

Special Board of Education Meeting

Thursday, September 28, 2023

4:30 PM

JCC High School Room 201

358 North 6th Street

Tecumseh, NE 68450

1. Board of Education/Superintendent Workshop
2. Call to Order/Roll Call
3. Future Building Project - Discuss, consider and take any necessary action in regards to a future building project bond.
4. HVAC Bids - Discuss, consider and take any necessary action in regard to advertising for bids to replace the HVAC system in Johnson County Central's High School.
5. Personnel - Discuss, consider and take any necessary action in regard to hiring additional personnel.
6. Property Tax Resolution - Discuss, consider and take any necessary action for the Property Tax Resolution due to a budget correction.



1311 Stockwell - Lincoln, Nebraska 68502

Inspection Summary Report

Johnson County Central Public Schools - Cook and Tecumseh, Nebraska

Loss Control Visit Completed by Matt Fisher on July 31, 2023

Key Personnel met with – Rich Bacon, Elementary Principal - Rick Lester, Secondary Principal - Russ Waring, Director of Maintenance

BUILDINGS: During this visit I spent time touring all three of the district's schools (the High School and Elementary facilities located on the same campus at 358 North 6th Street in Tecumseh, and the Elementary / Middle School site located in the Cook community).

ADMINISTRATIVE INTERVIEW:

The Workmen's Compensation Modifier for Johnson County Central for 2022-23 school year moved up significantly from .73 to 1.16. During the 2020-21 school year the district had an employee suffer a fall that resulted in a claim of almost \$180,000. In 2021-22 multiple staff injuries resulted in claims totalling almost \$80,000. The modifier is based on a three year average of claims. Having a modifier that is above 1.0 results in the district paying substantially more for workmans comp coverage.

The JCC district is not currently utilizing the Safe Schools training modules provided as a free service of ALICAP. These online training materials are a good tool for helping to promote safe practices with employees. They can also be used for providing much of the required training for school districts.

The district has in place a Safety Committee that acts to meet the requirements of LB 757 and NDE Rule 10. The committee is functioning to meet both requirements. It is recommended that the agenda for these combined meetings designate Rule 10 topics and LB 757 topics. These designations should also be noted in the documentation that is kept on file following the meetings.

The JCC facilities are in the latter part of their usable life. As such they present some safety and security concerns that newer facilities do not have. Consequently, the staff in each building needs to be extra vigilant when looking for potential hazards to student and staff safety. Regular inspections of all areas of the buildings should be conducted and needed repairs documented and made as quickly as possible. Additional supervision of students when they are in the hallways and in common areas should be planned for. The layout of the buildings, along with the need for movement between buildings presents some significant safety concerns. As soon as financially feasible the district should update facilities with a focus on minimizing student transitions and creating safe and inviting spaces to serve student needs.

WALK THROUGH SUMMARY: Mr. Waring and Mr. Bacon joined me as I toured the facility at Cook. In Tecumseh Mr. Lester toured the facilities with Mr. Waring and I.

Commendations:

1. The proceeds from a grant the district received have been used to purchase a lot of state of the art exercise equipment to be used by students and the community in Cook. While receiving this grant has allowed for the placement of the equipment in the building, unfortunately a lack of space also makes having the equipment in tight quarters a safety concern.
2. The district has in place AED and First Aid equipment in strategic spots in each building.
3. REtractable baskets in the gyms have been equipped with safety straps to help prevent injury in the event one of the drive cables would break.
4. The chemical storage area at the high school is ordered and chemicals and flammable materials are stored in proper cabinets.
5. A new PK playground has been installed. This area is fenced and has appropriate impact zone materials in place.
6. Lighting in some areas of the buildings has been updated.

Recommendations:

1. A general lack of space in all of the buildings creates significant safety concerns. This is especially evident in the kitchens. Heavy items should not be stacked above waist high but lack of space forces this dangerous practice to happen.
2. Limited space in the kitchen also forces employees to go outside the building and across a parking lot to get supplies. Navigating the stairs and parking area in icy conditions is a very dangerous situation.
3. In a number of places throughout the buildings there were emergency / exit lights that need to have backup batteries replaced or have the fixtures changed out to new LED models.
4. Consideration should be given to changing lighting in classrooms and hallways to improved LED lighting. This will enhance safety as well as creating a better learning environment.
5. The entrance to all the buildings needs to be more secure. Once a visitor is buzzed into the building they have access to the entire facility.
6. The buildings at the Tecumseh campus have no fire sprinklers.
7. The balcony railing in the elementary school auditorium is very low. The district may want to consider discontinuing the use of this area as it presents a clear danger.
8. The limited shop space at the high school creates some inherent dangers. Because students have to work in close proximity to dangerous equipment the number of students allowed in each class should be closely monitored.
9. In one building there is no second floor restroom and the existing restrooms need to be updated to eliminate drainage and ventilation issues.
10. HVAC issues in the buildings cause some uncomfortable and in some cases dangerous situations. Dripping water from the units cause slip concerns as well as mold issues.
11. Because of the location of the playground at the Tecumseh site students are often transitioning through the parking lot between the two buildings. This is certainly a concern as those using the parking lot are often backing up.
12. The door type used in many of the exterior doors does not lend itself to being able to be securely locked and remain locked throughout the day.
13. Having practice space located on an elevated stage is a concern.

14. The interior doors in the elementary building are mostly glass. This type of door is not designed to protect students from intruders nor does it have the fire rating that modern buildings require.

SUMMARY: I believe the administration and staff at Johnson County Central are working to maintain as safe an environment as possible in their building. However the age and configuration of the buildings presents some safety challenges that just cannot be overcome.

Matt Fisher, NASB, ALICAP mfisher@nasbonline.org (308) 380-4753

Disclaimer: *Because it is solely your responsibility to make safety and health inspections and take whatever actions may be necessary to prevent losses, enforce safety procedures, detect and eliminate hazardous conditions and comply with any federal, state, or local law, annual NDE Rule 10 review or any other rule or regulation concerning safety or health, we must advise you that by conducting surveys and issuing recommendations or reports, ALICAP does not undertake to render services or assume a duty to you or for your benefit or to any third person's benefit. ALICAP's surveys, recommendations and reports are made solely for the purpose of aiding us in reducing our losses and are not intended to detect or point out all the hazardous conditions on your property or in your operations. There may be hazardous conditions on your property or in your operations which have not been either detected or pointed out to you. You must not rely solely on ALICAP's surveys, recommendations or reports to discover any hazardous conditions as it is your responsibility to do so.*



B2 ENVIRONMENTAL
B2Environmental.com

INDOOR AIR QUALITY/MICROBIAL ASSESSMENT

**HIGH SCHOOL
358 NORTH 6TH STREET
TECUMSEH, NEBRASKA 68450**

PREPARED FOR

**JOHNSON COUNTY CENTRAL
358 NORTH 6TH STREET
TECUMSEH, NEBRASKA 68450**

Prepared by:

**B2 ENVIRONMENTAL, INC.
4503 SOUTH 90TH STREET
OMAHA, NEBRASKA 68127**

B2E Project Number: 11039.0001

September 18, 2023

Prepared by:

**Mikayla Campbell
Environmental Project Manager**

Reviewed by:

**Paul Virgillito, CHMM, CIEC, REP
Associate**



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1.0 SCOPE OF SERVICES

B2 Environmental, Inc. (B2E) performed an indoor air quality/microbial assessment at Johnson County Central High School located at 358 North 6th Street in Tecumseh, Nebraska to provide information regarding potential microbial growth and potential air quality concerns. B2E conducted sampling for total airborne fungal spores and particulates, and general air quality indicators at the identified building in general accordance with the following guidance documents:

- American Society for Testing and Materials (ASTM) D7338-14: *Standard Guide for Assessment of Fungal Growth in Buildings*;
- Indoor Environmental Standards Organization (IESO), Standards of Practice for the Assessment of Indoor Environmental Quality, Volume 1: Mold Sampling; Assessment of Mold Contamination, 2003;
- American Society of Heating, Refrigeration and Air Conditioning Engineers (ASHRAE) Standard 62.1-2019: *Ventilation for Acceptable Indoor Air Quality*;
- ASHRAE Standard 55-2020: Thermal Environmental Conditions for Human Occupancy.
- Occupational Safety and Health Administration (OSHA) Technical Manual, *OSHA Instruction TED 01-00-015 [TED 1-0.15A]*; and
- Environmental Analysis Associates (EAA), Air-O-Cell Method Guide & Particle Atlas, 2013.

B2E followed sections of these guidance documents as generally appropriate for this assessment.

