

Board of Education Regular Meeting
Monday, September 15, 2025 7:00 PM
Central Office Board Room
401 South Pine Street
Valley, NE 68064-0378

| | |
|--|----------|
| 1. Call to Order | |
| 2. Public Communications and Correspondence | 3 |
| 3. Approval of Agenda | |
| 4. Administrative Reports | 5 |
| 4.1. Superintendent's Report | 35 |
| 4.2. Financial Report | 38 |
| 5. Consent Agenda | |
| 5.1. Approve Minutes | 47 |
| 5.2. Approve Claims for Payment | |
| 5.3. Approve Financial Report | |
| 5.4. Approve Classified Staff | |
| 6. Old Business | |
| 6.1. Committee Updates | |
| 7. New Business | |
| 7.1. Adopt Resolution Authorizing the Issuance and Sale of QCPUF Bonds for Long-Term Maintenance Projects | 50 |
| 7.2. Resolution to Increase Tax Request Authority Above the Base Growth Percentage | 93 |
| 7.3. Approve the 2025-2026 Budget | 95 |
| 7.4. Adopt Resolution to Set the Final Tax Request | 110 |

7.5. Authorize the Superintendent to Sell, Recycle, or Dispose of Property

8. **Adjournment**

Board of Education

Cole Groteluschen

Dr. Kelly Hinrichs

Luke Janke

Jamie Jorgensen

Elizabeth Mayer

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.



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).

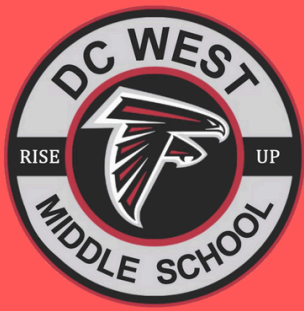
Employees and Others: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

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.

Board Meeting Procedures

“Engage, Prepare, and Empower”

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



DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

We are off to a wonderful start to the 2025–2026 school year! The first few weeks have been filled with excitement, energy, and a strong sense of community as students and staff came together to launch the year on a positive note.

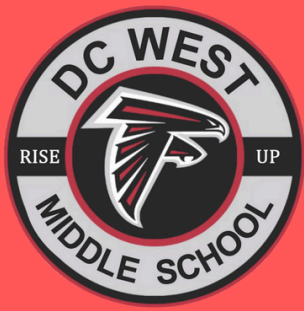
As of August 25th, our enrollment stands at 82 sixth graders, 89 seventh graders, and 82 eighth graders. We are thrilled to welcome our new sixth graders to the middle school, and it has been great to see returning students step into their new grade levels with confidence and enthusiasm.

On the first day of school, students rotated through a series of stations designed to review expectations, reinforce routines, and help them feel connected to both their peers and teachers. These activities set the stage for a smooth and supportive start. We capped off the day with a spirited back-to-school celebration in the PAC, where students and staff came together to celebrate the year ahead. The energy in the building has been incredible, and it is clear that students are ready to learn, grow, and succeed.

Students are also enjoying our new course offerings, which have added excitement and variety to their schedules. In addition, I have observed lively and thoughtful discussions taking place during advisory periods, further reinforcing the importance of connection and student voice in our middle school.

We are excited about the momentum already building in classrooms and across the school community. The strong start we've had gives us every reason to believe that 2025–2026 will be a year of growth, achievement, and success for all of our Falcons.

**Respectfully,
Dr. Jeffrey Kerns**



DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns



TeamMates Mentoring of DC West

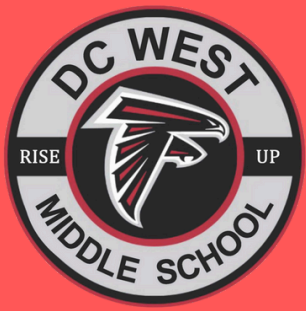
TEAMMATES of DC WEST a non-profit school-based mentoring program founded in 1991 by legendary University of Nebraska football coach Tom Osborne and his wife, Nancy Osborne. We are excited to bring the program to DC West in 2025-2026.

The program connects community volunteers (mentors) with 3rd-12th grade students in a one-to-one relationship to provide support, encouragement, and positive role models, aiming to inspire youth to reach their full potential, graduate high school, and pursue post-secondary education.

TEAMMATES of DC West Board Members:

- **Jim Tomanek**
- **Kristen Reeves**
- **Melanie Ferguson**
- **Dr. Jeffrey Kerns**
- **Eric Oberembt**
- **Jodi Hays-Bohlin**
- **Andrea Ott**





DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

Starting on August 26th, Logan Dunn's class will be leading our daily announcements. Their program, titled TALON TALK, gives students the opportunity to take ownership of announcements while practicing valuable public speaking and leadership skills.

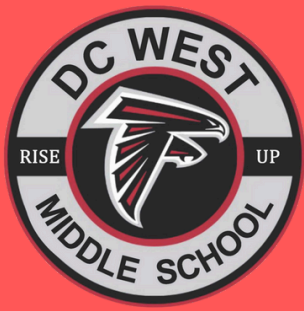
Each day of the week features a fun theme to keep mornings fresh and engaging:

- Mic'd Up Monday
- Get to Know Your Teachers Tuesday
- Weird Fact Wednesday
- Trivia Thursday
- Funny Friday

In addition to themed segments, students also lead the Pledge of Allegiance and share important school updates. TALON TALK is helping to set a positive, engaging tone for our school community each day.



NEWS



DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

Staff Leadership Team Changes:

This school year, our staff is working collaboratively through four leadership teams that focus on academics, behavior, culture, and engagement. These teams are designed to align with district goals, promote student-centered learning, and build culture and cohesion across our middle school. Each group has a captain and a dedicated team of staff members working together to set goals, create action steps, and monitor progress.

1) **Insight Squad**

- Focus: Academic performance review, goal setting, and expanded student-centered learning experiences.
- Team Members: Logan Dunn, Janna Giles, Amber Goddard, Traci Evans, Nolan Zimmer, Alyssia Lindahl, Molly Dembinski

2) **RC Team: Behavioral/Instructional Support**

- Focus: Professional development in Responsive Classroom practices and instructional strategies, as well as developing goals around student support and personal effectiveness.
- Team Members: Lindsey Pearson, Lisa Masters, Michelle Anderson, Ty Hansen

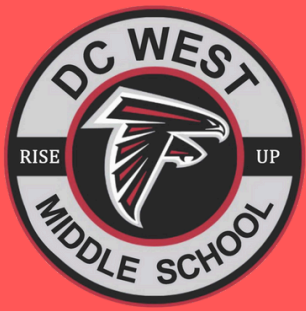
3) **Legacy Guardians**

- Focus: Staff and family engagement, celebrations, and strengthening culture and cohesion.
- Team Members: James Eddy, Kerry Reker, Sherry Dill, Ben Steward, Russ Ninemire, Bob Wald

4) **Cultural Artisans**

- Focus: Student engagement, satisfaction, and recognition programs.
- Team Members: Addy Marshall, Desi Samson, Sara Gotch, Julia Reddel, Jesse Hays

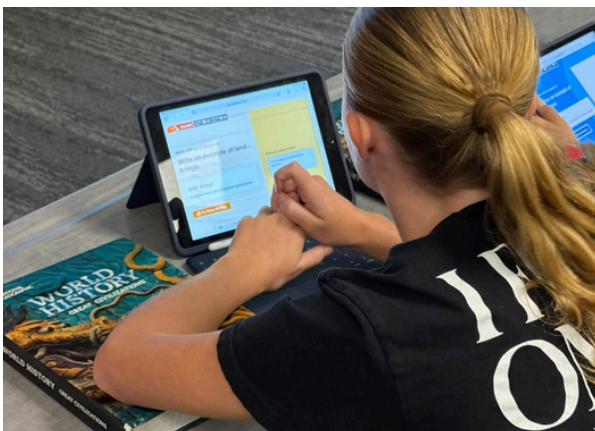
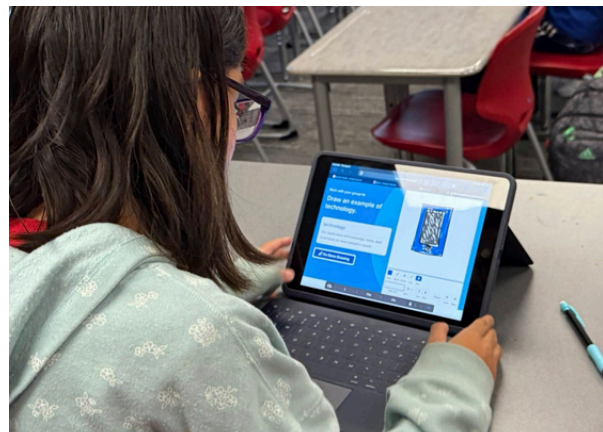
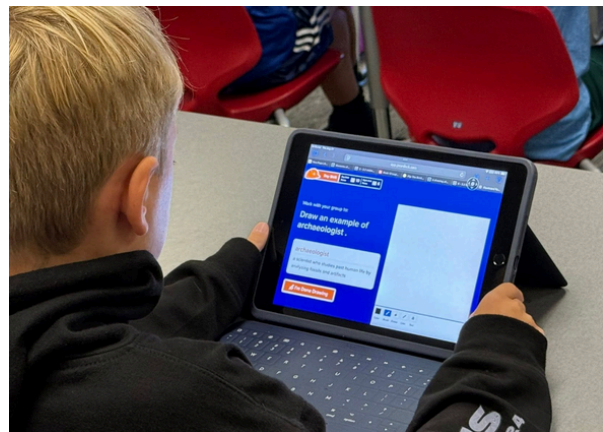
These four teams—the Insight Squad, RC Team, Legacy Guardians, and Cultural Artisans—represent the collective efforts of our staff to build academic success, strengthen instructional practices, support students socially and behaviorally, and foster a positive culture for both students and staff. Their work is already underway and will be a driving force in achieving our school and district goals this year.

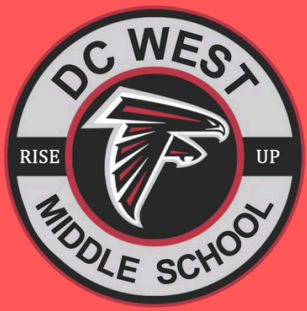


DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

Some of us learn best through words, others by drawing/visuals, and some even by acting out or moving through ideas. Using multiple styles of note-taking helps engage different parts of the brain, boosts memory, and makes learning more meaningful.

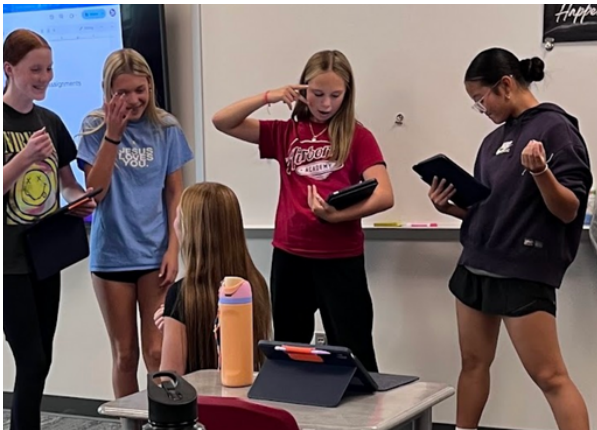


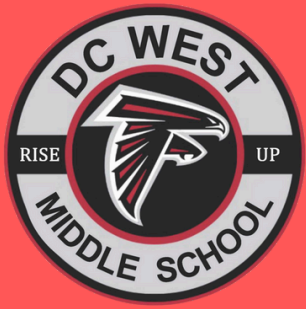


DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

Character Interpretation Project- Mrs. Dill



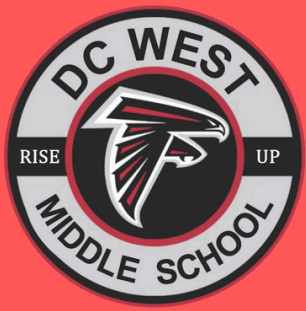


DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

Snapshots from: Art Class





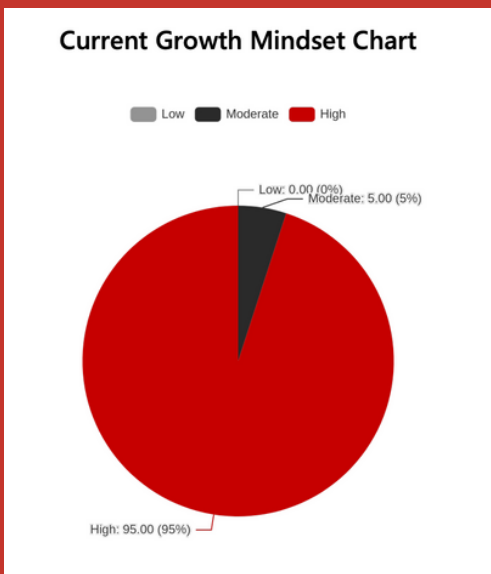
DC WEST MIDDLE SCHOOL

2025-2026 | From The Desk of Dr. Kerns

This summer, I was invited by HumanEx CEO Brad Black and Reid McConnell Vice President of Integration Innovation to present at the HumanEx Leadership Summit in Omaha.

This spring it was shared that the 2024-2025 Middle School staff achieved a perfect Dreambox score of 100% and a Growth Mindset score of 95%! According to Mr. Black, these scores place our middle school in the top 1% of all organizations worldwide. This achievement highlights the deep sense of engagement, collaboration, and shared commitment among our middle school staff.

This recognition also reinforces what we already know about our middle school staff-that their dedication to students, commitment to professional growth, and willingness to support each other make DC West Middle School a special place. Moving forward, we will continue to use HumanEx data as both a celebration of our strengths and a tool to guide our ongoing improvement efforts.



September 2025 Special Education Report

Hello! This month, I wanted to share some content from my monthly newsletter to special education staff. I've also included a link to the website with this information. Enjoy!

Welcome Back!

We're off and running in the 25-26 school year! For some of you, it may feel like we've been at it for an eternity, while for others, we're still finding the routines and rhythms that will support and carry us over the next eight months. Regardless of where you are, thank you for your tireless and hopeful continued support for our kids! I am inspired and touched by your work daily. Keep up the good work, lean on each other, and keep being better together.

Special Education Staff Member of the Month:

This month's Staff of the Month is Dr. Nancy Johnson! Nancy was a teacher, elementary and middle school principal, and curriculum director before retiring from the Millard Public Schools. (I apologize in advance for any stops along the way I may have missed). And how did Nancy choose to spend her retirement? With us, of course, teaching preschool and special education for the first time in her career.

Nancy, we are inspired by your dedication, advocacy, and for being the true epitome of a lifelong learner. Thanks for all you do!!!

Special Ed Collab Days

Don't forget that every special education teacher can take one full collaboration day per semester or one half-day per quarter to plan and collaborate with their co-teachers. You may also use up to half of your time for IEP paperwork and data analysis. To sign up for a day and review the procedures, click [HERE](#).

Severe Behavior Training

Upcoming Training Opportunity: Compassionate Approaches to Severe Behavior

On September 24, from 4:00–5:30 PM, Dr. Greg Hanley will present a high-level overview of this evidence-based framework at the Elkhorn Teacher Training Center. Dr. Hanley, a nationally recognized expert in the field, will also be in Nebraska for a two-day intensive training in Kearney and has generously agreed to offer this complimentary Metro-area session.

This session is not exclusive to special education and aligns well with the restorative practices being adopted in schools statewide. Dr. Hanley's model prioritizes trust, rapport, and relationships, making it highly compatible with strategies aimed at reintegrating students into general education settings where they can thrive.

Targeted Improvement Plan 2025-26 Goal:

By May 2027, the reading achievement gap between students with disabilities and all students will be reduced from 38 percentage points to 25.68 percentage points on the NSCAS Growth ELA assessment.

Progress Monitoring Benchmark: At least 80% of all students with IEPs who are below the 50th percentile in reading will demonstrate an increase in their MAP reading percentile rank from the previous benchmark testing period.

Way to Go!

The Nebraska Department of Education has once again evaluated our special education program at DC West to "Meet Requirements" for special education programming. This is a high bar for our program, and something that we should celebrate, as it is a strong indicator of all the important and meaningful work you do each and every day with students. This rating tells us that not only are we making a difference with students, you are all working hard to meet deadlines and compliance standards--all the work you do matters!

Full website address:

<https://sites.google.com/dcwest.org/dcwestspecialeducationmonthlyu?usp=sharing>

Board Report

September 15, 2025

Jim Knott – High School Principal

DC West High School

Fall activities are in full swing and it is good to have students in the building again. It has been a great start to the year as school spirit from both students and community members seems to be very high. Our sports teams have had some great early season success that we look to build upon as the season progresses.

Current high school enrollment numbers are listed at the bottom of this report. Although we have dropped in the short-term with small senior and freshman classes, we are still seeing steady growth through the last 10+ years, If you look forward to the next four years, based on current enrollment, we should grow to near 350 (9-12) by the 2029/30 school year. We have prepared for the larger numbers by adding core-area teachers and sections in order to keep our class numbers manageable and electives plentiful. We will continue to keep a close eye on staffing in the upcoming years looking to expand offerings and ensure that we continue to provide the high-quality education DC West is known for.

A few events that will soon be happening at DCWHS

*Homecoming Week – September 15-20

*Parent-Teacher Conferences – October 8 (3:45-7:45) & 9 (12:30-8:00)

*Practice ACT Testing for 11th graders – October 22

9-12 High School Enrollment Numbers

2014/15 School Year – 272 (1/22/15)

2015/16 School Year – 281 (1/13/16)

2016/17 School Year - 270 (1/10/17)

2017/18 School Year - 284 (1/3/18)

2018/19 School Year - 294 (1/14/19)

2019/20 School Year - 289 (8/12/19)

2020/21 School Year - 301 (9/3/20)

2021/22 School Year - 311 (9/7/21)

2022/23 School Year - 302 (9/7/22)

2023/24 School Year – 335 (9/6/23)

2024/25 School Year – 331 (9/11/24)

2025/26 School Year – 307 (9/8/25)

Board Report
September 15th, 2025

Shawna Younghans- Administrative Facilitator

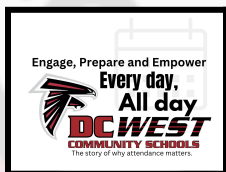
As with any period of change and growth, the implementation of new systems has presented both challenges and opportunities for problem-solving. The transition to the new Keystone system has gone smoothly, with students and staff adapting well. Keystone Flex Time has been positively utilized, with students engaging in a variety of constructive activities—such as ping pong, volleyball, music, reading, card games, and social interaction—in the gym and media center.

The second week of new academic support stipulations is underway. Under these guidelines, all 11th and 12th-grade students with a grade of “D” or “F” are required to attend academic support to complete missing assignments. In the first week, 42 students met this criterion; by the second week, that number dropped to 33, showing a promising improvement. Students are demonstrating increased accountability by consistently selecting and signing up for their Keystone Flex Time sessions.

Our Smartpass digital hall pass system has also seen active use, with over 4,500 passes issued since the start of the school year. While there has been a learning curve for staff and students, collaborative problem-solving among teachers, students, and administration has supported a smoother rollout. Continued analysis is underway to ensure that instructional time is maximized and that student movement during the school day is purposeful.

Lastly, our vape detection systems have been effective both in identifying incidents and in deterring students from vaping on campus.

Mrs. Shawna Younghans



September 10, 2025
Board Report
Elementary School (Mr. Sarka & Mrs. Ranslem)
DC West Community Schools

Contents:

1. Falcon Cafe
2. Data Dig Day
3. Boosterthon Fun Run/Kick-off
4. Special Guest
5. Grade Level websites

1. 2025-2026 Falcon Cafe Kickoff

Mr. Sarka and Mrs. Tessendorf kicked off our Elementary Falcon Cafe on Friday August 29th. It was a great turnout with many families. The content discussed at the meeting was an introduction to our new Family Facilitator. Content that was discussed included overview of student code of conduct, cell phone/electronic device policy, Quiet Time implementation, closing circles in classrooms, assessment changes, and recess/classroom expectations.



2. Data Dig Day

Our elementary staff recently participated in a dedicated Data Dig Day, during which they collaboratively reviewed student performance data from MAP assessments and FastBridge. Teachers pulled reports, analyzed trends, and identified areas of need to make data-informed decisions that will directly guide and enhance classroom instruction. This focused time ensures our instructional strategies are aligned with student needs and promotes targeted support for all learners.

3. Boosterthon Kick off

Staff and students kicked off the Boosterthon with Mrs. Lindahl and the DC West cheerleaders in our school gym! They learned about why we raise money for the school, how to get donations, and what the BIG school prize will be if we hit our goal of \$65,000! The big school prize is a bubble soccer staff game that students will get to watch.



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4. Special Guest

School resource officer, Alex Johnson, visited with Mrs. Gray's 1st grade class to teach them about police officers and how they help our community.



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COMMUNITY SCHOOLS

5. Grade Level Websites

DC West Administration created grade level websites for each grade to populate to promote a consistent building wide mode of communication. These will be a one stop shop for families to access grade level information all in one place. Upcoming information, spelling lists, about the teacher etc... These have also been added to the Elementary website. Magnets were created with the QR code that goes directly to that grade level site. These magnets were sent out to ALL households including Pre-K.





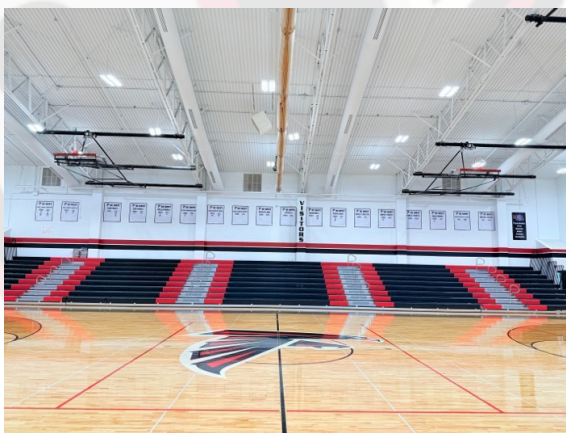
**Douglas County West High School and Middle School
Director of Athletics & Activities Board Report August 2025
Mr. Jeremy Travis**

We are off and running and I mean running....From the First Fall Practices, to the Athletic Kick-Off, to our First Games, to the Softball Ribbon Cutting, to the Athletic Complex Ribbon Cutting, to Tik Toks, KETV Interviews, to SALT, to the Falcon Express, to our Falcon Pride Booster Club Partnership, to the Facilitation of Workers/Officials for Events, to our XC Invite at Boystown, to Coach Wald's 500 Career Wins, we have been putting in the work and there's just not enough time in the day to get it all done.....but we sure do try for our Falcons.....because they deserve it!

