort and availability of local partners. The activity may include:
 - A restaurant, hotel, catering, or institutional kitchen site visit;
 - Presentations from local food-service employers;
 - Individual meetings with hiring representatives;
 - A discussion with restaurant owners or culinary professionals; or
 - A small job fair for program participants.
- Discuss available positions, workplace expectations, hiring requirements, wages, advancement opportunities, and next steps.
- Complete final program reflections and the end-of-class survey.
- Recognize participant completion through a graduation activity.
- Provide lunch for participants during the session.

Mentorship and Career Preparation

Each participant will complete 1-2 individual mentorship sessions with program mentors. The first session will take place during the opening weeks of the cohort and will focus on employment interests, prior experience, personal goals, and barriers that may affect participation. The second session will occur during the latter part of the course or shortly after completion and will focus on job applications, interviews, advancement, additional training, and next steps, as needed. Sessions may be held in person or virtually outside regular class hours. Mentors will document the participant's goals and follow-up needs. Participants who are already employed may focus on advancement, wage growth, expanded responsibilities, or movement into a different food-service setting. Whispering Roots and the Learning Community Center will provide or coordinate resume development, interview preparation, job-search assistance, and referrals to existing workforce services. Staff will help participants identify positions that match their interests, schedules, experience, and career goals. Whispering Roots will also use its relationships with local restaurants and food-service employers to share job openings, arrange introductions, and identify opportunities for interviews or advancement.

Employer and Education Partnerships

Whispering Roots will maintain relationships with local restaurants, hospitality businesses, catering companies, schools, healthcare food-service departments, and other employers that hire kitchen and food-service staff. Participants will be connected to these local businesses directly upon completion of the program for job interviews and/or site visits. Program staff will provide employers with a short description of the curriculum, certifications, cohort schedule, and

participant qualifications. Employers may participate through presentations, workplace tours, mock interviews, job referrals, direct hiring conversations, or the Class 9 employer activity. Employers may also refer current staff members who need additional culinary or food safety training to qualify for advancement. Metropolitan Community College will provide participants with direct exposure to continued culinary education. The facility tour will introduce participants to professional training spaces, available programs, and possible next steps for participants who want to continue their education after completing the Culinary Advancement Program.

Evaluation

Whispering Roots will collect enrollment, attendance, completion, certification, mentorship, survey, referral, and employment follow-up data for each cohort. Participants will complete a pre-program survey at enrollment and an end-of-class survey after training. Surveys will be available in English and Spanish. The pre-program survey documents each participant's reasons for enrolling, confidence in completing the program and obtaining employment, current culinary knowledge, preferred food-service setting, interest in additional certifications, comfort with resumes and interviews, anticipated employment barriers, mentorship needs, and career goals. The end-of-class survey measures confidence in food safety, recipe reading, professional kitchen work, baking, soups and sauces, knife skills, measuring, chicken fabrication, and kitchen terminology. Participants also rate the clarity and pace of instruction, instructor communication, ability to apply the skills at home or work, readiness to begin food-service employment, interest in additional credentials, overall program quality, and willingness to recommend the program. Staff will compare pre-program and end-of-class responses when matching surveys are available. Whispering Roots will also contact graduates after completion to document job applications, interviews, employment, promotions, wage changes, increased work hours, continued education, and requests for additional assistance.

Budget

Line Item	Calculation (Per Year)	Term 1	Term 2	Total
A. PERSONNEL				
Culinary Director	40 hours x \$50	\$2,000	\$2,000	\$4,000
Executive Chef	40 hours x \$50	\$2,000	\$2,000	\$4,000
Chef Instructor	14 hours x 32 classes x \$50	\$22,400	\$22,400	\$44,800
Culinary Assistant	10 hours x 32 classes x \$30	\$9,600	\$9,600	\$19,200
Program Coordinator	12 hours x 32 classes x \$40	\$20,480	\$20,480	\$40,960
Dishwasher/Kitchen Support	4 hours x 32 classes x \$20	\$2,560	\$2,560	\$5,120
Outreach and Recruitment Specialist	160 hours x \$25	\$4,000	\$4,000	\$8,000
Subtotal - Personnel		\$63,040	\$63,040	\$126,080
B. SUPPLIES/EQUIPMENT				
Smallware and Replacement Kitchen Supplies	Cutting boards, utensils, cookware, sanitation and storage supplies	\$1,000	\$1,000	\$2,000

Line Item	Calculation (Per Year)	Term 1	Term 2	Total
Participant Tools and Incentives	\$50 x 40 participants	\$2,000	\$2,000	\$4,000
Stand Mixers	Purchased in Term 1	\$4,000	\$0	\$4,000
Prep Tables	Purchased in Term 1	\$1,000	\$0	\$1,000
Food Used in Culinary Instruction	Ingredients for hands-on culinary classes	\$16,000	\$16,000	\$32,000
Participant Class Lunches	\$7 x 10 participants x 36 classes	\$2,520	\$2,520	\$5,040
Recruitment Event Materials	Bilingual materials, demonstrations, signage and modest incentives	\$1,000	\$1,000	\$2,000
Subtotal - Supplies		\$27,520	\$22,520	\$50,040
C. OTHER PROGRAM COSTS				
ServSafe Training and Testing	\$25 x 40 participants	\$1,000	\$1,000	\$2,000
Douglas County Food Safety Certification	\$30 x 40 participants	\$1,200	\$1,200	\$2,400
Class 9: MCC Tour and Employer Engagement	MCC tour and employer presentation, site visit or mini job fair	\$500	\$500	\$1,000
Subtotal - Other Direct Costs		\$2,700	\$2,700	\$5,400
TOTAL DIRECT COSTS		\$93,260	\$88,260	\$181,520
D. INDIRECT/ADMINISTRATIVE COSTS				
Administrative Costs	10% of direct costs for fiscal management, accounting, technology, reporting and program administration	\$9,326	\$8,826	\$18,152
TOTAL PROGRAM REQUEST		\$102,586	\$97,086	\$199,672

Cost Per Participant

Term 1 Cost Per Participant: **\$2,565**

Term 2 Cost Per Participant: **\$2,427**

Overall Cost Per Participant: **\$2,496**

LEARNING COMMUNITY CENTER OF SOUTH OMAHA

6/5/26-8/07/26

General Info

- June Programming at the center included a robotics program for 62 children aged 6-12, classes for parents including computers, Math for Parents, reading/writing club, and English for Parents.
- In July, each active family in our daytime program was offered a four-day, nature-themed Family Summer Camp. For three days, programming was offered at the main center, and partners such as Keep Omaha Beautiful and the Omaha Children's Museum provided activities with families. On the fourth day, families packed lunch for a field trip to the Tree Adventure in Nebraska City. School-aged children received an age-appropriate Sustainable Agriculture offering through the MCC STEM program.
- At the end of June, programming held at Castelar for the summer moved back to Bancroft (although still closed through the month of July)
- Since Bancroft and Castelar were both unavailable to host a Family Summer Camp in July, the Bancroft/Castelar camp was a series of field trips to Fontenelle Forest, Lauritzen Gardens, Looking Glass splash pad, and Tree Adventure.
- The evening program in July at the LCCSO hosted a series of special events, including a pajama party (watching a Disney movie together), a ceramics painting activity, a FIFA World Cup watching party for Team USA, and field trips to the Luminarium and Hero's Park in Bellevue)
- Two LCCSO staff attended the UNO Service-Learning Fair to consider new service-learning partnerships.
- Program Recruitment at the following events: Get Up, Get Moving/Viva Tu Vida!, Nebraska WIC Toddler Trot, Backpacks and Dreams at Boys and Girls Club, OneWorld clinic recruitment, Gomez Back to School Resource Fair.
- Omaha Performing Arts donated tickets for families to attend Wicked: The Musical at the Orpheum.
- Joslyn Art Museum donated artwork created in part by LCCSO families.
- Participated in a focus group representing Joslyn's larger community partnerships.
- The Family Engagement Team volunteered at Diaper Bank in August for a few hours after distributing an estimated 50,430 diapers in the past evaluation year (July 2025 to June 2026).
- Henry Doorly Zoo pass is loaned to a different family almost daily at the LCCSO.
- Annual data drop to UNMC's Monroe Meyer Institute in July 2026.
- Deepened partnership with Completely Kids, looking at collaboration for school-aged programming during next program year.
- Conducted performance evaluations with all LCCSO staff
- Deepened partnership with Fontenelle Forest, looking at private funding to support more collaborative activities.
- During extra time in June and July, team participated in extra professional development (see below).
- LCCSO staff member, former participants, and Josue presented to the South Omaha Community Care Council about programming.
- Two new staff and one participant were trained to facilitate and coordinate the National Centers for Families Learning Parent Leadership Program called Activite.

