



Regular Board of Education Meeting

Monday, February 19, 2024 at 5:30 PM

Educational Service Unit 7, Oak Room  
2657 44th Ave  
Columbus, NE 68601-8537

1. Call the Meeting to Order

**Speaker(s):** Board President or Designee

**Rationale:**

**LEADERSHIP • SERVICE • SUPPORT**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public on ESU 7 website [www.esu7.org](http://www.esu7.org) and posted at location of meeting. Notice of this meeting was also given in advance to all members of the Board of Education of Educational Service Unit 7. Availability of the agenda and purpose of the hearing was communicated in the advance notice of the meeting and in the notice to the members of this hearing. All proceedings of the Board of Education of Educational Service Unit 7 were taken while the convened hearing was open to the attendance of the public.

1.1. Notification of Open Meetings Law

**Speaker(s):** Board President or Designee

**Rationale:**

This meeting has been preceded by reasonable advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the meeting room.

1.2. Roll Call

**Speaker(s):** Board President or Designee

1.3. Absent Board Members

**Speaker(s):** Board President or Designee

**Rationale:**

**Administrator Recommendation:** Discuss, consider and take action to approve the Board member absences.

**Recommended Motion(s):**

Discuss, consider and take action to approve the Board member absences as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

1.4. Pledge of Allegiance

**Speaker(s):** Board President or Designee

2. Approval of Agenda

**Speaker(s):** Board President or Designee

**Rationale:**

The sequence of agenda topics is subject to change at the discretion of the Board.

**Administrator Recommendation:** Discuss, consider and take any necessary action to approve the agenda as presented.

**Recommended Motion(s):**

Discuss, consider and take any necessary action to approve the agenda as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

3. Virtual Conferencing Option

**Speaker(s):** Board President or designee

**Rationale:** Nebraska Revised Statute § 84-1411 authorizes virtual meetings for educational service units if the requirements of subdivision (2)(b) are met. The board will determine if next month's board meeting should allow for a virtual conferencing option.

**Administrator Recommendation:** Discuss, consider and take any necessary action to approve the virtual conferencing option for the March board meeting.

**Recommended Motion(s):**

Discuss, consider and take any necessary action to approve the virtual conferencing option for the March board meeting Passed with a motion by Board Member #1 and a second by Board Member #2.

4. Welcome Visitors

**Speaker(s):** Board President or Designee

5. Public Comment

**Speaker(s):** Board President or Designee

**Rationale:** The Board has the discretion to limit the amount of time set aside for public participation.

Citizens wishing to address the Board on a certain agenda item must complete the Request to be Heard Document prior to the start of the board meeting. Citizens wishing to present petitions to the Board may do so at this

time. However, the Board will only receive the petitions and not act upon them or their contents.

6. Consent Agenda

**Speaker(s):** Board President or Designee

**Rationale:**

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

If any Board member wishes to discuss an item, it must be removed from the consent agenda at which time the remaining items will be acted upon.

Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Presentation of the bills
- Policy review with no recommended changes
- Other routine agenda items

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the consent agenda as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the consent agenda as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

6.1. Minutes

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.2. Presentation of Bills #77496 through #77639 totaling \$968,843.57

**Speaker(s):** Board President or Designee

**Rationale:**

The summary of bills for the current month total: \$968,843.57 - Bills #77496 through #77639

Inservice bills total: \$0

	Amount	Vendor	Description
7750 7	\$77,605.58	Capital One	Tech/SPED/Grants travel and supplies/General travel
7756 3	\$13,436.23	Renaissance Learning	Schoolzilla renewal for schools flow through
7756 5	\$40,961.50	RVW	1/2 payment for HVAC project
7757 0	\$7,180.00	Southwest Binding & Laminating	Binders for Printing
7757 2	\$5,352.60	State of NE DAS State Accounting	Network service charges

**This is a consent item.**

6.3. Reading of Article I, Section 2, B Duties and Function of the Board

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.4. Reading of Article I, Section 3, C Role of Individual Board Members

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.5. Reading of Article I, Section 3, D Orientation of New Board Members

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.6. Reading of Article I, Section 3, G Compensation of Board Members

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.7. Reading of Article I, Section 4, G Removal from Officer Position

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.8. Reading of Article I, Section 4, H Filling a Vacancy in an Officer Position

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.9. Reading of Article I, Section 5, B Appointments

**Speaker(s):** Board President or Designee

**Rationale:**

**This is a consent item.**

6.10. 2024-2025 NASB Dues

**Speaker(s):** Board President or Designee

**Rationale: This is a consent item.**

7. Treasurer's Report

**Speaker(s):** Board President or Designee

**Rationale:** Review the breakdown of the Treasurer's Report.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the Treasurer's Report as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the Treasurer's Report as presented. Passed with a motion by Board Member #1 and a second by Board Member #2.

8. Approval of the 2024-2025 Service Plan

**Speaker(s):** Board President or designee

**Rationale:** The ESU 7 Executive Committee member attending will make a summary report to the Board on the plan for ESU 7 Services for 2024-2025.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the 2024-2025 ESU 7 Service Plan as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the 2024-2025 ESU 7 Service Plan as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

9. Teacher Contract - Lindy Church

**Speaker(s):** Board President or designee

**Rationale:** Lindy Church is a current teacher at the Learning Academy. This contract under consideration here will move Ms. Church from a teacher at the Learning Academy to the teacher of the new complex disabilities program.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the 2024-2025 contract for Lindy Church as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the 2024-2025 contract for Lindy Church as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

10. New Hire: Jenna Mattox, Resource Coach/Early Childhood Teacher

**Speaker(s):** Board President or designee

**Rationale:** New Hire: Jenna Mattox, Resource Coach/Early Childhood Teacher for the 2024-2025 school year.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the 2024-2025 contract for Jenna Mattox as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the 2024-2025 contract for Jenna Mattox as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

11. New Hire: Iris Medina Gonzalez, Provisionally Licensed Mental Health Practitioner

**Speaker(s):** Board President or designee

**Rationale:** New Hire: Iris Medina Gonzalez, Provisionally Licensed Mental Health Practitioner for the 2024-2025 school year.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the 2024-2025 contract for Iris Medina Gonzalez as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the 2024-2025 contract for Iris Medina Gonzalez as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

12. New Hire: Lee Rasmussen, Resource/Behavior Teacher

**Speaker(s):** Board President or designee

**Rationale:** New Hire: Lee Rasmussen, Resource/Behavior Teacher for the 2024-2025 school year.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the 2024-2025 contract for Lee Rasmussen as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the 2024-2025 contract for Lee Rasmussen as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

13. New Hire: Sonya Sukup, Licensed Mental Health Practitioner

**Speaker(s):** Board President or designee

**Rationale:** New Hire: Sonya Sukup, Licensed Mental Health Practitioner for the 2024-2025 school year.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the 2024-2025 contract for Sonya Sukup as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the 2024-2025 contract for Sonya Sukup as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

14. 2022-2023 Audit Report

**Speaker(s):** Board President or designee

**Rationale:** The 2022-2023 Romans Wiemer and Associates Audit Report is attached for the Board's review.

**Administrator Recommendation:** Discuss, consider and take any action necessary to accept the 2022-2023 Audit Report as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to accept the 2022-2023 Audit Report as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

15. Administrator's Report General

**Speaker(s):** Administrator or Designee

**Rationale:**

- ESUCC Update
- ESU 7 - 2021-22 Fiscal Desk Review
- Special Education Report - Director Clay
- 2024 Elections - These are the districts up for election in 2024:
  - Gary Wieseler - District 2 (Gary has chosen not to run again)
  - Richard Luebbe - District 4
  - Bob Arp - District 6
  - Doug Pauley - District 8
  - Marni Danhauer - District 10
  - Dawn Lindsley - District 12
- Upcoming Events
  - NRCSA Legislative Forum in Lincoln, NE (February 20, 2024)

- NASB Amplified Finance/Budget & Finance Workshop in Lincoln, NE (March 5, 2024)
- NRCSA Spring Conference in Kearney, NE (March 14-15, 2024)
- NASB Amplified Finance/Budget & Finance Workshop in North Platte, NE (March 19, 2024)
- NASB Amplified Finance Workshop in Gering, NE (March 20, 2024)
- Future 2024 Events
  - NASB Area Membership Meeting in Fremont, NE (September 18, 2024)
  - NASA/NASB Labor Relations Conference in Lincoln, NE (October 2-3, 2024)
  - NASA/NASB State Education Conference in Omaha, NE (November 20-22, 2024)

15.1. Goal Update

**Speaker(s):** Administrator or Designee

**Rationale:** Goals - Attached for your Review

- Goal 1: 100% Complete
- Goal 2: 75% Complete
- Goal 3: 89% Complete
  - School District Board Meetings Completed:
    - David City - 10/10/2022
    - Osceola - 10/10/2022
    - East Butler - 10/12/2022
    - Boone Central - 11/14/2022
    - High Plains - 1/9/2023
    - Fullerton - 2/13/2023
    - Clarkson - 3/15/2023
    - Central City - 3/15/2023
    - Cross County - 5/8/2023
    - Palmer - 9/11/2023
    - Howells-Dodge - 10/11/2023
    - Columbus Public - 11/13/23
    - Humphrey - 11/13/23
    - Lakeview - 12/11/23
    - Leigh - 1/17/24
    - St. Edward - 2/12/24
    - Schuyler - 2/12/24
  - Confirmed for March:
    - Shelby-Rising City - March 14th at 7:00pm
      - Director Marci Ostmeyer
      - Board Member Donald Graff
- Goal 4: 100% Complete

**2024-2025 Administrator Goals:**

- First work session date options:
  - April 11, 2024
    - 3:00pm-7:00pm or

- 4:00pm-8:00pm
- April 18, 2024
  - 3:00pm-7:00pm or
  - 4:00pm-8:00pm

**Administrator Recommendation:** Discuss, consider, and take action to approve the work session date and time for the first 2024-2025 Administrator Goal work session. The work session date and time will be April \_\_, 2024 at \_\_:00pm.

**Recommended Motion(s):**

Discuss, consider, and take action to approve the work session date and time for the first 2024-2025 Administrator Goal work session. The work session date and time will be April \_\_, 2024 at \_\_:00pm Passed with a motion by Board Member #1 and a second by Board Member #2.

15.2. Services Update

**Speaker(s):** Administrator or Designee

**Rationale:**

- Update on Regional PD Day in 2025
  - January 3, 2025 from 8:00am-4:00pm

**Administrator Recommendation:**

15.3. Personnel

**Speaker(s):** Administrator or designee

**Rationale:** All Classified/Non Certificated Hires and Resignations under this item. Not an action item.

Resignation:

- Isaura Barreto, Migrant Education Program Recruiter. Last day February 2, 2024.

15.4. Legislative Update

**Speaker(s):** Administrator or Designee

**Rationale:** The Executive Committee and Administrator Polk will be visiting with five senators on February 22, 2024 at the Capitol.

- ESUCC Legislative Tracker - 2024, link included.

16. Committee Reports

**Speaker(s):** Committee Chair

16.1. Buildings and Grounds Committee Report

**Speaker(s):** Buildings and Grounds Committee Chair

**Rationale:** The Buildings and Grounds Committee Chairperson will provide an update and recommendation for the HVAC project bid.

**Committee Recommendation:** Discuss, consider and take any action necessary to approve the \_\_\_\_\_ HVAC Project Bid as presented.

**Recommended Motion(s):**

Discuss, consider and take any action necessary to approve the \_\_\_\_\_ HVAC Project Bid as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

16.1.1. RVW Facilities Discussion

**Speaker(s):** Buildings and Grounds Committee Chair

**Rationale:** Mike Kennedy from RVW will lead the board through a facilities wants/needs discussion.

**Committee Recommendation:**

16.2. Negotiations Committee Report

**Speaker(s):** Negotiations Committee Chair

**Rationale:** The Negotiations Committee chairperson will provide an update.

**Committee Recommendation:**

17. Adjournment

**Speaker(s):** Board President or Designee

Created by: Mindy Reed, Secretary to the ESU 7 Board of Directors

# NEBRASKA OPEN MEETINGS ACT

**84-1407. Act, how cited.** Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

**84-1408. Declaration of intent; meetings open to public.** It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

**84-1409. Terms, defined.** For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

**84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.**

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) Discussion regarding deployment of security personnel or devices; (c) Investigative proceedings regarding allegations of criminal misconduct; (d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; (e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or (f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length. Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

**84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.**

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public. (b) (i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website. (ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by: (A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or (B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting. (iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public

body.(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee. (d) Each public body shall record the methods and dates of such notice in its minutes. (e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met: (i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity; (ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act; (iii) The governing body of a public power district having a chartered territory of more than one county in this state; (iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state; (v) An educational service unit; (vi) The Educational Service Unit Coordinating Council; (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (viii) A community college board of governors; (ix) The Nebraska Brand Committee; (x) A local public health department; (xi) A metropolitan utilities district; (xii) A regional metropolitan transit authority; and (xiii) A natural resources district. (b) The requirements for holding a meeting by means of virtual conferencing are as follows: (i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference; (ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used; (iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and (iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body. (b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings. (c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413. (8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if: (a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body; (b) No action is taken by the public body at the virtual meeting; and (c) The public body complies with subdivisions (2)(b)(i) and (2)(b)(ii) of this section.

**84-1412. Meetings of public body; rights of public; public body; powers and duties.**

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each

meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if: (a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction; (b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; (c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; (d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state; (e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and (f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

**84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.**

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

**84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.**

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

**84-1415. Open Meetings Act; requirements; waiver; validity of action.** No motion, resolution, rule, regulation, ordinance, or formal action made, adopted, passed, or taken at a meeting as defined in section 84-1409 of a public body as defined in such section shall be invalidated because such motion, resolution, rule, regulation, ordinance, or formal action was made, adopted, passed, or taken at a meeting or meetings on or after March 17, 2020, and on or before April 30, 2021, pursuant to a Governor's Executive Order which waived certain requirements of the Open Meetings Act.

Revised  
4-2022



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## **Regular Board of Education Meeting**

Educational Service Unit 7, Oak Room

2657 44th Ave

Columbus, NE 68601-8537

Monday, January 22, 2024 at 5:30 PM

Posted Locations:

- Columbus Telegram Newspaper
- Columbus Telegram Website
- ESU 7 North Building Front Door

Posted Date: 1/15/2024

Attendance Taken at 5:34 PM.

Bob Arp: Present

Joyce Baumert: Present

Marni Danhauer: Present

Don Graff: Present

Dawn Lindsley: Present

Richard Luebbe: Present

Jennifer Miller: Present

Doug Pauley: Present

Richard Stephens: Present

Gary Wieseler: Present

Jack Young: Present

Present: 11.

Attendance Update Taken at 5:39 PM.

Karen Gomez: Present

Present: 12.

Attendance Update Taken at 6:19 PM.

Karen Gomez: Absent

Present: 11, Absent: 1.

1. **Call the Meeting to Order**

**LEADERSHIP • SERVICE • SUPPORT**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public on ESU 7 website [www.esu7.org](http://www.esu7.org) and posted at location of meeting. Notice of this meeting was also given in advance to all members of the Board of Education of Educational Service Unit 7. Availability of the agenda and purpose of the hearing was communicated in the advance notice of the meeting and in the notice to the members of this hearing. All proceedings of the Board of Education of Educational Service Unit 7 were taken while the convened hearing was open to the attendance of the public.

Roll call was taken at 5:34pm  
Board President conducted the meeting.

Staff present:

Larianne Polk, Administrator

Linda Shefcyk, Business Manager

Mindy Reed, Secretary to the Board of Directors

Marci Ostmeyer, Professional Development Director

Tami Clay, Special Education Director

Dan Ellsworth, Network Operations Director

1.1 Notification of Open Meetings Law

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This meeting has been preceded by reasonable advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the meeting room.

1.2 Roll Call

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1.3 Absent Board Members

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**Administrator Recommendation:** Discuss, consider and take action to approve the Board member absences.

No absent board members.

1.4 Pledge of Allegiance

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All members present participated in the Pledge of Allegiance.

2. Approval of Agenda

The sequence of agenda topics is subject to change at the discretion of the Board.

**Administrator Recommendation:** Discuss, consider and take any necessary action to approve agenda as presented.

Agenda as presented Passed with a motion by Jennifer Miller and a second by Marni Danhauer.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 11, Nay: 0

3. Welcome Visitors

Karen Gomez joined the meeting as a visitor until she was appointed as District 7 representative.

4. Public Comment

The Board has the discretion to limit the amount of time set aside for public participation.

Citizens wishing to address the Board on a certain agenda item must complete the Request to be Heard Document prior to the start of the board meeting. Citizens wishing to present petitions to the Board may do so at this time. However, the Board will only receive the petitions and not act upon them or their contents.

No public comments provided.

5. District 7 Board Application

An Application has been received for the board vacancy in District 7. NEB. REV. STAT. § Section 79-1217(2) states that the appointee will serve "for the balance of the unexpired term" of the board spot that has been vacated. Applications were submitted by:

- Karen Gomez, resides in the Columbus Public Schools district region.

**Administrator Recommendation:** Discuss, consider, and vote to approve the resolution appointing Karen Gomez to the Educational Service Unit No. 7 Board position based on a vacancy for a term ending on December 31, 2026.

Discuss, consider, and vote to approve the resolution appointing Karen Gomez to the Educational Service Unit No. 7 Board position based on a vacancy for a term ending on December 31, 2026 Passed with a motion by Jennifer Miller and a second by Jack Young.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 11, Nay: 0

Karen Gomez submitted an application for the District 7 board vacancy. Board member Bob Arp and Karen Gomez worked together previously and Bob believes Karen will be a great addition to the board.

6. Board Code of Ethics and Oath of Office

Annually, Board Members participate in the Oath of Office and sign their Code of Ethics.

**I, \_\_\_\_\_, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservations, or for purpose or evasions; and that I will faithfully and impartially perform the duties of the office of member of the Board of Educational Service Unit No. 7, according to law, to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or this State by force or violence; and that during such time that I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or this State by force or violence. So help me God.**

All board members recited the Oath of Office and signed the form. Administrator Polk gave each board member a section of the Code of Ethics to review and answer two questions: How has this code of ethics been demonstrated at ESU 7? What is a hypothetical situation where this code of ethics is not demonstrated? Each board member read their section aloud and provided examples.

7. **Election of Board Officers**

7.1 Election of Board President  
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**Administrator Recommendation:** Discuss, consider and take any necessary action to elect \_\_\_\_\_ as President of Board of Education.

Discuss, consider and take any necessary action to elect Doug Pauley as President of Board of Education Passed with a motion by Jennifer Miller and a second by Jack Young.

Doug Pauley: Abstain (With Conflict)

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Karen Gomez: Yea

Don Graff: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 11, Nay: 0, Abstain (With Conflict): 1

Administrator Polk lead the meeting until the board elections were complete. Current Board President, Doug Pauley, was nominated for the 2024 ESU 7 Board President.

## 7.2 Election of Vice President of the Board of Education

**Administrator Recommendation:** Discuss, consider and take any necessary action to elect \_\_\_\_\_ as Vice President of Board of Education.

Discuss, consider and take any necessary action to elect Jack Young as Vice President of Board of Education Passed with a motion by Doug Pauley and a second by Jennifer Miller.

Jack Young: Abstain (With Conflict)

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Karen Gomez: Yea

Don Graff: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Abstain (With Conflict): 1

Current Vice President, Jack Young, was nominated and selected to be the Vice President for 2024.

### 7.3 Election of Secretary of Board of Education

**Administrator Recommendation:** Discuss, consider and take any necessary action to elect \_\_\_\_\_ as Secretary of Board of Education.

Discuss, consider and take any necessary action to elect Jennifer Miller as Secretary of Board of Education Passed with a motion by Richard Stephens and a second by Doug Pauley.

Jennifer Miller: Abstain (With Conflict)  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Karen Gomez: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 11, Nay: 0, Abstain (With Conflict): 1

Current Secretary of the Board, Jennifer Miller, was nominated and selected to be the Secretary of the Board for 2024.

## 8. Committees and Positions

### 8.1 Select Treasurer to the Board of Education

**Administrator Recommendation:** Discuss, consider and take any necessary action to appoint \_\_\_\_\_ as Treasurer to the Board of Education.

Discuss, consider and take any necessary action to appoint Linda Shefcyk as Treasurer to the Board of Education Passed with a motion by Jack Young and a second by Jennifer Miller.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Karen Gomez: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 12, Nay: 0

Current Treasurer to the Board of Education, Linda Shefcyk, was nominated and selected to be the Treasurer to the Board of Education for 2024.

## 8.2 Select Recording Secretary to the Board of Education

**Administrator Recommendation:** Discuss, consider and take any necessary action to appoint \_\_\_\_\_ as Recording Secretary to the Board of Education.

Discuss, consider and take any necessary action to appoint Mindy Reed as Recording Secretary to the Board of Education Passed with a motion by Jennifer Miller and a second by Doug Pauley.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Karen Gomez: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 12, Nay: 0

Current Recording Secretary to the Board of Education, Mindy Reed, was nominated and selected to be the Recording Secretary to the Board of Education for 2024.

### 8.3 Select members of Board Committees

Members of the Board will choose which committees to participate in.

#### **2023 Members**

Negotiations:

- Jennifer Miller (Chair)
- Richard Luebbe
- Richard Stephens

Budget:

- Gary Wieseler (Chair)
- Jack Young
- Dawn Lindsley

Handbook:

- Dawn Lindsley (Chair)
- Joyce Baumert
- Bob Arp

Evaluation:

- Marni Danhauer (Chair)
- Joyce Baumert
- Jennifer Miller

Buildings and Grounds:

- Bob Arp (Chair)
- Doug Pauley
- Jack Young
- Joyce Baumert
- Jennifer Miller

#### **Administrator Recommendations:**

- Discuss, consider and take any necessary action to approve the 2024 Negotiations Committee members as presented.
- Discuss, consider and take any necessary action to approve the 2024 Handbook Committee members as presented.
- Discuss, consider and take any necessary action to approve the 2024 Budget Committee members as presented.
- Discuss, consider and take any necessary action to approve the 2024 Evaluation Committee members as presented.

- Discuss, consider and take any necessary action to approve the 2024 Buildings and Grounds Committee members as presented.

Discuss, consider and take any necessary action to approve the 2024 Committee members as presented except the Negotiations Committee, which has an additional member Passed with a motion by Bob Arp and a second by Doug Pauley.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Karen Gomez: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 12, Nay: 0

Discuss, consider and take any necessary action to approve the Negotiations Committee adding in Don Graff. Passed with a motion by Doug Pauley and a second by Jack Young.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Karen Gomez: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 12, Nay: 0

Committee Membership is as follows:

Negotiations:

- Jennifer Miller (Chair)

- Richard Luebbe

- Richard Stephens
- Don Graff

Budget:

- Gary Wieseler (Chair)
- Jack Young
- Dawn Lindsley

Handbook:

- Dawn Lindsley (Chair)
- Joyce Baumert
- Bob Arp

Evaluation:

- Marni Danhauer (Chair)
- Joyce Baumert
- Jennifer Miller

Buildings and Grounds:

- Bob Arp (Chair)
- Doug Pauley
- Jack Young
- Joyce Baumert
- Jennifer Miller

9. Dissemination of Conflict of Interest Forms

Annually, Conflict of Interest and Code of Ethics forms will be disseminated to the Board for signature.

Conflict of Interest forms were distributed to all board members.

10 **Consent Agenda**

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

If any Board member wishes to discuss an item, it must be removed from the consent agenda at which time the remaining items will be acted upon.

Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Presentation of the bills
- Policy review with no recommended changes
- Other routine agenda items

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the consent agenda as presented.

Discuss, consider and take any action necessary to approve the consent agenda as presented  
 Passed with a motion by Bob Arp and a second by Gary Wieseler.

- Bob Arp: Yea
- Joyce Baumert: Yea
- Marni Danhauer: Yea
- Karen Gomez: Yea
- Don Graff: Yea
- Dawn Lindsley: Yea
- Richard Luebbe: Yea
- Jennifer Miller: Yea
- Doug Pauley: Yea
- Richard Stephens: Yea
- Gary Wieseler: Yea
- Jack Young: Yea
- Yea: 12, Nay: 0

10.1. Minutes

**This is a consent item.**

10.2. Presentation of Bills #77351 through #77495 totaling \$887,318.97

The summary of bills for the current month total:\$887,318.97 - Bills #77351 through #77495

Inservice bills total: \$75

	Amount	Vendor	Description
7736 2	\$15,778.3 9	Capital One	Tech/SPED/Grants travel and supplies/Board travel
7737 3	\$14,008.1 5	Dell Technologies	Technology School Equipment flow through
7738 0	\$8,049.01	ESU 1	Regional Transition Contract service
7739 0	\$10,335.0 0	Heartland Communications	Safety speakers throughout buildings
7740 7	\$8,685.00	Miotees Custom T-shirts	Latino Summit t-shirts
7742 8	\$5,352.60	State of NE DAS State Accounting	Network service charges

**This is a consent item.**

10.3. Reading of Article I, Section 1, F Unit Calendar

**This is a consent item.**

10.4. Reading of Article I, Section 3, B Filling Vacancies

**This is a consent item.**

10.5. Reading of Article I, Section 3, E Oath of Office

**This is a consent item.**

10.6. Reading of Article I, Section 3, F Code of Ethics for Board Members

**This is a consent item.**

10.7. Reading of Article I, Section 4, A Officer Positions

**This is a consent item.**

10.8. Reading of Article I, Section 4, B President

**This is a consent item.**

10.9. Reading of Article I, Section 4, C Vice President

**This is a consent item.**

10.10 Reading of Article I, Section 4, D Secretary

**This is a consent item.**

10.11 Reading of Article I, Section 4, E Treasurer

**This is a consent item.**

10.12 Reading of Article I, Section 4, F Recording Secretary

**This is a consent item.**

10.13 Reading of Article I, Section 5, A Committees

**This is a consent item.**

10.14 Reading of Article I, Section 5, C Temporary Committees

**This is a consent item.**

10.15 Reading of Article I, Section 5, D Committee Operations

**This is a consent item.**

10.16 Annual SPARQ Data Solution Dues  
The amount for the 2024-2025 SPARQ dues is: \$2,600.00.

**This is a consent item.**

10.17 Excess Lodging and Meals  
Excess Lodging and Meals:

- The Board had excess travel to report:
  - AESA Annual Conference in Anaheim, California (November 29 - December 1, 2023)
    - Doug Pauley - \$294.99
    - Bob Arp - \$243.98
    - Marni Danhauer - \$307.74

**This is a consent item.**

11 January 2024 Board Spotlight - Learning Academy  
Student Services Principal, Cara Neesen, will present the January Board Spotlight regarding the Learning Academy.  
The Student Services Principal, Cara Neesen, reviewed the attached 23-24 Board Presentation. There are currently 22 students enrolled in the Learning Academy. There are three students on the way into the program, which means the Learning Academy will have 25 students within the next month. Four students are starting to transition back into their home district school. There have been six students who have successfully completed the Learning Academy program and fully transitioned back into their home district school. With the level system, when students get to the level prior to the transition plan, Principal Neesen is able to give the district school awareness and invite them to come to the Learning Academy to see how the student is doing. The district school is able to come as often as they would like. Principal Neesen makes sure the school feels like they are ready for the student before the transition takes place. With the students transitioning to their district schools, it is a long process and Principal Neesen wants them to be successful.

Principal Neesen discussed the bell schedule.

The Learning Academy has nine core values: gratitude, perseverance, engagement, integrity, responsibility, generosity, compassion, grace, and vulnerability.

Decisions at the Learning Academy are based on data. There is a data dashboard, which was created by Professional Development Coordinator, Otis Pierce, and Student Services Principal, Cara Neesen. District schools have access to data regarding the student(s) from their district almost immediately. The data dashboard is a great tool to have.

The Learning Academy has highly qualified staff. There are three teachers with their master's degree, with one working on their BCBA. Two staff members have their education specialist, with one having their BCBA. There are two therapists with their Licensed Mental Health Licences. There is specialized training for all staff, including MANDT practices and restorative justice practices. Principal Neesen wants to make sure all staff have the resources they need to be successful. Board President Pauley mentioned there was a concern about finding the right staff when the Learning Academy first opened, so it is great to know the staff are so qualified.

