

Board of Education Regular Meeting  
Monday, December 16, 2024 7:00 PM  
District Office Board Room  
401 South Pine Street  
Valley, NE 68064-0378

1. <b>Call to Order</b>	
2. <b>Public Communications and Correspondence</b>	2
3. <b>Approval of Agenda</b>	
4. <b>Administrative Reports</b>	4
4.1. Financial Report	34
5. <b>Consent Agenda</b>	
5.1. Approve Minutes	41
5.2. Approve Claims for Payment	
5.3. Approve Financial Report	
5.4. Approve Classified Staff	
6. <b>New Business</b>	
6.1. 2024 Audit Report to the Board	44
6.2. Playground Project Discussion with DC West PTSA	105
6.3. 2024 Student Achievement & Accountability Presentation	114
6.4. Approve Certificated Staff Positions	
6.5. Superintendent Report~ 2024 Goals Presentation	138
7. <b>Executive Session</b>	
7.1. Reconvene to Regular Session	
8. <b>Adjournment</b>	

## Board of Education

Jamie Jorgensen

Bill Koile

Dr. Kelly Hinrichs

Elizabeth Mayer

Luke Janke

Jim Tomanek

Dr. Melissa Poloncic, Superintendent

Kristi Trost, Board Secretary

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

## Meetings of the Board

### When

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

### Where

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

### Notice of Meetings

- Official notice of the time and place of the regular board meetings are posted on the doors of the schools, banks in Valley and Waterloo and the Valley City Hall.
- Notice of special meetings will be posted at least 24 hours in advance. Hearings will be published in The Omaha Daily Record.

## Business of the Board

### Agendas

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

### Public Participation

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

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

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

#### **Mission Statement**

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



## **Board Meeting Procedures**

*“Engage, Prepare, and Empower”*

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

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

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

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

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



### **Board of Education Report – December 2024**

**Dr. Dawn Marten, Director of Learning**

#### **2023–2024 AQUESTT Ratings, NSCAS Data & ACT Data**

A formal presentation on the 23–24 AQUESTT Ratings, NSCAS Data a& ACT Data will be delivered at the December Board Meeting. This information can also be accessed on the Nebraska Education Profile (NEP).

The NEP is intended to help inform the public and school officials about school district performance. The NEP is also intended to inform parents, community leaders, and policymakers about our education system and to provide data needed for sound decision-making by education leaders. The NEP will continue to grow and change as data is added to the system. To view the DC Community Schools data, please visit [nep.education.ne.gov](http://nep.education.ne.gov).

#### **Financial Literacy Report**

In order to promote and support financial literacy education, the Nebraska Department of Education requires each school district to provide an annual financial literacy status report to the Board of Education. Personal Finance education has been a priority at DC West for many years and has been a graduation requirement for more than 10 years.

DC West Offers two pathways to personal finance education.

##### **Personal Finance**

Duration: one semester

Intended Level: 10–12

Course Description: This course is designed to give students financial information necessary for life after high school. Topics include consumer economics, buying technology, careers, taxes, budgeting, banking and checking, saving, investing, credit, transportation, housing, and insurance. Grading is based upon daily assignments, tests, quizzes, and various special projects.

##### **Metro Personal Finance**

Duration: one semester

Intended Level: 10–12

Course Description: This course is designed to give students financial information necessary for life after high school. Topics include consumer economics, buying technology, careers, taxes, budgeting, banking and checking, saving, investing, credit, transportation, housing, and insurance. Grading is based upon daily assignments, tests, quizzes and various special projects.



Both Personal Finance courses are taught by Mr. Ben Knobbe. The instructed curriculum comes from the Cengage curriculum and other additional resources.

In the 2023-2024 school year, 11 students completed Personal Finance.

- 11th Grade: 4 students
- 12th Grade: 7 students
- 64% of the students earned the grade of A-C

In the 2023-2024 school year, 59 students completed Metro Personal Finance.

- 11th Grade: 31 students
- 12th Grade: 28 students
- 95% of the students earned the grade of A-C

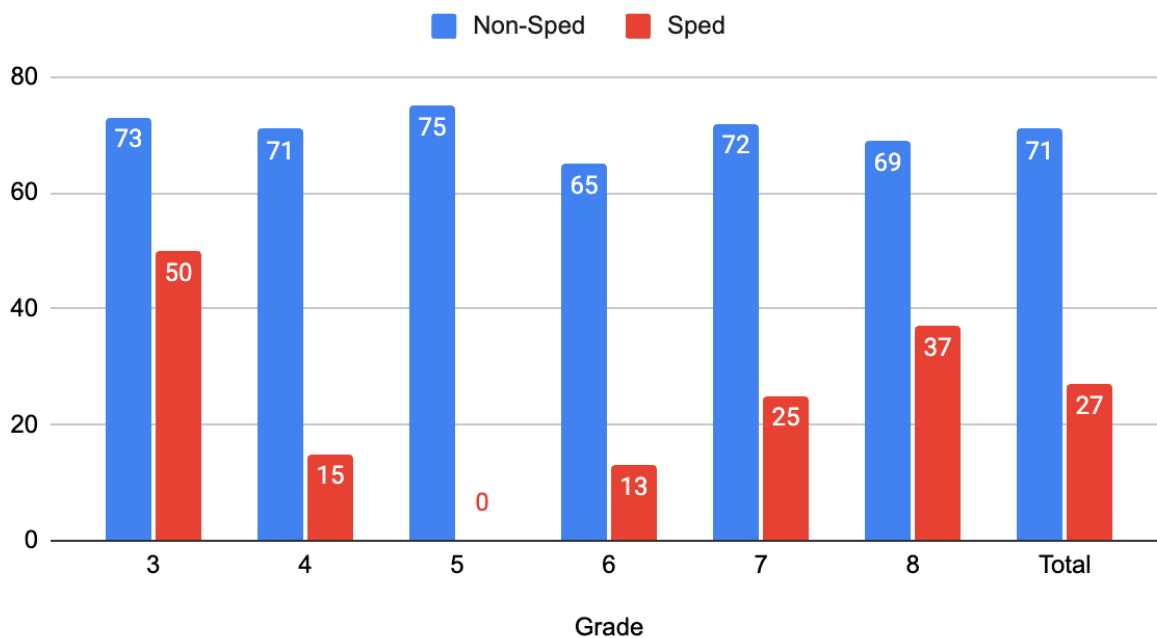
### December 2024 Special Education Report

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

#### *2023-24 Special Education Outcomes Data:*

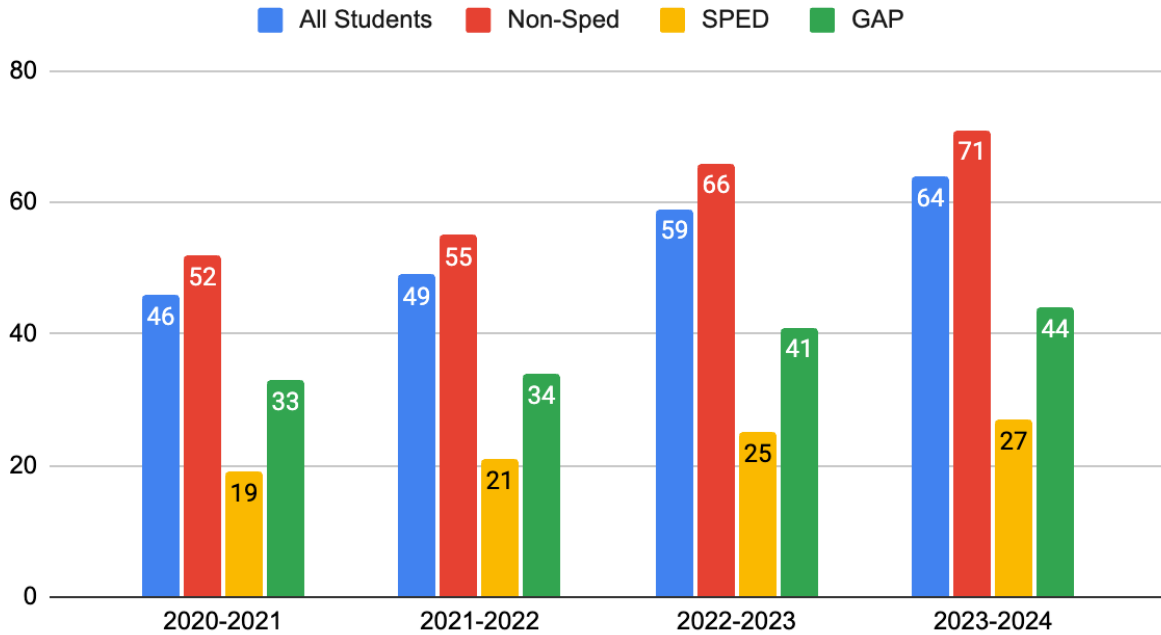
Our special education department goal identified in our Targeted Improvement Plan last year was to have 30% of our students with disabilities achieve proficiency on the NSCAS ELA state assessment in Spring 2024. This goal was identified based on our baseline data of 19% proficiency in 2020-21 and our long-term goal of having 45% of our students with disabilities proficient by the end of the 2026-27 school year, coinciding with the end of our current district strategic plan.

### 2024 NSCAS ELA DC West Percent Proficient



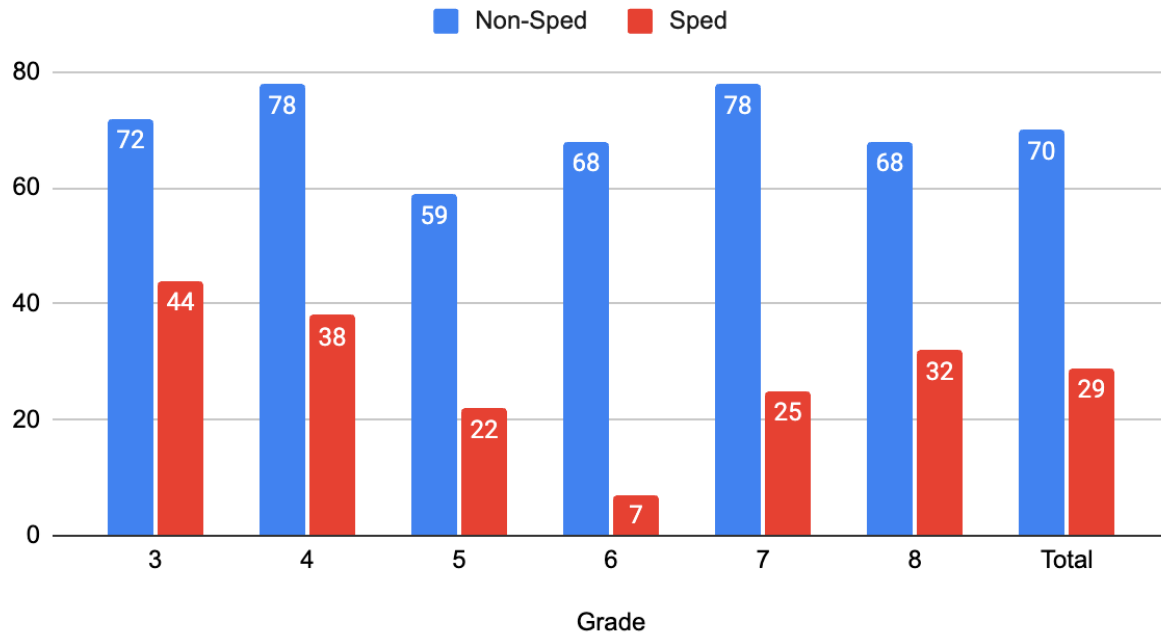
The first chart above shows the gap between special education students and general education students at each grade level on NSCAS ELA proficiency. Overall, in grades 3-8, there is a 44-point gap between special education students and general education students. The smallest gap is at the third grade level at 23 percentage points, and the largest is at 5th grade with 75 percentage points.

## Grades 3-8 DCW NSCAS ELA Percent Proficient



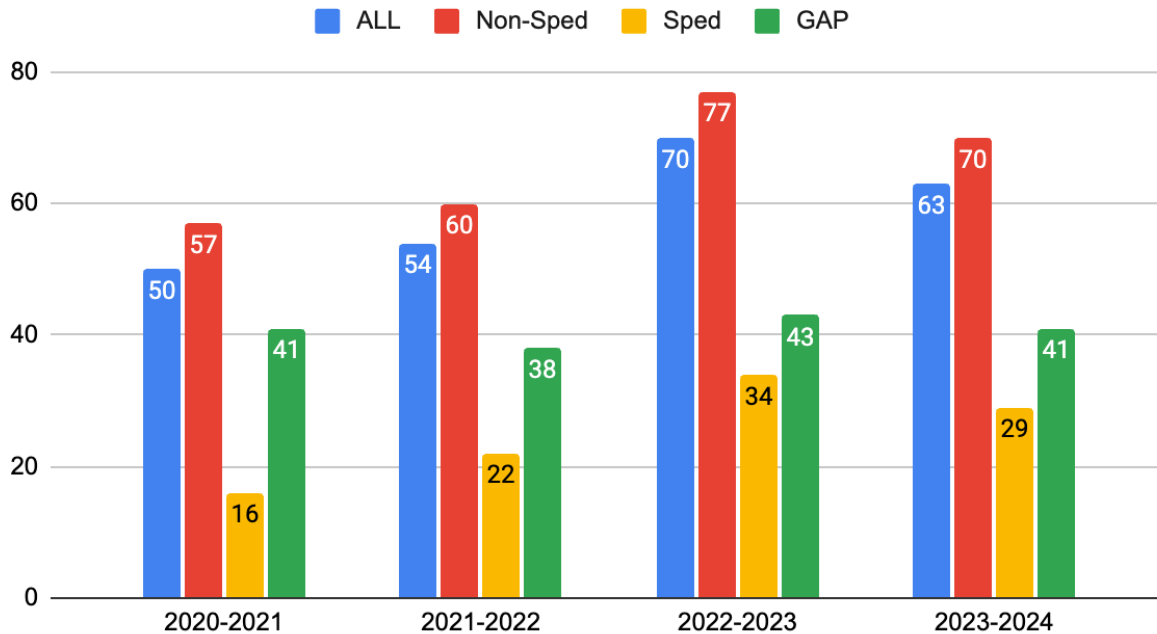
The chart above shows changes over time in the percent of students who are proficient on the NSCAS ELA assessment for all students (blue), all general education students (red), and all special education students (yellow). Finally, the green bar shows the gap between general education and special education students for each year. Looking at the data in this way shows that overall ELA achievement as measured by proficiency on the NSCAS assessment is increasing for all students, including both general education and special education students. However, the rate of improvement is slower for special education students than general education students, so the gap between general education and special education continues to grow over time.

## 2024 DCW NSCAS Math Percent Proficient by Grade



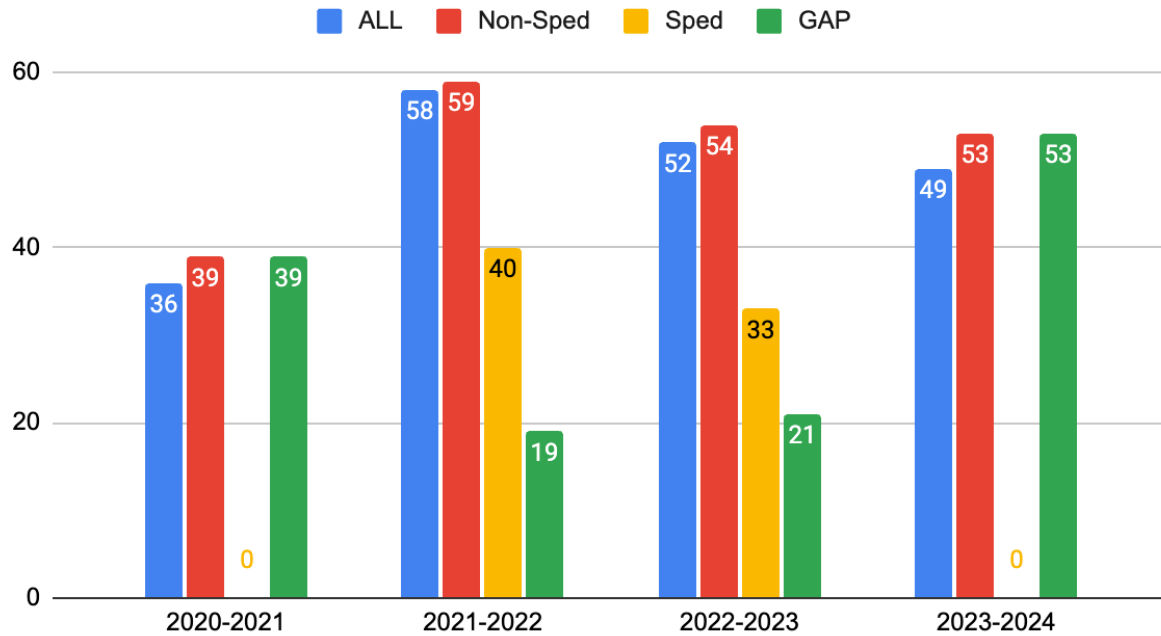
Shifting our focus to math, the gap between general education students and special education students on the NSCAS math assessment was 41 percentage points for grades 3-8. The largest gap was at the sixth grade level with a gap of 61 percentage points, while the gap was lowest at the third grade level.

## Grades 3-8 DCW NSCAS Math Percent Proficient



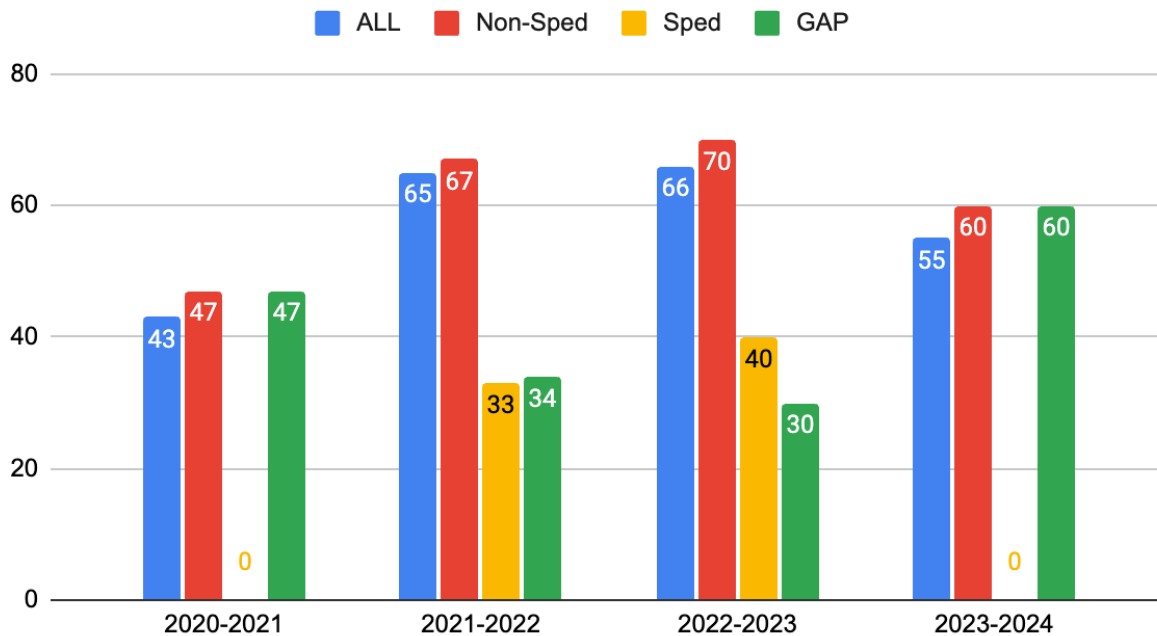
This chart shows changes over time in the percent of students who are proficient on the NSCAS Math assessment for all students (blue), all general education students (red), and all special education students (yellow). Finally, the green bar shows the gap between general education and special education students for each year. Looking at the data in this way shows that overall Math achievement has been increasing steadily, but there was a slight decline last year for both general and special education students. In addition, the green bar details the size of the gap between general education and special education students. For math, this gap has remained fairly stable at around 40 percentage points over time.

## DCW ACT ELA Gap in Percent Proficient



Moving on to ACT, there were no special education students who were proficient on the ELA tests this past spring. Additionally, the overall rate of proficiency for all students has declined slightly over the past three years.

### DCW ACT Math Gap in Percent Proficient



There were no 11th grade special education students who were proficient on the ACT Math test this past spring.

#### **Takeaways & Conclusions:**

- For both ELA and math, the gaps between general and special education students are narrowest at third grade and widest in fifth or sixth grade. This is something to monitor moving forward so that we can make adjustments to our instruction for special education students as they get older so that the gap narrows instead of widens.
- Our improving ELA performance by all groups suggests that our focus on implementing evidence-based curriculum grounded in the science of reading is yielding better outcomes for our students.
- Some data may be skewed and difficult to draw conclusions from due to small sample size. For example, some grades have fewer than 10 special education students, so average scores are highly influenced by outliers.
- There may have been a slight dip in outcomes for math while we were in Year 1 of implementation of our new math curriculum last year. We hope to see this rebound this year.
- Our slightly declining ELA performance on the ACT for both general education and special education students helps us consider adjustments we may need to make for curriculum, instruction, and intervention for ELA students. Last year was the first year we

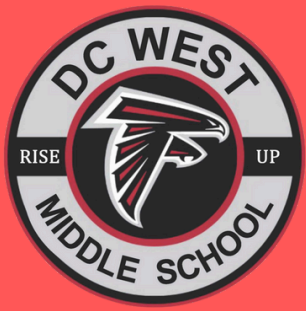
implemented an ELA support class for struggling students, so we will continue to watch these scores to see if the addition of this support positively impacts outcomes.

- Overall, this data helps us to see the progress we have made over time and the work that we still have to do. We will use this information to help us set our improvement goal for the year. Our hope is that our work on improving inclusive practices will increase achievement for special education students in order to improve the performance of all students i

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

Have a wonderful winter break!

Nicki

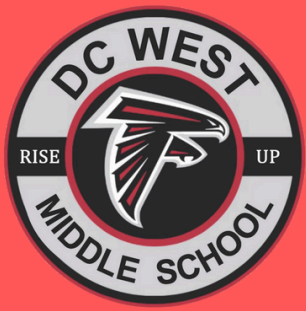


# DC WEST MIDDLE SCHOOL

December 2024 | From The Desk of Dr. Kerns

Snapshots From DC West Middle School Band  
Salute To America Concert  
November 14, 2024





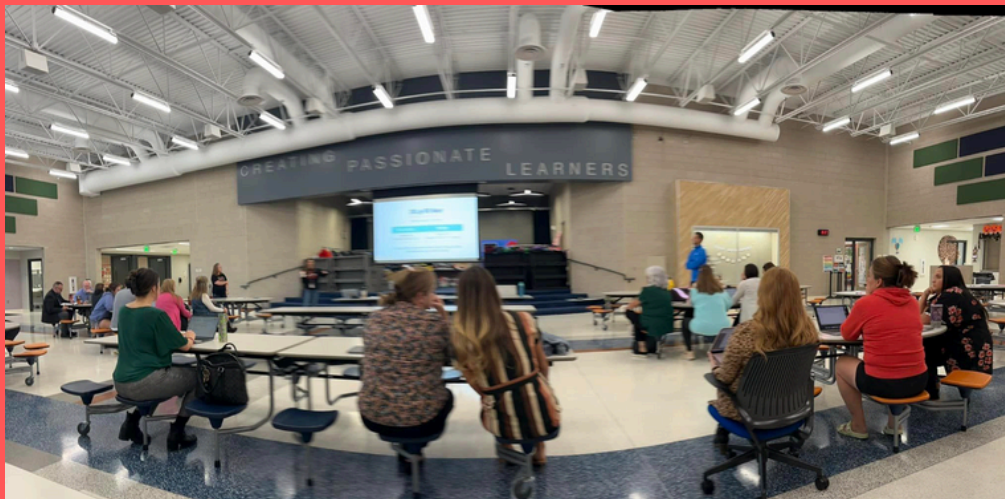
# DC WEST MIDDLE SCHOOL

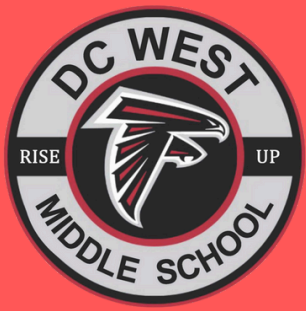
December 2024 | From The Desk of Dr. Kerns



## HumanEx at DC West Middle School

DC West Middle School faculty reviewed data from the 2023-2024 HumanEx Survey completed by students and parents. We evaluated the top items and the bottom items, teams then created goals and action steps to maintain or strive to improve bottom line items.



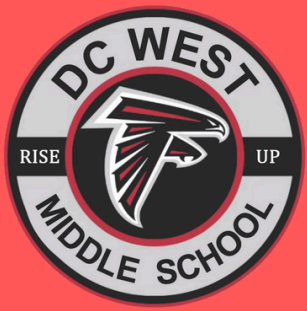


# DC WEST MIDDLE SCHOOL

December 2024 | From The Desk of Dr. Kerns

8th Grade students at DC West Middle School students attended The Life Skills and Sportsmanship Rally at PBC hosted by the University of Nebraska Athletic Department. Husker athletes spoke about the importance of academics, hard work, and leadership in school and on the athletic field/arena.

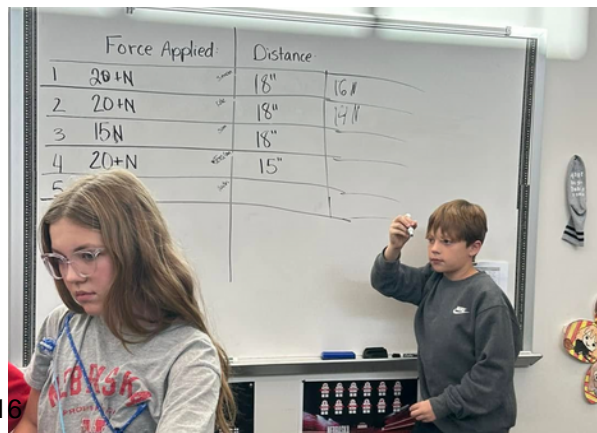
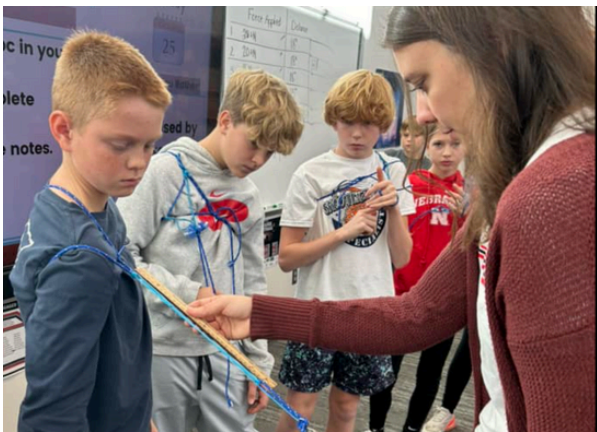


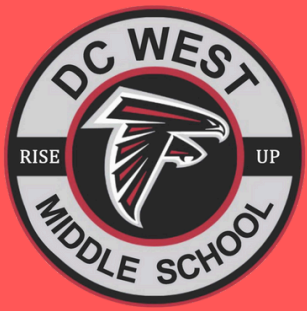


# DC WEST MIDDLE SCHOOL

December 2024 | From The Desk of Dr. Kerns

## Snapshots From The Classroom



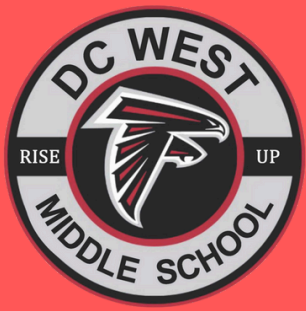


# DC WEST MIDDLE SCHOOL

November 2024 | From The Desk of Dr. Kerns

## MS ART PROJECTS





# DC WEST MIDDLE SCHOOL

December 2024 | From The Desk of Dr. Kerns



*Regular Attendance*

Regular school attendance offers significant long-term benefits for students:

- 1. Academic Success:** Students who attend school consistently are 1.7 times more likely to achieve proficiency in core subjects like math and reading, leading to better grades and higher graduation rates.
- 2. Skill Development:** Regular attendance fosters essential skills such as time management, discipline, and social interaction, which are crucial for personal and professional success.
- 3. Future Opportunities:** Completing high school is often necessary for higher education and better job prospects, with regular attendance being a key factor in achieving this milestone.