Center Programming

June programming was offered Monday, Tuesday, and Thursday from 9 am-12 pm, 12:45 pm - 2:45 pm, and Monday to Thursday from 5 pm-8 pm. Friday programming is from 9 am-12 pm and 12:45 pm-2:45 pm in June. Saturday programming is offered once a month and lasts between two and six hours. During the month of June, Wednesdays are spent on training and team activities.

During the month of July, we offered our Family Summer camp each day, except for Fridays, to a different group of family participants.

- **Interactive Parent/Child Programming**
 - Home visits are scheduled approximately every three to four weeks
 - Field Trips with different groups to the
 - Luminarium (1 group)
 - Looking Glass Splashpad (1 group)
 - Tree Adventure in Nebraska City (3 groups)
 - Union Omaha Youth Soccer clinic at Collin Field (1 group)
 - Fontenelle Forest (1 group)
 - Hero's Park (1 group)
 - Team USA Watch Party
 - Ceramics Painting night
 - Joslyn Art Museum hosted an art-themed event at the center for daytime and evening participants (2 groups)
 - Parent/child Pajama Party and cartoon movie night
 - Library's Summer Reading Program end of summer celebration (both locations)
- **Parent Programming**
 - ESL for Parents: 15 cohorts
 - GED for Parents: 3 cohorts
 - Parent Workshops included:
 - Singing in English (LCCSO staff)
 - Math for Parents (LCCSO staff)
 - Reading and Writing Club (LCCSO staff)
 - Digital Literacy classes (LCCSO staff) –
 - OneWorld Patient Leadership Group (OW senior leader)
- **Child Learning programming during parent classes**
 - Regular programming for children aged 0-5
 - Lil' Rosies Storytime through the Rose Theater twice a month in both toddlers and preschool classrooms
 - Opera Omaha Storytime and child-focused programming
- **Community Childcare training/coaching for South Omaha childcare providers**
 - 16 childcare providers receiving weekday coaching and Saturday trainings/collaboration meetings
 - 6 local childcare providers attended a training required for licensure, Active Supervision of Children, offered for free at LCCSO

Professional Development

- Conscious Discipline training (newer staff)
- Stewards of Children; From Darkness to Light Training on sexual abuse at Project Harmony (3 staff)
- Child Development Associate in process (LCCSO Program Manager)
- Facilitating Attuned Interactions training (4 Navigators)
- Circle of Security Classroom (daytime Child Learning Providers)
- Ready To Learn Kinder Readiness Facilitator Training (4 staff)
- Mental Health First Aid Training (4 from Family Engagement team)
- Community Health Worker Apprenticeship Program through Creighton University (one Peer Navigator)
- Infant Best Practices training (11 Child Learning Providers)
- Mixed-Age Classroom Best Practices (Child Learning Providers in Mixed-aged Classrooms)

- Circle Time Best Practices (daytime Child Learning Providers)
- Active Supervision of Children (9 staff plus 6 community child care providers)
- Food Handlers Training through Douglas County Health Department (all staff who help prepare snacks)
- Daily Routines (daytime child learning providers)
- CPR/First Aid/AED (staff missing certification)
- Activate coordinator/facilitator training (two LCCSO staff and one participant)

Success Stories

#1

This success story is about a mom striving to increase the child's Kindergarten readiness for the school year. Last semester, Jahana received the Bracken Kindergarten Readiness results for both of her children, which were low in some areas. The Educational Navigator and Jahana began creating a goal of increasing the child's score for the next evaluation in six months. The Educational Navigator was able to see how Jahana began using methods to support both of her children, such as equipping them with materials at home, designing specific times to be with them, and working on the needed areas. Jahana focused on the lower areas for each child. During the home visits, the Educational Navigator was able to support the family and check in on what the family was working on. The Educational Navigator and Jahana were able to see a difference quickly in their learning, and Jahana continued focusing on the needs the children had at that time. Jahana worked with the children until the next score was received, and the score showed a huge change for both children. The Educational Navigator could see that all her effort contributed to their success. Both children increased their scores and showed understanding of the different learning areas. The older child will be going to kindergarten this year and is now ready for school, while the second child will stay at home one more year and will continue working with Jahana on learning new things.

Submitted by Patricia, Educational Navigator

#2

Sonia has been in the program for over two years. She has been very interested in personal growth and learning not only a new language but also how to support her family. Over time, she has learned many parenting skills that have been challenging for her, but she keeps trying. In my last home visit with her, she mentioned that, based on the information she has received in her workshops and home visits, she believes she has strengthened the relationship with her children. She says she has more empathy and treats them differently. She respects their opinion and listens to what they have to say. She knows she still must keep working on her parenting skills, but she's changed a lot. She says she sees things differently and values the small moments she spends with them more.

Submitted by Lizbeth, Educational Navigator



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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August 13, 2026

Gerald Kuhn, Chief Executive Officer
Learning Community of Douglas and Sarpy Counties
1612 N. 24th Street
Omaha, NE 68110

Dear Mr. Kuhn:

Attached is a copy of the audit report of the Learning Community of Douglas and Sarpy Counties for the fiscal year ended August 31, 2025. You can also access the report on our website at auditors.nebraska.gov.

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

Sincerely,



Mike Foley
Auditor of Public Accounts

Enclosure

cc: Andrew Keck, Finance Director
Sharnell Shelton, Coordinating Council Chair
Jason Taylor, Coordinating Council Treasurer

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

SEPTEMBER 1, 2024, THROUGH AUGUST 31, 2025

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

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

Issued on August 13, 2026

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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

KEY OFFICIALS AND CONTACT INFORMATION

Council Members
As of August 31, 2025

Name	Title
David Preston, JR	Subcouncil 1
Cynthia A. Johnson	Subcouncil 1 – Council Secretary
Sharnelle Shelton	Subcouncil 2 – Council Chair
Carol Hahn	Subcouncil 2
Mark Hoeger	Subcouncil 3 – Council Vice Chair
Warren R. Whitted, JR	Subcouncil 3
Raquel Dixon Rodriguez	Subcouncil 4
Stephen Bloom	Subcouncil 4
Douglas Brady	Subcouncil 5
Tonya Ward	Subcouncil 5
Jason Taylor	Subcouncil 6
Tim Hall	Subcouncil 6 – Council Treasurer

Learning Community of Douglas and Sarpy Counties Leadership

Name	Title
Gerald M. Kuhn	Chief Executive Officer

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



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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying cash-basis financial statements of the governmental activities and each major fund of the Learning Community of Douglas and Sarpy Counties (Learning Community), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the Learning Community's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities and each major fund of the Learning Community, as of August 31, 2025, and the respective changes in cash-basis financial position for the year then ended in accordance with cash-basis of accounting described in Note 1.

Basis for Opinion

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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Learning Community and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 Learning Community's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Learning Community's ability to continue as a going concern for a reasonable period of time.

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2026, on our consideration of the Learning Community's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the Learning Community's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Learning Community's internal control over financial reporting and compliance.



Zachary Wells, CPA, CISA
Assistant Deputy Auditor
Lincoln, Nebraska

August 10, 2026

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Learning Community of Douglas and Sarpy Counties (Learning Community) presents this Management's Discussion and Analysis of its financial statements to provide a narrative overview and analysis of the financial activities as of and for the fiscal year ended August 31, 2025, and 2024. Please read it in conjunction with the Learning Community's financial statements, which begin on page 7.