Questions:

- Do you follow up with the students after they transition back into their district school? Yes, Principal Neesen follows up with the principals and asks how the student is doing, both academically and with their behavior.
- What is the age group of the students in the Learning Academy? It varies; the youngest is in 4th grade and there are others in junior high school.
- Is the Learning Academy close to capacity? Capacity is not just students per classroom, it is also determined by the scores the students receive. There is a weighted rubric. Each student gets a score in different areas. Principal Neesen wants to make sure the number of students in a classroom can be sustained by the teacher.
- How does the Learning Academy take on out-of-district students? The Learning Academy has served two out-of-district students before. One was a previous Learning Academy student who moved out-of-district. The other student moved out of state and when they moved back, the student was not having success in their district school. When there is a waiting list, students in-district take priority.
- Can you please spell out the acronyms? Board Certified Behavior Analyst (BCBA). Licensed Mental Health Practitioner (LMHP)
- If a student is already a student in the Learning Academy, will they be removed if they move out-of-district? It is determined on a case-by-case basis with the best interest of the student in mind.
- Are any of the students court ordered? The Learning Academy is a Level III program, so students cannot be court ordered. There is an application process that has to be started by the school.
- Do you get testimonials from students who have successfully completed the program? This has been discussed as a possibility in the future.
- Other than the playground, what could make life easier at the Learning Academy? Really, the playground would be the biggest thing.

## 12 Treasurer's Report

. Review the breakdown of the Treasurer's Report.

**Administrator Recommendation:** Discuss, consider and take any action necessary to approve the Treasurer's Report as presented.

Discuss, consider and take any action necessary to approve the Treasurer's Report as presented Passed with a motion by Jennifer Miller and a second by Marni Danhauer.

Karen Gomez: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Don Graff: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

13 Virtual Conferencing for February 2024

- Nebraska Revised Statute § 84-1411 authorizes virtual meetings for educational service units if the requirements of subdivision (2)(b) are met. The board will determine if next month's board meeting should allow for a virtual conferencing option.

The Board voted to have a virtual conferencing option for the February 2024 board meeting.

14 **Designations**

· 14.1 Designate depository bank(s)

- Authorized Depositories, Bonds, Disbursement of Funds requires the ESU 7 Board to annually authorize depositories for ESU 7 Funds. The checking accounts are currently at First National Bank, Columbus. The Board authorizes the Administrator and Board Treasurer to contact banks in the ESU area to invest money at the best rate.

**Administrator Recommendation:** Discuss, consider and take any necessary action to authorize First National Bank, Columbus as the depository bank, as presented.

Discuss, consider and take any necessary action to authorize First National Bank, Columbus as the depository bank, as presented Passed with a motion by Gary Wieseler and a second by Joyce Baumert.

Karen Gomez: Absent

Jennifer Miller: Abstain (Without Conflict)

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 10, Nay: 0, Absent: 1, Abstain (Without Conflict): 1

First National Bank, Columbus, will continue to be the depository bank.

14.2 Designate Newspapers of Record

The Columbus Telegram is a newspaper of general circulation in all counties in the ESU 7 Area. Legal Notices as required will be reported in the Columbus Telegram.

**Administrator Recommendation:** Discuss, consider and take any action necessary to designate the Columbus Telegram as the ESU 7 newspaper of record.

Discuss, consider and take any action necessary to designate the Columbus Telegram as the ESU 7 newspaper of record Passed with a motion by Jack Young and a second by Joyce Baumert.

Karen Gomez: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Don Graff: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

The Columbus Telegram will continue to be the newspaper of record.

15 Mileage Reimbursement Rate

The IRS mileage reimbursement rate for January 1, 2024 - June 30, 2024 is \$0.67 per mile.

Article III, Section 4, D Coffee Act Policy (Reimbursable Expenses)

Reimbursement of Expenses. The ESU will pay the registration costs, tuition costs, fees or charges for attendance by Board members at such approved functions. The ESU will pay mileage at the rate allowed by law (that is, the rate established by the Department of

Administrative Services) or actual travel expense if travel is authorized by commercial or charter means. The ESU will pay for meals and lodging at a rate not exceeding the applicable federal rate unless a fully itemized claim is submitted substantiating the costs actually incurred in excess of such rate and such additional expenses are expressly approved by the Board.

For employees and volunteers, the ESU will pay costs and make reimbursements in the same manner as provided above for Board member attendance, unless otherwise established by policy, Board action, contract, or negotiated agreement.

**Administrator Recommendation:** Discuss, consider and take any necessary action to approve the IRS mileage reimbursement rate of \$0.67 per mile for January 1, 2024-June 30, 2024 as presented.

Discuss, consider and take any necessary action to approve the IRS mileage reimbursement rate of \$0.67 per mile for January 1, 2024-June 30, 2024 as presented Passed with a motion by Doug Pauley and a second by Dawn Lindsley.

Karen Gomez: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Don Graff: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

#### 16 ESU 7 2024-2025 General Unit Calendar

**Administrator Recommendation:** Discuss, Consider and take any necessary action to approve the ESU 7 2024-2025 General Unit Calendar as presented.

Discuss, Consider and take any necessary action to approve the ESU 7 2024-2025 General Unit Calendar, changing the January 20, 2025 Board Meeting to January 21, 2025. Passed with a motion by Doug Pauley and a second by Richard Stephens.

Karen Gomez: Absent

Bob Arp: Abstain (Without Conflict)

Joyce Baumert: Yea

Marni Danhauer: Yea

Don Graff: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 10, Nay: 0, Absent: 1, Abstain (Without Conflict): 1

Martin Luther King Jr. day is January 20, 2025, so the board meeting will need to be moved to January 21, 2025. The approved calendar will reflect the change.

17 **Coordinating Agency for ESU 7 Special Education Cooperative**

ESU 7 continues to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2024-2025.

**Administrator Recommendation:** Discuss, consider and take any action necessary for ESU 7 to continue to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2024-2025.

Discuss, consider and take any action necessary for ESU 7 to continue to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2024-2025 Passed with a motion by Jack Young and a second by Doug Pauley.

Karen Gomez: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Don Graff: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Jack Young: Yea

Yea: 11, Nay: 0, Absent: 1

This allows ESU 7 to offer Special Education services to school districts.

18 **Administrator's Report General**

- Professional Development and Production/Print Shop Report - Director Ostmeyer
- Special Education Report - Director Clay
  - Richard Hight Presentation
- Technology Report - Director Ellsworth
  - Nebraska Cybersecurity Network Update
- 2024 Elections - These are the districts up for election in 2024:
  - Gary Wieseler - District 2

- Richard Luebbe - District 4
- Bob Arp - District 6
- Doug Pauley - District 8
- Marni Danhauer - District 10
- Dawn Lindsley - District 12
- Upcoming Events
  - NRCSA Legislative Forum in Lincoln, NE (February 20, 2024)
  - NASB Amplified Finance/Budget & Finance Workshop in Lincoln, NE (March 5, 2024)
  - NRCSA Spring Conference in Kearney, NE (March 14-15, 2024)
  - NASB Amplified Finance/Budget & Finance Workshop in North Platte, NE (March 19, 2024)
  - NASB Amplified Finance Workshop in Gering, NE (March 20, 2024)
- Future 2024 Events
  - NASB Area Membership Meeting in Fremont, NE (September 18, 2024)
  - NASA/NASB Labor Relations Conference in Lincoln, NE (October 2-3, 2024)
  - NASA/NASB State Education Conference in Omaha, NE (November 20-22, 2024)

Professional Development and Print Shop Report - Director Ostmeyer and the rest of the Professional Development Department had the opportunity to participate in High Quality Instructional Materials (HQIM) training. There is a process to see if textbooks are grade level appropriate. The first step when teachers receive new materials is to take the new textbooks out of the box and put the old textbooks in the box and send them off. The Professional Development (PD) department had a meeting earlier today and HQIM was discussed in depth. Board member Dawn Lindsley asked if anything was discussed about materials that are open source at the HQIM training. The HQIM training was strictly for HQIM and no other materials were discussed. The PD department also receives professional learning in order to provide professional development for teachers. Board President Doug Pauley asked if the PD department has done any artificial intelligence (AI) training with teachers. There is such rapid change with AI. Not only do teachers need to be trained in AI, but they also need to know how to vet the different AI platforms. The Print Shop is smooth sailing. The snow days caused a minor wrinkle. The Print Shop is getting closer to deploying a new order system. Board Secretary Jennifer Miller asked if the Print Shop uses any AI. Everything in the print shop is submitted print ready, so AI is not currently used in the print shop. During the service planning process a couple of years ago, the mention of having a graphic designer on staff came up, but it did not gain momentum. ESU 7 does have a staff member who is interested in graphic design.

Special Education Report - Director Clay provided the updated numbers for the expansion program. Currently, thirteen schools have signed the agreement and twelve schools have signed the resolution. Director Clay will start interviewing candidates for the new program tomorrow and will finish next week. Hiring decisions will be made by the first week of February. The Special Education department is hiring a few other positions. Currently, there

are zero candidates for the Speech Language Pathologist position. Every other job opening, at least one candidate has applied. The Special Education Department has to be really aggressive in looking for qualified candidates. Director Clay is working on projections to determine if staffing levels need to change or remain the same for next school year. Administrator Polk talked about the presentation Richard Hight did for our Special Education program. Administrator Polk approached Richard Hight at a conference she went to previously and asked if he would come to ESU 7 if he was ever close to Columbus, NE. Administrator Polk received notice just a few weeks later that Mr. Hight would be passing through, so the presentation was scheduled and announced very quickly. Mr. Hight provided an inspirational session, all while drawing a large picture in chalk, which will be hung up in the South Building.

Technology Report - Director Ellsworth discussed the cybersecurity grant. Tier one of the grant pays for staff. Director Ellsworth is on the interview team looking to hire an engineer and a trainer. Tier two is to purchase equipment. The desired equipment is for a state-wide logging system for cybersecurity. The logging system equipment is estimated to be about \$500,000.00. The grant requires 25% in-kind. The cybersecurity team would like to use service and time as their in-kind. There is a long-term concern about maintaining everything after the grant, since it is for three years. Director Ellsworth also discussed mobile device management. When schools went to one-on-one machines for their students, it became almost impossible for one tech employee to update one machine at a time. What mobile device management would do is allow the application or system to be pushed to hundreds of devices at one time. The schools currently have FileWave. Director Ellsworth is recommending schools transition to Mosyle. Moving from FileWave to Mosyle with 5,000-6,000 machines, would require the project to be done during the summer. Director Ellsworth is trying to lessen the burden posed to the schools. ESU 7 has become a certified reseller of Mosyle, the only reseller in Nebraska. The advantage of being a reseller is a commission, which will be given to the ESU 7 district schools as a discount. If all the ESU 7 district schools sign up for one-year, they will save a little over \$13,000.00 collectively. If the schools sign up for four years, they will save approximately \$60,000.00 collectively. Mosyle also does what Linewize does, so that may be a future transition project.

Administrator Polk reviewed the board members who are up for election in 2024 and asked anyone who is not going to run again, to please let her know.

Administrator Polk reviewed the upcoming events and noted the budget and finance training is very school specific and not ESU specific.

#### 18.1 Goal Update

. Goals - Attached for your Review

- Goal 1: 100% Complete
- Goal 2: 75% Complete
- Goal 3: 79% Complete
  - School District Board Meetings Completed:
    - David City - 10/10/2022
    - Osceola - 10/10/2022

- East Butler - 10/12/2022
- Boone Central - 11/14/2022
- High Plains - 1/9/2023
- Fullerton - 2/13/2023
- Clarkson - 3/15/2023
- Central City - 3/15/2023
- Cross County - 5/8/2023
- Palmer - 9/11/2023
- Howells-Dodge - 10/11/2023
- Columbus Public - 11/13/23
- Humphrey - 11/13/23
- Lakeview - 12/11/23
- Leigh - 1/17/24
- Confirmed for February:
  - St. Edward - February 12, 2024 at 7:00pm
    - Administrator Polk
    - Board: Richard Stephens
  - Schuyler - February 12, 2024 at 6:30pm
    - Director Tami Clay
    - Board: Doug Pauley, Gary Wieseler, or Joyce Baumert
- Goal 4: 100% Complete

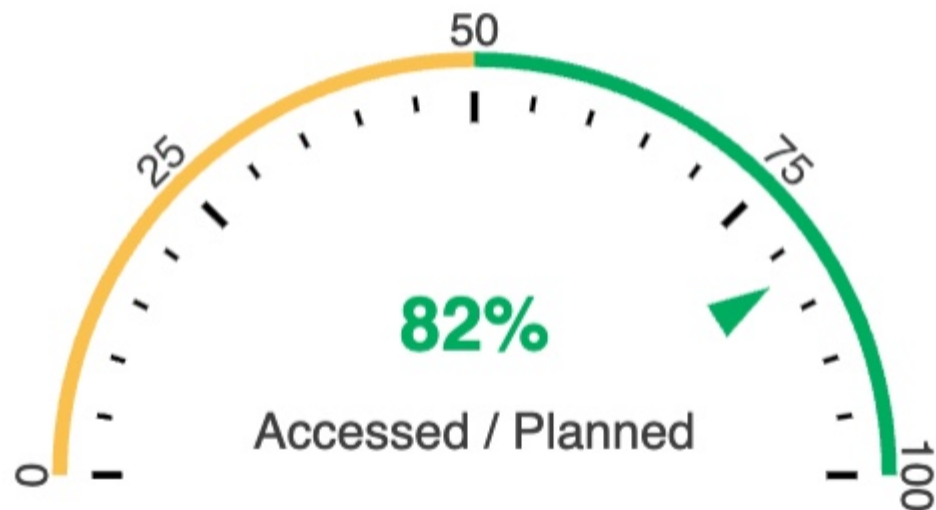
Director Clay and board member Richard Stephens will attend the St. Edward board meeting on February 12, 2024. Director Ostmeyer and board member Joyce Baumert will attend the Schuyler board meeting on February 12, 2024.

Administrator Polk reviewed the 2024-2025 Administrator Goals. Goal two requires learning sessions with the board. It was suggested to have two work sessions because extending the board meeting longer would be difficult. Administrator Polk and Secretary to the Board, Mindy Reed, will look at options and bring options to the February meeting.

## 18.2 Services Update

- SIMPL Update

## Services Planned and Accessed



Data recorded by ESU 07 for the year August 2023 - July 2024 for all service categories.

- Update on the Boardsmanship Event - Discuss June 2024 Board Meeting Time
  - June 17, 2024 from 5:00pm-8:30pm
- Update on Regional PD Day in 2025
  - January 3, 2025 from 8:00am-4:00pm

Items inside this item include visit updates, quarterly report, director reports, etc.

**Administrator Recommendation:** Discuss, consider and take any action necessary to change the June 17, 2024 board meeting time to begin at 3:30pm.

Discuss, consider and take any action necessary to change the June 17, 2024 board meeting time to begin at 3:30pm Passed with a motion by Bob Arp and a second by Joyce Baumert.

Karen Gomez:	Absent
Bob Arp:	Yea
Joyce Baumert:	Yea
Marni Danhauer:	Yea
Don Graff:	Yea
Dawn Lindsley:	Yea
Richard Luebbe:	Yea
Jennifer Miller:	Yea

Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 11, Nay: 0, Absent: 1

The June 17, 2024 board meeting will start at 3:30pm.

### 18.3 Facilities Update

The Administrator will provide a facilities update during this item.

- Challenges with the HVAC system on January 16, 2024.

### 18.4 Legislative Update

During this item, the Administrator will provide a Legislative Update to members of the Board.

Administrator Polk mentioned a few legislative bills the board may want to follow. There are four bills which will affect ESUs and were not included on the attached document. Those bills are: LB 1414, LB 1241, LB 1417, and LB 951.

## 19 Committee Reports

### 19.1 Buildings and Grounds Committee Report

The Buildings and Grounds Committee Chairperson will provide an update. The Buildings and Grounds Committee will be working on the planning.

#### **Committee Recommendation:**

Buildings and Grounds Committee Chairperson Bob Arp discussed the topics from the last Buildings and Grounds Committee meeting. A plaque is going to be purchased honoring Donald Ellison, with his picture on it. The plaque will be hung in the Oak conference room. Picnic tables for outside were discussed. The committee reviewed the different table options and configurations, and it was decided on circular tables with bench seats allowing for one wheelchair accessible side. Funding for the picnic tables is still being discussed. Table and chair acquisitions for the facility due to growth and wear out were also discussed. The Fire Marshal came to look through the South Building for the new program, and did not find anything major. The big question was adding another exit door from conference room A. Mike Kennedy from RVW will continue with the facility studies. There was a walk through for the HVAC project and the bid opening was prior to the board meeting. Administrator Polk and Board Treasurer Linda Shefcyk will review the budget with the attached bid tabulation and meet with the Buildings and Grounds Committee before the February board meeting. Bids came in higher than expected, board member Gary Wiesler asked why. Administrator Polk did not have an answer, but Mike Kennedy from RVW will attend the Buildings and Grounds Committee meeting to discuss this. Board member Dawn Lindsley asked questions about the remarks on the bid tabulation. Administrator Polk explained there will be no temporary HVAC system once the old one is removed while the new unit is being installed. The HVAC project should start on April 1, 2024,

and take 180 days to complete.

#### 19.2 Negotiations Committee Report

- . The Negotiations Committee Chairperson will provide an update.

##### **Committee Recommendation:**

The Negotiations Committee Chairperson Jennifer Miller let the board know the Negotiations Committee met prior to the board meeting. The committee is going to gather some additional information for the rest of the staff. The information will be discussed at the next Negotiations Committee meeting prior to the February board meeting.

#### 20 Conference Report

- . Conference Attendees will report on their learnings.

- 2024 NASB Legislative Issues Conference
  - Administrator Polk
  - Jennifer Miller
  - Dawn Lindsley

Board member Dawn Lindsley stated the legislation hit an all-time high for bills introduced. With last year's carry-over bills and the new bills, there are 1,453 bills and every bill gets a hearing in Nebraska. Board member Dawn Lindsley is also on the NASB Legislative Committee, and they meet every Monday during the legislative session. Dawn has strong concerns about LB 1417 and eliminating the ESUCC. Dawn encouraged the board to be willing to share their voice, provide written testimony and even go to Lincoln if needed. The legislation tends to listen to board members and peers more so than others.

#### 21 Adjournment

- . Meeting adjourned at 7:53pm.

Minutes respectfully submitted by Mindy Reed, Recording Secretary to the ESU 7 Board.

Check Register Summary

Batch Year: 24 Bank: 10 Date Range:

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
10	00077496	C	02/20/2024	60053	5TH SEASON LAWN SERVICE	1,262.59
10	00077497	C	02/20/2024	190428	ALMQUIST, MALTZAHN, GALLOWAY & LUTH PC	138.00
10	00077498	C	02/20/2024	10391	AMAZON CAPITAL SERVICES *	1,486.42
10	00077499	C	02/20/2024	130180	AMY MAZANKOWSKI	516.57
10	00077500	C	02/20/2024	130180	AMY MAZANKOWSKI	100.00
10	00077501	C	02/20/2024	15245	ANGIE OLSON	100.00
10	00077502	C	02/20/2024	10681	APPLE COMPUTER, INC.	1,206.95
10	00077503	C	02/20/2024	388	APPLIED CONNECTIVE TECHNOLOGIES	320.00
10	00077504	C	02/20/2024	10910	AWARDS & ENGRAVING	290.00
10	00077505	C	02/20/2024	14974	Allo Communications	170.00
10	00077506	C	02/20/2024	6700	BROOKE KAVAN	49.45
10	00077507	C	02/20/2024	30039	CAPITAL ONE-POLK	77,605.58
10	00077508	C	02/20/2024	1996	CASEY'S MAIL SERVICE LLC	458.33
10	00077509	C	02/20/2024	30550	CITY OF COLUMBUS WATER & SANIT	337.36
10	00077510	C	02/20/2024	31029	COLUMBUS PUBLIC SCHOOLS LUNCH FUND	2,263.20
10	00077511	C	02/20/2024	31462	CROSS COUNTY SCHOOL	318.00
10	00077512	C	02/20/2024	4812	CUBBY'S, INC.	327.51
10	00077513	C	02/20/2024	31290	CORNHUSKER MARRIOTT HOTEL	235.25
10	00077514	C	02/20/2024	40440	DIBBLE INSTITUTE	527.25
10	00077515	C	02/20/2024	40725	EAKES OFFICE SOLUTIONS	14,556.56
10	00077516	C	02/20/2024	50825	ED SERVICE UNIT 7-PAYROLL	735,892.75
10	00077517	C	02/20/2024	14613	ELYSE BELINA	682.06
10	00077518	C	02/20/2024	50595	ENGINEERED CONTROLS	1,423.00
10	00077519	C	02/20/2024	50640	ESU 1	25.00
10	00077520	C	02/20/2024	50815	ESU 13	50.00
10	00077521	C	02/20/2024	50645	ESU 2	990.00
10	00077522	C	02/20/2024	50650	ESU 3	780.00
10	00077523	C	02/20/2024	50725	ESU 6	891.84
10	00077524	C	02/20/2024	50735	ESU 9	30.00
10	00077525	C	02/20/2024	60056	FNBO	75.18
10	00077526	C	02/20/2024	13684	FLEETCOR TECHNOLOGIES INC	34.96
10	00077527	C	02/20/2024	7013	GREAT PLAINS COMMUNICATIONS	318.90
10	00077528	C	02/20/2024	12440	HAMPTON INN BY HILTON COLUMBUS	107.00
10	00077529	C	02/20/2024	11460	HAYLEY MURPHY	657.44
10	00077530	C	02/20/2024	80543	HOMETOWN LEASING	499.04
10	00077531	C	02/20/2024	80880	HY-VEE	670.75
10	00077532	C	02/20/2024	3344	ISTE	85.00
10	00077533	C	02/20/2024	13552	JEAN ANNE KAMRATH	350.00
10	00077534	C	02/20/2024	353	JILLIAN SCHMIDT	18.63
10	00077535	C	02/20/2024	6319	JOURNEYED.COM, INC.	2,459.86
10	00077536	C	02/20/2024	260092	JUDY A ZADINA	547.56
10	00077537	C	02/20/2024	12424	KASEYA US, LLC	960.75
10	00077538	C	02/20/2024	11738	KIM RUGER	100.00
10	00077539	C	02/20/2024	12050	KIMBERLY LOSEKE	36.18
10	00077540	C	02/20/2024	3352	LAKEFRONT SPRINKLERS & RETAINING WALLS	1,379.75
10	00077541	C	02/20/2024	120129	LAKEVIEW COMMUNITY SCHOOLS	300.00
10	00077542	C	02/20/2024	120223	LEIGH COMMUNITY SCHOOLS	140.00
10	00077543	C	02/20/2024	120314	LINCOLN JOURNAL STAR	15.98
10	00077544	C	02/20/2024	40545	LISA DURANSKI	733.15
10	00077545	C	02/20/2024	120550	LOUP POWER DISTRICT	3,016.97
10	00077546	C	02/20/2024	220090	LYNN VOLLBRACHT	600.00
10	00077547	C	02/20/2024	5410	MARK BRADY	208.16
10	00077548	C	02/20/2024	130378	MENARDS	192.65
10	00077549	C	02/20/2024	10499	MICHELLE RUIPIER	600.00
10	00077550	C	02/20/2024	13102	NAESP	770.00
10	00077551	C	02/20/2024	9024	NAFCS	150.00
10	00077552	C	02/20/2024	140066	SPARQ DATA SOLUTIONS, INC.	2,600.00
10	00077553	C	02/20/2024	140063	NASB ALICAP	1,715.00
10	00077554	C	02/20/2024	140351	NCSA	240.00
10	00077555	C	02/20/2024	8893	NEBRASKA DEPARTMENT OF REVENUE	51.80
10	00077556	C	02/20/2024	11878	NEBRASKA SCHOOLMASTERS CLUB	48.00
10	00077557	C	02/20/2024	140570	NEBRASKA TECHNOLOGY & TELECOM.	143.71

Check Register Summary

Batch Year: 24 Bank: 10 Date Range:

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
10	00077558	C	02/20/2024	12122	One Source The Background Check Company	39.00
10	00077559	C	02/20/2024	150314	ORKIN EXTERMINATING CO INC	130.00
10	00077560	C	02/20/2024	418	OTIS PIERCE	100.00
10	00077561	C	02/20/2024	160062	PEARSON EDUCATION	231.98
10	00077562	C	02/20/2024	160095	PERRY,GUTHERY, HAASE& GESSFORD P.C.,L.L.	321.25
10	00077563	C	02/20/2024	180365	RENAISSANCE LEARNING, INC	13,436.23
10	00077564	C	02/20/2024	20250	RUTT'S HEATING & AIR	605.84
10	00077565	C	02/20/2024	9164	RVW INC.	40,961.50
10	00077566	C	02/20/2024	14052	SAMANTHA TOMERLIN	70.00
10	00077567	C	02/20/2024	8524	SHAYNA CEPEL	495.80
10	00077568	C	02/20/2024	9989	SHAYNE MCGUIRE	600.00
10	00077569	C	02/20/2024	190396	SHERWIN WILLIAMS	98.97
10	00077570	C	02/20/2024	190557	SOUTHWEST BINDING & LAMINATING	7,180.60
10	00077571	C	02/20/2024	3816	STAPLES BUSINESS ADVANTAGE	685.60
10	00077572	C	02/20/2024	190850	STATE OF NEBRASKA DAS STATE ACCTG.	5,352.60
10	00077573	C	02/20/2024	190947	STUART PUBLIC SCHOOL	487.82
10	00077574	C	02/20/2024	191085	SUPER SAVER	722.99
10	00077575	C	02/20/2024	200606	U & I SANITATION	112.25
10	00077576	C	02/20/2024	14389	UNANIMOUS	1,950.00
10	00077577	C	02/20/2024	210143	UNIVERSITY OF NEBRASKA - LINCOLN	600.00
10	00077578	C	02/20/2024	210143	UNIVERSITY OF NEBRASKA - LINCOLN	75.00
10	00077579	C	02/20/2024	14915	VALIDATE ME INC	225.00
10	00077580	C	02/20/2024	10320	VERIZON WIRELESS	1,075.22
10	00077581	C	02/20/2024	15210	VISUAL MPACT	1,243.20
10	00077582	C	02/20/2024	230049	CAPITAL ONE-WALMART (SPED)	98.85
10	00077583	C	02/20/2024	230195	WAYNE COMM. SCHOOLS	310.00
10	00077584	C	02/20/2024	15270	WHOVA, INC.	3,119.00
10	00077585	C	02/20/2024	13420	WOODRIVER ENERGY LLC	322.35
10	00077586	A	02/20/2024	13897	ADILENE PEREZ	418.08
10	00077587	A	02/20/2024	14494	ALEXUS HITZ	168.84
10	00077588	A	02/20/2024	190945	STUTHMAN ENTERPRISES LLC	3,459.20
10	00077589	A	02/20/2024	120155	AMY J SLAMA	399.32
10	00077590	A	02/20/2024	10030	ANA KAREN GARCIA MEDINA	64.32
10	00077591	A	02/20/2024	1082	ANGEL D MAYBERRY	125.96
10	00077592	A	02/20/2024	990	BRANDY ROSE	332.49
10	00077593	A	02/20/2024	14621	CALVIN FREY	959.44
10	00077594	A	02/20/2024	13528	CARA NEESEN	50.25
10	00077595	A	02/20/2024	110510	CAROLYN KOCH	100.00
10	00077596	A	02/20/2024	5967	CASSANDRA RUTH	100.00
10	00077597	A	02/20/2024	5967	CASSANDRA RUTH	619.75
10	00077598	A	02/20/2024	9512	CASSIE KRINGS	584.91
10	00077599	A	02/20/2024	5096	CHRIS CHVALA	100.00
10	00077600	A	02/20/2024	13510	CHRISTINA HANCOCK	310.21
10	00077601	A	02/20/2024	14648	CRYSTAL VAN WINKLE	523.94
10	00077602	A	02/20/2024	180474	DARLENE RODRIGUEZ	586.92
10	00077603	A	02/20/2024	14001	DEVON GRONENTHAL	278.72
10	00077604	A	02/20/2024	14060	DYLAN SOUTHARD	322.94
10	00077605	A	02/20/2024	14575	ERNIE VALENTINE	100.00
10	00077606	A	02/20/2024	7560	ESI HOSTED SERVICES	172.31
10	00077607	A	02/20/2024	7099	HALEY KUNZE	550.24
10	00077608	A	02/20/2024	20135	ISAURA BARRETO	246.06
10	00077609	A	02/20/2024	8559	JACLYN TERNUS	178.39
10	00077610	A	02/20/2024	14745	JAEDYN MORRIS	860.95
10	00077611	A	02/20/2024	11223	JILL WIELGUS	259.29
10	00077612	A	02/20/2024	8540	JOLYNN KAHLANDT	699.48
10	00077613	A	02/20/2024	11932	JOSH ARIAS	530.64
10	00077614	A	02/20/2024	6459	KAISE RECEK	217.92
10	00077615	A	02/20/2024	14478	KASSANDRA CORNWELL	842.86
10	00077616	A	02/20/2024	100521	KRIS JOHNSON	53.60
10	00077617	A	02/20/2024	160636	LARIANNE POLK	545.62
10	00077618	A	02/20/2024	190434	LORI SIMANEK	464.98
10	00077619	A	02/20/2024	13986	LYNNE WEBSTER	896.46