2.0 GENERAL SITE CONDITIONS

The assessment site is Johnson County Central High School in Tecumseh, Nebraska. The building is constructed of concrete, wood, brick, and metal. The building is climate controlled by multiple central heating, ventilating, and air conditioning (HVAC) systems. B2E did not detect off-odors, or identify visible suspect mold growth or evidence of moisture intrusion at the time of the assessment.

3.0 INDOOR AIR QUALITY/MICROBIAL SAMPLING

3.1 Indoor Air Quality

On September 7, 2023, B2E performed an indoor air quality (IAQ) assessment utilizing three (3) common indicators to determine proper building indoor air quality conditions. These indicators include temperature, relative humidity, and carbon dioxide. B2E sampled using calibrated TSI IAQ-Calc indoor air quality monitors. Please refer to Appendix A for the general air quality measurements.

The **Temperature (°F)** results are compared to the OSHA recommended range of 68.0 to 76.0 degrees Fahrenheit (°F). The indoor ambient temperature measurements for the areas monitored were within the OSHA recommended range of 68.0 to 76.0 °F.

The **Relative Humidity (RH)** results are compared to the OSHA recommended range of 20% to 60%. The indoor ambient relative humidity measurements for the areas monitored were within the OSHA recommended range of 20% to 60%.



The **Carbon Dioxide (CO₂)** results are compared to the OSHA recommended maximum level of 1,000 parts per million (ppm), which potentially indicates inadequate indoor ventilation. The indoor ambient carbon dioxide measurements for 2nd floor room 201 and 3rd floor room 304 were above the OSHA recommended maximum level of 1,000 ppm. The indoor ambient carbon dioxide measurements for 3rd floor room 307 was below the OSHA recommended maximum level of 1,000 ppm.

TABLE 1: OVERVIEW OF POTENTIAL AIR QUALITY SOURCES		
Air Quality Parameter	Acceptable Range	Problem Source
Temperature (F)	68.0 – 76.0 °F*	<ul style="list-style-type: none"> * HVAC operating problems * Poor ventilation/air distribution * Thermostat tampering
Relative Humidity (RH)	20 – 60%*	<ul style="list-style-type: none"> * HVAC operating problems * Extreme outdoor Relative Humidity * Inadequate humidification / dehumidification
Carbon Dioxide (CO ₂)	0 – 1000 ppm*	<ul style="list-style-type: none"> * High occupancy * Inadequate fresh air exchange * Poor ventilation/ air distribution

* OSHA Guidelines

3.2 Microbial Sampling

B2E conducted microbial sampling for airborne fungal spores and particulates. Please refer to Appendix B for laboratory results. B2E collected airborne samples from two (2) representative interior locations, as well as one (1) outdoors for comparison to the natural environment, to identify, quantify and compare total airborne fungal spore concentrations. B2E collected the air samples on Zefon Air-O-Cell™ microbial spore trap cassettes at flow rates of approximately fifteen (15) liters per minute (LPM) for approximately seven (7) minutes using a high-volume air sampling pump. Flow rates were collected at the beginning and at the end of the sampling period using a rotometer calibrated against a primary flow calibrator (Giliblator).

B2E submitted the air samples to EMSL Analytical, Inc. located at 200 Route 130 North in Cinnaminson, New Jersey for analysis of predominant mold species and estimated concentrations to identify the type and relative quantity of fungal spores at the genus level. EMSL Analytical, Inc. currently participates in the Environmental Microbiology Laboratory Accreditation Program (EMLAP) administered by the American Industrial Hygiene Association (AIHA EMLAP #157245).



The following table presents the microbial air sampling results obtained on September 7, 2023.

TABLE 2: MICROBIAL AIR SAMPLE ANALYSIS			
Location	2 nd Floor Room 201	3 rd Floor Room 304	Outdoors - Baseline
Sample Number	3493 4317	3473 6707	3493 6289
Spore Type	Spore Concentration (counts/m3)		
<i>Alternaria</i>	9*	20*	200
<i>Ascospores</i>	-	-	1,200
<i>Aspergillus/Penicillium</i>	-	-	30
<i>Basidiospores</i>	-	-	6,380
<i>Cladosporium</i>	30	30	2,700
<i>Curvularia</i>	-	-	30
<i>Epicoccum</i>	9*	-	30*
<i>Myxomycetes</i>	-	9*	60
<i>Pithomyces</i>	-	9*	9*
<i>Rust</i>	30	9*	-
<i>Unidentifiable Spores</i>	-	30	-
<i>Nigrospora</i>	-	-	20*
<i>Sporomiella</i>	-	-	9*
Total Fungi/m³	78	107	10,668
Hyphal Fragment	-	-	410
Pollen	-	9*	60

* Denotes particles found at 300x

4.0 MOLD VISUAL ASSESSMENT

On September 7, 2023, B2E performed a visual assessment to determine areas of visible suspect mold growth and areas of past and/or present moisture intrusion. Additionally, B2E utilized a Tramex Moisture Encounter Plus moisture meter to perform non-destructive moisture sampling to locate areas of suspect moisture intrusion. B2E did not identify building materials with greater than fifteen percent (>15%) moisture content. B2E did not identify areas of concern.

TABLE 3: MOLD VISUAL ASSESSMENT			
Location	Description of Area	Quantity	Photographic Reference
B2E DID NOT IDENTIFY AREAS OF CONCERN			
sf = Square Feet, N/A = Not Applicable, lf = Linear Feet			



5.0 CONCLUSIONS AND RECOMMENDATIONS

B2E’s indoor air quality sampling indicated one (1) area of concern based upon OSHA guidelines. The indoor ambient carbon dioxide measurements for 2nd floor room 201 and 3rd floor room 304 were above the OSHA recommended maximum level of 1,000 ppm. It is B2E’s opinion that the high indoor ambient relative humidity measurements are the result of inadequate fresh air exchange.

B2E’s interpretation of fungal concentrations is based upon comparisons between interior and exterior sample locations. Ideally, interior fungal spore concentrations will be quantitatively less and qualitatively similar to the fungal spore types and concentrations found at the exterior sample location, indicating indoor fungal reservoirs and/or amplification (growth) sites are not present.

Microbial sampling results indicated the following:

1. total airborne fungal spore concentrations found at the interior sample locations were less than the outdoor total airborne fungal spore concentrations with similar mold genera dominating the samples; and
2. indoor airborne analytical results indicate “clean HVAC supplied building” (refer to Table 4).

TABLE 4: TYPICAL INDOOR MOLD SPORE CONCENTRATION RANGES*		
Description	Spores (counts/m ³)	Predominant types
Clean non-HVAC supplied buildings	Less than 2,000	Total for all spore types
Clean HVAC supplied buildings	Less than 1,000	Total for all spore types
Possible indoor amplification	1,000-5,000	Penicillium, Aspergillus, Cladosporium
Indoor amplification likely present	5,000-10,000	Penicillium, Aspergillus, Cladosporium
Chronic indoor amplification	10,000-500,000	Penicillium, Aspergillus, Cladosporium
Inadequate flood cleanup or active indoor demolition of contaminated surfaces	50,000-10,000,000	Penicillium, Aspergillus, Stachybotrys, Cladosporium, Chaetomium, Basidiomycetes, Trichoderma, Ulocladium, etc.

* - EAA, *Air-O-Cell Method Guide & Particle Atlas*, 2013

B2E did not detect off-odors, or identify visible suspect mold growth or evidence of moisture intrusion at the time of the assessment. Based on the microbial assessment, B2E recommends the following:

1. all sources of moisture intrusion should be investigated and remediated to prevent further mold growth (pipe condensation, roof leaks, moisture intrusion, etc.); and
2. a qualified HVAC technician should ensure the HVAC systems are functioning properly (adequate fresh air exchange).



6.0 ASSUMPTIONS AND LIMITATIONS

The results, findings, conclusions, and recommendations expressed in this report are based solely on conditions noted during the September 7, 2023, B2E assessment of the site. As the user of this report, the client and respective contractors are advised of the following limitations on the information presented in this report.

1. This report is not intended to serve as a bidding document nor as a project specification document and actual site conditions and quantities should be field verified.
2. The scope of services performed in execution of this evaluation may not be appropriate to satisfy the needs of other users and use or re-use of this document or the findings, conclusions, or recommendations is at the risk of said user.
3. Although a reasonable attempt has been made to locate suspect fungi (mold) in the areas identified, the assessment techniques used are inherently limited in the sense that only full demolition procedures will reveal all building materials of a structure and, therefore, all areas of potential fungal growth. The size of the area impacted by fungal growth is based on professional judgment and practicality.
4. Other possible building material hazards such as asbestos and lead-based paint were not included as part of this evaluation and may require proper sampling for identification prior to disturbance. Other unidentified microbiological impacts may be located within walls, ceiling cavities, below flooring or grade, and other non-accessible areas. Caution should be used during any demolition/renovation activities.
5. Additionally, the passage of time may result in a change in the environmental characteristics at this site. This report does not warrant against future operations or conditions that could affect the recommendations made. The results, findings, conclusions, and recommendations expressed in this report are based only on conditions that were observed during B2E's inspection of the site.
6. B2E performed the assessment in a manner consistent with the level of care and skill ordinarily exercised by environmental professionals practicing contemporaneously under similar conditions in the area of the project in question. No other warranty, express or implied, is given and all other warranties are hereby expressly disclaimed. This report does not warrant against future operations or conditions, nor does it warrant against operations or conditions present of a type or at a location not assessed.
7. This report is not a comprehensive site evaluation and should not be construed as such. Only those areas specifically identified were included in the site assessment services.