Financial Highlights

- General Fund receipts decreased for the year ended August 31, 2025, compared to the year ended 2024, with receipts of \$480,646 and \$482,302, respectively. General Fund disbursements decreased from \$573,355 in fiscal year 2024 to \$519,476 in fiscal year 2025. The Learning Community's General Fund balance decreased from \$248,186 at the end of fiscal year 2024 to \$209,356 at the end of fiscal year 2025.
- Elementary Learning Centers Fund receipts increased for the year ended August 31, 2025, compared to the year ended August 31, 2024, with receipts of \$13,650,714 and \$12,708,982, respectively. The increase is primarily due to an increase in the assessed valuation of property of 8.5% between 2025 and 2024. Tax levy rates remained the same for both years. Elementary Learning Centers Fund disbursements increased for the year ended August 31, 2025, compared to the year ended August 31, 2024, with disbursements of \$13,463,076 and \$8,742,184, respectively.

Using This Annual Report

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

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

FINANCIAL ANALYSIS OF THE LEARNING COMMUNITY

Net Position

The Learning Community's net position reported in the Statement of Net Position – Cash Basis represents the financial position of the Learning Community. The Learning Community's net position as of August 31, 2025, and 2024, amounted to \$27,655,264 and \$27,068,674 respectively.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Governmental Activities

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

	Fiscal year ended August 31, 2025	Fiscal year ended August 31, 2024	Change from Prior year
Receipts:			
Property and other taxes	\$ 13,376,136	12,291,833	1,084,303
State appropriations	1,218,811	1,187,604	31,207
Grants	5,434	-	5,434
Investment earnings	764,124	831,519	(67,395)
Other	13,459	15,100	(1,641)
Total receipts	15,377,964	14,326,056	1,051,908
Disbursements:			
Elementary learning centers	14,271,898	9,614,548	4,657,350
Coordinating Council	49,476	66,121	(16,645)
Administration	470,000	507,234	(37,234)
Total disbursements	14,791,374	10,187,903	4,603,471
Change in net position	\$ 586,590	4,138,153	(3,551,563)

Individual Fund Analysis

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

General Fund – The General Fund is funded by appropriations from the State of Nebraska. The General Fund balance amounted to \$209,356 as of August 31, 2025, a decrease of \$38,830 from the fund balance as of August 31, 2024. General Fund disbursements of \$519,476 were less than budgeted disbursements of \$1,295,500 by \$776,024.

Capital Projects Fund – The Capital Projects Fund consists of unspent tax levies restricted by State statute for capital projects and lease or leasehold improvements. The Capital Projects Fund balance amounted to \$1,593,426 as of August 31, 2025, an increase of \$437,782 from the fund balance as of August 31, 2024. In 2025 and 2024, respectively, \$808,822, and \$872,364 were expended for purposes of leases and leasehold improvements for elementary learning centers.

Elementary Learning Centers Fund – The Elementary Learning Centers Fund is funded through taxes and other receipts restricted for purposes of supporting elementary learning center program activities. The Elementary Learning Centers Fund balance amounted to \$25,852,482 as of August 31, 2025, an increase of \$187,638 from the fund balance as of August 31, 2024. Disbursements of \$13,463,076 were less than total budgeted disbursements of \$18,602,095 in the amount of \$5,139,019.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Concluded)

Economic Factors Bearing on the Learning Community's Future

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

- The taxable property valuation for the Learning Community for 2025/2026 increased by 6.56% from the 2024/2025 property valuation.
- The Elementary Learning Centers Fund tax levy rate for 2026 remained at \$0.012577 per \$100 of assessed valuation compared to the 2025 levy rate.
- The Capital Projects Fund tax levy rate for 2026 remained at \$0.00125 per \$100 of assessed valuation compared to the 2025 levy.
- General Fund monies, which are received through State appropriations, are subject to modification by the Nebraska Unicameral Legislature.

Contacting the Learning Community's Financial Management

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

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Statement of Net Position – Cash Basis

August 31, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 27,298,023
Cash held by County Treasurer	357,241
Total assets	<u>\$ 27,655,264</u>
NET POSITION	
Restricted for:	
Leases and leasehold improvements	\$ 1,593,426
Research and evaluation	541,439
Elementary learning centers	25,311,043
Unrestricted	<u>209,356</u>
Total net position	<u>\$ 27,655,264</u>

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Statement of Activities – Cash Basis

August 31, 2025

	Governmental Activities Total	FUNCTION		
		Administration	Coordinating Council	Elementary Learning Centers
DISBURSEMENTS				
Personnel services	\$ 2,006,488	361,470	--	1,645,018
Contracted/purchased services	11,373,449	108,530	45,057	11,219,862
Supplies and materials	344,275	--	744	343,531
Occupancy	808,822	--	--	808,822
Other	258,340	--	3,675	254,665
Total disbursements	14,791,374	470,000	49,476	14,271,898
RECEIPTS				
Property and other taxes	13,376,136			
State appropriations	1,218,811			
Grants	5,434			
Investment earnings	764,124			
Other	13,459			
Total receipts	15,377,964			
CHANGE IN NET POSITION	586,590			
NET POSITION, BEGINNING OF YEAR	27,068,674			
NET POSITION, END OF YEAR	\$ 27,655,264			

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Balance Sheet – Governmental Funds – Cash Basis

August 31, 2025

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 209,356	1,561,078	25,527,589	27,298,023
Cash held by County Treasurer	--	32,348	324,893	357,241
Total assets	<u>\$ 209,356</u>	<u>1,593,426</u>	<u>25,852,482</u>	<u>27,655,264</u>
FUND BALANCES				
Restricted for leases and leasehold improvements	\$ --	1,593,426	--	1,593,426
Restricted for research and evaluation	--	--	541,439	541,439
Restricted for elementary learning centers	--	--	25,311,043	25,311,043
Unassigned	<u>209,356</u>	<u>--</u>	<u>--</u>	<u>209,356</u>
Total fund balances	<u>\$ 209,356</u>	<u>1,593,426</u>	<u>25,852,482</u>	<u>27,655,264</u>

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

**Statement of Receipts, Disbursements, and Changes in Fund Balances –
Governmental Funds – Cash Basis**
For the Year Ended August 31, 2025

	Major Funds			
	General Fund	Capital Projects Fund	Elementary Learning Centers Fund	Total Governmental Funds
RECEIPTS				
Property and other taxes	\$ --	1,209,551	12,166,585	13,376,136
State appropriations	470,000	--	748,811	1,218,811
Grants	--	--	5,434	5,434
Investment earnings	10,646	26,199	727,279	764,124
Other	--	10,854	2,605	13,459
Total receipts	480,646	1,246,604	13,650,714	15,377,964
DISBURSEMENTS				
Elementary learning centers	--	808,822	13,463,076	14,271,898
Coordinating Council	49,476	--	--	49,476
Administration	470,000	--	--	470,000
Total disbursements	519,476	808,822	13,463,076	14,791,374
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(38,830)	437,782	187,638	586,590
FUND BALANCES, BEGINNING OF YEAR	248,186	1,155,644	25,664,844	27,068,674
FUND BALANCES, END OF YEAR	\$ 209,356	1,593,426	25,852,482	27,655,264

See accompanying notes to the financial statements.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

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

A. **Reporting Entity**

The Learning Community is a tax-exempt political subdivision in the State of Nebraska organized under Neb. Rev. Stat. § 79-2102 (Reissue 2024). The geographic area served by the Learning Community consists of the metropolitan area surrounding Omaha, Nebraska, generally located within Douglas, Sarpy, and Washington Counties, and includes the geographic territory of the 11 school districts headquartered in Douglas and Sarpy Counties. The Learning Community is governed by a 12-member Learning Community Coordinating Council elected from its six Subcouncil Districts, and with regard to each of its six Subcouncil Districts, an Achievement Subcouncil composed of the Learning Community Coordinating Council's members, who represent the Subcouncil District.

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

B. **Basis of Presentation**

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

Fund Financial Statements. Fund financial statements report information about the Learning Community's funds. Separate columns are presented for each major governmental fund in the fund financial statements. The Learning Community has three governmental funds in the fund financial statements, described below:

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

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

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

C. **Measurement Focus and Basis of Accounting**

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

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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

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

D. Budget Process

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

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

E. Property Taxes

Under Neb. Rev. Stat. § 79-2104 (Reissue 2024), the Learning Community Coordinating Council has the authority to levy the following property taxes:

- Capital Projects Levy (between \$0.00 and \$0.005, as noted in Neb. Rev. Stat. § 77-3442(2)(f) (Supp. 2025), per \$100 of assessed valuation) to be used by the Learning Community for capital projects related to elementary learning centers or new focus schools or programs.
- Elementary Learning Center Levy (between \$0.00 and \$0.015, as noted in Neb. Rev. Stat. § 77-3442(2)(g) (Supp. 2025), per \$100 of assessed valuation) for elementary learning center operations, pilot projects, and employees.