**Check Register Summary**

Batch Year: 24 Bank: 10 Date Range:

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
10	00077620	A	02/20/2024	2267	MARCIA OSTMEYER	142.58
10	00077621	A	02/20/2024	11797	MARIA RODRIGUEZ	455.42
10	00077622	A	02/20/2024	14699	MARIAH HUNKE	674.02
10	00077623	A	02/20/2024	11479	MEGAN WELCH	419.42
10	00077624	A	02/20/2024	11479	MEGAN WELCH	148.07
10	00077625	A	02/20/2024	4650	MELINDA VELECELA	578.38
10	00077626	A	02/20/2024	14656	MERIDITH RIHA	36.18
10	00077627	A	02/20/2024	12246	MERRIDIE KAUP	452.42
10	00077628	A	02/20/2024	8788	NATHALIE VARGAS	464.98
10	00077629	A	02/20/2024	13498	RACHEL BUETTNER	427.46
10	00077630	A	02/20/2024	30268	SANDY CERNY	416.74
10	00077631	A	02/20/2024	130708	SHARON M BROWN	761.96
10	00077632	A	02/20/2024	10740	SHELLI EICKMEIER	497.81
10	00077633	A	02/20/2024	12165	STEPHANIE FOREMAN	1,360.11
10	00077634	A	02/20/2024	13447	SUSAN OLMER	62.24
10	00077635	A	02/20/2024	11436	TAMRA CLAY	57.50
10	00077636	A	02/20/2024	13536	TERI OPFER	907.35
10	00077637	A	02/20/2024	3239	TRAVIS KASSING	100.00
10	00077638	A	02/20/2024	230361	WENDY WOLFE	586.42
10	00077639	A	02/20/2024	10545	YARIBEY RODRIGUEZ	659.28

**Total Bank: 10 \$968,843.57**

<b>Total Computer Checks:</b>	<b>\$943,511.14</b>
<b>Total Manual Checks:</b>	<b>\$0.00</b>
<b>Total ACH Checks:</b>	<b>\$25,332.43</b>
<b>Total Other Checks:</b>	<b>\$0.00</b>
<b>Total Electronic Checks:</b>	<b>\$0.00</b>
<b>Total Computer Voids:</b>	<b>\$0.00</b>
<b>Total Manual Voids:</b>	<b>\$0.00</b>
<b>Total ACH Voids:</b>	<b>\$0.00</b>
<b>Total Other Voids:</b>	<b>\$0.00</b>
<b>Total Electronic Voids:</b>	<b>\$0.00</b>
<b>Grand Total:</b>	<b>\$968,843.57</b>
<b>Number of Checks:</b>	<b>144</b>

Batch Year	Batch	Amount
24	000141	19,949.98
24	000142	30,439.56
24	000155	182,561.28
24	000172	735,892.75

Batch Year: 24 Bank: 10 Date Range:

FPREG01A (build 24.2.4.1)

**Selection Criteria**

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Batch Year	24
Begin Date	
End Date	
Include Voids Voided After End Date	Yes
Bank	10
Begin Check	00077496
End Check	00077639
Begin Batch 1	All
End Batch 1	
Begin Batch 2	
End Batch 2	
Begin Batch 3	
End Batch 3	
Begin Batch 4	
End Batch 4	
Begin Batch 5	
End Batch 5	
Role ID	ALIO

## **Article I, Section 2, B Duties and Function of the Board**

The Board functions as a policy-forming and legislative body, and in some circumstances, as a quasi-judicial body. The general duties and functions of the Board are as follows:

1. **Policies**: Adopt policies governing the organization and operation of the ESU that are appropriate to serve the role and mission of ESU 7 and meet requirements of law. The Board policies will be available for review upon request at the administrative office of the ESU. The Board may act to suspend policies for a specified purpose and limited time by a majority vote of the Board.
2. **Personnel**: Appoint and fix the compensation and duties of the Administrator and evaluate the Administrator's performance. The method for selecting the Administrator shall be determined by the Board and may include the use of Administrator Selection Services or committee(s) created by the Board for the sole purpose of identifying candidates for the position. With the advice of the Administrator, the Board shall also employ and fix the compensation and duties of professional staff and delegates this authority for classified staff to the Administrator. The Board shall be responsible for taking action on certain personnel grievances and personnel contracts required pursuant to law or Board policy.
3. **Budget**: Provide for the preparation and adoption of the annual budget for the operations of the ESU, which shall include an itemized list of contemplated expenditures and expected revenue.
4. **Services**: Exercise final authority with regard to the determination of services to be provided to member school districts and contracted services to be provided to other schools or entities. The Board shall determine the participation of the ESU in providing supplementary educational services.
5. **Purchases and Contracts**: Approve purchases and contracts for which Board action is required pursuant to law or Board policy.
6. **Audit**: Cause a complete and comprehensive annual audit to be made of the books, accounts, records, and affairs of the ESU. The audits shall be conducted annually, except that the Auditor of Public Accounts may determine an audit of less frequency to be appropriate but not less than once in any three-year period. The Board may contract with the Auditor of Public Accounts or select a licensed public accountant or certified public accountant or firm of such accountants to conduct the audit and shall be responsible for the cost of the audit pursuant to the contract. Such audit shall be Title IX conducted in the same manner as audits of county officers. The original copy of the audit shall be filed in the office of the Auditor of Public Accounts.

7. Fulfill Mission: Take any other lawful and appropriate action to fulfill the ESU's mission.

Legal Reference:	§§ 79-1217 to 79-1224, § 79-1229 NDE Rule 84, section 3.04F
Related Policy/Policies	IV.1.A: Recruitment and Selection IV.II.C: Hiring, Assignment, and Dismissal
Date of Adoption:	January 15, 2018
Date(s) of Review:	November 16, 2020 December 21, 2020 February 21, 2022 February 20, 2023 February 19, 2024

**Article I, Section 3, C Role of Individual Board Members**

The role of individual Board members is to express their position by voting on issues presented at duly called meetings of the Board. The Board of ESU 7 functions only when it takes official action at a duly called meeting of the Board. Individual Board members and individual Board officers cannot bind ESU 7 or its Board to a contract or obligation and may not speak on behalf of the Board except when acting upon specific authority given by the Board.

Legal Reference	<i>Busboom v. Southeast Nebraska Technical Community College</i> , 194 Neb. 448 (1975); <i>Markay v. School District No. 18</i> , 58 Neb. 479 (1899)
Date of Adoption	January 15, 2018
Date(s) of Review:	September 13, 2021 February 21, 2022 February 20, 2023 February 19, 2024

**Article I, Section 3, D Orientation of New Board Members**

The Board and the administrative staff will be available to assist each new member-elect to understand the Board’s functions, policies and procedures and operations of ESU 7 both before and after the member takes office. Each member-elect will be:

1. Given selected material on the functions of the Board and ESU 7.
2. Invited to meet with the Administrator and other administrative personnel to discuss services they perform.
3. Invited to attend Board meetings.
4. Given copies of the policies and administrative regulations and other pertinent materials.

Legal Reference:	
Date of Adoption:	January 15, 2018
Date(s) of Review	November 16, 2020 February 21, 2022 February 20, 2023 February 19, 2024

**Article I, Section 3, G Compensation of Board Members**

Members of the Board shall receive no compensation for their services. Members may be reimbursed for the actual and necessary expenses incurred in the performance of their duties, pursuant to law and by a majority vote of the Board.

The Board may permit its members to participate in ESU 7’s hospitalization, medical, surgical, accident, sickness, or term life insurance coverage or any one or more of such coverages. A Board member electing to participate in the insurance program of ESU 7 shall pay both the employee and the employer portions of the premium for such coverage. This coverage is available to Board members beginning the first day of the first full month following the Board meeting when the Board member is sworn in.

If the Board opts to permit its members to participate in insurance coverage, the Administrator shall report quarterly at a Board meeting the board members who have elected such coverage. Such a report shall be made available in the ESU 7 office for review by the public upon request.

Legal Reference:	§ 79-1217(3); § 79-1232
Related Policy:	Coffee Act Policy (Reimbursable Expenses)
Date of Adoption:	January 15, 2018
Date(s) of Review:	October 18, 2021 February 21, 2022 February 20, 2023 February 19, 2024

**Article I, Section 4, G Removal from Officer Position**

A Board member may be removed from an officer position by a majority vote of the members of the Board.

Legal Reference:	
Date of Adoption:	December 18, 2017
Date(s) of Review:	February 21, 2022 February 20, 2023 February 19, 2024

**Article I, Section 4, H Filling a Vacancy in an Officer Position**

In the event of a vacancy in an officer position, the Board shall elect by a majority vote a successor to serve until a majority of the Board elects a different member to serve that office position.

Legal Reference:	
Date of Adoption:	December 18, 2017
Date(s) of Review:	February 21, 2022 February 20, 2023 February 19, 2024

## Article I, Section 5, B Appointments

The President shall appoint members of committees. However, the entire Board may, by a majority vote, take action in the first instance to make committee appointments and may remove any existing committee members and appoint replacement members.

Legal Reference:	
Date of Adoption:	February 19, 2018
Date(s) of Review:	February 21, 2022 February 20, 2023 February 19, 2024

**MEMBERSHIP DUES INVOICE**

in account with

**Nebraska Association of School Boards**

1311 Stockwell, Lincoln, NE 68502 (402) 423-4951 or 1-(800) 422-4572

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**Name:** ESU 07

**County:** Platte

**NASB Region:** 16

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT DUE</b>
January 27, 2024	<b>Annual Membership Dues</b> for NASB Fiscal Year 4/1/24 to 3/31/25	\$1000
	All districts/ESU's who pay dues by 4/1/24 may subtract 2% from their total dues.	\$20
	<b>TOTAL AMOUNT DUE IF PAID BY APRIL 1, 2024</b>	<b>\$980</b>

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Thank you for your support and participation in NASB.

January '24 Treasurer Report

<b>Beginning Balance JANUARY 1, 2024</b>			<b>\$86,602.01</b>		
<b>RECEIPTS</b>					
Property taxes			\$476,272.86		
SPED			\$448,876.26		
General/Flow Through			\$171,852.38		
Grants			\$16,064.87		
<b>TOTAL RECEIPTS</b>			\$1,113,066.37	\$1,113,066.37	
				\$1,199,668.38	
Transfer to Money Market				\$250,000.00	-
Total Funds Available				\$949,668.38	
<b>DISBURSEMENTS:</b>					
General Fund			\$313,633.49		
SPED			\$404,664.11		
Receipts as credits			\$0.00		
Grants			\$169,021.37		
<b>Total DISBURSEMENTS Check #77351 thru #77495</b>			\$887,318.97	\$887,318.97	-
<b>Ending balance, JANUARY 31, 2024</b>				<b>\$62,349.41</b>	

Checking balance					\$62,349.41
Money Market Deposit Account at First National Bank					\$3,860,000.00
Money Market Deposit Account at First National Bank					\$100,000.00
Money Market Deposit Account at Bank of Clarks					\$100,000.00
Money Market Deposit Account at Columbus Bank & Trust					\$100,000.00
Certificate of Deposit - Great Western Bank					\$200,000.00
Certificate of Deposit - First National Bank-Columbus					\$100,000.00
Certificate of Deposit - First National Bank-Columbus					\$1,000,000.00
<b>TOTAL CASH ON HAND (includes cash reserve)</b>					<b>\$5,522,349.41</b>
<b>CASH RESERVE</b>	<b>\$1,487,587.48</b>				
<b>Funds that are due to ESU 7</b>					
Grants				(\$1,695,291.35)	
Production/Art Media Accounts Receivable			(\$22,508.50)		
Network Support Accounts Receivable			(\$2,467.50)		
Misc. Flow thru Accounts Receivable			(\$111,236.58)		
Outstanding Receivables				(\$136,212.58)	
<b>Total due to ESU 7</b>				<b>(\$1,831,503.93)</b>	

	2022-23	2023-24	2022-23	2023-24		
	Dollars Spent Per Month	Dollars Spent Per Month	Percentage spent each month	Percentage spent each month		
September	\$266,632.91	\$299,871.57	9.70%	10.90%	Total Budget	\$16,223,814.63
October	\$186,072.92	\$176,049.06	6.77%	6.40%	30% of budget	\$4,867,144.39
November	\$143,630.26	\$127,254.21	5.22%	4.63%	Earmarked set aside	\$6,241,201.00
December	\$192,654.08	\$207,245.41	7.01%	7.54%	Total budget spent to date	\$4,980,961.10
January	\$197,852.07	\$204,916.22	7.19%	7.45%		
February	\$221,903.94		8.07%	0.00%	NOTES	
March	\$187,887.87		6.83%	0.00%		
April	\$208,157.75		7.57%	0.00%		
May	\$199,048.99		7.24%	0.00%		
June	\$200,189.85		7.28%	0.00%		
July	\$158,470.03		5.76%	0.00%		
August	\$262,542.38		9.55%	0.00%		
<b>Approved Total General Budget for Levy \$</b>			\$2,750,201.46	\$2,750,201.46		
<b>Total Spent to date</b>			\$2,425,043.05	\$1,015,336.47		
Dollars approved from cash reserve				\$0.00		



## Service Plan Details : ESU 07

School Name: **ESU 07**

Service Plan Year: **2024 - 2025**

ESU: **ESU 07**

Show Service Descriptions  Show Implementation Objectives

### STAFF DEVELOPMENT SERVICES (84-002.05A)

#### 1101.00 - Continuous Improvement Process

Workshops, consultation or direct work with school districts to assist with the continuous improvement process 'CIP'. Examples: steering committee meeting, mission/ vision work, data support, data dashboard, comprehensive needs assessment, CIP goal selection, action plans, program evaluation, preparing for the CIP external visit; support for Comprehensive Support and Improvement 'CSI', and Targeted Support and Improvement 'TSI' and Additional Targeted Support and Improvement 'ATSI' student designations.

#### 1102.00 - Multi-Tiered System of Supports (MTSS/RDA)

Workshops, consultation or direct work with school districts to establish Multi-tiered System of Support processes and practices, including Positive Behavioral Interventions and Supports 'PBIS' and Social Emotional and Behavioral Learning 'SEBL'. Examples: regional meetings, team meeting, data analysis, action plans, creating process/protocols, on-site coaching, Targeted Improvement Plan 'TIP', Results Driven Accountability 'RDA', Performance Enhancement and Knowledge 'PEaK' Project, NeMTSS.

#### 1103.00 - Crisis/ School Safety

Training, support and consultation for sustaining, improving and re-establishing school environments that are conducive and supportive of learning. Examples: school safety teams and plans, crisis teams, psychological first aid, standard protocol response training, suicide prevention, staff and student wellness, self care, trauma informed care, school law webinars, Title IX training, de-escalation training (Mandt, Crisis Prevention Institute 'CPI'), equity.

#### 1104.01 - Principal Development

ESU 7 Principals have the opportunity to meet 5 times each year for opportunities to collaborate. Additionally, principal trainings are scheduled as needs are identified.

#### 1104.02 - Superintendent Development

Superintendent networking meetings on ESU campus throughout the year. Visits by ESU Administrator to school district Superintendents to discuss, plan and problem solve services provided to the districts. KSB training series. Perry Law Firm policy updates. Other topics for superintendents.

#### 1104.03 - Board of Education Development

#### 1105.01 - Develop, Revise, and Assess Curriculum based on Standards

Assisting schools in developing, revising, and aligning curriculum based on current content standards through a three-phase process. This process includes understanding instructional shifts, unpacking and prioritizing standards, and creating pacing guides. The final phase of this process could include building proficiency scales, program evaluation, and building assessments.

#### 1105.02 - Instructional Materials Adoption

Instructional materials adoption assistance and materials alignment

#### 1106.01 - Instructional Models

Professional development surrounding instructional models (Danielson, Marzano, ITIP, homegrown, etc.), strategies, and planning.

#### 1106.02 - English Language Arts (ELA) Content Training

Training specific to reading, phonemic awareness, phonics, decoding fluency, comprehension, vocabulary, grammar, and writing instruction and strategies.

#### 1106.03 - Math Content Training

Professional learning based on best practices of content and pedagogy in math, PK-12

#### 1106.04 - Science Content Training

Professional learning based on best practices of content and pedagogy in science, PK-12.

**1106.11 - Instructional Strategies**

Kagan, Differentiation, Vocabulary, BlendED, Direct Instruction

**1106.12 - Other/Non-NSCAS Content Trainings**

Trainings and support for content areas not tested through NSCAS. Such trainings as for guidance counselors, special education staff, and para educators.

**1107.01 - NWEA Training/Support**

NWEA Certified Facilitators providing on-site consultation, training, and data analysis for administrators, teachers and staff.

**1109.01 - Classroom Coaching**

Cognitive Coaching for Teachers

**1109.03 - Principal Coaching**

Cognitive Coaching for Principals

**1109.05 - Personalized PD**

Assistance/mentoring for teachers (or small groups of teachers) needing assistance with implementing specific strategies.

**1110.00 - New Teacher Cohort**

Study and implementation of research-based, best practices designed to support beginning teachers. Includes a clear focus on career-long excellence in the classroom and the legacy we create. Topics could include: lesson design, classroom management, student engagement, high yield strategies, technology integration, SPED, parent-teacher conferences

**1111.00 - Principal/Teacher Evaluation**

Evaluation and training support. Example activities: consultation, Staff Evaluation Tool Support, classroom observations, walk through data collection, workshop facilitation, support with Student Learning Objectives, Professional Goal setting

**1112.05 - LAN Manager Training**

Provide support and training to school LAN Managers.

**1112.08 - Special Education PD**

Special education trainings offered to school district personnel.

**1112.09 - Before Age 5 Training**

Workshops, consultation or direct work with individuals who serve children birth to age five.

**1112.13 - EL Professional Learning**

English Learners Instructional Support--providing guidance, materials, scheduling, placement, and assessment to schools. Not related to Title III grant consortium facilitation services

**1112.20 - Career Academy Coordinator**

Act as liaison between school districts and post secondary for the purpose of coordinating early college, career academy development, academic plans of study. Will work closely with school district leadership and counselors as well as early college personnel in higher ed institutions.

**INSTRUCTIONAL MATERIALS SERVICES (84-002.05C)****1201.00 - Products and Subscriptions**

EdReady, World Book, Other

**1202.00 - Media Lending Library**

Provides tangible resources for schools. ex: DVDs, Real Care Babies, assessment rentals

**TECHNOLOGY (84-002.05B)****1301.00 - Technology Support**

General technology and technical support.

**1301.01 - Internet and WAN Support**

Support of internet and WAN (Wide Area Network) circuits.

**1301.05 - Hardware Repair**

Computer, Device, A/V, and other equipment repair.

**1301.06 - Distance Learning & Videoconferencing Support**

Codecs, Virtual Field Trips, Zoom, etc.

**1301.07 - Contracted Technology Support**

Dedicated FTE assigned directly to school district(s) under a contract for personnel arrangement.

**1301.08 - Planning & Consultation**

Strategic planning, general consultations, etc.

**1301.09 - Electronic Recycling****1302.05 - Server Hosting**

Physical or virtual server hosting.

**1304.00 - Information Security****1306.00 - E-Rate**

Universal Service E-Rate filing and consultation.

**STUDENT SERVICES**

**1401.00 - Program Supervision**

Compliance, financials, training

**1402.00 - Speech Language**

Provide diagnostic, therapeutic, and consultative services for students. Provide services for Birth-21 years of age in many areas, including receptive language, expressive language, articulation, voice, fluency, literacy, and social communication. Individual plans and service delivery made for each student to ensure FAPE.

Participate on transition teams.

**1403.00 - Vision**

The ESU7 Vision Team provides resources, services, and support in preparing children/youth, ages birth to 21, who have a visual impairment for success in life through collaboration with schools, families, and community agencies. Vision services are available for students experiencing vision problems. Certified vision personnel provide evaluation, consultation, and intervention for these children. This assistance may include the use of adaptive equipment, assistive technology, instruction in Braille, orientation and mobility, and other skills for accessing the general curriculum, and acquire Adapted Core Curriculum skills specific to individuals with vision impairments.

**1404.00 - Early Childhood Special Education**

Early Childhood Special Education services includes managing referrals and conducting evaluations of children birth to 5 years old. If children are in need of special education services; it also includes evidence based service delivery of comprehensive services in homes, childcare and preschool settings that adhere to IDEA Part C and Part B (619) rules and regulations. The teams also works to smoothly transition verified children to their elementary schools as they move on to kindergarten. Schools can utilize coordinators to help manage their Teaching Strategies GOLD requirements.

**1405.00 - Psychology**

Provide direct and indirect support through general education and special education processes. Provide individual, team, and systems-level supports and services to various problem-solving teams. Academic, social emotional, and behavioral assessment, consultation, collaboration with classroom teachers, special education staff, specialists, parents, administration, and school personnel to develop an effective plan to meet the needs of each individual student.

**1406.01 - Special Education Level III Behavior****1406.02 - Cen7ter**

Cen7ter is designed to meet the needs of students ages 14 to 21 with developmental disabilities. Cen7ter's mission is to empower students to use their strengths to assist in preparing each individual to gain employment and independent living skills. Cen7ter program emphasis is placed on life skills academics, social skills, independent living, recreation/leisure, and prevocational opportunities. Cen7ter services are IEP driven and available 1 - 5 days a week.

**1407.00 - Resource Coach**

The ESU7 Resource Coach focus is working with teachers, other district staff, and families to assist, provide guidance, training, resources, and strategies for working with students by utilizing programming and materials to improve learning through meeting each individual student's needs (ages 0-21). Training Topics: Functions of Behavior and Behavior Strategies, Classroom Management Strategies, Stages of Behavior Escalation, Least Restrictive Environment, Functional Behavior Assessment/Behavior Intervention Plan, Paraprofessional Roles & Responsibilities, Writing Measurable IEP goals, General/Special Education Teacher Responsibilities, Disability Awareness, Social Skills, and Verbal Behavior Available Services: Implement verbal behavior program, IEP development-how to write measurable goals, District IEP meeting facilitation, Direct teaching to assist IEP implementation, Para, Parent & Teacher training-Behavior strategies, role modeling, coaching, & data collection, Model, instruct and collect data for social skills & functional life skills, Develop data collection systems, Direct student services in the home, Differentiate instruction, Provide resources (web sites, trainings, and curriculum materials, evidence based research )

**1408.00 - Deaf Education**

Provision of supports and services, including technology and self-advocacy, for students who are deaf or hard of hearing. Examples: Regional programs, direct services, consultation, DHH Teacher, DHH Interpreter

**1411.00 - Transition**

A transition specialists primary focus is preparing students with disabilities to transition from high school to life after graduation. The specialist supports districts through training opportunities, linkages to agencies and specialists, and providing student workshops on transition-related topics.

**1414.00 - Behavior & Mental Health Support**

Behavior and mental health support includes conducting Functional Behavior Assessments to determine why a behavior is occurring and then develop a Behavior Intervention Plan to address the challenging behaviors. Individuals providing support works closely with school administrators, teachers, paraprofessionals, and school psychologists. Services can be minimal, such as conducting an observation and helping with classroom strategies, or much more extensive. Some students may require intensive behavior interventions, social skills training and/or emotional behavioral health support. Training for districts to discuss the basics of behavior, classroom strategies to help manage challenging behaviors, de-escalation strategies, and various other topics that the school district specifies are also provided.

**1415.01 - Contracted Interpretation-Translation Support**

Facilitates interpretation (oral) and translation (written) communication between schools and Spanish-speaking families.

**GRANT SERVICES**

#### **1501.01 - Autism Spectrum Disorders Grant**

The Northeast Regional ASD Network is available to provide Resources and Training to local school districts in the areas of: Assessment and verification of ASD ?Program planning, including identification and implementations of appropriate strategies and interventions for students with ASD The Northeast region has a lending library consisting of books, videos, and other resources that is available to school districts and parents upon request. These may be checked out from the ESU7 Media Department.

#### **1501.02 - Perkins Grant**

Provides grant facilitation, management, professional development, and networking for Career and Technical Education teachers through the Carl D Perkins Grant Consortium.

#### **1501.03 - Title 1 Contract**

Provide support in coordinating school wide and targeted assistance Title 1 programs. Training and support provided for teachers, administrators, and bookkeepers.

#### **1501.04 - Title IC Migrant Education Program**

The Migrant Education Program (MEP) provides supplemental educational and support services to eligible students to assist with their academic success.

#### **1501.05 - Title II-A Consortium**

The ESU 7 Title II-A Consortium supports the goal of Title II-A: Increase the academic achievement of all students through strategies such as improving teacher and Principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified Principals and leaders in schools.

#### **1501.06 - Title III - English Learners**

Trainings, support and resources to assist schools in meeting the needs of English Learners.

#### **1501.07 - Title IV**

Title IV-A Consortium supports the goal of Title IV-A: Well rounded education opportunities, safe and healthy students, and effective use of technology.

#### **1501.09 - Transition Grant**

A transition specialists primary focus is preparing students with disabilities to transition from high school to life after graduation. The specialist supports districts through training opportunities, linkages to agencies and specialists, and providing student workshops on transition-related topics.

#### **1501.11 - Planning Region Team**

Planning Region 7 is an organized group of parents, advocates and representatives from school districts, agencies, educational service units, Head Start, and other relevant agencies or persons responsible for assisting in the planning and implementation of the Early Intervention Act in each local community or region. PRT also tracks, arranges or provides the required NDE training for PART C providers and is the entity to compliance monitoring of Part C in our 7 counties.

#### **1501.12 - PEaK**

PEaK, formerly known as ILCD stands for Improving Learning for Children with Disabilities, a Nebraska Department of Education Initiative designed to enhance program improvement that will result in better outcomes for children with disabilities. The ESU7 PEaK Coordinator assists school districts with their improvement activities for students with disabilities. The Facilitator partners with districts to gather and analyze data in collaboration with the Continuous School Improvement Process and to assist in the development of Targeted Improvement Plans. Each Nebraska school district will develop a Targeted Improvement Plan that will lead to better child and student performance and report annually to NDE on the Plan's progress.

#### **1501.13 - Early Learning Connection (ELC)**

Nebraska's Early Learning Connection (ELC) is an integrated system of early childhood professional development. The ELC consists of a statewide hub at the Early Childhood Training Center and seven regional Early Learning Connection partnerships, along with other state and regional partners. It is designed as a system that supports the career and professional development of all who provide programs and services for young children birth through age eight.

#### **1501.16 - McKinney Vento**

### **OTHER SERVICES**

#### **1601.00 - Production/Print Shop**

The ESU 7 Production Department provides schools with copy and finishing services, lamination, flash and word cards, writing paper pads, Ellison Cutouts, and poster printing.

#### **1604.00 - Group Purchasing**

Volume purchases for various vendor services to optimize purchasing efficiencies for such items as John Baylor, policy updates, etc

### **OTHER (NOT A REQUIREMENT OF SIMPL)**



# ESU 7 Service Planning Summary

December 14, 2023

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## Introduction

The Service Implementation Model Process and Log (SIMPL) is a data-driven decision-making process to systematically identify needs and develop services and supports to fill the gaps. This process was utilized by the stakeholders of the Educational Service Unit 7 for the purpose of identifying services necessary for ESU 7 to include in its service plan that will positively impact student achievement.