We have Homecoming right around the corner (9/19/25) and we will be featuring the New Hall of Fame Inductee's for 2025 as well as recognizing the Class of 2006 (DC West 1st Graduating Class) and our 20th Year Anniversary!

We have a lot to be thankful for and grateful for here at DC West and I am looking forward to an exciting school year for the Falcons!

Main Gym New Look



Middle School Fall Teams



High School Fall Teams





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Congratulations to Coach Wald on 500 Career Wins



Softball Field Ribbon Cutting



Athletic Complex Ribbon Cutting



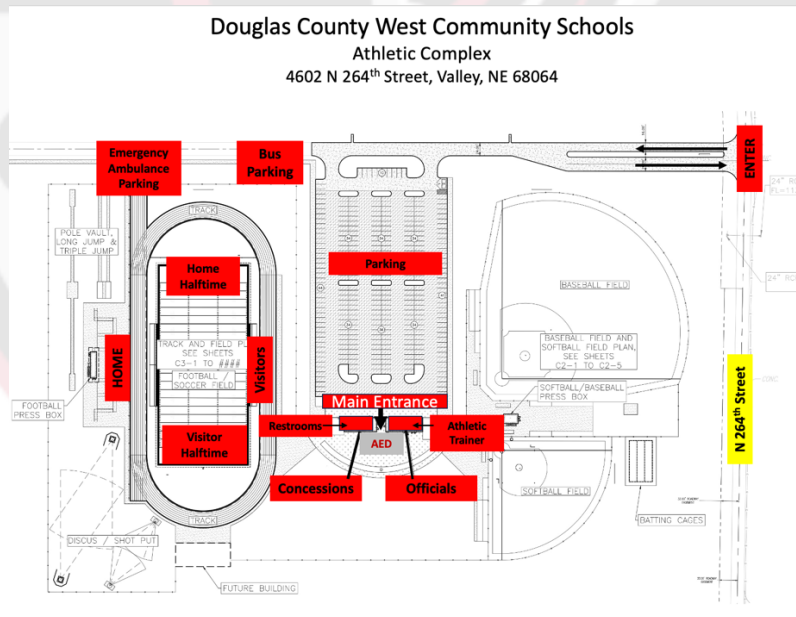
Athletic Complex Partnerships



Go Falcons



Athletic Complex Map



Female and Male Athlete of the Month

| BELLA ZACH | TREY OLSEN |
|----------------------|-------------------|
| ON BASE: .533 | 75 YARDS |
| AVG: .458 | 4 TACKLES |
| 5 HRS | |

BELLA HAS BEEN SUCH A STRONG LEADER DEFENSIVELY AND OFFENSIVELY THE BEGINNING OF THIS SEASON. SHE SETS A STANDARD FOR DC WEST SOFTBALL. COACH MARSHALL

TREY SHOWED TREMENDOUS GRIT FRIDAY IN PRACTICE, BEFORE, DURING AND AFTER THE GAME HE HAS DONE AN AMAZING JOB EMERGING AS A VOCAL LEADER ON THE TEAM. IT'S A JOY TO WATCH

ATHLETE OF THE MONTH

ATHLETE OF THE MONTH

SALT Helping at Mobile Food Pantry



We added a community service component to SALT for this upcoming year and we will be helping at the Mobile Food Pantry each month with the members that are able to make it. Our students were fantastic in their work!

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

- Go to www.dccwest.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 Better Together 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

EST

2005

COMMUNITY SCHOOLS



September 2025
Board of Education Report
Dr. Dawn Marten, Director of Learning

CURRICULUM & INSTRUCTION

K-12 Instructional Coach

Mrs. Kelsey Nabity serves in a dual capacity as both K-5 HAL (High Ability Learner) Coordinator & Teacher and as our new K-12 Instructional Coach. We are thrilled to welcome this important role to our district, and as it is our first year, building a strong program will take some time and collaboration.

Kelsey and I will be attending several instructional coaching training sessions throughout the school year. These professional development experiences will equip us with research-based tools and strategies so we can best support DCW staff and students, ensuring that this new role is grounded in current best practices.

The purpose of instructional coaching is to foster a true partnership with teachers—one that prioritizes support, collaboration, and ongoing professional growth. This role is not evaluative; rather, it is designed to serve as a thought partner, providing a supportive and nonjudgmental colleague with whom to reflect, learn, and share strategies. Through this partnership, coach and teacher work together to inspire classroom excellence, encourage reflection, and ultimately enhance student learning and success.

This year, Mrs. Nabity will support K-5 elementary teachers in particular with small group instruction, helping implement strategies that lead to positive academic growth by meeting students' differentiated needs. In the middle and high schools, her focus will begin with building relationships and gaining an understanding of each building's instructional systems. In September, Kelsey is participating in staff meetings, spending time in classrooms, and engaging with both staff and students. We are in the process of creating a menu of optional supports that teachers can choose to utilize. These may include co-planning lessons, analyzing student data together, observing or modeling lessons, or collaborating on effective classroom strategies.

Thank you to the Board of Ed for seeing the value in this position and giving us the opportunity to implement another support system for our teachers.

Family Facilitator/Home Visitor

This position is funded through the Superintendent's Early Childhood Plan and supported by the Buffett Early Childhood Institute. I serve as the District Administrator who oversees the program at DC West and collaborates with Buffett Administration and other school district administrators to provide direction and reflection. Mrs. Amy Tessendorf serves as our Family Facilitator & Home Visitor. This is Mrs. Tessendorf's first year with DC West, and she came to us with a wealth of early childhood experience. She has done an outstanding job transitioning into her new duties, and DC West is fortunate to have her as part of our team. Her position serves in two capacities: Family Facilitator and Home Visitor.

Family Facilitator Role

The primary responsibility in this capacity is to build meaningful connections with families, fostering relationships that strengthen their comfort and engagement with our school community. Over the past few years, we have focused on these responsibilities to ensure our families feel supported and have access to essential resources, particularly those with the greatest needs. This work has been instrumental in helping families build strong ties with the school environment.

Home Visitor Role

The primary responsibility is to support a caseload of 15 families across a 12-month timeline, serving children from birth through age five. The role emphasizes building strong, trusting relationships with families and providing individualized support tailored to each child's developmental stage.

For children from birth through 36 months, Amy conducts three personal visits per month for a family, recognizing this critical window as a prime opportunity to engage families early and lay the foundation for growth and learning. For children 37 months through five years, she provides one monthly personal visit per family, continuing to guide and support families as their children prepare for school. This could be 40+ family visits a month.

In addition to home visits, Amy organizes several monthly socialization opportunities for children and families. These sessions foster social, emotional, and behavioral development while strengthening parent-child connections. All visits and group sessions are grounded in the Growing Great Kids curriculum, ensuring that families receive consistent, research-based support for their child's healthy development.

ASSESSMENT

MAP (Measures of Academic Progress) Testing - ELA and Math

MAP Testing took place during the month of August for students in grades 2-8. MAP testing provides our teachers with valuable, real-time data on student learning and growth. These assessments are designed to measure where each student is academically, allowing teachers to identify strengths and areas for improvement. The results help guide instructional practices, inform interventions, and support personalized learning so that each student can progress toward grade-level standards. By using MAP data consistently, our teachers are better equipped to make instructional decisions that directly impact student success.

In 2025, NWEA released updated national norms that adjust how student performance is compared across the country. These changes reflect more recent data on student achievement trends and ensure that growth and percentile rankings are aligned with today's student population. As a result, some individual and group scores may appear different from previous years, not because of a change in student ability, but due to the recalibrated benchmarks. This provides our district with a more accurate picture of how our students perform relative to peers nationwide.

Student reports will be shared with families during October conferences. Students will also complete the MAP Assessments again in December

PROFESSIONAL LEARNING

In addition to setting up classrooms for student learning during Fall Workshop, teachers were busy with professional learning on the following topics:

- District Strategic Plan Overview and 25-26 Professional Learning Plan
- MTSS: Falcon Individual Problem Solving Process (FIPS) Updates
- DC West Attendance Protocols
- DC West Electronic Device Policy & Procedures
- DC West Code of Conduct
- State Required Suicide Prevention Training
- State Required Bullying Prevention Training
- State Required Dating Violence Prevention



DC WEST Community Schools

Engage, Prepare, and Empower

Superintendent's Report September 15, 2025

DC West Athletic Complex Opening

Thank you to all participants in our ceremonies for the new athletic complex! The opening was a successful week full of excitement and a sense of accomplishment for many. Hundreds of students, parents, and community members who came out in support shared their excitement and enthusiasm for the new facilities. We will continue to refine our flow of traffic, parking, and supervision of the area as we use and grow into the space. Thank you to so many who have come together to make this happen for our community!



DC West S&P Global Ratings

We have received some positive fiscal news. S&P Global Ratings reviewed the rating on our general obligation school building bonds and raised our credit rating from the initial A- to A+ while affirming a stable outlook. A positive factor in this rating increase was the district's restructuring of the lease purchase agreements in 2024 from the original lease agreement in 2017-18. If you are interested in reading the full report, please let me know and I will share it with you.

NDE Option Enrollment Report 2025

Legislative changes to option enrollment last year created a new reporting system for districts on option enrollment rejections in 2025. The following was the data submitted to the Nebraska Department of Education in this report:

Reporting Period: Applications Received June 1, 2024-May 31, 2025

55 Enrollment Option applications were received by the district

11 Enrollment Option applications were rejected

7 Enrollment Option applications were rejected that had an individual education program (IEP)

3 Students with an IEP were accepted

8 Enrollment Option applications were rejected due to grade level capacity

3 Enrollment Option applications were rejected due to special education program capacity

NASB Area Meeting & State Education Conference

There is an NASB Area Membership meeting near us on September 24th in Fremont. Two of our Board members will be recognized at the dinner. I personally am unable to attend but will register any Board members who would like to go.

Cole Groteluschen Point Award - Level I

Jim Tomanek Point Award - Level II

The [State Education Conference](#) is November 19-21 in Omaha. If you plan to attend one or both of these opportunities, I am happy to register you for the events.

Informational Requests from Board Members

A couple of items that Board members requested for me to share with you are an organizational chart and our active vehicle inventory listing.

[Click here](#) to view the organizational chart.

Vehicle Inventory as of September 2025, highlighted are vehicles to look at trading in the near future as availability and budget allows:

| Vehicle | Make | Year | Mileage | Notes |
|--------------------------|----------|------|---------|----------------------------------|
| WHITE 1 (9pass) | Suburban | 2023 | 19752 | |
| WHITE 2 (8pass) | Van | 2011 | 74138 | Used for Construction Management |
| WHITE 3 (9Pass) | Van | 2011 | 85571 | |
| WHITE 4 (9Pass) | Suburban | 2023 | 18675 | |
| MINI 5 Wheelchair | Minivan | 2024 | 2437 | |

| | | | | |
|--------------------|---------|------|--------|-----------------------------------|
| MINI 6 (7pass) | Minivan | 2009 | 114153 | |
| SILVER 7 (11pass) | Van | 2013 | 85441 | |
| MINI 8 (7pass) | Minivan | 2015 | 93675 | |
| WHITE 9 (8 Pass) | MInivan | 2025 | 1935 | |
| WHITE 10 (11pass) | Van | 2011 | 60447 | PK Town Route |
| WHITE 11 (11pass) | Van | 2011 | 60275 | PK Town Route |
| SILVER 13 (11pass) | Van | 2011 | 83216 | |
| SILVER 14 (11pass) | Van | 2011 | 102079 | Recently Traded |
| WHITE 14 (10pass) | Van | 2025 | NEW | |
| MINI 15 (7pass) | MInivan | 2016 | 119787 | Good condition |
| MALIBU (Car) | Car | 2018 | 30627 | Family Facilitator/ Drivers Ed |
| CRUZ (CAR) | Car | 2016 | 116327 | Totaled |
| TRUCK - Ram | Truck | 2003 | 98043 | |
| TRUCK - Ford | Truck | 2006 | 96048 | |

Superintendent Goals 2025:

- Lead the vision and support needed to implement strategic plan priorities in 2025. Particularly engaging in the area of high level proficiency in core area student achievement district-wide.
- Complete construction of the new sports complex opening on time and on budget.
- Complete the adoption and implementation of a new administrator evaluation system.
- Continue to unify, lead, and empower the entire administrative team to excellence.
- Identify with the Board, areas to study & research to facilitate the growth of the communities and district in the next five to ten years so we are proactive rather than reactive. Seek outside resources to consult in this process.
- Begin to develop a leadership succession plan within the district and a transition process to proactively identify and transition new leadership within the district. (Strategic Plan, Strategy 3.4)

Upcoming Dates:

[2025-2026 District Calendar](#)

[Activities Schedule](#)

Homecoming Week September 15-20

September 19~ Homecoming Parade 12:45 p.m.

October 13~ Regular Board of Education Meeting, 7:00 p.m.

Financial Recap August 2025

| | 8/1/2025 | Receipts | Expenditures | 8/31/2025 |
|-------------------------------|------------------------|-----------------------|-----------------------|------------------------|
| General Fund | \$7,026,214.76 | \$ 2,126,082.47 | \$ 1,618,387.39 | \$7,533,909.84 |
| Depreciation Fund | \$1,571,420.50 | \$ 302,540.13 | \$ 88,748.04 | \$1,785,212.59 |
| Food Service Fund | \$59,273.27 | \$ 50,626.05 | \$ 1,883.91 | \$108,015.41 |
| Qualified Capital Fund | \$523,678.57 | \$ 108,432.58 | \$ 31,976.92 | \$600,134.23 |
| Bond Fund | \$1,613,875.44 | \$ 341,388.19 | \$ - | \$1,955,263.63 |
| Special Building Fund | \$753,014.14 | \$ 421,973.86 | \$ 7,866.05 | \$1,167,121.95 |
| | \$11,547,476.68 | \$3,351,043.28 | \$1,748,862.31 | \$13,149,657.65 |

General Fund Detail

| <u>Expenditures</u> | August | YTD | Budgeted | <u>Revenues</u> | August | YTD |
|-------------------------------------|------------------------|-------------------------|-------------------------|-------------------------------------|------------------------|-------------------------|
| All Instructional Program | \$ 601,765.41 | \$ 8,037,785.16 | \$ 8,372,681.00 | Personal and Prop Taxes | \$ 1,938,090.77 | \$ 7,055,350.98 |
| SPED Instructional Program | \$ 108,681.59 | \$ 2,062,813.40 | \$ 2,266,547.00 | Carline Tax | \$ - | \$ 9,869.80 |
| Support Services SPED Related | \$ 26,247.75 | \$ 473,695.94 | \$ 596,720.00 | Motor Vehicle Taxes | \$ 117,527.31 | \$ 1,512,566.32 |
| Support Services Non-SPED Related | \$ 28,675.89 | \$ 480,797.29 | \$ 497,980.00 | Facility Rental | \$ - | \$ 4,230.00 |
| Support Instructional | \$ 73,530.52 | \$ 701,654.51 | \$ 757,644.00 | Tuition Received from Individuals | \$ 10,709.25 | \$ 91,092.90 |
| Board of Education | \$ 9,037.94 | \$ 92,307.24 | \$ 87,200.00 | Interest | \$ 5,243.06 | \$ 56,461.66 |
| Executive Administration Services | \$ 29,403.66 | \$ 372,841.11 | \$ 387,300.00 | Local License Fees | \$ - | \$ 3,040.00 |
| District Legal Services | \$ 216.00 | \$ 18,049.88 | \$ 40,000.00 | Grants from Corporations/Private | \$ - | \$ 270,685.54 |
| Office of the Principal | \$ 72,801.09 | \$ 942,957.64 | \$ 965,742.00 | Other Local Receipts | \$ 3,593.80 | \$ 15,092.57 |
| General Admin - Business Services | \$ 22,674.47 | \$ 287,496.71 | \$ 323,944.00 | County Fines and License Fees | \$ - | \$ 23,233.93 |
| Maint & Operation of Building & Sit | \$ 169,858.81 | \$ 1,909,379.35 | \$ 2,026,979.00 | ESU Receipts | \$ - | \$ 5,473.00 |
| Vehicle Acquisition & Maint | \$ - | \$ 4,033.61 | \$ 15,713.00 | State Aid | \$ - | \$ 2,848,936.00 |
| Regular Pupil Transportation | \$ 76,774.47 | \$ 483,995.48 | \$ 550,095.00 | Special Education Programs | \$ - | \$ 1,806,370.00 |
| SPED Pupil Transportation | \$ 44,536.58 | \$ 152,882.94 | \$ 165,302.00 | Special Education Transportation | \$ - | \$ 92,006.00 |
| Categorical Grant from Coporation | \$ 13,541.01 | \$ 182,838.67 | \$ 164,525.00 | Homestead Exemption | \$ 30,397.55 | \$ 178,645.43 |
| State Categorical Programs | \$ 10,609.39 | \$ 136,317.12 | \$ 137,588.00 | Pro-Rate Motor Vehicle | \$ - | \$ 18,032.05 |
| Federal Programs | \$ 30,032.81 | \$ 423,815.69 | \$ 439,266.00 | High Ability Learners | \$ - | \$ 9,786.00 |
| Transfer Out | \$ 300,000.00 | \$ 300,000.00 | \$ - | Early Childhood Grant | \$ - | \$ 65,222.00 |
| | \$ 1,618,387.39 | \$ 17,063,661.74 | \$ 17,795,226.00 | State Apportionment | \$ - | \$ 333,245.60 |
| | | | | Other State Receipts | \$ 2,546.04 | \$ 11,859.06 |
| | | | | Prop & Personal Property Tax Credit | \$ - | \$ 3,105,162.88 |
| | | | | Title ESSA Programs | \$ - | \$ 139,407.00 |
| | | | | IDEA Programs | \$ - | \$ 259,663.00 |
| | | | | Medicaid | \$ 11,578.19 | \$ 38,121.50 |
| | | | | ESSER II & ESSER III | \$ - | \$ 743,529.00 |
| | | | | Other Federal Categorical Receipts | \$ - | \$ - |
| | | | | Sale of Property | \$ - | \$ 8,766.25 |
| | | | | Insurance Adjustment | \$ 6,396.50 | \$ 6,396.50 |
| | | | | | \$ 2,126,082.47 | \$ 18,712,244.97 |

August 2025 Payroll

| | |
|------------------------------------|---------------|
| Net Payroll | \$ 552,288.56 |
| Payroll Taxes (District) | \$ 59,353.41 |
| Payroll Withholding (Employees) | \$ 152,846.05 |
| Retirement (District) | \$ 62,291.99 |
| Retirement Withholding (Employees) | \$ 61,713.43 |

Activity Fund Balance Report - Summary - Exclude Encumbrances

08/2025 - 08/2025

Regular; Beginning Month 08/2025; Processing Month 08/2025; 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 | 3,859.74 | 0.00 | 107.62 | 0.00 | 3,967.36 |
| 05 704 1001 | ACTIVITY PASSES | 22,187.64 | 0.00 | 7,030.00 | 0.00 | 29,217.64 |
| 05 704 1002 | CORPORATE SPONSORSHIPS | 4,331.53 | 0.00 | 0.00 | 0.00 | 4,331.53 |
| 05 704 1003 | INSTRUMENTAL MUSIC | 2,086.20 | 1,987.00 | 1,121.00 | 0.00 | 1,220.20 |
| 05 704 1004 | HS DC WEST TRAVEL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 704 1005 | STAFF LOUNGE | 2,281.06 | 33.00 | 0.00 | 0.00 | 2,248.06 |
| 05 704 1007 | VALLEY WAY | 8,697.57 | 0.00 | 1,000.00 | 0.00 | 9,697.57 |
| 05 704 1011 | PTSA DONATION | 4,117.70 | 0.00 | 0.00 | 0.00 | 4,117.70 |
| 05 704 1023 | PROM | 2,165.76 | 0.00 | 0.00 | 0.00 | 2,165.76 |
| 05 704 1102 | ARTS & HUMANITIES | 347.02 | 0.00 | 0.00 | 0.00 | 347.02 |
| 05 704 1104 | ATHLETICS HS | 3,028.04 | 1,150.00 | 242.00 | 0.00 | 2,120.04 |
| 05 704 1106 | BASEBALL TEAM | 1,199.55 | 0.00 | 0.00 | 0.00 | 1,199.55 |
| 05 704 1107 | BAND | 2,907.15 | 439.50 | 255.00 | 0.00 | 2,722.65 |
| 05 704 1108 | CHEER | (7,459.80) | 0.00 | 11,571.12 | 0.00 | 4,111.32 |
| 05 704 1110 | SPRING PLAY | 1,727.16 | 0.00 | 0.00 | 0.00 | 1,727.16 |
| 05 704 1111 | BBB TEAM | 4,392.05 | 3,850.00 | 405.00 | 0.00 | 947.05 |
| 05 704 1112 | CONCESSIONS | 33,249.36 | 0.00 | 392.00 | 0.00 | 33,641.36 |
| 05 704 1113 | CONSTRUCTION TECH | 7,106.79 | 0.00 | 0.00 | 0.00 | 7,106.79 |
| 05 704 1114 | DANCE TEAM | 2,727.65 | 234.56 | 0.00 | 0.00 | 2,493.09 |
| 05 704 1115 | HS MUSICAL | 5,857.55 | 0.00 | 0.00 | 0.00 | 5,857.55 |
| 05 704 1116 | ONE ACT | 1,050.06 | 0.00 | 0.00 | 0.00 | 1,050.06 |
| 05 704 1117 | FBLA | 2,363.22 | 0.00 | 0.00 | 0.00 | 2,363.22 |
| 05 704 1118 | HIGH SCHOOL | 860.51 | 0.00 | 44.25 | 0.00 | 904.76 |
| 05 704 1119 | DC TECH 1:1 | 107.09 | 0.00 | 6,860.00 | 0.00 | 6,967.09 |
| 05 704 1120 | GBB TEAM | 4,267.14 | 0.00 | 0.00 | 0.00 | 4,267.14 |
| 05 704 1123 | HOSA | 3,387.57 | 0.00 | 10.00 | 0.00 | 3,397.57 |
| 05 704 1124 | STUCO HS | 1,703.55 | 0.00 | 2,220.00 | 0.00 | 3,923.55 |
| 05 704 1128 | NATIONAL HONOR SOCIETY | 1,110.37 | 0.00 | 0.00 | 0.00 | 1,110.37 |
| 05 704 1131 | FOOTBALL TEAM | 3,243.22 | 0.00 | 440.00 | 0.00 | 3,683.22 |
| 05 704 1132 | SCIENCE CLUB | 446.69 | 0.00 | 0.00 | 0.00 | 446.69 |
| 05 704 1133 | SPEECH TEAM | 2,897.17 | 0.00 | 0.00 | 0.00 | 2,897.17 |
| 05 704 1134 | VOCAL MUSIC | 4,061.97 | 0.00 | 0.00 | 0.00 | 4,061.97 |
| 05 704 1136 | WORLD LANGUAGE CLUB | 682.12 | 0.00 | 0.00 | 0.00 | 682.12 |
| 05 704 1137 | ROBOTICS TEAM | 3,576.08 | 0.00 | 1,500.00 | 0.00 | 5,076.08 |
| 05 704 1141 | GOLF TEAM | 349.88 | 0.00 | 0.00 | 0.00 | 349.88 |
| 05 704 1142 | YEARBOOK HS | 3,547.49 | 0.00 | 1,932.92 | 0.00 | 5,480.41 |