Overall, consistent school attendance lays a strong foundation for lifelong success.

November 11, 2024  
Board Report  
Dr. Jed Johnston  
DC West Elementary School

### Contents:

1. Falcon Cafe
2. Food Pantry
3. K-Kids Falcon Leaders - Announcements and Pledge
4. Adopt-A-Family Project
5. Monthly Newsletter
6. PTSA
7. Staff Senate
8. Professional Development

- **Falcon Cafe:** 14 parents attended the Falcon Cafe. The focus of the presentation was a presentation by Reagan Rosenberg, School Psychologist, on De-Escalation Strategies to use with students/children. Parents interacted well and lots of thoughts and questions were shared.
- **Food Pantry:** Took place on November 13 and 110 families were served. Students from several groups from the high school student council were very helpful volunteering their time and effort.
- **K-Kids Falcon Leaders:** In conjunction with the Kiwanis Club of Southwest Omaha (of which I am outgoing President) we are starting a student leadership club called K-Kids Falcon Leaders. The purpose of the club is to promote student leadership and service to the school and community. We are intentionally starting small and building in the upcoming years.
  - The inaugural meeting was held with 31 4th and 5th grade students in attendance.
  - Interested students signed up to help with morning announcements and reciting the Pledge of Allegiance. It is great to see such responsible students helping out each morning!



- **Adopt-A-Family Project/Christmas Elves Program:**



Seventeen families were adopted by other DC West Elementary Families this Holiday Season. 56 children ranging from infants to high school in age will receive gifts. 21 donor families have begun lining the DC West Office hallways with gifts to brighten up the season.



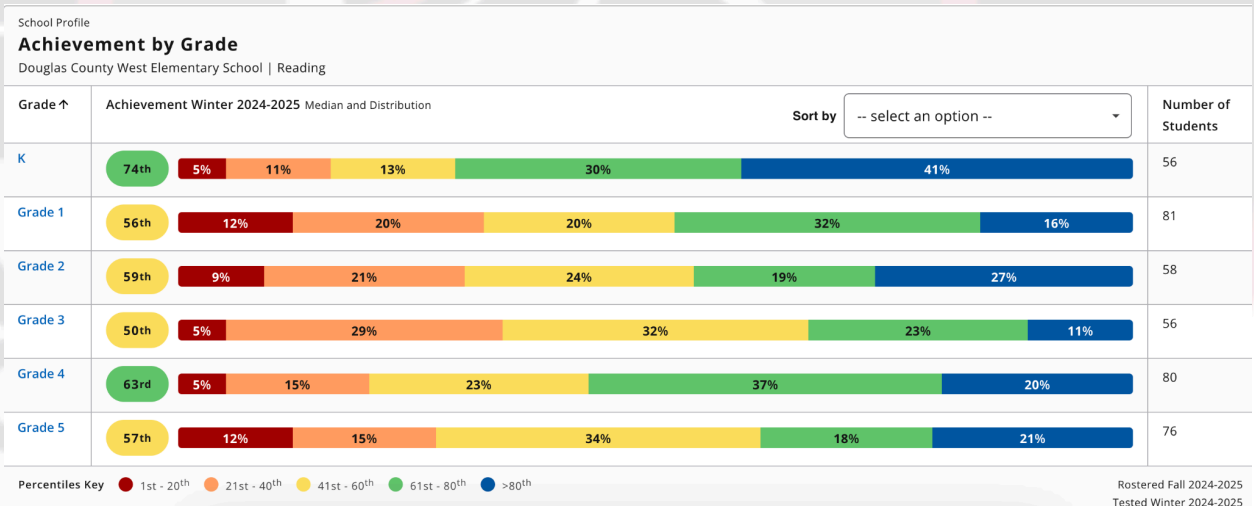
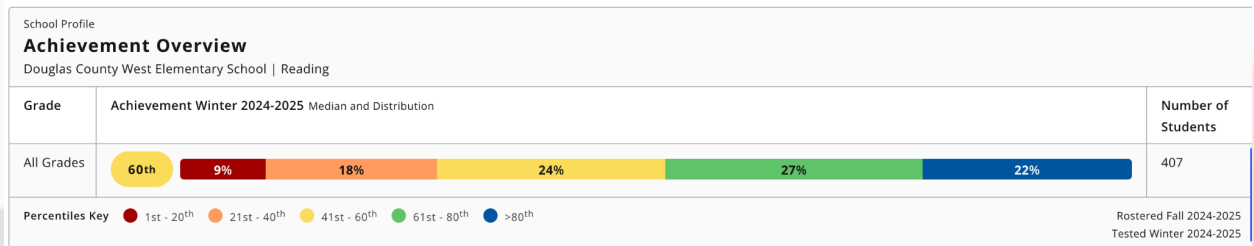
- **MONTHLY NEWSLETTER:** The first Friday of every month we send out a DC West Elementary Newsletter to our families. The Newsletter highlights upcoming events in the school, reminders about processes and procedures, a column from Mr. Sarka and myself, and other items that families may find helpful.
- **PTSA:** The PTSA met and continued strong plans to support the students of DC West. Coming up on the 18th is the Play N Stay Cookie Decorating and winter fun games.
- **Staff Senate** includes representatives from each team in the school and meet once a month to collaborate about decisions, to discuss issues and ideas, and to inform ourselves and teams of the many happenings and behind-the-scenes events in the school. Topics of discussion/decision included: Celebrations; review of procedures and schedule for winter MAP testing; feedback and ideas on new playground proposal; grade level / classroom communication procedures (newsletters, etc.); 2nd Quarter Awards dates and times
- **Professional Development:** Sessions included continued work on PLC/MTSS - redefined process, individual team meeting/planning/data analysis; Grade level NSCAS Data review and analysis; K-2 reading curriculum integration; Personalized Goals sharing; and rolling out the MAP process/schedule/procedures.

December 10, 2024  
 Board Report  
 Alan Sarka  
 DC West Community Schools

Contents:

1. Winter MAP Reading Celebrations
2. PLC and MTSS systems
3. Principals conference in Lincoln, NE
4. Bus evacuation for student safety
5. 4th grade multicultural Dance Performance

### Douglas County West Elementary School

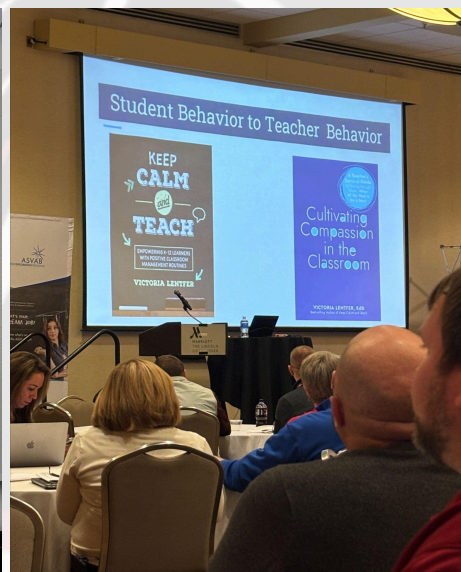
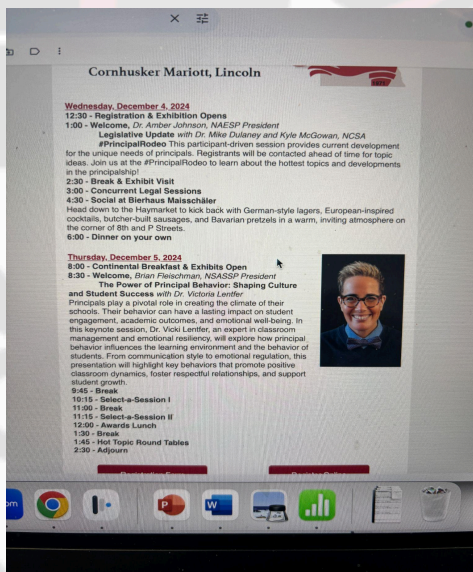


### 1. Winter MAP Reading Celebration

DC West Elementary is in the middle of administering the Winter MAP assessment in both reading and math to all K-5 students. Almost all of our students completed the

reading portion of the test last week. They will take the math portion throughout this week. From the initial data we have some big growth and achievement celebrations. Kindergarten raised their median percentile from 64% in the Fall to 74% this Winter. Four of the six grade levels showed an increase in their median percentile. Kids engaged in goal setting with their classroom after Fall testing. Students worked with their teacher to set an achievable goal to increase ownership and grow their intrinsic motivation.

2. Over the past several months the elementary school has been working collaboratively to move forward existing systems that build on the past work that has already been done. This was mentioned in the last board report, Our professional learning communities and Multi-tiered systems of support processes have been modified and are now in place and on a consistent cycle. We have placed an emphasis on using data to drive our systems and inform our decision making on both behavior and academics. We are using our PLCs as a platform to drive our MTSS system and to bring all stakeholders together every 20 days to progress monitor academics and behavior using data analysis and collaborative conversation.
3. Principal's Conference in Lincoln, NE



On December 4th and 5th I attended the Principal's conference in Lincoln, NE. I enjoyed professional learning sessions on inclusive practices, upcoming legislation, and successful building culture.

#### 4. Bus Evacuation for student safety

On November 26, 2024 all DC West Elementary students had the opportunity to participate in bus evacuation. This is done annually so students know what to do in the event of an emergency while riding the bus. Our students received a safety talk from a DC West bus driver and then were able to practice evacuating out of the back of the bus.

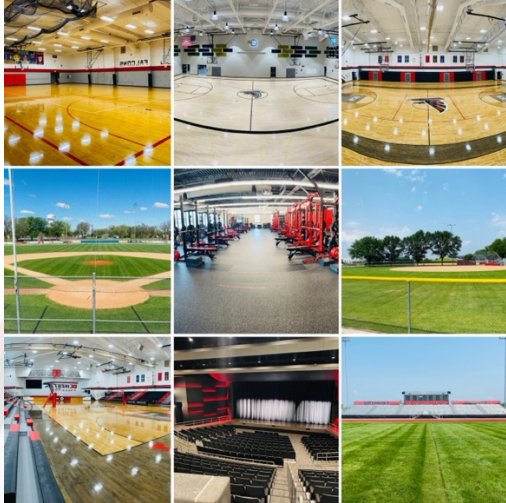


### 5. 4th Grade Multicultural Dance Performance

Ms. Beck did an excellent job organizing and coordinating nearly 100 4th graders during their performance for families. Ms. Beck had students demonstrate for their parents and then the parents/families had the opportunity to participate with their students. It was an amazing showcase of music curriculum that promoted diversity and inclusion.



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## Douglas County West High School and Middle School Director of Athletics & Activities Board Report December 2024 Mr. Jeremy Travis

The Winter Season is underway and we are off to a very good start with Boys and Girls Basketball, Wrestling, Speech, Cheerleading, Dance, Pep Band, One Act just finishing up at Districts, Middle School Boys Basketball winding down, and SALT still pushing forward. While the Winter Activities are in session, I continue to prepare for the upcoming Spring Season as well as the Summer and Next Fall planning that lies ahead. It is a position that all Athletics and Activities are in play at all times. I find much joy in the disciplines that come that the Director of Athletics and Activities position has to offer. We are constantly assessing where we've been, where we are at, and where we are needing/wanting to go. I lean on others for a collaborative team effort in all of this. I hope that you have the opportunity to enjoy your family and friends over the Holidays. It's a great time of year!



**We Rise Up Together The Falcon Way**



We had some guest speakers at **SALT** in the month of December. They were Emma Shepard (Midland University Basketball), Allie Kerns (Bellevue University Volleyball), and Amber Axline (Midland University Volleyball). They told their story as student athletes, talked about leadership, and had dialogue back and forth with our students. The students were very engaged and I really received some positive feedback on how much they enjoyed it. Our SALT group continues to learn and grow in their leadership towards more player led teams for us here at DC West.

We have created **Theme Nights** for Girls and Boys Basketball, Wrestling, and Cheerleading for this Winter Season. We will have parent's nights, recognize elementary and middle school students that are involved in those activities, unified basketball, teacher recognition night, and senior nights. Our goal is to promote and build our programs K-12 and create a fun environment full of energy for our team. This was great in the Fall and we look forward to more ahead in the Winter.



Our **HS Wrestling Team** just participated in an extremely competitive tournament in York to kick-off the season. They were led by Hudson Harlow, So. (126) finishing 3<sup>rd</sup> overall and Hunter Holding, So. (138) finishing 6<sup>th</sup> overall. The Falcons are led by Head Wrestling Coach Ryan Braun.



Our **High School Cheerleading and Dance Team** continue to thrive, be present, and support all of our programs. They are active in our pep rallies and we appreciate all of their efforts and school spirit being displayed from them. They help bring a level of passion and energy to all events. The Cheerleading Head Coach is Alyssa Lindahl and her Assistant Coaches are Molly Dembinski and Megan Hardisty. Our Dance Head Coach is Maggie Dailey.



Our **One Act Play Production** just finished an extremely successful season. They competed in a Triangular, The Nebraska Capitol Conference Competition, a Community Event, a School Event, and Class B Districts in David City. They finished their season with a 3<sup>rd</sup> place finish at District vs a very competitive field. Our One Act Head Coach is Sherry Dill and her Assistant Coach is Jared Weimer.

 <p><b>DC West</b> <b>Senior Signing Day</b> November 13, 2024</p>	 <p><b>Jamison Badje</b></p> <ul style="list-style-type: none"> <li>• Bellevue University</li> <li>• Volleyball</li> <li>• Major: Business</li> </ul>  
 <p><b>Ava Grimm</b></p> <ul style="list-style-type: none"> <li>• Briar Cliff University</li> <li>• Basketball and Track</li> <li>• Major: Nursing</li> </ul>  	 <p><b>Kiya Johnson</b></p> <ul style="list-style-type: none"> <li>• University of Colorado, Colorado Springs</li> <li>• Volleyball</li> <li>• Major: Business</li> </ul>  <p>UCCS University of Colorado Colorado Springs</p>
 <p><b>Bryce Larsen</b></p> <ul style="list-style-type: none"> <li>• Wayne State College</li> <li>• Track and Field</li> <li>• Major: Biology and Pre-Med</li> </ul>  	 <p><b>Mae Mae Zach</b></p> <ul style="list-style-type: none"> <li>• Midland University</li> <li>• Softball</li> <li>• Major: Elementary Education</li> </ul>  

We had 5 Senior Student Athletes participate in **Senior Fall Signing Day** to further their Academic and Athletic Careers. Congratulations to Jamison Badje, Ava Grimm, Kiya Johnson, Bryce Larsen, and Mae Mae Zach. We are very proud of them and we appreciate their continued efforts as Falcons!



Our **High School Band and Choir** just performed in the High School Winter Concert in our Performing Arts Center and it was fantastic. It was so great to hear them both live and they have talented musicians and singers in their programs, The Band Director is Liz Guinn and the Choir Director is Dawn Beyl.



High School **Girls and Boys Basketball** is underway and we wish them the best of luck throughout their season. The Head Girls Basketball Coach is Russ Ninemire and the Head Boys Basketball Coach is Chip Daehling.



November Athletes of the Month: Nolan Asher (Jr.) and Bella Zach (Jr.). Congratulations!

To view upcoming **Team Schedules or Events**, please take the following steps:

- Go to [www.dcwest.org](http://www.dcwest.org)
- Click on the Activities Calendar
- Click on View Schedules
- Select Team
- Click View

There are a lot of moving parts in athletics and activities but everyone is working together towards the same common goal. I want to Thank everyone that has helped work at an event, supported our school and programs, and that have cheered on our Falcons. We are trying to RISE UP this school year and I'm a really proud Falcon!

Mr. Travis



 **JEREMY TRAVIS**  
Director of Athletics & Activities (7-12)

**DC WEST** Community Schools  
Engage, Prepare, and Empower

📍 401 S. Pine Street  
Valley, NE 68064

📞 402.359.2583

✉ jtravis@dcwest.org

📧 @DCWestFalcons

Board Report

Jim Knott – Principal

Douglas County West High School

December 16, 2024

With winter break approaching, the end of the first semester will soon be upon us. Final exams/projects will take place for high school students on Thursday and Friday, December 19<sup>th</sup> and 20<sup>th</sup>. Periods will be lengthened to approximately 90 minutes to accommodate longer comprehensive final exams and projects. Periods 1, 3, 5 & 7 will be held on Thursday, December 19, while periods 2, 4, 6, & 8 will be held on Friday, December 20.

John Baylor Test Prep classes will begin in January again this year. John and his associates will hold five ACT prep sessions during the school day in January and the first week of February to help students prepare for the March 25 ACT test. On average, DC West students have improved by two points on the ACT with Baylor Test Prep. We have also created an incentive program for all juniors in order to ensure they are as prepared as possible and give their best effort. The incentive states that students will have the opportunity to opt out of all, non-Metro final exams at the end of the second semester (May 2025) if they 1) agree to enroll and participate in John Baylor Test Prep at DC West, and 2) reach or exceed their ACT composite score goal, based on their previous PreACT performance. Baylor Test Prep is free for DC West junior students.

Although it may seem early, I am currently looking at what additional classes or subject area offerings we are lacking or could improve upon for next year and beyond. One area I am interested in exploring more are health career classes and potential health career pathways (to a health care career or an associate's degree). We currently offer a one-semester Health class (required), a two-semester online (with teacher support) Metro Health Careers class, and a two-semester Anatomy & Physiology course. Some additional classes that we don't offer but I think may draw student interest are Metro Medical Terminology 1 & 2, Metro Foundations of Public Health, Metro Nutrition 1, Metro Medical Law & Ethics, and Metro First Aid Health & Safety. I will keep you up-to-date in future board reports as I look further into these potential offerings.

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

Board Report  
December 16th, 2024

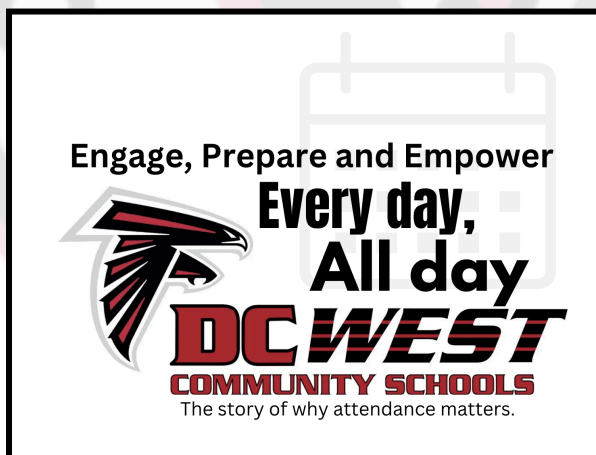
Shawna Younghans- Administrative Facilitator  
DC West High School

November, like this semester, has flown by. I take some time to reflect on my job and the DC West family. My position has been rewarding and challenging at times by needing to think outside the box. I am grateful for the opportunity to work with the high school student body each day. Each student brings an amazing personality and spunk to the hallways and classrooms. The participation and support from the entire school community is outstanding. The DC West family has welcomed me into every activity or sporting event. My family and I are proud to be falcons.

Together, the staff and I have been working with increasing time in class. The high school has decreased the number of students tardy to class by 14%. We will continue to work reactively and begin our proactive campaign of attendance matters. The campaign will feature, at minimum, one aspect of learning that is happening at school that day or a fact of why attendance is important. Below is the campaign logo. The campaign will include social media posts and emails to families. The campaign will highlight the magic of our teachers and how they help our students learn. Students receive experiences in the classroom that they would not receive with the curriculum alone.

Go Falcons!

Shawna Younghans



## Financial Recap November 2024

	11/1/2024		Receipts		Expenditures	11/30/2024
<b>General Fund</b>	\$4,642,561.38	\$	188,753.62	\$	\$ 1,321,223.52	\$3,510,091.48
<b>Depreciation Fund</b>	\$1,880,028.00	\$	3,155.39	\$	6,894.00	\$1,876,289.39
<b>Food Service Fund</b>	\$85,753.13	\$	98,295.66	\$	72,432.68	\$111,616.11
<b>Qualified Capital Fund</b>	\$560,877.88	\$	2,306.65	\$	432,995.00	\$130,189.53
<b>Bond Fund</b>	\$1,502,980.36	\$	6,094.30	\$	472,875.00	\$1,036,199.66
<b>Special Building Fund</b>	\$769,445.62	\$	8,117.74	\$	-	\$777,563.36
	<b>\$9,441,646.37</b>		<b>\$306,723.36</b>		<b>\$2,306,420.20</b>	<b>\$7,441,949.53</b>

### General Fund Detail

<u>Expenditures</u>		November		YTD		Budgeted			November		YTD
All Instructional Program	\$	623,176.71	\$	1,886,618.53	\$	8,372,681.00	Personal and Prop Taxes	\$	29,902.86	\$	840,625.80
SPED Instructional Program	\$	200,556.46	\$	558,876.77	\$	2,266,547.00	Carline Tax	\$	-	\$	734.41
Support Services SPED Related	\$	45,633.80	\$	132,370.87	\$	596,720.00	Motor Vehicle Taxes	\$	124,780.81	\$	382,111.66
Support Services Non-SPED Related	\$	44,692.22	\$	131,536.86	\$	497,980.00	Facility Rental	\$	90.00	\$	90.00
Support Instructional	\$	54,664.88	\$	187,314.81	\$	757,644.00	Tuition Received from Individuals	\$	11,243.15	\$	31,832.75
Board of Education	\$	5,280.60	\$	15,140.06	\$	87,200.00	Interest	\$	4,229.93	\$	14,935.51
Executive Administration Services	\$	27,828.46	\$	86,668.33	\$	387,300.00	Local License Fees	\$	-	\$	1,340.00
District Legal Services	\$	887.50	\$	3,848.50	\$	40,000.00	Grants from Corporations/Private	\$	-	\$	132,113.94
Office of the Principal	\$	81,170.93	\$	246,056.65	\$	965,742.00	Other Local Receipts	\$	1,103.97	\$	6,281.59
General Admin - Business Services	\$	20,275.10	\$	64,089.57	\$	323,944.00	County Fines and License Fees	\$	1,685.65	\$	5,880.32
Maint & Operation of Building & Sit	\$	101,489.62	\$	497,239.89	\$	2,026,979.00	ESU Receipts	\$	-	\$	8,198.51
Vehicle Acquisition & Maint	\$	-	\$	755.60	\$	15,713.00	State Aid	\$	-	\$	570,959.00
Regular Pupil Transportation	\$	46,254.25	\$	84,167.50	\$	550,095.00	Special Education Programs	\$	-	\$	-
SPED Pupil Transportation	\$	12,874.91	\$	25,791.67	\$	165,302.00	Special Education Transportation	\$	-	\$	-
Categorical Grant from Coporation	\$	8,700.84	\$	27,343.00	\$	164,525.00	Homestead Exemption	\$	-	\$	-
State Categorical Programs	\$	10,764.38	\$	39,793.14	\$	137,588.00	Pro-Rate Motor Vehicle	\$	-	\$	2,382.76
Federal Programs	\$	36,972.86	\$	110,139.80	\$	439,266.00	High Ability Learners	\$	9,786.00	\$	9,786.00
Transfer Out	\$	-	\$	-	\$	-	Early Childhood Grant	\$	-	\$	-
	\$	<b>1,321,223.52</b>	\$	<b>4,097,751.55</b>	\$	<b>17,795,226.00</b>	State Apportionment	\$	-	\$	-
							Other State Receipts	\$	-	\$	-
							Prop & Personal Property Tax Credit	\$	-	\$	-
							Title ESSA Programs	\$	-	\$	-
							IDEA Programs	\$	-	\$	-
							Medicaid	\$	-	\$	8,312.92
							ESSER II & ESSER III	\$	-	\$	-
							Other Federal Categorical Receipts	\$	-	\$	-
							Sale of Property	\$	5,931.25	\$	6,931.25
							Insurance Adjustment	\$	-	\$	-
								<b>\$</b>	<b>188,753.62</b>	<b>\$</b>	<b>2,022,516.42</b>

### November 2024 Payroll

Net Payroll	\$ 641,812.20
Payroll Taxes (District)	\$ 67,963.52
Payroll Withholding (Employees)	\$ 165,733.33
Retirement (District)	\$ 86,413.59
Retirement Withholding (Employees)	\$ 85,557.91

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

11/2024 - 11/2024

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05, 12

**Fund: 05      ACTIVITY FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	INTEREST	2,732.26	0.00	152.86	0.00	2,885.12
05 704 1001	ACTIVITY PASSES	21,527.64	0.00	120.00	0.00	21,647.64
05 704 1002	CORPORATE SPONSORSHIPS	6,384.89	0.00	0.00	0.00	6,384.89
05 704 1003	INSTRUMENTAL MUSIC	820.50	0.00	945.00	0.00	1,765.50
05 704 1004	HS DC WEST TRAVEL	163.14	0.00	0.00	0.00	163.14
05 704 1005	STAFF LOUNGE	1,925.65	0.00	48.93	0.00	1,974.58
05 704 1007	VALLEY WAY	12,212.53	1,735.00	0.00	0.00	10,477.53
05 704 1011	PTSA DONATION	24,449.68	0.00	0.00	0.00	24,449.68
05 704 1023	PROM	2,797.59	0.00	0.00	0.00	2,797.59
05 704 1102	ARTS & HUMANITIES	447.02	0.00	0.00	0.00	447.02
05 704 1104	ATHLETICS HS	12,865.53	5,727.00	0.00	0.00	7,138.53
05 704 1106	BASEBALL TEAM	974.55	0.00	0.00	0.00	974.55
05 704 1107	BAND	2,453.85	0.00	0.00	0.00	2,453.85
05 704 1108	CHEER	349.79	0.00	4,213.00	0.00	4,562.79
05 704 1110	SPRING PLAY	1,727.16	0.00	0.00	0.00	1,727.16
05 704 1111	BBB TEAM	224.76	0.00	0.00	0.00	224.76
05 704 1112	CONCESSIONS	40,987.30	3,808.88	0.00	0.00	37,178.42
05 704 1113	CONSTRUCTION TECH	7,106.79	0.00	0.00	0.00	7,106.79
05 704 1114	DANCE TEAM	2,280.67	1,189.93	0.00	0.00	1,090.74
05 704 1115	HS MUSICAL	7.17	0.00	0.00	0.00	7.17
05 704 1116	ONE ACT	2,577.16	1,244.69	0.00	0.00	1,332.47
05 704 1117	FBLA	2,200.22	0.00	300.00	0.00	2,500.22
05 704 1118	HIGH SCHOOL	218.51	0.00	70.00	0.00	288.51
05 704 1119	DC TECH 1:1	1,700.23	0.00	200.00	0.00	1,900.23
05 704 1120	GBB TEAM	5,387.39	0.00	800.00	0.00	6,187.39
05 704 1123	HOSA	3,458.77	0.00	140.00	0.00	3,598.77
05 704 1124	STUCO HS	4,543.42	934.00	0.00	0.00	3,609.42
05 704 1128	NATIONAL HONOR SOCIETY	1,130.89	0.00	370.00	0.00	1,500.89
05 704 1131	FOOTBALL TEAM	967.10	0.00	0.00	0.00	967.10
05 704 1132	SCIENCE CLUB	427.19	0.00	15.00	0.00	442.19
05 704 1133	SPEECH TEAM	2,675.88	0.00	136.00	0.00	2,811.88
05 704 1134	VOCAL MUSIC	5,168.47	926.50	0.00	0.00	4,241.97
05 704 1136	WORLD LANGUAGE CLUB	656.02	0.00	15.00	0.00	671.02
05 704 1137	ROBOTICS TEAM	3,221.08	800.00	600.00	0.00	3,021.08
05 704 1141	GOLF TEAM	84.88	0.00	0.00	0.00	84.88
05 704 1142	YEARBOOK HS	3,282.49	0.00	0.00	0.00	3,282.49