## Stakeholders Present:

### **Superintendents, August 31, 2023**

**Member District Superintendents Administrators:** Brent Hollinger (Cross County), Bret Schroder (Schuyler), Brice King (Humphrey), Cole Fischer (Leigh), Jeff Anderson (Fullerton), Jason Cline (Lakeview), Jason Lavaley (Osceola), Jason Schapmann (Twin River), Jeff Schwartz (Boone Central), Kim Beran (High Plains), Troy Loeffelholz (Columbus), Michael Eldridge (East Butler), Mark Ernst (Howells-Dodge), Stephen Osborn (St. Edward), Tucker Tejkl (Shelby-Rising City)

**ESU 7 Personnel:** Dr. Larianne Polk (Chief Administrator), Tami Clay (Special Education Director), Marci Ostmeyer (Professional Development Director), Dan Ellsworth (Network Operations Director)

### **LAN Managers, September 13, 2023**

**Member District LAN Managers:** Andy Boell (ESU 2), Amy Thompson (Boone Central), Carmen Andreasen (St. Edward), Cherie Reinhart (St. Michael), Dan Rinkol (Schuyler), Darci Lindgren (Lindsay Holy Family), Adam Ebbeka (David City), Justin Bailey (Immanuel), Jimmy Biggs (Lakeview), Jeff Droge (Schuyler), Jeff Duranski (Schuyler), Justin Oder (Leigh), Kayla Dobson (Palmer), Matt Carley (Shelby-Rising City), Matt Murren (Clarkson), Mitzi Luedtke (Humphrey), Michael Roscoe (St. Edward), Ron Engel (Osceola), Tina Sauser (Newman-Grove)

**ESU 7 Personnel:** Dan Ellsworth (Network Operations Director), Liz Lawrence (Technology Department Secretary), Travis Kassing (Network & Computer Systems Engineer), Chris Chvala (Computer Support Specialist), Rich Stuart (Information Technology Specialist), Alexis Hitz (District Technology Coordinator - Twin River), Devon Gronenthal (District Technology Coordinator - Boone Central), Dylan Southard (District Technology Coordinator - High Plains), David Vanderheiden (District Technology Coordinator - East Butler), Jason Trotter (District Technology Coordinator - Fullerton), Jeremiah Salyard (District Technology Coordinator - Scotus)

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## **Principals, September 26, 2023**

**Member District Principals:** Samantha Ladwig (Schuyler), Zach Barrett (Twin River), Ashlie Stone (Columbus Public), Marcus Donner (Shelby-Rising City), Lindsay Tenski (St Edward), Ken Booth (Cross County), Joey Lefdal (Schuyler), Claire Kayton (Boone Central), Lee Schneider (Clarkson), Brandon Nygren (Lakeview), Steve Borer (Lakeview), Heather Thompson (Shelby-Rising City), Greg Morris (Palmer), Brett Webster (Osceola), Brent Breckner (Osceola), Andy Banahan (Schuyler)

**ESU 7 Personnel:** Marci Ostmeier (Professional Development Director), Mark Brady (Professional Development Coordinator), Brooke Kavan (Professional Development Coordinator), Brooke Koliha (Professional Development Coordinator), Otis Pierce (Professional Development Coordinator), Amy Richards (Professional Development Coordinator/Early Childhood), Brandy Thompson (Professional Development Coordinator/Career Academy Coordinator), Ernie Valentine (Professional Development Coordinator), Cara Neeson (Cen7ter/Learning Academy Principal), Jackie Ternus (ESU 7 School Psychologist)

## **Day 2, December 14, 2023**

**Member District Principals and Superintendents:** Jeffrey Anderson (Fullerton Superintendent), Kim Beran (High Plains Superintendent), Joel Bohlken (Palmer Superintendent), Steve Borer (Lakeview High School Principal), Jordan Brabec (Howells-Dodge Jr. Sr. High Principal), Brent Breckner (Osceola High Principal), Tammy Carlson (Fullerton Elementary Principal), Mark Cidlik (East Butler Jr. Sr. High Principal), Jason Cline (Lakeview Superintendent), Erin Craven (Lakeview Shell Creek Principal), Justin DeWitt (Cross County High Principal), Mike Eldridge (East Butler Superintendent), Mark Ernst (Howells-Dodge Superintendent), Andrew Faltys (Leigh High Principal), Cole Fischer (Leigh Superintendent), Micah Fisher (High Plains Jr. Sr. High Principal), Dave Gibbons (Schuyler Director), Mikhail Happ (David City Elementary Principal), Branne Helgoth (High Plains Elementary Principal), Brent Hollinger (Cross County Superintendent), Brice King (Humphrey Superintendent), Brandy Kirby (Humphrey Jr. Sr. High Principal), Ethan Larsen (Boone Central High Principal), Jason Lavaley (Osceola Superintendent), Rich Lemburg (Clarkson Superintendent), Sherise Loeffelbein (Palmer Elementary Principal), Brandon Nygren (Lakeview Platte Center Principal), Josh Rathje (Humphrey Elementary Principal), Peggy Romshek (David City Bellwood Principal), Jason Schapmann (Twin River Superintendent), Lee Schneider (Clarkson Jr. Sr. Principal), Jeff Schwartz (Boone Central Superintendent), Brett Webster (Osceola Elementary Principal)

**ESU 7 Personnel:** Dr. Larianne Polk (Chief Administrator), Tami Clay (Special Education Director), Marci Ostmeier (Professional Development Director), Dan Ellsworth (Network Operations Director), Jackie Ternus (School Psychologist)

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# Stage I - Data Dig

Data for SIMPL analysis are both qualitative and quantitative. Prior to the data dig, necessary data resources were identified for making decisions that would impact the 2024-2025 ESU 7 Service Plan. The data dig is designed to do the following:

- Identify challenges & opportunities from and with the existing ESU 7 Service Plan
- Prioritize needs identified in the challenges in order to focus problem solving discussions around the most highly considered areas
- Generate a theory of action or suggestions for solutions to these priorities
- Hypothesize impact of these solutions on ESU 7 schools as a region, should the priorities get resolved with the developed action(s)

## *Data Sources*

Part 1 of the data dig occurred on August 31, 2023 (Superintendents), September 13, 2023 (LAN Managers) and September 26, 2023 (Principals), and focused on qualitative data. Successes currently evident in the districts were shared at the start of the planning session. At the end of that session, a list of primary and secondary priorities were generated by the participants to bring for analysis at Part 2 of the data dig on December 14, 2023. The list below is the synthesis of those challenges:

## Successes

- Superintendents
  - Boone Central - Beginning of the year, able to focus on kids!
  - Columbus - Continuing to grow. Opened the early childhood center.
  - East Butler - Enrollment is up. Previous years have been fairly consistent.
  - Fullerton - Things are good. Feeling good.
  - High Plains - Finished building project.
  - Howells-Dodge - Finished up the building project. K-6 is under one roof.

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- Humphrey - Continue to see student enrollment growth.
  - Lakeview - Budget piece worked out.
  - Leigh - Added money to building fund.
  - Osceola - Enrollment growing. Focusing on district-wide expectations and getting movement in the right direction.
  - Schuyler - Budget figured out. 90 new kids in the past two weeks. Off to a good start. Kids are happy. Staff is positive.
  - Shelby-Rising City - Full admin team in place this year.
  - St. Edward - New staff have been successful. Started a three-year-old preschool.
  - Twin River - Bond vote is coming soon. Lots of positive support.
  - Principals:
    - Boone Central (Kayton) - 98% attendance rate at Parent/Teacher conferences.
    - Clarkson (Schneider) - No new initiatives this year. Focusing on Career Academy and equitable grading practices.
    - Cross County (Booth) - Started new leadership groups with students and it is going well.
    - Columbus (Stone) - Getting in the Kramer Education Center.
    - Lakeview (Nygren) - New math curriculum materials for teachers and the ah-ha moments with the new materials.
    - Lakeview (Borer) - Changes to JH schedule - added a robotics class for the JH. Created an introduction to guitar class as well. Partnered with Habitat for Humanity to build a home.
    - Osceola (Webster) - Haven't chased any kids down the hall trying to escape the building.
    - Osceola (Breckner) - MTSS team meeting and getting lots of things done for students.
    - Palmer (Morris) - Investigating adding on to the school at Palmer.
    - Schuyler (Ladwig) - Culture at the high school. New teachers already feel like a part of the family.
    - Schuyler (Lefdal) - Seen a decrease in tardies during the school day.
    - Schuyler (Banahan) - Working on a character lesson each month with students.

- Shelby-Rising City (Thompson) - Added a HAL and STEAM teacher and seeing the growth in students during MAP testing.
- Shelby-Rising City (Donner) - MAP finished up with students missing tests.
- St Edward (Tenski) - Increase of students coming to school and having to only make up MAP testing for one HS student.
- Twin River (Barrett) - SEL curriculum off the ground and running. Doing a lesson each Wednesday.

## Challenges

The table below illustrates the challenges identified by the stakeholders present, categorized as primary priority or secondary priority.

Superintendents - High Priorities	Superintendents - Medium Priorities	Superintendents - Low Priorities	Superintendents - No Priority
<ul style="list-style-type: none"> <li>● Creating programming for High Needs lower elementary (2)</li> <li>● Professional learning/Coaching Teachers/Paras</li> <li>● Teacher/Staff Shortage: HS Math, SpEd, Bus Drivers, Paras (7)</li> <li>● Best practice instructional strategies - being consistent</li> <li>● High needs in SpEd Dept - How</li> </ul>	<ul style="list-style-type: none"> <li>● Math K-6 curriculum</li> <li>● CTE Pathways (2)</li> <li>● Staffing: subs, school psychs, paras (3)</li> <li>● MTSS secondary (6)</li> <li>● Mental Health/Behavior - Counselors (2)</li> <li>● Strategic Planning: update, putting ideas into smart goals, growth (3)</li> <li>● Data Analysis using Schoolzilla</li> </ul>	<ul style="list-style-type: none"> <li>● Academic space</li> <li>● SpEd</li> <li>● Translation services</li> <li>● Time spent on grants - writing, submitting, reimbursement</li> <li>● Developing PLC's with scheduling</li> <li>● Strategic Planning</li> <li>● Substitute shortage</li> <li>● Curriculum updates and renewal process -</li> </ul>	<ul style="list-style-type: none"> <li>● Administrative support (requirements and possible need for another administrator)</li> <li>● Budgeting with growth and budget lids</li> <li>● Staffing - Paras, Art, Music, Bus Drivers, Teachers (5)</li> <li>● Having district in two towns, costly and hinders unity</li> <li>● Transportation (3)</li> </ul>

<p>to appropriately educate them (4)</p> <ul style="list-style-type: none"> <li>● Data collection/Use of data</li> <li>● MTSS: Get teams at ESU for training for area consistency</li> <li>● MTSS secondary (4)</li> <li>● High needs student placement</li> <li>● Tech Support (2)</li> <li>● Staff learn or have access to learning Spanish</li> <li>● ELL Student support</li> <li>● Ongoing help for staff with ELL student support</li> </ul>	<ul style="list-style-type: none"> <li>● Closing achievement gaps: Tier III</li> <li>● Internet stability</li> <li>● Grants</li> <li>● Legislative Bills/Changes (2)</li> <li>● State Funding</li> <li>● Services serving PK-5 for severe special education students</li> <li>● Continuing with LMHP and Psychologist</li> <li>● More Para training - broader outreach (2)</li> <li>● Diversity in teaching staff</li> <li>● Best practices for testing</li> <li>● EL Professional Development</li> <li>● Digital Citizenship</li> <li>● NWEA - Training on systems and supports</li> <li>● PD planning - Focus model</li> </ul>	<p>will be a challenge</p> <ul style="list-style-type: none"> <li>● Legislative decisions “changes”, more on the plates of all</li> </ul>	
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	<ul style="list-style-type: none"> <li>• Staff PD</li> <li>• Teacher (H.S.) endorsed in area of need - Rule 10 80%/20%</li> <li>• Mental strength needs for staff - maybe include better decision making</li> </ul>		
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<b>Principals - High Priorities</b>	<b>Principals - Medium Priorities</b>	<b>Principals - Low Priorities</b>	<b>Principals - No Priority</b>
<ul style="list-style-type: none"> <li>• Improve Reading for ELL &amp; SPED students</li> <li>• MTSS Training</li> <li>• Need ELL Paras</li> <li>• Behavior and Mental Health</li> <li>• Alt Ed needs</li> <li>• Help with behavior plans</li> <li>• Curriculum support</li> <li>• DOK in the classroom</li> <li>• Student Achievement</li> </ul>	<ul style="list-style-type: none"> <li>• Hiring staff, Teacher shortage</li> <li>• Alternate Ed Program</li> <li>• Implementing MTSS at Jr-Sr High</li> <li>• Reading Intervention Program</li> <li>• Student Apathy</li> <li>• Facility Safety issues</li> <li>• Need for Alt Ed - Attendance type - Not Gen Ed</li> <li>• Staff shortage</li> </ul>	<ul style="list-style-type: none"> <li>• Student vaping</li> <li>• Counselor Training</li> <li>• English 2nd Language</li> <li>• Support Staff Paras</li> <li>• Substitute Teachers</li> <li>• EL needs</li> <li>• Shortage of Fine Arts Teachers</li> <li>• Shortage of CTE Teachers</li> <li>• New programming &gt;</li> </ul>	<ul style="list-style-type: none"> <li>• Expand our Ag/STS program</li> <li>• Student Body buy in (all students)</li> <li>• Students entering school at 18-20 with limited education credit</li> <li>• Sub Teachers</li> <li>• Para to Classroom Programs</li> <li>• Shortage of Bus Drivers</li> <li>• Subs</li> <li>• Bus drivers</li> </ul>

<ul style="list-style-type: none"> <li>• Students not meeting benchmark</li> <li>• Implementing SEL K-12</li> <li>• Evolving MTSS to fit needs</li> <li>• MTSS adoption &amp; development</li> <li>• Improving Engagement Strategies</li> <li>• Classroom Management for struggling teachers</li> <li>• Instructional Strategies</li> <li>• Tier 1 Instruction</li> <li>• Tier 1 instruction across the board</li> <li>• Tier 2 supports</li> <li>• Math</li> <li>• Behavior</li> <li>• Tier 2 &amp; 3 Services and time</li> <li>• H.S. Intervention Schedule</li> <li>• Year 2 of installation of 7-12 MTSS</li> </ul>	<ul style="list-style-type: none"> <li>• Sub Teachers</li> <li>• Subs</li> <li>• Substitute Teachers</li> <li>• Para's &amp; Para support</li> <li>• Para's</li> <li>• Bus drivers</li> <li>• Bus drivers</li> <li>• Creating a transition process for our EL students</li> <li>• Identifying our procedures for moving students out of EL</li> <li>• Title 1 math Interventions</li> <li>• Supporting our teachers with new curriculum adoption process</li> <li>• Setting goal for school improvement that will move us forward</li> <li>• Clear picture of CIP/SIP</li> </ul>	<p>hardsell &gt; staff&gt; students</p> <ul style="list-style-type: none"> <li>• Continuing to develop MTSS</li> <li>• Support for families w/behaviors</li> <li>• Adoption (new programs)</li> <li>• Danielson</li> <li>• DHHS</li> </ul>	<ul style="list-style-type: none"> <li>• Sports Coop w/Newman Grove (Staff/Coaching)</li> <li>• Para subs</li> <li>• Paras</li> <li>• Increase of EL Students</li> <li>• Need Spanish Teacher</li> <li>• Need Math Teacher</li> <li>• Math Teacher</li> <li>• Too many initiatives</li> <li>• EL Para/Teacher</li> <li>• Technology</li> <li>• Bus behavior</li> <li>• Bus drivers controlling behaviors</li> <li>• Boundaries</li> <li>• Flexible mindset for staff</li> <li>• Calendar &gt; Students get days</li> <li>• Para subs</li> <li>• Paraprofessionals</li> <li>• Paras</li> </ul>
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<ul style="list-style-type: none"> <li>● Academic goal year 1 CIP</li> <li>● Year 1 of CIP</li> <li>● Culture strengthening ideas</li> <li>● School wide behavior model and tracking</li> <li>● Implementing Instructional Strategies for teachers</li> <li>● Quality instructional strategies</li> <li>● Providing PD for paras</li> <li>● Training/supports for SPED teachers w/extreme needs</li> <li>● PD for teachers, subs, feeling its ok</li> <li>● Teacher PD</li> <li>● Providing PD for teachers</li> <li>● High needs centers/placement options</li> </ul>	<ul style="list-style-type: none"> <li>● Improving grading &amp; assessment policies</li> <li>● Writing inst. Curriculum</li> <li>● Instructional coaching and supports/training</li> <li>● Paraprofessional training and supports</li> <li>● Behaviors &amp; Management</li> <li>● Supporting Special Ed Students</li> </ul>		
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<ul style="list-style-type: none"> <li>• Mental health of teachers</li> <li>• New teacher training</li> <li>• Improving ATSI student groups</li> <li>• Processes</li> <li>• Fidelity to programs</li> </ul>			
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LAN Managers - High Priorities	LAN Managers - Medium Priorities	LAN Managers - Low Priorities	LAN Managers - No Priority
<ul style="list-style-type: none"> <li>• Filewave / Printer</li> <li>• Knowing how to best utilize some of the tools we have</li> <li>• NSCAS testing</li> <li>• NWEA MAPS app crashing during testing on some devices</li> <li>• Need more Chromebooks</li> <li>• Veeam Server</li> <li>• Managed switch - test POE? getting flaky</li> <li>• 5 new switches set up</li> <li>• VLans clean up - remove</li> </ul>	<ul style="list-style-type: none"> <li>• Finish Paper cut migration</li> <li>• Google printing</li> <li>• Accounts for Connectwise &amp; Unifi Network</li> <li>• Vlan for Clevertouch not working properly</li> <li>• Setup new staff computers</li> <li>• Finalizing Eduroam so we have other networks gone</li> <li>• Eduroam - I need to make my wifi better</li> <li>• Classlink use by secondary staff</li> <li>• Some wifi speed issues</li> </ul>	<ul style="list-style-type: none"> <li>• Want new school</li> <li>• Better way to allow YouTube to student chromebooks for college courses</li> <li>• Clean up old servers</li> <li>• Eduroam down again</li> <li>• Vlan confusion - switch &amp; DHCP settings</li> <li>• Users saying "later" on Ninja restarts &amp; requesting new computer thinking it will go away.</li> <li>• Printers</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

<p>old ones, other?</p> <ul style="list-style-type: none"> <li>● iPad enrollment into Filewave &amp; getting apps</li> <li>● Veeam - Errors / failed (offsite RPO violations, failed to process), Warnings (HD space is low)</li> <li>● Keeping the natives under control</li> <li>● Staff driving me crazy</li> <li>● Adobe licensing for students through AD</li> <li>● Some students have figured how to remove chromebooks from Enterprise</li> <li>● Duo</li> <li>● Switch backups not working. Impact on time &amp; reliability.</li> <li>● Mimio Panel Google drive issues</li> <li>● Mimio boxlight tv boards</li> </ul>	<ul style="list-style-type: none"> <li>● Copiers stop receiving print jobs sometimes unless I reboot copier.</li> <li>● Apple TV's taking too long to show up on list on device connected to teacher / student Vlan.</li> <li>● ActivInspire app crashing</li> <li>● Admin communication</li> <li>● Wireless display adapters sometimes drop connection in certain part of building</li> <li>● Handful of APs in the district are slower &amp; glitchy, but configured the same as others.</li> <li>● Print queues sometimes get stuck</li> <li>● Recurring print issues</li> <li>● No group purchase options for</li> </ul>	<ul style="list-style-type: none"> <li>● Passwords / Google AD sync</li> <li>● GCD sync failing</li> <li>● Chromebook track pad issues (G5 or 65 - can't read it well)</li> <li>● Removing a print job - already tried uninstall / install printer, stop spool &amp; cleared folder</li> <li>● Cursor not working on Chromebook, but touchscreen works. Already tried - refresh / cleared chromebook</li> <li>● Missing building meetings</li> <li>● Print management credentials when printing (only 4 individuals)</li> <li>● No alerts when internet is down in large area</li> </ul>	
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losing connectivity <ul style="list-style-type: none"> <li>• Android devices in Google workspace</li> </ul>	smartboards, can happen if a bunch of schools get together	<ul style="list-style-type: none"> <li>• Apple TV for windows, get a Chromecast</li> <li>• Access points randomly going offline</li> </ul>	
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## Priority Analysis

The table below illustrates the highest identified perceptual challenges.

Superintendent Impact Chart Greatest Need on Top	Principal Impact Chart Greatest Need on Top
<ol style="list-style-type: none"> <li>1. MTSS consistency and practices within our districts. Main focus is secondary level.</li> <li>2. Unique student programming both in-house and outreach. Additional special needs programming.</li> <li>3. PD &amp; Coaching</li> </ol>	<ol style="list-style-type: none"> <li>1. MTSS Systematic approach for Districts. Tier two and three.</li> <li>2. Coaching/Data Curriculum support for students to reach benchmark.</li> <li>3. SPED PD supports for SPED teachers with extreme needs.</li> </ol>

LAN Manager Impact Chart Greatest Need on Top
<ol style="list-style-type: none"> <li>1. Eduroam (High)</li> <li>2. Internet drops on staff computers / rooms(High)</li> <li>3. Filewave (in general is slow &amp; buggy), Enrolling takes too long. (High)</li> <li>4. Filewave - several iPads won't work in Filewave receiving apps / updates due to 2 tokens set up. (High)</li> <li>5. iPads losing connection with Filewave causing me to re-enroll 70 iPads to communicate. (High)</li> <li>6. Get Cisco switches added into Cisco controller. (Low)</li> <li>7. How to convince staff to use 2FA for school account (Low)</li> </ol>

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## Theory of Action

The table below illustrates potential solutions to the challenges identified by the stakeholders. These solutions will be considered as services in the 2023-2024 ESU 7 Service Plan.

Category	Solution Suggestion	Suggested By
Not selected	<ul style="list-style-type: none"><li>• Create possible program for lower elementary high needs.</li></ul>	No name
Multi-Tiered System of Supports (MTSS/RDA)	<ul style="list-style-type: none"><li>• More training for paraprofessionals</li><li>• Broader outreach for hard to hire positions</li><li>• Clinicals in ESU 7 - Psych, SLP</li><li>• Coordinated calendars (17 schools)</li><li>• Day off for staff PD (York model)</li><li>• Recruit and retain</li></ul>	Jeff Schwartz, Tucker Tejkl, Troy Loeffelholz, Bret Schroder
Instructional Materials Adoption, ELA Content Training, Math Content Training, Science Content Training, EL Professional Learning, Cen7ter, Learning Academy	<ul style="list-style-type: none"><li>• Create program for high needs students - behavior, autism</li><li>• Language acquisition for staff</li><li>• Transportation coordinator</li></ul>	Jeff Anderson, Steve Osborn, Jason Schapmann

## Stage II - Service Planning

Service Planning is a process involving stakeholders from ESU 7 and member school districts in which commonly agreed upon activities are developed as a direct result of the synthesized data analyzed through the data dig. This planning stage includes the following:

- Determine services to include in 2024-2025 ESU 7 Service Plan
- Customize the 2024-2025 ESU 7 Service Plan to meet the needs of the school districts

The table below illustrates potential services for 2024-2025 identified by districts as filling the gaps identified in their data.

Scores were determined by calculating the scores from the support selection process. These services may not become services to include in the 2024-2025 ESU 7 Service Plan, but they will be addressed by the ESU's leadership team in another manner.

<b>SERVICE</b>	<b>SCORE</b>	<b>Highest Priority (Pick Top 3)</b>	<b>Final Score</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Multi-Tiered System of Supports (MTSS/RDA)]	39	8	<b>63</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Continuous Improvement Process]	41	7	<b>62</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [Technology Support]	39	6	<b>57</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Instructional Strategies]	37	3	<b>46</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Special Education PD]	37	2	<b>43</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [E-Rate]	41	0	<b>41</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Develop, Revise, and Assess Curriculum based on Standards]	35	2	<b>41</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Classroom Coaching]	35	2	<b>41</b>
<b>SUGGESTED SERVICES</b> Rate <u>each</u> as to how they will fill your gaps. [Special Ed Expansion Program]	29	4	<b>41</b>
<b>SUGGESTED SERVICES</b> Rate <u>each</u> as to how they will fill your gaps. [Grant Writer]	36	1	<b>39</b>
<b>SUGGESTED SERVICES</b> Rate <u>each</u> as to how they will fill your gaps. [Alternate Ed]	28	3	<b>37</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [Internet and WAN]	36	0	<b>36</b>

Support]			
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Instructional Models]	33	1	<b>36</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [Contracted Technology Support]	30	2	<b>36</b>
<b>SUGGESTED SERVICES</b> Rate <u>each</u> as to how they will fill your gaps. [Dedicated Data Steward]	30	2	<b>36</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [English Language Arts (ELA) Content Training]	30	2	<b>36</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [Information Security]	35	0	<b>35</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [LAN Manager Training]	33	0	<b>33</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Instructional Materials Adoption]	33	0	<b>33</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Crisis/School Safety]	30	1	<b>33</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [Server Hosting]	32	0	<b>32</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Before Age 5 Training (Preschool with Amy Richards)]	32	0	<b>32</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Personalized PD]	29	1	<b>32</b>
<b>INSTRUCTIONAL MATERIALS</b> Rate <u>each</u> as to how they will fill your gaps. [Production/Print Shop]	29	1	<b>32</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Math Content Training]	31	0	<b>31</b>
<b>TECHNOLOGY</b> Rate <u>each</u> as to how they will fill your gaps. [Planning & Consultation]	30	0	<b>30</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [New Teacher Cohort]	30	0	<b>30</b>
<b>PROFESSIONAL DEVELOPMENT</b> Rate <u>each</u> as to how they will fill your gaps. [Career Academy]	27	1	<b>30</b>

Coordinator]			
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [EL Professional Learning]	29	0	<b>29</b>
<b>TECHNOLOGY</b>			
Rate <u>each</u> as to how they will fill your gaps. [Hardware Repair]	27	0	<b>27</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Principal Development]	26	0	<b>26</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Superintendent Development]	25	0	<b>25</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Principal Coaching]	25	0	<b>25</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Principal/Teacher Evaluation]	22	1	<b>25</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Science Content Training]	24	0	<b>24</b>
<b>INSTRUCTIONAL MATERIALS</b>			
Rate <u>each</u> as to how they will fill your gaps. [Products and Subscriptions]	23	0	<b>23</b>
<b>SUGGESTED SERVICES</b>			
Rate <u>each</u> as to how they will fill your gaps. [HAL]	21	0	<b>21</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Other/Non-NSCAS Content Trainings]	21	0	<b>21</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [NWEA Training/Support]	20	0	<b>20</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Board of Education Development]	18	0	<b>18</b>
<b>PROFESSIONAL DEVELOPMENT</b>			
Rate <u>each</u> as to how they will fill your gaps. [Digital Learning including BlendEd and Tech Integration]	17	0	<b>17</b>
<b>TECHNOLOGY</b>			
Rate <u>each</u> as to how they will fill your gaps. [Distance Learning & Videoconferencing Support]	16	0	<b>16</b>
<b>SUGGESTED SERVICES</b>			
Rate <u>each</u> as to how they will fill your gaps. [Transportation]	14	0	<b>14</b>

Coordinator]			
<b>INSTRUCTIONAL MATERIALS</b>			<b>12</b>
Rate <u>each</u> as to how they will fill your gaps. [Media Lending Library]	12	0	

## 2024-2025 ESU 7 Service Plan

The following section contains the 2024-2025 ESU 7 Service Plan.