Activity Fund Balance Report - Summary - Exclude Encumbrances

08/2025 - 08/2025

Regular; Beginning Month 08/2025; Processing Month 08/2025; 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 | 5,230.36 | 0.00 | 10,098.00 | 0.00 | 15,328.36 |
| 05 704 1166 | BOYS TRACK TEAM | 185.52 | 0.00 | 0.00 | 0.00 | 185.52 |
| 05 704 1167 | GIRLS TRACK TEAM | 57.50 | 0.00 | 0.00 | 0.00 | 57.50 |
| 05 704 1176 | VOLLEYBALL TEAM | 7,526.90 | 0.00 | 11.00 | 0.00 | 7,537.90 |
| 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 1199 | CHANGE BAGS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 704 1222 | SCIENCE GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 704 1224 | STUCO MS | 14,199.80 | 0.00 | 0.00 | 0.00 | 14,199.80 |
| 05 704 1225 | COFFEE CART - EL SPED | 1,576.40 | 0.00 | 0.00 | 0.00 | 1,576.40 |
| 05 704 1319 | DISNEY MUSICAL | 14,929.93 | 0.00 | 810.00 | 0.00 | 15,739.93 |
| 05 704 1320 | PRESCHOOL | 10,143.67 | 0.00 | 228.00 | 0.00 | 10,371.67 |
| 05 704 2112 | MS CONCESSIONS | 3,312.27 | 0.00 | 0.00 | 0.00 | 3,312.27 |
| 05 704 2121 | MS BBB TEAM | 211.05 | 0.00 | 0.00 | 0.00 | 211.05 |
| 05 704 2136 | MS FOOTBALL TEAM | 368.47 | 0.00 | 0.00 | 0.00 | 368.47 |
| 05 704 2201 | ART CLUB MS | 157.88 | 0.00 | 0.00 | 0.00 | 157.88 |
| 05 704 2204 | ATHLETICS MS | 2,024.30 | 150.00 | 250.00 | 0.00 | 2,124.30 |
| 05 704 2205 | UNIFIED SPORTS | 1,693.31 | 21.99 | 335.00 | 0.00 | 2,006.32 |
| 05 704 2216 | MS DRAMA | 109.67 | 0.00 | 0.00 | 0.00 | 109.67 |
| 05 704 2218 | MIDDLE SCHOOL | 1,081.79 | 0.00 | 29.50 | 0.00 | 1,111.29 |
| 05 704 2242 | MS YEARBOOK | 3,394.48 | 0.00 | 0.00 | 0.00 | 3,394.48 |
| 05 704 3220 | ELEM FIELD TRIP | 883.09 | 0.00 | 0.00 | 0.00 | 883.09 |
| 05 704 3221 | PBIS/FALCOIN | 3,879.10 | 0.00 | 0.00 | 0.00 | 3,879.10 |
| 05 704 3222 | BATTLE OF THE BOOKS | 26.65 | 0.00 | 0.00 | 0.00 | 26.65 |
| 05 704 3318 | ELEMENTARY | 6,453.48 | 0.00 | 0.00 | 0.00 | 6,453.48 |
| Fund Total: 05 | | 220,151.69 | 7,866.05 | 46,892.41 | 0.00 | 259,178.05 |

Activity Fund Balance Report - Summary - Exclude Encumbrances

08/2025 - 08/2025

Regular; Beginning Month 08/2025; Processing Month 08/2025; 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 | 24,773.22 | 4,088.15 | 10,010.00 | 0.00 | 30,695.07 |
| Fund Total: 12 | | 24,773.22 | 4,088.15 | 10,010.00 | 0.00 | 30,695.07 |

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SEPTEMBER 11, 2025 - BOARD BILLS

User ID: CQ

| Vendor Name | Vendor Description | Amount |
|-----------------------------------|-----------------------------|-------------------|
| Checking Account ID 1 | Fund Number 01 GENERAL FUND | |
| ABE'S TRASH SERVICE, INC | | 600.00 |
| AED SUPERSTORE | | 703.23 |
| AKRS EQUIPMENT SOLUTIONS INC | | 952.39 |
| ALCOVE ROOFING | | 500.00 |
| AMAZON CAPITAL SERVICES, LLC | | 3,090.74 |
| AWARDS UNLIMITED INC | | 617.09 |
| BORDER STATES INDUSTRIES INC | | 378.31 |
| BOYS TOWN | | 3,900.00 |
| BSN SPORTS LLC | | 2,657.16 |
| CINTAS CORP | | 362.52 |
| CLEMMER, GARY | | 135.00 |
| DAILY RECORD, THE | | 491.99 |
| DC WEST FOOD SERVICE | | 896.50 |
| DEMCO INC | | 63.99 |
| DIETZE MUSIC HOUSE | | 14.40 |
| DOUGLAS COUNTY SHERIFF | | 64,323.56 |
| EAGLE SERVICES INC. | | 530.00 |
| EGAN SUPPLY CO | | 11,441.18 |
| ESU COORDINATING COUNCIL | | 976.50 |
| FIRST STUDENT | | 3,437.57 |
| GOODWIN TUCKER | | 1,864.25 |
| GREAT KIDS, INC | | 3,712.00 |
| GREATER NEBRASKA SUPERINTENDENTS | | 250.00 |
| HEARTLAND PEST CONTROL | | 360.00 |
| HOMETOWN LEASING | | 2,522.27 |
| INSECT LORE | | 52.35 |
| JOURNEYED.COM, INC | | 9,459.20 |
| JUST FOR KIDS THERAPY INC | | 3,141.75 |
| JW PEPPER & SONS | | 138.24 |
| LANGUAGE LINE SERVICES, INC | | 45.81 |
| MARKING REFRIGERATION, INC | | 2,575.00 |
| MATHESON TRI-GAS INC | | 43.05 |
| MENARDS - ELKHORN | | 916.07 |
| MULTI-HEALTH SYSTEMS INC. | | 75.00 |
| NACIA | | 250.00 |
| NASB ALICAP | | 242,280.00 |
| NCS PEARSON INC | | 109.50 |
| NE COUNCIL OF SCHOOL ADM | | 100.00 |
| NEBR ASSOCIATION OF SCHOOL BOARDS | | 65.00 |
| OMAHA WORLD-HERALD | | 2,799.00 |
| ONE SOURCE | | 757.00 |
| PITSCO EDUCATION, LLC | | 3,012.52 |
| PRAIRIE MECHANICAL CORP | | 13,155.74 |
| PUBLICATION PRINTING | | 616.25 |
| SECURITY EQUIPMENT INC. | | 1,046.25 |
| SHERWIN-WILLIAMS CO | | 85.64 |
| SPEECH SQUAD, LLC | | 16,625.25 |
| STANZEL'S MOW & SNOW LLC | | 5,975.00 |
| SWEETWATER SOUND, LLC | | 841.00 |
| VALLEY ACE HARDWARE | | 958.30 |
| WASTE CONNECTIONS OF NEBR, INC | | 1,635.87 |
| WATER ENGINEERING INC | | 317.62 |
| WESTERN PSYCHOLOGICAL SERVICES | | 148.47 |
| Fund Number 01 | | <u>412,005.53</u> |

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SEPTEMBER 11, 2025 - BOARD BILLS

User ID: CQ

| Vendor Name | Vendor Description | Amount |
|-----------------------------------|--------------------|----------------|
| Checking Account ID 2 | Fund Number 02 | |
| AMAZON CAPITAL SERVICES, LLC | DEPRECIATION | 157.79 |
| GOPHER SPORT | | 269.00 |
| LAKESHORE LEARNING MATERIALS, LLC | | 177.08 |
| MACKIN EDUCATIONAL RESOURCES | | 1,345.35 |
| SCHOOL SPECIALTY INC | | 4,175.61 |
| WATERBOY SPORTS, LLC | | 1,100.00 |
| Fund Number 02 | | <hr/> 7,224.83 |

| | | |
|------------------------------|----------------|-----------------|
| Checking Account ID 6 | Fund Number 06 | |
| CANTEEN REFRESHMENT SERVICES | NUTRITION FUND | 152.37 |
| CASH-WA DISTRIBUTING | | 12,764.07 |
| CHESTERMAN CO | | 897.83 |
| CINTAS CORP | | 398.88 |
| HILAND DAIRY | | 3,487.24 |
| NASB ALICAP | | 13,109.00 |
| ROTELLA'S ITALIAN BAKERY INC | | 823.47 |
| SYSCO LINCOLN | | 8,472.26 |
| US FOOD INC | | 19,053.73 |
| Fund Number 06 | | <hr/> 59,158.85 |

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MID MONTH BILLS - AUGUST/SEPTEMBER 2025

User ID: CQ

| Vendor Name | Vendor Description | Amount |
|--|-----------------------------|------------|
| Checking Account ID 1 | Fund Number 01 GENERAL FUND | |
| ABE'S TRASH SERVICE, INC | | 600.00 |
| ACH BANK FEE | | 45.00 |
| ADVENTURE ENTERPRISES, LLC | | 4,442.00 |
| AMERICOM COMMUNICATIONS | | 19,215.31 |
| AWARDS UNLIMITED INC | | 246.77 |
| CASEY'S BUSINESS MASTERCARD | | 91.91 |
| CASTILLO, ERIC | | 200.00 |
| CENGAGE LEARNING | | 94.50 |
| CITI CARD - COSTCO | | 213.98 |
| CITY OF VALLEY | | 3,456.50 |
| COMPLETE COMMUNICATION, LLC | | 4,632.00 |
| COX BUSINESS | | 393.34 |
| CROUCH RECREATIONAL DESIGN INC | | 8,000.00 |
| DC WEST DEPRECIATION FUND | | 300,000.00 |
| EAKES OFFICE PLUS | | 7,418.00 |
| H & H MOTORS PAPIILLIONS LLC | | 63,342.00 |
| HITCHED UP TRAILER, LLC | | 10,660.00 |
| HOLIDAY INN | | 471.80 |
| HONEYMAN RENT-ALL #1 | | 152.21 |
| HUMANEX VENTURES LLC | | 9,350.00 |
| INFOSAFE SHREDDING INC | | 90.00 |
| JD'S CAR WASH & DETAILING | | 2,900.00 |
| JKE HOSPITALITY MOBILE LLC | | 3,699.00 |
| LOVE'S TRAVEL STOPS & COUNTRY STORE | | 893.70 |
| MADISON NATIONAL LIFE INS CO IN | | 3,141.65 |
| MAGIC WRIGHTER, INC. | | 426.75 |
| METRO BASKETBALL COACHES ASSOCIATION | | 180.00 |
| NATIONAL ASSOC FOR MUSIC EDUCATION | | 72.00 |
| NEBRASKA METHODIST COLLEGE | | 136.50 |
| NEBRASKA SAFETY CENTER | | 250.00 |
| OMAHA PUBLIC POWER DISTRICT | | 29,898.73 |
| PECHOUS, NICOLE | | 1,149.00 |
| PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC | | 96.00 |
| S & S BLEACHERS, LLC | | 3,220.00 |
| SUPERIOR HONDA OF OMAHA | | 43,249.00 |
| TUFF SHED | | 10,994.60 |
| UNIV OF NEBR MEDICAL CENTER | | 3,000.00 |
| UNIVERSITY OF NEBR OMAHA - CEHHS | | 300.00 |
| USBANK | | 9,321.51 |
| VALENTINO'S | | 342.57 |
| VERIZON | | 210.28 |
| VILLAGE POINT TOYOTA | | 180.00 |
| VISION SERVICE PLAN | | 1,147.23 |
| WALD, BOB | | 399.00 |
| WALMART COMMUNITY | | 39.66 |
| WEST O CHAMBER | | 350.00 |
| WOODRIVER ENERGY LLC | | 3,093.93 |
| YORK PUBLIC SCHOOLS | | 175.00 |
| Fund Number 01 | | 551,981.43 |

| | | |
|--------------------------------|-----------------------------|-----------|
| Checking Account ID 2 | Fund Number 02 DEPRECIATION | |
| BLAZER ATHLETIC EQUIPMENT | | 6,657.00 |
| BSN SPORTS LLC | 44 | 22,135.00 |
| CROUCH RECREATIONAL DESIGN INC | | 26,510.00 |

09/11/2025 07:44 PM

MID MONTH BILLS - AUGUST/SEPTEMBER 2025

User ID: CQ

| Vendor Name | Vendor Description | Amount |
|--------------------|--------------------|------------------|
| START SAFETY, INC. | | 8,347.00 |
| Fund Number 02 | | <u>63,649.00</u> |

| | | | |
|--------------------------|----------------|-----------------------|------------------|
| Checking Account ID 8 | Fund Number 08 | SPECIAL BUILDING FUND | |
| DC WEST ACTIVITY ACCOUNT | | | 10,000.00 |
| Fund Number 08 | | | <u>10,000.00</u> |

Financial Recap August 2025

| | 8/1/2025 | Receipts | Expenditures | 8/31/2025 |
|-------------------------------|------------------------|-----------------------|-----------------------|------------------------|
| General Fund | \$7,026,214.76 | \$ 2,126,082.47 | \$ 1,618,387.39 | \$7,533,909.84 |
| Depreciation Fund* | \$1,677,126.34 | \$ 302,540.13 | \$ 88,748.04 | \$1,890,918.43 |
| Food Service Fund | \$59,273.27 | \$ 50,626.05 | \$ 1,883.91 | \$108,015.41 |
| Qualified Capital Fund | \$523,678.57 | \$ 108,432.58 | \$ 31,976.92 | \$600,134.23 |
| Bond Fund | \$1,613,875.44 | \$ 341,388.19 | \$ - | \$1,955,263.63 |
| Special Building Fund | \$753,014.14 | \$ 421,973.86 | \$ 7,866.05 | \$1,167,121.95 |
| | \$11,653,182.52 | \$3,351,043.28 | \$1,748,862.31 | \$13,255,363.49 |

General Fund Detail

| <u>Expenditures</u> | August | YTD | Budgeted | <u>Revenues</u> | August | YTD |
|-------------------------------------|------------------------|-------------------------|-------------------------|-------------------------------------|------------------------|-------------------------|
| All Instructional Program | \$ 601,765.41 | \$ 8,037,785.16 | \$ 8,372,681.00 | Personal and Prop Taxes | \$ 1,938,090.77 | \$ 7,055,350.98 |
| SPED Instructional Program | \$ 108,681.59 | \$ 2,062,813.40 | \$ 2,266,547.00 | Carline Tax | \$ - | \$ 9,869.80 |
| Support Services SPED Related | \$ 26,247.75 | \$ 473,695.94 | \$ 596,720.00 | Motor Vehicle Taxes | \$ 117,527.31 | \$ 1,512,566.32 |
| Support Services Non-SPED Related | \$ 28,675.89 | \$ 480,797.29 | \$ 497,980.00 | Facility Rental | \$ - | \$ 4,230.00 |
| Support Instructional | \$ 73,530.52 | \$ 701,654.51 | \$ 757,644.00 | Tuition Received from Individuals | \$ 10,709.25 | \$ 91,092.90 |
| Board of Education | \$ 9,037.94 | \$ 92,307.24 | \$ 87,200.00 | Interest | \$ 5,243.06 | \$ 56,461.66 |
| Executive Administration Services | \$ 29,403.66 | \$ 372,841.11 | \$ 387,300.00 | Local License Fees | \$ - | \$ 3,040.00 |
| District Legal Services | \$ 216.00 | \$ 18,049.88 | \$ 40,000.00 | Grants from Corporations/Private | \$ - | \$ 270,685.54 |
| Office of the Principal | \$ 72,801.09 | \$ 942,957.64 | \$ 965,742.00 | Other Local Receipts | \$ 3,593.80 | \$ 15,092.57 |
| General Admin - Business Services | \$ 22,674.47 | \$ 287,496.71 | \$ 323,944.00 | County Fines and License Fees | \$ - | \$ 23,233.93 |
| Maint & Operation of Building & Sit | \$ 169,858.81 | \$ 1,909,379.35 | \$ 2,026,979.00 | ESU Receipts | \$ - | \$ 5,473.00 |
| Vehicle Acquisition & Maint | \$ - | \$ 4,033.61 | \$ 15,713.00 | State Aid | \$ - | \$ 2,848,936.00 |
| Regular Pupil Transportation | \$ 76,774.47 | \$ 483,995.48 | \$ 550,095.00 | Special Education Programs | \$ - | \$ 1,806,370.00 |
| SPED Pupil Transportation | \$ 44,536.58 | \$ 152,882.94 | \$ 165,302.00 | Special Education Transportation | \$ - | \$ 92,006.00 |
| Categorical Grant from Coporation | \$ 13,541.01 | \$ 182,838.67 | \$ 164,525.00 | Homestead Exemption | \$ 30,397.55 | \$ 178,645.43 |
| State Categorical Programs | \$ 10,609.39 | \$ 136,317.12 | \$ 137,588.00 | Pro-Rate Motor Vehicle | \$ - | \$ 18,032.05 |
| Federal Programs | \$ 30,032.81 | \$ 423,815.69 | \$ 439,266.00 | High Ability Learners | \$ - | \$ 9,786.00 |
| Transfer Out | \$ 300,000.00 | \$ 300,000.00 | \$ - | Early Childhood Grant | \$ - | \$ 65,222.00 |
| | \$ 1,618,387.39 | \$ 17,063,661.74 | \$ 17,795,226.00 | State Apportionment | \$ - | \$ 333,245.60 |
| | | | | Other State Receipts | \$ 2,546.04 | \$ 11,859.06 |
| | | | | Prop & Personal Property Tax Credit | \$ - | \$ 3,105,162.88 |
| | | | | Title ESSA Programs | \$ - | \$ 139,407.00 |
| | | | | IDEA Programs | \$ - | \$ 259,663.00 |
| | | | | Medicaid | \$ 11,578.19 | \$ 38,121.50 |
| | | | | ESSER II & ESSER III | \$ - | \$ 743,529.00 |
| | | | | Other Federal Categorical Receipts | \$ - | \$ - |
| | | | | Sale of Property | \$ - | \$ 8,766.25 |
| | | | | Insurance Adjustment | \$ 6,396.50 | \$ 6,396.50 |
| | | | | | \$ 2,126,082.47 | \$ 18,712,244.97 |

August 2025 Payroll

| | |
|------------------------------------|---------------|
| Net Payroll | \$ 552,288.56 |
| Payroll Taxes (District) | \$ 59,353.41 |
| Payroll Withholding (Employees) | \$ 152,846.05 |
| Retirement (District) | \$ 62,291.99 |
| Retirement Withholding (Employees) | \$ 61,713.43 |

* Correction was made in July 2025

**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, August 11, 2025**

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, August 11, 2025 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 4:30 PM.

Cole Groteluschen: Present
Kelly Hinrichs: Absent
Luke Janke: Present
Jamie Jorgensen: Present
Elizabeth Mayer: Present
Jim Tomanek: Present

Present: 5, Absent: 1.

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. No correspondence addressed to the Board presented.

3. Approval of Agenda

Motion to approve agenda as presented Passed with a motion by Jamie Jorgensen and a second by Cole Groteluschen.

Cole Groteluschen: **Yea**, Kelly Hinrichs: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **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 a⁴⁷ motion by Jim Tomanek and a second by Luke

Janke.

Cole Groteluschen: Yea, Kelly Hinrichs: Yea, Luke Janke: Yea, Jamie Jorgensen: 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

New Hires for 2025-2026:

Megan Hays-Lavender- Elem Sped Para

Rachel Higginson-HS Health Para

Autumn Burnmeister-MS Health Para

Louis Gornick-Food Service Director

Paige Peterson-Elem Sped Para

Jane Sullivan-Food Service

Deb Teneyck-Elem Sped Para

Miranda Menking-Preschool Para

Izabella Bryson-Preschool Para

6. Old Business

6.1. Building and Grounds Update

- A summary report of Summer Projects 2025 was presented
- Alex Henry from RPG updated the Board on the Athletic Complex Owner's Budget
- Athletic Complex Progress and Opening Update as well as the details on the Athletic Complex Ribbon Cutting were discussed

6.2. Committee Updates

There were no committee meetings this past month.

7. New Business

7.1. 2025-2026 Preliminary Estimated Budget

The Board reviewed the draft by category budget for the 2026 fiscal year. We have been budgeting with the estimate from March 2025 on our property tax valuation and state aid. We will have the certified valuation by Tuesday, August 19th. After that time, we will meet with the finance committee to finalize the budget and levy. The Board publication, hearing and approval of the budget will be conducted in September.

7.2. Second Reading and Approval of 2025 Policy Updates

Second reading to approve updated Policies 1200, 4003, 3131, 3410, 4009, 5001, 5101, 5004, 5103, 5201, 5202z, 5301, 5414, 5507, 6113, 6400, 6931, 3132, 4133, 5204, 5206, 5401,5401z, 8342 as presented and to repeal and rescind all existing Board policies that pertain to the same matters or that are otherwise conflicting, including without limitation existing policies and rescind policy 5001 forms, 6410, 8342.