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

11/2024 - 11/2024

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05, 12

**Fund: 05      ACTIVITY FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1151	CROSS COUNTRY TEAM	1,975.43	0.00	0.00	0.00	1,975.43
05 704 1161	SOFTBALL TEAM	9,851.56	3,375.19	0.00	0.00	6,476.37
05 704 1166	BOYS TRACK TEAM	128.02	0.00	0.00	0.00	128.02
05 704 1176	VOLLEYBALL TEAM	4,801.77	0.00	0.00	0.00	4,801.77
05 704 1186	WRESTLING TEAM	1,668.67	0.00	0.00	0.00	1,668.67
05 704 1198	SUMMER SPORTS CAMPS	598.12	0.00	0.00	0.00	598.12
05 704 1222	SCIENCE GRANT	3,055.68	0.00	0.00	0.00	3,055.68
05 704 1224	STUCO MS	13,134.07	0.00	896.05	0.00	14,030.12
05 704 1225	COFFEE CART - EL SPED	1,576.40	0.00	0.00	0.00	1,576.40
05 704 1319	DISNEY MUSICAL	15,203.93	0.00	0.00	0.00	15,203.93
05 704 1320	PRESCHOOL	11,120.75	405.32	0.00	0.00	10,715.43
05 704 2112	MS CONCESSIONS	1,725.48	0.00	0.00	0.00	1,725.48
05 704 2121	MS BBB TEAM	211.05	0.00	0.00	0.00	211.05
05 704 2126	MS GBB TEAM	0.00	0.00	0.00	0.00	0.00
05 704 2136	MS FOOTBALL TEAM	368.47	0.00	0.00	0.00	368.47
05 704 2201	ART CLUB MS	153.83	0.00	0.00	0.00	153.83
05 704 2204	ATHLETICS MS	1,317.30	0.00	0.00	0.00	1,317.30
05 704 2205	UNIFIED SPORTS	1,441.13	145.60	271.50	0.00	1,567.03
05 704 2216	MS DRAMA	96.47	0.00	0.00	0.00	96.47
05 704 2218	MIDDLE SCHOOL	946.71	0.00	8.00	0.00	954.71
05 704 2242	MS YEARBOOK	3,269.48	0.00	0.00	0.00	3,269.48
05 704 3220	ELEM FIELD TRIP	5,673.80	809.21	0.00	0.00	4,864.59
05 704 3221	PBIS/FALCOIN	3,264.05	0.00	213.30	0.00	3,477.35
05 704 3222	BATTLE OF THE BOOKS	105.50	0.00	0.00	0.00	105.50
05 704 3318	ELEMENTARY	5,380.44	0.00	40.00	0.00	5,420.44
Fund Total: 05		267,206.28	21,101.32	9,554.64	0.00	255,659.60

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

11/2024 - 11/2024

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05, 12

**Fund: 12 STUDENT FEES**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
12 704	STUDENT PARTICIPATION FEE	31,816.60	8,292.34	210.00	0.00	23,734.26
	Fund Total: 12	31,816.60	8,292.34	210.00	0.00	23,734.26

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DECEMBER 16, 2024 BOARD BILLS

User ID: CQ

Vendor Name	Vendor Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
ACT, INC		3,078.00
AMAZON CAPITAL SERVICES		2,356.56
AMERICAN RED CROSS		239.40
AWARDS UNLIMITED INC		248.34
BERGANKDV		26,500.00
BOOKWORM, INC, THE		2,932.99
BORDER STATES INDUSTRIES INC		1,228.72
BOYS TOWN		9,540.00
BSN SPORTS LLC		6,260.15
CAPPEL NAPA AUTO SUPPLY - VALLEY		163.45
CINTAS CORP		581.88
CLASSIC SPORTSWEAR & AWARDS		101.80
COMMONWEALTH ELECTRIC COMPANY of the Midwest		941.35
COX BUSINESS		169.37
CROUCH RECREATIONAL DESIGN INC		91.00
DAILY RECORD, THE		330.00
DC WEST ACTIVITY ACCOUNT		250.00
DC WEST FOOD SERVICE		1,679.20
DIETZE MUSIC HOUSE		279.10
DREY INC		1,400.00
EAGLE SERVICES INC.		86.78
EDUCATIONAL SERVICE UNIT #2		13,051.16
EDUCATIONAL SERVICE UNIT #3		18,414.15
EGAN SUPPLY CO		4,278.50
ELECTRONIC SOUND INC		3,812.00
FIBER PLATFORM, LLC		558.30
FIREGUARD INC		597.95
FIRST STUDENT		47,363.14
HEARTLAND PEST CONTROL		260.00
HOMETOWN LEASING		2,522.27
JUST FOR KIDS THERAPY INC		7,906.25
JW PEPPER & SONS		110.49
KV CONSTRUCTION INC		4,000.00
LANGUAGE LINE SERVICES, INC		21.83
MATHESON TRI-GAS INC		40.47
MECHANICAL SALES INC		295.50
MENARDS - ELKHORN		803.36
METAL DOORS & HARDWARE CO		225.00
NCS PEARSON INC		307.86
NE COUNCIL OF SCHOOL ADM		580.00
NEBR ASSOCIATION OF SCHOOL BOARDS		300.00
NEBR STATE FIRE MARSHAL AGENCY		120.00
NEBRASKA SAFETY CENTER		150.00
OMAHA WORLD-HERALD		2,700.00
ONE SOURCE		538.05
OPD BUSINESS SOLUTIONS, LLC		125.09
PERRY GUTHERY HAASE & GESSFORD		1,600.00
SCHOOL SPECIALTY INC		799.76
SPEECH SQUAD, LLC		9,132.75
SPORTS FACILITY MAINTENANCE LLC		507.00
SWAN ENGINEERING, LLC		30.48
VALLEY ACE HARDWARE		434.60
VENTRIS LEARNING LLC		90.00
VERIZON		90.12

12/11/2024 06:27 PM

DECEMBER 16, 2024 BOARD BILLS

User ID: CQ

Vendor Name	Vendor Description	Amount
WASTE CONNECTIONS OF NEBR, INC		1,248.82
WATER ENGINEERING INC		302.50
WESTERN PSYCHOLOGICAL SERVICES		179.30
WOODRIVER ENERGY LLC		7,028.89
XTRA MATH		400.00
Fund Number 01		<u>189,383.68</u>

Checking Account ID 6	Fund Number 06	NUTRITION FUND	
CASH-WA DISTRIBUTING			14,061.23
CHESTERMAN CO			762.01
CINTAS CORP			362.52
EDUCATIONAL SERVICE UNIT #3			1,592.64
EGAN SUPPLY CO			1,467.50
HILAND DAIRY			6,093.75
MENARDS - ELKHORN			21.52
ROTELLA'S ITALIAN BAKERY INC			1,128.99
SYSCO LINCOLN			10,413.63
US FOOD INC			14,284.14
Fund Number 06			<u>50,187.93</u>

12/11/2024 06:13 PM

MID MONTH BILLS - NOVEMBER / DECEMBER 2024

User ID: CQ

Vendor Name	Vendor Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
ABE'S TRASH SERVICE, INC		400.00
ACH BANK FEE		62.25
AMERICAN VOLLEYBALL COACHES ASSOC		95.00
BENNINGTON HIGH SCHOOL		195.00
BOYS TOWN		12,600.00
BREAKFIELD, VERNON		325.00
CITI CARD - COSTCO		666.06
CITY OF VALLEY		1,182.25
COX BUSINESS		121.73
DISCOUNT TIRE		1,237.20
EDUCATIONAL SERVICE UNIT #3		7,357.30
GILES, DARBY		160.00
HY-VEE INC		75.00
KNOTT, JAMES		62.73
LOVE'S TRAVEL STOPS & COUNTRY STORE		1,751.31
MADISON NATIONAL LIFE INS CO IN		2,920.72
MAGIC WRIGHTER E-SERVICE		281.50
MARTEN, DAWN		20.00
METROPOLITAN ENTERTAINMENT & CONVENTION		216.00
MILLARD SOUTH HIGH SCHOOL		80.00
NATIONAL FASTPITCH COACHES ASSOCIATION		450.00
NEBRASKA COACHES ASSOC		310.00
OMAHA PUBLIC POWER DISTRICT		20,414.33
PAPILLION LAVISTA SOUTH HIGH SCHOOL		40.00
PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC		96.00
PITNEY BOWES, INC		414.95
PRAIRIE MECHANICAL CORP		309.00
PREMIER SPORTS OFFICIALS ASSOC		15.00
PRICE, MATTHEW		200.00
REMM, KYLIE		160.00
RICHARDS, KATHLEEN		33.46
USBANK		3,190.12
VERIZON		90.12
WALMART COMMUNITY		82.03
WAYNE STATE COLLEGE		85.00
WOODRIVER ENERGY LLC		2,049.19
ZOOM VIDEO COMMUNICATION, INC.		3.49
Fund Number 01		<u>57,751.74</u>
Checking Account ID 2	Fund Number 02 DEPRECIATION	
DC WEST SPECIAL BUILDING FUND		100,000.00
Fund Number 02		<u>100,000.00</u>
Checking Account ID 8	Fund Number 08 SPECIAL BUILDING FUND	
FIRST CITIZENS BANK		871,667.98
Fund Number 08		<u>871,667.98</u>

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF  
EDUCATION OF DOUGLAS COUNTY SCHOOL DISTRICT 28-0015,  
a/k/a, DOUGLAS COUNTY WEST COMMUNITY SCHOOL DISTRICT  
Monday, November 11, 2024**

The regular meeting of the Board of Education, District #15, in the County of Douglas, in the State of Nebraska, was convened in open and public session on Monday, November 11, 2024 at the Central Office Board Room, 401 South Pine Street, Valley, NE 68064-0378.

Following public notification procedures approved by the Board of Education, February 14, 2011, in adherence to 84-1411, notice of the meeting was given in advance thereof by posting such Notice on the exterior front door of the high school, elementary school, middle school, Valley City Hall, First Nebraska Bank, and Foundation One Bank. Notice of the meeting was simultaneously given to all members of the Board of Education. Availability of the agenda was communicated in advance notice and in the notice to the Board of Education of the meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Attendance Taken at 7:00 PM.

Kelly Hinrichs: Present  
Luke Janke: Present  
Jamie Jorgensen: Present  
Bill Koile: Present  
Elizabeth Mayer: Present  
Jim Tomanek: Present  
Present: 6.

**1. Call to Order**

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

President – "As I call the meeting to order I wish to inform everyone present that a current copy of the Open Meetings Act is posted on the back wall of the Board Room for your review at any time."

**2. Public Communications and Correspondence**

Comments from the audience were accepted at this time. A thank you note from the family of Dori Kuspa was presented to the Board.

**3. Approval of Agenda**

Motion to approve agenda as presented Passed with a motion by Luke Janke and a second by Kelly Hinrichs.

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

**4. Administrative Reports**

- 4.1. Superintendent's Report
- 4.2. Financial Report

**5. Consent Agenda**

Motion to approve Consent Agenda Passed with a motion by Jamie Jorgensen and a second by Kelly Hinrichs.

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

- 5.1. Approve Minutes  
Regular Meeting Date  
Special Meeting Date

- 5.2. Approve Claims for Payment
- 5.3. Approve Financial Report
- 5.4. Approve Classified Staff  
Paige Pipal- Hire custodial  
Chris Harris- Hire custodial

## 6. Old Business

### 6.1. Updated Final Bid Tab

An updated bid tab from MCL Construction for the DC West Sports Complex was presented to the Board.

## 7. New Business

### 7.1. Playground Proposal Approval

A second proposal was presented to the Board from Crouch Recreation for review and discussion. Dr. Polonic also reported to the Board the commitment of the following funds:

- PTSA, \$31,000
- DC West Schools Foundation \$30,000
- DC West General Fund (Depreciation) \$150,000
- Total Funds Committed: \$211,000

Motion to approve the playground design from Crouch Recreation in the amount of \$224,494.00. Passed with a motion by Luke Janke and a second by Jamie Jorgensen.

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

Yea: 6, Nay: 0

### 7.2. Annual Enrollment Report to the Board 2024

The annual DC West enrollment report summarizing data from the Nebraska Department of Education reporting in the Fall of 2024 was presented to the Board.

### 7.3. Approve Substitute Pay Increase

The administration recommended an increase in sub-pay to be implemented in December. DC West's current pay is \$170.00 daily and \$180.00 long term. The following are averages in the area where we compete for substitutes:  
\$181.00 Daily Average in Metro Area  
\$198.00 Long Term Daily Average in Metro Area

The administration recommended the following increases:

\$185.00 Daily (would put us ahead of 9/11 districts)

\$200.00 Long Term (would put us ahead of 7/11 districts)

Motion to approve the substitute teacher rates of \$185.00 daily and \$200.00 long-term beginning December 2024

Passed with a motion by Jamie Jorgensen and a second by Kelly Hinrichs.

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

Yea: 6, Nay: 0

### 7.4. Approve Certificated Resignation for the 2025-2026 School Year

Dr. Dee Acklie, Falcon Family Facilitator, has notified us of her retirement in May, 2024. Dr. Dee has made an amazing impact on our community, and we will miss her in the coming year. Her position will be posted in the coming months. Her resignation letter was presented to the Board.

Motion to approve the resignation of Dr. Dee Acklie in her retirement at the end of the 2024-2025 school year

Passed with a motion by Bill Koile and a second by Luke Janke.

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

Yea: 6, Nay: 0

### 7.5. Approve Extra Duty Positions

The following extra duty positions were approved at a previous meeting, the following are the pay rates approved by the DCWEA now needing approval by the Board:

- Add PAC Coordinator at 10.0% - 11.0% - 12.0%

- Add HS Assistant Cheer at 6.5% - 7.5% - 8.5%
- Add HS Spring Musical Pit Director at 4% - 5% - 6% (odd years only)
- Add HS Spring Musical at 10% - 11% - 12% (odd years only)
- Add HS Spring Musical Assistant at 6.5% - 7.5% - 8.5% (odd years only)

In addition to these pay amounts, Mr. Travis had recorded in his October Board report the need to add an additional High School Assistant Baseball Coach (7%, 8.5%, 10%) and an additional High School Assistant Boys Golf Coach (5%, 6.5%, 8%). Pay rates as shown are already designated for these positions.

The administration recommended all for approval by the Board of Education.

Motion to approve extra duty pay rates as presented for the PAC Coordinator, HS Asst Cheer, and HS Spring Musical Pit Director, Director, and Asst Director. Motion to approve an additional High School Baseball Assistant and High School Golf Assistant for the 2025 season. Passed with a motion by Jamie Jorgensen and a second by Kelly Hinrichs.

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

Yea: 6, Nay: 0

### 8. Executive Session

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

A personnel matter needs to be handled in closed session.

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

Motion to enter in Executive Session Passed with a motion by Bill Koile and a second by Luke Janke.

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

#### 8.1. Reconvene to Regular Session and Adjournment

Motion to reconvene to regular session and adjourn at 7:20 pm. Passed with a motion by Elizabeth Mayer and a second by Jim Tomanek.

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

Yea: 6, Nay: 0

  
\_\_\_\_\_  
Kristi Trost, Board Secretary

  
\_\_\_\_\_  
Dr. Melissa Poloncic, Superintendent

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

**Basic Financial Statements**

**August 31, 2024**



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

Board of Education  
School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District") as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the of District as of August 31, 2024, and the respective changes in financial position-cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

#### **Basis for Opinions**

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

#### **Emphasis of Matter - Basis of Accounting**

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

#### **Responsibilities of Management for the Financial Statements**

Management of the District is responsible for the preparation and fair presentation of the basic 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 basic 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 the basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Responsibilities of Management for the Financial Statements (Continued)**

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Supplementary Information**

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

The Schedule of Expenditures of Federal Awards on pages 40 - 41 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information presented on pages 26-39 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Bryan KDV, LLC*

Omaha, Nebraska  
November 5, 2024



## BASIC FINANCIAL STATEMENTS

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Statement of Net Position - Cash Basis**  
**August 31, 2024**

	Governmental Activities
<b>Assets</b>	
Cash	\$ 10,316,718
Funds held by County Treasurer	1,003,327
Total assets	\$ 11,320,045
<b>Net position</b>	
Restricted	
Special building	\$ 722,802
Debt service	1,473,201
Capital projects	548,130
School Nutrition	103,634
Unrestricted	
Board designated	
Depreciation	1,874,788
Undesignated	6,597,490
Total net position	\$ 11,320,045

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Statement of Activities - Cash Basis**  
**Year Ended August 31, 2024**

Functions/Programs	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	
Governmental activities				
Instructional services	\$ (9,229,582)	\$ 106,856	\$ 1,331,172	\$ (7,791,554)
Support services	(3,766,828)	-	-	(3,766,828)
Operations and maintenance	(7,149,331)	-	-	(7,149,331)
Student transportation	(842,482)	-	71,063	(771,419)
Food service operations	(744,662)	354,925	282,415	(107,322)
Private grant programs	(147,808)	-	21,461	(126,347)
State categorical programs	(162,398)	-	-	(162,398)
Federal programs	(591,484)	-	792,936	201,452
Principal and interest on indebtedness	(3,067,893)	-	-	(3,067,893)
<b>Total governmental activities</b>	<b><u>\$ (25,702,468)</u></b>	<b><u>\$ 461,781</u></b>	<b><u>\$ 2,499,047</u></b>	<b><u>(22,741,640)</u></b>
General receipts				
Taxes collected				13,644,025
County receipts				29,244
State receipts				4,073,586
Interest				164,730
Other				552,913
<b>Total general receipts</b>				<b><u>18,464,498</u></b>
Change in net position				(4,277,142)
Net position - beginning of year				<u>15,597,187</u>
Net position - end of year				<b><u>\$ 11,320,045</u></b>

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2024**

	General Fund	Special Revenue Funds		Bond Fund	Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
		Special Building	School Nutrition				
<b>Assets</b>							
Cash	\$ 7,459,867	\$ 579,850	\$ 103,883	\$ 1,395,522	\$ 514,854	\$ 262,742	\$ 10,316,718
Funds held by County Treasurer	749,420	142,952	-	77,679	33,276	-	1,003,327
Due to (from) other funds	249	-	(249)	-	-	-	-
<b>Total assets</b>	<b>\$ 8,209,536</b>	<b>\$ 722,802</b>	<b>\$ 103,634</b>	<b>\$ 1,473,201</b>	<b>\$ 548,130</b>	<b>\$ 262,742</b>	<b>\$ 11,320,045</b>
<b>Fund Balances</b>							
Restricted for							
Capital projects	\$ -	\$ 722,802	\$ -	\$ -	\$ 548,130	\$ -	\$ 1,270,932
Debt service	-	-	-	1,473,201	-	-	1,473,201
School nutrition	-	-	103,634	-	-	-	103,634
Committed to							
Capital assets	1,874,788	-	-	-	-	-	1,874,788
Activities	-	-	-	-	-	262,742	262,742
Unassigned	6,334,748	-	-	-	-	-	6,334,748
<b>Total fund balances</b>	<b>\$ 8,209,536</b>	<b>\$ 722,802</b>	<b>\$ 103,634</b>	<b>\$ 1,473,201</b>	<b>\$ 548,130</b>	<b>\$ 262,742</b>	<b>\$ 11,320,045</b>

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis - Governmental Funds**  
**Year Ended August 31, 2024**

	Special Revenue Funds			
	General Fund	Special Building	School Nutrition	Bond Fund
<b>Receipts</b>				
Local receipts	\$ 10,357,444	\$ 1,992,777	\$ 802	\$ 1,102,418
County receipts	29,244	-	-	-
State receipts	5,167,246	173,690	3,351	94,471
Federal receipts	792,936	-	279,064	-
Sales of lunches	-	-	354,925	-
Interest	113,069	20,944	732	-
Activity related receipts	-	-	-	-
Non-revenue receipts	113,169	-	-	-
Total receipts	16,573,108	2,187,411	638,874	1,196,889
<b>Disbursements</b>				
Instructional services	9,229,582	-	-	-
Support services	3,466,446	-	-	-
Operations and maintenance	3,425,068	3,724,263	-	-
Student transportation	842,482	-	-	-
Food service operations	-	-	744,662	-
Private grant programs	147,808	-	-	-
State categorical programs	162,398	-	-	-
Federal programs	591,484	-	-	-
Lease payments	-	1,866,597	-	-
Redemption of principal	-	-	-	-
Debt service interest and other costs	-	-	-	769,351
Total disbursements	17,865,268	5,590,860	744,662	769,351
Excess (deficiency) of receipts over disbursements	(1,292,160)	(3,403,449)	(105,788)	427,538
Fund balance - beginning of year	9,501,696	4,126,251	209,422	1,045,663
Fund balance - end of year	\$ 8,209,536	\$ 722,802	\$ 103,634	\$ 1,473,201

Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
\$ 462,644	\$ -	\$ 13,916,085
-	-	29,244
40,414	-	5,479,172
-	-	1,072,000
-	-	354,925
7,290	-	142,035
-	318,696	318,696
-	-	113,169
<u>510,348</u>	<u>318,696</u>	<u>21,425,326</u>
-	-	9,229,582
-	300,382	3,766,828
-	-	7,149,331
-	-	842,482
-	-	744,662
-	-	147,808
-	-	162,398
-	-	591,484
-	-	1,866,597
425,000	-	425,000
6,945	-	776,296
<u>431,945</u>	<u>300,382</u>	<u>25,702,468</u>
78,403	18,314	(4,277,142)
<u>469,727</u>	<u>244,428</u>	<u>15,597,187</u>
<u>\$ 548,130</u>	<u>\$ 262,742</u>	<u>\$ 11,320,045</u>

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Statement of Net Position - Cash Basis - Fiduciary Funds - Memorial Fund**  
**August 31, 2024**

<b>Assets</b>		
Cash		\$ 218,597
		<u>                    </u>
Total assets		<u><u>\$ 218,597</u></u>
<b>Net Position</b>		
Net position - unrestricted		\$ 218,597
		<u>                    </u>
Total net position		<u><u>\$ 218,597</u></u>

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Statement of Changes in Net Position - Cash Basis - Fiduciary Funds - Memorial Fund**  
**Year Ended August 31, 2024**

<b>Receipts</b>		
Interest income		\$ -
<b>Disbursements</b>		
Scholarships		5,500
		<u>                    </u>
Decrease in net position		(5,500)
Net position - beginning of year		224,097
		<u>                    </u>
Net position - end of year		<u><u>\$ 218,597</u></u>

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

**B. Reporting Entity**

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

**C. Basis of Presentation**

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

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

The funds of the financial reporting entity are described below:

**Governmental Fund Activities:**

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

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Presentation (Continued)**

Governmental Fund Activities (Continued):

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

- ◆ Special Building Fund - This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.
- ◆ School Nutrition Fund - This fund accounts for the operations of the District's child nutrition programs.
- ◆ Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.
- ◆ Student Fee Fund - This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

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

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

Fiduciary Fund Activities:

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

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

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

*Measurement Focus*

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting (Continued)**

*Basis of Accounting*

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

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

**E. Equity Classification**

*Government-Wide Statements*

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

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

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

*Fund Financial Statements*

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

- ◆ Nonspendable - This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. As of August 31, 2024, the District did not have any nonspendable funds.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Equity Classification (Continued)**

*Fund Financial Statements (Continued)*

- ◆ **Restricted:** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- ◆ **Committed:** This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- ◆ **Assigned:** Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education. As of August 31, 2024, the District did not have any assigned funds.
- ◆ **Unassigned:** This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Internal and Interfund Balances and Activities**

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

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

During the year, the District transferred \$400,000 from the General Fund to the Depreciation Fund.

**NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES**

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

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

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

- ◆ The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them.
- ◆ Public hearings are conducted at a public meeting to obtain taxpayer comments.
- ◆ The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- ◆ Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following April 1, with the second one-half becoming delinquent after August 1.

The combined tax rate of the District for the year ended August 31, 2024, was \$0.797536 per \$100 of assessed valuation.

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

**NOTE 3 - DEPOSITS AND INVESTMENTS**

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

**A. Deposits**

As of August 31, 2024, the carrying amount of the District's deposits was \$10,535,315 and the bank balance was \$10,772,852.

	Book Balance	Bank Balance
Governmental Funds	\$ 10,316,718	\$ 10,548,648
Fiduciary Funds	218,597	224,204
Total	\$ 10,535,315	\$ 10,772,852

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

**B. Risks**

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

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

The bank balances of the District's deposits, which includes the CDs are insured through Federal Depository Insurance Corporation ("FDIC") coverage or collateral held by the District's agent in the District's name. As of August 31, 2024, the bank balance of the District's deposits at financial institutions was covered through the Federal Deposit Insurance Corporation ("FDIC") or collateralized.

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

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

**NOTE 4 - FUNDS HELD BY COUNTY TREASURER**

Funds held by County Treasurer for the District as of August 31, 2024, were transferred to the District subsequent to August 31, 2024, and have been included as receipts and cash balances in the financial statements. Most of the District's funds are at Douglas County, but there is a small portion at Sarpy County.

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

**A. Plan Description**

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public-school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

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

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

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**A. Plan Description (Continued)**

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75% of the purchasing power of the initial benefit.

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$10,025,739. Total covered payroll was \$9,452,078. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**B. Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2% of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$933,657.

**C. Pension Liabilities**

At June 30, 2023, the District had a liability of \$1,289,724 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.81% funded as of June 30, 2023, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.310902% which was an increase of 0.0185% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$326,622.

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

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	July 1, 2023
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll, Closed
Single equivalent amortization period	5 Years
Asset valuation method	5 Year Smoothed Market
Inflation	2.45%
expense and including inflation	7.10%
Projected salary increases, including inflation	2.95% - 12.95%
Cost-of-living adjustment (COLA)	2.05% with a floor benefit equal to 75% purchasing power of original benefit*

*\* 1% and no floor benefit for members joining on or after July 1, 2013.*

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

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

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

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

The actuarial assumptions used in the July 1, 2023, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**D. Actuarial Assumptions (Continued)**

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

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

\*

Arithmetic mean, net of investment expenses.

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.1%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

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

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1%) or 1-percentage-point higher (8.1%) than the current rate:

District's Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.1%)	Current Discount Rate (7.1%)	1% Increase in Discount Rate (8.1%)
\$ 8,080,982	\$ 1,289,724	\$ (4,281,463)

**F. Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

**NOTE 6 - COMMITMENTS AND CONTINGENCIES**

**A. Bonds Payable**

The following is the bonded indebtedness of the District as of August 31, 2024:

Issue Date	Beginning Balance	Issued	Payments	Ending Balance
April 6, 2021	\$ 1,285,000	\$ -	\$ 425,000	\$ 860,000
September 9, 2021	7,445,000	-	-	7,445,000
May 11, 2022	9,220,000	-	180,000	9,040,000
Total	\$ 17,950,000	\$ -	\$ 605,000	\$ 17,345,000

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

**NOTE 6 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

Aggregate principal and interest payments applicable to the District's bonds subsequent to August 31, 2024, are as follows:

<u>Year Ending August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 610,000	\$ 585,650	\$ 1,195,650
2026	625,000	575,355	1,200,355
2027	640,000	557,150	1,197,150
2028	665,000	531,050	1,196,050
2029	695,000	503,850	1,198,850
Thereafter	<u>14,110,000</u>	<u>4,081,725</u>	<u>18,191,725</u>
Total	<u>\$ 17,345,000</u>	<u>\$ 6,834,780</u>	<u>\$ 24,179,780</u>

**B. Lease Commitment**

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

The District has a lease arrangements to finance the construction of school projects. The agreement is between the District and the Nebraska Educational Building Association, comprised of members appointed by the boards of the District and Scribner-Snyder Community Schools, which has secured financing through First-Citizens Bank & Trust Company. The District intends to pay the lease obligations using existing income sources and will not issue general obligation bonds in order to meet those obligations.