The property tax requirement resulting from the budgeting process is utilized, in accordance with State statute, to establish the tax levy, which attaches as an enforceable lien on the property within the Learning Community as of December 31. Taxes are due as of that date. One half of the real estate taxes become delinquent after the following April 1, and the second one half is delinquent after August 1. The combined tax levy of the Learning Community for the year ended August 31, 2025, per \$100 of assessed valuation, was as follows:

	Levy Rate	Amount
Capital Projects Levy	\$ 0.001250	\$ 1,214,586
Elementary Learning Center Levy	0.012577	12,220,280

F. Cash and Cash Equivalents

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

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

1. Summary of Significant Accounting Policies (Concluded)

G. Net Position

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

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

H. Fund Balances

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

Nonspendable – This component of fund balance consists of amounts that are not in a spendable form or are required to be maintained intact. At August 31, 2025, the Learning Community had no nonspendable fund balances.

Restricted – This component of fund balance consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Effectively, restrictions may be changed or lifted only with the consent of resource providers. At August 31, 2025, the Learning Community had restricted fund balances of \$27,445,908.

Committed – This component of fund balance consists of amounts that can be used only for the specific purposes determined by a formal action of the Learning Community Coordinating Council. Commitments may be changed or lifted only by the Learning Community taking the same formal action that imposed the constraint originally. At August 31, 2025, the Learning Community had no committed fund balances.

Assigned – This component of fund balance consists of amounts intended to be used by the Learning Community for specific purposes, as intended by the Learning Community Coordinating Council. At August 31, 2025, the Learning Community had no assigned fund balances.

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

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

I. Subsequent Events

The Learning Community considered events occurring through August 10, 2026, for recognition or disclosure in the financial statements as subsequent events. That date is the date the financial statements were available to be issued.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

2. **Cash and Cash Equivalents**

Neb. Rev. Stat. § 77-2341(1) (Reissue 2024) authorizes the Learning Community Coordinating Council to invest in the following:

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

Credit Risk:

Custodial credit risk is the risk that, in event of a bank failure, the Learning Community's deposits may not be returned. The Learning Community does not have a formal deposit policy for custodial credit risk beyond requirements set forth by State statute. At August 31, 2025, the Learning Community had no deposits exposed to custodial credit risk.

As of August 31, 2025, the carrying amount of the Learning Community's deposits was \$27,298,023, and the bank balance was \$27,337,358. The deposits were fully collateralized as of August 31, 2025, as follows:

Insured (FDIC) or collateralized with securities held by the Learning Community \$ 27,337,358

To mitigate custodial credit risk on large cash balances, the Learning Community participates in an Insured Cash Sweep (ICS) program. This service automatically breaks down multi-million dollar deposits into amounts below the standard regulatory limit and distributes them across a network of other FDIC-insured financial institutions. This structural arrangement ensures that the entire cash balance is fully covered by federal deposit insurance while maintaining full liquidity and management through a single banking relationship.

3. **Funds Held by County Treasurer**

Funds in the amount of \$292,710, \$63,223, and \$1,308 were held by the Douglas, Sarpy, and Washington County Treasurers, respectively, for the Elementary Learning Centers Fund and the Capital Projects Fund of the Learning Community as of August 31, 2025. These amounts are remitted to the Learning Community subsequent to year end.

4. **Operating Lease Commitments**

The Learning Community leases office space under various operating lease agreements that have noncancelable lease terms in excess of one year. Rental expenditures, including operating expenditures associated with the leases, for the year ended August 31, 2025, amounted to \$808,822.

The following is a schedule by year of future minimum lease payments under operating leases as of August 31, 2025, that have initial or remaining lease terms in excess of one year:

<u>Year Ended August 31</u>	<u>Amount</u>
2026	\$ 577,874
2027	581,555
2028	585,899
2029	588,937
2030	267,619
2031-2033	634,118

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

(Concluded)

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

The Learning Community leases also include provisions for the Learning Community to pay separate operating costs associated with the leases. Those costs are not included in the table above.

5. **Tax Abatements**

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

Property tax revenue of the Learning Community was reduced by the following amounts for the year ended August 31, 2025, under agreements entered into by the following entities:

<u>Entity</u>	<u>Tax Abatement Program</u>	<u>Amount of Tax Abated</u>
City of Omaha	Tax Increment Financing	\$ 265,401
City of Bellevue	Tax Increment Financing	29,233

6. **Contingencies**

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

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

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

**Other Information –
Budgetary Comparison Schedule – General Fund
For the Year Ended August 31, 2025**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
RECEIPTS				
State appropriations	\$ 1,187,000	1,187,000	470,000	(717,000)
Investment earnings	<u>--</u>	<u>--</u>	<u>10,646</u>	<u>10,646</u>
Total receipts	<u>1,187,000</u>	<u>1,187,000</u>	<u>480,646</u>	<u>(706,354)</u>
DISBURSEMENTS				
Coordinating Council	58,500	58,500	49,476	9,024
Administration	<u>1,237,000</u>	<u>1,237,000</u>	<u>470,000</u>	<u>767,000</u>
Total disbursements	<u>1,295,500</u>	<u>1,295,500</u>	<u>519,476</u>	<u>776,024</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(108,500)	(108,500)	(38,830)	69,670
FUND BALANCE, BEGINNING OF YEAR	<u>311,798</u>	<u>311,798</u>	<u>248,186</u>	<u>(63,612)</u>
FUND BALANCE, END OF YEAR	<u>\$ 203,298</u>	<u>203,298</u>	<u>209,356</u>	<u>6,058</u>

The accompanying notes are an integral part of this schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Other Information –
Budgetary Comparison Schedule – Elementary Learning Centers Fund
For the Year Ended August 31, 2025

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
RECEIPTS				
Property and other taxes	\$ 12,098,077	12,098,077	12,166,585	68,508
State appropriations	--	--	748,811	748,811
Grants	--	--	5,434	5,434
Investment earnings	350,000	350,000	727,279	377,279
Other	--	--	2,605	2,605
Total receipts	12,448,077	12,448,077	13,650,714	1,202,637
DISBURSEMENTS				
Elementary learning centers	18,602,095	18,602,095	13,463,076	5,139,019
Total disbursements	18,602,095	18,602,095	13,463,076	5,139,019
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(6,154,018)	(6,154,018)	187,638	6,341,656
FUND BALANCE, BEGINNING OF YEAR	25,172,818	25,172,818	25,664,844	492,026
FUND BALANCE, END OF YEAR	\$ 19,018,800	19,018,800	25,852,482	6,833,682

The accompanying notes are an integral part of this schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Other Information –
Budgetary Comparison Schedule – Capital Projects Fund
For the Year Ended August 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
RECEIPTS				
Property and other taxes	\$ 1,202,440	1,202,440	1,209,551	7,111
Investment Earnings	--	--	26,199	26,199
Other	--	--	10,854	10,854
Total receipts	1,202,440	1,202,440	1,246,604	44,164
DISBURSEMENTS				
Elementary Learning Centers –				
Lease payments	874,000	874,000	808,822	65,178
Capital Outlays	300,000	300,000	--	300,000
Total disbursements	1,174,000	1,174,000	808,822	365,178
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	28,440	28,440	437,782	409,342
FUND BALANCE, BEGINNING OF YEAR	1,081,351	1,081,351	1,155,644	74,293
FUND BALANCE, END OF YEAR	\$ 1,109,791	1,109,791	1,593,426	483,635

The accompanying notes are an integral part of this schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO OTHER INFORMATION

For the Year Ended August 31, 2025

BUDGETARY COMPARISON SCHEDULE

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

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

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



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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the Learning Community of Douglas and Sarpy Counties (Learning Community) as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the Learning Community's basic financial statements, and have issued our report thereon dated August 10, 2026. The report notes that the financial statements were prepared on the cash basis of accounting.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Learning Community's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Additional items

We noted certain additional items that we reported to management of the Learning Community in a separate letter dated August 10, 2026.