Motion to approve updated Policies 1200, 4003, 3131, 3410, 4009, 5001, 5101, 5004, 5103, 5201, 5202z, 5301, 5414, 5507, 6113, 6400, 6931, 3132, 4133, 5204, 5206, 5401,5401z, 8342 as presented and to repeal and rescind all existing Board policies that pertain to the same matters or that are otherwise conflicting, including without limitation existing policies and rescind policy 5001

forms, 6410, 8342 Passed with a motion by Luke Janke and a second by Jamie Jorgensen.
Cole Groteluschen: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Elizabeth Mayer: **Yea**, Jim Tomanek: **Yea**
Yea: 5, Nay: 0

7.3. Approve Vehicle Purchases

The two following vehicles were budgeted for replacements in 2025:

- One vehicle for multi-student activity travel (such as a Suburban or Passenger Van that meets new Federal guidelines)
- One minivan for transportation of special education students

Five dealerships were contacted in search of the vehicles. There is limited inventory of the type and qualifying vehicle needed in order to purchase by cash at fiscal year-end. The following vehicles are presented and recommended for approval by the administration:

- Recommended 2025 Ram ProMaster Cargo Van from H & H in the amount of \$69,342.00
- Recommended 2025 Honda Odyssey from Superior Honda in the amount of \$43,749.00
- Presented Option 2025 Kia Carnival from H & H in the amount of \$40,699.00

Motion to approve the recommended 2025 Ram ProMaster Cargo Van from H & H in the amount of \$69,342.00 and the recommended 2025 Honda Odyssey from Superior Honda in the amount of \$43,749.00 Passed with a motion by Jim Tomanek and a second by Jamie Jorgensen.

Cole Groteluschen: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Elizabeth Mayer: **Yea**, Jim Tomanek: **Yea**
Yea: 5, Nay: 0

7.4. Long Term Facility Planning

Dr. Poloncic had a discussion with the Board regarding the next steps in utilizing QCPUF Bonds for long term maintenance planning.

She also discussed initiating conversations with professional partners to begin a new long term facilities planning process which will be multi-year focused much like the study done in 2014.

8. Adjournment

Motion to adjourn meeting @ 5:11 Passed with a motion by Jamie Jorgensen and a second by Jim Tomanek.

Cole Groteluschen: **Yea**, Luke Janke: **Yea**, Jamie Jorgensen: **Yea**, Elizabeth Mayer: **Yea**, Jim Tomanek: **Yea**
Yea: 5, Nay: 0



Kristi Trost, Board Secretary



Dr. Melissa Poloncic, Superintendent

**ACKNOWLEDGMENT OF RECEIPT
OF ADVANCE NOTICE OF MEETING**

The undersigned members of the Board of Education of Douglas County School District 0015 (Douglas County West Community Schools) in the State of Nebraska hereby acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at 7:00 p.m. on Monday, September 15, 2025, in the Central Office Board Room, located at 401 South Pine Street, Valley, Nebraska.

DATED September 15, 2025.

I hereby certify that _____ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

Secretary

September 15, 2025
Valley, Nebraska

A meeting of the Board of Education (the “Board”) of Douglas County School District 0015 (Douglas County West Community Schools) in the State of Nebraska (the “District”) was held at 7:00 p.m. on Monday, September 15, 2025, in the Central Office Board Room, located at 401 South Pine Street, Valley, Nebraska. Advance publicized notice of such meeting was given in strict accordance with the provisions of Article 14, Chapter 84, Reissue Revised Statutes of Nebraska, as amended (the “Open Meetings Act”), and set forth (a) the time, date and place of this meeting, (b) that this meeting would be open to the attendance of the public and (c) that an agenda of then known subjects to be taken up at the meeting could be obtained from the office of the Superintendent of Schools (the “Superintendent”). A copy of said advance publicized notice (in the form of an affidavit of publication) was ordered annexed to the minutes of this meeting as Attachment 1. Each Board Member was previously furnished with a copy of said advance publicized notice, the same having been transmitted to each Board Member simultaneously with its publicizing, and a copy of their collective acknowledgment of receipt of such notice is attached to these minutes as Attachment 2. Additionally, reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date and place of the meeting.

The President of the Board, _____, presided, and the Secretary of the Board, _____, recorded the proceedings. On roll call the following Board Members were present: _____

_____.

The following Board Members were absent: _____.

A quorum being present and the meeting duly commenced, the following proceedings were had and done.

The President of the Board publicly stated to all in attendance that a current and complete copy of the Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

* * * * *

(Other Business)

* * * * *

Board Member _____ then introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 3:

A RESOLUTION OF THE BOARD OF EDUCATION OF DOUGLAS COUNTY SCHOOL DISTRICT 0015 (DOUGLAS COUNTY WEST COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE ISSUANCE AND SALE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION SCHOOL BONDS, SERIES 2025, IN ONE OR MORE SERIES, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED THREE MILLION SIX HUNDRED THOUSAND DOLLARS (\$3,600,000) FOR THE PURPOSE OF PAYING THE COSTS OF THE PROJECT DESCRIBED HEREIN; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF BONDS AS EITHER TAX-EXEMPT OR TAXABLE OBLIGATIONS; IMPOSING A TAX TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF TAX-EXEMPT BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

The foregoing Resolution having been read, Board Member _____ seconded the motion for its passage and adoption, and after discussion the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution: _____

The following Board Members voted against the same: _____ . The

following Board Members were absent or did not vote: _____ . Said Resolution having been voted upon favorably by a majority of the Board, the same was by the President declared passed and adopted.

* * * * *

(Other Business)

* * * * *

Motion to adjourn.

DATED September 15, 2025.

ATTEST:

President, Board of Education

Secretary, Board of Education

ATTACHMENT 1

AFFIDAVIT OF PUBLICATION OF NOTICE OF MEETING

ATTACHMENT 2

ACKNOWLEDGMENT OF RECEIPT OF ADVANCE NOTICE OF MEETING

ATTACHMENT 3
BOND RESOLUTION

See Tab #3

A RESOLUTION OF THE BOARD OF EDUCATION OF DOUGLAS COUNTY SCHOOL DISTRICT 0015 (DOUGLAS COUNTY WEST COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE ISSUANCE AND SALE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION SCHOOL BONDS, SERIES 2025, IN ONE OR MORE SERIES, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED THREE MILLION SIX HUNDRED THOUSAND DOLLARS (\$3,600,000) FOR THE PURPOSE OF PAYING THE COSTS OF THE PROJECT DESCRIBED HEREIN; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF BONDS AS EITHER TAX-EXEMPT OR TAXABLE OBLIGATIONS; IMPOSING A TAX TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF TAX-EXEMPT BONDS AS QUALIFIED TAX EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF EDUCATION OF DOUGLAS COUNTY SCHOOL DISTRICT 0015 (DOUGLAS COUNTY WEST COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA:

Section 1. The Board of Education (the “**Board**”) of Douglas County School District 0015 (Douglas County West Community Schools) in the State of Nebraska (the “**District**”) hereby makes the following findings and determinations:

(a) The District is duly organized as a Class III School District under Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended; the District maintains both elementary and high school grades under the direction of a single board of education; and the District embraces territory having a population of more than 5,000 but less than 200,000 inhabitants.

(b) Sections 79-10,110.02, Reissue Revised Statutes of Nebraska, as amended (the “**Act**”), authorize the District to (i) make a determination that actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold exists within the existing school buildings or the school grounds of existing school buildings controlled by the District, and deliver to the County Clerk of Douglas County, Nebraska an itemized estimate of the amounts necessary to be expended relating to addressing such actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold within the existing school buildings or the school grounds of existing school buildings controlled by the District, (ii) issue its limited tax obligation school bonds to pay the costs of abating, eliminating, correcting and/or preventing such problems and conditions, and (iii) levy a special, limited tax described therein for the payment of such bonds.

(c) All of the improvements proposed as part of the hereinafter-defined Project are to be made to and constructed within the District’s existing school buildings or the school grounds of existing school buildings controlled by the District.

(d) To pay the costs of the Project, it is necessary, desirable, advisable and in the best interests of the District that the District issue the bonds herein authorized in accordance with the provisions of the Act.

(e) The District has previously issued its Limited Tax Obligation Refunding Bonds, Series 2021, dated April 6, 2021, issued in the original aggregate principal amount of \$2,130,000, and currently outstanding in the aggregate principal amount of \$430,000 (the “**Parity Bonds**”), the principal and interest of which are payable from the tax levy authorized by the Act.

(f) To pay the principal of and the interest on the bonds herein authorized and the Parity Bonds, the District will need to levy an annual tax of not to exceed three cents (\$0.03) per one hundred dollars (\$100) of taxable valuation on the taxable property of the District in each year such bonds are outstanding, subject to the limits of the Act.

(g) It is necessary that the District adopt (i) policies and procedures to satisfy all applicable requirements of federal income tax law in order to preserve, post-issuance, the tax-exempt status of the Tax-Exempt Bonds (as defined in Section 12 herein) and (ii) policies and procedures to satisfy the issuance and post-issuance disclosure requirements of Rule 15c2-12 (as described herein).

(h) All conditions, acts, and things required by law to exist or to be done precedent to the issuance of bonds pursuant to the Act do exist and have been done as required by law.

Section 2. The Board hereby designates the project specified in Exhibit A appended hereto and incorporated herein by reference (the “**Project**”) as the actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold to be addressed for which the tax levy enacted hereby and permitted under the Act will be expended, and hereby ratifies, approves and adopts the itemized estimate of the amounts necessary to be expended for the Project as set forth in Exhibit A. The Superintendent of Schools is hereby directed to file such itemized estimate with the County Clerk of Douglas County, Nebraska, by not later than September 30, 2025.

Section 3. (a) The Board hereby authorizes the issuance and delivery of one or more series of negotiable limited tax obligation school bonds of the District in the aggregate principal amount of not to exceed \$3,600,000, designated as “Limited Tax Obligation School Bonds, Series 2025” (the “**Bonds**”) or such other designation as shall be made by the President of the Board, the Vice President of the Board, and the Superintendent of Schools (each, including any person authorized to act on their behalf, an “**Authorized Officer**”), or by each individually. The Bonds shall be issued only as fully registered bonds, without coupons, on the books of the Registrar and Paying Agent designated in herein (the “**Registrar**”), and, unless otherwise determined by an Authorized Officer, the Bonds will be issued in denominations of \$5,000 or whole multiples thereof not exceeding the principal amount due on a given date of maturity, and shall be numbered consecutively from one upward in order of issuance. Unless otherwise determined by an Authorized Officer, the date of original issue of the Bonds shall be the date of delivery, and the Bonds shall mature and bear interest, calculated on the basis of a 360-day year consisting of twelve 30-day months.

(b) The Authorized Officers, or each individually, is authorized and directed, in the exercise of such officers’ independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint with respect to each series of Bonds herein authorized, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution, (i) the dated date and the delivery date, (ii) the aggregate principal amount to be issued, not exceeding the

aggregate principal amount set forth in this Section 3(a) hereto, (iii) the dates and years in which each principal maturity shall occur and the principal amount to mature or to be paid in each of such years, (iv) the date of final maturity, such that the District shall not levy the special tax referenced herein for more than 10 years to repay the Bonds, (v) the date or dates upon which each series of Bonds shall be sold, which shall not be later than one year from the date of this Resolution, (vi) the rate or rates of interest to be carried by each maturity of the Bonds, such that the true interest cost of any series shall not exceed 5.50%, (vii) the method by which such rates of interest shall be calculated, (viii) the dates on which interest shall be paid, (ix) the redemption dates and prices and all terms relating thereto, including the amount and maturity date of any Bonds issued as “term bonds” and the amount of each sinking fund installment therefor, and all terms relating thereto, if any, (x) the form, content, terms and provisions of any bond purchase agreement entered into by the District with an Underwriter (as defined in Section 7 hereof) or any loan agreement between the District and a Lender, all as set forth in Section 7 hereof, (xi) the identity of the Underwriter, the Placement Agent or the Lender, if other than the entity as set forth in Section 7 hereof (each a “**Purchaser**” and all as defined in Section 7 hereof) of each series of Bonds, as applicable, in accordance with Section 7 hereof, (xii) the fee of the Purchaser, which shall not be more than 2.00% of the aggregate principal amount of each series, (xiii) the purchase price for each series of Bonds, which shall not be less than 96.00% of the aggregate principal amount of each series of Bonds (inclusive of the Purchaser’s discount and any original issue discount), (xiv) the form and contents of any Offering Document (as such term is defined in Section 13 hereof) utilized in connection with any offering, sale or placement of each series of Bonds, (xv) the identity of the Registrar, (xvi) the number of years for which the District shall levy the tax authorized by subsection (1) of the Act to pay debt service on the Bonds, provided that such levy shall not exceed ten (10) years, (xvii) whether the interest on the Bonds will be exempt from gross income for federal tax purposes, (xviii) the form, content, terms, and provisions of any closing and other documentation executed and delivered by the District in connection with the authorization, issuance, sale and delivery of each series of Bonds, (xix) the final scope of the Project, if different than the Project identified in Exhibit A hereto, provided that any revised Project shall qualify as permissible under the Act, (xx) whether to obtain a municipal bond insurance policy or other credit enhancement feature for any series of Bonds, and (xxi) all of the other terms of the Bonds not otherwise determined or fixed by the provisions of this Resolution.

(c) (i) Unless otherwise determined by an Authorized Officer, the Bonds maturing after the date five years from their date of original issue shall be subject to redemption at the option of the District on the date five years from their date of original issue and any date thereafter, as a whole, or in part in such principal amounts and from such maturity or maturities as the District in its sole and absolute discretion shall determine, at a redemption price equal to the principal amount so redeemed, together with the interest accrued thereon to the date fixed for redemption, with or without a premium as may be determined by such Authorized Officer. If less than all of the Bonds of any maturity are to be called for redemption pursuant to this Resolution, the Registrar shall select the particular Bonds of such maturity to be redeemed by lot.

(ii) The Authorized Officers, or each individually, may designate in a certificate certain Bonds as “**Term Bonds**”, portions of which are to be redeemed on such dates of the years (each such date being herein referred to as a “**Sinking Fund Payment Date**”) and in the amounts (hereinafter referred to as a “**Mandatory Sinking Fund Payment**”) set forth in such certificate. The Registrar shall select and call for redemption, in accordance with this subsection (c), from the Term Bonds the amounts specified by the Authorized Officer in the certificate, and the Term Bonds selected by the Registrar shall become due and payable on such date. If Term Bonds are redeemed at the option of the District pursuant to Section 3(c)(i), the Term Bonds so optionally redeemed may, at the option of the District, be applied as a credit against any subsequent Mandatory Sinking Fund Payment with respect to Term Bonds otherwise to be redeemed thereby, such credit to be equal to the principal amount of such Term Bonds redeemed pursuant to Section 3(c)(i), provided

that the District shall have delivered to the Registrar not less than 45 days prior to such Sinking Fund Payment Date a District certificate stating its election to apply such Term Bonds as such a credit. In such case, the Registrar shall reduce the amount of Term Bonds to be redeemed on the Sinking Fund Payment Date specified in such District certificate by the principal amount of Term Bonds so redeemed pursuant to Section 3(c)(i). Any credit given to Mandatory Sinking Fund Payments pursuant to this subsection shall not affect any subsequent Mandatory Sinking Fund Payments, which shall remain payable as otherwise provided in this subsection, unless and until another credit is given in accordance with the provisions hereof.

(iii) Unless otherwise determined by an Authorized Officer, Bonds subject to redemption shall be redeemed in whole multiples of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or any whole multiple thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bonds there shall be issued to the registered owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, Bonds of like series, maturity and interest rates in any of the authorized denominations provided by this Resolution.

(iv) Notice of redemption of Bonds stating their designation, date, maturity, principal amounts and the redemption date shall be given by the Registrar by mailing such notice by first-class mail, postage prepaid, not less than 30 days prior to the date fixed for redemption to the registered owners (or such shorter period as may be acceptable to the then registered owners) at their most recent addresses appearing upon the books of the Registrar. Failure to give notice to any particular registered owner or any defect in the notice given to such owner shall not affect the validity of the proceedings calling the Bonds or the redemption of any Bonds for which proper notice has been given. Notice of redemption need not be given to the holder of any Bonds, whether registered or not, who has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived by the owners of Bonds called for redemption who have not been given such notice as provided above, the Bonds so called for redemption shall become due and payable on the designated redemption date. The District shall give written notice to the Registrar of its election to redeem Bonds at least 45 days prior to the said redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before the said redemption date funds sufficient to pay the Bonds so called for redemption at the applicable redemption price and accrued interest to said date have been deposited or caused to have been deposited by the District with the Registrar for the purposes of such payment and notice of redemption thereof has been given or waived as hereinbefore provided, then from and after the date fixed for redemption interest on such Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar as aforesaid no later than the date fixed for redemption, such call for redemption shall be revoked and the Bonds so called for redemption shall continue to be outstanding the same as though they had not been so called; such Bonds shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption and shall continue to be protected by this Resolution and entitled to the benefits and security hereof.

(d) Interest on the Bonds at the respective rates for each maturity is payable semiannually on each interest payment date determined in accordance with this Section 3 (each of said dates, an “**Interest Payment Date**”) from the date of original issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the registered owner of each Bond at such registered owner’s address as it appears on the bond register maintained by the Registrar or its successor as of the close of business on the 15th day (whether or not a business day) immediately preceding each Interest Payment Date (the “**Record Date**”)

subject to the provisions of the following paragraph. The principal on the Bonds and the interest due at maturity or upon redemption prior to maturity is payable in lawful money of the United States of America to the registered owners thereof upon presentation and surrender of such Bonds to the Registrar at its designated corporate trust office.

If any payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever moneys for the purpose of paying such defaulted interest become available.

If the date for payment of the principal of or the interest on the Bonds shall be a Saturday, Sunday, legal holiday or day on which banking institutions in the city in which the designated corporate trust office of the Registrar is located are authorized by law or executive order to close, the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal payment date.

(d) The Bonds shall be executed on behalf of the District by the manual or facsimile signatures of the President of the Board and the Secretary of the Board (including such other persons authorized to sign on their behalf). In case any officer whose signature or a facsimile of whose signature shall appear on the Bonds shall cease to be such officer before the delivery of any Bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Notwithstanding such execution, no Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on such Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this Resolution.

(e) If any Bond is mutilated, lost, stolen or destroyed, the District shall execute a new Bond of like date, maturity and denomination to that mutilated, lost, stolen, or destroyed, provided that, in the case of any mutilated Bond, such mutilated Bond shall first be surrendered to the Registrar and, in the case of any lost, stolen, or destroyed Bonds, there first shall be furnished to the Registrar evidence of such loss, theft, or destruction satisfactory to the Registrar, together with an indemnity satisfactory to it. If such Bond shall have matured, instead of issuing a duplicate Bond, the District may pay the same without surrender thereof upon the performance of such requirements as it deems fit for its protection, including a lost instrument bond. The District and the Registrar may charge the owner of such Bond with their reasonable fees and expenses for such service.

(f) Unless otherwise directed by the Purchaser, the Bonds shall be issued initially as “book-entry-only” bonds under the services of The Depository Trust Company (the “**Depository**”), with one typewritten bond per maturity being issued to the Depository. In such connection the officers of the District are authorized to execute and deliver a Letter of Representations (the “**Letter of Representations**”) in the form required by the Depository, for and on behalf of the District, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. If the Bonds are issued as “book-entry-only” bonds, the following provisions shall apply:

(i) The District and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a “**Bond Participant**”) or to any person who is an actual purchaser of a Bond

from a Bond Participant while the Bonds are in book-entry form (each, a “**Beneficial Owner**”) with respect to the following:

(A) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,

(B) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or

(C) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Bond, except as provided in (v) below.

(ii) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the Registrar to do so, the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (A) to arrange, with the prior written consent of the District, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (B) to make available Bonds registered in whatever name or names as the Beneficial Owners transferring or exchanging such Bonds shall designate.

(iii) If the District determines that it is desirable that certificates representing the Bonds be delivered to the ultimate beneficial owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of bond certificates representing the Bonds. In such event, the Registrar shall issue, transfer and exchange bond certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(iv) Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Letter of Representations.

(v) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(A) any successor securities depository or its nominee; or

(B) any person, upon (I) the resignation of the Depository from its functions as depository or (II) termination of the use of the Depository pursuant to this Section and the terms of the Registrar and Paying Agent Agreement.

(vi) In the event of any partial redemption of a Bond unless and until such partially redeemed Bond has been replaced in accordance with the provisions of this Resolution, the books and records of the Registrar shall govern and establish the principal amount of such Bonds as is then

outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the District shall immediately provide a supply of printed bond certificates, duly executed by manual or facsimile signatures of the President and Secretary of the Board, for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. If such supply of certificates shall be insufficient to meet the requirements of the Registrar for issuance of replacement certificates upon transfer or partial redemption, the District agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting President and Secretary of the Board.

Section 4. (a) The Registrar designated pursuant to Section 3(b) hereof shall serve in the capacities of registrar and paying agent under the terms of an agreement entitled “**Registrar and Paying Agent Agreement**” between the District and the Registrar; provided, however, that if the Registrar is the District Treasurer, then a Registrar and Paying Agent Agreement is not required. The Authorized Officers, or each individually, is hereby authorized to execute said agreement in such form as such officer shall deem appropriate or necessary. The Registrar shall have only such duties and obligations as are expressly specified by this Resolution and the Registrar and Paying Agent Agreement, and no other duties or obligations shall be implied to the Registrar, except as may be set forth in a written agreement between the District and a successor Registrar.

(b) The District reserves the right to remove the Registrar upon 30 days’ notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar. The Authorized Officers, or each individually, is authorized to remove the Registrar as provided herein if such officer determines such removal is in the best interest of the District. Upon such removal, the Authorized Officers, or each individually, is authorized to appoint a successor Registrar and to execute a Registrar and Paying Agent Agreement with such successor Registrar in a form substantially similar to that approved by the Board pursuant to this Resolution, but with such changes as such officer shall deem appropriate or necessary.