Annual lease payments for the above leases are scheduled to be made as follows:

<u>Year Ending August 31,</u>	<u>Payment</u>
2025	\$ 255,267
2026	390,267
2027	475,223
2028	525,000
2029	625,000
Thereafter	<u>30,445,000</u>
Total	<u>\$ 32,715,757</u>

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

**NOTE 6 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**C. Interlocal Agreements**

The District has entered into an interlocal agreement with Scribner-Snyder Community Schools on May 18, 2023, to organize and operate Nebraska Educational Building Association for the purpose to collaborate on best practices and methods for use of existing school and other public facilities, modification of school and other public facilities for benefit of the Members, and providing new facilities to achieve the educational and other public goals of the Members and their local communities.

**D. Grant Program Involvement**

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

**E. Compensated Absences**

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

**F. Litigation**

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

**G. Arbitrage**

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

**H. Risk Management**

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

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

**NOTE 7 - SUBSEQUENT EVENT**

Management has evaluated subsequent events through November 5, 2024, the date which these financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - General Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
<b>Local receipts</b>			
1100 Local property taxes	\$ 9,205,984	\$ 8,726,390	\$ (479,594)
1115 Carline tax	-	6,790	6,790
1125 Motor vehicle taxes	1,000,000	1,374,301	374,301
1190 Other taxes	-	1,400	1,400
1311 Tuition from individuals regular education	75,000	-	(75,000)
1312 Tuition from individuals for summer school	-	13,940	13,940
1315 Tuition from educational entities	-	39,232	39,232
1370 Preschool tuition and fees	-	53,684	53,684
1510 Interest on investments	12,281	60,128	47,847
1911 Other local license fees	-	4,794	4,794
1925 Other categorical grants from corporations and other private interests	-	21,461	21,461
1942 Other textbook rentals	-	190	190
1990 Other miscellaneous local revenue	65,000	115,262	50,262
Total	<u>10,358,265</u>	<u>10,417,572</u>	<u>59,307</u>
<b>County receipts</b>			
2110 County fines and license fees	15,000	23,298	8,298
2210 ESU receipts	-	5,946	5,946
Total	<u>15,000</u>	<u>29,244</u>	<u>14,244</u>
<b>State receipts</b>			
3110 State aid	2,744,776	2,744,776	-
3120 Special education programs	677,811	1,331,172	653,361
3125 Special education transportation	30,000	71,063	41,063
3130 Homestead exemption	-	144,782	144,782
3131 Property tax credit	-	593,283	593,283
3180 Pro rata motor vehicle	20,000	18,862	(1,138)
3400 State apportionment	100,000	168,851	68,851
3535 High ability learners	8,700	9,498	798
3540 State Early Childhood	-	62,459	62,459
3551 Career Education	-	7,500	7,500
3990 Other state receipts	5,000	15,000	10,000
Total	<u>3,586,287</u>	<u>5,167,246</u>	<u>1,580,959</u>
<b>Federal receipts</b>			
4505 Title I, Part A	130,000	119,279	(10,721)
4509 Title II, Part A	-	22,766	22,766
4510 Title IV, Part A	-	9,824	9,824
4418 IDEA Part B PEaK Projects	-	3,676	3,676
4421 IDEA Part B (611) ARP	-	628	628
4422 IDEA Part B Preschool	-	3,186	3,186
4516 IDEA Preschool (619)	-	9,700	9,700
4518 IDEA Part B (611)	263,000	248,464	(14,536)
4530 Other federal categorical receipts	144,908	7,530	(137,378)
4709 Medicaid administrative activities in public schools	20,000	37,381	17,381
4996 Elementary and Secondary School Emergency Relief	439,612	330,502	(109,110)
Total	<u>997,520</u>	<u>792,936</u>	<u>(204,584)</u>

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts (continued)</b>			
<b>Non-revenue receipts</b>			
5300 Proceeds from the disposal of real or personal property	\$ -	\$ 113,169	\$ 113,169
Total	-	113,169	113,169
Total receipts	14,957,072	16,520,167	1,563,095
<b>Disbursements</b>			
<b>Instruction</b>			
1100 Regular instruction	7,920,584	6,650,125	(1,270,459)
1125 Regular instructional programs school age	-	91,948	91,948
1150 Limited english proficiency programs	-	65,975	65,975
1160 Poverty programs	-	378,583	378,583
1190 Early childhood educational programs	-	177,197	177,197
1200 Special education instructional programs - school age	2,275,632	1,859,565	(416,067)
1291 Special education instructional programs - ages 3 - 5	-	9,628	9,628
1292 Special education instructional programs - ages 0 - 2	-	1,775	1,775
1300 Summer school	-	24,786	24,786
Total	10,196,216	9,259,582	(936,634)
<b>Support services - students</b>			
2120 Guidance services	484,821	342,685	(142,136)
2130 Health services	-	156,800	156,800
2141 Psychological services - SPED - school age	403,158	187,270	(215,888)
2142 Psychological services - SPED - age 3 - 5	-	262	262
2143 Psychological services - SPED - age 0 - 2	-	202	202
2151 Speech pathology and audiology services - SPED - school age	-	147,374	147,374
2152 Speech pathology and audiology services - SPED - age 3 - 5	-	450	450
2161 Occupational therapy - related services - SPED - school age	-	19,367	19,367
2162 Occupational therapy - related services - SPED - age 3 - 5	-	350	350
2163 Occupational therapy - related services - SPED - age 0 - 2	-	10,047	10,047
2171 Physical therapy - related services - SPED - school age	-	7,463	7,463
2172 Physical therapy - related services - SPED - ages 3 - 5	-	238	238
2173 Physical therapy - related services - SPED - ages 0 - 2	-	11,526	11,526
2181 Visually impaired/vision services - SPED - school age	-	1,535	1,535
Total	887,979	885,569	(2,410)
<b>Support services - instruction</b>			
2212 Instruction and curriculum development	856,582	52,144	(804,438)
2213 Instructional staff training	-	27,545	27,545
2214 Implementation of standards	-	53,909	53,909
2220 Library/media services	-	142,725	142,725
2230 Instruction-related technology	-	586,922	586,922
2240 Academic student assessment	-	64,436	64,436
Total	856,582	927,681	71,099
<b>Support services - general administration</b>			
2310 Board of education	92,700	109,787	17,087
2320 Executive administration	399,286	394,905	(4,381)
2330 District legal services	35,000	40,228	5,228
Total	526,986	544,920	17,934

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Disbursements (continued)</b>			
<b>Office of the Principal</b>			
2410 Office of the principal	\$ 828,608	\$ 743,945	\$ (84,663)
2490 Other	-	83,831	83,831
Total	<u>828,608</u>	<u>827,776</u>	<u>(832)</u>
<b>Central services</b>			
2510 Fiscal services	311,452	280,500	(30,952)
Total	<u>311,452</u>	<u>280,500</u>	<u>(30,952)</u>
<b>Operation and maintenance of plant</b>			
2610 Operation of buildings	1,795,631	1,092,306	(703,325)
2620 Maintenance of buildings	-	241,769	241,769
2630 Care and upkeep of grounds	-	744,496	744,496
2650 Vehicle operation and maintenance (other than student transportation)	15,200	10,438	(4,762)
2660 Security	-	97,557	97,557
2670 Safety	-	4,223	4,223
Total	<u>1,810,831</u>	<u>2,190,789</u>	<u>379,958</u>
<b>Student transportation</b>			
27X0 Regular education	505,400	661,783	156,383
27X2 Special education - school age	173,760	174,557	797
27X3 Special education - below age 5	-	6,142	6,142
Total	<u>679,160</u>	<u>842,482</u>	<u>163,322</u>
<b>Categorical grants</b>			
3400 Categorical grants from corporations and other private interests	134,908	147,808	12,900
Total	<u>134,908</u>	<u>147,808</u>	<u>12,900</u>
<b>State Categorical Programs</b>			
High ability learners	146,804	9,454	(137,350)
Career Education	-	7,500	7,500
Early childhood education	-	130,444	130,444
Other State Categorical Programs	-	15,000	15,000
Total	<u>146,804</u>	<u>162,398</u>	<u>594</u>
<b>Federal Programs</b>			
6200 Title I, Part A ESSA improving basic programs operated by local educational agencies	418,024	110,827	(307,197)
6310 Title II, Part A ESSA: supporting effective instruction	-	18,402	18,402
6406 IDEA preschool (619) base allocation	-	9,799	9,799
6408 IDEA Part B (611) base and enrollment poverty allocation - birth through age twenty-one	-	249,866	249,866
6969 Title IV-A: student support and academic enrichment (SSAE) grant (2019/19 formula based)	-	10,176	10,176
6990 Federal services - other federal categorical receipts	-	7,793	7,793
6997 Elementary and secondary school emergency relief (ESSERS II)	439,612	-	(439,612)
6998 Elementary and secondary school emergency relief (ESSERS III)	-	184,621	184,621
Total	<u>857,636</u>	<u>591,484</u>	<u>(266,152)</u>
Total disbursements	<u>17,237,162</u>	<u>16,660,989</u>	<u>(591,173)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (2,280,090)</u>	<u>\$ (140,822)</u>	<u>\$ 971,922</u>

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)**  
**Year Ended August 31, 2024**

<b>Fund balance, September 1, 2023</b>	\$ 6,475,570
Cash receipts	<u>16,520,167</u>
Total funds available	22,995,737
Cash disbursements	<u>16,660,989</u>
 <b>Fund balance, August 31, 2024</b>	 <u><u>\$ 6,334,748</u></u>
 <b>Analysis of Fund Balance</b>	
Cash in bank	
Checking accounts	\$ 5,585,079
County Treasurer's	
Douglas County	749,420
Due from School Nutrition	<u>249</u>
Total	<u><u>\$ 6,334,748</u></u>

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
1510 Interest	\$ -	\$ 52,941	\$ 52,941
Total receipts	-	52,941	52,941
<b>Disbursements</b>			
2900 Central services - other support services	2,092,410	1,604,279	(488,131)
Total disbursements	2,092,410	1,604,279	(488,131)
<b>Transfers from (to) other funds</b>			
5200 Transfers incoming	-	400,000	400,000
Excess (deficiency) of receipts over disbursements	\$ (2,092,410)	(1,151,338)	\$ 941,072
<b>Fund balance, September 1, 2023</b>		3,026,126	
<b>Fund balance, August 31, 2024</b>		\$ 1,874,788	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 1,874,788	

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Special Building Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
<b>Local receipts</b>			
1100 Taxes levied/assessed by the school district	\$ 2,113,644	\$ 1,991,218	\$ (122,426)
1115 Carline tax	1,200	1,559	359
1510 Interest on investments	5,000	20,944	15,944
Total	2,119,844	2,013,721	(106,123)
<b>State receipts</b>			
3130 Homestead exemptions	-	33,324	33,324
3131 Property tax credit	-	136,242	136,242
3180 Pro rata motor vehicle	4,000	4,124	124
Total	4,000	173,690	169,690
Total receipts	2,123,844	2,187,411	63,567
<b>Disbursements</b>			
4100 Facilities acquisition and construction - land acquisition	-	1,953,131	1,953,131
4500 Facilities acquisition and construction - building acquisition and construction	4,021,986	1,771,132	(2,250,854)
5000 Total debt service	938,705	1,866,597	927,892
Total disbursements	4,960,691	5,590,860	630,169
Excess (deficiency) of receipts over disbursements	\$ (2,836,847)	(3,403,449)	\$ (566,602)
Budgetary fund balance, September 1, 2023		4,126,251	
Budgetary fund balance, August 31, 2024		\$ 722,802	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 579,850	
County Treasurer's Douglas County		142,952	
Total		\$ 722,802	

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
<b>Local receipts</b>			
1510 Interest on investments	\$ 100	\$ 732	\$ 632
1611 School lunch program	320,000	354,925	34,925
1990 Other miscellaneous local revenue	800	802	2
Total	320,900	356,459	35,559
<b>State receipts</b>			
3150 State reimbursement	75,000	3,351	(71,649)
Total	75,000	3,351	(71,649)
<b>Federal receipts</b>			
4210 Federal nutrition programs	180,000	279,064	99,064
Total receipts	575,900	638,874	62,974
<b>Disbursements</b>			
3100 Food services operations	851,760	744,662	(107,098)
Total disbursements	851,760	744,662	(107,098)
Excess (deficiency) of receipts over disbursements	\$ (275,860)	(105,788)	\$ 170,072
<b>Budgetary fund balance, September 1, 2022</b>		209,422	
<b>Budgetary fund balance, August 31, 2023</b>		\$ 103,634	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 103,883	
Due to General		(249)	
Total		\$ 103,634	

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Bond Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
<b>Local receipts</b>			
1100 Taxes levied/assessed by the school district	\$ 1,148,000	\$ 1,078,876	\$ (69,124)
1115 Carline taxes	700	847	147
1510 Interest on investments	2,000	22,695	20,695
Total	1,150,700	1,102,418	(48,282)
<b>State receipts</b>			
3130 Homestead exemption	-	18,267	18,267
3131 Property tax credit	-	74,017	74,017
3180 Pro-rate motor vehicle	1,500	2,187	687
Total	1,500	94,471	92,971
Total receipts	1,152,200	1,196,889	44,689
<b>Disbursements</b>			
5000 Debt service	1,576,527	769,351	(807,176)
Total disbursements	1,576,527	769,351	(807,176)
Excess (deficiency) of receipts over disbursements	\$ (424,327)	427,538	\$ 851,865
Budgetary fund balance, September 1, 2023		1,045,663	
Budgetary fund balance, August 31, 2024		\$ 1,473,201	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 1,395,522	
County Treasurer's Douglas County		77,679	
Total		\$ 1,473,201	

School District No. 15 - Douglas County West Public Schools  
 Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Undertaking Fund  
 Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
<b>Local receipts</b>			
1100 Taxes levied/assessed by the school district	\$ 492,000	\$ 462,281	\$ (29,719)
1115 Carline taxes	300	363	63
1510 Interest on investments	1,500	7,290	5,790
Total	493,800	469,934	(23,866)
<b>State receipts</b>			
3130 Homestead exemption	-	7,757	7,757
3131 Property tax credit	-	31,720	31,720
3180 Pro rata motor vehicle	500	937	437
Total	500	40,414	39,914
Total receipts	494,300	510,348	16,048
<b>Disbursements</b>			
5000 Debt service	645,774	431,945	(213,829)
Total disbursements	645,774	431,945	(213,829)
Excess (deficiency) of receipts over disbursements	\$ (151,474)	78,403	\$ 229,877
<b>Budgetary fund balance, September 1, 2023</b>		469,727	
<b>Budgetary fund balance, August 31, 2024</b>		\$ 548,130	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 514,854	
County Treasurer's Douglas County		33,276	
Total		\$ 548,130	

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Activities Fund  
Year Ended August 31, 2024

	Code	Original and Final Budget	Actual	Variance with Budget	
<b>Receipts</b>					
1510	Interest on investments	1510	\$ 100	\$ 1,372	\$ 1,272
1710	Admissions	1710	35,000	52,183	17,183
1730	Student organization membership dues and fees	1730	-	1,400	1,400
1740	Fees	1740	-	12,871	12,871
1750	Revenue from enterprise activities	1750	-	400	400
1790	Other activity income	1790	163,900	179,735	15,835
1920	Other contributions and donations from private sources	1920	-	58,695	58,695
	Total receipts	<u>199,000</u>	<u>306,656</u>	<u>107,656</u>	
<b>Disbursements</b>					
2900	Central services - other support services	2900	388,751	295,167	(93,584)
	Total disbursements	<u>388,751</u>	<u>295,167</u>	<u>(93,584)</u>	
	Excess (deficiency) of receipts over disbursements	<u>\$ (189,751)</u>	11,489	<u>\$ 201,240</u>	
	Budgetary fund balance, September 1, 2023		<u>219,856</u>		
	Budgetary fund balance, August 31, 2024		<u>\$ 231,345</u>		
<b>Analysis of Fund Balance</b>					
	Cash in bank				
	Checking accounts		<u>\$ 231,345</u>		

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Budgetary Comparison Schedule - Cash Basis - Student Fee Fund  
Year Ended August 31, 2024

	Original and Final Budget	Actual	Variance with Budget
<b>Receipts</b>			
1741 Extracurricular activity fees	\$ 5,500	\$ 12,040	\$ 6,540
Total receipts	5,500	12,040	6,540
<b>Disbursements</b>			
2900 Central services - other support services	23,282	5,215	(18,067)
Total disbursements	23,282	5,215	(18,067)
Excess (deficiency) of receipts over disbursements	\$ (17,782)	6,825	\$ 24,607
<b>Budgetary fund balance, September 1, 2023</b>		24,572	
<b>Budgetary fund balance, August 31, 2024</b>		\$ 31,397	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 31,397	

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

**NOTE 1 - BUDGETARY ACCOUNTING**

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

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

**NOTE 2 - PRESENTATION**

*Government Auditing Standards* requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund and Employee Benefit Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund and Employee Benefit Fund are required by State law to adopt their own budget. Currently, only the Depreciation Fund has activity so that fund budgetary schedule has been included here. The presentation follows the same major function codes as that are used by the District to prepare their annual financial report, which the District submits, to the Nebraska Department of Education.

**NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The District complied with its overall budget appropriations, however the District's expenditures for the special building fund exceeded the fund's budget by \$630,169.

School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska  
Combining Schedule of Changes in Fund Balances - Cash Basis - Governmental Funds  
Year Ended August 31, 2024

	General Fund	Depreciation	Total General Funds	Special Revenue Funds  Special Building
<b>Receipts</b>				
Local receipts	\$ 10,357,444	\$ -	\$ 10,357,444	\$ 1,992,777
County receipts	29,244	-	29,244	-
State receipts	5,167,246	-	5,167,246	173,690
Federal receipts	792,936	-	792,936	-
Sales of lunches	-	-	-	-
Interest	60,128	52,941	113,069	20,944
Activity related receipts	-	-	-	-
Non-revenue receipts	113,169	-	113,169	-
<b>Total receipts</b>	<u>16,520,167</u>	<u>52,941</u>	<u>16,573,108</u>	<u>2,187,411</u>
<b>Disbursements</b>				
Instructional services	9,229,582	-	9,229,582	-
Support services	3,466,446	-	3,466,446	-
Operations and maintenance	1,820,789	1,604,279	3,425,068	3,724,263
Student transportation	842,482	-	842,482	-
Food service operations	-	-	-	-
Private grant programs	147,808	-	147,808	-
State categorical programs	162,398	-	162,398	-
Federal programs	591,484	-	591,484	-
Debt service payments	-	-	-	1,866,597
<b>Total disbursements</b>	<u>16,260,989</u>	<u>1,604,279</u>	<u>17,865,268</u>	<u>5,590,860</u>
Excess (deficiency) of receipts over disbursements	<u>259,178</u>	<u>(1,551,338)</u>	<u>(1,292,160)</u>	<u>(3,403,449)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	400,000	400,000	-
Transfers out	(400,000)	-	(400,000)	-
<b>Total other financing sources (uses)</b>	<u>(400,000)</u>	<u>400,000</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<u>(140,822)</u>	<u>(1,151,338)</u>	<u>(1,292,160)</u>	<u>(3,403,449)</u>
Fund balance - beginning of year	<u>6,475,570</u>	<u>3,026,126</u>	<u>9,501,696</u>	<u>4,126,251</u>
Fund balance - end of year	<u>\$ 6,334,748</u>	<u>\$ 1,874,788</u>	<u>\$ 8,209,536</u>	<u>\$ 722,802</u>

Special Revenue Funds		Qualified Capital Purpose Undertaking	Activity Fund	Student Fee Fund	Total Other Governmental Funds	Total Governmental Funds
School Nutrition	Bond Fund					
\$ 802	\$ 1,102,418	\$ 462,644	\$ -	\$ -	\$ -	\$ 13,916,085
-	-	-	-	-	-	29,244
3,351	94,471	40,414	-	-	-	5,479,172
279,064	-	-	-	-	-	1,072,000
354,925	-	-	-	-	-	354,925
732	-	7,290	-	-	-	142,035
-	-	-	306,656	12,040	318,696	318,696
-	-	-	-	-	-	113,169
<u>638,874</u>	<u>1,196,889</u>	<u>510,348</u>	<u>306,656</u>	<u>12,040</u>	<u>318,696</u>	<u>21,425,326</u>
-	-	-	-	-	-	9,229,582
-	-	-	295,167	5,215	300,382	3,766,828
-	-	-	-	-	-	7,149,331
-	-	-	-	-	-	842,482
744,662	-	-	-	-	-	744,662
-	-	-	-	-	-	147,808
-	-	-	-	-	-	162,398
-	-	-	-	-	-	591,484
-	769,351	431,945	-	-	-	3,067,893
<u>744,662</u>	<u>769,351</u>	<u>431,945</u>	<u>295,167</u>	<u>5,215</u>	<u>300,382</u>	<u>25,702,468</u>
(105,788)	427,538	78,403	11,489	6,825	18,314	(4,277,142)
-	-	-	-	-	-	400,000
-	-	-	-	-	-	(400,000)
-	-	-	-	-	-	-
(105,788)	427,538	78,403	11,489	6,825	18,314	(4,277,142)
<u>209,422</u>	<u>1,045,663</u>	<u>469,727</u>	<u>219,856</u>	<u>24,572</u>	<u>244,428</u>	<u>15,597,187</u>
<u>\$ 103,634</u>	<u>\$ 1,473,201</u>	<u>\$ 548,130</u>	<u>\$ 231,345</u>	<u>\$ 31,397</u>	<u>\$ 262,742</u>	<u>\$ 11,320,045</u>

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended August 31, 2024**

Federal Agency/Pass Through Agency/Program Title	Federal Financial Assistance Listing Number	Agency or Pass Thru Number	Expenditures
<b>U.S. Department of Education</b>			
Passed through Nebraska Department of Education			
Title I, Part A NCLB	84.010	S010A	\$ 110,828
Special Education Cluster (IDEA)			
IDEA Part B (611) Base & Enrollment Poverty Allocation - Birth through Age 21	84.027	H027A	\$ 249,865
IDEA Preschool (619) Base Allocation	84.173	H173A	9,799
IDEA Part-D	84.325		<u>1,763</u>
Total Special Education Cluster			261,427
Title IIA	84.367	S367A	18,402
Student Support and Academic Enrichment - Title IV, Part A	84.424		10,176
Education Stabilization Funds			
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U		<u>184,621</u>
Total U.S. Department of Education			<u>585,454</u>
<b>National Endowment for the Humanities</b>			
Passed through Nebraska Department of Education			
Art NOW	45.025		<u>6,030</u>
<b>U.S. Department of Agriculture</b>			
Child Nutrition Cluster			
Passed through the Nebraska Department of Health and Human Services			
Food Distribution Program	10.555		63,378
Pass through Nebraska Department of Education			
School Breakfast Program	10.553		54,732
National School Lunch Program	10.555		<u>160,954</u>
Total Child Nutrition Cluster			279,064
Total U.S. Department of Agriculture			<u>279,064</u>
<b>U.S. Department of Health and Human Services</b>			
Medicaid Cluster			
Passed through Nebraska Department of Health and Human Services			
Medicaid Administrative Activities	93.778		<u>37,381</u>
Total U.S. Department of Health and Human Services			<u>37,381</u>
Totals			<u>\$ 907,929</u>

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution of \$54,732. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

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

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

**NOTE 2 - PASS-THROUGH AWARDS**

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

**NOTE 3 - NON-CASH AWARDS**

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

**NOTE 4 - CONTINGENCIES**

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

**NOTE 5 - DE MINIMIS COST RATE**

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



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

**Independent Auditor's Report**

Board of Education  
School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District"), as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

*Beyan KDV, LLC*

Omaha, Nebraska  
November 5, 2024



**Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance in Accordance  
with the Uniform Guidance**

**Independent Auditor's Report**

Board of Education  
School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

**Basis for Opinion on Each Major Federal Program**

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

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

Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

### **Report on Internal Control Over Compliance**

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

**Report on Internal Control Over Compliance (Continued)**

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

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

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

*Bryan KDV, LLC*

Omaha, Nebraska  
November 5, 2024

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

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

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

Internal control over financial reporting:  
 ◆ Material weakness(es) identified? No  
 ◆ Significant deficiency(ies) identified? None reported

Noncompliance material to financial statement noted? No

**Federal Awards**

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

Internal control over major programs:  
 ◆ Material weakness(es) identified? No  
 ◆ Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

**Identification of Major Programs**

Assistance Listing No: 10.553 and 10.555  
 Name of Federal Program or Cluster: Child Nutrition Cluster

Assistance Listing No: 84.425  
 Name of Federal Program or Cluster: Education Stabilization Fund

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

Auditee qualified as low risk auditee? No

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

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**SECTION IV - PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

None



## Required Communication

Board of Education  
School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District") for the year ended August 31, 2024, and have issued our report thereon dated November 5, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as the following matters related to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 10, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the basic financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Our Responsibility in Relation to *Government Auditing Standards***

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**School District No. 15 - Douglas County West Public Schools  
Required Communications**

**Our Responsibilities in Relation to *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)**

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examine on a test basis, evidence about the District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm firms have complied with relevant ethical requirements regarding independence.

As part of our audit as described in our engagement letter, we assist the District with preparation of financial statements, schedule of expenditures of federal awards and classification schedule of payroll by NCCI codes. In order to ensure that appropriate review of your financial statements is completed, we provide your management with a draft of the financial statements to review, and we also have a qualified team member not part of your audit team also review the financial statements.

**Significant Risks Identified**

We have considered the following significant risks when developing our audit approach:

- ◆ Management Override of Control - Oversight of the District results in errors or fraud that may occur through journal entries or access to underlying data.
- ◆ Cash Disbursements - The accounting records of the District could contain misstatements due to errors or fraud related to the processes of cash disbursements.
- ◆ Pension Valuation - Net pension liability is generally material to the notes to the financial statements and involves significant estimates.
- ◆ Improper Revenue Recognition - Revenues could be improperly recorded due to error or fraud.

**School District No. 15 - Douglas County West Public Schools  
Required Communications**

**Qualitative Aspects of the District's Significant Accounting Policies**

*Significant Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended August 31, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

*Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. However, there are no significant estimates required under the basis of accounting described in Note 1 to the basic financial statements.

*Financial Statement Disclosures*

Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements relate to risks associated with deposits and commitments and contingencies of the District and are particularly sensitive because of their significance to the basic financial statement users.

The basic financial statement disclosures are neutral, consistent, and clear.

**Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

**Significant Difficulties Encountered During our Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements as a whole. Our audit for the year ended August 31, 2024, did not detect any uncorrected misstatements.