### Service Plan Details: ESU 07 [Edit Plan](#) | [Print](#)

School Name: [ESU 07](#)

Service Plan Year: 2024 - 2025

ESU: [ESU 07](#)

Show Service Descriptions  Show Implementation Objectives

#### STAFF DEVELOPMENT SERVICES (84-002.05A)

##### 1101.00 - Continuous Improvement Process

Workshops, consultation or direct work with school districts to assist with the continuous improvement process 'CIP'. Examples: steering committee meeting, mission/ vision work, data support, data dashboard, comprehensive needs assessment, CIP goal selection, action plans, program evaluation, preparing for the CIP external visit; support for Comprehensive Support and Improvement 'CSI', and Targeted Support and Improvement 'TSI' and Additional Targeted Support and Improvement 'ATSI' student designations.

##### 1102.00 - Multi-Tiered System of Supports (MTSS/RDA)

Workshops, consultation or direct work with school districts to establish Multi-tiered System of Support processes and practices, including Positive Behavioral Interventions and Supports 'PBIS' and Social Emotional and Behavioral Learning 'SEBL'. Examples: regional meetings, team meeting, data analysis, action plans, creating process/protocols, on-site coaching, Targeted Improvement Plan 'TIP', Results Driven Accountability 'RDA', Performance Enhancement and Knowledge 'PEaK' Project, NeMTSS.

##### 1106.03 - Math Content Training

Professional learning based on best practices of content and pedagogy in math, PK-12

##### 1106.04 - Science Content Training

Professional learning based on best practices of content and pedagogy in science, PK-12.

##### 1106.11 - Instructional Strategies

Kagan, Differentiation, Vocabulary, BlendED, Direct Instruction

##### 1106.12 - Other/Non-NSCAS Content Trainings

Trainings and support for content areas not tested through NSCAS. Such trainings as for guidance counselors, special education staff, and para educators.

##### 1107.01 - NWEA Training/Support

NWEA Certified Facilitators providing on-site consultation, training, and data analysis for administrators, teachers and staff.

##### 1109.01 - Classroom Coaching

Cognitive Coaching for Teachers

#### 1103.00 - Crisis/ School Safety

Training, support and consultation for sustaining, improving and re-establishing school environments that are conducive and supportive of learning. Examples: school safety teams and plans, crisis teams, psychological first aid, standard protocol response training, suicide prevention, staff and student wellness, self care, trauma informed care, school law webinars, Title IX training, de-escalation training (Mandt, Crisis Prevention Institute 'CPI'), equity.

#### 1104.01 - Principal Development

ESU 7 Principals have the opportunity to meet 5 times each year for opportunities to collaborate. Additionally, principal trainings are scheduled as needs are identified.

#### 1104.02 - Superintendent Development

Superintendent networking meetings on ESU campus throughout the year. Visits by ESU Administrator to school district Superintendents to discuss, plan and problem solve services provided to the districts. KSB training series. Perry Law Firm policy updates. Other topics for superintendents.

#### 1104.03 - Board of Education Development

#### 1105.01 - Develop, Revise, and Assess Curriculum based on Standards

Assisting schools in developing, revising, and aligning curriculum based on current content standards through a three-phase process. This process includes understanding instructional shifts, unpacking and prioritizing standards, and creating pacing guides. The final phase of this process could include building proficiency scales, program evaluation, and building assessments.

#### 1105.02 - Instructional Materials Adoption

Instructional materials adoption assistance and materials alignment

#### 1106.01 - Instructional Models

Professional development surrounding instructional models (Danielson, Marzano, ITIP, homegrown, etc.), strategies, and planning.

#### 1106.02 - English Language Arts (ELA) Content Training

Training specific to reading, phonemic awareness, phonics, decoding fluency, comprehension, vocabulary, grammar, and writing instruction and strategies.

#### 1109.03 - Principal Coaching

Cognitive Coaching for Principals

#### 1109.05 - Personalized PD

Assistance/mentoring for teachers (or small groups of teachers) needing assistance with implementing specific strategies.

#### 1110.00 - New Teacher Cohort

Study and implementation of research-based, best practices designed to support beginning teachers. Includes a clear focus on career-long excellence in the classroom and the legacy we create. Topics could include: lesson design, classroom management, student engagement, high yield strategies, technology integration, SPED, parent-teacher conferences

#### 1111.00 - Principal/Teacher Evaluation

Evaluation and training support. Example activities: consultation, Staff Evaluation Tool Support, classroom observations, walk through data collection, workshop facilitation, support with Student Learning Objectives, Professional Goal setting

#### 1112.05 - LAN Manager Training

Provide support and training to school LAN Managers.

#### 1112.08 - Special Education PD

Special education trainings offered to school district personnel.

#### 1112.09 - Before Age 5 Training

Workshops, consultation or direct work with individuals who serve children birth to age five.

#### 1112.13 - EL Professional Learning

English Learners Instructional Support--providing guidance, materials, scheduling, placement, and assessment to schools. Not related to Title III grant consortium facilitation services

#### 1112.20 - Career Academy Coordinator

Act as liaison between school districts and post secondary for the purpose of coordinating early college, career academy development, academic plans of study. Will work closely with school district leadership and counselors as well as early college personnel in higher ed institutions.

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## **INSTRUCTIONAL MATERIALS SERVICES (84-002.05C)**

### **1201.00 - Products and Subscriptions**

EdReady, World Book, Other

### **1202.00 - Media Lending Library**

Provides tangible resources for schools. ex: DVDs, Real Care Babies, assessment rentals

## **TECHNOLOGY (84-002.05B)**

### **1301.00 - Technology Support**

General technology and technical support.

### **1301.01 - Internet and WAN Support**

Support of internet and WAN (Wide Area Network) circuits.

### **1301.05 - Hardware Repair**

Computer, Device, A/V, and other equipment repair.

### **1301.06 - Distance Learning & Videoconferencing Support**

Codecs, Virtual Field Trips, Zoom, etc.

### **1301.07 - Contracted Technology Support**

Dedicated FTE assigned directly to school district(s) under a contract for personnel arrangement.

### **1301.08 - Planning & Consultation**

Strategic planning, general consultations, etc.

### **1301.09 - Electronic Recycling**

### **1302.05 - Server Hosting**

Physical or virtual server hosting.

### **1304.00 - Information Security**

### **1306.00 - E-Rate**

Universal Service E-Rate filing and consultation.

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## STUDENT SERVICES

### 1401.00 - Program Supervision

Compliance, financials, training

### 1402.00 - Speech Language

Provide diagnostic, therapeutic, and consultative services for students. Provide services for Birth-21 years of age in many areas, including receptive language, expressive language, articulation, voice, fluency, literacy, and social communication. Individual plans and service delivery made for each student to ensure FAPE. Participate on transition teams.

### 1403.00 - Vision

The ESU7 Vision Team provides resources, services, and support in preparing children/youth, ages birth to 21, who have a visual impairment for success in life through collaboration with schools, families, and community agencies. Vision services are available for students experiencing vision problems. Certified vision personnel provide evaluation, consultation, and intervention for these children. This assistance may include the use of adaptive equipment, assistive technology, instruction in Braille, orientation and mobility, and other skills for accessing the general curriculum, and acquire Adapted Core Curriculum skills specific to individuals with vision impairments.

### 1407.00 - Resource Coach

The ESU7 Resource Coach focus is working with teachers, other district staff, and families to assist, provide guidance, training, resources, and strategies for working with students by utilizing programming and materials to improve learning through meeting each individual student's needs (ages 0-21). Training Topics: Functions of Behavior and Behavior Strategies, Classroom Management Strategies, Stages of Behavior Escalation, Least Restrictive Environment, Functional Behavior Assessment/Behavior Intervention Plan, Paraprofessional Roles & Responsibilities, Writing Measurable IEP goals, General/Special Education Teacher Responsibilities, Disability Awareness, Social Skills, and Verbal Behavior Available Services: Implement verbal behavior program, IEP development-how to write measurable goals, District IEP meeting facilitation, Direct teaching to assist IEP implementation, Para, Parent & Teacher training-Behavior strategies, role modeling, coaching, & data collection, Model, instruct and collect data for social skills & functional life skills, Develop data collection systems, Direct student services in the home, Differentiate instruction, Provide resources (web sites, trainings, and curriculum materials, evidence based research )

#### 1404.00 - Early Childhood Special Education

Early Childhood Special Education services includes managing referrals and conducting evaluations of children birth to 5 years old. If children are in need of special education services; it also includes evidence based service delivery of comprehensive services in homes, childcare and preschool settings that adhere to IDEA Part C and Part B (619) rules and regulations. The teams also works to smoothly transition verified children to their elementary schools as they move on to kindergarten. Schools can utilize coordinators to help manage their Teaching Strategies GOLD requirements.

#### 1405.00 - Psychology

Provide direct and indirect support through general education and special education processes. Provide individual, team, and systems-level supports and services to various problem-solving teams. Academic, social emotional, and behavioral assessment, consultation, collaboration with classroom teachers, special education staff, specialists, parents, administration, and school personnel to develop an effective plan to meet the needs of each individual student.

#### 1406.01 - Special Education Level III Behavior

#### 1406.02 - Cen7ter

Cen7ter is designed to meet the needs of students ages 14 to 21 with developmental disabilities. Cen7ter's mission is to empower students to use their strengths to assist in preparing each individual to gain employment and independent living skills. Cen7ter program emphasis is placed on life skills academics, social skills, independent living, recreation/leisure, and prevocational opportunities. Cen7ter services are IEP driven and available 1 - 5 days a week.

#### 1408.00 - Deaf Education

Provision of supports and services, including technology and self-advocacy, for students who are deaf or hard of hearing. Examples: Regional programs, direct services, consultation, DHH Teacher, DHH Interpreter

#### 1411.00 - Transition

A transition specialists primary focus is preparing students with disabilities to transition from high school to life after graduation. The specialist supports districts through training opportunities, linkages to agencies and specialists, and providing student workshops on transition-related topics.

#### 1414.00 - Behavior & Mental Health Support

Behavior and mental health support includes conducting Functional Behavior Assessments to determine why a behavior is occurring and then develop a Behavior Intervention Plan to address the challenging behaviors. Individuals providing support works closely with school administrators, teachers, paraprofessionals, and school psychologists. Services can be minimal, such as conducting an observation and helping with classroom strategies, or much more extensive. Some students may require intensive behavior interventions, social skills training and/or emotional behavioral health support. Training for districts to discuss the basics of behavior, classroom strategies to help manage challenging behaviors, de-escalation strategies, and various other topics that the school district specifies are also provided.

#### 1415.01 - Contracted Interpretation-Translation Support

Facilitates interpretation (oral) and translation (written) communication between schools and Spanish-speaking families.

## GRANT SERVICES

### 1501.01 - Autism Spectrum Disorders Grant

The Northeast Regional ASD Network is available to provide Resources and Training to local school districts in the areas of: Assessment and verification of ASD ?Program planning, including identification and implementations of appropriate strategies and interventions for students with ASD The Northeast region has a lending library consisting of books, videos, and other resources that is available to school districts and parents upon request. These may be checked out from the ESU7 Media Department.

### 1501.02 - Perkins Grant

Provides grant facilitation, management, professional development, and networking for Career and Technical Education teachers through the Carl D Perkins Grant Consortium.

### 1501.03 - Title 1 Contract

Provide support in coordinating school wide and targeted assistance Title 1 programs. Training and support provided for teachers, administrators, and bookkeepers.

### 1501.04 - Title IC Migrant Education Program

The Migrant Education Program (MEP) provides supplemental educational and support services to eligible students to assist with their academic success.

### 1501.05 - Title II-A Consortium

The ESU 7 Title II-A Consortium supports the goal of Title II-A: Increase the academic achievement of all students through strategies such as improving teacher and Principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified Principals and leaders in schools.

### 1501.06 - Title III - English Learners

Trainings, support and resources to assist schools in meeting the needs of English Learners.

### 1501.07 - Title IV

Title IV-A Consortium supports the goal of Title IV-A: Well rounded education opportunities, safe and healthy students, and effective use of technology.

### 1501.09 - Transition Grant

A transition specialists primary focus is preparing students with disabilities to transition from high school to life after graduation. The specialist supports districts through training opportunities, linkages to agencies and specialists, and providing student workshops on transition-related topics.

### 1501.11 - Planning Region Team

Planning Region 7 is an organized group of parents, advocates and representatives from school districts, agencies, educational service units, Head Start, and other relevant agencies or persons responsible for assisting in the planning and implementation of the Early Intervention Act in each local community or region. PRT also tracks, arranges or provides the required NDE training for PART C providers and is the entity to compliance monitoring of Part C in our 7 counties.

### 1501.12 - PEaK

PEaK, formerly known as ILCD stands for Improving Learning for Children with Disabilities, a Nebraska Department of Education Initiative designed to enhance program improvement that will result in better outcomes for children with disabilities. The ESU7 PEaK Coordinator assists school districts with their improvement activities for students with disabilities. The Facilitator partners with districts to gather and analyze data in collaboration with the Continuous School Improvement Process and to assist in the development of Targeted Improvement Plans. Each Nebraska school district will develop a Targeted Improvement Plan that will lead to better child and student performance and report annually to NDE on the Plan's progress.

### 1501.13 - Early Learning Connection (ELC)

Nebraska's Early Learning Connection (ELC) is an integrated system of early childhood professional development. The ELC consists of a statewide hub at the Early Childhood Training Center and seven regional Early Learning Connection partnerships, along with other state and regional partners. It is designed as a system that supports the career and professional development of all who provide programs and services for young children birth through age eight.

### 1501.16 - McKinney Vento

## OTHER SERVICES

### 1601.00 - Production/Print Shop

The ESU 7 Production Department provides schools with copy and finishing services, lamination, flash and word cards, writing paper pads, Ellison Cutouts, and poster printing.

### 1604.00 - Group Purchasing

Volume purchases for various vendor services to optimize purchasing efficiencies for such items as John Baylor, policy updates, etc

## Staffing, Training, and Budget Considerations.

The following section defines the necessary resources to fulfill demands of the drafted 2024-2025 ESU 7 Service Plan.

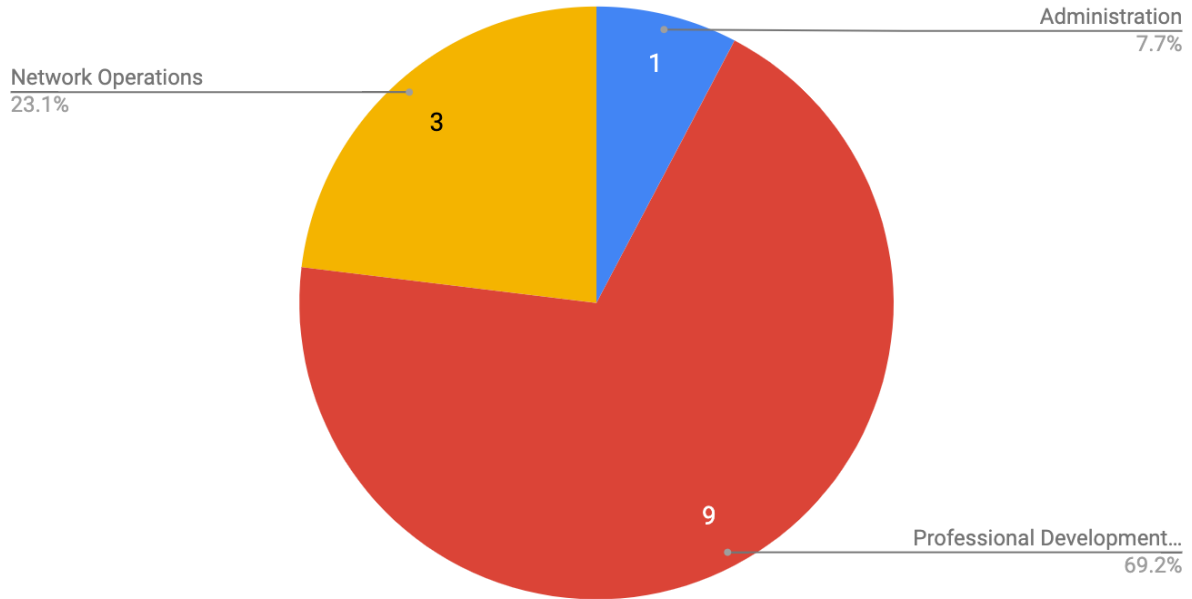
### Estimated Expenditures-Revenue Budget 2024-2025

Program Function	2023-2024 Budgeted Expenditure	2024-2025 Projected Expenditure	Pay Sources for Projected Expenditures		
			Contract and Flow Through	Levy	Cash Reserve
Special Education	6,011,340	6,404,677	\$6,404,677 Up due to increased staffing and new Level III program		
PD, Tech, Admin, Print Shop, Operations	6,517,956	6,721,730	\$2,100,000 Up from \$1,975,000	\$3,213,189 Up from \$2,975,174 with similar valuation growth	\$1,408,541 Down from \$1,595,000
State and Federal Grants	3,694,518	3,807,952	\$3,807,952 Estimate Up		
<b>Totals</b>	<b>16,223,815</b>	<b>16,934,359</b>	<b>12,312,629</b>	<b>3,213,189</b>	<b>1,408,541</b>

Property Valuation	19,834,499,675	21,421,259,649
Percent Growth in Levy	8.18%	8%
Dollar Amount in Growth	224,973	238,014
Levy Dollars	2,975,175	3,213,189
Total Budgeted Expenses	16,223,815	16,934,359
Percent Growth in Budget	4.82%	4.38%
Estimated Cash Reserve	\$1,487,587	\$1,487,587
Estimated Cash Reserve %	10%	10%

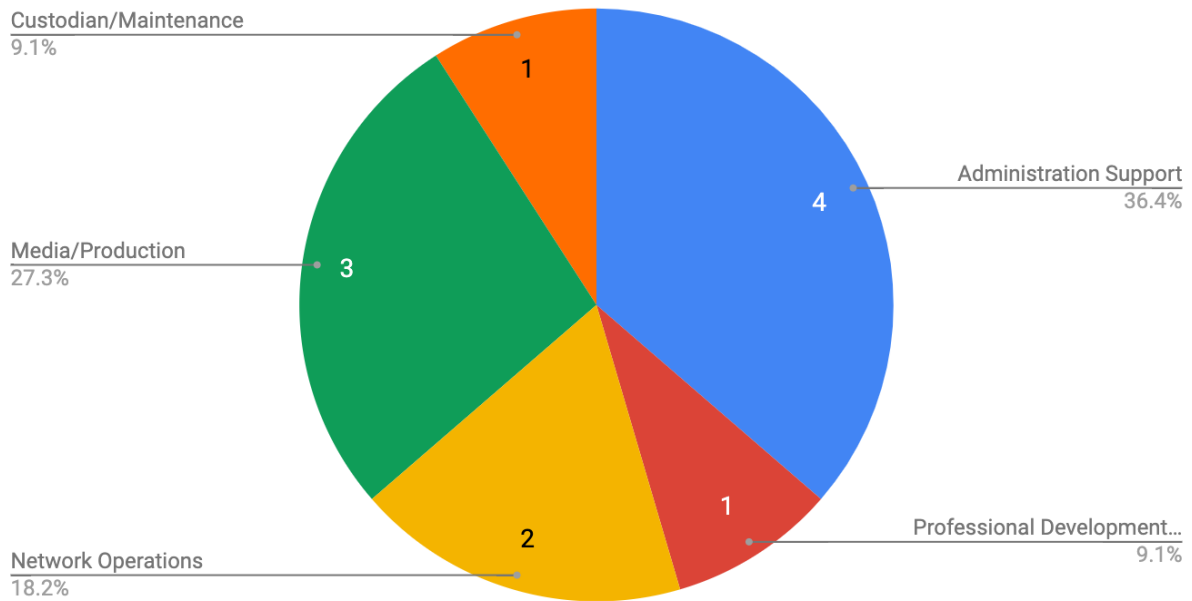
## Professional/Leadership FTEs

(Funded by levy dollars)



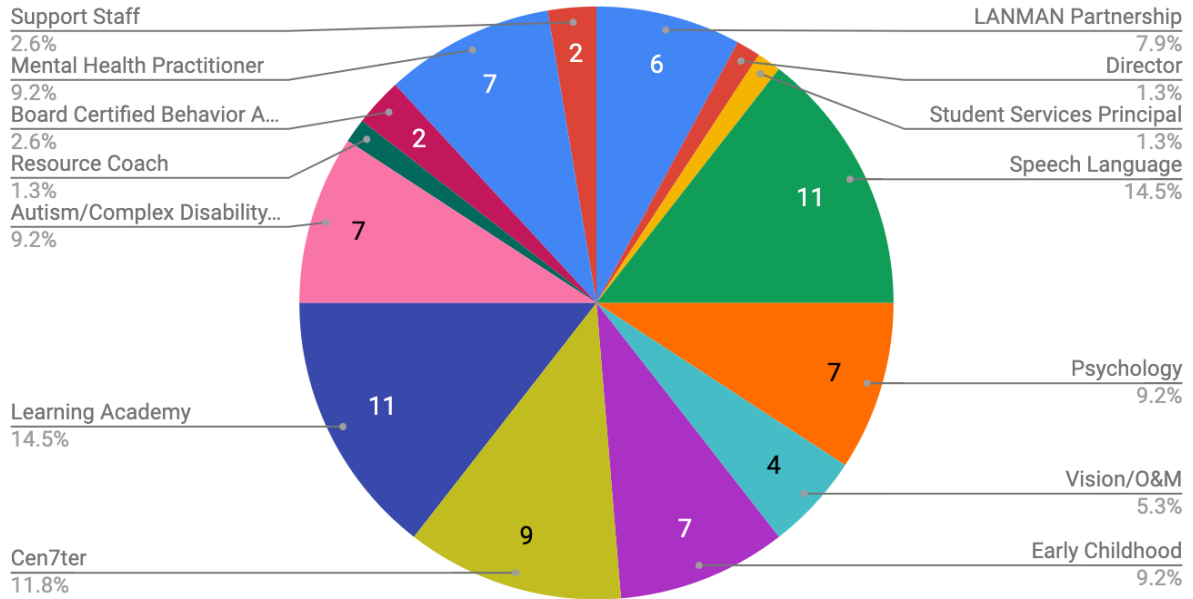
## Other Professional/Support Staff FTE

(Funded by levy dollars)



## Contracted Services FTE

(Contracted to school districts)



<b>STAFFING NEEDS</b>		
Professional/ Leadership (funded by levy dollars) 1.0 FTE Administration 9.0 FTE* Professional Development (2.0 FTE funded by Grants) 3.0 FTE Network Operations <b>13.0 FTE PROFESSIONAL TOTAL</b> Increased by 1.0 FTE	Other Professional/Support Staff (funded by levy dollars) 4.0 FTE Administration Support 1.0 FTE Professional Development Support 2.0 FTE Network Operations 3.0 FTE Media/Production 1.0 FTE Custodian/Maintenance <b>10.0 FTE OTHER PROF/SUPPORT            TOTAL</b> Increased by .75 FTE	Contracted Services (contracted to school districts) 6.0 FTE LANMAN Partnership 1.0 FTE Director 1.0 Student Services Principal 11.0 FTE Speech Language 7.0 FTE Psychology 4.0 FTE Vision/O&M 7.0 FTE Early Childhood 9.0 FTE Cen7ter 11.0 FTE Learning Academy 7.6 FTE Autism/Complex Disability Program 1.0 FTE Resource Coach 2.0 FTE Board Certified Behavior Analyst 7.0 FTE Mental Health Practitioner 2.0 FTE Support Staff <b>76.6 FTE CONTRACTED SERVICES            TOTAL</b> Increased by 5.4 FTE
Funding sources: General Levy 1.5 cents and Cash Reserve Fund if necessary Full Time Equivalencies are calculated on a 245 day contract/work agreement basis unless otherwise specified. FTEs as assigned may vary according to (1) Federal Grant time logged throughout the year, & (2) other changes in needs. FTE for Special Education are calculated on a 185 day contract basis (excluding Sped Dir who is on 245 day contract). FTE for PD Staff are calculated on 225 day contract basis (excluding PD Director who is on 245 day contract). * Indicates supplemented with Grant funding		
*These are estimates only. Please be advised the allocations and dollars may change as needs of the districts change.		

## Stage III - Implementation

The implementation stage of SIMPL measures how well the supports in the ESU 7 Service Plan are implemented at the district level. This implementation may include:

- Assess participation in the ESU 7 services
- Evaluate the level of implementation for each service
- Log activity for each service

# 2024-2025 Service Plan Approval

The Levy/Core Services Plan and Cost Estimates were reviewed with the ESU 7 Superintendents on January 18, 2024 and will be reviewed by the ESU 7 Board on February 19, 2024. The Executive Committee recommends schools approve the plan and budget as attached. Each member school is requested to complete this form to document their approval decision by February 2, 2024.

\*Forms not returned by that date will be counted as affirmative votes for the proposed plan. Thank you for your prompt attention to this request as your information will help ESU 7 make decisions regarding staff assignments and budget allocations for the 2024-2025 fiscal year.

*\* Indicates required question*

---

1. School District \*

---

2. Superintendent Filling out this Form \*

---

3. The above mentioned school district has reviewed the proposed Levy/Core Services Plan and Cost Estimates as recommended by the ESU 7 Superintendents for the 2024-2025 budget year. The choice below indicates the school district's acceptance of this plan: \*

*Mark only one oval.*

Approve

Do Not Approve

# Google Forms





**Office Use Only:**

Degree \* MA

Hours Earned \* 18

Experience 7

Index 1.59

FTE 1.0

Salary + Equity\* \$ 61,641.12 + 11,418.00

\*Anticipated for (2024-2025 school year)

**CERTIFICATED SPECIAL EDUCATION CONTRACT**

This contract is made by and entered into between Educational Service Unit 7, State of Nebraska, hereinafter referred to as “ESU7”, and Lindy Church, hereinafter referred to as the “Party”.

**WITNESSETH:** That ESU7 hereby agrees to employ the above-named Party in the assignment of Special Education Teacher for school year 2024-2025, subject to the following terms and conditions:

1. **Term of Employment.** This agreement shall commence on the 12th day of August, 20 24. This agreement shall terminate on the 20th day of May, 20 25 or may be terminated pursuant to Section 7 of the attached contract, whichever comes first. This term shall consist of 185 days of service in any given fiscal year, which are exclusive of holidays.
2. **Compensation:** The Party shall be paid a yearly salary as determined by the applicable Negotiated Master Agreement, paid in 12 monthly payments. The first salary installment shall be payable on the 20th day of September and on the 20<sup>th</sup> day of each month thereafter.
3. **Fringe Benefits:** ESU7 agrees to pay such part of the health and dental insurance premium of the party as may be agreed upon in negotiations between ESU7 and bargaining organization or organizations of the party, providing said party opts to participate in such an insurance program.
4. **Professional Status.** The Party hereby affirms that he/she is not under contract with another school board or board of education covering any part of or all of the same terms provided in this contract. Said party affirms that he/she holds or will hold at the beginning of the term of this contract, a current and valid Nebraska License or Teaching Certificate, with State-approved endorsements in those services, teaching, or administrative areas mutually agreed upon by the party and the Board of ESU7. The party further agrees that the certificate is or will be properly registered with ESU7 prior to the beginning of the term of this contract. If the certificate is

not registered with ESU7, prior to the contract start date, this contract shall be declared invalid and the party shall not be further reimbursed for any services rendered under the assignment identified in "WITNESSETH" of this contract. This provision shall not apply to the party when the assigned duties of the party do not require certification.

5. **Policies, Rules and Regulations.** The Party agrees to be governed by the policies of the Board of ESU7, the rules and regulations of ESU7 and the directives of supervisors. The Party agrees that the policies of the Board of ESU7 and rules and regulations of the ESU7 may be changed at any time, with or without notice to the Party.
6. **Duties.** The duties of the Party shall be as prescribed for the position and assignment, which duties shall be performed in accordance with standards, goals, and policies established by the Board of ESU7 and the ESU7 Administrator. The Party agrees to devote full time, skill, labor and attention to these duties throughout the term of this contract.
7. **Termination of Employment.** Should the party violate any of the terms of this contract, or in the performance of his/her assigned duties fail satisfactorily to perform, the Board of ESU7 may upon a finding of just cause, all as set forth hereafter, terminate this contract. Prior to any final decision to terminate this contract prior to the completion of the contract period, the ESU Administrator shall notify the party in writing of any conditions of unsatisfactory performance which the ESU Administrator considers may be just cause to terminate this contract prior to the end of the contract period. If the party wishes a hearing, a written request shall be sent to the Secretary of the Board or the ESU Administrator within 7 calendar days after receipt of the written notice. Upon receipt of such notice the Board shall order the hearing to be held within thirty (30) days and shall give written notice of the time and place of the hearing to the party. At the hearing evidence shall be presented in support of the reasons given for considering termination of the contract and the party shall be permitted to produce evidence relating thereto.