APPENDIX A

GENERAL AIR QUALITY MEASUREMENTS

GENERAL AIR QUALITY MEASUREMENTS

Date: September 7, 2023

Location	Temperature	Relative Humidity*	Carbon Dioxide
2 nd floor room 201	74.3 °F	52.0 %	1,349 ppm
3 rd floor room 304 (computer room)	72.0 °F	57.5 %	1,740 ppm
3 rd floor room 307	72.2 °F	50.3 %	745 ppm

* Relative humidity may be defined as the ratio of the water vapor density (mass per unit volume) to the saturation water vapor density, usually expressed in percent.

°F = Degrees Fahrenheit

ppm = Parts Per Million



APPENDIX B

MICROBIAL LABORATORY REPORT



EMSL Analytical, Inc.

200 Route 130 North Cinnaminson, NJ 08077
Tel/Fax: (800) 220-3675 / (856) 786-0262
<http://www.EMSL.com> / cinmicrolab@emsl.com

EMSL Order: 372314237
Customer ID: BENV85
Customer PO: 11039.0001-JCC
Project ID:

Attention: Brock Flowers
B2 Environmental, Inc.
4503 South 90th St
Omaha, NE 68127

Phone: (402) 330-0763
Fax: (402) 330-0792

Collected Date:
Received Date: 09/08/2023 11:25 AM
Analyzed Date: 09/11/2023

Project: 11039.0001-JCC

Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number:	372314237-0007			372314237-0008			372314237-0009		
Client Sample ID:	3493 4317			3573 6707			3493 6289		
Volume (L):	105			105			105		
Sample Location:	Room 201- High School			Room 304- High School			Outdoors- Baseline		
Spore Types	Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total
Alternaria (Ulocladium)	1*	9*	11.5	2*	20*	18.7	5	200	1.9
Ascospores	-	-	-	-	-	-	37	1200	11.2
Aspergillus/Penicillium	-	-	-	-	-	-	1	30	0.3
Basidiospores	-	-	-	-	-	-	202	6380	59.8
Bipolaris++	-	-	-	-	-	-	-	-	-
Chaetomium++	-	-	-	-	-	-	-	-	-
Cladosporium	1	30	38.5	1	30	28	84	2700	25.3
Curvularia	-	-	-	-	-	-	1	30	0.3
Epicoccum	1*	9*	11.5	-	-	-	3*	30*	0.3
Fusarium++	-	-	-	-	-	-	-	-	-
Ganoderma	-	-	-	-	-	-	-	-	-
Myxomycetes++	-	-	-	1*	9*	8.4	2	60	0.6
Pithomyces++	-	-	-	1*	9*	8.4	1*	9*	0.1
Rust	1	30	38.5	1*	9*	8.4	-	-	-
Scopulariopsis/Microascus	-	-	-	-	-	-	-	-	-
Stachybotrys/Memnoniella	-	-	-	-	-	-	-	-	-
Unidentifiable Spores	-	-	-	1	30	28	-	-	-
Acremonium++	-	-	-	-	-	-	-	-	-
Arthrinium	-	-	-	-	-	-	-	-	-
Nigrospora	-	-	-	-	-	-	2*	20*	0.2
Sporormiella	-	-	-	-	-	-	1*	9*	0.1
Yeast	-	-	-	-	-	-	-	-	-
Total Fungi	4	78	100	7	107	100	339	10668	100
Hyphal Fragment	-	-	-	1	30	-	13	410	-
Insect Fragment	-	-	-	-	-	-	-	-	-
Pollen	-	-	-	1*	9*	-	2	60	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

No discernable field blank was submitted with this group of samples.

Skin Fragment and Fibrous Particulate ratings are based on the percent of non-fungal material they represent: 1 (1-25%), 2 (26-50%), 3 (51-75%), or 4 (76-100%). Background ratings are based on the total area covered by non-fungal particles: 1 (1-25%), 2 (26-50%), 3 (51-75%), 4 (76-99%), or 5 (100%; overloaded, prohibiting accurate detection and quantification). High levels of background will obscure spores and other particulates, leading to underestimation. Present = Spores detected on overloaded samples. Results are not blank corrected unless otherwise noted. The detection limit is equal to one fungal spore, structure, pollen, fiber particle or insect fragment. *** Denotes particles found at 300X. *- Denotes not detected. Due to method stopping rules, raw counts in excess of 100 are extrapolated based on the percentage analyzed. EMSL maintains liability limited to cost of analysis. Interpretation and use of test results are the responsibility of the client. This report relates only to the samples reported above, and may not be reproduced, except in full, without written approval by EMSL. EMSL bears no responsibility for sample collection activities or analytical method limitations. The report reflects the samples as received. When the information supplied by the customer can affect the validity of the result, it will be noted on the report.

Samples analyzed by EMSL Analytical, Inc. Cinnaminson, NJ AIHA LAP, LLC-EMLAP Accredited #100194

Initial report from: 09/11/2023 11:57 AM

For information on the fungi listed in this report, please visit the Resources section at www.emsl.com



EMSL Analytical, Inc.

200 Route 130 North Cinnaminson, NJ 08077
Tel/Fax: (800) 220-3675 / (856) 786-0262
<http://www.EMSL.com> / cinmicrolab@emsl.com

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Spore Types	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total
Analyt. Sensitivity 600x	-	32	-	-	32	-	-	32	-
Analyt. Sensitivity 300x	-	9*	-	-	9*	-	-	9*	-
Skin Fragments (1-4)	-	3	-	-	2	-	-	1	-
Fibrous Particulate (1-4)	-	1	-	-	1	-	-	1	-
Background (1-5)	-	2	-	-	2	-	-	2	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

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Initial report from: 09/11/2023 11:57 AM

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INDOOR AIR QUALITY/MICROBIAL ASSESSMENT

MIDDLE SCHOOL
407 NORTH 1ST STREET
COOK, NEBRASKA 68329

PREPARED FOR

JOHNSON COUNTY CENTRAL
358 NORTH 6TH STREET
TECUMSEH, NEBRASKA 68450

Prepared by:

B2 ENVIRONMENTAL, INC.
4503 SOUTH 90TH STREET
OMAHA, NEBRASKA 68127

B2E Project Number: 11039.0001

September 18, 2023

Prepared by:

Mikayla Campbell
Environmental Project Manager

Reviewed by:

Paul Virgillito, CHMM, CIEC, REP
Associate



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B2 Environmental, Inc. (B2E) performed an indoor air quality/microbial assessment at Johnson County Central Middle School located at 407 North 1st Street in Cook, Nebraska to provide information regarding potential microbial growth and potential air quality concerns. B2E conducted sampling for total airborne fungal spores and particulates, and general air quality indicators at the identified building in general accordance with the following guidance documents:

- American Society for Testing and Materials (ASTM) D7338-14: *Standard Guide for Assessment of Fungal Growth in Buildings*;
- Indoor Environmental Standards Organization (IESO), Standards of Practice for the Assessment of Indoor Environmental Quality, Volume 1: Mold Sampling; Assessment of Mold Contamination, 2003;
- American Society of Heating, Refrigeration and Air Conditioning Engineers (ASHRAE) Standard 62.1-2019: *Ventilation for Acceptable Indoor Air Quality*;
- ASHRAE Standard 55-2020: Thermal Environmental Conditions for Human Occupancy.
- Occupational Safety and Health Administration (OSHA) Technical Manual, *OSHA Instruction TED 01-00-015 [TED 1-0.15A]*; and
- Environmental Analysis Associates (EAA), Air-O-Cell Method Guide & Particle Atlas, 2013.

B2E followed sections of these guidance documents as generally appropriate for this assessment.

2.0 GENERAL SITE CONDITIONS

The assessment site is Johnson County Central Middle School in Cook, Nebraska. The building is constructed of concrete, wood, brick, and metal. The building is climate controlled by multiple central heating, ventilating, and air conditioning (HVAC) systems in the additions (north, south) and multiple window HVAC units (original building). B2E did not detect off-odors or identify visible suspect mold growth but did observe evidence of moisture intrusion at the time of the assessment.