(c) The Registrar shall keep and maintain for the District books for the registration and transfer of the Bonds at its designated corporate trust office. The names and registered addresses of the registered owner or owners of the Bonds shall at all times be recorded in such books. Any Bond may be transferred pursuant to its provisions at the office of the Registrar by surrender of such Bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner in person or by such owner’s duly authorized agent, and thereupon the Registrar on behalf of the District will deliver at such office (or send by registered mail to the transferee owner or owners thereof at such transferee owner’s or owners’ risk and expense), registered in the name of the transferee owner or owners, a new Bond or Bonds of the same interest rate, aggregate principal amount and maturity, bearing numbers not contemporaneously then outstanding. To the extent of the denominations authorized for the Bonds by this Resolution, one Bond may be transferred for several such Bonds of the same interest rate and maturity and for a like aggregate principal amount, and several such Bonds may be transferred for one or several such Bonds, respectively, of the same interest rate and maturity and for a like aggregate principal amount. In every case of transfer of a Bond, the surrendered Bond shall be canceled and destroyed. The Registrar may impose a charge sufficient to defray all costs and expenses incident to registrations of transfer and exchanges. In each case the Registrar shall require the payment by the owner requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer. Bonds issued upon transfer or exchange of Bonds shall be dated as of the date six months preceding the Interest Payment Date next following the date of registration thereof in the office of the Registrar, unless such date of registration shall be an Interest Payment Date, in which case they shall

be dated as of such date of registration; provided, however, that if, as shown by the records of the Registrar, interest on the Bonds shall be in default, the Bonds issued in lieu of Bonds surrendered for transfer or exchange may be dated as of the date to which interest has been paid in full on the Bonds surrendered; and provided further, that if the date of registration shall be prior to the first Interest Payment Date, the Bonds shall be dated as of their date of original issue. All Bonds issued upon transfer of the Bonds so surrendered shall be valid obligations of the District evidencing the same obligations as the Bonds surrendered and shall be entitled to all the benefits and protection of this Resolution to the same extent as the Bonds upon transfer of which they were delivered. The District and the Registrar shall not be required to transfer any Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Bond called for redemption for a period of 30 days next preceding the date fixed for redemption.

(d) The Registrar shall also be responsible for making the payments of principal and interest as the same fall due upon the Bonds from funds provided by the District for such purposes. Payments of interest due upon the Bonds prior to maturity or redemption shall be made by the Registrar by mailing a check in the amount due for such interest on each Interest Payment Date to the registered owner of each Bond to such owner's registered address as shown on the books of registration as required to be maintained under this Section 4. As provided in Section 10 hereof, on or before each principal or interest due date, without further order of the Board, the Treasurer of the Board or an Authorized Officer shall transmit from the Bond Fund (hereinafter established) to the Registrar money sufficient for payment of all principal and interest then due. Payments of principal due at maturity or at any date fixed for redemption prior to maturity, together with any accrued interest then due, shall be made by the Registrar upon presentation and surrender of such Bond. The District and the Registrar may treat the registered owner of any Bonds as the absolute owner of such Bond for purposes of making payments thereon and for all other purposes. All payments on account of interest or principal made to the registered owner of any Bond shall be valid and effectual and shall be a discharge of the District and the Registrar in respect of the liability upon the Bonds or claims for interest to the extent of the amount or amounts so paid.

Section 5. The Bonds shall be in substantially the following form:

(Form of Bond)

No. _____

\$

**UNITED STATES OF AMERICA
STATE OF NEBRASKA**

**DOUGLAS COUNTY SCHOOL DISTRICT 0015
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
LIMITED TAX OBLIGATION SCHOOL BONDS
[TAXABLE] SERIES 2025**

| <u>Date of Original Issue</u> | <u>Date of Maturity</u> | <u>Rate of Interest</u> | <u>CUSIP Number</u> |
|-----------------------------------|-------------------------|-----------------------------|-------------------------|
| _____, 2025 | _____, 20__ | % | |

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS

DOUGLAS COUNTY SCHOOL DISTRICT 0015 (DOUGLAS COUNTY WEST COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA (the “District”) promises to pay to the order of the Registered Owner, or its registered assigns, the Principal Amount of this Bond upon presentation and surrender hereof on the Date of Maturity at the corporate trust offices of _____, _____, Nebraska, as Bond Registrar and Paying Agent (the “Registrar”).

The District also promises to pay interest on said Principal Amount on [] and [] of each year, commencing [], 202[] (each of such dates an “Interest Payment Date”), at the Rate of Interest per annum indicated above until maturity or earlier redemption. Interest shall be calculated on the basis of a 360-day year consisting of twelve 30-day months, from the Date of Original Issue or most recent Interest Payment Date, whichever is later. Interest on this Bond prior to maturity or earlier redemption shall be paid by check or draft mailed on such Interest Payment Date to the Registered Owner at such Registered Owner’s address as it appears on the registration books of the Registrar at the close of business on the 15th day (whether or a not a business day) immediately preceding each Interest Payment Date (the “Record Date”). Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the Record Date such interest was payable, and shall be payable to the person who is the Registered Owner of this Bond (or of one or more predecessor Bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Registrar whenever moneys for such purpose become available.

The Bonds are issued as fully registered bonds, without coupons, in denominations of \$5,000 or whole multiples thereof. Subject to the limitations and upon payment of the charges provided in the resolution adopted by the Board of Education of the District pursuant to which the Bonds have been issued (the “Bond Resolution”), this Bond is transferable by the Registered Owner hereof or his or her attorney duly authorized in writing, at the office of the Registrar, but only in the manner, subject to the limitations and upon payment of the charges as set forth in the Bond Resolution, upon surrender and cancellation of this Bond. Upon such transfer, a new registered Bond or Bonds of the same maturity and of authorized denomination or denominations for the same aggregate principal amount will be issued to the transferee in exchange therefor. The District and the Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof (whether or not this Bond shall be overdue) for the purpose of receiving payment of or on account of principal hereof and premium, if any, and interest due hereon and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

The Bonds maturing on or prior to [] are not subject to redemption prior to their stated maturities. The Bonds maturing on or after [] are subject to redemption prior to their stated maturities at the option of the District at any time on or after [], as a whole, or in part in such principal amounts and from such maturity or maturities as the District, in its sole and absolute discretion may determine, at the redemption price equal to the principal amount so redeemed, together with the interest accrued on such principal amount to the date fixed for redemption. If less than all of a maturity is to be called for redemption, the Registrar shall select by lot the portion or portions of such maturity to be redeemed.

[The Bonds [maturing on _____ (the “Term Bonds”)] are term bonds and are subject to mandatory sinking fund redemption in part by lot in the amounts and on the dates, at a redemption price equal to 100% of the principal amount so redeemed plus accrued interest thereon to the redemption date, with no redemption premium, as follows:

\$ _____ Principal Maturing _____
 \$ _____ to be called _____
 \$ _____ to be called _____
 \$ _____ to be called _____
 \$ _____ to be called _____
 \$ _____ payable _____ (final payment)

\$ _____ Principal Maturing _____
 \$ _____ to be called _____
 \$ _____ to be called _____
 \$ _____ to be called _____
 \$ _____ to be called _____
 \$ _____ payable _____ (final payment)

At the option of the District, exercised not less than forty-five (45) days prior to any sinking fund redemption date, the District may (i) deliver to the Registrar for cancellation [Term] Bonds in any aggregate principal amount desired, or (ii) receive a credit in respect of such sinking fund obligation for any [Term] Bonds which prior to such date have been purchased or redeemed (otherwise than through the operation of the sinking fund) and not otherwise previously been applied as a credit against sinking fund payments.]

Bonds shall be redeemed in whole multiples of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or whole multiples thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bond there shall be issued to the Registered Owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, registered bonds of like series, maturity and interest rates in any of the authorized denominations provided by the Bond Resolution.

Notice of redemption of this Bond shall be given to the Registered Owner hereof by first-class mail, postage prepaid, not less than thirty (30) days prior to the date fixed for redemption (or such shorter period as may be acceptable to the then registered owner of the Bonds), all as more particularly set forth in the Bond Resolution; provided, however, that failure to give such notice by mailing, or any defect therein, shall not affect the validity of any proceeding for the redemption of any Bond with respect to which no such failure has occurred. Notice of redemption having been given as provided in the Bond Resolution, or notice of redemption having been waived, and funds for the payment thereof having been deposited with the Registrar, this Bond shall cease to bear interest from and after the date fixed for redemption.

This Bond is one of a series of fully registered bonds in the total principal amount of \$ _____ of even date and like tenor (except as to number, denomination, date of maturity, rate of interest and priority of redemption), issued by the District pursuant to the Bond Resolution and Section 79-10,110.02, Reissue Revised Statutes of Nebraska, as amended (the "Act") for the purpose of paying the costs of addressing actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold within the existing school buildings or the school grounds of existing school buildings controlled by the District. The Act authorizes the District to impose a tax levy of not to exceed three cents (\$0.03) per one hundred dollars (\$100) of valuation on the taxable property located in the District for the purposes of providing for the payment of the principal of and interest on such Bonds and any other bonds payable from the levy authorized by the Act.

This Bond is not a general obligation of the District, may not be paid from funds derived from any portion of its general fund, and is secured solely by the District's irrevocable pledge of amounts received by it in respect of the limited tax levy authorized by the Act. The District agrees that it shall cause to be

made annually, in addition to all other taxes, a special levy of taxes against all of the taxable property in the District for the purpose of paying and sufficient to pay in full the principal of and interest on this Bond as and when such principal and interest, respectively, become due, as authorized by the Act, together with any other bonds or obligations validly issued by the District pursuant to the Act, subject to the limitations set forth therein, and hereby irrevocably pledges amounts received by the District in respect thereof to such payment. The District has reserved the right in the Resolution to issue additional bonds that are payable on parity with the Bonds and equally and ratably secured by a pledge of the limited tax described in the Act; provided the limited tax permit by the Act may not to exceed three cents (\$.03) per one hundred dollars (\$100) of valuation on the taxable property located in the District.

[The District has, in the Bond Resolution, designated the Bonds as “qualified tax-exempt obligations” described in Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.]

AS PROVIDED IN THE BOND RESOLUTION, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE BOND RESOLUTION, “DTC”), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE BOND RESOLUTION TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE BOND RESOLUTION.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREOF IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSONS IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, did happen, and were done and performed in regular and due form and time as required by law, and that the indebtedness of the District, including this Bond, does not exceed any limitation imposed by law.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the certificate of authentication hereon shall have been executed by the Registrar.

IN WITNESS WHEREOF, the District has caused this Bond to be executed on its behalf by the original or facsimile signature of the President of its Board of Education and attested by the original or facsimile signature of the Secretary of said Board of Education, all as of the Date of Original Issue shown above.

**DOUGLAS COUNTY SCHOOL DISTRICT
0015 (DOUGLAS COUNTY WEST
COMMUNITY SCHOOLS) IN THE STATE OF
NEBRASKA**

Attest:

(Facsimile Signature)
Secretary of the Board of Education

(Facsimile Signature)
President of the Board of Education

**CERTIFICATE OF AUTHENTICATION
AND REGISTRATION**

This Bond is one of the Bonds of the series designated therein issued under the provisions of the Bond Resolution and has been registered to the owner named in said Bond and recorded in the books of record maintained by the undersigned Registrar for said issue of Bonds.

_____, as Bond Registrar and
Paying Agent

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite name, address and tax identification
or social security number of Transferee)

the within Bond and rights thereunder, and hereby irrevocably constitutes and appoints
_____, attorney, to transfer the within Bond on the registration books of the
Registrar, with full power of substitution in the premise.

Dated: _____, 20__.

Signature of Registered Owner

NOTICE: The signature(s) on this Assignment must correspond with the name of the Registered Owner as it appears on the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 6. (a) After being executed by the President and the Secretary of the Board, in accordance with Section 3(e) hereof, the Bonds shall be delivered to the Registrar for registration and authentication. The Superintendent of Schools shall be responsible for the delivery of the Bonds and for all other ministerial acts relating to the Bonds. The Authorized Officers, or each individually, are hereby authorized to take all actions necessary to effect the delivery of the Bonds to the Purchaser inclusive of the power and authority to execute such orders, certificates, receipts and other documents as may be necessary or desirable to effect such delivery and to receive the purchase price for the Bonds.

(b) The Superintendent of Schools is directed to make and certify a transcript of the proceedings of the District precedent to the issuance of the Bonds, which transcript shall be delivered to the Purchaser.

Section 7. (a) The District is authorized to sell the Bonds to D.A. Davidson & Co., as original purchaser of the Bonds (the “**Underwriter**”), in accordance with Section 3 of this Resolution. Delivery of the Bonds shall be made to the Underwriter as soon as practicable after the adoption of this Resolution, upon payment therefor in accordance with the terms of sale. The District is authorized to enter into a Bond Purchase Agreement (the “**Purchase Agreement**”) between the District and the Underwriter in form and substance acceptable to the Authorized Officers, or each individually. Such Authorized Officer is authorized to execute the Purchase Agreement, in form and substance acceptable to such Authorized Officer, for and on behalf of the District, such officer’s signature thereon being conclusive evidence of such official’s and the District’s approval thereof. The Underwriter shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. Such Underwriter and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and sale of the Bonds, including, without limitation, authorizing the release of the Bonds by the Depository at closing.

(b) The District is further authorized to place the Bonds with a private purchaser (the “**Private Purchaser**”) with the assistance of D.A. Davidson & Co., as placement agent to the District (the “**Placement Agent**”), in accordance with Section 3 of this Resolution. The Private Purchaser shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Placement Agent and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and placement of the Bonds.

(c) The District is further authorized to (i) issue the Bonds directly to a bank or other institutional lender (the “**Lender**”) to evidence or secure a loan from such Lender to the District or (ii) enter into a loan agreement with a Lender in lieu of issuing the Bonds, in accordance with Section 3 of this Resolution and subject to the other restrictions of this Resolution. Such Lender may be identified with the assistance of the Placement Agent. The Lender shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Placement Agent and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance of the Bonds.

Section 8. The District hereby establishes the following funds and accounts in connection with the Bonds: (a) the 2025 Bond Fund (the “**Bond Fund**”) and (b) the 2025 Construction Fund (the “**Construction Fund**”). The foregoing funds and accounts shall be maintained by the District in accordance with the provisions of this Resolution. The District Treasurer is hereby authorized to create additional sub-accounts within the foregoing fund and accounts as are necessary and appropriate to carry out the provisions of this Resolution.

Section 9. The proceeds from the sale of the Bonds, including the interest, if any, accrued on the Bonds from their date of original issue to the date of delivery and payment thereof, shall be received by the District Treasurer. The Authorized Officers, or each individually, or the District Treasurer (including such other person authorized to act on behalf of the Treasurer) shall apply such proceeds as follows: (a) any accrued interest shall be deposited in the Bond Fund to pay interest due on the first Interest Payment Date, and (b) all remaining proceeds shall be deposited in the Construction Fund to pay (i) the costs of acquiring, constructing and improving the Project, including any capitalized interest on the Bonds, and (ii) the costs of issuing the Bonds. Costs of issuance may also be paid from other available monies of the District.

Section 10. (a) All revenues and receipts of the tax levy authorized by the Act shall be deposited in the Bond Fund as and when received. So long as the Bonds are outstanding, all amounts paid

and credited to the Bond Fund shall be expended and used by the District for the sole purpose of paying (i) the principal of, premium, if any, and interest on the Bonds as and when the same become due, (ii) the usual and customary fees and expenses of the Registrar and (iii) costs of any additional projects permitted under the Act.

(b) The District Treasurer or any other Authorized Officer is authorized and directed to withdraw from the Bond Fund and forward to the Registrar sums sufficient to pay principal of and premium, if any, and interest on the Bonds as and when the same become due, and also to pay the charges made by the Registrar for acting in such capacity in the payment of the principal of and the interest on the Bonds, and the charges shall be forwarded to the Registrar over and above the amount of the principal of, premium, if any, and interest on the Bonds. If, through the lapse of time, or otherwise, the owners of the Bonds shall no longer be entitled to enforce payment of their obligations, it shall be the duty of the Registrar to return the funds to the District. All moneys deposited with the Registrar shall be deemed to be deposited in accordance with and subject to all of the provisions contained in this Resolution.

(c) Any moneys or investments remaining in the Bond Fund after the payment or the defeasance of all the bonds issued under the Act, including the Parity Bonds, shall be transferred to the general fund of the District.

Section 11. The Board, acting for and on behalf of the District, hereby represents, warrants, covenants and agrees that it shall cause to be levied and collected annually, in addition to all other taxes, such portion of the tax levy specified in subsection (1) of the Act against all taxable property in the District as shall be necessary for the purpose of paying and sufficient to pay the principal of and interest on the Bonds as and when such principal and interest, respectively, become due according to the terms thereof. The amount of the levy for each such year shall be the amount required in order to provide the District with funds sufficient to pay in full such principal of and interest on the Bonds as and when such principal and interest, respectively, become due according to the terms of the Bonds, subject to the limitation set forth in the Act. The tax shall be levied for the number of years determined by an Authorized Officer pursuant to Section 3 hereof; provided, however, that such tax shall not be levied for more than 10 years with respect to any of the projects financed by the Bonds. All revenues and receipts of the tax levy authorized by the Act shall be deposited in the Bond Fund as and when received. The District reserves the right to issue additional bonds that are payable on parity with the Bonds and equally and ratably secured by a pledge of the limited tax described in the Act; subject to the limitation of the tax levy as set forth in the Act.

Section 12. The District covenants and agrees that, with respect to any series of Bonds that are issued as obligations, the interest on which is exempt from gross income for federal tax purpose in accordance with Section 3 hereof (the “**Tax-Exempt Bonds**”):

(a) That (i) it will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the “**Code**”), including Sections 103 and 141 through 150, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Tax-Exempt Bonds and (ii) it will not use or permit the use of any proceeds of Tax-Exempt Bonds or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Tax-Exempt Bonds. In addition, the District will adopt such other resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Tax-Exempt Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the District.

(b) That (i) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Tax-Exempt Bonds, (ii) it will use the proceeds of the Tax-Exempt Bonds as soon as

practicable and with all reasonable dispatch for the purposes for which the Tax-Exempt Bonds are issued and (iii) it will not invest or directly or indirectly use or permit the use of any proceeds of the Tax-Exempt Bonds or any other funds of the District in any manner, or take or omit to take any action, that would cause the Tax-Exempt Bonds to be “arbitrage bonds” within the meaning of Section 148(a) of the Code.

(c) That it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States of America pursuant to Section 148(f) of the Code and any Treasury Regulations applicable to the Tax-Exempt Bonds from time to time. This covenant shall survive payment in full or defeasance of the Tax-Exempt Bonds. The District specifically covenants to pay or cause to be paid to the United States the required amounts of rebatable arbitrage at the times and in the amounts as determined by its Federal Tax Certificate, if any. Notwithstanding anything to the contrary contained herein, the Federal Tax Certificate may be amended or replaced if, in the opinion of counsel nationally recognized on the subject of municipal bonds, such amendment or replacement will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the Tax-Exempt Bonds.

(d) That (to the extent within its power or direction) it will not use any portion of the proceeds of the Tax-Exempt Bonds, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause any Tax-Exempt Bond to be a “private activity bond”.

(e) In consultation with Bond Counsel, if the issuance of the Tax-Exempt Bonds qualify for the exception for small governmental units from the arbitrage rebate requirements under Section 148(f)(4)(D) of the Code, it will represent that:

- (i) the District is a governmental unit under Nebraska law with general taxing powers;
- (ii) none of the Tax-Exempt Bonds is a private activity bond as defined in Section 141 of the Code;
- (iii) ninety-five percent or more of the net proceeds of the Tax-Exempt Bonds are to be used for local governmental activities of the District;
- (iv) the aggregate face amount of the Tax-Exempt Bonds attributable to financing the construction of public school facilities is not less than \$3,600,000 (the “**Construction Amount**”);
- (v) the aggregate face amount of all tax-exempt bonds (other than private activity bonds and certain refunding bonds) to be issued by the District during the current calendar year is not reasonably expected to exceed the sum of (i) \$5,000,000, plus (ii) the lesser of \$10,000,000 or the Construction Amount; the District understands that, for this purpose, (A) the District and all entities which issue bonds on behalf of the District are treated as one issuer; and (B) all bonds issued by an entity subordinate to the District are treated as issued by the District; and
- (vi) the District (including all subordinate entities thereof) will not issue in excess of \$15,000,000 (no more than \$5,000,000 of which may be attributable to expenditures not relating to the construction of public school facilities) of tax-exempt bonds (other than “private activity bonds” and certain refunding bonds, but including any tax-exempt lease-purchase agreements) during the current calendar year without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the excludability of the interest on the Tax-Exempt Bonds from gross income for federal tax purposes will not be adversely affected thereby.

(f) In consultation with Bond Counsel, if the District designates the Tax-Exempt Bonds as “qualified tax-exempt obligations” as defined in Section 265(b)(3) of the Code, it will represent that:

(i) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) which will be issued by the District (and all subordinate entities thereof) during the current calendar year is not reasonably expected to exceed \$10,000,000; and

(ii) the District (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during the current calendar year, including the Tax-Exempt Bonds, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Tax-Exempt Bonds as “qualified tax-exempt obligations” will not be adversely affected.

Any Authorized Officer shall take such other action as may be necessary to make effective the designation in this subsection (f).

Section 13. The use and distribution of any official statement, offering circular, term sheet, request for lenders or any other offering document (including any preliminary thereof, the “**Offering Document**”) by the Underwriter or the Placement Agent in connection with the reoffering or placement of the Bonds is hereby authorized. Any Authorized Officer is authorized to approve the final Offering Document as so supplemented, amended and completed, and the use and distribution of the final Offering Document by the Underwriter or the Placement Agent in connection with the reoffering or placement of the Bonds is hereby authorized. Any Authorized Officer is hereby authorized to execute and deliver a certificate pertaining to such Offering Document as prescribed therein, dated as of the date of payment for and delivery of the Bonds.

The District agrees to provide to the Underwriter or the Placement Agent within seven Business Days of the date of the sale of Bonds sufficient copies of the final Offering Document to enable the Underwriter or the Placement Agent to comply with the requirements of Rule 15c2-12(b)(4) of the Securities and Exchange Commission and with the requirements of Rule G-32 of the Municipal Securities Rulemaking Board, if applicable.