The Board shall render a decision to terminate the contract based on the evidence produced at the hearing. As used herein the term "just cause" shall mean (a) incompetency, (b) neglect of duty, (c) unprofessional conduct, (d) insubordination, (e) immorality, (f) physical or mental incapacity, or (g) other conduct, which interferes substantially with the continued performance of his/her assigned duties. Nothing contained herein shall prevent the suspension of the party, with pay, from his/her duties during the pendency of such proceedings. If the party makes no request for a hearing within the seven days provided herein, the Board of ESU7 may proceed to take official action to terminate this contract.

8. **Disability.** Should the Party be unable to perform the essential functions

of the position by reason of illness, accident or other disability beyond his/her control, and such disability shall continue for more than two (2) months; or if such disability is permanent, irreparable, or of such a nature as to make performance of his/her duties impossible, the Board may, in its discretion, terminate this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Party under any insurance coverage furnished by ESU7.

9. **Deductions.** This contract shall conform to the federal and state regulations governing deductions from the compensation stated herein with reference to withholding tax, social security, and teacher's retirement. Other deductions may be withheld as agreed to by the parties of this contract.
10. **Private Automobiles.** ESU7 will reimburse the Party for the use of private automobiles in the conducting of official business for ESU7 in accordance with such mileage reimbursement policies of the Board of ESU7 or as otherwise provided for the in the Negotiated Master Agreement.
11. **Entirety of Agreement and Amendments.** The Party certifies that he or she has read the foregoing Certificated Special Education Contract, fully understands its terms and conditions and agrees that the foregoing Certificated Special Education Contract constitutes the entire agreement and that no representations, promises, agreements or undertakings, written or oral, not herein contained shall be of any force or effect. It is specifically agreed that this Certificated Special Education Contract shall be subject to modification only by a written instrument signed by the Party and the ESU7 Administrator.
12. **Amendments to be in Writing.** This contract may be modified or amended only by a written document duly authorized and executed by the ESU7 Administrator and the Board.
13. **Applicable Law.** This agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

**IN WITNESS WHEREOF**, the parties have executed this contract on the dates below:

Executed by the Board of ESU7 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Secretary, Board of ESU7

\_\_\_\_\_  
President, Board of ESU

Executed by the Party this **7** day of February, 20**24**.

*Lindy Church*  
Lindy Church (Feb 7, 2024 10:40 CST)

Party

**Sped Certified Notes/Comments**  
**Do not print with contracts**  
**FOR OFFICE USE ONLY**

All certified special education staff.  
Do not include extra duty / days here.






# Church Autism '24-'25

Final Audit Report

2024-02-07

Created:	2024-02-02
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6irdeaW7wketsT95I485CoBktFp2Qlvd

## "Church Autism '24-'25" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)  
2024-02-02 - 8:26:42 PM GMT
-  Document emailed to Lindy Church (lchurch@esu7.org) for signature  
2024-02-02 - 8:28:45 PM GMT
-  Email viewed by Lindy Church (lchurch@esu7.org)  
2024-02-02 - 8:28:51 PM GMT
-  Document e-signed by Lindy Church (lchurch@esu7.org)  
Signature Date: 2024-02-07 - 4:40:23 PM GMT - Time Source: server
-  Agreement completed.  
2024-02-07 - 4:40:23 PM GMT



**Office Use Only:**

Degree \* MA

Hours Earned \* 27

Experience 8

Index 1.68

FTE 1.0

Salary + Equity\* \$ 65,130.24 + 11,418.00

\*Anticipated for (2024-2025 school year)

**CERTIFICATED SPECIAL EDUCATION CONTRACT**

This contract is made by and entered into between Educational Service Unit 7, State of Nebraska, hereinafter referred to as "ESU7", and Jenna Mattox, hereinafter referred to as the "Party".

**WITNESSETH:** That ESU7 hereby agrees to employ the above-named Party in the assignment of Resource Coach/EC Teacher for school year 2024-2025, subject to the following terms and conditions:

1. **Term of Employment.** This agreement shall commence on the 12th day of August, 20 24. This agreement shall terminate on the 20th day of May, 20 25 or may be terminated pursuant to Section 7 of the attached contract, whichever comes first. This term shall consist of 185 days of service in any given fiscal year, which are exclusive of holidays.
2. **Compensation:** The Party shall be paid a yearly salary as determined by the applicable Negotiated Master Agreement, paid in 12 monthly payments. The first salary installment shall be payable on the 20th day of September and on the 20<sup>th</sup> day of each month thereafter.
3. **Fringe Benefits:** ESU7 agrees to pay such part of the health and dental insurance premium of the party as may be agreed upon in negotiations between ESU7 and bargaining organization or organizations of the party, providing said party opts to participate in such an insurance program.
4. **Professional Status.** The Party hereby affirms that he/she is not under contract with another school board or board of education covering any part of or all of the same terms provided in this contract. Said party affirms that he/she holds or will hold at the beginning of the term of this contract, a current and valid Nebraska License or Teaching Certificate, with State-approved endorsements in those services, teaching, or administrative areas mutually agreed upon by the party and the Board of ESU7. The party further agrees that the certificate is or will be properly registered with ESU7 prior to the beginning of the term of this contract. If the certificate is

not registered with ESU7, prior to the contract start date, this contract shall be declared invalid and the party shall not be further reimbursed for any services rendered under the assignment identified in "WITNESSETH" of this contract. This provision shall not apply to the party when the assigned duties of the party do not require certification.

5. **Policies, Rules and Regulations.** The Party agrees to be governed by the policies of the Board of ESU7, the rules and regulations of ESU7 and the directives of supervisors. The Party agrees that the policies of the Board of ESU7 and rules and regulations of the ESU7 may be changed at any time, with or without notice to the Party.
6. **Duties.** The duties of the Party shall be as prescribed for the position and assignment, which duties shall be performed in accordance with standards, goals, and policies established by the Board of ESU7 and the ESU7 Administrator. The Party agrees to devote full time, skill, labor and attention to these duties throughout the term of this contract.
7. **Termination of Employment.** Should the party violate any of the terms of this contract, or in the performance of his/her assigned duties fail satisfactorily to perform, the Board of ESU7 may upon a finding of just cause, all as set forth hereafter, terminate this contract. Prior to any final decision to terminate this contract prior to the completion of the contract period, the ESU Administrator shall notify the party in writing of any conditions of unsatisfactory performance which the ESU Administrator considers may be just cause to terminate this contract prior to the end of the contract period. If the party wishes a hearing, a written request shall be sent to the Secretary of the Board or the ESU Administrator within 7 calendar days after receipt of the written notice. Upon receipt of such notice the Board shall order the hearing to be held within thirty (30) days and shall give written notice of the time and place of the hearing to the party. At the hearing evidence shall be presented in support of the reasons given for considering termination of the contract and the party shall be permitted to produce evidence relating thereto.

The Board shall render a decision to terminate the contract based on the evidence produced at the hearing. As used herein the term "just cause" shall mean (a) incompetency, (b) neglect of duty, (c) unprofessional conduct, (d) insubordination, (e) immorality, (f) physical or mental incapacity, or (g) other conduct, which interferes substantially with the continued performance of his/her assigned duties. Nothing contained herein shall prevent the suspension of the party, with pay, from his/her duties during the pendency of such proceedings. If the party makes no request for a hearing within the seven days provided herein, the Board of ESU7 may proceed to take official action to terminate this contract.

8. **Disability.** Should the Party be unable to perform the essential functions

of the position by reason of illness, accident or other disability beyond his/her control, and such disability shall continue for more than two (2) months; or if such disability is permanent, irreparable, or of such a nature as to make performance of his/her duties impossible, the Board may, in its discretion, terminate this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Party under any insurance coverage furnished by ESU7.

9. **Deductions.** This contract shall conform to the federal and state regulations governing deductions from the compensation stated herein with reference to withholding tax, social security, and teacher's retirement. Other deductions may be withheld as agreed to by the parties of this contract.
10. **Private Automobiles.** ESU7 will reimburse the Party for the use of private automobiles in the conducting of official business for ESU7 in accordance with such mileage reimbursement policies of the Board of ESU7 or as otherwise provided for the in the Negotiated Master Agreement.
11. **Entirety of Agreement and Amendments.** The Party certifies that he or she has read the foregoing Certificated Special Education Contract, fully understands its terms and conditions and agrees that the foregoing Certificated Special Education Contract constitutes the entire agreement and that no representations, promises, agreements or undertakings, written or oral, not herein contained shall be of any force or effect. It is specifically agreed that this Certificated Special Education Contract shall be subject to modification only by a written instrument signed by the Party and the ESU7 Administrator.
12. **Amendments to be in Writing.** This contract may be modified or amended only by a written document duly authorized and executed by the ESU7 Administrator and the Board.
13. **Applicable Law.** This agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

**IN WITNESS WHEREOF**, the parties have executed this contract on the dates below:

Executed by the Board of ESU7 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Secretary, Board of ESU7

\_\_\_\_\_  
President, Board of ESU

Executed by the Party this 14 day of February, 2024.

  
\_\_\_\_\_  
Jenna Mattox (Feb 14, 2024 14:33 CST)

Party

**Sped Certified Notes/Comments**  
**Do not print with contracts**  
**FOR OFFICE USE ONLY**

All certified special education staff.  
Do not include extra duty / days here.







# Mattox '24-'25

Final Audit Report

2024-02-14

Created:	2024-02-14
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAiFHi5YxEEJVudkOrgiYYVFZKb5Y1JxU

## "Mattox '24-'25" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)  
2024-02-14 - 8:24:47 PM GMT
-  Document emailed to mattox08@gmail.com for signature  
2024-02-14 - 8:27:16 PM GMT
-  Email viewed by mattox08@gmail.com  
2024-02-14 - 8:30:44 PM GMT
-  Signer mattox08@gmail.com entered name at signing as Jenna Mattox  
2024-02-14 - 8:33:26 PM GMT
-  Document e-signed by Jenna Mattox (mattox08@gmail.com)  
Signature Date: 2024-02-14 - 8:33:28 PM GMT - Time Source: server
-  Agreement completed.  
2024-02-14 - 8:33:28 PM GMT



## **PROFESSIONAL EMPLOYMENT CONTRACT FOR A DEFINITE TERM (EXEMPT)**

This employment contract is made by and between **Educational Service Unit No. 7**, referred to herein as "ESU," and **Iris Medina Gonzalez**, referred to herein as the "Employee."

WITNESSETH: The ESU agrees to employ the Employee and the Employee agrees to accept such employment subject to the following terms and conditions:

**1. Term of Employment.** This contract shall commence on the 12th day of August, 2024. This contract shall terminate on the 20th day of May, 2025, or may be terminated pursuant to Section 8 of the contract, whichever occurs first. This term shall consist of 185 days of service in any given fiscal year, which is exclusive of holidays.

**2. At-Will Nature of Employment; Duties of Employee.** The Employee is hired as an "at will" employee and accepts employment on that basis. The Employee's duties and extent of employment are subject to assignment by the ESU Administrator or the Employee's supervisor but shall generally be as follows: PLMHP. The Employee agrees at all times to perform all of his or her duties faithfully, industriously, and to the best of his or her ability, experience and talents. The Employee agrees to devote full time, skill, labor and attention to these duties throughout his or her employment.

**3. Employment Status.** The Employee is not employed as a teacher, nurse, or other position required to have a certificate from the Nebraska State Department of Education and is not a "certificated employee" as that term is defined in NEB. REV. STAT. § 79-1234.

**4. Days and Hours of Employment.** The days and hours of employment shall be as assigned by the Administrator or the Employee's supervisor.

**5. Compensation.** The Employee shall be paid an annual salary of \$64,000.00 subject to applicable deductions and federal and state withholding.

The salary shall be paid in twelve (12) equal monthly payments of \$5,333.33 in accordance with ESU's payment practices for professional staff members. The first salary installment shall be payable on the 20th day of September and on the 20th day of each month thereafter.

**6. Fringe Benefits.** ESU 7 agrees to provide the same fringe benefits as annually approved by the Board of ESU 7.

**7. Policies, Rules and Regulations.** The Employee agrees to be governed by the policies and the rules and regulations of ESU and the directives of supervisors. The Employee agrees that the policies of ESU and rules and regulations of ESU may be changed at any time, with or without notice to the Employee.

**8. Termination of Employment.** This contract creates no property right in continued employment and may be terminated by either party, with or without cause and without a hearing, upon giving written notice. The ESU Administrator, acting upon his or her own initiative, may terminate the Employee's employment, and such termination will be effective upon the date of the issuance of the notice.

**9. Duty to Report.** The Employee shall self-report any of the following to the ESU's Administrator within 24 hours of its occurrence or at the beginning of the next business day, whichever is earlier:

- A. Any criminal citation if the alleged offense is a misdemeanor or felony under federal or Nebraska law or in the state in which the alleged offense occurred;
- B. Any arrest for any reason;
- C. Any criminal conviction;
- D. Any sentence of incarceration;
- E. Any criminal or civil filing or Department of Health and Human Services or law enforcement investigation against the Employee for child abuse and/or neglect;
- F. Any complaint or other administrative filing against the Employee that could impact any certificate or professional license held by the employee;
- G. Any action or threat of action by any entity against the Employee's driver's license or ability or authority to operate a motor vehicle if the Employee's job duties may require the operation of a motor vehicle.

The failure to make a report required by this paragraph may result in the immediate cancellation of this Contract.

**10. Compensation Upon Termination.** The Employee agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or provided but not earned

prior to the date of termination of this contract shall be refunded to the ESU by the Employee and may be withheld by the ESU from any payments to the Employee.

**11. Deductions.** The Employee authorizes the ESU to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Employee or the value of property or money entrusted to the Employee or owed by the Employee to the ESU during the course of the Employee's employment, if such property or money have not properly been returned to the ESU.

**12. Private Automobiles.** ESU 7 will reimburse the Party for the use of private automobiles in the conducting of official business for ESU 7 in accordance with such mileage reimbursement policies of the Board of ESU 7. Said policies may be changed at any time, with or without notice to the Employee.

**13. Entirety of Contract and Amendments.** The Employee certifies that he or she has read the foregoing Employment Contract, fully understands its terms and conditions, and agrees that the foregoing Employment Contract constitutes the entire contract and that no representations, promises, contracts or undertakings, written or oral, not herein contained shall be of any force or effect. It is specifically agreed that this Employment Contract shall be subject to modification only by a written instrument signed by the Employee and the Administrator.

**14. Applicable Law.** This contract shall be governed by and construed in accordance with the laws of the State of Nebraska.

**15. Severability.** If any portion of this contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this contract.

Executed by the Board of ESU7 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Secretary, Board of ESU7

\_\_\_\_\_  
President, Board of ESU7

Executed by the Employee this 2 day of 15, 2024.

Iris Medina Gonzalez  
Iris Medina Gonzalez (Feb 15, 2024 10:03 CST)

\_\_\_\_\_  
Employee







# Medina Gonzalez '24-'25

Final Audit Report

2024-02-15

Created:	2024-02-14
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAJd_W4-qP2Lvg8FwWIDwvdXAhfghRHTHa

## "Medina Gonzalez '24-'25" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)  
2024-02-14 - 8:55:39 PM GMT
-  Document emailed to iris.med.gonz@icloud.com for signature  
2024-02-14 - 8:56:24 PM GMT
-  Email viewed by iris.med.gonz@icloud.com  
2024-02-15 - 1:54:07 AM GMT
-  Signer iris.med.gonz@icloud.com entered name at signing as Iris Medina Gonzalez  
2024-02-15 - 4:03:21 PM GMT
-  Document e-signed by Iris Medina Gonzalez (iris.med.gonz@icloud.com)  
Signature Date: 2024-02-15 - 4:03:23 PM GMT - Time Source: server
-  Agreement completed.  
2024-02-15 - 4:03:23 PM GMT



**Office Use Only:**

Degree \* MA

Hours Earned \* 0

Experience 12

Index 1.69

FTE 1.0

Salary + Equity\* \$ 65,517.92 + 11,418.00

\*Anticipated for (2024-2025 school year)

**CERTIFICATED SPECIAL EDUCATION CONTRACT**

This contract is made by and entered into between Educational Service Unit 7, State of Nebraska, hereinafter referred to as "ESU7", and Lee Rasmussen, hereinafter referred to as the "Party".

**WITNESSETH:** That ESU7 hereby agrees to employ the above-named Party in the assignment of Resource/Behavior Teacher for school year 2024-2025, subject to the following terms and conditions:

1. **Term of Employment.** This agreement shall commence on the 12th day of August, 20 24. This agreement shall terminate on the 20th day of May, 20 25 or may be terminated pursuant to Section 7 of the attached contract, whichever comes first. This term shall consist of 185 days of service in any given fiscal year, which are exclusive of holidays.
2. **Compensation:** The Party shall be paid a yearly salary as determined by the applicable Negotiated Master Agreement, paid in 12 monthly payments. The first salary installment shall be payable on the 20th day of September and on the 20<sup>th</sup> day of each month thereafter.
3. **Fringe Benefits:** ESU7 agrees to pay such part of the health and dental insurance premium of the party as may be agreed upon in negotiations between ESU7 and bargaining organization or organizations of the party, providing said party opts to participate in such an insurance program.
4. **Professional Status.** The Party hereby affirms that he/she is not under contract with another school board or board of education covering any part of or all of the same terms provided in this contract. Said party affirms that he/she holds or will hold at the beginning of the term of this contract, a current and valid Nebraska License or Teaching Certificate, with State-approved endorsements in those services, teaching, or administrative areas mutually agreed upon by the party and the Board of ESU7. The party further agrees that the certificate is or will be properly registered with ESU7 prior to the beginning of the term of this contract. If the certificate is

not registered with ESU7, prior to the contract start date, this contract shall be declared invalid and the party shall not be further reimbursed for any services rendered under the assignment identified in "WITNESSETH" of this contract. This provision shall not apply to the party when the assigned duties of the party do not require certification.

5. **Policies, Rules and Regulations.** The Party agrees to be governed by the policies of the Board of ESU7, the rules and regulations of ESU7 and the directives of supervisors. The Party agrees that the policies of the Board of ESU7 and rules and regulations of the ESU7 may be changed at any time, with or without notice to the Party.
6. **Duties.** The duties of the Party shall be as prescribed for the position and assignment, which duties shall be performed in accordance with standards, goals, and policies established by the Board of ESU7 and the ESU7 Administrator. The Party agrees to devote full time, skill, labor and attention to these duties throughout the term of this contract.
7. **Termination of Employment.** Should the party violate any of the terms of this contract, or in the performance of his/her assigned duties fail satisfactorily to perform, the Board of ESU7 may upon a finding of just cause, all as set forth hereafter, terminate this contract. Prior to any final decision to terminate this contract prior to the completion of the contract period, the ESU Administrator shall notify the party in writing of any conditions of unsatisfactory performance which the ESU Administrator considers may be just cause to terminate this contract prior to the end of the contract period. If the party wishes a hearing, a written request shall be sent to the Secretary of the Board or the ESU Administrator within 7 calendar days after receipt of the written notice. Upon receipt of such notice the Board shall order the hearing to be held within thirty (30) days and shall give written notice of the time and place of the hearing to the party. At the hearing evidence shall be presented in support of the reasons given for considering termination of the contract and the party shall be permitted to produce evidence relating thereto.

The Board shall render a decision to terminate the contract based on the evidence produced at the hearing. As used herein the term "just cause" shall mean (a) incompetency, (b) neglect of duty, (c) unprofessional conduct, (d) insubordination, (e) immorality, (f) physical or mental incapacity, or (g) other conduct, which interferes substantially with the continued performance of his/her assigned duties. Nothing contained herein shall prevent the suspension of the party, with pay, from his/her duties during the pendency of such proceedings. If the party makes no request for a hearing within the seven days provided herein, the Board of ESU7 may proceed to take official action to terminate this contract.

8. **Disability.** Should the Party be unable to perform the essential functions

of the position by reason of illness, accident or other disability beyond his/her control, and such disability shall continue for more than two (2) months; or if such disability is permanent, irreparable, or of such a nature as to make performance of his/her duties impossible, the Board may, in its discretion, terminate this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Party under any insurance coverage furnished by ESU7.

9. **Deductions.** This contract shall conform to the federal and state regulations governing deductions from the compensation stated herein with reference to withholding tax, social security, and teacher's retirement. Other deductions may be withheld as agreed to by the parties of this contract.
10. **Private Automobiles.** ESU7 will reimburse the Party for the use of private automobiles in the conducting of official business for ESU7 in accordance with such mileage reimbursement policies of the Board of ESU7 or as otherwise provided for the in the Negotiated Master Agreement.
11. **Entirety of Agreement and Amendments.** The Party certifies that he or she has read the foregoing Certificated Special Education Contract, fully understands its terms and conditions and agrees that the foregoing Certificated Special Education Contract constitutes the entire agreement and that no representations, promises, agreements or undertakings, written or oral, not herein contained shall be of any force or effect. It is specifically agreed that this Certificated Special Education Contract shall be subject to modification only by a written instrument signed by the Party and the ESU7 Administrator.
12. **Amendments to be in Writing.** This contract may be modified or amended only by a written document duly authorized and executed by the ESU7 Administrator and the Board.
13. **Applicable Law.** This agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.


**IN WITNESS WHEREOF**, the parties have executed this contract on the dates below:

Executed by the Board of ESU7 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Secretary, Board of ESU7

\_\_\_\_\_  
President, Board of ESU

Executed by the Party this **15** day of February, 2024.

  
Lee Rasmussen (Feb 15, 2024 09:36 CST)

\_\_\_\_\_  
Party

**Sped Certified Notes/Comments**  
**Do not print with contracts**  
**FOR OFFICE USE ONLY**

All certified special education staff.  
Do not include extra duty / days here.







# Rasmussen '24-'25

Final Audit Report

2024-02-15

Created:	2024-02-15
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAACvQPFSG1VKKZsKIJ2Juw6P2u2T4i30kD

## "Rasmussen '24-'25" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)  
2024-02-15 - 2:53:49 PM GMT
-  Document emailed to leerasmussen@outlook.com for signature  
2024-02-15 - 2:55:13 PM GMT
-  Email viewed by leerasmussen@outlook.com  
2024-02-15 - 3:32:25 PM GMT
-  Signer leerasmussen@outlook.com entered name at signing as Lee Rasmussen  
2024-02-15 - 3:36:09 PM GMT
-  Document e-signed by Lee Rasmussen (leerasmussen@outlook.com)  
Signature Date: 2024-02-15 - 3:36:11 PM GMT - Time Source: server
-  Agreement completed.  
2024-02-15 - 3:36:11 PM GMT



## **PROFESSIONAL EMPLOYMENT CONTRACT FOR A DEFINITE TERM (EXEMPT)**

This employment contract is made by and between **Educational Service Unit No. 7**, referred to herein as "ESU," and **Sonya Sukup**, referred to herein as the "Employee."

WITNESSETH: The ESU agrees to employ the Employee and the Employee agrees to accept such employment subject to the following terms and conditions:

**1. Term of Employment.** This contract shall commence on the 12th day of August, 2024. This contract shall terminate on the 20th day of May, 2025, or may be terminated pursuant to Section 8 of the contract, whichever occurs first. This term shall consist of 185 days of service in any given fiscal year, which is exclusive of holidays.

**2. At-Will Nature of Employment; Duties of Employee.** The Employee is hired as an "at will" employee and accepts employment on that basis. The Employee's duties and extent of employment are subject to assignment by the ESU Administrator or the Employee's supervisor but shall generally be as follows: LMHP. The Employee agrees at all times to perform all of his or her duties faithfully, industriously, and to the best of his or her ability, experience and talents. The Employee agrees to devote full time, skill, labor and attention to these duties throughout his or her employment.

**3. Employment Status.** The Employee is not employed as a teacher, nurse, or other position required to have a certificate from the Nebraska State Department of Education and is not a "certificated employee" as that term is defined in NEB. REV. STAT. § 79-1234.

**4. Days and Hours of Employment.** The days and hours of employment shall be as assigned by the Administrator or the Employee's supervisor.

**5. Compensation.** The Employee shall be paid an annual salary of \$72,000.00 subject to applicable deductions and federal and state withholding.

The salary shall be paid in twelve (12) equal monthly payments of \$6,000.00 in accordance with ESU's payment practices for professional staff members. The first salary installment shall be payable on the 20th day of September and on the 20th day of each month thereafter.

**6. Fringe Benefits.** ESU 7 agrees to provide the same fringe benefits as annually approved by the Board of ESU 7.

**7. Policies, Rules and Regulations.** The Employee agrees to be governed by the policies and the rules and regulations of ESU and the directives of supervisors. The Employee agrees that the policies of ESU and rules and regulations of ESU may be changed at any time, with or without notice to the Employee.

**8. Termination of Employment.** This contract creates no property right in continued employment and may be terminated by either party, with or without cause and without a hearing, upon giving written notice. The ESU Administrator, acting upon his or her own initiative, may terminate the Employee's employment, and such termination will be effective upon the date of the issuance of the notice.

**9. Duty to Report.** The Employee shall self-report any of the following to the ESU's Administrator within 24 hours of its occurrence or at the beginning of the next business day, whichever is earlier:

- A. Any criminal citation if the alleged offense is a misdemeanor or felony under federal or Nebraska law or in the state in which the alleged offense occurred;
- B. Any arrest for any reason;
- C. Any criminal conviction;
- D. Any sentence of incarceration;
- E. Any criminal or civil filing or Department of Health and Human Services or law enforcement investigation against the Employee for child abuse and/or neglect;
- F. Any complaint or other administrative filing against the Employee that could impact any certificate or professional license held by the employee;
- G. Any action or threat of action by any entity against the Employee's driver's license or ability or authority to operate a motor vehicle if the Employee's job duties may require the operation of a motor vehicle.

The failure to make a report required by this paragraph may result in the immediate cancellation of this Contract.

**10. Compensation Upon Termination.** The Employee agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or provided but not earned

prior to the date of termination of this contract shall be refunded to the ESU by the Employee and may be withheld by the ESU from any payments to the Employee.

**11. Deductions.** The Employee authorizes the ESU to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Employee or the value of property or money entrusted to the Employee or owed by the Employee to the ESU during the course of the Employee's employment, if such property or money have not properly been returned to the ESU.

**12. Private Automobiles.** ESU 7 will reimburse the Party for the use of private automobiles in the conducting of official business for ESU 7 in accordance with such mileage reimbursement policies of the Board of ESU 7. Said policies may be changed at any time, with or without notice to the Employee.

**13. Entirety of Contract and Amendments.** The Employee certifies that he or she has read the foregoing Employment Contract, fully understands its terms and conditions, and agrees that the foregoing Employment Contract constitutes the entire contract and that no representations, promises, contracts or undertakings, written or oral, not herein contained shall be of any force or effect. It is specifically agreed that this Employment Contract shall be subject to modification only by a written instrument signed by the Employee and the Administrator.

**14. Applicable Law.** This contract shall be governed by and construed in accordance with the laws of the State of Nebraska.

**15. Severability.** If any portion of this contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this contract.

Executed by the Board of ESU7 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Secretary, Board of ESU7

\_\_\_\_\_  
President, Board of ESU7

Executed by the Employee this 14 day of March, 2024.