3.0 INDOOR AIR QUALITY/MICROBIAL SAMPLING

3.1 Indoor Air Quality

On September 7, 2023, B2E performed an indoor air quality (IAQ) assessment utilizing three (3) common indicators to determine proper building indoor air quality conditions. These indicators include temperature, relative humidity, and carbon dioxide. B2E sampled using calibrated TSI IAQ-Calc indoor air quality monitors. Please refer to Appendix A for the general air quality measurements.

The **Temperature (°F)** results are compared to the OSHA recommended range of 68.0 to 76.0 degrees Fahrenheit (°F). The indoor ambient temperature measurements for the areas monitored were within the OSHA recommended range of 68.0 to 76.0 °F.

The **Relative Humidity (RH)** results are compared to the OSHA recommended range of 20% to 60%. The indoor ambient relative humidity measurements were within the OSHA recommended range of 20% to 60%.



The **Carbon Dioxide (CO₂)** results are compared to the OSHA recommended maximum level of 1,000 parts per million (ppm), which potentially indicates inadequate indoor ventilation. The indoor ambient carbon dioxide measurements for room 102 (original building), hallway (original building), and room 101 (original building) were above the OSHA recommended maximum level of 1,000 ppm. The indoor ambient carbon dioxide measurements for room 204 (south addition) and room 309 (north addition) were below the OSHA recommended maximum level of 1,000 ppm.

TABLE 1: OVERVIEW OF POTENTIAL AIR QUALITY SOURCES		
Air Quality Parameter	Acceptable Range	Problem Source
Temperature (F)	68.0 – 76.0 °F*	<ul style="list-style-type: none"> * HVAC operating problems * Poor ventilation/air distribution * Thermostat tampering
Relative Humidity (RH)	20 – 60%*	<ul style="list-style-type: none"> * HVAC operating problems * Extreme outdoor Relative Humidity * Inadequate humidification / dehumidification
Carbon Dioxide (CO ₂)	0 – 1000 ppm*	<ul style="list-style-type: none"> * High occupancy * Inadequate fresh air exchange * Poor ventilation/ air distribution

* OSHA Guidelines

3.2 Microbial Sampling

B2E conducted microbial sampling for airborne fungal spores and particulates. Please refer to Appendix B for laboratory results. B2E collected airborne samples from three (3) representative interior locations, as well as one (1) outdoors for comparison to the natural environment, to identify, quantify and compare total airborne fungal spore concentrations. B2E collected the air samples on Zefon Air-O-Cell™ microbial spore trap cassettes at flow rates of approximately fifteen (15) liters per minute (LPM) for approximately seven (7) minutes using a high-volume air sampling pump. Flow rates were collected at the beginning and at the end of the sampling period using a rotometer calibrated against a primary flow calibrator (Giliblator).

B2E submitted the air samples to EMSL Analytical, Inc. located at 200 Route 130 North in Cinnaminson, New Jersey for analysis of predominant mold species and estimated concentrations to identify the type and relative quantity of fungal spores at the genus level. EMSL Analytical, Inc. currently participates in the Environmental Microbiology Laboratory Accreditation Program (EMLAP) administered by the American Industrial Hygiene Association (AIHA EMLAP #157245).



The following table presents the microbial air sampling results obtained on September 7, 2023.

TABLE 2: MICROBIAL AIR SAMPLE ANALYSIS				
Location	Room 102	Room 101	Room 309	Outdoors - Baseline
Sample Number	3493 6300	3492 6283	3493 6282	3493 6289
Spore Type	Spore Concentration (counts/m3)			
<i>Alternaria</i>	100	100	-	200
<i>Ascospores</i>	100	-	30	1,200
<i>Aspergillus/Penicillium</i>	-	30	30	30
<i>Basidiospores</i>	30	-	30	6,380
<i>Bipolaris</i>	30	-	-	-
<i>Cladosporium</i>	60	60	320	2,700
<i>Curvularia</i>	9*	-	-	30
<i>Epicoccum</i>	30	-	-	30*
<i>Myxomycetes</i>	540	200	-	60
<i>Pithomyces</i>	60*	30	-	9*
<i>Rust</i>	20*	9*	-	-
<i>Scopulariopsis/Microascus</i>	200	30	-	-
<i>Stachybotrys/Memnoniella</i>	-	-	9*	-
<i>Unidentifiable Spores</i>	30	-	-	-
<i>Arthrinium</i>	30	-	-	-
<i>Nigrospora</i>	-	-	-	20*
<i>Sporormiella</i>	-	-	-	9*
Total Fungi/m³	1,239	549	419	10,668
Hyphal Fragment	100	100	30	410
Insect fragment	-	-	-	-
Pollen	30	-	30	60

* Denotes particles found at 300x

4.0 MOLD VISUAL ASSESSMENT

On September 7, 2023, B2E performed a visual assessment to determine areas of visible suspect mold growth and areas of past and/or present moisture intrusion. Additionally, B2E utilized a Tramex Moisture Encounter Plus moisture meter to perform non-destructive moisture sampling to locate areas of suspect moisture intrusion. B2E did not identify building materials with greater than fifteen percent (>15%) moisture content. B2E identified the following areas of concern.



TABLE 3: MOLD VISUAL ASSESSMENT			
Location	Description of Area	Quantity	Photographic Reference
Room 101	Suspended ceiling tiles – evidence of moisture intrusion (staining, bowed)	600 sf	N/A
Room 102	Suspended ceiling tiles – evidence of moisture intrusion (staining, bowed)	600 sf	N/A
Room 309	Suspended ceiling tiles – evidence of moisture intrusion (staining)	60 sf	N/A

sf = Square Feet, N/A = Not Applicable, lf = Linear Feet

5.0 CONCLUSIONS AND RECOMMENDATIONS

B2E’s indoor air quality sampling indicated one (1) area of concern based upon OSHA guidelines. The indoor ambient carbon dioxide measurements for room 102 (original building), hallway (original building), and room 101 (original building) were above the OSHA recommended maximum level of 1,000 ppm. It is B2E’s opinion that the high indoor carbon dioxide (CO₂) measurements are the result of inadequate fresh air exchange, high occupancy, and poor ventilation/air distribution.

B2E’s interpretation of fungal concentrations is based upon comparisons between interior and exterior sample locations. Ideally, interior fungal spore concentrations will be quantitatively less and qualitatively similar to the fungal spore types and concentrations found at the exterior sample location, indicating indoor fungal reservoirs and/or amplification (growth) sites are not present.

Microbial sampling results indicated the following:

1. total airborne fungal spore concentrations found at room 102 (original building) and room 101 (original building) were less than the outdoor total airborne fungal spore concentrations with different mold genera dominating the samples;
2. total airborne fungal spore concentrations found at room 309 (north addition) were less than the outdoor total airborne fungal spore concentrations with similar mold genera dominating the samples;
3. indoor airborne analytical results for room 101 (original building) and room 309 (north addition) indicate “clean HVAC supplied building” (refer to Table 4); and
4. indoor airborne analytical results for room 102 (original building) indicate “possible indoor amplification” (refer to Table 4).

TABLE 4: TYPICAL INDOOR MOLD SPORE CONCENTRATION RANGES*		
Description	Spores (counts/m ³)	Predominant types
Clean non-HVAC supplied buildings	Less than 2,000	Total for all spore types
Clean HVAC supplied buildings	Less than 1,000	Total for all spore types



TABLE 4: TYPICAL INDOOR MOLD SPORE CONCENTRATION RANGES*		
Description	Spores (counts/m ³)	Predominant types
Possible indoor amplification	1,000-5,000	Penicillium, Aspergillus, Cladosporium
Indoor amplification likely present	5,000-10,000	Penicillium, Aspergillus, Cladosporium
Chronic indoor amplification	10,000-500,000	Penicillium, Aspergillus, Cladosporium
Inadequate flood cleanup or active indoor demolition of contaminated surfaces	50,000-10,000,000	Penicillium, Aspergillus, Stachybotrys, Cladosporium, Chaetomium, Basidiomycetes, Trichoderma, Ulocladium, etc.

* - EAA, *Air-O-Cell Method Guide & Particle Atlas, 2013*

B2E did not detect off-odors or identify visible suspect mold growth but did observe evidence of moisture intrusion at the time of the assessment. It is B2E's opinion that the evidence of moisture intrusion is the result of pipe and roof leaks. Based on the microbial assessment, B2E recommends the following:

1. all sources of moisture intrusion should be investigated and remediated to prevent further mold growth (pipe condensation, roof leaks, moisture intrusion, etc.);
2. a qualified building engineer or contractor should ensure that the roof system is functioning properly (free of leaks and draining properly);
3. a qualified HVAC technician/contractor should ensure the HVAC systems are functioning properly (adequate fresh air exchange); and
4. the building materials identified with evidence of moisture intrusion (refer to Table 3) should be removed and replaced.