Section 14. The District (a) authorizes and directs the Authorized Officers, or each individually, to execute and deliver, on the date of the issuance of the Bonds, a Continuing Disclosure Undertaking (the “**Undertaking**”) in such form that satisfies the requirements of Rule 15c2-12 and is acceptable to the purchaser and bond counsel and (b) covenants that it will comply with and carry out all of the provisions of the Undertaking. The Authorized Officers, or each individually, may engage a dissemination agent to assist the District with its obligations pursuant to the Undertaking. Notwithstanding any other provisions of this Resolution, failure of the District to comply with the Undertaking will not be considered a default under this Resolution or the Bonds; however, any Bondholder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this subparagraph and the Undertaking. For purposes of this subparagraph, “Beneficial Owner” means any person who (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Bonds for federal income tax purposes.

Section 15. The District reserves the right to issue refunding bonds and provide for the investment of the proceeds thereof for purposes of providing for the payment of principal and interest on

the Bonds in such manner as may be prescribed by law from time to time but specifically including the provisions of the Act and Section 10-142, Reissue Revised Statutes of Nebraska, as amended.

Section 16. The District's obligations under this Resolution shall be fully discharged and satisfied as to the Bonds authorized and issued hereunder, and said Bonds, or portions thereof, shall no longer be deemed outstanding hereunder when payment of the principal thereof plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to have been made in accordance with the terms thereof and hereof, or (b) shall have been provided for by depositing in escrow with a national or state bank having trust powers in trust solely for such payment (i) sufficient money to make such payment and/or (ii) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States of America, or obligations of any agency of the United States of America (herein referred to as "**Government Obligations**"), in such amount and with such maturities as to principal and interest as will insure the availability of sufficient money to make such payment, and thereupon such Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payments, shall no longer be entitled to the benefits of this Resolution; provided that, with respect to any Bonds called or to be called for redemption prior to the stated maturity thereof, notice of redemption shall have been duly given or provided for. If money shall have been deposited in accordance with the terms hereof with the escrow agent in trust for that purpose sufficient to pay the principal of such Bonds and all interest due thereon to the due date thereof or to the date fixed for the redemption thereof, all liability of the District for such payment shall forthwith cease, determine and be completely discharged, and all such Bonds shall no longer be considered outstanding.

Section 17. Without in any way limiting the power, authority, or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs each of the Authorized Officers and all other officers, employees and agents of the District to carry out, or cause to be carried out, and to perform such obligations of the District and such other actions as they, or any one of them shall consider necessary, advisable, desirable, or appropriate in connection with this Resolution and the issuance, sale, and delivery of the Bonds, including, without limitation and whenever applicable, the execution and delivery thereof and of all other related documents, instruments, certificates, and opinions; and (b) directs, authorizes, and delegates to each of the Authorized Officers the right, power, and authority to exercise such officers' own independent judgment and absolute discretion in determining and finalizing the terms, provisions, form and contents of each of the foregoing. The execution and delivery by any Authorized Officer or by any other officer, officers, agent, or agents of the District of any such documents, instruments, certifications, and opinions, or the doing by them of any act in connection with any of the matters which are the subject of this Resolution, shall constitute conclusive evidence of both the District's and their approval of all changes, modifications, amendments, revisions, and alterations made therein, and shall conclusively establish their absolute, unconditional, and irrevocable authority with respect thereto from the District and the authorization, approval, and ratification by the District of the documents, instruments, certifications, and opinions so executed and the action so taken.

Section 18. Moneys in each of the funds and accounts created and established by this Resolution shall be deposited, invested and secured in accordance with the laws of the State of Nebraska. Moneys held in such funds and accounts may be invested by the District or at its direction in such amounts and maturing at such times as shall reasonably provide for moneys to be available when required in the accounts or funds; provided, however, that no such investment shall be made for a period extending longer than to the date when the moneys invested may be needed for the purpose for which such fund or account was created; and provided further that such investments shall be subject to the covenants and provisions of Section 12 hereof. All interest on any authorized investment held in any fund or account shall accrue to and become a part of such fund or account.

Section 19. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Bonds and the owners of the Bonds shall retain all the rights and benefits accorded to them under this Resolution and under any applicable provisions of law.

If any provision of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 20. The District hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as Exhibit B to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Tax-Exempt Bonds are met. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change these policies and procedures from time to time, without notice.

Section 21. The District hereby adopts the Disclosure Policies and Procedures attached to this Resolution as Exhibit C to ensure that the District satisfies the requirements of Rule 15c2-12 and the Undertaking. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change such policies and procedures from time to time without notice.

Section 22. The District may initially finance all or a portion of the costs of the Project with legally available funds of the District (the “**Prior Capital Expenditures**”), in an amount not exceeding the amount authorized under Section 3(a) of this Resolution. If the District does finance all or a portion of the Project with legally available funds of the District, the District reasonably expects that such Prior Capital Expenditures would be repaid from proceeds of the Tax-Exempt Bonds. In accordance with the provisions of this Resolution and Treasury Regulations, Section 1.150-2, promulgated under the Code, and solely for such purposes, the District hereby declares its official intent to reimburse any Prior Capital Expenditures out of the proceeds of the Tax-Exempt Bonds. All of the Prior Capital Expenditures covered by this declaration of official intent will be incurred during the period commencing 60 days prior to the date of this Resolution and ending no later than the later of (a) the date that is 18 months after the date on which it makes such Prior Capital Expenditures, or (ii) the date that is 18 months after the date on which the Project financed with such Prior Capital Expenditures is placed in service, but in any event no later than 3 years after the original date of such Prior Capital Expenditures, or (iii) such other date that is permitted by law.

Section 23. This Resolution shall take effect and be in force from and after its passage as provided by law.

Section 24. To the extent any portion of any and all prior resolutions of the District with respect to the Bonds is in conflict with the provisions of this Resolution, to the extent of such conflicts, the same are hereby repealed.

DATED September 15, 2025.

President, Board of Education

Attest:

Secretary, Board of Education

EXHIBIT A

Itemized Estimate

FACILITY ASSESSMENT - PRIORITY LIST

DC WEST COMMUNITY SCHOOLS

8/26/2025



| SYSTEM DESCRIPTION | HIGH PRIORITY | MEDIUM PRIORITY | LOW PRIORITY | |
|--|-------------------|---------------------|-------------------|---------------------|
| BUILDING ENVELOPE | | | | |
| Replace Windows | | \$ 397,100 | | |
| Replace Roof at High School | | | | |
| - Remove and replace roof insulation and EPDM membrane | | \$ 1,309,000 | | |
| - Remove and replace roof insulation and metal roof | | \$ 34,400 | | |
| Replace Pyramidal Skylights | | \$ 55,000 | | |
| Air Infiltration at Soffits | | \$ 22,000 | | |
| SUBTOTAL | \$ - | \$ 1,817,500 | \$ - | \$ 1,817,500 |
| HVAC / PLUMBING | | | | |
| AHU/ACCU Replacement | | | | |
| - AHU-1 serving MS | \$ 148,500 | | | |
| - ACCU-1 (serving AHU-1) | \$ 110,000 | | | |
| - AHU-2 serving Gym | \$ 220,000 | | | |
| - ACCU-2 (serving AHU-2) | \$ 137,500 | | | |
| - AHU-3 serving Lockers | \$ 82,500 | | | |
| RTU Replacement | | | | |
| - RTU-5 serving Classrooms | | \$ 137,500 | | |
| - RTU-6 serving Classrooms and Main Corridor | | \$ 137,500 | | |
| - RTU-9 serving Admin Offices | | \$ 71,500 | | |
| Furnace Replacement | | | | |
| - F-1/CU-1 serving Practice Gym Entrance | | \$ 27,500 | | |
| Miscellaneous Mechanical Items | | | | |
| - High School Vestibule Heating | \$ 8,250 | | | |
| - Water Service Isolation Valve | \$ 5,500 | | | |
| - Storm Backup at High School Commons | TBD | | | |
| - AHU-2 Duct Noise | | \$ 1,100 | | |
| - Jeremy Office HVAC | | \$ 2,200 | | |
| - HVAC Room Separation | | | | |
| - Separate HVAC in 522 and 523 | | \$ 35,200 | | |
| - Separate HVAC in 572 and 573 | | \$ 35,200 | | |
| - Separate H.S. Admin Lounge and Room Southwest | | \$ 29,700 | | |
| - Welding HVAC | | \$ 33,000 | | |
| - H.S. Classroom Lack of Heat | | TBD | | |
| - Plumbing Branch Isolation Valves throughout H.S. | | \$ 11,000 | | |
| - Fire Protection Sagging | | | \$500 / Classroom | |
| SUBTOTAL | \$ 712,250 | \$ 521,400 | \$ - | \$ 1,233,650 |
| TOTAL OPINION OF PROBABLE CONSTRUCTION COST | \$ 712,250 | \$ 2,338,900 | \$ - | \$ 3,051,150 |
| TOTAL PROJECT COST | \$ 811,965 | \$ 2,666,346 | \$ - | \$ 3,478,311 |

TBD: More investigation required to provide an accurate cost

EXHIBIT B

POST-ISSUANCE TAX COMPLIANCE PROCEDURES

General

In connection with the issuance of any Tax-Exempt Bonds (as defined in the Resolution adopted by the Board of Education of the District on September 15, 2025 (the “**Resolution**”)), the District (as defined in the Resolution) will execute a tax compliance certificate (the “**Tax Certificate**”) that describes the requirements and provisions of the Internal Revenue Code of 1986, as amended that must be followed in order to maintain the tax-exempt status of interest on such bonds. In addition, the Tax Certificate will contain the reasonable expectations of the District at the time of issuance of the Tax-Exempt Bonds with respect to the use of the gross proceeds of such bonds and the assets to be financed or refinanced with the proceeds thereof. These Procedures supplement and support the covenants and representations made by the District in the Tax Certificate related to specific issues of tax-exempt obligations. In order to comply with the covenants and representations set forth in the Tax-Exempt Bond documents and in the Tax Certificate, the District tracks and monitors the actual use of the proceeds of the Tax-Exempt Bonds, the investment and expenditure of the Tax-Exempt Bond proceeds and the assets financed or refinanced with the proceeds of such bonds over their life.

Designation of Responsible Person

The District’s Superintendent of Schools (the “**Superintendent**”) shall maintain an inventory of Tax-Exempt Bonds and assets financed which contains the pertinent data to satisfy the District’s monitoring responsibilities. Any transfer, sale or other disposition of bond-financed assets must be reviewed and approved by the Superintendent.

Post-Issuance Compliance Requirements

External Advisors/Documentation

The District shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Tax-Exempt Bonds issuance process to identify requirements and to establish procedures necessary or appropriate so that the Tax-Exempt Bonds will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the Tax Certificate and/or other documents finalized at or before issuance of the Tax-Exempt Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Tax-Exempt Bonds.

The District also shall consult with bond counsel and other legal counsel and advisors, as needed, following the issuance of the Tax-Exempt Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of Tax-Exempt Bond-financed or refinanced assets.

The District shall train and employ or otherwise engage expert advisors (a “**Rebate Analyst**”) to assist in the calculation of arbitrage rebate payable in respect of the investment of Tax-Exempt Bonds proceeds, unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Tax-Exempt Bonds.

Unless otherwise provided by the resolution or other authorizing documents relating to the Tax-Exempt Bonds, unexpended Tax-Exempt Bond proceeds shall be held in a segregated account by a trustee,

and the investment of Tax-Exempt Bond proceeds shall be managed by the District. The District shall prepare (or cause the trustee to prepare) regular, periodic statements regarding the investments and transactions involving Tax-Exempt Bond proceeds.

Arbitrage Rebate and Yield

Unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Tax-Exempt Bonds, the District shall be responsible for:

- engaging the services of a Rebate Analyst and, prior to each rebate calculation date, causing the trustee or other account holder to deliver periodic statements concerning the investment of Tax-Exempt Bond proceeds to the Rebate Analyst;
- providing to the Rebate Analyst additional documents and information reasonably requested by the Rebate Analyst;
- monitoring efforts of the Rebate Analyst;
- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Tax-Exempt Bonds, and no later than 60 days after the last Tax-Exempt Bond is redeemed;
- during the construction period of each capital project financed in whole or in part by the Tax-Exempt Bonds, monitoring the investment and expenditure of Tax-Exempt Bond proceeds and consulting with the Rebate Analyst to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Tax-Exempt Bonds; and
- retaining copies of all arbitrage reports and account statements as described below under “Record Keeping Requirements”.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Tax-Exempt Bonds, has agreed to undertake the tasks listed above (unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to an issue of the Tax-Exempt Bonds).

Use of Tax-Exempt Bond Proceeds and Tax-Exempt Bond-Financed or Refinanced Assets:

The District shall be responsible for:

- monitoring the use of Tax-Exempt Bond proceeds and the use of Tax-Exempt Bond-financed or refinanced assets (*e.g.*, facilities, furnishings or equipment) throughout the term of the Tax-Exempt Bonds to ensure compliance with covenants and restrictions set forth in the Tax Certificate;
- maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of the bonds, including a final allocation of Tax-Exempt Bond proceeds as described below under “Record Keeping Requirements”;
- consulting with bond counsel and other legal counsel and advisers in the review of any contracts or arrangements involving use of Tax-Exempt Bond-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate;

- maintaining records for any contracts or arrangements involving the use of Tax-Exempt Bond-financed or refinanced assets as described below under “Record Keeping Requirements”;
- conferring at least annually with personnel responsible for Tax-Exempt Bond-financed or refinanced assets to identify and discuss any existing or planned use of Tax-Exempt Bond-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Tax Certificate; and
- to the extent that the District discovers that any applicable tax restrictions regarding use of Tax-Exempt Bond proceeds and bond-financed or refinanced assets will or may be violated, consulting promptly with Tax-Exempt Bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Tax-Exempt Bonds, has agreed to undertake the tasks listed above.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The District shall be responsible for maintaining the following documents for the term of the Tax-Exempt Bonds (including refunding bonds, if any) plus at least three years:

- a copy of the Tax-Exempt Bond closing transcript(s) and other relevant documentation delivered to the District at or in connection with closing of the issue of the Tax-Exempt Bonds, including any elections made by the District in connection therewith;
- a copy of all material documents relating to capital expenditures financed or refinanced by Tax-Exempt Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for Tax-Exempt Bond proceeds and evidence as to the amount and date for each draw-down of Tax-Exempt Bond proceeds, as well as documents relating to costs paid or reimbursed with Tax-Exempt Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Tax-Exempt Bond proceeds, including a final allocation of Tax-Exempt Bond proceeds;
- a copy of all contracts and arrangements involving the use of Tax-Exempt Bond-financed or refinanced assets;
- copies of all trustee statements and reports, including arbitrage reports, prepared with respect to the Tax-Exempt Bonds; and
- a copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any.

EXHIBIT C

DISCLOSURE POLICIES AND PROCEDURES

Purpose of Disclosure Policies and Procedures

The issuance and sale of certain municipal bonds, notes, certificates of participation or other obligations (collectively, “**Obligations**”) are subject to certain federal and state securities laws, including Rule 15c2-12 (the “**Rule**”) promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”). The Rule requires that an underwriter, prior to purchasing or selling an issue of Obligations in a principal amount over \$1,000,000, obtain a written agreement from the issuer of such Obligations to provide certain financial information or operating data on an annual basis and notices of the occurrence of certain enumerated events with the Municipal Securities Rulemaking Board (“**MSRB**”) using the MSRB’s Electronic Municipal Market Access system (“**EMMA**”).

Douglas County School District 0015 (Douglas County West Community Schools) in the State of Nebraska (the “**District**”) has previously issued or may in the future issue Obligations subject to the Rule, and in connection with such issuances the District has entered and/or will enter into one or more Continuing Disclosure Certificates or Continuing Disclosure Undertakings (collectively, the “**Undertakings**”) in accordance with the Rule. Pursuant to such Undertakings, the District has covenanted or will covenant to comply with the Rule by timely making the required filings. These Policies and Procedures are intended to assure that all filings required under the Rule are made timely and completely and meet all requirements of the Rule.

Designation of District Representative; Maintenance of List and Files

The “**District Representative**” for the District shall be the Superintendent of Schools of the District and any alternate or assistant as such Superintendent shall appoint. The District Representative is directed to employ the policies and procedures described herein. The District Representative shall be knowledgeable and familiar with the provisions of each Undertaking as to the type, format and content of the financial information or operating data to be included in each Annual Report required to be made thereunder, the instances in which notice of the occurrence of certain events must be given, and the timing requirements for the filing thereof. The District and the District Representative recognize and acknowledge that the terms, requirements and filing deadlines may vary by Undertaking.

The District Representative shall maintain a current list for each fiscal year identifying each issue of Obligations of the District outstanding during such fiscal year setting forth the name, original principal amount, date of issuance and CUSIP numbers for each such issue and the dates by which the Annual Reports are required to be submitted to the MSRB using EMMA, such list to be accompanied by copies of the related Undertakings.

Dissemination Agents

The District and the District Representative may utilize the services of a financial institution or other provider to act as dissemination agent (each, a “**Dissemination Agent**”) in filing the disclosures and notices described herein and performing the duties of the Dissemination Agent in accordance with the terms of the applicable Undertaking. The Dissemination Agent shall review and be familiar with the contents and filing requirements of the particular Undertaking and with the procedures for making the filings required under such Undertaking with the MSRB using the EMMA system. The District Representative shall coordinate the preparation and submission of the required information with such

Dissemination Agent to ensure full compliance with the requirements of the Rule and the applicable Undertakings.

Annual Financial Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations to determine the financial information required to be included in the Annual Report (i.e., the District's audited financial statements and certain other financial information or operating data with respect to the District, if applicable (the "**Annual Report**")) required to be filed annually with the MSRB using the EMMA system, and the deadline by which such information must be filed. Unless required otherwise by an Undertaking and as permitted by EMMA filing procedures, the District Representative may file identical Annual Reports with respect to each issue of the District's Obligations. The District Representative shall be knowledgeable and familiar with the specific requirements for the filing of a Notice of Failure to File the Annual Report by the date(s) required under the terms of each Undertaking, if applicable.

The District Representative shall timely initiate the process of preparing the financial information or operating data required to be submitted under each Undertaking as part of the Annual Report. The District Representative shall assemble the information as soon as it becomes available and determine the scope of additional information to be required and also contact the auditors to establish a schedule for completion and submission for the Audited Financial Statements.

The District Representative will timely file the Annual Report, or will cause the Dissemination Agent to file the Annual Report, with the MSRB using the EMMA system. If the Audited Financial Statements are not then available, unaudited financial information may be filed with the MSRB using EMMA and the Audited Financial Statements shall be filed within 10 business days of their receipt and acceptance.

Listed Event Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations for the listed events which, upon the occurrence thereof, require prompt notices to be filed with the MSRB using the EMMA system. The District Representative will monitor the Obligations and the District's operations for occurrences of any such events and will actively evaluate whether an event may be a listed event as set forth in the District's outstanding Undertakings. After obtaining actual knowledge of such an event, the District Representative will promptly contact the District's bond counsel and the Dissemination Agent, if any, to determine whether the District must file notice of the event with the MSRB under one or more of its Undertakings. Upon a determination that the District must file such notice, the District Representative will file the appropriate notice, or will cause the Dissemination Agent to file such notice, with the MSRB using the EMMA system within ten (10) business days after the occurrence of the listed event or as the District's bond counsel may otherwise direct.

Reports of District Representative; Record Retention

The District Representative shall provide to the School Board of the District, any Dissemination Agent and the underwriter of each issue of Obligations confirmation from EMMA received upon the filing of each Annual Report and any other filings made with the MSRB using the EMMA system promptly upon receipt of each such confirmation.

The District Representative shall maintain records with respect to the filings with the MSRB using EMMA, including, but not limited to, EMMA posting receipts showing the dates and nature or contents of all filings for each issue of Obligations outstanding during each fiscal year. Such records shall be kept for at least 5 years after the respective issue of Obligations is no longer outstanding.

Familiarity with EMMA Submission Process

The District Representative shall register with EMMA and review the on-line process of filing with EMMA located at www.emma.msrb.org in order to submit the required information. The MSRB market Information Department can also be contacted at 703.797.6668. A tutorial is available at the website and a practice submission is available as well. The District Representative also shall enroll the District in EMMA's reminder system to ensure timely performance of its responsibilities and obligations.

Notwithstanding the foregoing, if the District has retained a Dissemination Agent to assist with making the filings required by the District's Undertakings and to remind the District of its filing deadlines, the District Representative need not register with EMMA or enroll in EMMA's reminder system.

Training

To ensure adequate resources to comply with the Rule, the District Representative shall develop a training process aimed at providing additional assistance in preparing required information. The training process shall be conducted at least annually and shall encompass a review of the EMMA submission process and an understanding of the timing requirements necessary for full compliance. The retention by the District of a Dissemination Agent to assist it with compliance under its Undertakings and the Rule may be deemed part of such training process.