Learning Community's Response to Findings

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

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 result of that testing, and not to provide an opinion on the effectiveness of the Learning Community's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Learning Community's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

August 10, 2026



Zachary Wells, CPA, CISA
Assistant Deputy Auditor
Lincoln, Nebraska



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August 10, 2026

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

We have audited the basic financial statements of the Learning Community of Douglas and Sarpy Counties (Learning Community), as of and for the year ended August 31, 2025, and have issued our report thereon dated August 10, 2026. In planning and performing our audit of the basic financial statements of the Learning Community, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the Learning Community's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. Payroll Documentation Issues

We tested a sample of seven payroll disbursements made to Learning Community employees. During our testing, we noted unsupported pay rates, errors in withholdings, and other missing documentation, as detailed in the table below:

Issue Noted	Description
Salary Rate Issues	1) One employee was paid \$2,078 for the period tested; however, documentation on file supported a pay rate of only \$1,958. As a result, it appears that \$120 was overpaid.
	2) One employee was paid a rate of \$18.01 an hour, which equates to approximately \$37,461 a year. However, the only salary documentation on file was for an annual salary of \$36,421.
Deduction Support Issues	1) One employee had \$675 in deductions for retirement and health insurance withheld from her gross pay on her paycheck dated November 29, 2024. However, the Learning Community was able to provide only deduction forms signed by the employee in January 2026. As a result, we were unable to verify that the employee had elected the deductions or that the deduction amounts were proper.
	2) One employee had \$221 in deductions withheld from her paycheck for retirement, health, and vision insurance. However, the deduction forms signed by the employee supported total deductions of only \$166, and no election form was on file for the \$5 deducted for vision insurance. As a result, an excess of \$55 appears to have been withheld from the employee's pay.
	3) One employee had \$5 withheld for vision insurance. However, no documentation was on file to support that the employee had elected to enroll in vision insurance.

Issue Noted	Description
Tax Withholding Issues	1) One employee had \$180 of Federal income tax withheld from her paycheck. This withholding appears to have been based on a filing status of married filing jointly with no dependent credits. However, the W-4 signed by the employee reflected a filing status of single/married filing separately and included a \$6,000 dependent credit. Based on the W-4 information, the Federal income tax withholdings would have been only \$42. As a result, an extra \$138 in Federal taxes appear to have been improperly withheld.
	2) One employee had \$138 of Federal income tax withheld from her paycheck. This withholding appears to have been based on a filing status of married filing jointly. However, the W-4 signed by the employee reflected a filing status of single/married filing separately. Based on the W-4 information, the Federal tax withholdings would have been \$234. As a result, taxes were underwithheld by \$96.
Direct Deposit Support Issues	1) For two employees tested, a signed direct deposit form was not on file to support that banking information was accurate.
	2) For one employee tested, the signed direct deposit form on file listed two bank accounts; however, the paycheck tested was split between three bank accounts.

A proper system of internal control requires policies and procedures to ensure that payroll costs, including employee benefit elections, are adequately documented, and tax withholding and benefit deductions are complete and accurate.

Without such policies and procedures, there is increased risk that employees will not receive the proper compensation and deductions, and tax withholdings will be inaccurate.

We recommend the Learning Community implement procedures to ensure the following: 1) employee pay rates, including approval of any increases or adjustments in pay structure, are properly documented; 2) employee benefit elections, and amount of associated deductions, are properly documented; 3) tax withholdings are properly calculated in accordance with employee W-4 elections; and 4) employee verification of direct deposit information is properly documented.

Learning Community Response: The Learning Community agrees with the findings. We have already audited all employees with a plan to review items at least quarterly to make sure we are up to date on all of our documentation.

2. **Questionable Disbursements**

During our review of disbursements, we noted \$2,926 in disbursements from the Elementary Learning Centers Fund that were not expressly authorized by State statute or were not supported by sufficient documentation. The disbursements at issue included the following:

Credit Card Restaurant Purchases

The Learning Community has four credit cards, which are held by the Chief Executive Officer, Operations Manager, Finance Director, and Elementary Learning Center Director. During review of credit card transactions, we noted an issue with one purchase made at a restaurant.

We observed a \$162 credit card disbursement to the Pine and Black Bistro in Papillion, Nebraska, in September 2024. Per the Learning Community, the meal was purchased to facilitate a meeting between a member of the Coordinating Council and the Learning Community CEO in order to discuss strategy; however, we noted that the Council Member's wife and the CEO's girlfriend also attended the dinner and had their meals paid for with the Learning Community's credit card. At the time of the disbursement, the Learning Community had no written policies or procedures allowing the use of the Elementary Center Fund to facilitate such a dinner. The Learning Community was unable to provide any documentation supporting what strategy or Learning Community topics were discussed at the dinner. Lastly the Auditor of Public Accounts (APA) notes that the cost of the dinner averaged out to approximately \$40/person. The U.S. General Services Administration (GSA) per diem rate for dinner in Sarpy County was only \$26/person at the time of the disbursement.

In reviewing the Learning Community's credit card statements, we noted \$9,753 of credit card purchases made at restaurants during the fiscal year. This represents an approximate increase of 25.8% over the prior fiscal year, during which only \$7,751 in restaurant disbursements were recorded. Further, the APA noted that, of the \$9,753 restaurant disbursements noted, \$8,114 occurred at in-state restaurants, and \$1,639 occurred at out-of-state restaurants. While some of these purchases may have been related to Elementary Learning Center programs, others may have been similar to the item identified above.

At the Coordinating Council meeting held on October 16, 2025, the Council adopted a meals policy, effective December 2025, that allows the following:

- Business Lunches & Meetings with Community Partners – \$60/person max.
- Business Events (e.g., staff luncheons, community meetings) – \$25-32/person max.
- Work-Related Travel – \$95/day max.

Notably, the policy does not contain any language or guidance defining what constitutes a business lunch or business event or requirements for documenting such events to support their relation to Learning Community goals and outcomes.

Penalty Incurred for Late Payments

During fiscal year 2025, the Learning Community incurred a \$2,668 late fee in November 2024 for failing to pay a building rental expense in a timely manner. Per the Learning Community, the late fee was incurred due to turnover in the Finance Director position in April-May 2024, which resulted in the May 2024 rental invoice being overlooked.

Employee Reimbursements

In some instances, costs incurred by employees during the course of their work are reimbursed by the Learning Community through the payroll process. During our testing of seven employee paychecks, we noted the following questionable reimbursements:

- We observed a \$170 reimbursement for travel costs for one employee. We were unable to recalculate accurately the mileage claimed because the travel log was not sufficiently detailed to allow for a determination of the start and stop locations of each trip recorded. Using assumptions based on the trip descriptions, the APA calculated a reimbursement of roughly \$124 based on assumed starting and stopping locations, a difference of \$46.
- We observed a \$32 reimbursement for what appears to have been a meal at a Marriot hotel in Anaheim, California, during the employee's attendance at an educational conference. Documentation on file included a credit card voucher that listed the full amount of the expense; however, there was no detail to support what was purchased. As a result, we were unable to determine if the purchase included any unallowable expense, such as alcohol.
- We observed an \$18 reimbursement made to an employee for the purchase of flowers as a retirement gift. Per the Learning Community, the flowers were for a librarian of Omaha Public Libraries (OPL) who had administered one of the Learning Community's initiatives through an interlocal agreement between the Learning Community and OPL. The Learning Community's written policies and procedures allow for appreciation awards for Coordinating Council members and employees, capped at \$75/item, and requires approval in advance from the Council. An OPL librarian would not appear to be classified as a Learning Community employee. Additionally, the Learning Community could not provide documentation to support that the Council had preapproved the expense.

A proper system of internal control requires policies and procedures to ensure that Learning Community funds are used only for purchases that are reasonable and necessary to fulfill the goals of the Learning Community, as outlined by the Nebraska Legislature in State statute, and adequate documentation is maintained to support those activities.

Without such policies and procedures, there is an increased risk for the loss of Learning Community funds due to fraud or misuse.

A similar finding was identified in the prior audit.

We recommend the Learning Community implement controls to ensure its expenditures are authorized by State statute. Furthermore, we recommend the Learning Community establish procedures for ensuring that all unnecessary costs, such as excessive meal expenses and late fees, are avoided.

