

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

JANUARY 1, 2009 THROUGH AUGUST 31, 2009

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the Auditor of Public Accounts.**

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Issued on May 13, 2010

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

BACKGROUND

The Learning Community was created by the 2006 Nebraska Legislature and held its first official meeting in January 2009. The Learning Community is governed by a Coordinating Council consisting of 18 voting and 3 non-voting members who first took office in January 2009. It is made up of six Achievement Subcouncils that represent the areas of the Learning Community. Voters living in an Achievement Subcouncil elect two Council members to represent their area through a limited voting process. One additional member, who is a sitting school board member, is elected to each Achievement Subcouncil through a caucus of all school board members who reside within a given Achievement Subcouncil. Any school district without a representative elected either by the voters or through a school board caucus shall appoint a non-voting representative to the Council. Eleven school districts which are headquartered in Douglas or Sarpy Counties are members of the Learning Community:

- Bellevue Public Schools
- Bennington Public Schools
- Douglas County West Community Schools
- Elkhorn Public Schools
- Gretna Public Schools
- Millard Public Schools
- Omaha Public Schools
- Papillion-LaVista Public Schools
- Ralston Public Schools
- South Sarpy District #46
- Westside Community Schools

The Learning Community is charged with addressing barriers to student achievement, both academic and social in nature. The Council is authorized to create Elementary Learning Centers to address student achievement barriers. Elementary Learning Centers are to serve as visionary resource centers for enhancing the academic success for elementary students, particularly those students who face challenges in the educational environment due to factors such as poverty, limited English skills, and mobility.

The Learning Community is responsible for creating and implementing a Diversity Plan. The goal of the Diversity Plan is to annually increase socioeconomic diversity at each grade level in each school building within the Learning Community.

The Learning Community is responsible for setting the Common Levy General Fund, Common Levy Special Building Fund, Capital Project Levy, and Elementary Learning Center Operations Levy. The dollars collected through the two common levies are distributed by the Learning Community to the eleven member school districts based on the needs and resources of the member school districts.

MISSION STATEMENT

Bring together the strengths within our community to create a collaborative environment that promotes academic excellence, the development of educational opportunity and resource equity that maximizes the potential of every child.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

COORDINATING COUNCIL MEMBERS

Voting Members

Achievement Subcouncil No. 1

Nancy Jacobson

Penny Sophir

Rick Werkheiser

Achievement Subcouncil No. 2

Ernie Chambers

Freddie Gray

Justin T. Wayne

Achievement Subcouncil No. 3

Kathy Bradley

Lorraine Chang

Richard Takechi

Achievement Subcouncil No. 4

Brad Burwell

Rick Kolowski

Dwite Pederson

Achievement Subcouncil No. 5

John Hansen

Paul Hartnett

John Synowiecki

Achievement Subcouncil No. 6

Mike Avery

Ann Long

Jim Thompson

Non-Voting Members

Regina Meradith

Tom Grimm

Kathi Krzycki

Chief Operating Officer

Julie Brewer



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LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying schedule of cash receipts, disbursements, and changes in cash basis fund balance of the Learning Community of Douglas and Sarpy Counties (Learning Community) for the period January 1, 2009, through August 31, 2009. The Learning Community's management is responsible for the schedule of cash receipts, disbursements, and changes in cash basis fund balance. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of cash receipts, disbursements, and changes in cash basis fund balance and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the cash receipts, disbursements, and changes in cash basis fund balance of the Learning Community of Douglas and Sarpy Counties for the period January 1, 2009, through August 31, 2009, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2010, on our consideration of the Learning Community of Douglas and Sarpy Counties' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our examination.

This report is intended solely for the information and use of management, the Learning Community Coordinating Council, others within the Learning Community, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Signed Original on File

May 10, 2010

Deann Haeffner, CPA
Assistant Deputy Auditor

LEARNING COMMUNITY OF DOUGLAS AND SAPRY COUNTIES
**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCE**
For the Year Ended August 31, 2009

RECEIPTS:	
Appropriations	\$ 500,000
Interest	336
TOTAL RECEIPTS	500,336
DISBURSEMENTS:	
Coordinating Council	142,859
General Administration	246,907
TOTAL DISBURSEMENTS	389,766
Net Change in Fund Balance	110,570
FUND BALANCE, JANUARY 1, 2009	-
FUND BALANCE, AUGUST 31, 2009	\$ 110,570
FUND BALANCE CONSISTS OF:	
General Cash	\$ 111,843
Due to Other Government	(1,273)
TOTAL FUND BALANCE	\$ 110,570

The accompanying notes are an integral part of the schedule.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

NOTES TO THE SCHEDULE

For the Period January 1, 2009, through August 31, 2009

1. Basis of Accounting

The accounting records of the Learning Community are maintained, and the Schedule of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance has been prepared, on the basis of cash receipts and disbursements. Under this basis of accounting, receipts are recognized when received and disbursements are recognized when paid.

2. Reporting Entity

The Learning Community of Douglas and Sarpy Counties is a political subdivision established under and governed by the laws of the State of Nebraska. As such, the Learning Community is exempt from State and Federal income taxes. The schedule includes all funds of the Learning Community included in the general ledger.

3. Deposits and Investments

Funds held by the Learning Community are deposited and invested in accordance with Neb. Rev. Stat. § 77-2341 (Reissue 2009). Funds are generally consolidated in an interest-bearing checking account; however, the Learning Community may choose to invest any amount of funds held as allowed by State Statute. Any deposits in excess of the amount insured by the Federal Deposit Insurance Corporation are required by Neb. Rev. Stat. § 77-2395 (Reissue 2009) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.



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**LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN EXAMINATION OF
THE SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH BASIS FUND BALANCE PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

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

We have examined the accompanying schedule of cash receipts, disbursements, and changes in cash basis fund balance of the Learning Community of Douglas and Sarpy Counties as of and for the period January 1, 2009, through August 31, 2009, and have issued our report thereon dated May 10, 2010. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our examination, we considered the Learning Community of Douglas and Sarpy Counties' internal control over financial reporting as a basis for designing our procedures for the purpose of expressing our opinion on the schedule of cash receipts, disbursements, and changes in cash basis fund balance, but not for the purpose of expressing an opinion on the effectiveness of the Learning Community of Douglas and Sarpy Counties' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Learning Community of Douglas and Sarpy Counties' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Learning Community of Douglas and Sarpy Counties' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Learning Community of Douglas and Sarpy Counties' financial schedule that is more than inconsequential will not be prevented or detected by the Learning Community of Douglas and Sarpy Counties' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedule will not be prevented or detected by the Learning Community of Douglas and Sarpy Counties' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of management, the Coordinating Council, others within the Learning Community, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Signed Original on File

May 10, 2010

Deann Haeffner, CPA
Assistant Deputy Auditor