**School District No. 15 - Douglas County West Public Schools  
Required Communications**

**Uncorrected and Corrected Misstatements (Continued)**

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's basic financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated November 5, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

**Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the basic financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting described in Note 1 of the financial statements, the method of preparing this schedule has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

**School District No. 15 - Douglas County West Public Schools  
Required Communications**

**Other Information Included in Annual Reports (Continued)**

We were not engaged to report on the other supplementary information accompanying the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Restriction on Use**

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Bryan KDV, LLC*

Omaha, Nebraska  
November 5, 2024

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

**Classification Schedule of Payroll  
by NCCI Codes**

**Year Beginning September 1, 2023  
and Ending August 31, 2024**



## Independent Auditor's Report

Board of Education  
School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska

### Report on the Schedule

#### **Opinion**

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska (the "District") for the year ended August 31, 2024.

In our opinion, the classification schedule of payroll by NCCI codes and payrolls in total referred to above presents fairly, in all material respects, the payroll base of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska for NASB ALICAP premiums for the year ended August 31, 2024, in conformity with the cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

#### **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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Emphasis of Matter - Basis of Accounting**

We draw attention to the fact that the schedule was 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. Accordingly, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. Our opinion is not modified with respect to this matter.

#### **Responsibilities of Management for the Schedule**

Management of the District is responsible for the preparation and fair presentation of the schedule in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the schedule in the circumstances.

Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that are free from material misstatement, whether due to fraud or error.

### **Auditor’s Responsibilities for the Audit of the Schedule**

Our responsibility is to express an opinion on the schedule based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

### **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska as of and for the year ended August 31, 2024, and our report thereon dated November 5, 2024, expressed as an unmodified opinion on those financial statements.

*Bergan KBV, LLC*

Omaha, Nebraska  
November 5, 2024

**School District No. 15 - Douglas County West Public Schools**  
**Douglas County, Nebraska**  
**Classification Schedule of Payroll**  
**by NCCI Codes**  
**Year Beginning September 1, 2023**  
**and Ending August 31, 2024**

<u>Class Code</u>	<u>Class Description</u>	<u>Total Payroll*</u>
8868	Professional Employees, Teachers, Administrators, Aides and Clerical	\$ 9,340,709
9101	Custodians, Cooks and all other employees	658,212
7380	Bus Drivers	<u>25,581</u>
Total payroll		<u>\$ 10,024,502</u>

Legend

\*Total gross payroll before deductions.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Report Due By: November 15, 2024

Please Return To: NASB ALICAP  
1311 Stockwell Street  
Lincoln, NE 68502



Board of Education  
School District No. 15 - Douglas County West Public Schools  
Douglas County, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 15 - Douglas County West Public Schools, Douglas County, Nebraska, (the "District"), as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2024.

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

As requested by the Nebraska Department of Education, during the performance of our audit for the year ended August 31, 2024, we performed the following procedures regarding the District's student membership and attendance reporting related to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) Our testing demonstrated the District was following its policies and procedures for collecting student census data.
- 3) Our testing demonstrated attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
- 4) Our testing demonstrated the District maintains a cumulative attendance and membership record for each student.
- 5) The cumulative attendance and membership records we tested contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- 6) We selected an appropriate sample, for tests of compliance in accordance with applicable auditing standards, of students from the District's attendance records for the year ended August 31, 2024, and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.

- 7) The Nebraska Department of Education's online system captures the attendance information through the State's Advisor program directly through the District's census recordkeeping system. We traced the quarterly Student Summary Attendance reports from Nebraska Department of Education to the District's census recordkeeping system.

Additionally, as requested by the Nebraska Department of Education, during the performance of our audit fieldwork for the year ended August 31, 2024, we tested a sample of District expense allocations verifying appropriate allocation to the school building level as it relates to the District's compliance with Nebraska Department of Education's Title 92, Chapter 1, 003.03D.

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

*Bryan KDV, LLC*

Omaha, Nebraska  
November 5, 2024

**Playground Board/ PTSA Discussion  
DC West Board Meeting  
Monday, December 16, 2024**

**Questions proposed by DC West PTSA Board members prior to the meeting with answers from the Buildings & Grounds Committee:**

*1. Are the size and capacity of students on the equipment from the original design to the approved design similar? Will they support the same/comparable student capacity of the current equipment?*

Original design equipment:

Sensory Dome, Ages 5-12, 60 users

Cliff Rider, Ages 5-12, 11 users

Universal Carousel, Ages 2-12, 8 users

Mound, Ages 2-12, 10 users

*2. Given the approved design, is there a future plan to add more equipment and/or turf to the remaining part of the playground (wood chip area)?*

This has not yet been determined.

*3. We are financially fully committed to a safe, sustainable, and ADA compliant playground installation for Fall 2025. Moving forward, would the Board be open to a partnership for supplemental equipment to support capacity and/or turf/resurfacing?*

This would be a possible discussion to be had with future Buildings & Grounds Committee members.

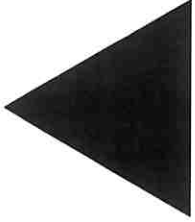
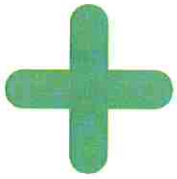
**\*\*Note Feedback from Dr. Johnston's discussion with his teacher leadership team (Staff Senate) attached.**

**Buildings & Grounds Committee Recommendation for Proposal to the Board and PTSA Members for discussion:**

**Design A** (89 users)~ Original design approved by the BOE on November 11, 2024 (\$224,494)

**Design B** (90 users)~ New design developed to respond to feedback (\$231,666), the difference of \$7,172 paid by an additional donation from PTSA

**Design C**~ Board will continue to design a playground option without the donation from PTSA






### Plus / Delta / Minus

- Plus** = Yes, in agreement with / make sense / is acceptable (or...What you like)
- Delta** = Maybe, with adjustment would be acceptable - suggest adjustment (or... What you could like)
- Minus** = No, not in agreement with (or...What you don't like)

### Topic: Proposed Elementary Playground - Summarized by Jed Johnston

<p style="text-align: center;"></p> <p><b>Staff Senate (11) - feedback</b></p> <ul style="list-style-type: none"> <li>• ADA - inclusive access</li> <li>• Like the potential of new equipment to serve students</li> </ul>	<p style="text-align: center;"></p> <p><b>Staff Senate - feedback</b></p> <ul style="list-style-type: none"> <li>• Multiple Mounds might be a good addition (one noted that at the Zoo, mounds are very popular)</li> <li>• Could an additional slide (or two) be added?</li> <li>• Could the two pieces connect rather than a pendulum swing?</li> <li>• Could turf be added to fields? (assist in drainage of soccer field)</li> <li>• Love the idea of a turf field with boundaries or other game markings - a plus for K-5</li> </ul>	<p style="text-align: center;"></p> <p><b>Staff Senate - feedback</b></p> <ul style="list-style-type: none"> <li>• Only 1 slide - slides are very popular K-2</li> <li>• Snow impact on mounds?</li> <li>• Not sure how the pendulum swing works - difficult to see in picture</li> <li>• The apparatus seems to hold much fewer students than current - - possible behavior issues with fewer kids served</li> <li>• NOTE: Most agree that the apparatus serves mostly primary grade students - upper elementary used it less</li> </ul>
<p><b>5 Teacher - feedback</b></p> <ul style="list-style-type: none"> <li>• Turf an improvement over wood chips</li> <li>• A focus on something new replacing the old</li> <li>• Getting rid of old monkey bars -</li> </ul>	<p><b>5 Teacher - feedback</b></p> <ul style="list-style-type: none"> <li>• Could the new turf extend beneath the swings?</li> <li>• Could a second be included in the design?</li> </ul>	<p><b>5 Teacher - feedback</b></p> <ul style="list-style-type: none"> <li>• Only 1 slide</li> <li>• Web structure too small</li> <li>• Proposed equipment won't hold enough children</li> </ul>

<p>dangerous for the younger children</p> <ul style="list-style-type: none"> <li>● A focus on accessibility - inclusive access (JJ)</li> </ul>	<ul style="list-style-type: none"> <li>● Could a larger piece be added that would accommodate more children?</li> <li>● Mound would need rules</li> </ul>	<ul style="list-style-type: none"> <li>● Mound - seen as unnecessary</li> </ul>
<p><b>PTSA Email</b></p> <ul style="list-style-type: none"> <li>● New design has increased accessibility with the turf</li> <li>● New adaptive play concepts</li> <li>● Modern play technologies</li> <li>● The turf is adaptive and offers a longer shelf life</li> </ul>	<p><b>PTSA Email (JJ interpretation)</b></p> <ul style="list-style-type: none"> <li>● Larger piece to hold more students</li> <li>● Connect turf to swings</li> </ul>	<p><b>PTSA Email</b></p> <ul style="list-style-type: none"> <li>● Newly proposed playground in the image vastly different than the image presented at fun run</li> <li>● Safety of kids jumping from large climbing feature</li> <li>● Reduced opportunities for K-2 children who maximize slides</li> <li>● No replacement of a large structure to adequately house 2 grade levels (app 200)</li> <li>● The turf does not connect kids with adaptive needs to the adaptive swing</li> </ul>
		



1309 S 204<sup>th</sup> Street #330  
 Elkhorn, NE 68022  
 (402) 496-2669

**QUOTE**

*Design A*

Quote Number	00000331	Issued Date	11/03/2024
Quote Name	5-12 Playground Structure Replacement	Expiration Date	12/03/2024
Account Name	DC West Community Schools 401 S Pine Street Valley, NE 68064	Name	Melissa Poloncic mpoloncic@dcwest.org
Payment Terms	50% Down, Remainder Upon Receipt	Sales Rep	Eric Crouch eric@crouchrec.com +1 4025982230

#	PRODUCT/SERVICE	DESCRIPTION	COLOR	QTY	UNIT PRICE	TOTAL PRICE
1	Kompan	KOMPAN Sensory Dome	Red Rope	1	\$60,258.00	\$60,258.00
2	Kompan	Inclusive Carousel	Red	1	\$10,140.00	\$10,140.00
3	Kompan	Cliff Climber with Slide	Red & grey	1	\$21,276.00	\$21,276.00
4	Kompan	Freight		1	\$12,800.00	\$12,800.00
5	ForeverLawn HQ	Professional installation of PGG Ultra, 3" SFP (9' CFH) & 1.5" SFP (6' CFH), Nailer Boards, infill, 10' Standard Playmound, and labor	Green	1	\$60,550.00	\$60,550.00
6	DMS	9" Rock Base, Demo, Haul 3000SF		1	\$26,510.00	\$26,510.00
7	Dakotascapes	Installation of Kompan Equipment		1	\$32,960.00	\$32,960.00

**Notes:**

Could save about 10K if switch to PIP

<b>Total Price</b>	\$224,494.00
<b>Tax</b>	\$0.00
<b>Grand Total</b>	\$224,494.00
<b>Deposit Amount</b>	\$112,247.00

PROJECT DETAILS		
Bill to Address	Ship to Address	Project Address
Melissa Poloncic mpoloncic@dcwest.org 401 S Pine Street Valley, NE 68064	Jon Sundvold jonsundvold@yahoo.com +1 605-929-3346	





1309 S 204<sup>th</sup> Street #330  
 Elkhorn, NE 68022  
 (402) 496-2669

**QUOTE**

*Design B*

Quote Number	00000504	Issued Date	12/09/2024
Quote Name	5-12 Playground Dome, Carousel & Structure	Expiration Date	01/08/2025
Account Name	DC West Community Schools 401 S Pine Street Valley, NE 68064	Name	Melissa Poloncic mpoloncic@dcwest.org 402-359-2583
Payment Terms	50% Down, Remainder Upon Receipt	Sales Rep	Eric Crouch eric@crouchrec.com +1 4025982230

#	PRODUCT/SERVICE	DESCRIPTION	COLOR	QTY	UNIT PRICE	TOTAL PRICE
1	Kompan	<b>Sensory Dome</b> CRP812001-0401 In-ground 40cm (expansion bolts)	Rope Red, Steel Galvanized	1	\$60,258.00	\$60,258.00
2	Kompan	<b>Deck &amp; Post Structure</b> PCE211231 CUSTOM (20332069)		1	\$29,101.00	\$29,101.00
3	Kompan	<b>Universal Carousel</b> PCM157 CUSTOM (20324828)	Red	1	\$10,140.00	\$10,140.00
4	Kompan	Freight		1	\$13,447.00	\$13,447.00
5	ForeverLawn HQ	Professional installation of 3000 sf PGG Ultra, 3" SFP (9' CFH) & 1.5" SFP (6' CFH), Nailer Boards, infill, and labor	Green	1	\$57,500.00	\$57,500.00
6	DMS	Install and compact 9" Rock Base for turf Demo & remove old playground Haul 3000SF of woodchips		1	\$26,510.00	\$26,510.00
7	Dakotascapes	#659 Installation of Kompan Equipment		1	\$34,710.00	\$34,710.00

<b>Notes:</b>	<b>Total Price</b>	\$231,666.00
	<b>Tax</b>	\$0.00
	<b>Grand Total</b>	\$231,666.00
	<b>Deposit Amount</b>	\$115,833.00

**PROJECT DETAILS**

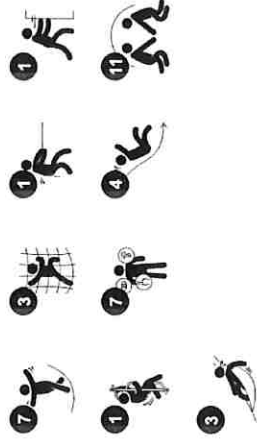
Bill to Address	Ship to Address	Project Address
Melissa Poloncic mpoloncic@dcwest.org 402-359-2583 401 S Pine Street Valley, NE 68064	Jon Sundvold jonsundvold@yahoo.com	DC West Community Schools 401 South Pine Street Valley, NE 68064

# Grand Canyon

PCE211231



Item no. PCE211231-0902	
General Product Information	
Dimensions LxWxH	287"x18'10"x7'7"
Age group	2 - 12
Play capacity (users)	22
Color options	



Wow! There are so many options for play in the Grand Canyon. Children are highly attracted to the structure, and will support longer playtimes for happy, healthy children and families. Graduated challenges and thrills are built in. The rich variation of accesses invites play for all. The rich sliding experiences also develop balance skills and trunk stability, important for

the ability to sit still. The intentional design of the Grand Canyon supports social play, when turn-taking and cooperating around the slides. The Wackle Bridge is a wonderfully challenging feature, training the sense of balance as space, both important for negotiating space securely. Cooperation and consideration are put to full use, developing the child's social-emotional

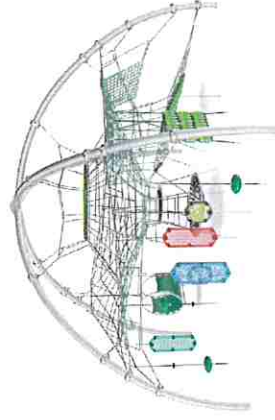
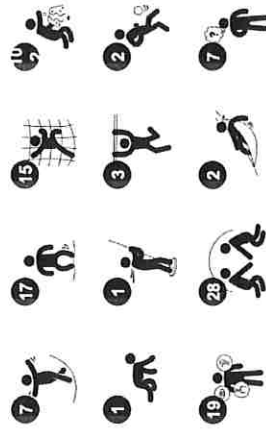
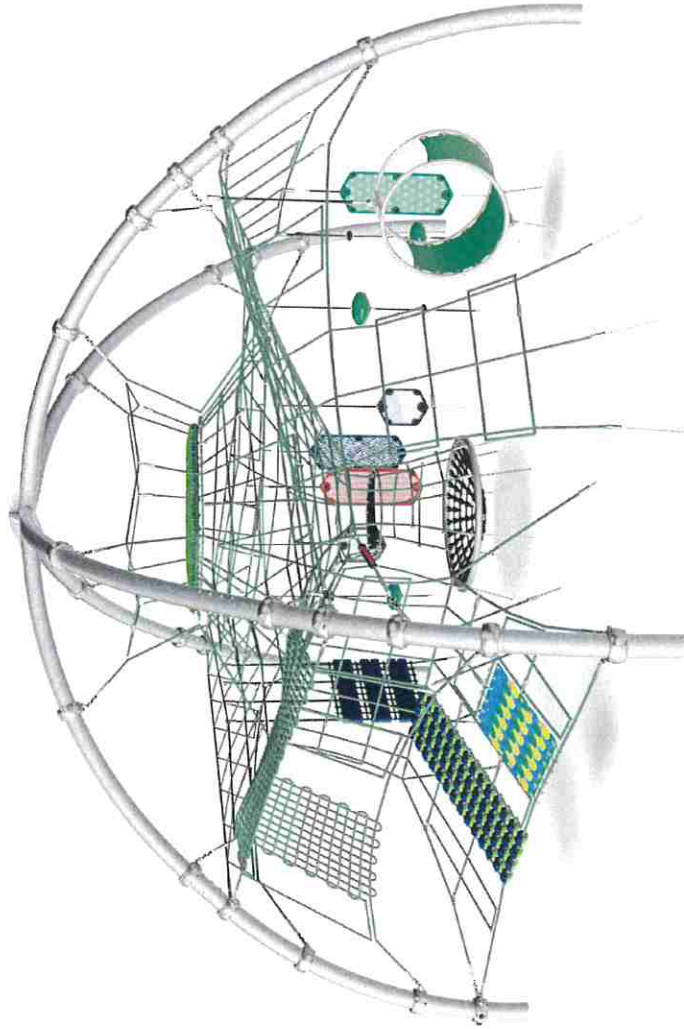
skills. The hammock adds a rest point.

# Sensory Dome

CRP812001



Item no. CRP812001-0404
<b>General Product Information</b>
Dimensions LxWxH 25'6"x24'3"x13'7"
Age group 5 - 12
Play capacity (users) 60
Color options <span style="color: green;">●</span> <span style="color: red;">●</span> <span style="color: blue;">●</span>



Children get a kick from the Sensory Dome: thrills, chills, and wondrous optic phenomena in a friendly, fun sensory playscape. The Sensory Dome features a rich variety of novel play activities that intrigue, retain, and develop children of all abilities in play. The huge nets are suspended vertically as well as horizontally to cater for climbs that are thrilling and meeting

points for chilling.

The age-appropriate training of muscles and motor skills when crawling, climbing, and navigating through the net-scape of the Dome provides children with important play benefits such as strength, stability, and confidence in moving. On the ground level, varied nets sway

when children climb above, creating playful movement and a sense of unity in players. The transparency of the Sensory Dome makes it a play unit for intense cooperation, consideration, and communication across levels and activities.

# Universal Carousel

PCM157



Item no. PCM157-0205	
General Product Information	
Dimensions LxWxH	6'10"x6'10"x2'4"
Age group	2 - 12
Play capacity (users)	8
Color options	<span style="color: green;">●</span> <span style="color: red;">●</span> <span style="color: black;">●</span>



WOW – this is play for everyone, no matter their abilities. The huge truly inclusive, universal design carousel attracts big groups of children and adults in for a spin. Due to its versatility, it appeals to children and adults again and again. The ground-level design makes the carousel accessible to everyone. The bench provides a comfortably seated spin.

The handholds function from both sides. From the inside they offer good support, while from the outside they get the carousel moving. Spinning on this carousel develops the vestibular system, sense of balance and spatial awareness. The benefits trained through play also include social skills, such as cooperation and empathy, by assisting friends of all abilities

to spin and helping others wanting to join or exit. It is play with a purpose for all.



# **Douglas County West Community Schools**

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**AQUESTT, NSCAS & ACT**







# Accountability for a Quality Education System (AQUESTT)

Each year, the Nebraska Department of Education classifies school districts and schools as Excellent, Great, Good or Needs Support for Improvement.

Classifications are determined by the following process:

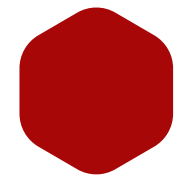
**STEP 1**

Status (Percent Proficient): 4, 3, 2, 1 (# of Proficient ELA + # of Proficient Math)/(Total ELA Assessments + Total Math Assessments)			
Educational Opportunities & Access	Transitions	Positive Partnerships, Relationships, and Success	Student Achievement & Growth
 <b>+1, 0</b> 50% Chronic Absenteeism Reduction 50% Progress towards English Language Proficiency	 <b>No Adjustment</b> 51% 4-Year Graduation Rate 49% Extended Graduation Rate	 <b>No Adjustment</b> 100% Student Discipline Rate	 <b>+1, 0</b> 65% Growth (not used in HS) 25% Non-Proficiency Reduction (HS: 65%) 10% Science Proficiency (HS: 35%)
<b>= Final Classification (Excellent, Great, Good, Needs Support to Improve)</b>			