Sonya Sukup

Sonya Sukup (Feb 14, 2024 13:05 CST)

\_\_\_\_\_  
Employee







# Sukup '24-'25

Final Audit Report

2024-02-14

Created:	2024-02-14
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQH5_UQb5X8LkTYKYTD8yMURbn4CRDL4

## "Sukup '24-'25" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)  
2024-02-14 - 6:58:25 PM GMT
-  Document emailed to sonya.sukup@doane.edu for signature  
2024-02-14 - 6:59:01 PM GMT
-  Email viewed by sonya.sukup@doane.edu  
2024-02-14 - 7:03:49 PM GMT
-  Signer sonya.sukup@doane.edu entered name at signing as Sonya Sukup  
2024-02-14 - 7:05:40 PM GMT
-  Document e-signed by Sonya Sukup (sonya.sukup@doane.edu)  
Signature Date: 2024-02-14 - 7:05:42 PM GMT - Time Source: server
-  Agreement completed.  
2024-02-14 - 7:05:42 PM GMT

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

# ***ROMANS, WIEMER & ASSOCIATES***

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

*Certified Public Accountants, P.C.*

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

[rwacpas@windstream.net](mailto:rwacpas@windstream.net)

January 29, 2024

Board of Directors

Educational Service Unit No. 7

Columbus, Nebraska 68601

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Educational Service Unit No. 7, Columbus, Nebraska as of and for the year ended August 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Educational Service Unit No. 7, Columbus, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 7, Columbus, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Educational Service Unit No. 7, Columbus, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be and should not be, used by anyone other than the specified parties.

*Romans, Wiemer & Associates*

ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: gds

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**

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**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**

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# ***ROMANS, WIEMER & ASSOCIATES***

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Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

January 29, 2024

## Independent Auditor's Report

Board of Directors  
Educational Service Unit No. 7  
Columbus, Nebraska 68601

### **Opinions**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Educational Service Unit No. 7 of Columbus, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the Educational Service Unit's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Educational Service Unit No. 7 of Columbus, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Audit Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the Educational Service Unit No. 7 of Columbus, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Emphasis of Matter – Basis of Accounting**

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

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Educational Service Unit No. 7 of Columbus, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Audit Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Educational Service Unit No. 7 of Columbus, Nebraska's internal control. Accordingly, no such opinion is expressed.

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Educational Service Unit No. 7 of Columbus, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Educational Service Unit No. 7 of Columbus, Nebraska's basic financial statements. The budget comparison schedules and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures and applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budget comparison schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2024, on our consideration of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Educational Service Unit No. 7 of Columbus, Nebraska's internal control over financial reporting and compliance.

*Romans, Wiemer & Associates*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: gds

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2023**

This section of Educational Service Unit No. 7's annual audit report presents our discussion of ESU's financial performance during the fiscal year ending August 31, 2023. Please read it in conjunction with the ESU's financial statements that follow.

**Overview of the Financial Statements**

The ESU has adopted the provisions of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net assets into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of four parts: (1) Management's Discussion and Analysis (this section); (2) the Basic Financial Statements – Modified Cash Basis; (3) Supplemental Schedules; and (4) Information on the Single Audit (Federal Funds).

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the modified cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for Educational Service Units such as ESU 7.

**FINANCIAL HIGHLIGHTS (Detailed Information Follows Later in this *Discussion & Analysis*)**

**Governmental Activities**

- Governmental activities modified cash position at August 31, 2023 was \$6,417,741.49 compared with \$5,749,076.48 at August 31, 2022. This was an increase of \$668,665.01 or 11.63%.
- General Fund disbursements were \$11,123,369.42 for the current fiscal year, which is a \$719,874.06, 6.92% increase from the prior fiscal year.
- Federal program disbursements were \$2,709,682.81 for the current fiscal year, which is a \$395,801.29 increase from the previous fiscal year.
- **Budget Observations 2022- 2023**
  - o Balancing of the ESU 7 Budget between available resources and increasing costs continued to require constant monitoring. During 2022-2023 revenue exceeded expenditures.

(Continued)

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2023**

**Governmental Activities** (Continued)

- o Statewide Core Service Funding was at \$0 during 2022-2023 as a result of statewide formula distribution applications.
- o While working to build cash reserve, the three year spending/revenue projections continue to indicate cash reserve obligations if current levels of services and expenditures are continued. This trend continues to be closely studied/monitored by the Superintendent's Executive Committee and the ESU 7 Board as valuation and Core Service funding continue to interact.
- o Federal and State requirements for increased student achievement accountability and involvement in statewide initiatives, along with ongoing financial pressures for schools, continue to influence service offering discussions. These continually translate into additional service request from area schools, and require increase work efficiency and budget resource allocation shifts as key means to control future budget challenges.

**FINANCIAL ANALYSIS OF THE UNIT AS A WHOLE**

One of the largest single source of receipts for the Unit is Federal funding for grants. In 2022-2023, the Unit's assessed valuation was \$18,334,676,433, an increase of \$568,249,221 from 2021-2022. Another large source of receipts for the Unit is property tax. Comparison figures for the past two years are as follows:

	<u>2022/2023</u>	<u>2021/2022</u>	<u>Difference</u>
Beginning Balance	\$ 5,749,076.48	\$ 4,515,394.83	\$ 1,233,681.65
Receipts	\$11,792,034.43	\$11,637,177.01	\$ 154,857.42
Expenses	11,123,369.42	10,403,495.36	719,874.06
Net Increase	<u>668,665.01</u>	<u>1,233,681.65</u>	<u>(565,016.64)</u>
Ending Balance	<u>\$ 6,417,741.49</u>	<u>\$ 5,749,076.48</u>	<u>\$ 668,665.01</u>

The following table shows the property tax rates, by fund, for fiscal years 2021-2022 and 2022-2023, including a calculation of the amount by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the Unit's total property tax on a \$100,000 property in 2022-2023 would be \$15.00.

	<u>2021-2022</u>	<u>2022-2023</u>	<u>Difference</u>
General Levy	.015000	.015000	0.000000

(Continued)

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2023**

**General Fund Budgetary Highlights**

Over the course of the 2022-2023 fiscal year, the Unit's General Fund Cash Position increased by \$668,665.01. The following table provides a detailed picture of the increase in cash position.

09/01/22 Actual Beginning Balance		<u>\$ 5,749,076.48</u>	
	<u>2022-2023 Year End</u>		
	<u>Budget</u>		
	<u>Original &amp; Final</u>	<u>Actual</u>	<u>Difference</u>
Receipts:			
Local District Taxes	\$ 2,750,201.46	\$ 2,443,265.73	\$ (306,935.73)
Carline		1,713.09	1,713.09
Interest and Penalties on Taxes		4,325.48	4,325.48
Contracted Services	3,549,282.01	4,503,071.29	953,789.28
Investment Interest	18,000.00	95,231.28	77,231.28
Other Local Sources	1,081,137.51	1,850,416.12	769,278.61
Homestead	25,000.00	35,572.87	10,572.87
Property Tax Credit		243,631.98	243,631.98
Nameplate Capacity Tax		7,695.75	7,695.75
Motor Vehicle Prorate	5,000.00	6,850.42	1,850.42
Federal Sources	3,705,311.01	2,591,318.88	(1,113,992.13)
Non-Revenue Receipts		8,941.54	8,941.54
Total Receipts	<u>\$ 11,133,931.99</u>	<u>\$ 11,792,034.43</u>	<u>\$ 658,102.44</u>
Disbursements:	<u>\$ 15,477,199.60</u>	<u>\$ 11,123,369.42</u>	<u>\$ 4,353,830.18</u>
Net Increase		<u>668,665.01</u>	
08/31/23 Ending Balance		<u>\$ 6,417,741.19</u>	

**CURRENT FINANCIAL ISSUES**

In 2022-2023, two vehicles were added to the ESU 7 fleet. The Printing Department added a new copy machine. In the Special Education Department, two licensed Mental Health Practitioners were added to staff and a small remodel project adding a kitchen to the Learning Academy. In Administration, an Administrative Secretary was added to staff. Additionally, the ESU purchased an AV System for our largest conference room.

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2023**

**CONTACTING THE UNIT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and taxpayers a general overview of the Unit's finances and to demonstrate the Unit's accountability for the money in which it is entrusted. If you have questions about this report or need additional financial information, contact the Administrator, 2657 44th Avenue, Columbus, Nebraska 68601. Our telephone number is (402) 564-5753, our fax number is (402) 563-1121, and our website is located at <http://www.esu7.org>.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 5,820,758.26
County Treasurers' Balance	<u>596,983.23</u>
Total Assets	<u>\$ 6,417,741.49</u>
Liabilities:	<u>\$ 0.00</u>
Net Position	
Unrestricted	<u><u>\$ 6,417,741.49</u></u>

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	Program Cash Receipts		Net Disbursements Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services	
Governmental Activities:			
Special Education	\$ (2,377,386.65)	\$ 4,503,071.29	\$ 2,125,684.64
Support Services - Students	(2,228,321.66)		(2,228,321.66)
Support Services - Instruction	(1,146,767.97)		(1,146,767.97)
Support Services - General Administration	(471,756.07)		(471,756.07)
Central Services	(1,938,253.67)		(1,938,253.67)
Operation & Maintenance of Plant	(199,764.93)		(199,764.93)
Facilities Acquisitions & Construction	(214,841.05)		(214,841.05)
Federal Programs	(2,546,277.42)		45,041.46
		\$ 2,591,318.88	
Net Program (Disbursements) Receipts	\$ (11,123,369.42)	\$ 4,503,071.29	\$ 2,591,318.88
			\$ (4,028,979.25)
General Receipts:			
Local Receipts			\$ 2,449,304.30
Investment Income			95,231.28
Other Local Receipts			1,850,416.12
State Sources			293,751.02
Non-Revenue Receipts			8,941.54
			\$ 4,697,644.26
Total General Receipts			\$ 4,697,644.26
Changes in Net Position			\$ 668,665.01
Net Position - Beginning			5,749,076.48
Net Position - Ending			\$ 6,417,741.49

See Accompanying Notes to the Financial Statements

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCE - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2023**

	Actual
Receipts:	
Local Receipts	\$ 2,449,304.30
Tuition Receipts	4,503,071.29
Investment Income	95,231.28
Other Local Receipts	1,850,416.12
State Sources	293,751.02
Federal Sources	2,591,318.88
Non-Revenue Receipts	8,941.54
Total Receipts	\$ 11,792,034.43
Disbursements:	
Special Education	\$ 2,377,386.65
Support Services - Students	2,228,321.66
Support Services - Instruction	1,146,767.97
Support Services - General Administration	471,756.07
Central Services	1,938,253.67
Operation & Maintenance of Plant	199,764.93
Facilities Acquisitions & Construction	214,841.05
Federal Programs	2,546,277.42
Total Disbursements	\$ 11,123,369.42
Excess (Deficit) of Receipts Over Disbursements	\$ 668,665.01
Fund Balance, September 1	5,749,076.48
Fund Balance, August 31	\$ 6,417,741.49
Assets	
Cash and Deposits	\$ 5,820,758.26
County Treasurers' Balance	596,983.23
Total Assets	\$ 6,417,741.49
Fund Balances	
Unassigned	\$ 6,417,741.49

See Accompanying Notes to the Financial Statements

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	<u>Other Employee Benefit Trust Funds</u>	<u>Custodial Funds</u>
Assets:		
Cash and Deposits	<u>\$ 26,840.98</u>	<u>\$ 0.00</u>
Net Position		
Held in Trust for Nebraska Educational Service Unit Board Association		\$ 0.00
Held in Trust for Employees	<u>\$ 26,840.98</u>	<u>                    </u>
Total Net Position	<u>\$ 26,840.98</u>	<u>\$ 0.00</u>

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF CHANGES IN FIDUCIARY**  
**NET POSITION - MODIFIED CASH BASIS**  
**FIDUCIARY FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2023**

	<u>Other Employee Benefit Trust Funds</u>	<u>Custodial Funds</u>
Receipts:		
Participant Contributions	\$ 35,678.56	
Interest		\$ 6.33
<b>Total Receipts</b>	<b>\$ 35,678.56</b>	<b>\$ 6.33</b>
Disbursements:		
Payments to Participants	\$ 26,895.74	
NESUBA Disbursements		\$ 4,931.53
<b>Total Disbursements</b>	<b>\$ 26,895.74</b>	<b>\$ 4,931.53</b>
Change in Net Position Held in Trust for Employees	\$ 8,782.82	\$ (4,925.20)
Modified Cash Basis Net Position - Beginning	18,058.16	4,925.20
Modified Cash Basis Net Position - Ending	<u>\$ 26,840.98</u>	<u>\$ 0.00</u>

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 1**

**Significant Accounting Policies**

The accounting policies of Educational Service Unit No. 7, Columbus, Nebraska, conform to the uniform system of accounting as prescribed by the Nebraska State Department of Education.

A. Fund Accounting

The accounts of the Educational Service Unit are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, receipts collected and disbursements paid. The ESU resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Types:

General Fund - This fund is the operating fund of the ESU. It is used to account for all financing resources except those required to be accounted for in other funds.

Other Employee Benefit Trust Funds – Fiduciary funds report assets held in a trustee capacity for others and, therefore, cannot be used to support Educational Service Unit No. 7's own programs. The contributions and disbursements related to certain employee benefits, including medical and dependent care reimbursements, are accounted for in the Other Employee Benefit Trust Funds. This is a Fiduciary Fund.

Custodial Funds – This fund holds the assets of the Nebraska Educational Service Unit Board Association. This is a Fiduciary Fund.

B. Basis of Accounting

The Educational Service Unit's policy is to prepare its financial statements on the basis of modified cash receipts and disbursements, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Consequently certain receipts and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when paid rather than when the obligation is incurred. Thereby, encumbrance accounting is not used. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

C. Basis of Presentation

The Educational Service Unit has adopted the provisions of Statement No. 34  
(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 1**

**Significant Accounting Policies** (Continued)

("Statement 34") of the Government Accounting Standards Board "Basic Financial The Educational Service Unit has adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net position into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

Government-wide and fund financial statements – The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the Educational Service Unit's business type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The Educational Service Unit had no proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the Educational Service Unit's own programs.  
(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 1**

**Significant Accounting Policies** (Continued)

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2**

**Reporting Entity**

The Educational Service Unit Board of Directors, an twelve-member group constituting an on-going entity, is the level of government, which has governance responsibilities over activities supporting public elementary and secondary school education within the jurisdiction of the Educational Service Unit. The Board receives funding from local, state and federal government sources and must comply with certain requirements, but these other governmental bodies are not financially accountable for the Board. The Board members are elected by the public and have decision-making authority, the power to adopt their own budget, power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Based upon these criteria, the Educational Service Unit Board of Directors is not considered a component unit of any other governmental entity. All significant activities and organizations in which Educational Service Unit No. 7 exercises oversight responsibility have been included in Educational Service Unit No. 7's financial statements.

**NOTE 3**

**Fund Balance Reporting**

The Governmental Accounting Standards Board (GASB) has issued Statement No.54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),  
(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 3**

**Fund Balance Reporting** (Continued)

2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the Service Unit's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

*Committed Fund Balance Policy*

The Service Unit's Committed Fund Balance is fund balance reporting required by the Board of Directors, either because of a Board Policy in the Board Policy Manual, or because of motions that passed at Board meetings.

*Assigned Fund Balance Policy*

The Service Unit's Assigned Fund Balance is fund balance reporting occurring by Board Administration authority, under the direction of the Administrator.

*Order of Fund Balance Spending Policy*

The Service Unit's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, an unassigned fund balance at the end of the fiscal year by adjusting journal entries.

First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance.

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 4**

**Cash and Investments**

Cash for the Educational Service Unit at August 31, 2023, consisted of the following:

	<u>Bank Amount</u>	<u>Book Amount</u>
General Fund	\$5,891,240.85	\$5,820,758.26
Other Employee Benefit Trust Funds	26,840.98	26,840.98
Custodial Funds	<u>0.00</u>	<u>0.00</u>
Total	<u>\$5,918,081.83</u>	<u>\$5,847,599.24</u>

At August 31, 2023, the Educational Service Unit had bank deposits of \$5,918,081.83. All of this balance was covered by federal depository insurance and /or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution. This would be classified as a Category 3 level of risk as described below.

The Educational Service Unit's deposits are categorized to give an indication of the level of risk assumed by the Educational Service Unit at year-end. Category 1 includes deposits that are insured or collateralized or for which securities are held by the Educational Service Unit or its agent in the Educational Service Unit's name. Category 2 includes uninsured and unregistered deposits for which the counter-party's trust department or agent in the Educational Service Unit's name holds the securities. Category 3 includes deposits uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department or agent but not in the Educational Service Unit's name).

The Educational Service Unit had no investments at August 31, 2023.

**NOTE 5**

**Funds Held by County Treasurers**

The following County Treasurers' ending balances are included in the fund balances for the year ended August 31, 2023:

	<u>August 31, 2023</u>
General Fund (Including Bond Collections): Antelope County (Continued)	\$ 14.95

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 5**

**Funds Held by County Treasurers** (Continued)

	<u>August 31, 2023</u>
General Fund (Including Bond Collections):	
Boone County	\$ 52,049.79
Butler County	74,427.54
Colfax County	68,587.44
Cumming County	7,639.98
Hamilton County	8,170.37
Howard County	1,329.64
Merrick County	57,721.90
Nance County	29,631.76
Platte County	199,506.49
Polk County	50,649.92
Saunders County	10,214.04
Seward County	2,237.90
Stanton County	11,908.75
York County	13,579.64
Madison County	571.19
Dodge County	8,741.93
	\$ 596,983.23

**NOTE 6**

**Budget Process and Property Taxes**

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

Prior to August 31, the Board of Directors prepares a proposed operating budget on the modified cash basis for the fiscal year commencing the following September 1. The operating budget includes proposed disbursements and the means of financing them.

Hearings are conducted at public meetings to obtain taxpayer comments.

Prior to September 20, the budget is legally adopted by the Board of Directors through the passage of a resolution.

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year-end. Any revisions to the budget require Board approval.

(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 6**

**Budget Process and Property Taxes** (Continued)

No supplemental appropriations were made during the year.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the ESU's jurisdiction as of December 31, and is due as of that date. The first half of unpaid taxes is delinquent as of May 1; the second half becomes delinquent September 1. The combined tax rate subject to limitations of the ESU for the year ended August 31, 2023, was \$0.015000 per \$100 of assessed valuation.

**NOTE 7**

**Retirement Plan**

**Plan Description**

The Educational Service Unit No. 7 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 7**

**Retirement Plan** (Continued)

creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

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

For the Service Unit's year ended August 31, 2023, the Service Unit's total payroll for all employees was \$6,361,323.14. Total covered payroll was \$6,164,622.29. Covered payroll refers to all compensation paid by the Service Unit to active employees covered by the Plan.

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021, to June 30, 2022 (and from July 1, 2022 through, August 31, 2023). The Educational Service Unit (employer) contribution is 101 percent of the employee contribution. The Service Unit's contribution to the Plan for its year ended August 31, 2023 was \$608,929.65.

(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 7**

**Retirement Plan** (Continued)

**Pension Liabilities**

At June 30, 2022 the Service Unit had a liability of \$1,705,041 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 94.55% funded as of June 30, 2022 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The Service Unit's proportion of the net pension liability was based on a projection of the Service Unit's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Service Unit's proportion was 0.210378 percent, which was an increase of 0.015292 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the Service Unit's allocated pension expense was \$(8,663).

**Actuarial Assumptions**

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.55 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.10% with a floor benefit equal to 75% purchasing power of original benefit
	Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.20 percent

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

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

(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 7**

**Retirement Plan** (Continued)

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

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (static table).

The actuarial assumptions used in the July 1, 2022 valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2022, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

\* Arithmetic mean, net of investment expenses

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 7**

**Retirement Plan** (Continued)

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

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

The following presents the Service Unit's proportionate share of the net pension liability calculated using the discount rate of 7.2 percent, as well as what the Service Unit's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

	Discount rate	Service Unit's proportionate Share of net pension liability
	_____	_____
1% decrease	6.2%	\$ 6,095,739
Current discount rate	7.2%	\$ 1,705,041
1% increase	8.2%	\$ (1,899,186)

**Plan Fiduciary Net Position**

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

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 8**

**Risk of Loss**

Educational Service Unit No. 7 is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Educational Service Unit No. 7 maintains commercial insurance coverage covering Property, Automobile, General Liability, Premises Medical Payments, Errors and Omissions, Workers Compensation, Employers Liability, Employee Dishonesty, Money and Securities (Inside and Outside), Money Order/Currency Counterfeit and Depositors Forgery. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 9**

**Fiduciary Funds**

Educational Service Unit No. 7 provides for a qualifying Cafeteria Plan within the meaning of Section 125 of the Internal Revenue Code of 1986 (Code). The benefits that an employee elects to receive under the Cafeteria Plan are includable or excludable from the employee's income under Section 125(a) and other applicable sections of the Code. For the year ended August 31, 2022, Educational Service Unit No. 7 had collected \$35,678.56 from employees to be paid out when claims are filed. Educational Service Unit No. 7 maintains a separate checking account to pay these claims. As of August 31, 2023, that account had a carrying value of \$26,895.74, which is included in the Statement of Changes in Fiduciary Net Position – Modified Cash Basis.

Educational Service Unit No. 7 holds funds for the Nebraska Educational Service Unit Board Association (NESUBA). Expenses incurred by NESUBA are communicated to Educational Service Unit No. 7, which then makes the disbursement. The NESUBA account decreased by \$4,925.20 for fiscal year ended August 31, 2023. This is reported as the Custodial Fund. As of August 31, 2023 all funds were returned to the NESUBA.

**NOTE 10**

**Unemployment Compensation Insurance**

Educational Service Unit No. 7 has adopted the reimbursable option of the State's Unemployment Compensation Insurance Program. Under this option, a claimant would receive unemployment compensation from the State. Educational Service Unit No. 7 is liable to reimburse the State for the actual amount of the claim(s).

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 11**

**Interlocal Agreement**

The Service Unit has entered into an interlocal agreement with 19 schools dated August 6, 2018. The purpose of this agreement is to construct and operate a special education facility at Educational Service Unit No. 7 and to enter into any arrangements or agreements that are desirable or necessary to achieve this purpose. The agreement shall commence on August 20, 2018 and continue until terminated by the parties involved. Each party shall make an initial contribution of \$31,500.00. Each party has the option of a) Pay full amount before the end of FY18 or FY19; b) Pay in 5 annual payments beginning in FY18 or FY19; c) Incur \$5,000.00 penalty and will be billed upon enrollment of qualifying student in the behavior program, which will make total cost \$36,500.00.

**NOTE 12**

**Tax Abatement**

The Service Unit is subject to tax abatements granted by the cities and villages within the Unit's district, who have entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Educational Service Unit No. 7 for the year ended August 31, 2023 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Petersburg Redevelopment 1	\$ 168.68
Petersburg Redevelopment 2	\$ 177.34
Petersburg Redevelopment 3	\$ 107.25
Sindelar Utility Extension	\$ 19.24
Cornerstone Bank St. Edward	\$ 86.29
St. Edward Redevelopment 2012	\$ 58.80
St. Edward Redevelopment 2013	\$ 314.59
Stock Brothers	\$ 118.69
Dana Point Dulp Housing 2017	\$ 61.09
Dana Point Dulp Housing Phase 2	\$ 301.67
Dana Point Dulp Housing Phase 3	\$ 33.60
Industrial Park Expansion & Infrastructure	\$ 926.10
Sewage Treatment Facilities Dist	\$ 81.97
(Continued)	

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 12**

**Tax Abatement** (Continued)

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Love's Travel Shop	\$ 421.43
Schuyler Hotel Group	\$ 198.48
Cottonwood Estates	\$ 497.59
Dairy Queen	\$ 63.82
McHargue 18	\$ 66.31
McHargue Builders	\$ 180.58
McHargue Builders 216 D ST	\$ 32.35
McHargue Builders East View	\$ 98.71
Merrick Manor	\$ 183.15
Runza	\$ 95.06
SCIUGA	\$ 299.95
Southeast Vila	\$ 29.40
Dinsdale/Friedrichson Redev Proj Phase 2	\$ 19.75
Dinsdale/Friedrichson Redev Proj Phase 1	\$ 44.39
Archer Daniels Midlands	\$ 617.39
Fullerton Senior Living	\$ 100.33
Smith & Sons Repair LLC Redev Proj	\$ 321.84
Homs, LLC	\$ 105.61
23rd St Corridor Area Dist	\$ 557.62
4J Capital Redev Proj	\$ 2,800.65
Ace Oversize Storage Redv Project	\$ 80.53
Farm View Redev Airport Redev Area	\$ 783.35
Farm View Redev Proj Phase II	\$ 383.16
FRC Housing LLC Redev Proj	\$ 217.21
Frontier Park Redev Project	\$ 528.47
Frontier Redev Prj Armory NHBD	\$ 318.90
Highway 81 & 30/Ramada Inn	\$ 466.62
Sequoia Redev Prj Downtown	\$ 20.33
Serc LLC Redev Project	\$ 6.00
The Ekea Redev Project	\$ 30.20
West Elks Redev Prj W 23 <sup>rd</sup> St	\$ 115.11
Westgate Center Hwy 81 & 30	\$ 244.19
Westgate Center Redevelopment Project	\$ 216.08
WHO Development Phase II Freddy's	\$ 139.74
WHO Development Phase III Starbucks	\$ 66.66
WHO Development Phase I Apartment	\$ 951.15
WHO Development Phase I Hotel	\$ 514.75
WHO Development Phase I Retail	\$ 254.83
WHO Development Phase II Retail	\$ 272.96
Osceola Coop	\$ 364.77
Stromsburg City Project 2	\$ 1,035.28

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**NOTE 13**

**Subsequent Events**

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	Budget Original & Final	Actual	Favorable (Unfavorable)
Receipts:			
1100 Local District Taxes	\$ 2,750,201.46	\$ 2,443,265.73	\$ (306,935.73)
1115 Carline		1,713.09	1,713.09
1140 Penalties and Interest on Taxes		4,325.48	4,325.48
1380 Contracted Services Below Age 5 - SPED	746,000.00	1,034,768.53	288,768.53
1385 Contracted Services School Age - SPED	2,803,282.01	3,468,302.76	665,020.75
1510 Investment Interest	18,000.00	95,231.28	77,231.28
1905 Internet Service Reimbursement from Districts		55,340.86	55,340.86
1951 Miscellaneous Revenue - Other Districts	936,137.51	1,574,113.00	637,975.49
1960 Miscellaneous Revenue - Other Governments	117,000.00	127,243.71	10,243.71
1965 Distance Education	26,000.00	91,831.25	65,831.25
1990 Miscellaneous Local Revenue	2,000.00	1,887.30	(112.70)
3130 Homestead Exemption	25,000.00	35,572.87	10,572.87
3131 Property Tax Credit		243,631.98	243,631.98
3133 Nameplate Capacity Tax		7,695.75	7,695.75
3180 Pro-Rate Motor Vehicle	5,000.00	6,850.42	1,850.42
4210 Federal Nutrition Programs	25,000.00	26,943.81	1,943.81
4418 IDEA Part B PEaK Projects	97,212.67	55,952.87	(41,259.80)
4509 Title IIA	242,152.45	101,322.00	(140,830.45)
4510 Title IV	187,561.97	35,562.00	(151,999.97)
4523 IDEA Special Projects	422,054.37	397,289.57	(24,764.80)
4525 Carl Perkins	168,489.80	92,217.00	(76,272.80)
4526 Title I Part C Migrant	1,754,512.52	1,455,724.00	(298,788.52)
4527 Title III LEP	177,078.47	57,292.00	(119,786.47)
4530 Other Federal Categorical	476,248.76	232,554.05	(243,694.71)
4709 Medicaid Admin Activities	155,000.00	136,461.58	(18,538.42)
5300 Disposal of Real or Personal Property		3,751.00	3,751.00
5690 Non-Revenue Receipts		5,190.54	5,190.54
<b>Total Receipts</b>	<b>\$ 11,133,931.99</b>	<b>\$ 11,792,034.43</b>	<b>\$ 658,102.44</b>

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	Budget Original & Final	Actual	Favorable (Unfavorable)
Disbursements:			
1200 Special Education	\$ 2,515,854.56	\$ 1,628,254.81	\$ 887,599.75
1296 Special Education - Below Age 5	745,499.99	749,131.84	(3,631.85)
2141 Psychological Services - SPED School Age	971,594.83	898,489.47	73,105.36
2151 Speech Pathology & Audiology Services - SPED School Age	1,265,300.02	1,091,929.19	173,370.83
2181 Visually Impaired - Related Services - SPED School Age	257,999.99	237,903.00	20,096.99
2213 Instructional Staff Training	1,128,371.49	949,232.97	179,138.52
2290 Support Services - Other	222,929.39	197,535.00	25,394.39
2310 ESU Board of Control	51,011.67	37,279.44	13,732.23
2320 Executive Administration	540,567.97	429,902.35	110,665.62
2330 District Legal Services	6,600.00	4,574.28	2,025.72
2510 Fiscal Services	215,729.11	149,511.47	66,217.64
2530 Printing, Publishing & Duplicating Services	521,222.36	366,740.79	154,481.57
2570 Personnel Services	47,449.97	50,085.04	(2,635.07)
2580 Administrative Technology Services	2,275,172.60	1,371,916.37	903,256.23
2610 Operation of Buildings	403,167.00	45,181.93	357,985.07
2620 Maintenance of Buildings	38,818.93	35,033.81	3,785.12
2630 Care & Upkeep of Grounds	12,300.00	11,736.65	563.35
2650 Vehicle Operation, Maintenance & Purchasing	133,607.88	97,975.92	35,631.96
2660 Security	5,430.00	4,988.00	442.00
2670 Safety	6,104.39	4,848.62	1,255.77
4700 Building Improvements	433,000.00	214,841.05	218,158.95
6310 Title II Part A	259,180.10	168,380.94	90,799.16
6415 IDEA Special Projects	579,264.53	429,759.78	149,504.75
6416 IDEA Part C (PRT)	21,500.00	28,372.43	(6,872.43)
6417 IDEA Part B Transition Projects	72,450.00	79,759.82	(7,309.82)
6418 IDEA Part B PEaK Projects	89,186.13	88,445.30	740.83
6700 Carl Perkins	341,986.82	102,025.67	239,961.15
(Continued)			

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	Budget Original & Final	Actual	Favorable (Unfavorable)
Disbursements: (Continued)			
6915 Title I Part C Education of Migratory Children	\$ 1,796,408.73	\$ 1,407,136.79	\$ 389,271.94
6925 Title III Part A	211,423.71	102,613.67	108,810.04
6926 Title III ESEA/ESSA Immigrant Education	8,419.00	2,091.16	6,327.84
6969 Title IV, Part A	244,533.61	135,558.61	108,975.00
6990 Other Federal Categorical Programs	31,840.82	1,500.00	30,340.82
6994 ARP HCY II	23,274.00	633.25	22,640.75
<b>Total Disbursements</b>	<b>\$ 15,477,199.60</b>	<b>\$ 11,123,369.42</b>	<b>\$ 4,353,830.18</b>
 Excess (Deficit) of Receipts Over Disbursements	 <u>\$ (4,343,267.61)</u>	 \$ 668,665.01	 <u>\$ 5,011,932.62</u>
 Fund Balance, September 1		 <u>5,749,076.48</u>	
 Fund Balance, August 31		 <u>\$ 6,417,741.49</u>	

# **ROMANS, WIEMER & ASSOCIATES**

Steven D. Wiemer, CPA  
Gayle D. Steiger, CPA

Certified Public Accountants, P.C.