Learning Community Response: The Learning Community partially agrees with the findings. We have improved our payment system since the audit period which has improved accuracy and timeliness of disbursements and should reduce errors in the future. We partially agree with the findings regarding a meal between CEO and council members. This is a way for the CEO to plan with council members as well as build relationships. The Learning Community feels that adding 1 additional member is appropriate and would not approve of more additions to the meals.

3. **Sales Tax Paid**

During our review of a sample of 12 Learning Community credit card expenditures, totaling \$18,516, we observed three transactions for which \$583 in Nebraska sales tax was paid. Those expenditures are detailed in the following table:

Vendor	Description	Total Paid	Item Cost	Tax Paid
Best Buy	Conference Room Television	\$ 353	\$ 330	\$ 23
Sky Zone	Social-Emotional Skills Programming	\$ 1,937	\$ 1,800	\$ 137
Community Playthings	Classroom Equipment	\$ 6,463	\$ 6,040	\$ 423
Total Taxes Paid				\$ 583

The Learning Community's credit card purchases totaled \$229,575 during the fiscal year ending August 31, 2025.

Per Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2024), as shown below, the Learning Community is exempt from paying Nebraska sales tax:

Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including public educational institutions recognized or established under the provisions of Chapter 85, or by any county, township, city, village, rural or suburban fire protection district, city airport authority, county airport authority, joint airport authority, drainage district organized under sections 31-401 to 31-450, sanitary drainage district organized under sections 31-501 to 31-553, land bank created under the Nebraska Municipal Land Bank Act, natural resources district, county agricultural society, elected county fair board, housing agency as defined in section 71-1575 except for purchases for any commercial operation that does not exclusively benefit the residents of an affordable housing project, cemetery created under section 12-101, or joint entity or agency formed by any combination of two or more counties, townships, cities, villages, or other exempt governmental units pursuant to the Interlocal Cooperation Act, the Integrated Solid Waste Management Act, or the Joint Public Agency Act, except for purchases for use in the business of furnishing gas, water, electricity, or heat, or by any irrigation or reclamation district, the irrigation division of any public power and irrigation district, or public schools or learning communities established under Chapter 79.

(Emphasis added.) A proper system of internal control requires procedures to ensure that the Learning Community avoids paying Nebraska sales tax on purchases.

Without such procedures, there is an increased risk of the Learning Community unnecessarily paying sales tax from which it is exempt.

We recommend the Learning Community implement procedures to ensure that State sales tax is not paid when purchasing items, especially when using the Learning Community credit cards.

Learning Community Response: The Learning Community agrees with the findings.

4. Insufficient Documentation Maintained

During our review of fiscal year activity, we noted the following instances of adequate supporting documentation not being on file:

- One of 17 expenses tested was made to a public school district that exceeded the amounts approved by the Coordinating Council for both administration of the Instructional Coaching program and implementation of the Superintendent Plan program. Based on documentation provided, the total payments to the public school district exceeded the approved amounts by \$165,174.

Description	Approved Amount	Payment	Overpayment
Instructional Coaching	\$ 92,733	\$ 228,214	\$ 135,481
Superintendent Plan	\$ 124,600	\$ 154,293	\$ 29,693
Total Overpayment			\$ 165,174

The Learning Community reported having approved an additional \$66,516 in special funding for the public school district; however, no agreement or Council meeting minutes could be provided to support this additional funding.

- During the fiscal year, the Learning Community received a refund of \$10,853, which was the result of prior overpayments made towards building leases during the calendar year 2025. The Learning Community reported this refund as a receipt; however, if a portion of the refund was due to overpayments made during fiscal year 2025, those funds should have been reported as a negative disbursement in order to offset fiscal year disbursements. The Learning Community did not have supporting documentation on file detailing how much in overpayments were attributable to fiscal year 2024 and fiscal year 2025. As a result, we were unable to determine how much, if any, of the receipt should have been recorded as a negative disbursement.

A proper system of internal control requires policies and procedures to ensure that all disbursements and receipts are adequately documented and supporting documentation is maintained on file.

Without such policies and procedures, there is an increased risk of not only making improper payments to school districts but also financial statements being materially misstated.

We recommend the Learning Community strengthen its procedures to ensure that all disbursements and receipts are adequately documented and such documentation is maintained.

Learning Community Response: The Learning Community agrees with the findings. The new accounting system shall improve the recording and payment processes.

5. Lack of Documented Oversight Over Expenditures

Beginning in April 2024, there was no indication in its meeting minutes that the Coordinating Council was being provided with a list of monthly expenses for review and approval. The Learning Community further confirmed that throughout the fiscal year ending August 31, 2025, there continued to be no review or approval of detailed claims information documented in the Council meeting minutes.

The Learning Community did provide documentation showing that a detailed listing of monthly credit card transactions and bank activity was provided to all members of the Coordinating Council as part of the meeting materials for the Budget, Finance, and Audit (BFA) Subcommittee Meetings. The BFA Subcommittee is comprised of three members of the Coordinating Council. While the BFA Subcommittee meeting minutes show that the three members vote to approve the “Budget Report,” there is no explicit documentation confirming they reviewed the credit card and bank activity, approved those specific transactions, or raised any concerns. As such, for all disbursements tested, we were unable to observe formal Council approval.

Furthermore, the Learning Community was unable to provide documentation to support that someone other than the Finance Director reviews the monthly bank reconciliation. The Learning Community noted that the bank reconciliation is reviewed by the Chief Executive Officer and is also provided to the BFA Subcommittee; however, there is no documentation on file to support that either party reviewed or approved the reconciliations.

Prior Approval of Service Agreements

The Learning Community’s accounting and policies manual requires the Council to give prior approval for purchases of \$15,000 or more. Four disbursements tested exceeded that \$15,000 limit; however, as detailed in the following table, the Learning Community lacked supporting documentation for the Council’s requisite preapproval.

Vendor	Purpose	Payment Amount Tested
Westside Community Schools	Instructional Coaching & Superintendent Plan	\$ 382,507
Stable Gray Inc.	Advertising	\$ 4,900
Nebraska School Board Association	Strategic Plan	\$ 23,017
Oracle	Accounting Software	\$ 37,583
Total		\$ 448,007

For the payments made to Stable Gray Inc., we noted that the Learning Community does not have a contract with the vendor to provide advertising services; however, a fixed monthly fee is charged for social media management services. Payments to the vendor totaled \$65,900 during the fiscal year. Based on the services provided and the total amount of the payments issued to the vendor, we believe that a written agreement is needed to memorialize the services to be provided and rate to be paid. If such an agreement were to be created, though, it would exceed the \$15,000 threshold and require preapproval.

Prior Approval for Material Goods

The Learning Community’s accounting and policies manual requires that, for purchases of \$20,000 and over, a Request for Proposal (RFP) must be issued for material goods. As mentioned already, the Council’s prior approval is required for all purchases over \$15,000. We tested one disbursement that exceeded \$20,000 for material goods. The Learning Community paid \$49,667 for office furniture and equipment from All Makes Office Equipment Co. The Learning Community did not have documentation to support that an RFP had been issued or that the Council’s prior approval was given.

The Learning Community of Douglas and Sarpy Counties Accounting Policies and Procedures Manual (effective September 1, 2017), Purchase Approvals section, states the following:

Purchase Approvals

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

<i>Purchase Amount</i>	<i>Material Goods Required Approval Process</i>	<i>Services Required Approval Process</i>
<i>\$15,000-\$19,999.99</i>	<i>Three (3) bids required. Approval of successful bid by the Council.</i>	<i>Prior approval by the Council.</i>
<i>\$20,000 and over</i>	<i>RFP required. Approval of successful proposal by the Council.</i>	<i>Prior approval by the Council.</i>

A proper system of internal control requires the Council to oversee the Learning Community's operations and to ensure that purchases are made in accordance with the Learning Community's policies and procedures.

Without such procedures, there is an increased risk of both improper payments to vendors and loss of Learning Community funds due to fraud or misuse.

A similar issue was identified in the prior audit.

We recommend the Council implement a formal review and approval of the Learning Community's expenses. Additionally, we recommend the Learning Community formally document review of the bank reconciliation. Lastly, we recommend the Learning Community strengthen its procedures to ensure that purchases are made in accordance with its policies and procedures.