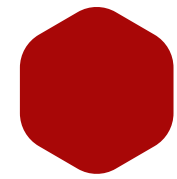
**STEP 2**



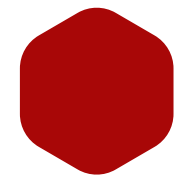
# 2024 Classifications



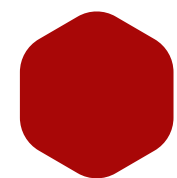
District - Great



Elementary - Great



Middle School - Great



High School - Great

# **NSCAS**

# **Achievement Data**

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2023-2024



# Elementary Data

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2023-2024

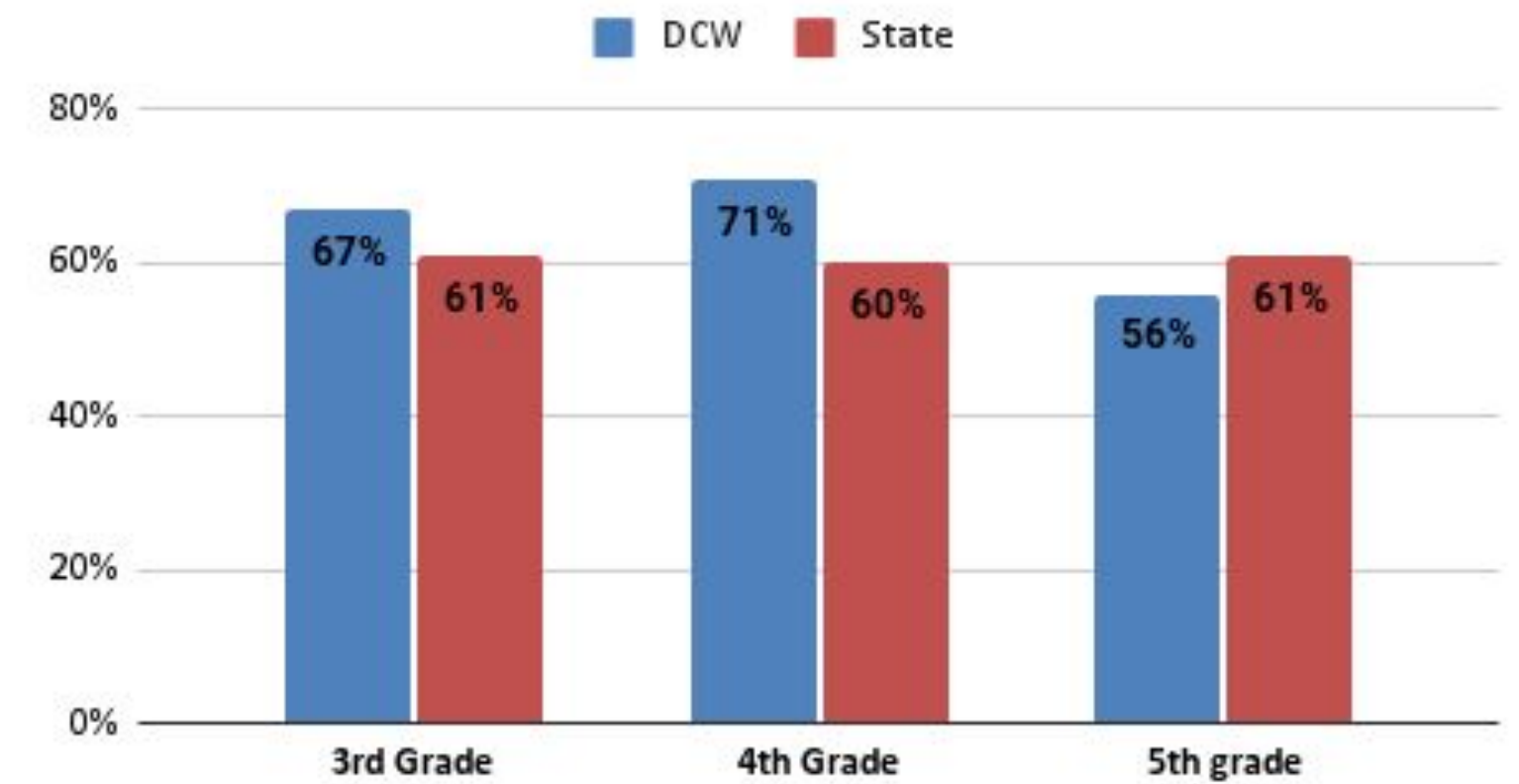


# DC West Elementary vs State

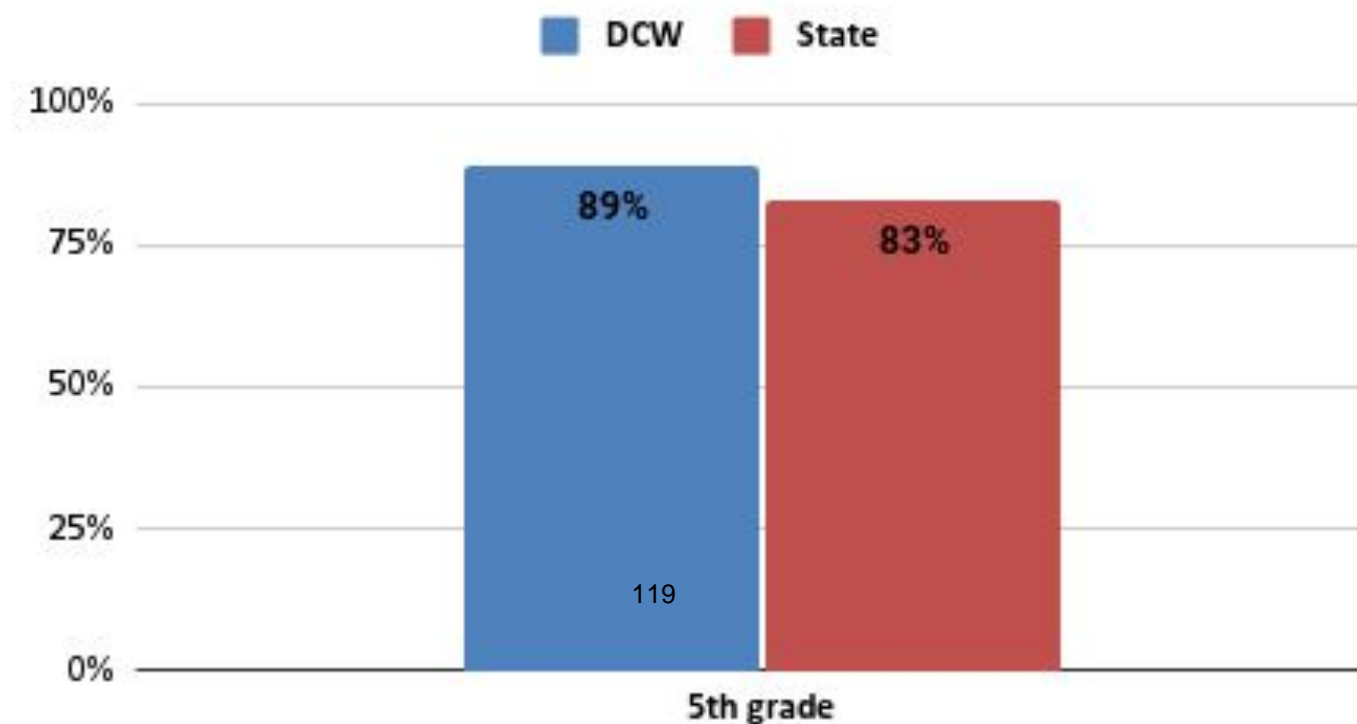
## 23-24 NSCAS ELA



## 23-24 NSCAS Math

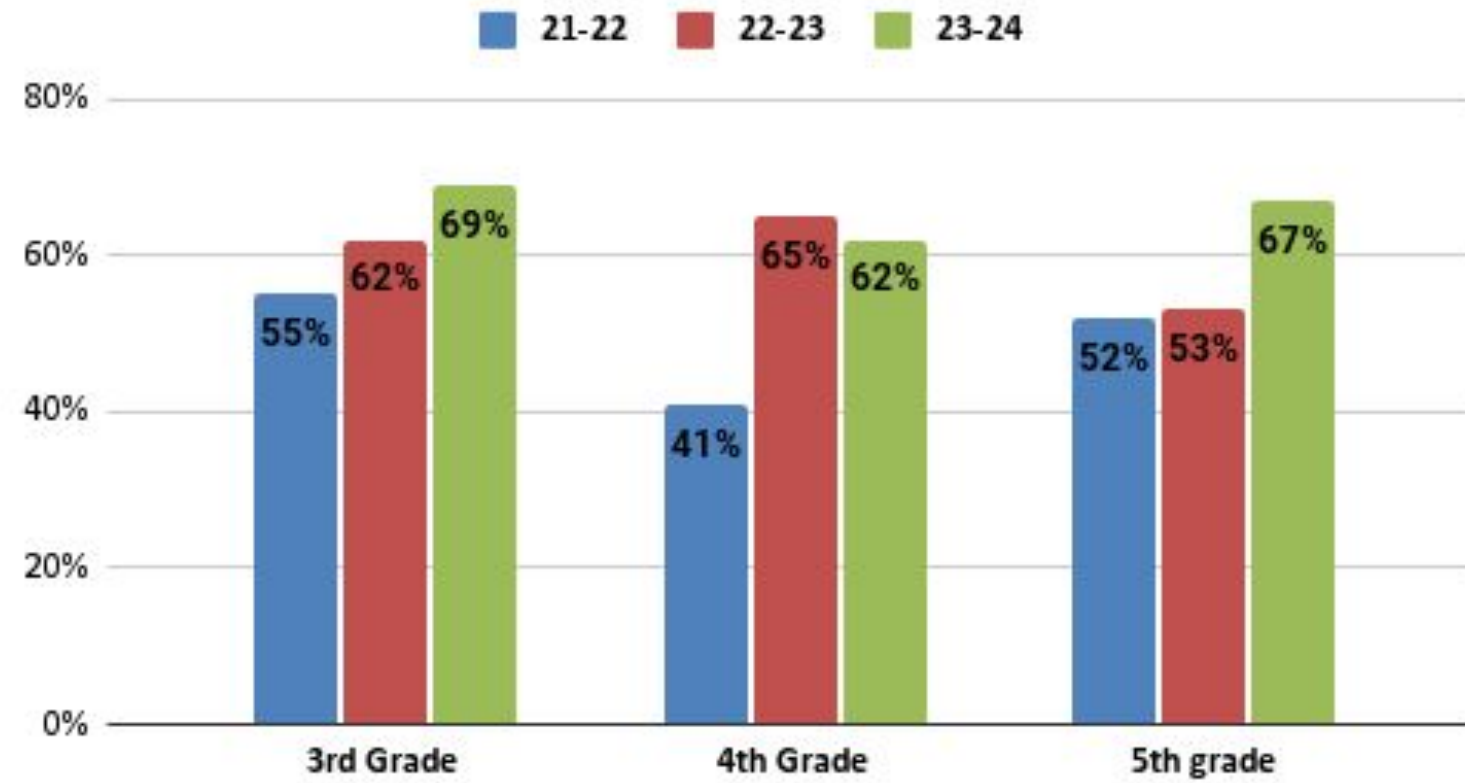


## 23-24 NSCAS Science

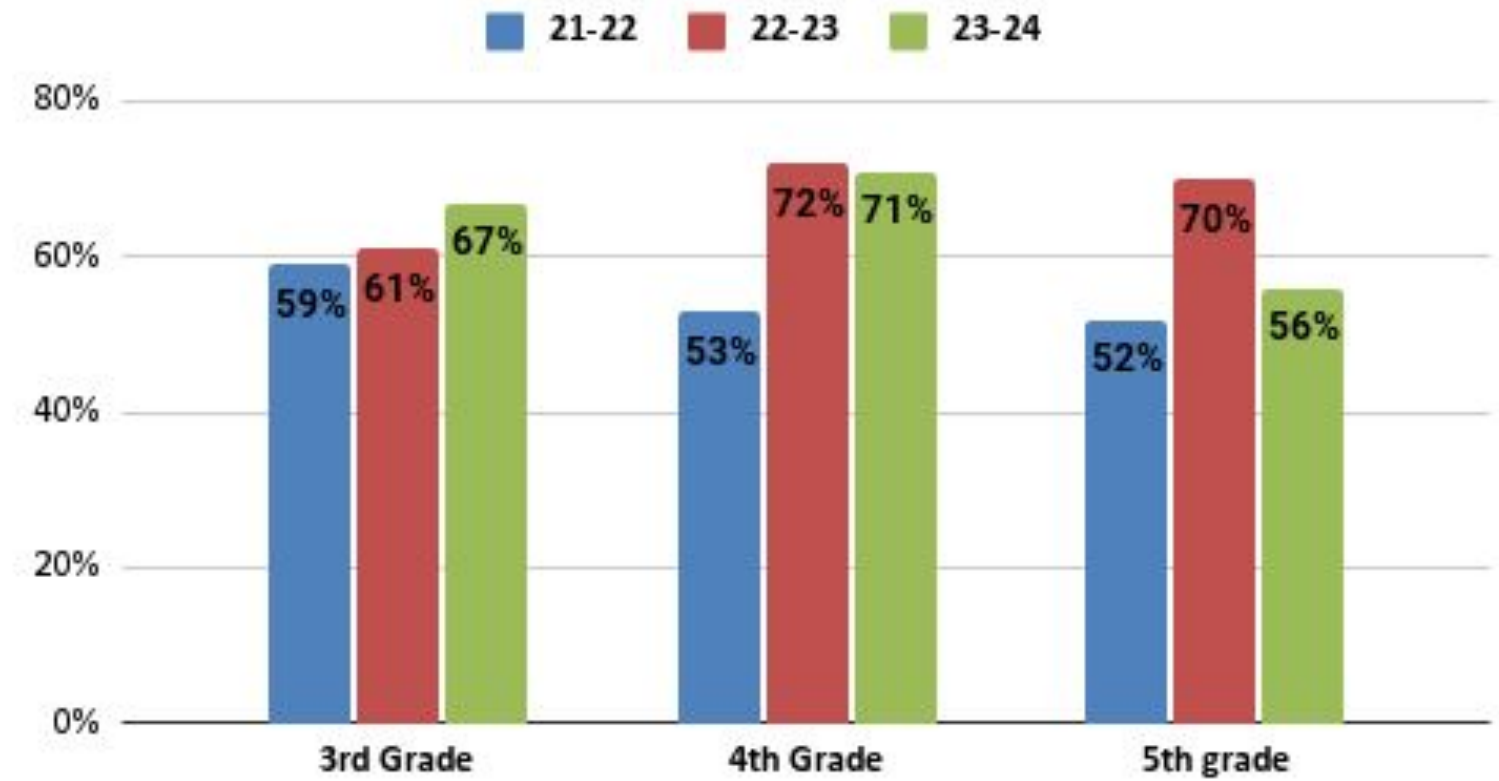


# DC West Elementary Trend Data

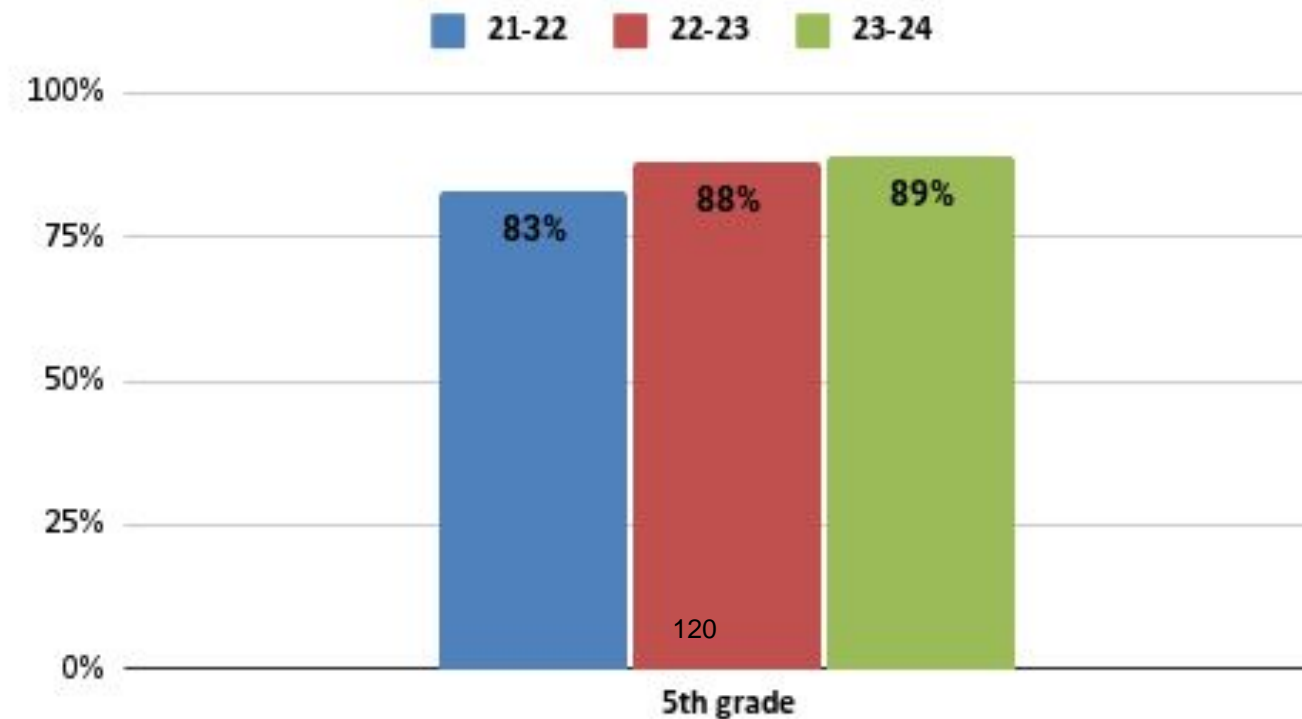
### NSCAS ELA Trends



### NSCS Math Trends

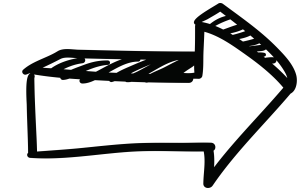


### NSCAS Science Trend Data



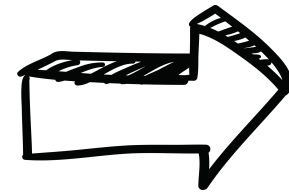
# DC West Elementary (3-5) Proficiency

**ELA**



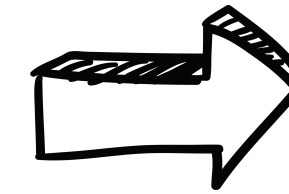
**21-22**

**49%**



**22-23**

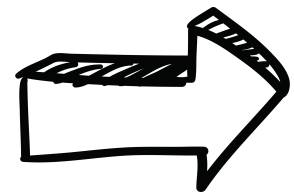
**60%**



**23-24**

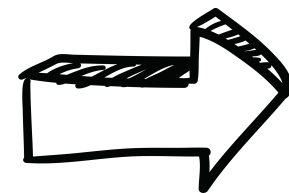
**66%**

**MATH**



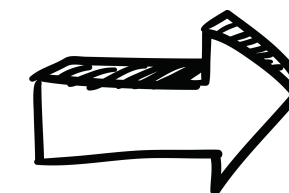
**21-22**

**55%**



**22-23**

**68%**



**23-24**

**64%**

# Middle School Data

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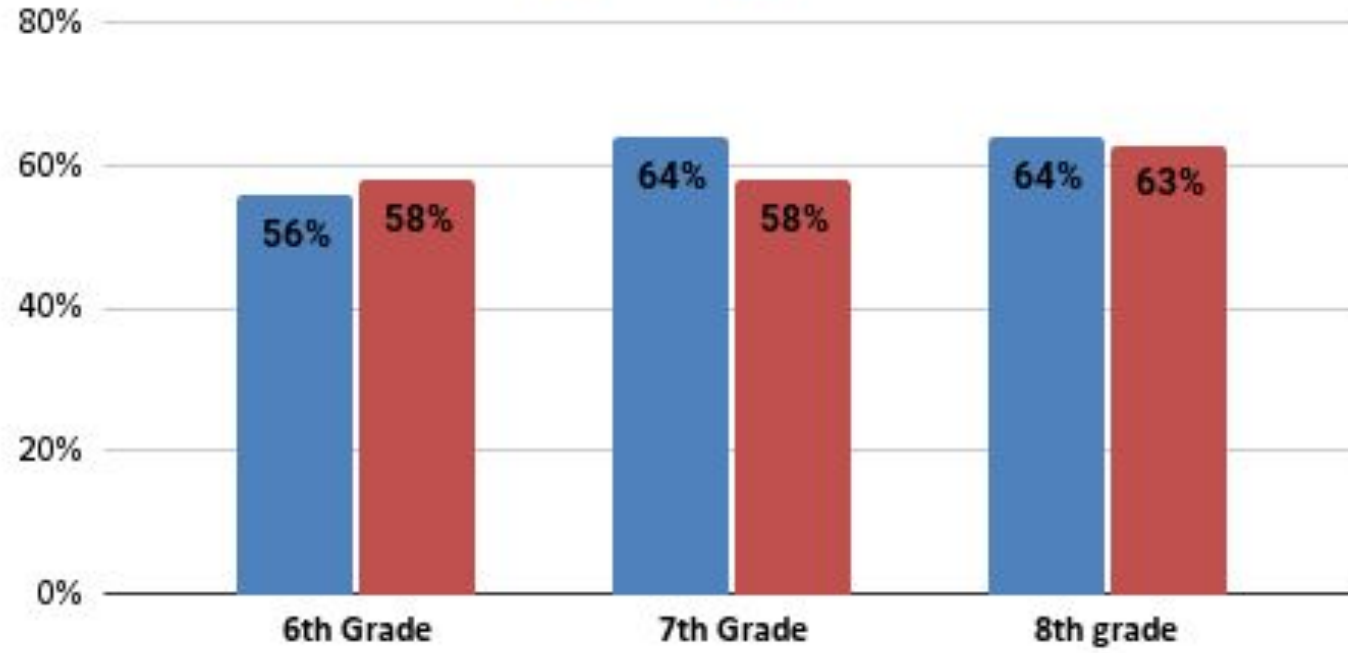
2023-2024