6.0 ASSUMPTIONS AND LIMITATIONS

The results, findings, conclusions, and recommendations expressed in this report are based solely on conditions noted during the September 7, 2023, B2E assessment of the site. As the user of this report, the client and respective contractors are advised of the following limitations on the information presented in this report.

1. This report is not intended to serve as a bidding document nor as a project specification document and actual site conditions and quantities should be field verified.
2. The scope of services performed in execution of this evaluation may not be appropriate to satisfy the needs of other users and use or re-use of this document or the findings, conclusions, or recommendations is at the risk of said user.
3. Although a reasonable attempt has been made to locate suspect fungi (mold) in the areas identified, the assessment techniques used are inherently limited in the sense that only full demolition procedures will reveal all building materials of a structure and, therefore, all areas of potential fungal growth. The size of the area impacted by fungal growth is based on professional judgment and practicality.
4. Other possible building material hazards such as asbestos and lead-based paint were not included as part of this evaluation and may require proper sampling for identification prior to disturbance. Other unidentified microbiological impacts may be located within walls, ceiling cavities, below flooring or grade, and other non-accessible areas. Caution



should be used during any demolition/renovation activities.

5. Additionally, the passage of time may result in a change in the environmental characteristics at this site. This report does not warrant against future operations or conditions that could affect the recommendations made. The results, findings, conclusions, and recommendations expressed in this report are based only on conditions that were observed during B2E's inspection of the site.
6. B2E performed the assessment in a manner consistent with the level of care and skill ordinarily exercised by environmental professionals practicing contemporaneously under similar conditions in the area of the project in question. No other warranty, express or implied, is given and all other warranties are hereby expressly disclaimed. This report does not warrant against future operations or conditions, nor does it warrant against operations or conditions present of a type or at a location not assessed.
7. This report is not a comprehensive site evaluation and should not be construed as such. Only those areas specifically identified were included in the site assessment services.



APPENDIX A

GENERAL AIR QUALITY MEASUREMENTS

GENERAL AIR QUALITY MEASUREMENTS

Date: September 7, 2023

Location	Temperature	Relative Humidity*	Carbon Dioxide
Room 102 (original building)	73.8 °F	48.2 %	1,711 ppm
Hallway (original building)	74.0 °F	50.2 %	1,146 ppm
Room 101 (original building)	75.4 °F	55.5 %	1,499 ppm
Room 204 (south addition)	74.1 °F	48.8 %	786 ppm
Room 309 (north addition)	73.0 °F	50.3 %	582 ppm

* Relative humidity may be defined as the ratio of the water vapor density (mass per unit volume) to the saturation water vapor density, usually expressed in percent.

°F = Degrees Fahrenheit

ppm = Parts Per Million



APPENDIX B

MICROBIAL LABORATORY REPORT



EMSL Analytical, Inc.

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<http://www.EMSL.com> / cinmicrolab@emsl.com

EMSL Order: 372314237
Customer ID: BENV85
Customer PO: 11039.0001-JCC
Project ID:

Attention: Brock Flowers
B2 Environmental, Inc.
4503 South 90th St
Omaha, NE 68127

Phone: (402) 330-0763
Fax: (402) 330-0792

Collected Date:
Received Date: 09/08/2023 11:25 AM
Analyzed Date: 09/11/2023

Project: 11039.0001-JCC

Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number:	372314237-0001			372314237-0002			372314237-0003		
Client Sample ID:	3493 6300			3493 6283			3493 6282		
Volume (L):	105			105			105		
Sample Location:	Room 102- Middle School			Room 101- Middle School			Room 309- Middle School		
Spore Types	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total
Alternaria (Ulocladium)	3	100	8.1	4	100	18.2	-	-	-
Ascospores	3	100	8.1	-	-	-	1	30	7.2
Aspergillus/Penicillium	-	-	-	1	30	5.5	1	30	7.2
Basidiospores	1	30	2.4	-	-	-	1	30	7.2
Bipolaris++	1	30	2.4	-	-	-	-	-	-
Chaetomium++	-	-	-	-	-	-	-	-	-
Cladosporium	2	60	4.8	2	60	10.9	10	320	76.4
Curvularia	1*	9*	0.7	-	-	-	-	-	-
Epicoccum	1	30	2.4	-	-	-	-	-	-
Fusarium++	-	-	-	1	30	5.5	-	-	-
Ganoderma	-	-	-	2	60	10.9	-	-	-
Myxomycetes++	17	540	43.6	6	200	36.4	-	-	-
Pithomyces++	6*	60*	4.8	1	30	5.5	-	-	-
Rust	2*	20*	1.6	1*	9*	1.6	-	-	-
Scopulariopsis/Microascus	5	200	16.1	1	30	5.5	-	-	-
Stachybotrys/Memnoniella	-	-	-	-	-	-	1*	9*	2.1
Unidentifiable Spores	1	30	2.4	-	-	-	-	-	-
Acremonium++	-	-	-	-	-	-	-	-	-
Arthrinium	1	30	2.4	-	-	-	-	-	-
Nigrospora	-	-	-	-	-	-	-	-	-
Sporormiella	-	-	-	-	-	-	-	-	-
Yeast	-	-	-	-	-	-	-	-	-
Total Fungi	44	1239	100	19	549	100	14	419	100
Hyphal Fragment	3	100	-	4	100	-	1	30	-
Insect Fragment	-	-	-	-	-	-	-	-	-
Pollen	1	30	-	-	-	-	1	30	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

No discernable field blank was submitted with this group of samples.

Skin Fragment and Fibrous Particulate ratings are based on the percent of non-fungal material they represent: 1 (1-25%), 2 (26-50%), 3 (51-75%), or 4 (76-100%). Background ratings are based on the total area covered by non-fungal particles: 1 (1-25%), 2 (26-50%), 3 (51-75%), 4 (76-99%), or 5 (100%; overloaded, prohibiting accurate detection and quantification). High levels of background will obscure spores and other particulates, leading to underestimation. Present = Spores detected on overloaded samples. Results are not blank corrected unless otherwise noted. The detection limit is equal to one fungal spore, structure, pollen, fiber particle or insect fragment. *** Denotes particles found at 300X. *- Denotes not detected. Due to method stopping rules, raw counts in excess of 100 are extrapolated based on the percentage analyzed. EMSL maintains liability limited to cost of analysis. Interpretation and use of test results are the responsibility of the client. This report relates only to the samples reported above, and may not be reproduced, except in full, without written approval by EMSL. EMSL bears no responsibility for sample collection activities or analytical method limitations. The report reflects the samples as received. When the information supplied by the customer can affect the validity of the result, it will be noted on the report.

Samples analyzed by EMSL Analytical, Inc. Cinnaminson, NJ AIHA LAP, LLC-EMLAP Accredited #100194

Initial report from: 09/11/2023 11:57 AM

For information on the fungi listed in this report, please visit the Resources section at www.emsl.com



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<http://www.EMSL.com> / cinmicrolab@emsl.com

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Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number:	372314237-0001			372314237-0002			372314237-0003		
Client Sample ID:	3493 6300			3493 6283			3493 6282		
Volume (L):	105			105			105		
Sample Location:	Room 102- Middle School			Room 101- Middle School			Room 309- Middle School		
Spore Types	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total
Analyt. Sensitivity 600x	-	32	-	-	32	-	-	32	-
Analyt. Sensitivity 300x	-	9*	-	-	9*	-	-	9*	-
Skin Fragments (1-4)	-	4	-	-	3	-	-	2	-
Fibrous Particulate (1-4)	-	1	-	-	1	-	-	1	-
Background (1-5)	-	3	-	-	3	-	-	1	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

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Analyzed Date: 09/11/2023

Project: 11039.0001-JCC

Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number:			Client Sample ID:			372314237-0009		
Volume (L):			Sample Location:			3493 6289		
Spore Types			Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total
						105		
						Outdoors- Baseline		
Alternaria (Ulocladium)						5	200	1.9
Ascospores						37	1200	11.2
Aspergillus/Penicillium						1	30	0.3
Basidiospores						202	6380	59.8
Bipolaris++						-	-	-
Chaetomium++						-	-	-
Cladosporium						84	2700	25.3
Curvularia						1	30	0.3
Epicoccum						3*	30*	0.3
Fusarium++						-	-	-
Ganoderma						-	-	-
Myxomycetes++						2	60	0.6
Pithomyces++						1*	9*	0.1
Rust						-	-	-
Scopulariopsis/Microascus						-	-	-
Stachybotrys/Memnoniella						-	-	-
Unidentifiable Spores						-	-	-
Acremonium++						-	-	-
Arthrinium						-	-	-
Nigrospora						2*	20*	0.2
Sporormiella						1*	9*	0.1
Yeast						-	-	-
Total Fungi						339	10668	100
Hyphal Fragment						13	410	-
Insect Fragment						-	-	-
Pollen						2	60	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