Review of Offering Document in Connection with Primary Offerings

In connection with a new issue of Obligations, the District Representative, together with such District officials as the District Representative deems appropriate, shall promptly review upon receipt the offering document by which such Obligations shall be offered and sold. For any issue of Obligations subject to the Rule, prior to the distribution of the related offering document the District shall deem the information concerning the District in such offering document as accurate and complete in all material respects (except for such information as permitted to be omitted by the Rule) as of the date of such offering document. The District shall confirm prior to the final pricing of the Obligations that the information concerning the District in the offering document does not contain an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

SOURCES AND USES OF FUNDS

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

| | |
|---------------|------------|
| Dated Date | 03/17/2026 |
| Delivery Date | 03/17/2026 |

Sources:

| | |
|----------------|--------------|
| <hr/> | |
| Bond Proceeds: | |
| Par Amount | 3,555,000.00 |
| | <hr/> |
| | 3,555,000.00 |
| | <hr/> <hr/> |

Uses:

| | |
|--------------------------------|---------------------|
| <hr/> | |
| Project Fund Deposits: | |
| High School Roof Replacement | 2,000,000.00 |
| HVAC Project (Competition Gym) | <u>1,500,000.00</u> |
| | 3,500,000.00 |
| Cost of Issuance: | |
| Cost of Issuance (1.5%) (est.) | 53,325.00 |
| Other Uses of Funds: | |
| Rounding Amount | 1,675.00 |
| | <hr/> |
| | 3,555,000.00 |
| | <hr/> <hr/> |

BOND PRICING

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

| Bond Component | Maturity Date | Amount | Rate | Yield | Price |
|----------------|---------------|-----------|--------|--------|---------|
| Serial Bonds: | | | | | |
| | 12/15/2026 | 275,000 | 3.250% | 3.250% | 100.000 |
| | 12/15/2027 | 315,000 | 3.300% | 3.300% | 100.000 |
| | 12/15/2028 | 325,000 | 3.350% | 3.350% | 100.000 |
| | 12/15/2029 | 335,000 | 3.400% | 3.400% | 100.000 |
| | 12/15/2030 | 350,000 | 3.500% | 3.500% | 100.000 |
| | 12/15/2031 | 360,000 | 3.600% | 3.600% | 100.000 |
| | 12/15/2032 | 375,000 | 3.750% | 3.750% | 100.000 |
| | 12/15/2033 | 390,000 | 3.900% | 3.900% | 100.000 |
| | 12/15/2034 | 405,000 | 4.050% | 4.050% | 100.000 |
| | 12/15/2035 | 425,000 | 4.200% | 4.200% | 100.000 |
| | | 3,555,000 | | | |

| | | |
|-------------------------|--------------|-------------|
| Dated Date | 03/17/2026 | |
| Delivery Date | 03/17/2026 | |
| First Coupon | 12/15/2026 | |
| Par Amount | 3,555,000.00 | |
| Original Issue Discount | | |
| Production | 3,555,000.00 | 100.000000% |
| Underwriter's Discount | | |
| Purchase Price | 3,555,000.00 | 100.000000% |
| Accrued Interest | | |
| Net Proceeds | 3,555,000.00 | |

BOND SUMMARY STATISTICS

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

| | |
|-------------------------------------|---------------|
| Dated Date | 03/17/2026 |
| Delivery Date | 03/17/2026 |
| First Coupon | 12/15/2026 |
| Last Maturity | 12/15/2035 |
| | |
| Arbitrage Yield | 3.810999% |
| True Interest Cost (TIC) | 3.810999% |
| Net Interest Cost (NIC) | 3.825943% |
| NIC w/Interest only | 3.825943% |
| NIC w/Interest & OID | 3.825943% |
| NIC w/Interest, OID & Und. Discount | 3.825943% |
| All-In TIC | 4.121400% |
| Average Coupon | 3.825943% |
| | |
| Average Life (years) | 5.587 |
| Weighted Average Maturity (years) | 5.587 |
| Duration of Issue (years) | 4.978 |
| | |
| Par Amount | 3,555,000.00 |
| Bond Proceeds | 3,555,000.00 |
| Total Interest | 759,889.61 |
| Net Interest | 759,889.61 |
| Bond Years from Dated Date | 19,861,500.00 |
| Bond Years from Delivery Date | 19,861,500.00 |
| Total Debt Service | 4,314,889.61 |
| Maximum Annual Debt Service | 433,925.00 |
| Average Annual Debt Service | 442,805.09 |
| | |
| Underwriter's Fees (per \$1000) | |
| Average Takedown | |
| Other Fee | |
| _____ | |
| Total Underwriter's Discount | |
| | |
| Bid Price | 100.000000 |

| Bond Component | Par Value | Price | Average Coupon | Average Life | Average Maturity Date | PV of 1 bp change |
|----------------|--------------|---------|----------------|--------------|-----------------------|-------------------|
| Serial Bonds | 3,555,000.00 | 100.000 | 3.82594271% | 5.587 | 10/17/2031 | 1,722.20 |
| | 3,555,000.00 | | | 5.587 | | 1,722.20 |

| | TIC | All-In TIC | Arbitrage Yield |
|----------------------------|--------------|--------------|-----------------|
| Par Value | 3,555,000.00 | 3,555,000.00 | 3,555,000.00 |
| + Accrued Interest | | | |
| + Premium (Discount) | | | |
| - Underwriter's Discount | | | |
| - Cost of Issuance Expense | | -53,325.00 | |
| - Other Amounts | | | |
| Target Value | 3,555,000.00 | 3,501,675.00 | 3,555,000.00 |
| Target Date | 03/17/2026 | 03/17/2026 | 03/17/2026 |
| Yield | 3.810999% | 4.121400% | 3.810999% |

CALL PROVISIONS AGGREGATE

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

Call Table:CALL

| Series Name | Call Date | Call Price |
|--------------------|------------------|-------------------|
| 26QCP10B | 03/17/2031 | 100.00 |

BOND DEBT SERVICE

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

Dated Date 03/17/2026
Delivery Date 03/17/2026

| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Debt Service |
|------------------|-----------|--------|------------|--------------|------------------------|
| 12/15/2026 | 275,000 | 3.250% | 97,034.61 | 372,034.61 | |
| 06/15/2027 | | | 60,703.75 | 60,703.75 | |
| 08/31/2027 | | | | | 432,738.36 |
| 12/15/2027 | 315,000 | 3.300% | 60,703.75 | 375,703.75 | |
| 06/15/2028 | | | 55,506.25 | 55,506.25 | |
| 08/31/2028 | | | | | 431,210.00 |
| 12/15/2028 | 325,000 | 3.350% | 55,506.25 | 380,506.25 | |
| 06/15/2029 | | | 50,062.50 | 50,062.50 | |
| 08/31/2029 | | | | | 430,568.75 |
| 12/15/2029 | 335,000 | 3.400% | 50,062.50 | 385,062.50 | |
| 06/15/2030 | | | 44,367.50 | 44,367.50 | |
| 08/31/2030 | | | | | 429,430.00 |
| 12/15/2030 | 350,000 | 3.500% | 44,367.50 | 394,367.50 | |
| 06/15/2031 | | | 38,242.50 | 38,242.50 | |
| 08/31/2031 | | | | | 432,610.00 |
| 12/15/2031 | 360,000 | 3.600% | 38,242.50 | 398,242.50 | |
| 06/15/2032 | | | 31,762.50 | 31,762.50 | |
| 08/31/2032 | | | | | 430,005.00 |
| 12/15/2032 | 375,000 | 3.750% | 31,762.50 | 406,762.50 | |
| 06/15/2033 | | | 24,731.25 | 24,731.25 | |
| 08/31/2033 | | | | | 431,493.75 |
| 12/15/2033 | 390,000 | 3.900% | 24,731.25 | 414,731.25 | |
| 06/15/2034 | | | 17,126.25 | 17,126.25 | |
| 08/31/2034 | | | | | 431,857.50 |
| 12/15/2034 | 405,000 | 4.050% | 17,126.25 | 422,126.25 | |
| 06/15/2035 | | | 8,925.00 | 8,925.00 | |
| 08/31/2035 | | | | | 431,051.25 |
| 12/15/2035 | 425,000 | 4.200% | 8,925.00 | 433,925.00 | |
| 08/31/2036 | | | | | 433,925.00 |
| | 3,555,000 | | 759,889.61 | 4,314,889.61 | 4,314,889.61 |

TAX LEVY REPORT -- NET DEBT SERVICE

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

| Date | Debt Service | Net Levy | Assessed Valuation | Levy (cts per \$100) |
|-------------|---------------------|-----------------|---------------------------|-----------------------------|
| 08/31/2026 | | | 1,778,331,750 | |
| 08/31/2027 | 432,738.36 | 432,738.36 | 1,778,331,750 | 0.024334 |
| 08/31/2028 | 431,210.00 | 431,210.00 | 1,778,331,750 | 0.024248 |
| 08/31/2029 | 430,568.75 | 430,568.75 | 1,778,331,750 | 0.024212 |
| 08/31/2030 | 429,430.00 | 429,430.00 | 1,778,331,750 | 0.024148 |
| 08/31/2031 | 432,610.00 | 432,610.00 | 1,778,331,750 | 0.024327 |
| 08/31/2032 | 430,005.00 | 430,005.00 | 1,778,331,750 | 0.024180 |
| 08/31/2033 | 431,493.75 | 431,493.75 | 1,778,331,750 | 0.024264 |
| 08/31/2034 | 431,857.50 | 431,857.50 | 1,778,331,750 | 0.024284 |
| 08/31/2035 | 431,051.25 | 431,051.25 | 1,778,331,750 | 0.024239 |
| 08/31/2036 | 433,925.00 | 433,925.00 | 1,778,331,750 | 0.024401 |
| | 4,314,889.61 | 4,314,889.61 | | |

DISCLAIMER

**DOUGLAS COUNTY SCHOOL DISTRICT 0015, NEBRASKA
(DOUGLAS COUNTY WEST COMMUNITY SCHOOLS)
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BONDS, SERIES 2026
Assumes BQ, Non-Rated, 2035 Final Maturity, 3/17/31 Par Call
[Preliminary - For Discussion Only]**

D.A. Davidson and Co. ('The Firm or 'D.A. Davidson') is serving as underwriter or placement agent on the prospective transaction, not as municipal advisor. As an underwriter, D.A. Davidson's primary role is to purchase or place securities or notes for distribution in an arms-length transaction. D.A. Davidson is acting in its own interests and does not owe you a fiduciary duty with respect to the information presented herein, or with respect to the transaction contemplated and any discussions, undertakings and procedures leading thereto. Pursuant to the federal securities laws, during the course of this transaction D.A. Davidson also owes certain duties to the capital markets and to the investing public. Furthermore, no information contained within constitutes a 'recommendation' or 'advice' within the meaning of Section 15B of the Exchange Act, with any existing or proposed Municipal Securities Rulemaking Board rules, or any other state or federal law, regulation, or statute. You should discuss the information and material contained in this communication with any and all internal or external advisors and experts, including without limitation your own legal, accounting, tax, financial and other advisors, that the municipal entity or obligated person deems appropriate before acting on this information or material. The information contained herein is limited to factual information describing one or more types of debt financing structures, and may include options such as fixed rate debt, variable rate debt, general obligation debt, debt secured by various types of revenues, or insured debt, among other alternatives.

Furthermore, should D.A. Davidson present multiple scenarios or even a comparison of the general characteristics of potential debt financing structures along with the risks, advantages, and disadvantages of each, D.A. Davidson is not providing any recommendation(s) or advice in regards to the scenarios presented or features of any particular option. The factual information presented herein and described above does not, and should not be construed to, contain subjective assumptions, opinions, or views. The conduct of D.A. Davidson's personnel or the content and manner of their presentation(s) should not in any way be construed as a suggestion, advice, or an opinion.

Information about interest rates and terms for SLGs is based on current publicly available data, and treasury or agency rates for open-market escrows are tied to prevailing market interest rates for these types of credits; these do not necessarily reflect costs or rates that D.A. Davidson will be able to secure should you select the firm to act as underwriter or placement agent. All such information is gathered from publicly available sources or from prevailing market rates. Should you retain D.A. Davidson as underwriter or placement agent, the firm will be able to provide more particular information as well as advice in connection with the relevant transaction.

**ACKNOWLEDGMENT OF RECEIPT
OF ADVANCE NOTICE OF MEETING**

The undersigned members of the Board of Education of Douglas County School District 0015 (Douglas County West Community Schools) in the State of Nebraska hereby acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at 7:00 p.m. on Monday, September 15, 2025, in the Central Office Board Room, located at 401 South Pine Street, Valley, Nebraska.

DATED September 15, 2025.

I hereby certify that _____ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

Secretary

following Board Members were absent or did not vote: _____ . Said Resolution having been voted upon favorably by a majority of the Board, the same was by the President declared passed and adopted.

* * * * *

(Other Business)

* * * * *

Motion to adjourn.

DATED September 15, 2025.

ATTEST:

President, Board of Education

Secretary, Board of Education

DATED September 15, 2025.

President, Board of Education

Attest:

Secretary, Board of Education

RESOLUTION

WHEREAS, the Nebraska Legislature enacted LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district’s property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, the DC West Community Schools Board of Education may increase its tax request by an additional six percent above the base growth percentage; and

WHEREAS, due to student and staffing needs and the need to maintain its budgetary obligations, the DC West Community Schools Board of Education hereby desires to increase its base growth percentage by an additional six percent or other maximum amount as permitted by law; and

WHEREAS, public notice of the Board of Education of the School District's vote on this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, and after notice of the upcoming vote was published at least one week prior to this Board meeting, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

The following members voted against the same:

The following members were absent or not voting:

_____.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this ___ day of _____, 2025.

DC WEST COMMUNITY SCHOOLS

BY: _____
President

ATTEST:

Secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Douglas County West Community Schools (_28_ - _0015-000_) in ___ Douglas _____ County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September, 2025 at 7:00 o'clock, PM, at DC West Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

| FUNDS | Actual Disbursements & Transfers | Actual/Estimated Disbursements & Transfers | Budgeted Disbursements & Transfers | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---------------------------------------|----------------------------------|--|------------------------------------|----------------------------|---|--|
| | 2023-2024 (1) | 2024-2025 (2) | 2025-2026 (3) | | | |
| General | \$ 16,660,989.00 | \$ 17,795,226.00 | \$ 18,337,429.00 | \$ 4,310,006.00 | \$ 11,788,695.00 | \$ 10,968,424.00 |
| Depreciation | \$ 1,604,279.00 | \$ 252,773.00 | \$ 1,652,026.00 | | \$ 1,652,026.00 | |
| Employee Benefit | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Contingency | \$ - | \$ - | \$ - | | \$ - | |
| Activities | \$ 295,168.00 | \$ 273,262.00 | \$ 515,730.00 | \$ - | \$ 515,730.00 | |
| School Nutrition | \$ 744,662.00 | \$ 579,816.00 | \$ 625,651.00 | \$ - | \$ 625,651.00 | |
| Bond | \$ 769,350.00 | \$ 762,150.00 | \$ 3,049,840.00 | \$ - | \$ 1,714,554.00 | \$ 1,348,774.00 |
| Special Building | \$ 5,590,859.00 | \$ 1,836,729.00 | \$ 2,565,627.00 | | \$ 724,227.00 | \$ 1,860,000.00 |
| Qualified Capital Purpose Undertaking | \$ 431,946.00 | \$ 434,700.00 | \$ 1,166,090.00 | \$ - | \$ 588,044.00 | \$ 583,885.00 |
| Cooperative | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Student Fee | \$ 5,215.00 | \$ 13,195.00 | \$ 40,890.00 | \$ - | \$ 40,890.00 | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 26,102,468.00 | \$ 21,947,851.00 | \$ 27,953,283.00 | \$ 4,310,006.00 | \$ 17,649,817.00 | \$ 14,761,083.00 |

| | | | |
|---------------------------|-----------------|-------------------|------------------|
| | Bond Purposes | Non-Bond Purposes | Total |
| Breakdown of Property Tax | \$ 1,932,659.00 | \$ 12,828,424.00 | \$ 14,761,083.00 |