Members American Institute of Certified Public Accountants  
Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467  
(402) 362-5597 • FAX (402) 362-2173  
rwacpas@windstream.net

January 29, 2024

## Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Board of Directors  
Educational Service Unit No. 7  
Columbus, Nebraska 68601

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Educational Service Unit No. 7, of Columbus, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Educational Service Unit No. 7, of Columbus, Nebraska's basic financial statements and have issued our report thereon dated January 29, 2024. Our report disclosed that as described in Note 1 to the financial statements, the Educational Service Unit prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and have issued our report thereon dated January 29, 2024.

### **Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Educational Service Unit No. 7, of Columbus, Nebraska, internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 7, of Columbus, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Educational Service Unit No. 7, of Columbus, Nebraska's internal control.

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

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Educational Service Unit No. 7, of Columbus, Nebraska

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

**Report On Compliance And Other Matters**

As part of obtaining reasonable assurance about whether Educational Service Unit No. 7, of Columbus, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: gds

# ***ROMANS, WIEMER & ASSOCIATES***

Steven D. Wiemer, CPA  
Gayle D. Steiger, CPA

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January 29, 2024

## Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance

Board of Directors  
Educational Service Unit No. 7  
Columbus, Nebraska 68601

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

#### **Opinion on Each Major Federal Program**

We have audited Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Educational Service Unit No. 7 of Columbus, Nebraska's major federal programs for the year ended August 31, 2023. Educational Service Unit No. 7 of Columbus, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Educational Service Unit No. 7 of Columbus, Nebraska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

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

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

We are required to be independent of Educational Service Unit No. 7 of Columbus, Nebraska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

Educational Service Unit No. 7 of Columbus, Nebraska

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Educational Service Unit No. 7 of Columbus, Nebraska's federal programs.

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Educational Service Unit No. 7 of Columbus, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

Educational Service Unit No. 7 of Columbus, Nebraska

*compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

*Romans, Wiemer & Associates*

ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: gds

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Education</u>			
Passed through Programs from Nebraska Department of Education:			
Title I Migrant	84.011	Not Available	\$ 1,407,136.79
Special Education Cluster			
ASD	84.027	Not Available	\$ 250,994.51
PEaK	84.027	Not Available	88,445.30
Regional Transition	84.027	Not Available	<u>79,759.82</u>
Total Special Education Cluster			\$ 419,199.63
Carl Perkins	84.048	Not Available	102,025.67
Planning Region	84.181	Not Available	28,372.43
Title III	84.365	Not Available	104,704.83
Title IIa	84.367	Not Available	168,380.94
Title IV-A	84.424	Not Available	<u>135,558.61</u>
Total U. S. Department of Education			<u>\$ 2,365,378.90</u>

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Health and Human Services</u>			
Passed through Programs from Nebraska Department of Education:			
Child Care Development Funding	93.575	Not Available	<u>\$ 180,898.52</u>
Passed through Programs from Nebraska Department of Health and Human Services:			
Medicaid Administrative Activities	93.778	Not Available	<u>\$ 136,461.58</u>
Total U. S. Department of Health and Human Services			<u>\$ 317,360.10</u>
<u>U. S. Department of Agriculture</u>			
Passed through Programs from Nebraska Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	<u>\$ 21,329.97</u>
School Breakfast Program	10.553	Not Available	<u>5,613.84</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			<u>\$ 26,943.81</u>
Total Disbursements of Federal Awards			<u>\$ 2,709,682.81</u>

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AUGUST 31, 2023**

**NOTE 1**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal award activity of Educational Service Unit No. 7 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2**

**Indirect Costs**

Educational Service Unit No. 7 did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the modified cash basis financial statements of Educational Service Unit No. 7.
2. No significant deficiencies were disclosed during the audit of the modified cash basis financial statements as required to be reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Modified Cash Basis Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the modified cash basis financial statements of Educational Service Unit No. 7 were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of internal control over major federal award programs required to be reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Educational Service Unit No. 7 expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Educational Service Unit No. 7 to be reported in this schedule.
7. The programs tested as major programs included:
  1. Title I - Migrant CFDA# 84.011
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Educational Service Unit No. 7 was not determined to be low-risk auditee.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

**FINDINGS- FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONS COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

None

Questioned  
Cost

\$ 0.00

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

**FINDINGS- FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONS COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

None

Questioned  
Cost

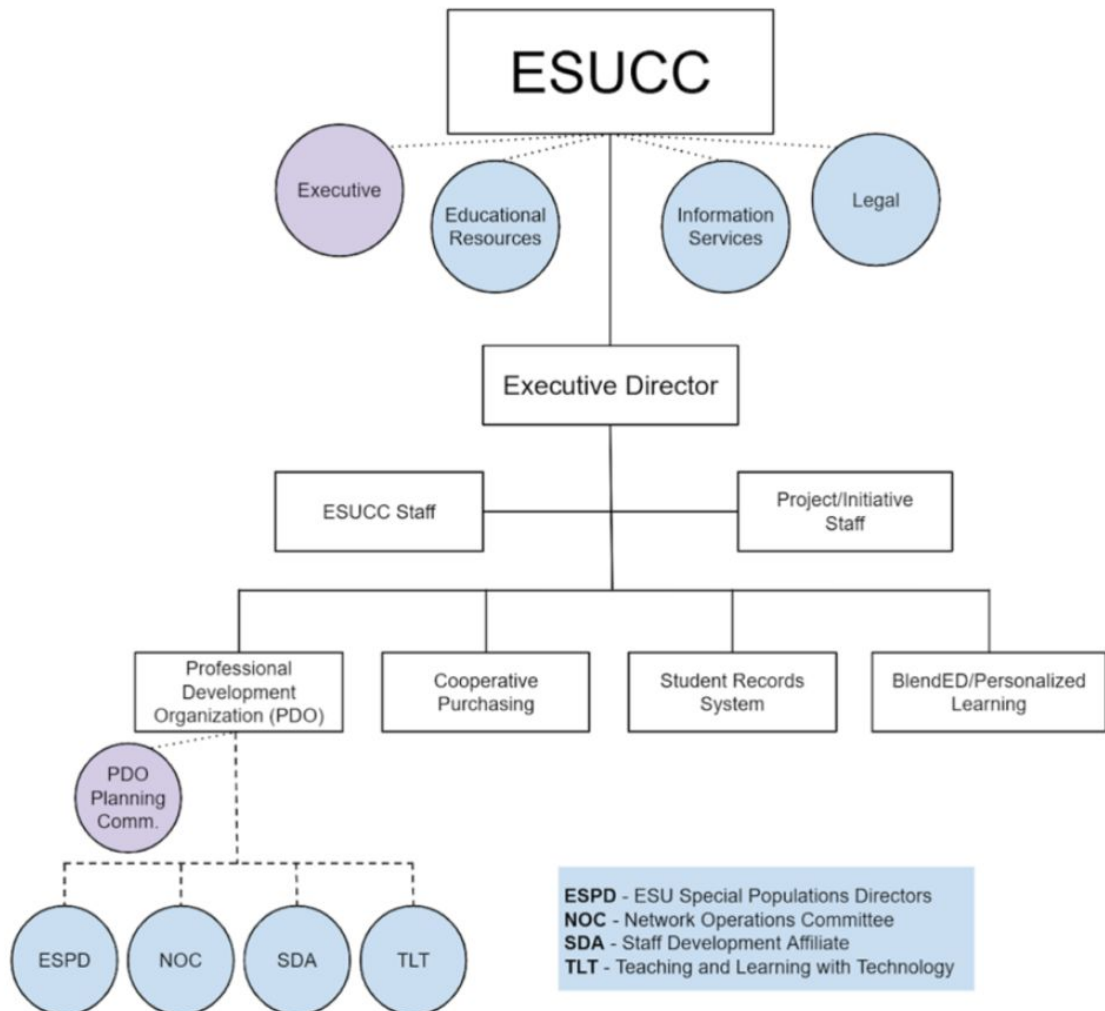
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\$ 0.00

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Innovative People  
Exceptional Service



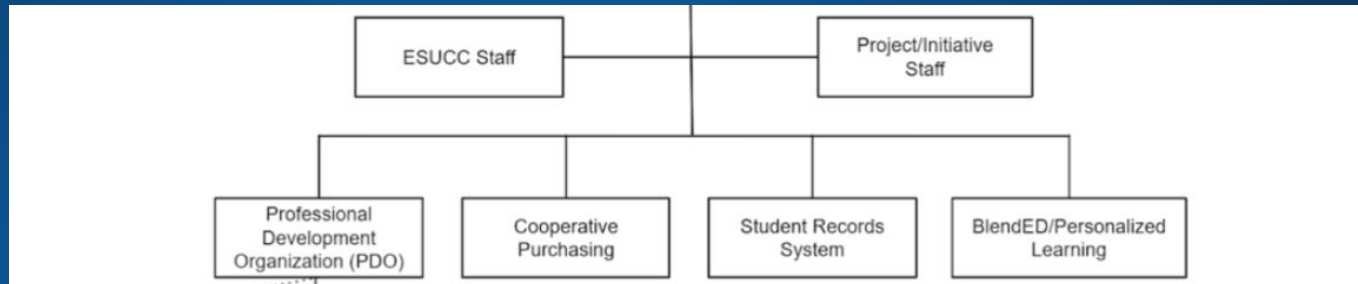
Executive Director

**Executive: Kraig Lofquist**

**§79-1247**



**Innovative People  
Exceptional Service**



## ESUCC Staff

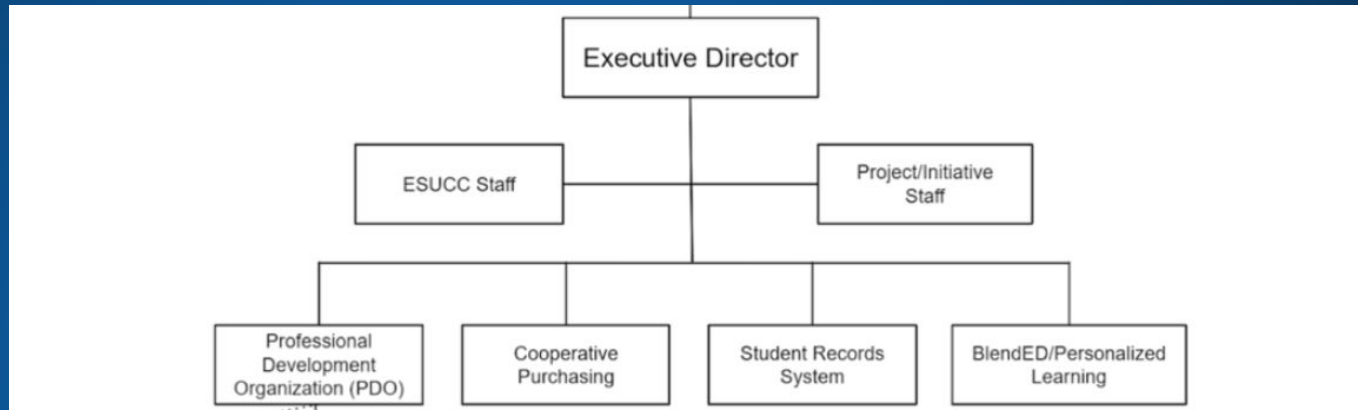
Deb Hericks, Exec. Sec.  
 Craig Peterson, Coop  
 Colleen Lentz, Coop  
 Priscilla Quintana, Bus. Mngr  
 Scott Isaacson, Tech. Dir.  
 Anthony Maggio, Tech  
 Ryan Mueller, Tech  
 Rita McKinney, Tech  
 Todd Hatcher, Tech.  
 Andy Boell, Cybersecurity  
 Andre Easton, DL Coordinator  
 Rhonda Eis, DL Project Mngr

## Project/Initiative Staff

Shara Johnson, Canvas  
 Tammy Cheatum, Canvas  
 Becky Sosalla, Powerschool  
 Sara Baden, Powerschool  
 Peggy Madema, Powerschool  
 Ken Clay, Powerschool



**Innovative People**  
**Exceptional Service**



**Executive: Kraig Lofquist**

**§79-1247**

**Innovative People  
Exceptional Service**

# Professional Development Organization (ESUPDO)

All ESU staff statewide

## Affiliates

ESPD - ESU Special Populations Directors

- Tami

NOC - Network Operations Committee

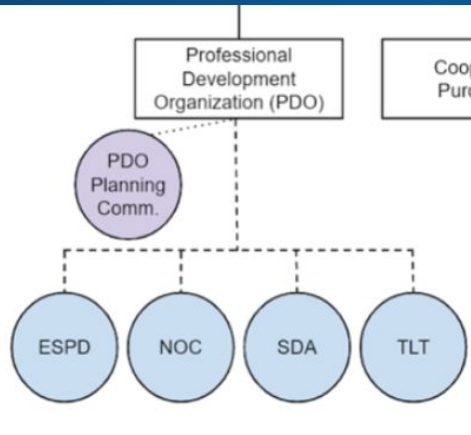
- Dan

SDA - Staff Development Affiliate

- Marci and staff

TLT - Teaching and Learning with Technology

- Otis



**Innovative People  
Exceptional Service**

# LEGISLATIVE FORUM

## 2024 NRCSA LEGISLATIVE FORUM

The 2024 NRCSA Legislative Forum will be held on Tuesday, February 20, 2024 at the Cornhusker Hotel in Lincoln.

If you have any questions, comments, or concerns regarding the Forum please contact Jeff Bundy at (402) 202-6028 or via e-mail at [jbundy@nrcca.net](mailto:jbundy@nrcca.net)

## REGISTRATION FORMS

Registration fees are \$100 for the first person, \$50 for each additional person for member schools, \$130 per person for non-member schools. \$5 of every registration supports NRCSA scholarships and awards funds. To register simply complete one of the forms below and return it to NRCSA. Your business office will receive an invoice for payment of any conference fees. Registrations may be altered or cancelled prior to **NRCSA making a meal count commitment**. Schools will be responsible for registration fees after that occurs.

[2024 NRCSA Legislative Forum Registration Form](#) (Online version)

[2024 NRCSA Legislative Forum Registration Form](#) (MS Word version)

**Schools will be responsible for all registrations cancelled after February 16, 2024**

## SCHEDULE

**\*\*Schedule is tentative and subject to change\*\***

**8:20 AM** - Welcome & Announcements

**8:30 AM** - Education Committee

**9:00 AM** - Appropriations Committee

**9:30 AM** - Rural senator or other group

**10:00 AM** - Rural Senator or other group

**10:30 AM** - Revenue Committee

**11:00 AM** - Rural Senator or other group

**11:30 AM** - Rural Senator or other group

**12:00 PM** - Lunch with Senators

**1:10 PM** - Speaker of the Legislature

**1:30 PM** - Closing & Adjourn

## CONFERENCE SCHEDULE

**\*\*The schedule is tentative and subject to change\*\***

### **Wednesday, March 13, 2024**

- 10:00 AM** Pre-Conference: *4 Essential Roles of Leadership*  
*presented by FranklinCovey*—Silver 4, 5, 6, 10, 11, 12
- 2:00 PM—4:00 PM** Executive Committee Meeting—Bronze 5
- 4:00 PM—5:00 PM** WNA Meeting (Barry Schaeffer)—Bronze 5
- 6:30 PM—9:00 PM** Exhibitor Check-In & Setup—Gold 4,5,6,10,11,12
- 7:00 PM —9:00 PM** Attendee Registration—Registration 1
- 7:00 PM** Hospitality Rooms

### **Thursday, March 14, 2024**

- 7:15 AM** Attendee Registration—Registration 1  
Coffee and Rolls—Gold 4,5,6,10,11,12
- 8:30 AM** General Session—Silver 4,5,6,10,11,12

***Presiding:*** Mark Lenihan, *NRCSA President, Supt, Wayne Community Schools*

8:30 AM – 9:00 AM ***Musical Welcome:***

9:05 AM – 9:25 AM ***Scholarships and Awards:***

*NRCSA Scholarship & Gary Fisher Fine Arts Announcements*

9:30 AM – 9:45 AM *Introduction and remarks by NREA Executive Director Allen Pratt*

9:50 AM – 10:20 AM ***Keynote Address:***

- 10:20 AM—11:00 AM** Exhibitor Time
- 11:00 AM—11:50 AM** Thursday Morning Select-a-Sessions

- 12:00 PM** Lunch General Session— Silver 4,5,6,10,11,12

***Presiding:*** Dr. Dawn Lewis, *NRCSA Past President, Supt, Arlington Public Schools*

12:35 PM – 12:55 PM **Keynote Address:**

1:00 PM – 1:40 PM **Scholarships and Awards:**

*Outstanding Elementary Teacher*

*Outstanding Secondary Teacher*

*Gary Fisher Outstanding Music Teacher*

*Outstanding ESU Staff Member*

**1:45 PM—2:20 PM** Exhibitor Time

**2:20 PM—3:10 PM** Thursday Afternoon Select-a-Sessions

**3:10 PM—3:35 PM** Exhibitor Time

**3:35 PM—4:25 PM** Thursday Afternoon Select-a-Sessions

**6:00 PM** Chuckwagon Buffet— Silver 4,5,6,10,11,12

**7:00 PM** Hospitality Rooms

## **Friday, March 15, 2024**

**7:15 AM** Attendee Registration—Registration 1

Coffee and Rolls—Registration 1

**8:00 AM—8:50 AM** Friday Select-a-Session I

**9:00 AM—9:50 AM** Friday Select-a-Session II

**10:00 AM—10:45 AM** Brunch Buffet—Silver 4,5,6,10,11,12

**10:30: - 11:00 AM** **Musical Welcome:**

**10:50 AM** Closing Session— Silver 4,5,6,10,11,12

**Presiding:** *Dr. Heather Nebesniak, NRCSA President-Elect, Supt, Ord Public Schools*

11:00 AM – 11:45 AM **Scholarships and Awards:**

*Outstanding Classified Staff Member*

*Outstanding Board Member*

*Outstanding Principal*

*Outstanding Superintendent*

11:50- AM – 12:45 PM **Keynote Address:**

**12:50 PM** Thank Yous, Prizes, & Drawings

# TRACK 1 - AFTERNOON WORKSHOP

**\*LINCOLN - NORTH PLATTE - GERING**

## SUGGESTED AUDIENCE

Superintendents/ESU Administrators, Business Managers,  
and your Board's Finance Committee Members  
Registration Fee: \$100 for members, \$200 for non-members

## AMPLIFIED FINANCE MODULE AGENDA

11:30 AM - REGISTRATION  
12:00 PM - LUNCH, FOLLOWED BY THE WORKSHOP  
4:30 PM - ADJOURN

This afternoon workshop, led by school finance experts Carl Dietz and Matt Fisher, will be a more detailed, intense learning experience for those truly in the thick of school finance, compared to the traditional evening session.

### Highlights:

1. Review all of the funds
2. Discuss the district audit report and how it relates to the AFR
3. Perform a detailed NDE budget for all funds
4. Prepare a line item budget for all receipts and expenses
5. Explain how to prepare a five-year projection of receipts, expenses, and cash balance
6. Payroll preparation
7. Building a capital replacement schedule
8. How to build a cost group spending comparability spreadsheet

## TO REGISTER FOR ONE OR BOTH OF THE WORKSHOPS\*

Go to [www.NASBonline.org](http://www.NASBonline.org), and log in using your email and password

March 5 - Lincoln (Embassy Suites) ... Register by 2/29/24

March 19 - North Platte (Venue 304) ... Register by 3/14/24

\*March 20 - Gering (Civic Center) ... Register by 3/14/24 (**Afternoon Only**)

\$20 Cancellation Fee - No refunds after registration deadlines  
15 Awards of Achievement Points will be earned for attending

# TRACK 2 - EVENING WORKSHOP

**\*LINCOLN & NORTH PLATTE ONLY**

## SUGGESTED AUDIENCE

School Board Members,  
Superintendents/ESU Administrators  
Registration Fee: \$70 for members, \$170 for non-members

## TRADITIONAL BUDGET & FINANCE AGENDA

5:00 PM - REGISTRATION  
5:30 PM - DINNER, FOLLOWED BY THE WORKSHOP  
8:30 PM - ADJOURN

Both new and veteran school board members must have a fundamental understanding of school finance. Superintendents, business managers, and bookkeepers are required to have a deep and comprehensive understanding of finance because taxpayers and citizens are asking districts to provide more detailed information about their finances. This evening workshop will feature Carl Dietz and Matt Fisher, two school finance experts, who will structure the presentation around all aspects of the school district finance such as:

1. Discussion of financial information that should be provided to board members and the community, including samples
2. The budgeting process is not a 'one and done' activity, rather it's something that needs to be discussed throughout the entire year
3. What to look for in your audit report and the Annual Financial Report
4. Importance of cash reserves
5. The importance of having a 5-year financial plan
6. How to properly build a capital replacement schedule
7. Understanding TEEOSA and Foundation Aid, LB 583 and LB 243
8. A brief discussion of LB 644 and the Joint Public Hearings



**NASB**  
Nebraska Association of  
SCHOOL BOARDS



# ESU 7 Goals 2023-2024

## Board of Directors

- Goal 1: By July 2024, the ESU 7 board will create, roll out, and operationalize a formalized process for board recruitment, onboarding, mentoring, and boardsmanship.
  - Pre-Post engagement survey
  - Pre-Post process survey
- Goal 2: By July 2024, the ESU 7 board will attend at least two professional/personal learning events annually.
  - Pre-Post data
- Goal 3: By July 2024, the ESU 7 board will attend the corresponding school district board meetings at least once every two years to report the tailored services provided by ESU 7 and the outcomes measured.
  - Pre-Post data
- Goal 4: By July 2024, the ESU 7 board will create, roll out, and operationalize communication materials detailing tailored services and outcomes.
  - Pre-Post data

## Administrator

- Goal: By 2024, use a process to allocate human, fiscal and physical resources in order to maintain (optimize) and develop (innovate) quality services
  - Actions:
    - Operationalize a data rich system to determine services to sunset, modify, and add.
    - Leadership to attend and establish the AESA Business Strategy Framework to learn of alternative funding options
    - Implement system to measure impact of services delivered
    - Work with the board to create long term plan for physical resource allocation
    - Strengthen long term plan for human capital allocation.

## Directors

- Goal 1: By 2026, ESU 7 will use an established process to measure implementation and impact of targeted services.
- Goal 2: By 2024, use a process to allocate human, fiscal and physical resources in order to maintain (optimize) and develop (innovate) quality services.

## Agency Team

- Goal: By January 2025, ESU 7 will host a professional development regional conference for stakeholder schools and internal ESU 7 staff.



## Departments

- Administration:
  - Goal 1: By July 2024, ESU 7 Administrative processes will be highly functional.
  - Goal 2: By July 2024, the Administration Department will explore accounting software programs.
- Cen7ter: Each semester at Cen7ter will prioritize job sites that we can navigate to and from in a timely manner.
- Early Childhood: By May 2025, All ESU 7 PAC members will confidently implement changes needed to IEP/IFSP/MDT processes based on Part B CAPs and new information from NDE and school lawyers.
- Grants:
  - Goal 1: By May 2023, the Grants Department will collect needs assessment data that will be compared to find areas of similarities. Similarities will lead to collaborative opportunities.
  - Goal 2: By May 2024, the Grants Department members will enhance the skills needed to train adult learners.
- Learning Academy: Given data through evidenced-based assessments, we will individualize academic and behavioral interventions as evidenced by implementation of intervention groups by October 23, 2023.
- Mental Health: By May 2024, the Mental Health Department will improve our data collection system to analyze trends and drive service delivery.
- Migrant: Create a framework identifying steps to plan for student services, enrichment programs, and educating communities about MEP.
- Network Operations: During the 23-24 school year, the Technology Department will enhance technology support by establishing subcategories, streamlining feedback processes for projects and tickets, and strengthening training and documentation resources.
- Production:
  - Goal 1: By May 2023, develop and implement a process to manage workflow with limited staff.
  - Goal 2: By May 2024, the Production Department will create a training process for our customers, which will be deployed by Spring, to enable them to fill out order forms properly.
- Professional Development:
  - Goal 1: By May 2023, we will design and implement methods for supporting districts amidst the current educational landscape.
  - Goal 2: By May of 2024, the PD Department will effectively leverage internal expertise to enhance the efficiency of internal and external communication.



- Psychology: By May 2024, the School Psychology Department will assist ESU 7 districts in improving pre-referral processes and data collection.
- Speech: By May 2024, the SLP Department will create a service delivery framework to aid in determining an appropriate service delivery plan (e.g., appropriate IEP minutes, service delivery model, etc.) based on current research, severity, and verification.
- Vision: By May 2024, the Vision Department will create a landing page that will introduce vision staff, services provided, resources and links to support students with visual impairments.



*Serving the schools of Boone, Butler, Colfax, Merrick, Nance, Platte, and Polk counties*

## **ESU 7 Administrator Goals**

- **Goal 1:** By year end 2024, use a process to allocate human, fiscal and physical resources in order to maintain (optimize) and develop (innovate) quality services.
  - This goal will be instrumental in communicating the first bullet under Goal 2.
  
- **Goal 2:** By year end 2025, Administrator will enhance the quality of communication furnished to the Board in the areas of,
  - Service plan development specifically related to allocation of human, fiscal, and physical resources,
  - Negotiations and the impact on the budget,
  - Cash reserve and long term planning, and
  - General budget as it relates to budget authority and operational budget.

## Goal 2 - Professional Events 2023-2024