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Lab Sample Number:								372314237-0009	
Client Sample ID:								3493 6289	
Volume (L):								105	
Sample Location:								Outdoors- Baseline	
Spore Types	Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total
Analyt. Sensitivity 600x							-	32	-
Analyt. Sensitivity 300x							-	9*	-
Skin Fragments (1-4)							-	1	-
Fibrous Particulate (1-4)							-	1	-
Background (1-5)							-	2	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
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B2 ENVIRONMENTAL
B2Environmental.com

INDOOR AIR QUALITY/MICROBIAL ASSESSMENT

**ELEMENTARY SCHOOL
358 NORTH 6TH STREET
TECUMSEH, NEBRASKA 68450**

PREPARED FOR

**JOHNSON COUNTY CENTRAL
358 NORTH 6TH STREET
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Prepared by:

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OMAHA, NEBRASKA 68127**

B2E Project Number: 11039.0001

September 18, 2023

Prepared by:

**Mikayla Campbell
Environmental Project Manager**

Reviewed by:

**Paul Virgillito, CHMM, CIEC, REP
Associate**



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1.0 SCOPE OF SERVICES

B2 Environmental, Inc. (B2E) performed an indoor air quality/microbial assessment at Johnson County Central Elementary School located at 358 North 6th Street in Tecumseh, Nebraska to provide information regarding potential microbial growth and potential air quality concerns. B2E conducted sampling for total airborne fungal spores and particulates, and general air quality indicators at the identified building in general accordance with the following guidance documents:

- American Society for Testing and Materials (ASTM) D7338-14: *Standard Guide for Assessment of Fungal Growth in Buildings*;
- Indoor Environmental Standards Organization (IESO), Standards of Practice for the Assessment of Indoor Environmental Quality, Volume 1: Mold Sampling; Assessment of Mold Contamination, 2003;
- American Society of Heating, Refrigeration and Air Conditioning Engineers (ASHRAE) Standard 62.1-2019: *Ventilation for Acceptable Indoor Air Quality*;
- ASHRAE Standard 55-2020: Thermal Environmental Conditions for Human Occupancy.
- Occupational Safety and Health Administration (OSHA) Technical Manual, *OSHA Instruction TED 01-00-015 [TED 1-0.15A]*; and
- Environmental Analysis Associates (EAA), Air-O-Cell Method Guide & Particle Atlas, 2013.

B2E followed sections of these guidance documents as generally appropriate for this assessment.

2.0 GENERAL SITE CONDITIONS

The assessment site is Johnson County Central Elementary School in Tecumseh, Nebraska. The building is constructed of concrete, wood, brick, and metal. It is climate controlled by multiple central heating, ventilating, and air conditioning (HVAC) systems. B2E did not detect off-odors or identify visible suspect mold growth but did observe evidence of moisture intrusion at the time of the assessment.

3.0 INDOOR AIR QUALITY/MICROBIAL SAMPLING

3.1 Indoor Air Quality

On September 7, 2023, B2E performed an indoor air quality (IAQ) assessment utilizing three (3) common indicators to determine proper building indoor air quality conditions. These indicators include temperature, relative humidity, and carbon dioxide. B2E sampled using calibrated TSI IAQ-Calc indoor air quality monitors. Please refer to Appendix A for the general air quality measurements.

The **Temperature (°F)** results are compared to the OSHA recommended range of 68.0 to 76.0 degrees Fahrenheit (°F). The indoor ambient temperature measurements for the areas monitored were within the OSHA recommended range of 68.0 to 76.0 °F.

The **Relative Humidity (RH)** results are compared to the OSHA recommended range of 20% to 60%. The indoor ambient relative humidity measurements for the areas monitored were within the OSHA recommended range of 20% to 60%.



The **Carbon Dioxide (CO₂)** results are compared to the OSHA recommended maximum level of 1,000 parts per million (ppm), which potentially indicates inadequate indoor ventilation. The indoor ambient carbon dioxide measurements for 2nd floor room 207, 2nd floor hallway, and 1st floor room 107 were above the OSHA recommended maximum level of 1,000 ppm. The indoor ambient carbon dioxide measurement for the basement CNA room was below the OSHA recommended maximum level of 1,000 ppm.

TABLE 1: OVERVIEW OF POTENTIAL AIR QUALITY SOURCES		
Air Quality Parameter	Acceptable Range	Problem Source
Temperature (F)	68.0 – 76.0 °F*	<ul style="list-style-type: none"> * HVAC operating problems * Poor ventilation/air distribution * Thermostat tampering
Relative Humidity (RH)	20 – 60%*	<ul style="list-style-type: none"> * HVAC operating problems * Extreme outdoor Relative Humidity * Inadequate humidification / dehumidification
Carbon Dioxide (CO ₂)	0 – 1000 ppm*	<ul style="list-style-type: none"> * High occupancy * Inadequate fresh air exchange * Poor ventilation/ air distribution

* OSHA Guidelines

3.2 Microbial Sampling

B2E conducted microbial sampling for airborne fungal spores and particulates. Please refer to Appendix B for laboratory results. B2E collected airborne samples from three (3) representative interior locations, as well as one (1) outdoors for comparison to the natural environment, to identify, quantify and compare total airborne fungal spore concentrations. B2E collected the air samples on Zefon Air-O-Cell™ microbial spore trap cassettes at flow rates of approximately fifteen (15) liters per minute (LPM) for approximately seven (7) minutes using a high-volume air sampling pump. Flow rates were collected at the beginning and at the end of the sampling period using a rotometer calibrated against a primary flow calibrator (Gilibrator).

B2E submitted the air samples to EMSL Analytical, Inc. located at 200 Route 130 North in Cinnaminson, New Jersey for analysis of predominant mold species and estimated concentrations to identify the type and relative quantity of fungal spores at the genus level. EMSL Analytical, Inc. currently participates in the Environmental Microbiology Laboratory Accreditation Program (EMLAP) administered by the American Industrial Hygiene Association (AIHA EMLAP #157245).



The following table presents the microbial air sampling results obtained on September 7, 2023.

TABLE 2: MICROBIAL AIR SAMPLE ANALYSIS				
Location	2 nd Floor Room 207	Basement CNA Room	1 st Floor Room 107	Outdoors - Baseline
Sample Number	3493 6276	3493 6288	3493 6285	3493 6289
Spore Type	Spore Concentration (counts/m ³)			
<i>Alternaria</i>	9*	20*	30	200
<i>Ascospores</i>	60	100	-	1,200
<i>Aspergillus/Penicillium</i>	30	-	-	30
<i>Basidiospores</i>	30	300	-	6,380
<i>Bipolaris</i>	30	-	-	-
<i>Cladosporium</i>	30	470	200	2,700
<i>Curvularia</i>	60	-	-	30
<i>Epicoccum</i>	30	-	-	30*
<i>Ganoderma</i>			30	-
<i>Myxomycetes</i>	-	30	30	60
<i>Pithomyces</i>	100	9*	30	9*
<i>Rust</i>	30	-	9	-
<i>Acremonium</i>	-	200	-	-
<i>Nigrospora</i>	-	-	-	20*
<i>Sporomiella</i>	-	-	-	9*
<i>Yeast</i>	-	200	-	-
Total Fungi/m³	409	1,329	329	10,668
Hyphal Fragment	30	9	60	410
Pollen	60	30	9	60

* Denotes particles found at 300x

4.0 MOLD VISUAL ASSESSMENT

On September 7, 2023, B2E performed a visual assessment to determine areas of visible suspect mold growth and areas of past and/or present moisture intrusion. Additionally, B2E utilized a Tramex Moisture Encounter Plus moisture meter to perform non-destructive moisture sampling to locate areas of suspect moisture intrusion. B2E did not identify building materials with greater than fifteen percent (>15%) moisture content. B2E identified the following areas of concern.



TABLE 3: MOLD VISUAL ASSESSMENT			
Location	Description of Area	Quantity	Photographic Reference
Basement CNA room	Perimeter wall – evidence of moisture intrusion (staining, streaking) on wall and baseboard	6 sf	N/A
sf = Square Feet, N/A = Not Applicable, lf = Linear Feet			

5.0 CONCLUSIONS AND RECOMMENDATIONS

B2E’s indoor air quality sampling indicated one (1) area of concern based upon OSHA guidelines. The indoor carbon dioxide (CO₂) measurements for 2nd floor room 207, 2nd floor hallway, and 1st floor room 107 were above the OSHA recommended maximum level of 1,000 ppm. It is B2E’s opinion that the high indoor carbon dioxide (CO₂) measurements are the result of inadequate fresh air exchange, high occupancy, and poor ventilation/air distribution.