DC West
Community
Schools

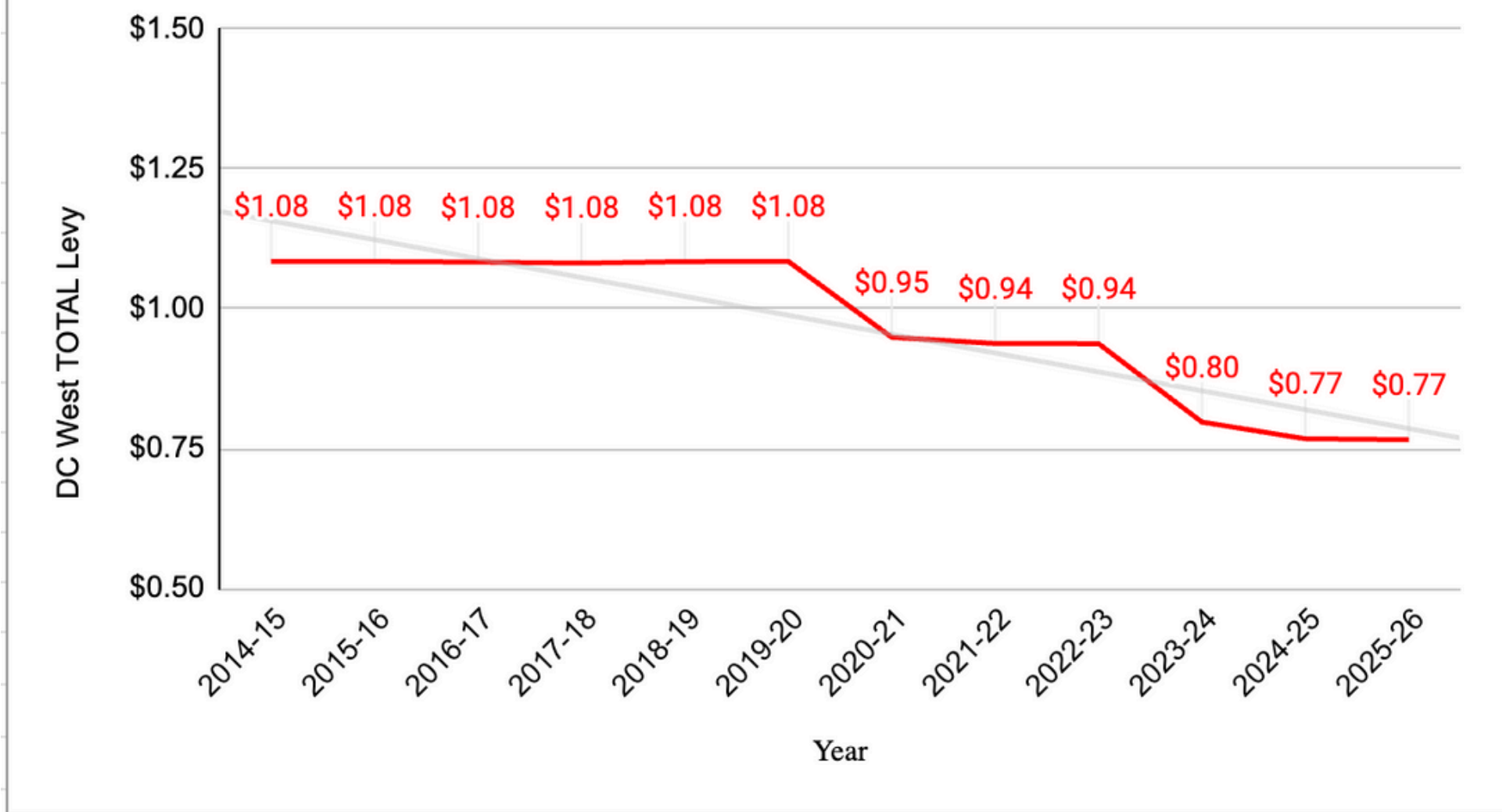
Budget Presentation

September 11, 2025

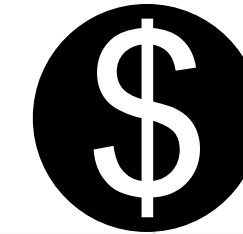




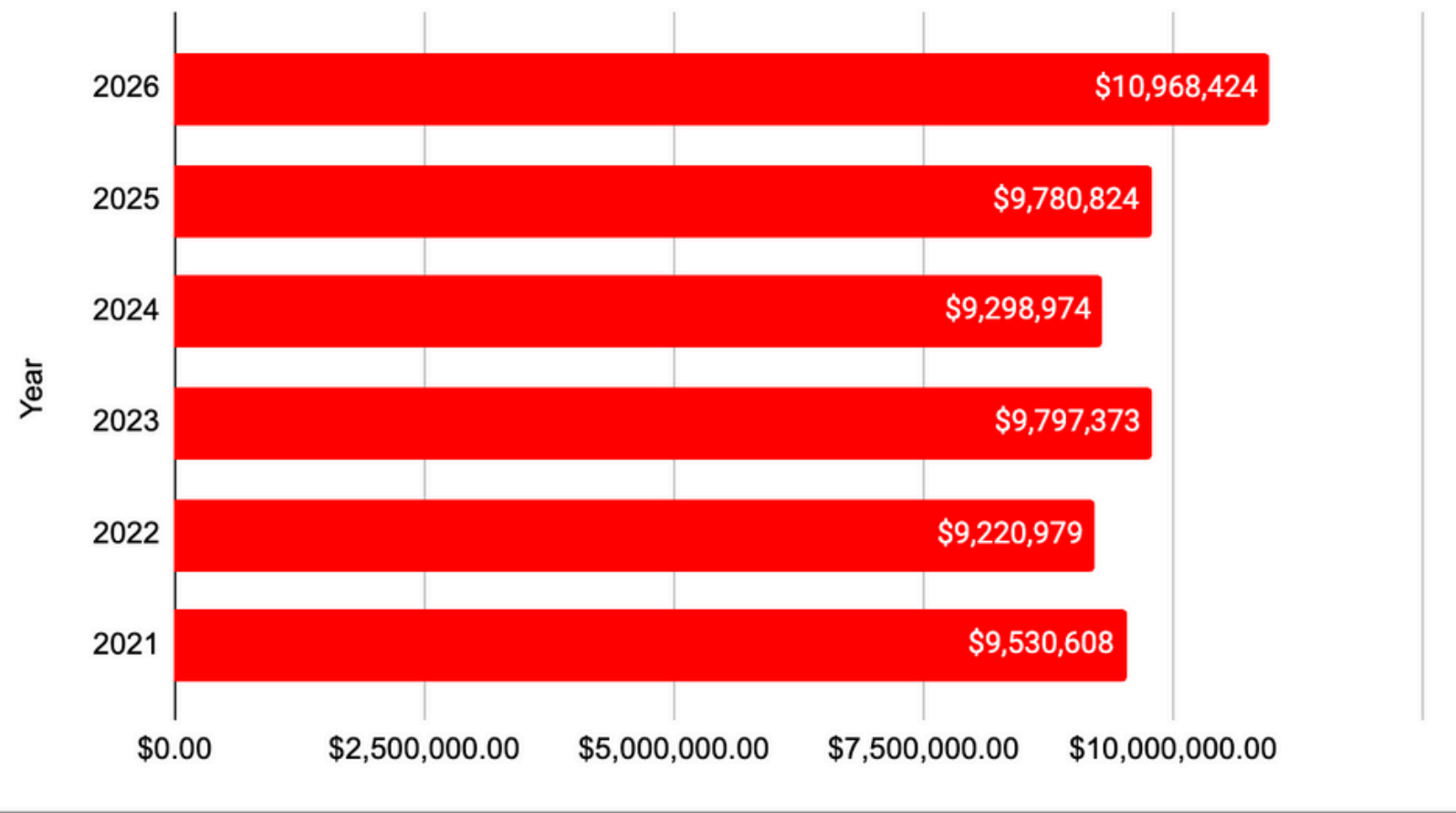
DC West Levy by the Decade



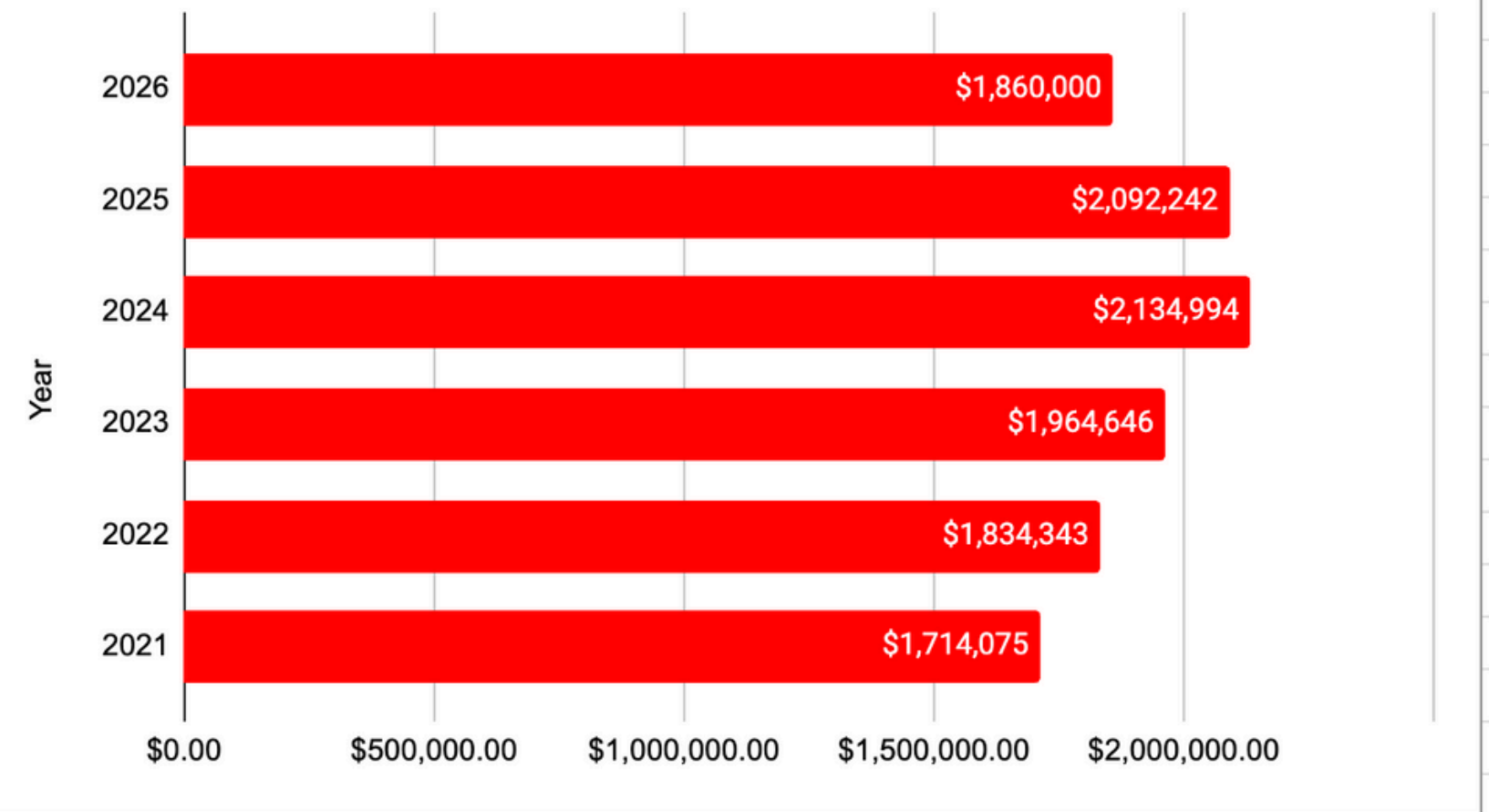
Tax Asking History



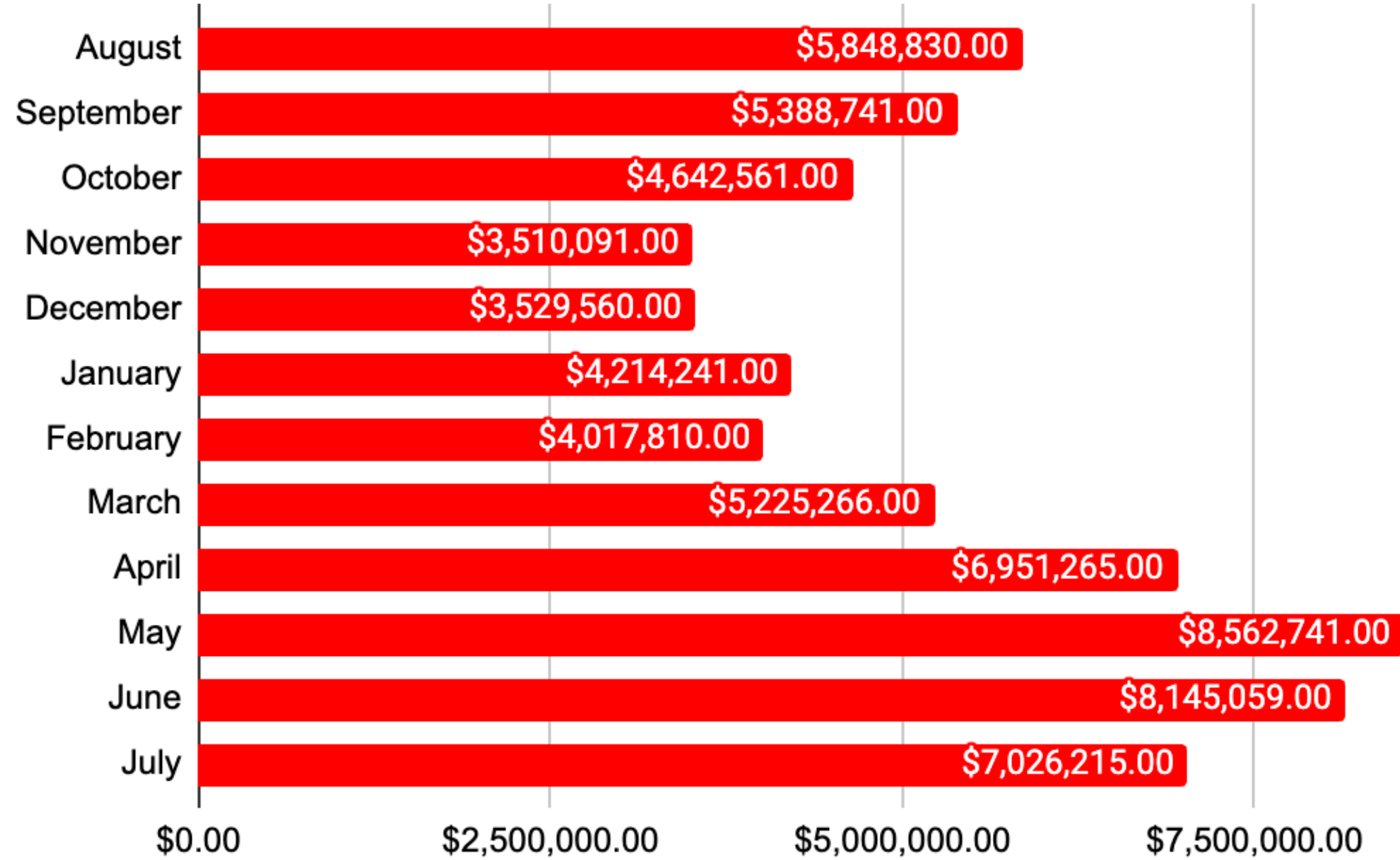
General Fund Tax Asking



Building Fund Tax Asking



Cash Balance History 2024-2025

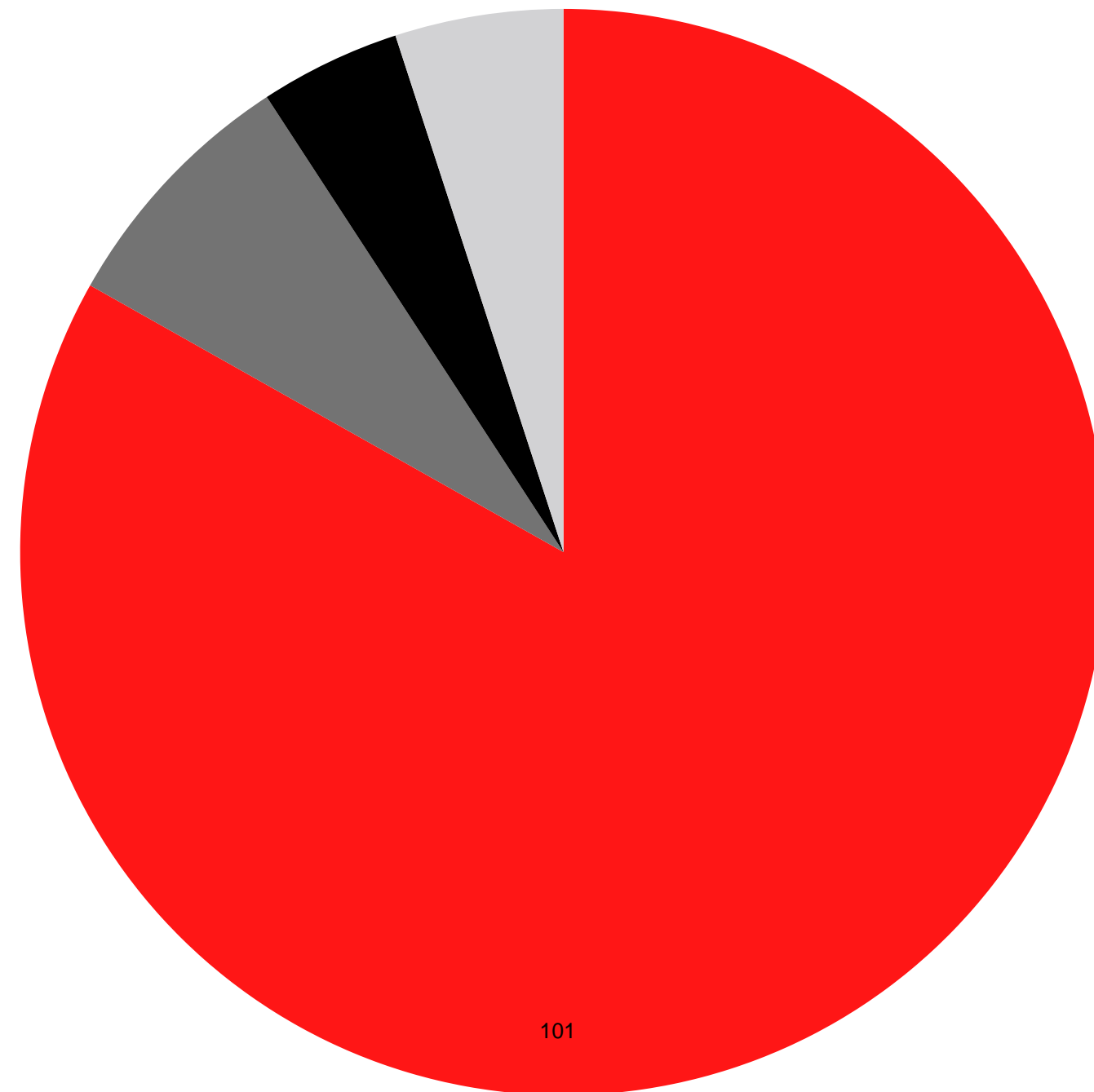


General Fund Budget Recommendations

| Budget Categories | 2024-25 Budget | 2025-26 Budget | Difference |
|---------------------------------------|------------------------|------------------------|---------------------|
| Non SPED Instructional Programs | \$8,372,681.00 | \$8,519,107.00 | \$146,426.00 |
| SPED Instructional Programs | \$2,266,547.00 | \$2,534,928.00 | \$268,381.00 |
| Support Services SPED Related | \$596,720.00 | \$551,856.00 | -\$44,864.00 |
| Support Services Non-SPED Related | \$497,980.00 | \$522,058.00 | \$24,078.00 |
| Support Instructional | \$757,644.00 | \$785,282.00 | \$27,638.00 |
| Board of Education | \$87,200.00 | \$111,624.00 | \$24,424.00 |
| Executive Administration Services | \$387,300.00 | \$384,046.00 | -\$3,254.00 |
| District Legal Services | \$40,000.00 | \$40,000.00 | \$0.00 |
| Office of the Principal | \$965,742.00 | \$971,578.00 | \$5,836.00 |
| General Admin~ Business Services | \$323,944.00 | \$390,055.00 | \$66,111.00 |
| Maint & Operation of Building & Sites | \$2,026,979.00 | \$1,935,494.00 | -\$91,485.00 |
| Vehicle Acquisition & Maintenance | \$15,713.00 | \$9,746.00 | -\$5,967.00 |
| Non SPED Pupil Transportation | \$550,095.00 | \$658,246.00 | \$108,151.00 |
| SPED Pupil Transportation | \$165,302.00 | \$172,757.00 | \$7,455.00 |
| Categorical Grant from Corporation | \$164,525.00 | \$322,001.00 | \$157,476.00 |
| State Categorical Programs | \$137,588.00 | \$16,376.00 | -\$121,212.00 |
| Federal Programs | \$439,266.00 | \$412,275.00 | -\$26,991.00 |
| Totals | \$17,795,226.00 | \$18,337,429.00 | \$542,203.00 |

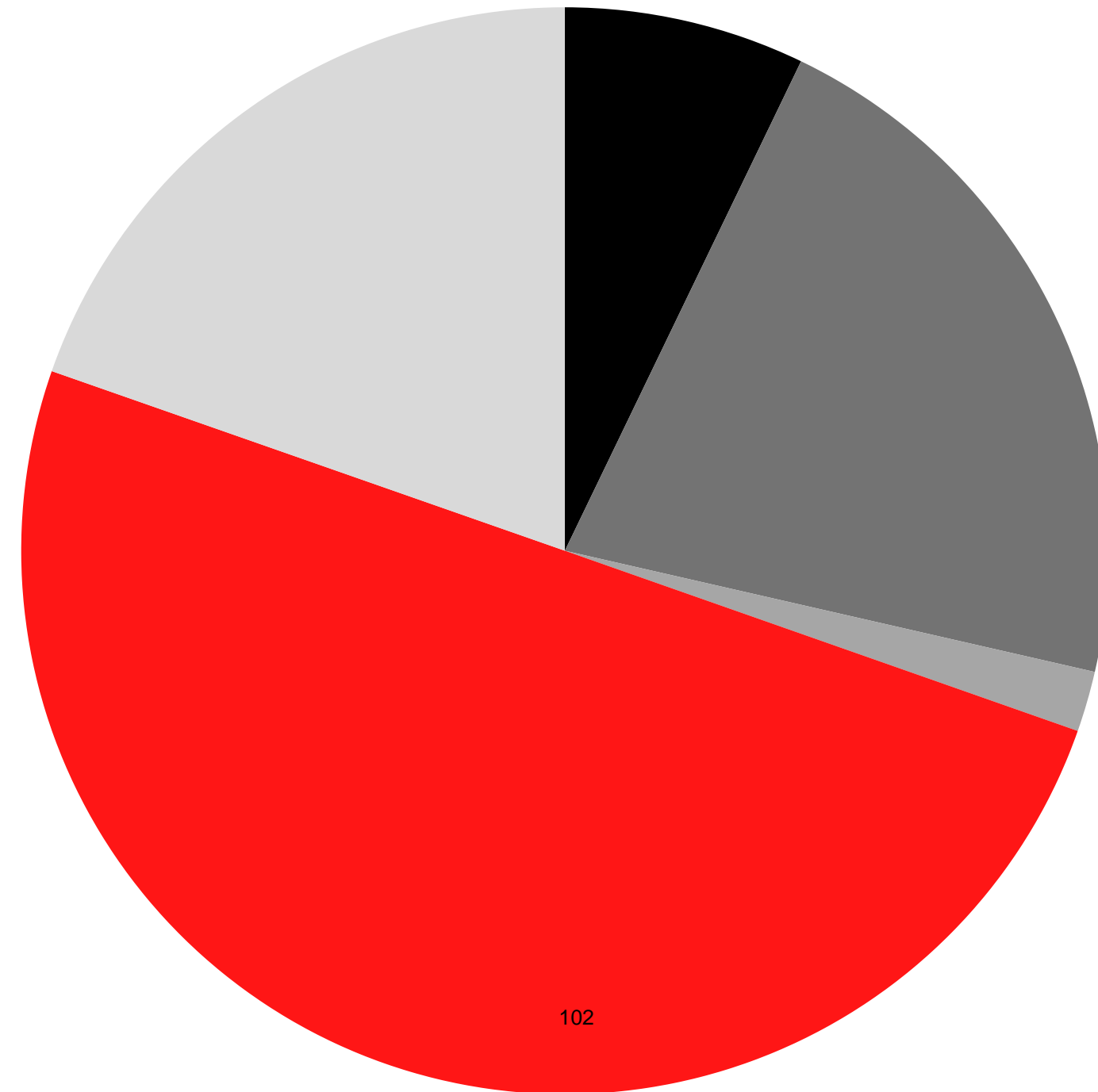
General Fund Expenditures by Type

- Personnel
- Supplies & Materials
- Property
- Student Purchased Services





General Fund Revenue by Type

- Local
- State
- Federal
- Property Tax
- Cash Reserve



General Fund Budget Comparison

 2024-2025 Budget
General Fund \$17,795,226

 2025-2026 Budget
General Fund \$18,337,429

 Increase
\$542,203

 Percentage Increase
3%

| Fund | Budgeted Disbursements | Other Revenue/Cash Reserve | Property Tax |
|---------------------------------------|------------------------|----------------------------|--------------|
| Activities | \$515,730 | \$0 | \$0 |
| School Lunch | \$625,651 | \$0 | \$0 |
| Qualified Capital Purpose Undertaking | \$1,166,090 | \$0 | \$583,885 |
| Student Fees | \$40,890 | \$0 | \$0 |
| Special Building Fund | \$2,565,627 | \$0 | \$1,860,000 |
| Bond | \$3,049,840 | \$0 | \$1,244,832 |



Proposed Budgets in Other Funds

| | |
|---|---------------------|
| Prior Year Non-Bond Property Tax Request | \$11,873,066 |
| +Base Limitation Percentage Increase | 2% |
| +Real Growth Percentage Increase | 6.05% |
| Total Allowable Growth Percentage | 8.05% |
| Total Property Tax Request Allowed without Joint Public Hearing with Douglas County | \$12,828,848 |
| 2025-2026 Non-Bond Property Tax Request | \$12,828,424 |

Allowable Growth Limitation



| | |
|---|---------------------|
| 2024-2025 Non-Bond Property Tax Request | \$11,873,066 |
| 2025-2026 Non-Bond Property Tax Request Authority (State Certified) | \$11,830,922 |
| Additional Allowable Base Growth with 70% Board Approval | +(6%) \$1,065,456 |
| Property Tax Request Authority including Board Approved Amount | \$12,896,378 |
| 2025-2026 Non-Bond Property Tax Request | \$12,828,424 |

Property Tax Request Authority



Levy Summary

2025-2026



General Fund \$0.57

Special Building Fund \$0.10

Bond Fund \$0.07

QCPUF \$0.03

Total Levy \$0.77

Budget Facts

- The general fund operating budget increased by 3%
- Valuation increased by 8%
- Real growth in valuation was 6%
- The overall tax asking increased by 8% due to:
 - loss in net option funding
 - loss in property tax authority base growth
 - loss in Federal funding
 - increases in staff compensation



Next Steps



QCPUF Resolution Approval

Property Tax Authority Resolution Approval

Budget Approval

Tax Request Approval

Budget Submission by Sept. 30th

Notice of Special Hearing To Set Final Tax Request

Douglas County West Community Schools (_28_-_0015-000_) in _Douglas_ County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11 day of, September 2025 at 7:00 o'clock PM, at DC West Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2024-2025 | 2025-2026 | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 1,778,331,750 | 1,926,820,355 | 8% |

2024-2025 Budget Information

2025-2026 Budget Information

| Fund | 2024-2025 Operating Budget | 2024-2025 Property Tax Request | 2024 Tax Rate | Property Tax Rate (2024-2025 Request Divided By 2025 Valuation) | 2025-2026 Operating Budget | 2025-2026 Proposed Property Tax Request | Proposed 2025 Tax Rate | Change in Tax Rate | Change in Operating Budget |
|--|-------------------------------|--------------------------------------|------------------|--|-------------------------------|---|------------------------------|--------------------------|----------------------------------|
| General Fund | 17,795,226.00 | 9,780,824.00 | 0.550000 | 0.507615 | 18,337,429.00 | 10,968,424.00 | 0.569250 | 4% | 3% |
| Bond Fund(s) K - 12 | 2,411,248.00 | 1,244,832.00 | 0.070000 | 0.064606 | 3,049,840.00 | 1,348,774.00 | 0.070000 | 0% | 26% |
| Special Building Fund | 2,254,587.00 | 2,092,242.00 | 0.117652 | 0.108585 | 2,565,627.00 | 1,860,000.00 | 0.096532 | -18% | 14% |
| Qualified Capital Purpose Undertaking Fund K - 12 | 947,948.00 | 533,500.00 | 0.030000 | 0.027688 | 1,166,090.00 | 583,885.00 | 0.030303 | 1% | 23% |
| Total | 23,409,009.00 | 13,651,398.00 | 0.767652 | 0.708494 | 25,118,986.00 | 14,761,083.00 | 0.766085 | 0% | 7% |

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of _Douglas County West Community Schools__ passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of _Douglas County West Community Schools__ resolves that:

1. The 2025-2026 property tax request be set at:

| | |
|---------------------------|------------------|
| General Fund: | \$ 10,968,424.00 |
| Bond Fund: | \$ 1,348,774.00 |
| Special Building Fund: | \$ 1,860,000.00 |
| Qualified Capital Purpose | \$ 583,885.00 |
| Undertaking Fund: | |

2. The total assessed value of property differs from last year’s total assessed value by 8.35 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.708494 per \$100 of assessed value.

4. _Douglas County West Community Schools__ proposes to adopt a property tax request that will cause its tax rate to be 0.766085 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of _Douglas County West Community Schools__ will increase (decrease) last year’s budget by 7.05 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025