# DC West Middle School vs State

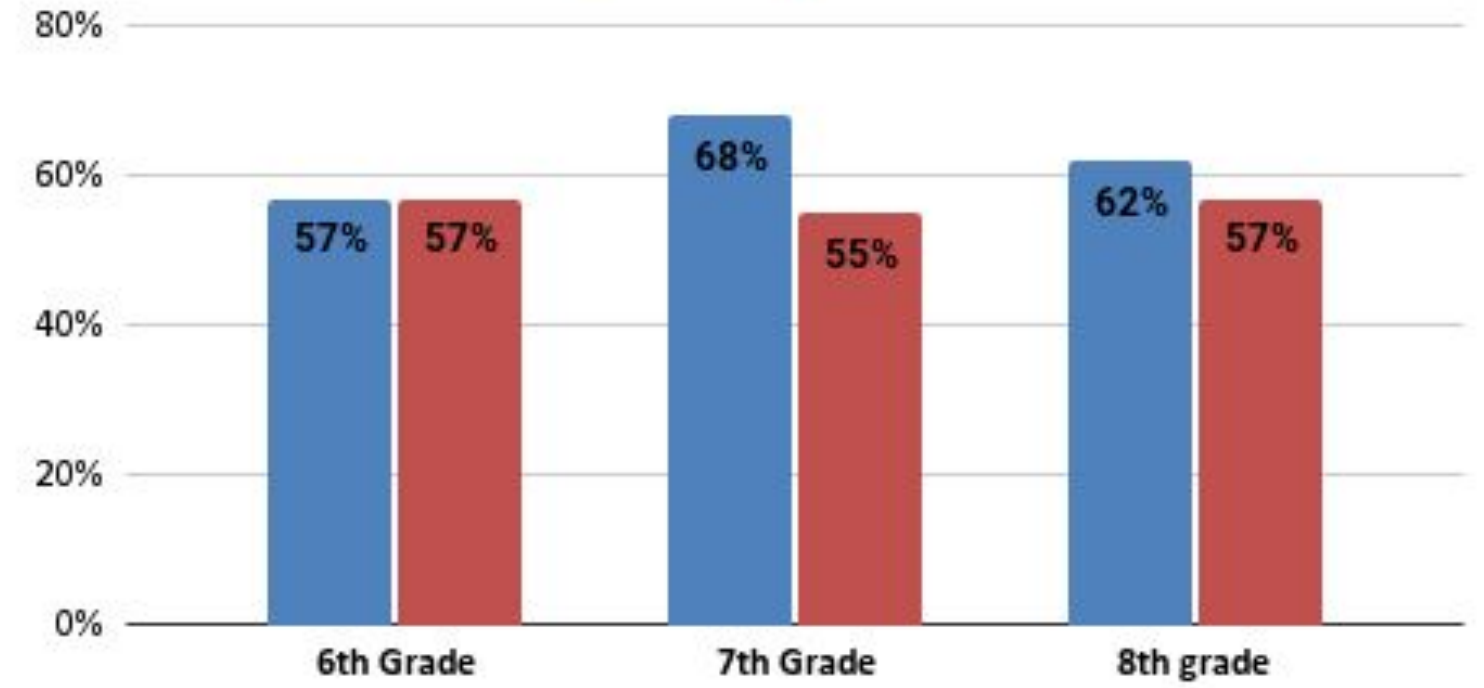
## 23-24 NSCAS ELA

■ DCW ■ State



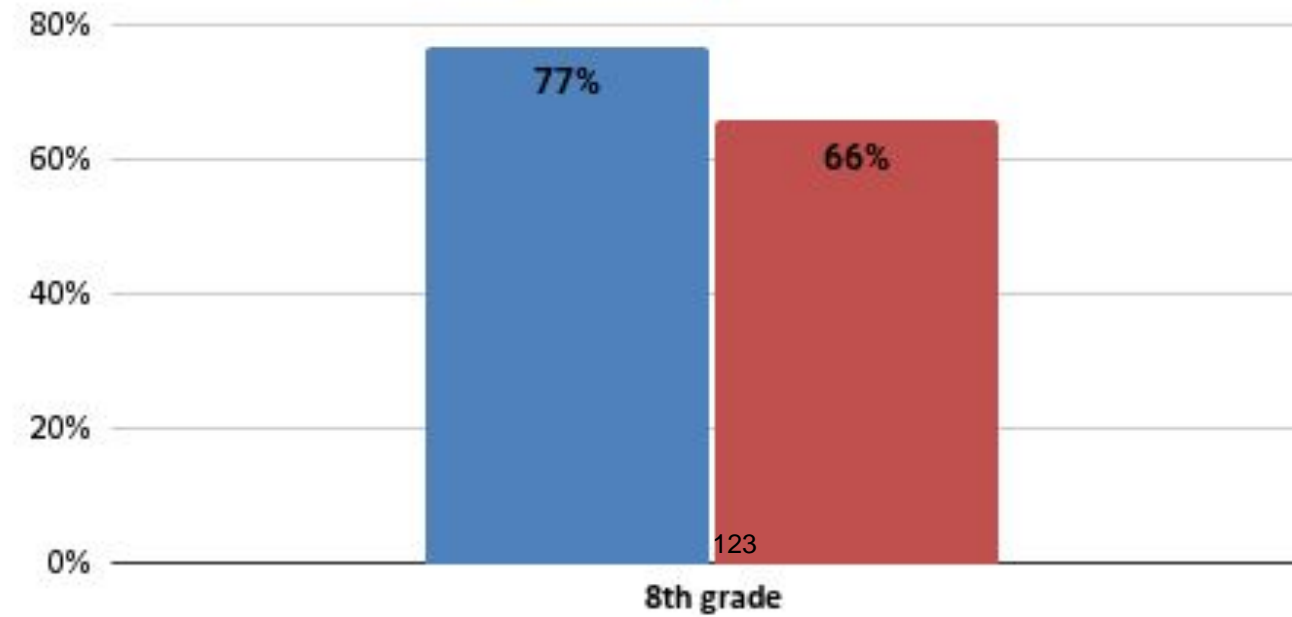
## 23-24 NSCAS Math

■ DCW ■ State



## 23-24 NSCAS Science

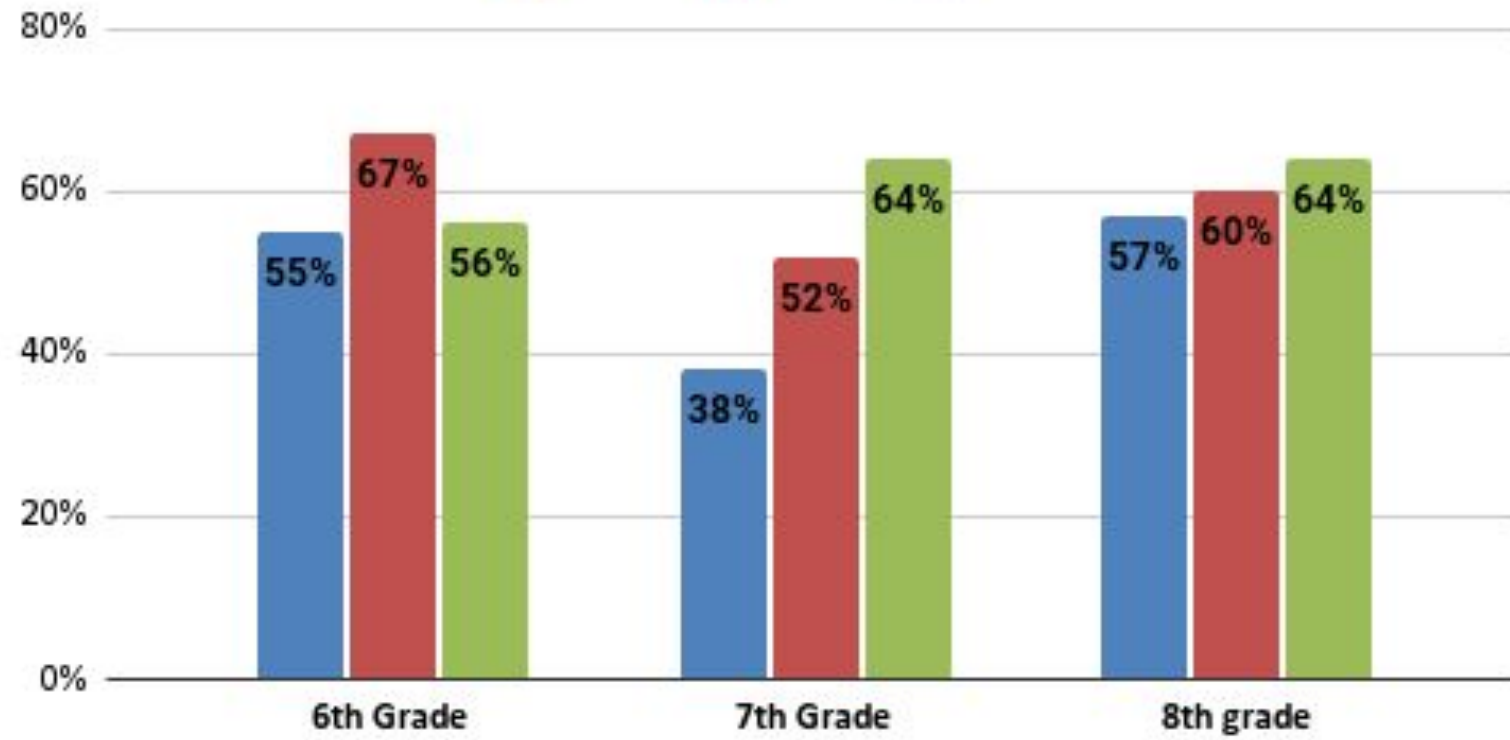
■ DCW ■ State



# DC West Middle School Trend Data

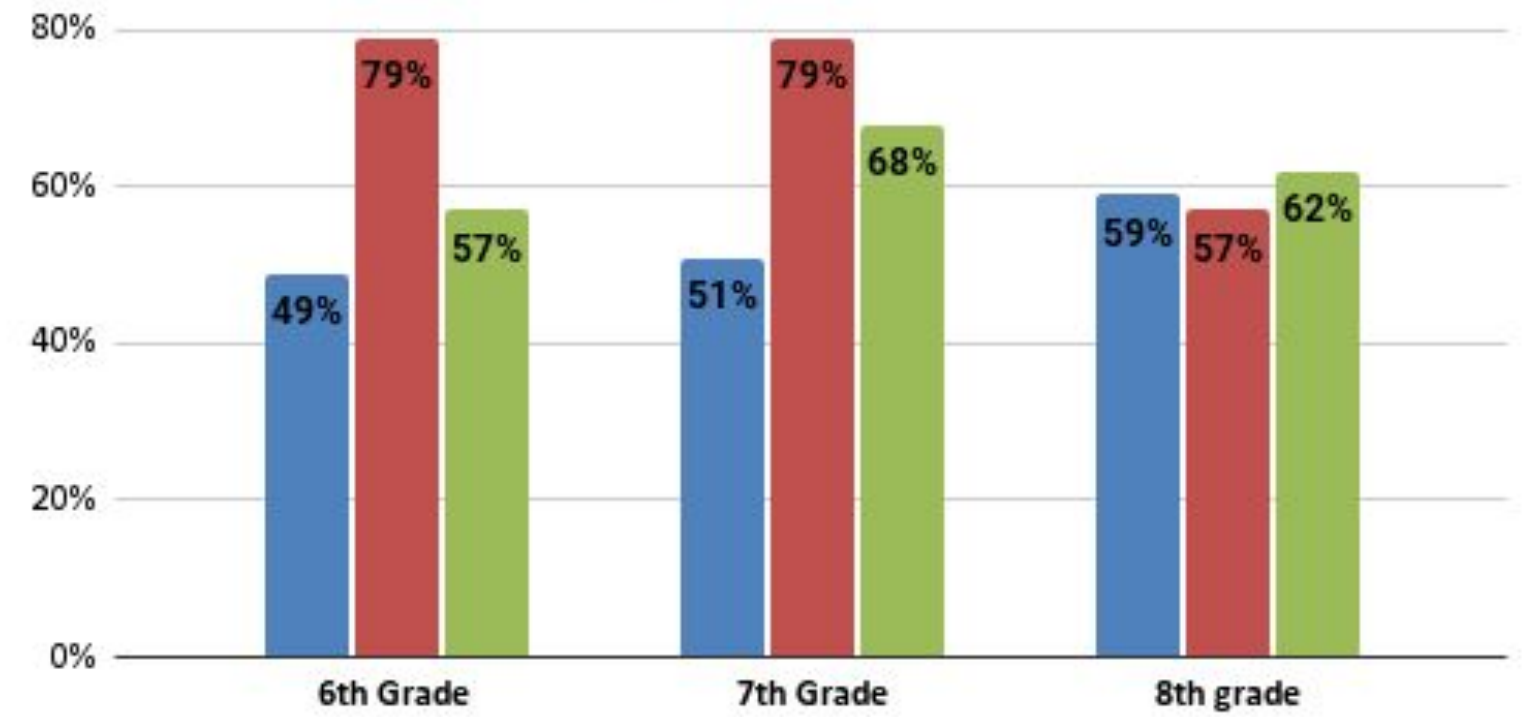
## NSCAS ELA Trends

21-22 22-23 23-24



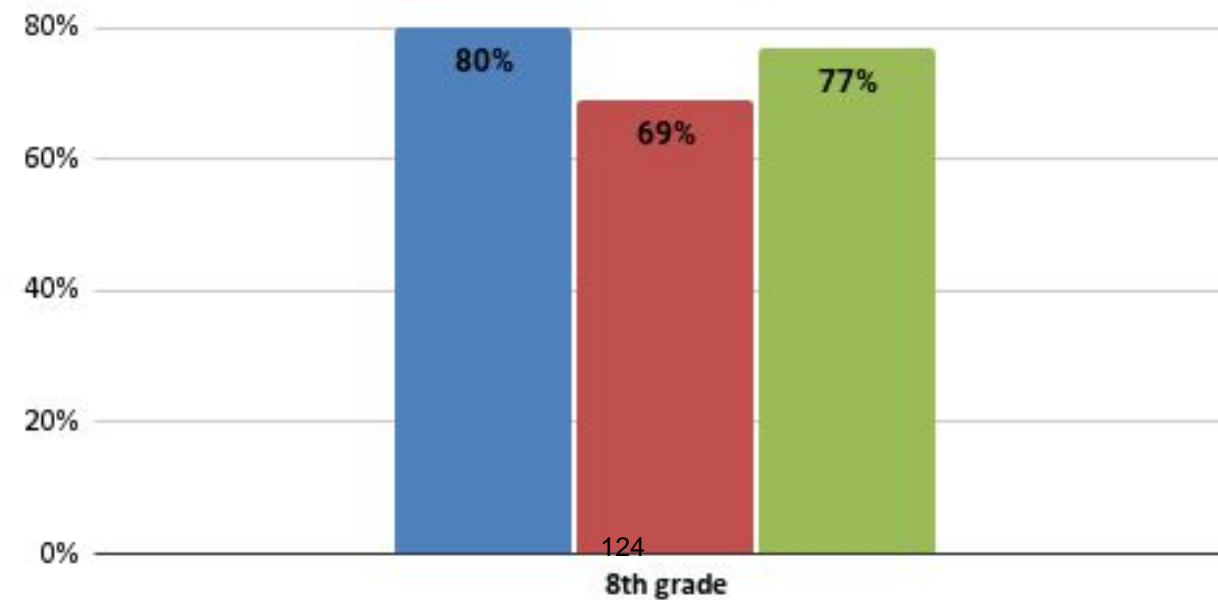
## NSCAS Math Trends

21-22 22-23 23-24



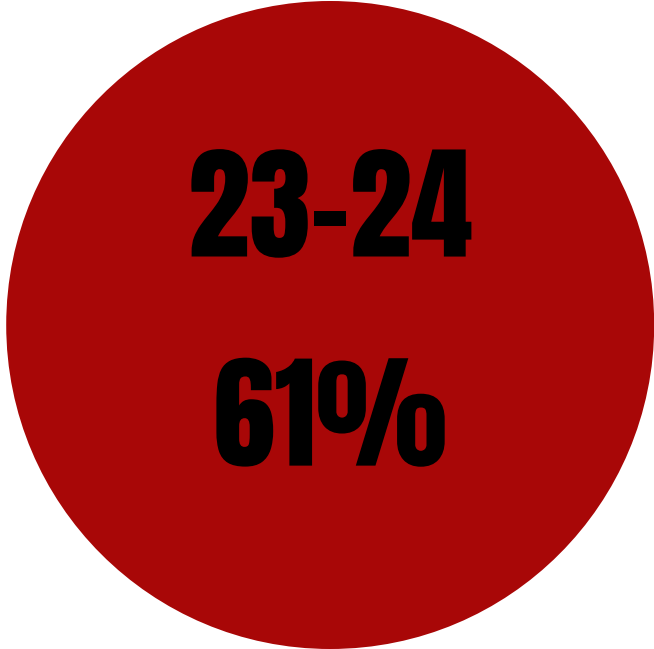
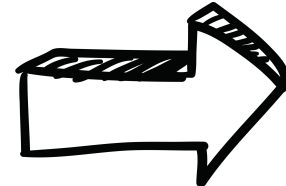
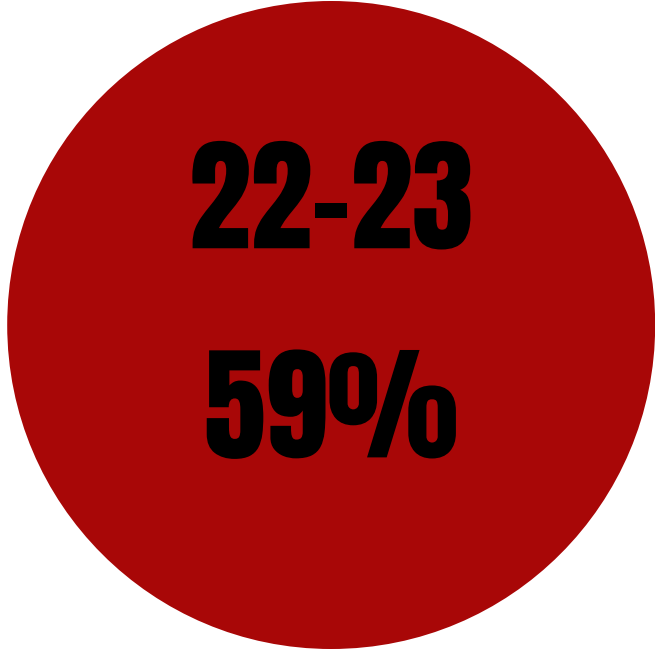
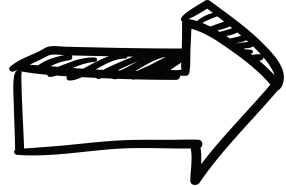
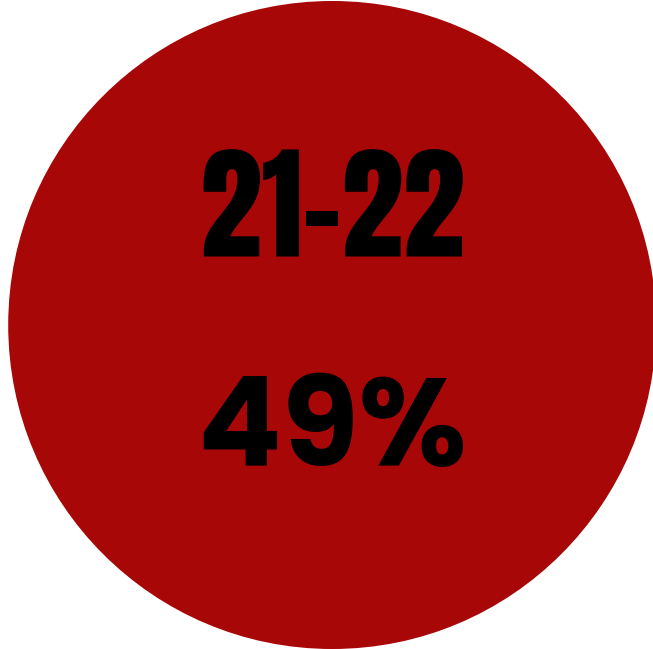
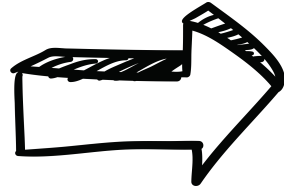
## NSCAS Science Trends

21-22 22-23 23-24

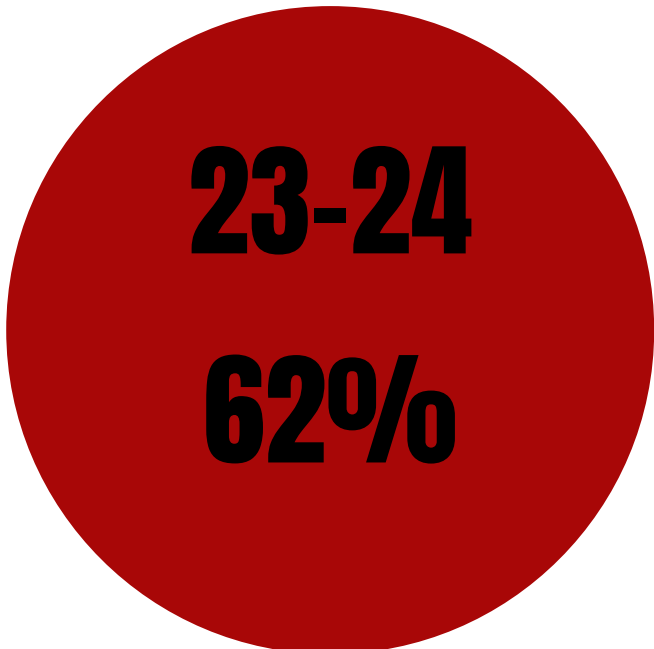
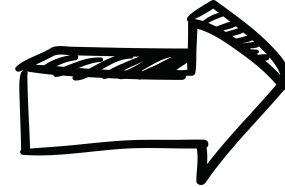
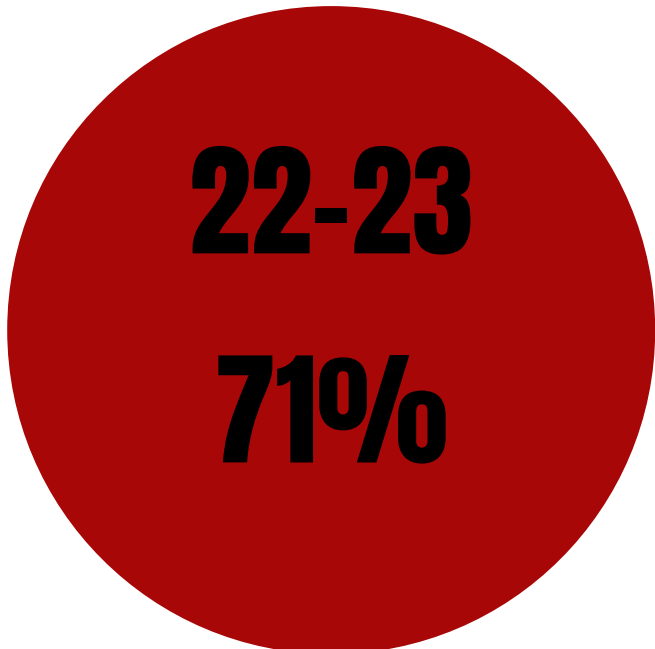
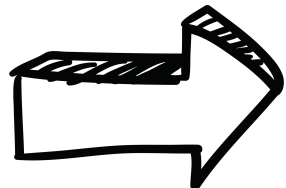
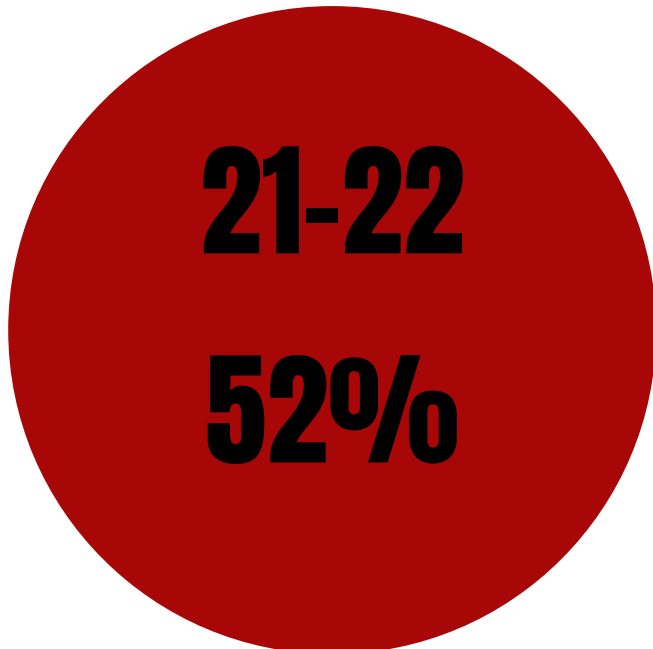
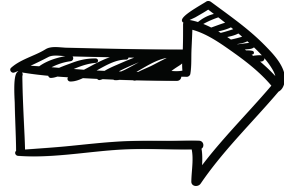


# DC West Middle School (6-8) Proficiency

**ELA**



**MATH**



# NSCAS ACT Data

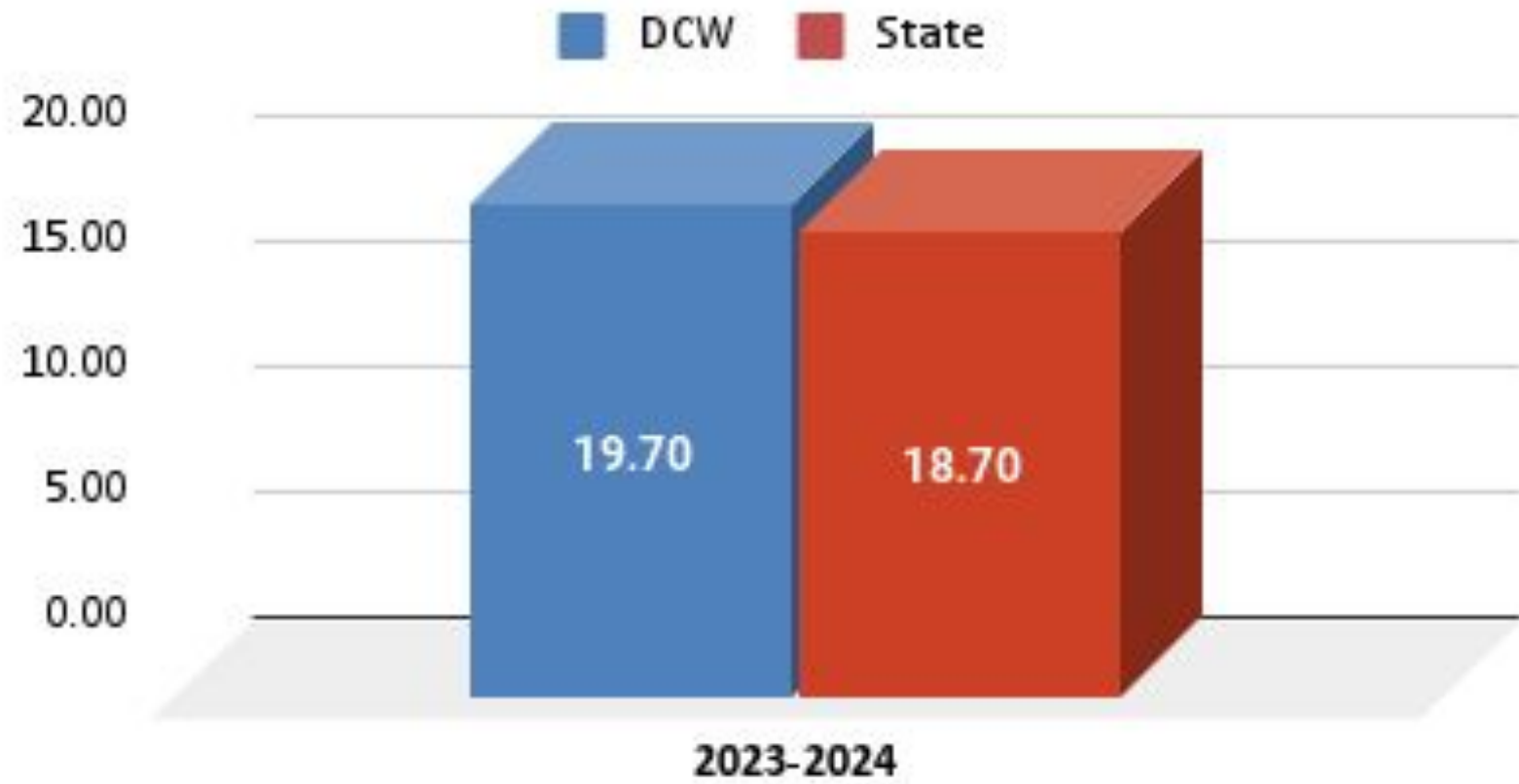
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2023-2024

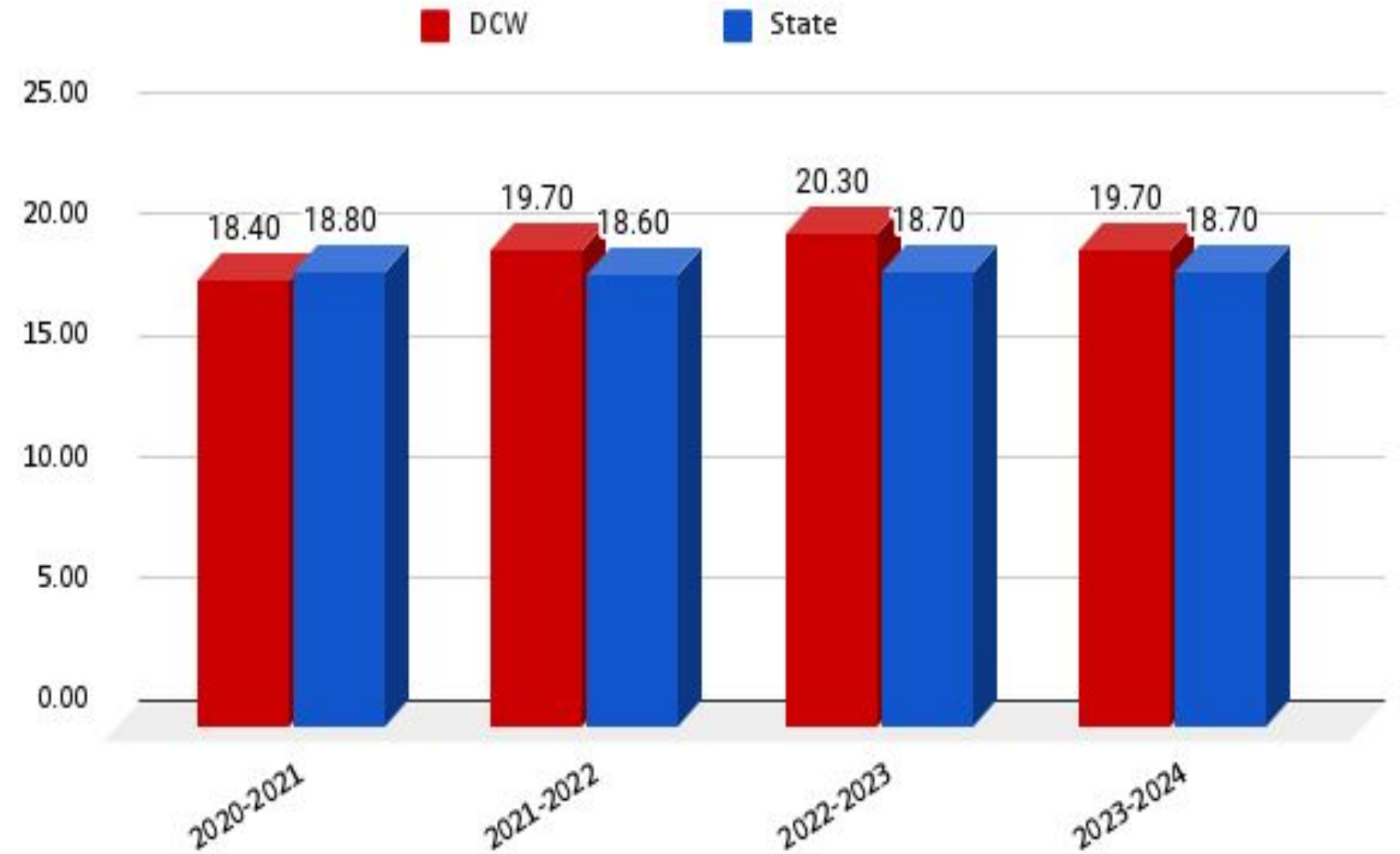


# DC West High School vs State

## DC West vs State Composite Score



## DC West vs State Composite Trend



### Scale Score Ranges

	Developing	On Track	ACT Benchmark
ELA	1-17	18-19	20-36
Math	1-17	18-21	22-36
Science	1-18	19-22	23-36

\*Students who are in their third year of cohort at the high school level will participate in the ACT or NSCAS-Alternate Assessments.

### Definitions of ACT achievement levels

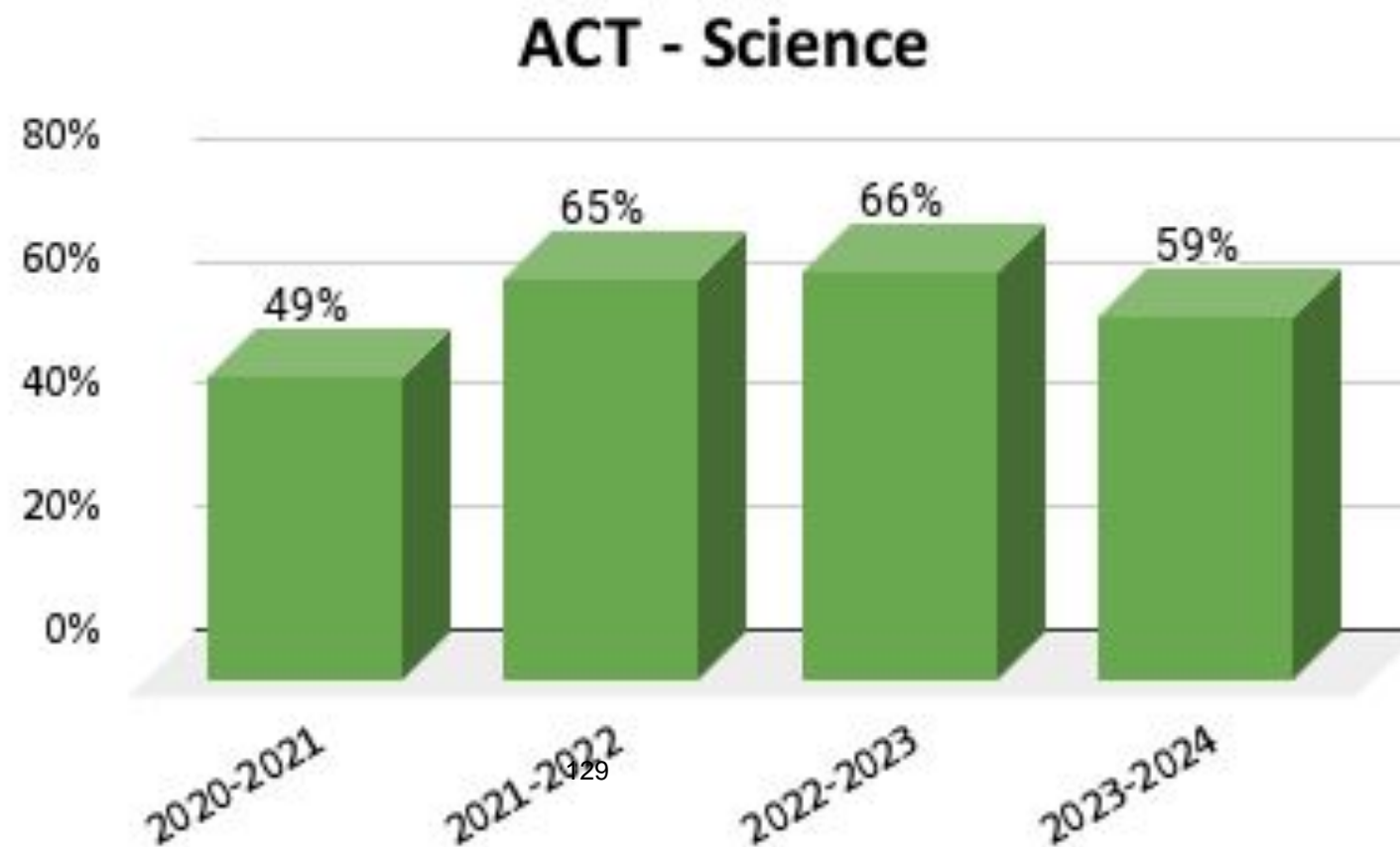
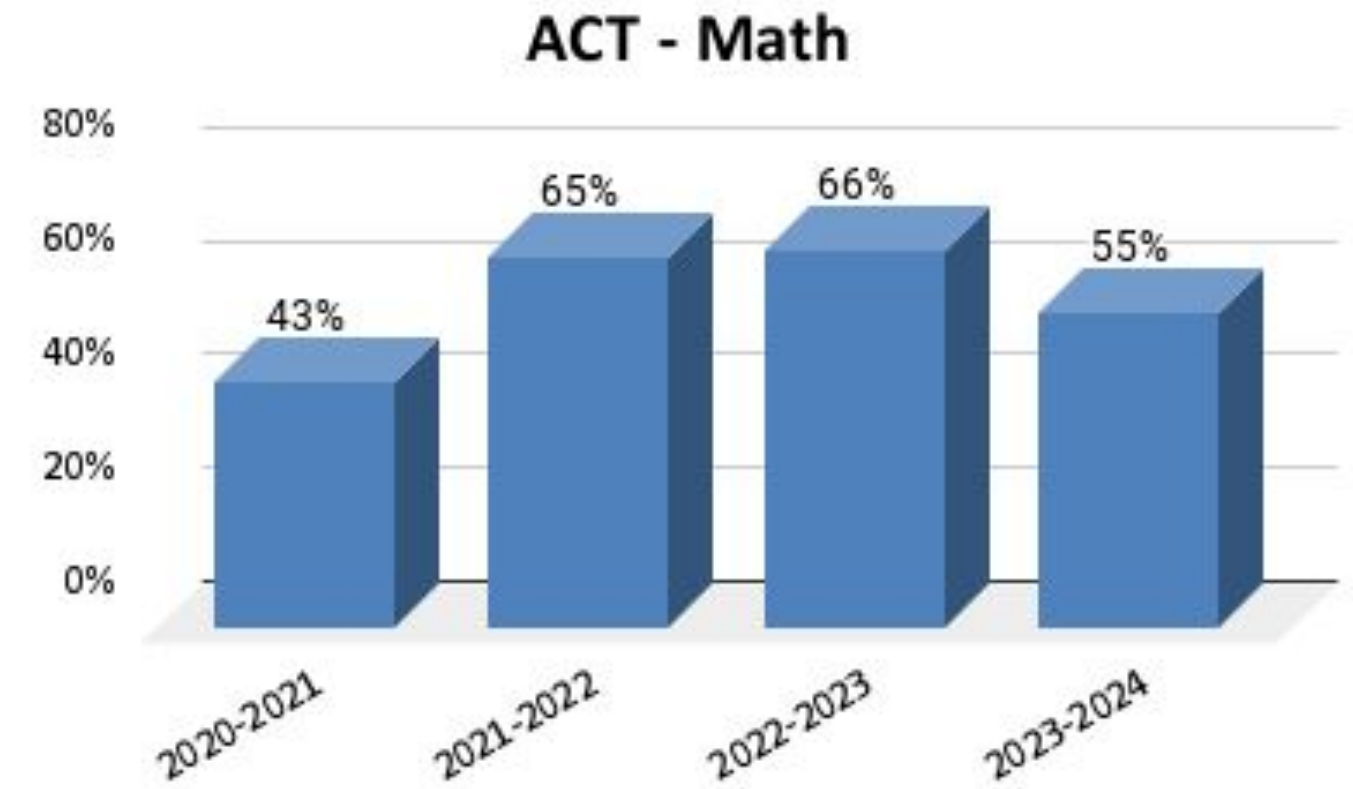
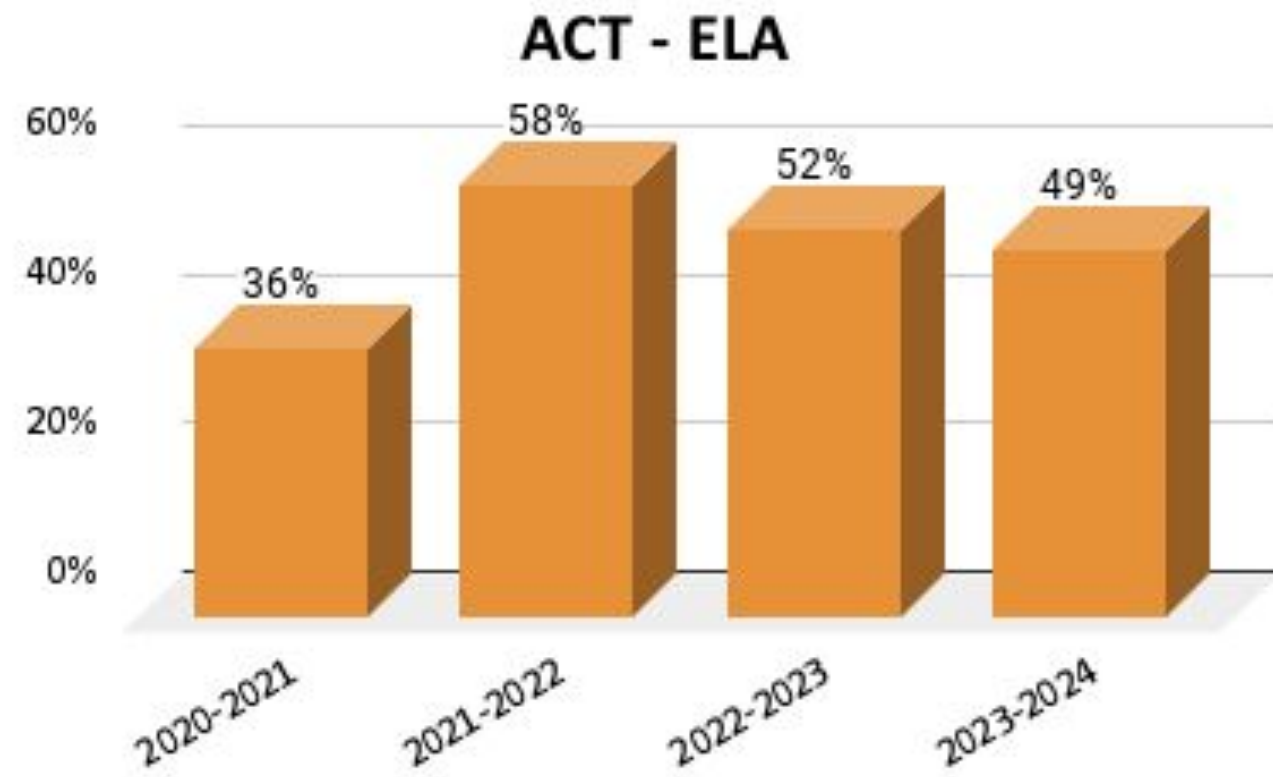
**ACT Benchmark:** Students that meet or exceed the ACT College Readiness Benchmark are equipped to enroll (without remediation) and succeed in a credit-bearing first-year course at a two- year or four-year institution, trade school, or technical school. Students have at least a 50% chance of getting a B or better and a 75% chance of getting C or better in a first-year related content course.