B2E’s interpretation of fungal concentrations is based upon comparisons between interior and exterior sample locations. Ideally, interior fungal spore concentrations will be quantitatively less and qualitatively similar to the fungal spore types and concentrations found at the exterior sample location, indicating indoor fungal reservoirs and/or amplification (growth) sites are not present.

Microbial sampling results indicated the following:

1. total airborne fungal spore concentrations found at 2nd floor room 207 and 1st floor room 107 were less than the outdoor total airborne fungal spore concentrations with similar mold genera dominating the samples;
2. total airborne fungal spore concentrations found at the basement CNA room were less than the outdoor total airborne fungal spore concentrations with different mold genera dominating the samples;
3. indoor airborne analytical results for 2nd floor room 207 and 1st floor room 107 indicate “clean HVAC supplied building” (refer to Table 4); and
4. indoor airborne analytical results for the basement CNA room indicate “possible indoor amplification” (refer to Table 4).

TABLE 4: TYPICAL INDOOR MOLD SPORE CONCENTRATION RANGES*		
Description	Spores (counts/m ³)	Predominant types
Clean non-HVAC supplied buildings	Less than 2,000	Total for all spore types
Clean HVAC supplied buildings	Less than 1,000	Total for all spore types
Possible indoor amplification	1,000-5,000	Penicillium, Aspergillus, Cladosporium
Indoor amplification likely present	5,000-10,000	Penicillium, Aspergillus, Cladosporium
Chronic indoor amplification	10,000-500,000	Penicillium, Aspergillus, Cladosporium
Inadequate flood cleanup or active indoor demolition of contaminated surfaces	50,000-10,000,000	Penicillium, Aspergillus, Stachybotrys, Cladosporium, Chaetomium, Basidiomycetes, Trichoderma, Ulocladium, etc.

* - EAA, Air-O-Cell Method Guide & Particle Atlas, 2013



B2E did not detect off-odors or identify visible suspect mold growth but did observe evidence of moisture intrusion at the time of the assessment. Based on the microbial assessment, B2E recommends the following:

1. all sources of moisture intrusion should be investigated and remediated to prevent further mold growth (pipe condensation, roof leaks, moisture intrusion, etc.);
2. the building materials identified with evidence of moisture intrusion (refer to Table 3) should be cleaned and disinfected to preclude mold growth; and
3. a qualified HVAC technician should ensure the HVAC systems are functioning properly (adequate fresh air exchange).

6.0 ASSUMPTIONS AND LIMITATIONS

The results, findings, conclusions, and recommendations expressed in this report are based solely on conditions noted during the September 7, 2023, B2E assessment of the site. As the user of this report, the client and respective contractors are advised of the following limitations on the information presented in this report.

1. This report is not intended to serve as a bidding document nor as a project specification document and actual site conditions and quantities should be field verified.
2. The scope of services performed in execution of this evaluation may not be appropriate to satisfy the needs of other users and use or re-use of this document or the findings, conclusions, or recommendations is at the risk of said user.
3. Although a reasonable attempt has been made to locate suspect fungi (mold) in the areas identified, the assessment techniques used are inherently limited in the sense that only full demolition procedures will reveal all building materials of a structure and, therefore, all areas of potential fungal growth. The size of the area impacted by fungal growth is based on professional judgment and practicality.
4. Other possible building material hazards such as asbestos and lead-based paint were not included as part of this evaluation and may require proper sampling for identification prior to disturbance. Other unidentified microbiological impacts may be located within walls, ceiling cavities, below flooring or grade, and other non-accessible areas. Caution should be used during any demolition/renovation activities.
5. Additionally, the passage of time may result in a change in the environmental characteristics at this site. This report does not warrant against future operations or conditions that could affect the recommendations made. The results, findings, conclusions, and recommendations expressed in this report are based only on conditions that were observed during B2E's inspection of the site.
6. B2E performed the assessment in a manner consistent with the level of care and skill ordinarily exercised by environmental professionals practicing contemporaneously under similar conditions in the area of the project in question. No other warranty, express or implied, is given and all other warranties are hereby expressly disclaimed. This report does not warrant against future operations or conditions, nor does it warrant against operations or conditions present of a type or at a location not assessed.
7. This report is not a comprehensive site evaluation and should not be construed as such. Only those areas specifically identified were included in the site assessment services.



APPENDIX A
GENERAL AIR QUALITY MEASUREMENTS

GENERAL AIR QUALITY MEASUREMENTS

Date: September 7, 2023

Location	Temperature	Relative Humidity*	Carbon Dioxide
2 nd floor, room 207	74.1 °F	42.0 %	1,351 ppm
2 nd floor, hallway	74.5 °F	46.9 %	1,409 ppm
Basement, CNA room	75.9 °F	51.7 %	920 ppm
1 st floor, room 107	74.7 °F	44.7 %	1,180 ppm

* Relative humidity may be defined as the ratio of the water vapor density (mass per unit volume) to the saturation water vapor density, usually expressed in percent.

°F = Degrees Fahrenheit

ppm = Parts Per Million



APPENDIX B

MICROBIAL LABORATORY REPORT



EMSL Analytical, Inc.

200 Route 130 North Cinnaminson, NJ 08077

Tel/Fax: (800) 220-3675 / (856) 786-0262

<http://www.EMSL.com> / cinmicrolab@emsl.com

EMSL Order: 372314237

Customer ID: BENV85

Customer PO: 11039.0001-JCC

Project ID:

Attention: Brock Flowers
B2 Environmental, Inc.
4503 South 90th St
Omaha, NE 68127

Phone: (402) 330-0763

Fax: (402) 330-0792

Collected Date:

Received Date: 09/08/2023 11:25 AM

Analyzed Date: 09/11/2023

Project: 11039.0001-JCC

Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number: Client Sample ID: Volume (L): Sample Location:	372314237-0004 3493 6276 105 Room 207- Elementary			372314237-0005 3493 6288 105 Basement CNA Room- Elementary			372314237-0006 3493 6285 105 Room 107- Elementary		
	Spore Types	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³
Alternaria (Ulocladium)	1*	9*	2.2	2*	20*	1.5	1	30	9.1
Ascospores	2	60	14.7	4	100	7.5	-	-	-
Aspergillus/Penicillium	1	30	7.3	-	-	-	-	-	-
Basidiospores	1	30	7.3	9	300	22.6	-	-	-
Bipolaris++	1	30	7.3	-	-	-	-	-	-
Chaetomium++	-	-	-	-	-	-	-	-	-
Cladosporium	1	30	7.3	15	470	35.4	6	200	60.8
Curvularia	2	60	14.7	-	-	-	-	-	-
Epicoccum	1	30	7.3	-	-	-	-	-	-
Fusarium++	-	-	-	-	-	-	-	-	-
Ganoderma	-	-	-	-	-	-	1	30	9.1
Myxomycetes++	-	-	-	1	30	2.3	1	30	9.1
Pithomyces++	3	100	24.4	1*	9*	0.7	1	30	9.1
Rust	1	30	7.3	-	-	-	1*	9*	2.7
Scopulariopsis/Microascus	-	-	-	-	-	-	-	-	-
Stachybotrys/Memnoniella	-	-	-	-	-	-	-	-	-
Unidentifiable Spores	-	-	-	-	-	-	-	-	-
Acremonium++	-	-	-	7	200	15	-	-	-
Arthrinium	-	-	-	-	-	-	-	-	-
Nigrospora	-	-	-	-	-	-	-	-	-
Sporormiella	-	-	-	-	-	-	-	-	-
Yeast	-	-	-	5	200	15	-	-	-
Total Fungi	14	409	100	44	1329	100	11	329	100
Hyphal Fragment	1	30	-	1*	9*	-	2	60	-
Insect Fragment	-	-	-	-	-	-	-	-	-
Pollen	2	60	-	1	30	-	1*	9*	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

No discernable field blank was submitted with this group of samples.

Skin Fragment and Fibrous Particulate ratings are based on the percent of non-fungal material they represent: 1 (1-25%), 2 (26-50%), 3 (51-75%), or 4 (76-100%). Background ratings are based on the total area covered by non-fungal particles: 1 (1-25%), 2 (26-50%), 3 (51-75%), 4 (76-99%), or 5 (100%; overloaded, prohibiting accurate detection and quantification). High levels of background will obscure spores and other particulates, leading to underestimation. Present = Spores detected on overloaded samples. Results are not blank corrected unless otherwise noted. The detection limit is equal to one fungal spore, structure, pollen, fiber particle or insect fragment. *** Denotes particles found at 300X. *- Denotes not detected. Due to method stopping rules, raw counts in excess of 100 are extrapolated based on the percentage analyzed. EMSL maintains liability limited to cost of analysis. Interpretation and use of test results are the responsibility of the client. This report relates only to the samples reported above, and may not be reproduced, except in full, without written approval by EMSL. EMSL bears no responsibility for sample collection activities or analytical method limitations. The report reflects the samples as received. When the information supplied by the customer can affect the validity of the result, it will be noted on the report.