Learning Community Response: The Learning Community partially agrees with the finding. We agree that a purchase over \$15,000 should have prior approval by the council but the council approved the overall budget with the noted items within the budget. We will work with council on proper way to approve these type of expenditures in the future.

6. Financial Statement Errors

During our audit of the financial statements of the Learning Community, we noted errors that resulted in misstatements. We proposed that the Learning Community adjust its financial statements, and the Learning Community corrected the financial statements for all proposed adjustments.

Interest Allocation

The receipts from interest reported by the Learning Community were based on interest earnings in the Learning Community's bank accounts. The Learning Community has set up a separate checking account and insured cash sweep (ICS) account for the General Fund, Capital Projects Fund, and Elementary Learning Centers Fund. Interest earned in each of these accounts was reported under the fund with which the account was associated. However, during the fiscal year, \$25,000,202 was erroneously deposited into the General Fund bank account when it should have been deposited into the Capital Projects and Elementary Learning Center bank accounts. As a result, the interest was erroneously reported as General Fund interest, as noted below:

	General Fund	Capital Projects Fund	Elementary Learning Centers Fund
APA Calculated Earnings	\$ 10,646	\$ 26,199	\$ 727,279
Learning Community Reported Earnings	\$ 34,514	\$ 25,496	\$ 704,114
Over/(Under) Reported	\$ 23,868	\$ (703)	\$ (23,165)

Erroneous Transaction Coding

During our review, we noted that four refunds, totaling \$13,758, had been reported as receipts by the Learning Community. Upon review, however, it was observed that these were refunds of prior disbursements made during the fiscal year. These refunds should have been included in the financial activity as a reduction of those disbursements rather than as receipts. As a result, receipts and disbursements were overstated by \$13,758.

A proper system of internal control requires procedures to ensure that financial information is complete and accurate. This includes ensuring that financial statements are correct, and adjustments are made to rectify all known significant misstatements.

Without such procedures, there is an increased risk that material misstatements may occur and remain undetected.

A similar issue was identified in the prior audit.

We recommend the Learning Community strengthen procedures to ensure financial information is complete, accurate, and in accordance with accounting standards.

Learning Community Response: The Learning Community agrees with the findings.

* * * * *

It should be noted this letter is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the Learning Community.

Draft copies of this letter were furnished to the Learning Community to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

The purpose of this letter is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, not to provide an opinion on the effectiveness of the Learning Community's internal control over financial reporting or on compliance. This letter is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Learning Community's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

A handwritten signature in black ink, reading "Zachary Wells". The signature is fluid and cursive, with a long horizontal stroke extending from the end of the name.

Zachary Wells, CPA, CISA
Assistant Deputy Auditor

**Elementary Learning Centers Evaluation
Learning Communities of Douglas & Sarpy Counties
Program Evaluation Budget Justification
9/1/2026-8/31/2027**

Scope of Work:

- The scope of work covers the evaluation of programs funded through the ELC funding stream, including school and family support initiatives and projects. MMI staff will work individually with funded sites to develop an appropriate implementation of the overall Learning Community evaluation plan.
- The MMI Principal Investigator will work with the Learning Community to implement the work scope as outlined.
- All results will be synthesized and reported for Learning Community Leadership Staff and council members. Schools will also provide administrative and outcome data for use in the evaluation.
- Data will be compiled and shared with teachers, parents, community partners, and school districts as appropriate.

External evaluation:

District Initiatives

- *Jump Start to Kindergarten.* MMI staff will utilize the Minnesota Executive Function Scale (MEFS) pre and post with all students to measure the impact of programming on students preparing to enter kindergarten. Parent surveys will also be collected, analyzed, and reported. A kindergarten teacher survey will be administered in the fall to determine the extent the Jump Start Program supported the students' readiness to entering kindergarten. Results will be synthesized and reported for Learning Community Leadership Staff and sub-council members.
- *Extended Learning.* Parent surveys will be collected, analyzed, and reported. Student level achievement data will be requested from districts and then analyzed.
- *Instructional Coaching.* MMI staff will collaborate with area schools implementing an Instructional Coaching Model (Bellevue, Millard Omaha, Ralston, and Westside). Locally collected administrative data will be used to measure student progress (e.g., AimsWeb, MAP, Accuity, and NeSA). Focus groups and/or survey data will be conducted with staff in the spring to evaluate the implementation of literacy coaching (coaches, teachers).

Initiative	Key Outcomes	Measures/Tools	Data Sources	Timing	Analysis Approach
Jump Start to Kindergarten	School readiness; executive function; successful kindergarten transition	MEFS (pre/post); Parent surveys; Kindergarten teacher survey	Student assessments; Parent report; Teacher feedback	Pre/post (summer); Fall follow-up	Pre-post change analysis; triangulation across data sources
Extended Learning	Academic achievement; family	Parent surveys; Student achievement data	District administrative data; Parent	Ongoing; annual	Descriptive and comparative analysis of student

	engagement		report		outcomes
Instructional Coaching	Instructional quality; student academic progress; fidelity of implementation	AimsWeb, MAP, Accuity, NeSA; Staff surveys/focus groups	District data systems; Staff input	Ongoing; Spring qualitative data	Growth analysis; thematic analysis of implementation

Learning Community Centers

- *Learning Community Center of South Omaha.*
 - MMI staff will work closely with LCCSO to collect adult and child participant data (focus groups with parents, parent surveys, administrative data, adult (e.g., CASAs), and student assessments (Bracken School Readiness and MEFS). Data will be collected from participants at LCCSO including the CASAs and other adult measures.
 - Data debriefs: MMI staff will provide data back to the program at regular intervals – after student testing in the fall and spring, within 2 weeks of submitting KIPS, and as soon as possible after administering the CASAS.
- *Learning Community Center of North Omaha.*
 - *Parent University:* analyses of family data (e.g., surveys, administrative data, and KIPS, course outcome data as relevant), child data (Bracken and MEFS) and focus groups.
 - Data Debriefs: MMI staff will provide data back to the program at regular intervals – after student testing in the fall and spring, within 2 weeks of submitting KIPS, and as soon as possible after administering the CASAS.

Site/Program	Key Outcomes	Measures/Tools	Data Sources	Timing	Analysis Approach
LCC South Omaha	Child development; parent engagement; adult skill development	MEFS; Bracken; CASAS; Parent surveys; Focus groups	Child assessments; Adult assessments; Administrative data	Ongoing; annual	Mixed-methods; outcome tracking and thematic analysis
LCC North Omaha – Parent University	Family engagement; child readiness; program completion	MEFS; Bracken; KIPS; Surveys; Course outcomes	Administrative data; Family data	Ongoing; annual	Outcome analysis; participation and completion trends
Data Debriefs	Program improvement; data utilization	Data utilization and dissemination	Child data	2x/year	Participatory data interpretation

Intensive Early Childhood Program (At Kellom, Conestoga, Lothrop, Franklin, Minne Lusa and Skinner, Spring Lake and Castelar). It is anticipated there will be 8 schools involved in the evaluation process.

Component	Key Outcomes	Measures/Tools	Data Sources	Timing	Analysis Approach
Classroom Quality	Teacher-child interactions; classroom climate	CLASS observations	Observation data	Fall & Spring	Pre-post comparison; classroom-level trends
Social-Emotional Development	Self-regulation; attachment; behavior	ASQ	Child assessments	Fall & Spring	Growth analysis; Norm-referenced comparison
Executive Function	Cognitive flexibility; working memory	MEFS	Child assessments	Fall & Spring	Growth analysis; Norm-referenced comparison
Language Development	Receptive vocabulary	PPVT	Child assessments	Fall & Spring	Growth analysis; Norm-referenced comparison
School Readiness	Kindergarten readiness	Bracken	Child assessments	Fall & Spring	Pre-post comparison
Implementation	Fidelity; staff experience	Focus groups/surveys	Coaches; teachers; staff	Spring	Thematic analysis
Family Engagement	Family participation	ChildPlus data	Administrative data	Ongoing	Participation and engagement trends

For each of the child measures, there will be data from two schools not receiving the programming so they will serve as comparison schools.