**On Track:** On Track students are approaching the ACT College Readiness Benchmark and are likely to be able to access credit-bearing first-year related content course at some Nebraska postsecondary institutions without remediation.

**Developing:** Students in the Developing Level are likely to need developmental courses before being able to access credit-bearing first-year courses in the majority Nebraska postsecondary institutions.

The percentage of overall proficiency in meeting the standards is calculated based upon the percentage of students scoring "On Track" and "ACT Benchmark" levels.

# DC West High School Trend Proficiency Data



# Chronic Absenteeism

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2023-2024

A chronically absent student is defined as any student absent for 10% or more of the days they were enrolled.



# DC West = 171 Days of School











## 10% = 17 days

### ATTENDANCE MATTERS!

Missing a day of school here and there may not seem like a big deal, but these absences add up in the long run!

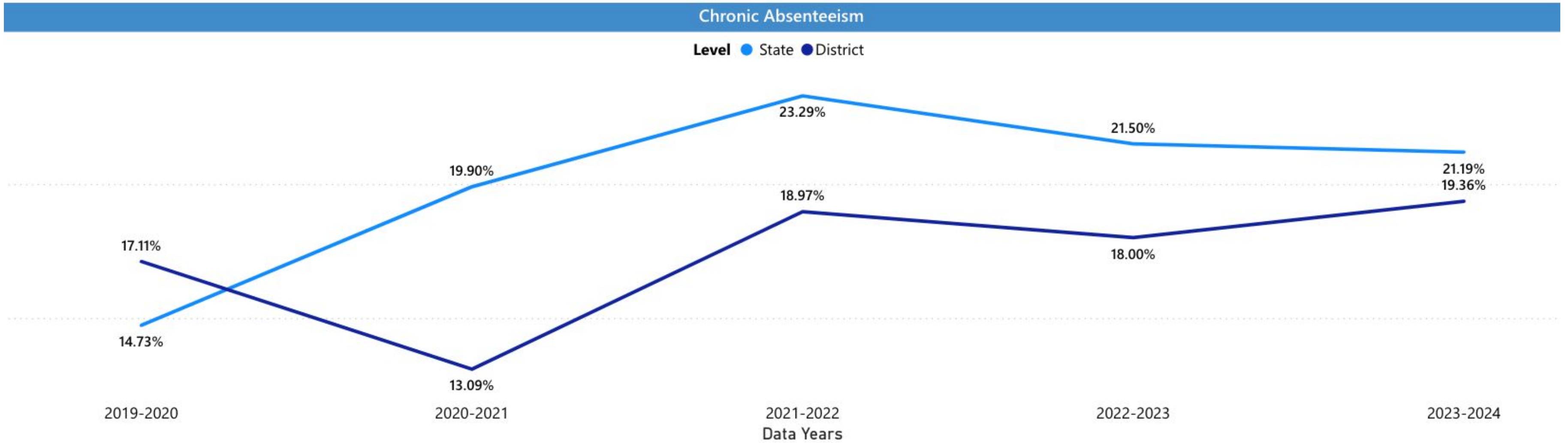
When a student misses	When a student misses
<b>2</b> Days a Month...	<b>4</b> Days a Month...
<ul style="list-style-type: none"><li>• They will miss <b>20 days</b> each school year</li><li>• They will miss <b>20 hours</b> of math over the school year</li><li>• They will miss <b>40 hours</b> of reading &amp; writing over the school year</li><li>• They will miss <b>1 year</b> of school by graduation</li></ul>	<ul style="list-style-type: none"><li>• They will miss <b>40 days</b> each school year</li><li>• They will miss <b>40 hours</b> of math over the school year</li><li>• They will miss <b>80 hours</b> of reading &amp; writing over the school year</li><li>• They will miss <b>2 years</b> of school by graduation</li></ul>

### TEN Facts about the impacts of missing school

-  Students who miss school are less proficient in reading, writing, and math
-  Students who miss school are more likely to fall behind and not graduate
-  Absences make it difficult for a student to keep up, which affects their attitude toward school
-  Absences in earlier grades create habits that affect later grades
-  Missing just 2 days per month can cause a student to fall behind
-  Nothing replaces being in class. Even if the student does make up their work, there is lost learning.
-  With every absence, students are missing important opportunities for social and emotional learning.
-  Being absent may cause a student to become socially disengaged from peers.
-  Just missing 10% of school means that a student is chronically absent
-  Poor attendance in school leads to similarly poor habits in adulthood.

# DC West vs State

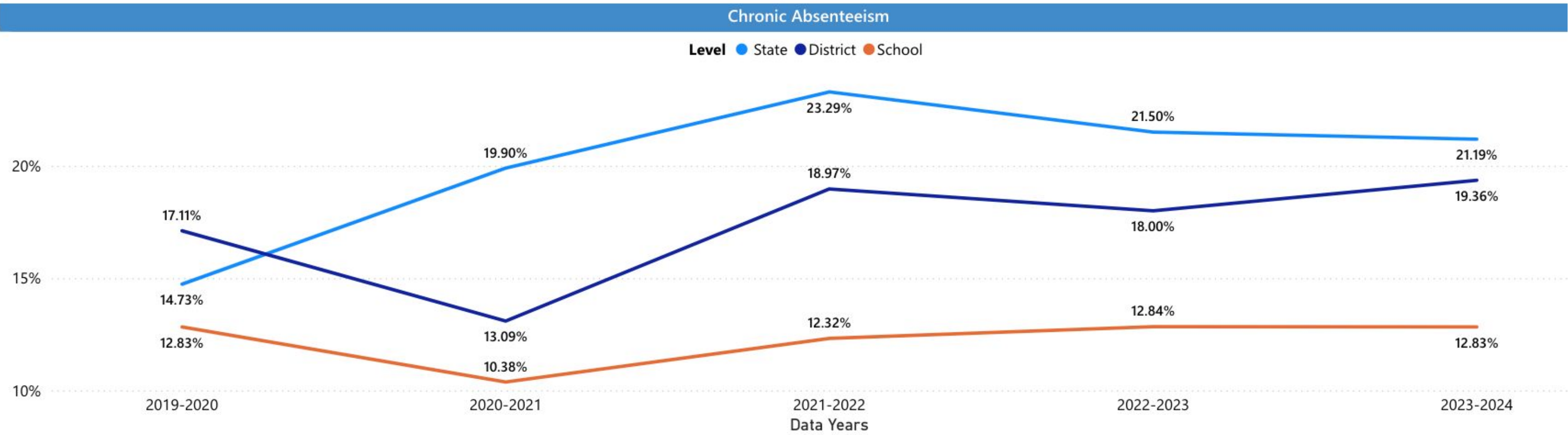
~236 of 1116 students missed 17+ days



Data Years	State	District
2023-2024	21.19%	19.36%
2022-2023	21.50%	18.00%
2021-2022	23.29%	18.97%
2020-2021	19.90%	13.09%
2019-2020	14.73%	17.11%

# DC West Elementary

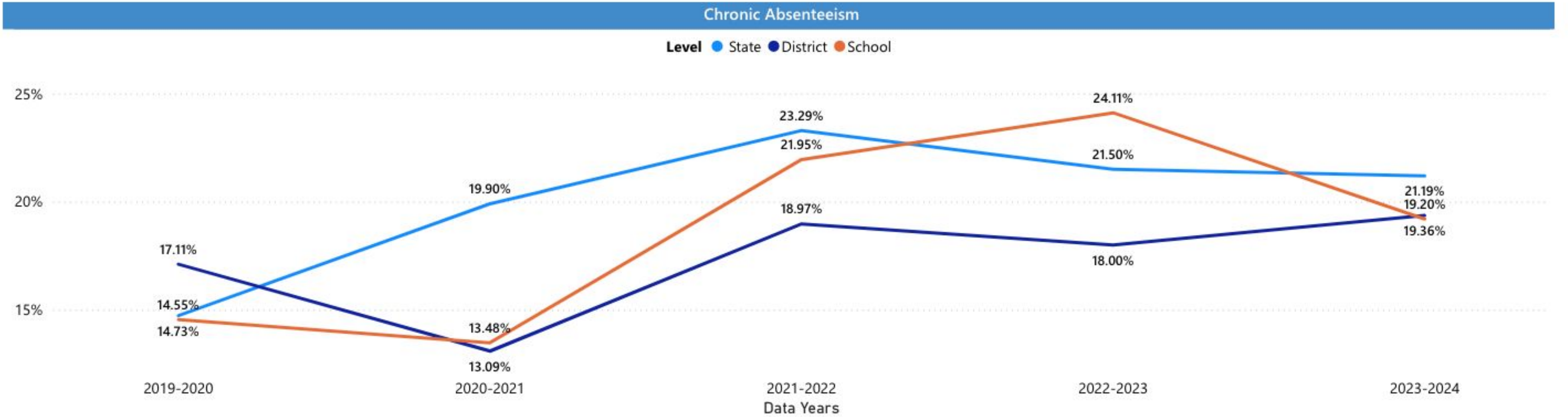
~69 of 540 students missed 17+ days



Data Years	State	District	School
2023-2024	21.19%	19.36%	12.83%
2022-2023	21.50%	18.00%	12.84%
2021-2022	23.29%	18.97%	12.32%
2020-2021	19.90%	13.09%	10.38%
2019-2020	14.73%	17.11%	12.83%

# DC West Middle School

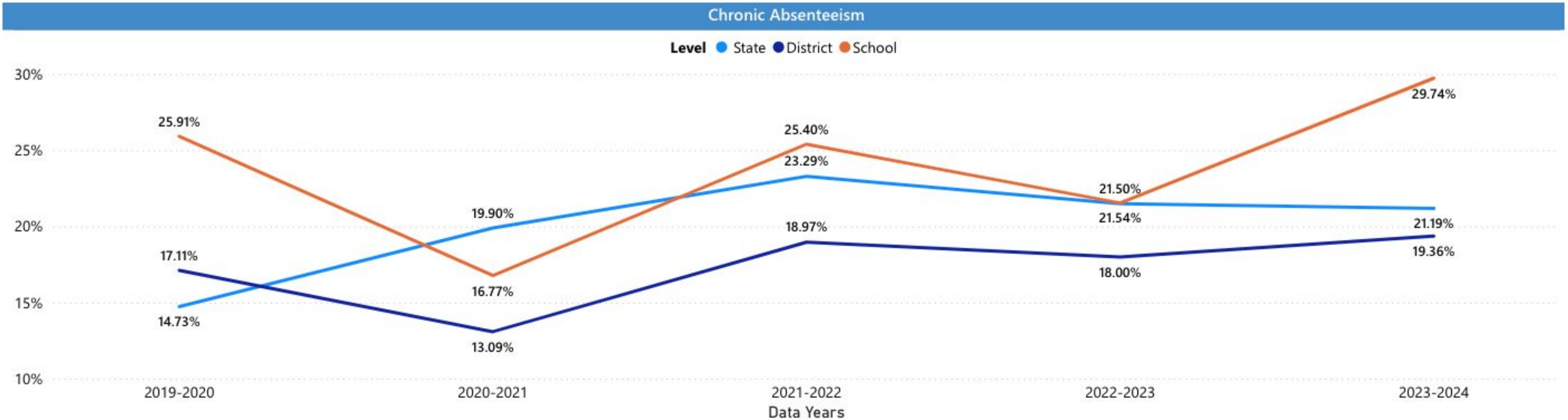
~47 of 245 students missed 17+ days



Data Years	State	District	School
2023-2024	21.19%	19.36%	19.20%
2022-2023	21.50%	18.00%	24.11%
2021-2022	23.29%	18.97%	21.95%
2020-2021	19.90%	13.09%	13.48%
2019-2020	14.73%	17.11%	14.55%

# DC West High School

~98 of 331 students missed 17+ days



Data Years	State	District	School
2023-2024	21.19%	19.36%	29.74%
2022-2023	21.50%	18.00%	21.54%
2021-2022	23.29%	18.97%	25.40%
2020-2021	19.90%	13.09%	16.77%
2019-2020	14.73%	17.11%	25.91%

# Reflect on the Past & Plan for the Future



## Celebrations

**Elementary:** Positive student culture (positive Office Referrals, FalCoin System, Falcon Student Service Leaders, morning contact with majority students).

**Middle School:** Decrease in chronic absenteeism rate.

**High School:** Decrease in tardies, growth in Peer Mentor Program matches, continued increase of dual credit course enrollment, many successes in activities and athletics.

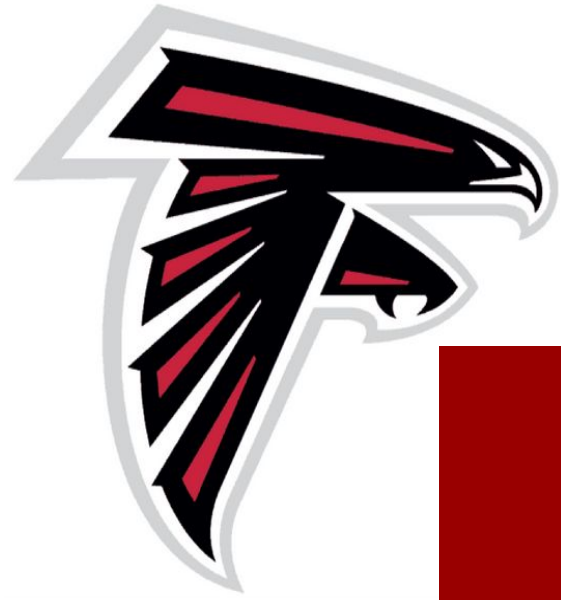


## Next Steps

**Elementary:** Enhance the systems around data analysis to support students' with academics and behavior skills.

**Middle School:** Identify needs for family support and possible barriers with attendance, intentionally building a sense of belonging (Falcon Rewards, Falcon Grams, Quarter Rewards, Student of the Month), targeted areas of support in MTSS time blocks

**High School:** Continue to increase awareness around the importance of school attendance, involving parents more frequently in the MTSS process, ACT subject proficiency



**“Culture** drives expectations and beliefs.

**Expectations** and beliefs drive behaviors.

**Behaviors** drive habits and habits create the future.”

**~Jon Gordon**

*High achievement always takes place in the framework of high expectations.*

Melissa Polonic



# Superintendent GOALS 2024



# 2024 GOALS

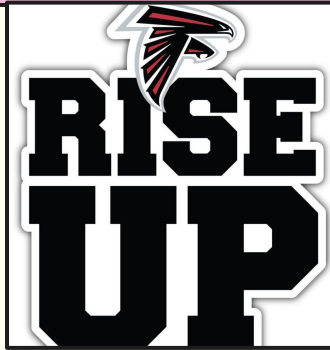
## Goal 1    Goal 2    Goal 3    Goal 4    Goal 5    Goal 6

<p>Lead the vision and support needed to implement <b>strategic plan priorities</b> &amp; Superintendent goals in 2024 and provide more timely, ongoing, and detailed information about progress to the Board of Education.</p>	<p>Engage in the design, development, and construction of the <b>new outdoor facilities complex</b>.</p>	<p>Complete the adoption and implementation of a <b>new certified staff and administrator evaluation system</b> as well as implement new electronic management for personnel evaluation.</p>	<p>Continue to <b>unify building leadership</b> and <b>communicate to all levels consistently</b>.</p>	<p>Research, study, and implement strategies to manage the <b>growth of the communities and district</b> in the next five to ten years so we are proactive rather than reactive. This may include a facility and enrollment study.</p>	<p>Keep abreast of regular <b>building and grounds issues</b> as the campus expands.</p>
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<h3>Areas of Evaluation:</h3>
<ul style="list-style-type: none"><li>• Educational Leadership</li><li>• Staff Relations</li><li>• Community Leadership</li><li>• Working Relationship with the Board of Education</li><li>• Financial Direction</li><li>• Management of Facilities Grounds and Equipment</li><li>• Personal Qualities</li></ul>

# Goal 1:

Lead the vision and support needed to implement **strategic plan priorities** & Superintendent goals in 2024 and **provide more timely, ongoing, and detailed information about progress** to the Board of Education.



Strategic Plan 2022-2027						
Mission	DC West Community Schools engages, prepares, and empowers all of our students for the future.					
Beliefs	<ul style="list-style-type: none"> <li>• All children are great students. • We learn through and from inclusive experiences. • We provide educational opportunities that challenge all of us. • Everyone is important and unique with their own set of talents. • The school district is accountable to the community. • Physical and emotional safety is essential for learning. • A positive learning and teaching environment is created through mutual respect for all. • Our educational process prepares everyone to be productive and responsible citizens. • Students, parents and educators share the responsibility for learning. • Public education is the responsibility of the entire community.</li> </ul>					
Guiding Principle	<b>3. Expanded Student-Centered Learning Experiences</b> To ensure diversified learning experiences prepare and empower students to be engaged through expanded learning opportunities and rigorous curriculum and instruction that accelerates the growth of each student.	<b>5. Culture and Cohesion</b> To create and sustain a district culture that empowers and models high expectations for all staff and students while supporting the social, emotional, and mental health well-being of students and staff.	<b>6. Personal Effectiveness</b> To ensure the district provides educational leadership and highly effective staff to support our students academically, personally, and in their individual social growth, as well as building sustaining cohesion and unity among the staff.	<b>4. Family and Community Partnership</b> Grow and sustain a mutually supportive and trusting partnership with stakeholder groups for the benefit of the mission and vision of the DC West Community Schools and for sustain a positive connection with and among the community at large.	<b>3. District Resources</b> To sustain effective and efficient use of resources focused on continuous improvement, expansion and support of student learning, safe and effective learning facilities, and highly effective staff to support our students.	<b>6. Board Governance</b> To ensure the mission and vision of DC West Community Schools aligns to the goals, community expectations, and outcomes defined to measure improved learning for all students.
Objectives						
Priorities	<b>Priority 1</b> P1 Implement the Skills-Based System of Supports (SBSS) model with fidelity throughout the entire district to accelerate academic, career and social-emotional/behavioral instruction and new energy to engage and empower students.	<b>Priority 2</b> P2 Implement a plan that enables students and staff to connect through a culture that embraces consistency in accountability, fairness, equity, respect for all staff and students.	<b>Priority 3</b> P3 Utilize a teacher evaluation system aligned to the instructional framework and report data to provide timely and authentic feedback to reinforce growth and identify opportunities to refine professional skills and knowledge.	<b>Priority 4</b> P4 Partner with community, village, and business to provide the creation of multiple career pathways to ensure career-ready students.	<b>Priority 5</b> P5 Creation of a comprehensive facilities plan to address both short term and long-term goals including, but not limited to: new construction, renovation, and maintenance of facilities, and acquiring property to meet future growth needs of the district.	<b>Priority 6</b> P6 Annually review the district's vision and mission statement, and progress toward the district strategic plan.
Strategies	S1 Implement quality and rigorous curriculum in all subject areas to support effective instruction aligned to the DC West Instructional Framework and learning success.	S2 Provide socio-emotional and behavioral support for all students.	S3 Utilize an On-Site Coaching and Mentoring Program to train, coach, and provide new staff for success and retention to benefit all student-centered learning relative.	S4 Increase communication to external perspectives of DC West that engage students, families, employers, and the DC West community to promote and enrich the development of students' academic, social-emotional, and mental health well-being.	S5 Align district resources to support a quality education system and high-level learning outcomes by ensuring necessary staffing levels, space allocation, and resource expenditures.	S6 Participate in continuous and appropriate training and professional development to build practical knowledge and skills.
	S7 Research, study, and consider career centers (partner) based in DC West Community Schools.		S8 Develop and implement a behavioral intervention program within the district, and a transition services to postsecondary learning.	S9 Continuously monitor the progress of district goals, taking data to support growth and promote shared accountability, while maximizing student achievement.		

# Strategic Plan

## Priority Areas 2024:

- MTSS (Multi-Tiered System of Supports) Academic & Behavioral
- Grading System
- Positive Culture & Environment
- Social-emotional and behavior supports for all students

## Superintendent's Goals

- ### Board Presentations Related to Priorities & Goals:
- Student Achievement
  - Humanex Engagement Survey
  - Teacher Evaluation System
  - Professional Learning Plan
  - Buildings & Grounds
  - Enrollment & Capacity

Grades 3-8 are tested using the Virginia Student Content System (NSCAS) in English & Mathematics and Science. Proficiency are determined by performance: Developing, On Track, Proficient, and Advanced. The percentage of history in meeting state calculated based upon the percentage achieving the "On Track" Proficient level.

Grade	DC WEST 100% Participation	STATEWIDE 99% Participation
Grade 3	67%	62%
Grade 4	68%	53%
Grade 5	53%	57%
Grade 6	62%	55%
Grade 7	52%	54%

Grade	DC WEST 100% Participation	STATEWIDE 99% Participation
Grade 3	61%	48%
Grade 4	72%	58%
Grade 5	70%	65%
Grade 6	73%	57%
Grade 7	73%	65%

Engage - Prepare - Empower

111

# Goal 2:

Engage in the design, development, and construction of the **new outdoor facilities complex**.



## Accomplished 2024:

- Contract Negotiations & Approvals
- Schematic Design & Final Drawings
- Construction Management at Risk Selection
- Project Budget
- Bid Process
- Groundbreaking
- City of Valley Variations
- Bi-weekly Construction Meetings

# Goal 3:

6



Complete the adoption and implementation of a **new certified staff and administrator evaluation system** as well as implement new electronic management for personnel evaluation.


- [Teacher Appraisal & Continuous Growth Handbook](#)
- [Vector Solutions Evaluation & PD](#)
- Administrator Evaluation Workgroup

# Goal 4:

Continue to **unify building leadership** and **communicate to all levels consistently.**

**Actions Taken:**

- Ongoing Check Ins & Individual Goal Setting
- Attending Leadership Opportunities Together
- Humanex Engagement Surveys
- Team Blend Retreats
- Team Engagement Surveys
- Team Goal Setting

	
DC West Leadership Team	
Mission	You are intrinsically motivated to help others. You demonstrate a commitment to serve and derive personal and professional satisfaction from being supportive of others.
Team Builder	You promote a sense of collaboration and camaraderie. By bringing others together to accomplish common objectives and goals, you identify and match people's talents to make strong work partnerships. You facilitate shared decision-making to empower others and maximize collective performance.
Mediator	You bring about resolution through listening and facilitation of open dialogue between others. Bringing conflicting parties together, you are able to translate differing perspectives to bring about a common understanding.
Discipline	You are well organized and thrive in environments with structured routines. You create plans and systems to efficiently achieve desired outcomes, and methodically prioritize your tasks.
Mastery	You have a lifelong love for learning. You proactively seek out knowledge and acquire skills to become more proficient in your role and industry. You also reflect on lessons learned to improve for the future.
Empathy	You genuinely care and show compassion for others. You naturally pick up on how others are feeling by observing body language and behaviors. You seek to understand the thoughts and feelings of others, and adjust your approach to provide meaningful support.
Focus	You keep sight of short-term targets and make choices aligned with your objectives. You are able to ignore or eliminate distractions to stay on track. Once a task is completed, you shift your focus to the next project.
Activator	You are known for getting things started. Being proactive, you make quick decisions and lead by example by taking action first. In sharing your personal excitement, you rally others to act and achieve results.
Impact Drive	You strive to leave a longer lasting legacy. You are motivated to make contributions which will have the largest impact on others and the organization. You reject mediocrity and think on affirmation that you are making a difference.
Orchestrator	You coordinate the right people and non-people resources to effectively execute plans. You align these resources and manage multiple moving parts in a systematic way to ensure objectives can be carried out by your team.
Strategic Agility	You analyze patterns and weigh different options to create the best plan of action. You reactively think ahead in order to take advantage of opportunities and intuitively anticipate different obstacles.



# Goal 5:

Research, study, and implement strategies to manage the **growth of the communities and district** in the next five to ten years so we are proactive rather than reactive. This may include a facility and enrollment study.



## Accomplished 2024:

- Recommend & Approve Staffing Structures to Support Growth
- Capacity & Option Enrollment Projections & Guidelines
- Monthly Collaboration Meetings City of Valley
- Maintain & Report Data of Enrollment Trends
- Research of Outside Resources Available to Project Population & Enrollment Growth
- Annual Data & Report from the City of Valley on Development Outlook

# Goal 6:

Keep abreast of regular **building and grounds issues** as the campus expands.

## Actions Taken:

- Warranty Completion from 2023 Opening
- Ongoing Maintenance & Recordkeeping of Routine Maintenance Projections (Systems Report)
- Special Education Classroom Expansion in the High School
- Maintenance & Custodial Staffing & Assignments
- Outside Facility Use Requests
- Campus Expansion Maintenance Needs