Samples analyzed by EMSL Analytical, Inc. Cinnaminson, NJ AIHA LAP, LLC-EMLAP Accredited #100194

Initial report from: 09/11/2023 11:57 AM

For information on the fungi listed in this report, please visit the Resources section at www.emsl.com



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200 Route 130 North Cinnaminson, NJ 08077
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Lab Sample Number: Client Sample ID: Volume (L): Sample Location:	372314237-0004 3493 6276 105 Room 207- Elementary			372314237-0005 3493 6288 105 Basement CNA Room- Elementary			372314237-0006 3493 6285 105 Room 107- Elementary		
	Spore Types	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³	% of Total	Raw Count	Count/m ³
Analyt. Sensitivity 600x	-	32	-	-	32	-	-	32	-
Analyt. Sensitivity 300x	-	9*	-	-	9*	-	-	9*	-
Skin Fragments (1-4)	-	4	-	-	1	-	-	3	-
Fibrous Particulate (1-4)	-	1	-	-	1	-	-	1	-
Background (1-5)	-	3	-	-	2	-	-	3	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

No discernable field blank was submitted with this group of samples.

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Project: 11039.0001-JCC

Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number:			Client Sample ID:			372314237-0009		
Volume (L):			Sample Location:			3493 6289		
Spore Types			Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total
Alternaria (Ulocladium)						5	200	1.9
Ascospores						37	1200	11.2
Aspergillus/Penicillium						1	30	0.3
Basidiospores						202	6380	59.8
Bipolaris++						-	-	-
Chaetomium++						-	-	-
Cladosporium						84	2700	25.3
Curvularia						1	30	0.3
Epicoccum						3*	30*	0.3
Fusarium++						-	-	-
Ganoderma						-	-	-
Myxomycetes++						2	60	0.6
Pithomyces++						1*	9*	0.1
Rust						-	-	-
Scopulariopsis/Microascus						-	-	-
Stachybotrys/Memnoniella						-	-	-
Unidentifiable Spores						-	-	-
Acremonium++						-	-	-
Arthrinium						-	-	-
Nigrospora						2*	20*	0.2
Sporormiella						1*	9*	0.1
Yeast						-	-	-
Total Fungi						339	10668	100
Hyphal Fragment						13	410	-
Insect Fragment						-	-	-
Pollen						2	60	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

Vincent Iuzzolino, M.S., Laboratory Manager
or other Approved Signatory

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Project: 11039.0001-JCC

Test Report: Air-O-Cell™ Analysis of Fungal Spores & Particulates by Optical Microscopy (Methods MICRO-SOP-201, ASTM D7391)

Lab Sample Number:								372314237-0009	
Client Sample ID:								3493 6289	
Volume (L):								105	
Sample Location:								Outdoors- Baseline	
Spore Types	Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total	Raw Count	Count/m³	% of Total
Analyt. Sensitivity 600x							-	32	-
Analyt. Sensitivity 300x							-	9*	-
Skin Fragments (1-4)							-	1	-
Fibrous Particulate (1-4)							-	1	-
Background (1-5)							-	2	-

++ Includes other spores with similar morphology; see EMSL's fungal glossary for each specific category.

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Initial report from: 09/11/2023 11:57 AM

For information on the fungi listed in this report, please visit the Resources section at www.emsl.com

Please Complete this **Basic Data Input** -It will put information consistently through

INPUT ↓

County-District #:	490050	
Name of School:	Johnson County Central	
Name of County:	Johnson	<i>Do not include the word "County"</i>
Class:	III	
Current School District Taxable Value	\$809,971,586	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	\$759,977,776	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	\$7,979,725	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	\$7,979,725	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	1.049995	<i>Prior Year total levy set by Co</i>
School District Real Growth Value	\$5,807,402	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	\$731,652,484	<i>From County Assessor Certifi</i>
Hearing Held On:		
Day of month:	13	
Month:	September	
Year:	2023	
Time:	6:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Johnson County Central High School, Room 204	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	13	
Month:	September	
Year:	2023	
Time:	6:10	
A.M. or P.M.:	P.M.	
Location of Hearing:	Johnson County Central High School, Room 204	

2023-2024
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 490050 Class #: III
 Johnson County Central
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Johnson County

This budget is for the Period **SEPTEMBER 1, 2023** through **AUGUST 31, 2024**

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 6,803,077.00	\$ 6,803,077.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 1,103,030.00	\$ 1,103,030.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 242,663.00	\$ 242,663.00
Total All Funds	\$ -	\$ 8,148,770.00	\$ 8,148,770.00

Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td align="right">\$ -</td> <td>Principal</td> </tr> <tr> <td align="right">\$ -</td> <td>Interest</td> </tr> <tr> <td align="right">\$ -</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ -	Principal	\$ -	Interest	\$ -	Total Outstanding Bonded Indebtedness	<table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td>Total Certified Valuation (All Counties)</td> <td align="right">\$ 809,971,586</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	Total Certified Valuation (All Counties)	\$ 809,971,586
\$ -	Principal								
\$ -	Interest								
\$ -	Total Outstanding Bonded Indebtedness								
Total Certified Valuation (All Counties)	\$ 809,971,586								
Report of Joint Public Agency & Interlocal Agreements									
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>									

County Clerk's Use Only	
Report of Trade Names, Corporate Names & Business Names	
Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i>	
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

APA Contact Information	Submission Information
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov	<h2 style="margin: 0;">Budget Due by 9-30-2023</h2> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Nebraska Dept. of Education -Upload to NDE Portal only

**Johnson County Central
Schedule B - Levies**

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,803,077.00	-	1,103,030.00	242,663.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		242,663.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	242,663.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,803,077.00	-	1,103,030.00	-
14	Assessed Valuation	809,971,586	809,971,586	809,971,586	809,971,586
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.839916	0.000000	0.136181	0.000000
16	Total Levy for Compliance	0.976097			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 6,803,077.00	\$ 809,971,586	0.839916
Special Building Fund	\$ 1,103,030.00	\$ 809,971,586	0.136181
Bond Fund	\$ -	\$ 809,971,586	0.000000
Bond Fund	\$ -	\$ 809,971,586	0.000000
Bond Fund	\$ -	\$ 809,971,586	0.000000
QCPUF Fund	\$ 242,663.00	\$ 809,971,586	0.029959
QCPUF Fund	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
	\$ -	\$ 809,971,586	0.000000
Total	\$ 8,148,770.00		\$ 1.006056

Must agree to Cover

Notice of Special Hearing To Set Final Tax Request

Johnson County Central (490050) in Johnson 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 13 day of, September 2023 at 6:10 o'clock P.M., at Johnson County Central High School, Room 204 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	759,977,776	809,971,586	7%

2022-2023 Budget Information

2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,789,839.00	7,308,703.00	0.961700	0.902341	10,632,612.00	6,803,077.00	0.839916	-13%	-1%
Bond Fund(s) K - 12	16,902.00	-	0.000000	0.000000	16,945.00	-	0.000000	#DIV/0!	0%
Bond Fund(s) K - 8	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund _____	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Special Building Fund	1,578,285.00	671,022.00	0.088295	0.082845	2,476,063.00	1,103,030.00	0.136181	54%	57%
Qualified Capital Purpose Undertaking Fund K - 12	10,759.00	-	0.000000	0.000000	251,000.00	242,663.00	0.029959	#DIV/0!	2233%
Qualified Capital Purpose Undertaking Fund K - 8		-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	12,395,785.00	7,979,725.00	1.049995	0.985186	13,376,620.00	8,148,770.00	1.006056	-4%	8%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 09-13-23

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Johnson County Central 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 Johnson County Central resolves that:

- 1. The 2023-2024 property tax request be set at:

General Fund:	\$	6,803,077.00
Bond Fund:	\$	-
Special Building Fund:	\$	1,103,030.00
Qualified Capital Purpose	\$	242,663.00
Undertaking Fund:		

- 2. The total assessed value of property differs from last year’s total assessed value by 6.58 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 0.985186 per \$100 of assessed value.
- 4. Johnson County Central proposes to adopt a property tax request that will cause its tax rate to be 1.006056 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Johnson County Central will increase (or decrease) last year’s budget by 7.91 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by _____, seconded by _____ to adopt Resolution #09-13-23.

Voting yes were:

Voting no were:

Dated this 28th day of September, 2023