Data Utilization

Data debriefs with teachers and coaches will occur after the fall and spring child testing. CLASS scores and debrief are provided within 2 days of observation. Parent reports are provided to schools to disseminate to parents.

Evaluation for District 2.0 Initiatives and Community Agencies

Component	Key Activities	Outputs	Data Sources	Timing	Analysis Approach
Implementation Data	Track program delivery and participation	Implementation metrics	Program records	2026–2027	Descriptive analysis
Outcome Data	Measure program effectiveness	Outcome indicators	Mixed data sources including surveys, district and agency data	2026–2027	Outcome and comparative analysis
Student Outcomes	Measure student growth and achievement	Student achievement	District data including MAP, NSCAS, AIMSweb, FastBridge, GOLD, Attendance HS credits earned Graduation numbers	2026–2027	Descriptive and comparative analysis

Data Utilization

MMI works with districts and community agencies on the frequency of data dissemination. All data collected by MMI for 2.0 projects (surveys, focus groups, etc.) will be provided back to districts and agencies at least annually.

Evaluation of the Superintendents’ Plan

- The MMI Principal Investigator will work with BECI to implement the evaluation and develop an evaluation report. Individual reports will be developed as available throughout the program year for various program components as needed.
 - Annual Collaboration Survey
 - Completion of action plan focus groups with full implementation districts
 - Professional Learning Survey (Dissemination and analysis)
 - Family Engagement Staff Focus Groups
 - Family Interviews with families engaged in School as Hub family engagement programming
 - ASQ analysis of children engaged in family engagement programming
 - Analysis of the Student Sense of Belonging Survey
 - Support PD for All post-event survey analysis and PD for All evolving evaluation needs as required.

At least one PI will participate in regular meetings with the program team to support current evaluation activities and assist with the planning of future evaluations (approximately once or twice a month).

Component	Key Outcomes	Measures/Tools	Data Sources	Timing	Analysis Approach
Collaboration	Cross-district	Annual	Staff	Annual	Descriptive &

	alignment	Collaboration Survey			comparative
Implementation	Action plan execution	Focus groups	District stakeholders	Ongoing	Thematic analysis
Professional Learning	PD effectiveness	PD surveys	Participants	Post-event	Satisfaction & impact analysis
Family Engagement	Family participation & outcomes	E-DECA; Interviews; Focus groups	Families	Ongoing	Mixed-methods
Child Development	Developmental progress	ASQ	Family engagement participants	Ongoing	Developmental screening analysis
Student Experience	Sense of belonging	Student survey	Students	Annual	Comparative analysis
Academic achievement	Academic growth and achievement	District data including MAP, AIMSweb, FastBridge, Attendance	Districts	Ongoing	Quantitative

Administrative Activities:

- The MMI Principal Investigator will participate in the Learning Community Evaluation Management Team meetings (approximately monthly).
- The MMI Principal Investigator will work with the community agencies and districts as applicable to collect student demographics and assessment data including NWEA-MAP and the statewide assessment scores.
- The MMI Principal Investigator and her team will also serve in a planning role regarding developing birth to five programs across the LC.
- MMI staff will collaborate with members of individual districts to obtain approvals including district research requests, where applicable.
- MMI staff will analyze all observation, participation, demographic, and survey data and prepare an Annual Evaluation Report to be submitted to the Executive Director.
- PI will present at national and local conferences as requested.

Personnel:

J. Johnson, Ed.D. (.07 FTE), Principal Investigator (PI) will be responsible for developing, overseeing, and implementing the evaluation plan for all programs funded by the Learning Community of Douglas and Sarpy Counties' Elementary Learning Centers funding stream. She will supervise the evaluation staff in data collection and debriefing activities. Dr. Johnson will also be responsible for overseeing data collection, data analysis, dissemination of formative and summative findings, participation with the Learning Community management team, council presentations and completion of identified reports.

S. Lee, Ph.D. (.20) will lead the implementation, analyses and report writing for the Superintendents' Plan evaluation.

K. Price (.30) Assistant Project Director will assist in the evaluation of the project, data collection, and will be responsible for coordinating the components of IEC and Parent University of the evaluation project.

C. Villanueva (.55 FTE) Assistant Project Director will be responsible for coordinating the evaluation components of LCCSO including the child assessments, focus groups, interviews, training and reporting. She will also coordinate all pieces of the Superintendents' Plan evaluation including assessments, focus groups, district reports, and surveys.

S. Baird (.20 FTE) will be responsible for coordinating pieces of the evaluation. She will also support the evaluation with report writing and data debriefs.

J. Harmon, N. Buchholz, Y. Estrada, L. Villagomez, L. Fritz, O. Arroyo-Kotinek, N. Biodrowski, S. Spencer, A. Baldwin, B. Zessin, S. Tuncan-Minden, M. Volz, S. Contreras, C. Gonzalez, B. Ceballos, A. Jadoobirsingh will assist in evaluation of the projects funded including administering individual child-level assessment, administering adult level individual assessments, conducting classroom observations, collecting family data, translating survey and focus group items, and conducting focus groups and interviews as required by the projects.

Andreea Schroeder-Stangler (0.05) will assist with any data entry checks, double scoring, and other administrative duties as assigned to support the project.

M. Young-Oestmann, (.20 FTE) will be responsible for day-to-day administrative tasks including editing and working with the communication team of the Learning Community.

K. Crotty, (.02 FTE) will be responsible for purchasing supplies, protocols, and kits as well as ordering, managing and auditing gift cards provided to participants.

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

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

Supplies/Equipment: Supplies include general office supplies and assessment materials (assessment protocols, CLASS protocols, CASAs and online reliability processes). Equipment will include iPads, computers and office furniture as needed.

Operating:

Reflection Sciences (MEFS) Contract: Fees for MEFS online protocols.

Fees for certifications. Will include payments for staff members to obtain and maintain reliability on the Pre-K, K-3 CLASS and KIPS certification.

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

groups and complete assessments.

Copy and Print: Will be used to make copies of materials for site reviews and meetings and funds to support the printing of reports and posters for the data walks.

Telephone: Will be used to support costs of webinar, conferencing, surveying and telephone support for ongoing coordination with local sites and the Learning Community.

Administrative Costs: This will include support for ongoing administrative support, computer maintenance, information technology, and accounting support for business and other administrative activities related to the contract. This is set at 15%.

Learning Community
Elementary Learning Center Evaluation
Education and Child Development
09/01/2026 - 08/31/2027

	FTE		Salary FY26	Total
	-----			-----
Personnel:				
J. Johnson	0.07	1.00	154,965	11,229
S. Lee	0.20	1.00	83,000	17,183
L. Villagomez	0.50	1.00	61,410	31,784
K. Price	0.30	1.00	73,562	22,844
S. Contreras	0.50	1.00	60,893	31,517
B. Ceballos	0.50	1.00	55,688	28,823
L. Fritz	0.10	1.00	67,983	7,037
N. Buchholz	0.35	0.70	49,555	25,649
A. Jadoobirsingh	0.15	1.00	67,477	10,477
C. Villanueva	0.55	1.00	71,932	40,953
S. Spencer	0.25	1.00	66,564	17,226
J. Harmon	0.40	1.00	74,224	30,733
O. Arroyo-Kotinek	0.35	1.00	57,103	20,689
K. Dietrich	0.10	1.00	68,543	7,095
A. Siebler	0.15	1.00	79,120	12,285
C. Kelly	0.30	1.00	57,761	17,937
M. Young-Oestmann	0.20	1.00	62,188	12,875
R. Zessin	0.10	1.00	71,930	7,446
S. Tuncan Minden	0.35	0.80	44,000	19,927
S. Baird	0.20	1.00	76,878	15,916
N. Biodrowski	0.25	0.75	41,039	14,160
A. Schroeder-Stangler	0.05	0.60	26,208	2,261
M.Volz	0.25	1.00	62,714	16,229
K. Crotty	0.02	0.60	30,742	1,061
Y. Estrada Garcia	0.15	0.70	42,221	9,365
Sub-total		6.34		432,703
Fringe Benefits				146,876
Travel				3,000
Supplies				3,000

Operating:

MEFS contract	6,000
Fees for Certifications & Qualtrics	7,000
Incentives	3,500
Printing / Copy Services	3,500
Hot Spots	1,000
Administrative Service Fee	90,987

Total	697,566
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