

ESU 15, as a partner with our area schools and communities, will provide leadership and services to support the improvement of teaching and learning.

## **REGULAR MEETING October 12, 2023 AT 12:00 PM**

### **AGENDA**

1. Opening Procedures
  - a. Call to Order
  - b. Pledge of Allegiance
  - c. Open Meetings Act
  - d. Verification of Publication and Notification
  - e. Roll Call
    - i. Excuse Absent Board Members
2. Comments from Guests
3. Staff Presentations
4. Action Items
  - a. Consent Agenda
    - i. Approve Minutes of September Meeting
    - ii. Approve October Bills
    - iii. Approve the September Treasurer's report
    - iv. Approve October Agenda
  - b. Receive the 2021-22 Audit
  - c. Approve the 2022-23 Annual Report
  - d. Approve ESU #15 Trenton Education Association as exclusive negotiations/bargaining agent.
  - e. Approve changes to Article 2, Section 1 (Location of Meetings) and Section 2 (Regular Meetings).
  - f. Approve 2024-2025 SLP Contract of Breanna Redl.
  - g. Accept the resignation of board member Cheri Burke.
  - h. Nominate Treasurer and appoint Negotiations Committee Member
5. Discussion Items
  - a. Storage Building- Trenton Facility
  - b. New ESU 15 Website
  - c. Negotiations
6. Reports
  - a. Administrator
  - b. Board
  - c. Executive Session:

## 7. Adjournment

The Educational Service Unit Board of Directors reserves the right to go into closed session for purposes in accordance with LB 84-1410(1).

## REGULAR MEETING

Tuesday, September 12, 2023 12:00 PM  
Central

ESU#15 - McCook Office  
305 East 1st  
McCook, NE 69001

Present: 7, Absent: 3. Present: 6, Absent: 4.

### 1. Opening Procedures

#### 1.a. Call to Order

President Repass called the meeting to order at 12:00 pm.

#### 1.b. Pledge of Allegiance

Pledge of Allegiance was cited.

#### 1.c. Open Meetings Act

#### 1.d. Verification of Publication and Notification

President Repass advised every one of the open meetings act being posted and available.

#### 1.e. Roll Call

Present were: Cheri Burke, Marty Conroy, Michael Harris, Jason Loop, Kate Repass, Allison Sandman and Nathan Behlke at 12:05pm.

##### 1.e.i. Excuse Absent Board Members

A motion was made by Cheri Burke to excuse absent board members:, seconded by Jason Loop Motion Passed.

Nathan Behlke: Absent, Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea

Yea: 6, Nay: 0, Absent: 4

Absent board members: Behlke, Dueland, Gossen and Stevens

### 2. Comments from Guests

### 3. Staff Presentations

### 4. Action Items

#### 4.a. Consent Agenda

A motion was made by Jason Loop to approve the consent agenda, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

##### 4.a.i. Approve Minutes of August Meeting

4.a.ii. Approve August and September Bills  
August 31, 2023 Liabilities of \$163,404.98.  
September 2023 Liabilities of \$109,644.15 and Payroll of \$71,671.76.

4.a.iii. Approve the August Treasurer's report

4.a.iv. Approve September Agenda

4.b. Approve Additional 1.0% Allowable Growth

A motion was made by Jason Loop to approve additional 1.0% additional growth, seconded by Martin Conroy Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.c. Approve 2023-2024 Budget of Expenditures

A motion was made by Allison Sandman to approve 2023-2024 Budget of Expenditures, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.d. Approve Resolution to set Final Property Tax Request

A motion was made by Martin Conroy to approve Resolution to set Final Property Tax Request, seconded by Jason Loop Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.e. Discuss, consider and take all necessary action to approve a settlement agreement in the matter of Educational Service Unit No. 15 v. Chase County School District No 15-0010.

A motion was made by Jason Loop to move that the board approve the settlement agreement and that ESU 15 Administrator Picquet be authorized to execute the agreement on the board's behalf., seconded by Cheri Burke Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.f. Approve Alicap Premium Renewal Payment

A motion was made by Allison Sandman to approve Alicap Premium Renewal Payment, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.g. Approve Bentley & Kisker Payment

A motion was made by Martin Conroy to approve Bentley & Kisker payment, seconded by Allison Sandman Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.h. Approve US Bank Payment

A motion was made by Micheal Harris to approve US Bank Payment, seconded by Martin Conroy Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.i. Approve Hayes Center Schools Payment

A motion was made by Allison Sandman to approve Hayes Center School Payment, seconded by Jason Loop Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.j. Approve McCook Schools Payment

A motion was made by Martin Conroy to approve McCook Schools Payment, seconded by Cheri Burke Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.k. Approve Dundy Co Schools Payment

A motion was made by Jason Loop to approve Dundy Co Schools Payment, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.l. Approve ESU 16 SNDEN Payment

A motion was made by Martin Conroy to approve ESU 16 SNDEN Payment, seconded by Allison Sandman Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

4.m. Approve Maywood School Payment

A motion was made by Martin Conroy to approve Maywood School Payment, seconded by Allison Sandman Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

#### 4.n. Approve Wauneta-Palisade Schools Payment

A motion was made by Jason Loop to approve Wauneta-Palisade School payment, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

#### 4.o. Approve Imagine Learning Payment

A motion was made by Allison Sandman to approve Imagine Learning Payment, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea  
Yea: 7, Nay: 0, Absent: 3

### 5. Discussion Items

#### 5.a. Legislative Update

Mr. Picquet updated the board on the legislative session. This year is a short session, so it will only be 60 days. Cyber Security is a big concern.

### 6. Reports

#### 6.a. Administrator

##### 6.a.i. NASB Region Meeting

Mr. Picquet updated the board on the NASB Regional Meetings.

##### 6.a.ii. ESUCC Meetings Sept. 6-7

Mr. Picquet updated the board on the ESUCC meeting held on September 6-7th, 2023. Mr. Picquet will be trying to set up a Senators Round table with ESU 15 and ESU 16. Short session only 60 days. Cyber Security is a big concern. ESUCC approved using Sparq's negotiation program.

##### 6.a.iii. State Board of Education Sept. 8

Mr. Picquet updated the board on the State Board of Education's Meeting on September 8, 2023.

##### 6.a.iv. Staffing

Mr. Picquet updated the board on the ongoing concern for teacher shortages. Mr. Picquet and Mr. Hanson conducted an interview for an additional SLP for the 2024-25 school year. They will also try to find an LMHP for the 2024-25 school year.

Mr. Hanson updated the board on how LMHP Services were being covered by Ambience Counseling Center for the 2023-24 school year.

6.a.v. ESU 15 Superintendent Meeting, Sept. 21 & ADCO w/ESU 16, Oct. 10

Mr. Picquet updated the board on the upcoming Superintendent's meeting on September 21, 2023 in Trenton with Justin Knight being in attendance.

There will be an ADCO meeting at ESU 16 on October 10, 2023.

6.b. Board

6.c. Executive Session:

6.c.i. Legal discussion pertaining to pending litigation

A motion was made by Allison Sandman to go into executive session to discuss pending litigation, seconded by Martin Conroy Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

A motion was made by Cheri Burke to come out of executive session, seconded by Micheal Harris Motion Passed.

Mary Dueland: Absent, Larry Gossen: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Cheri Burke: Yea, Martin Conroy: Yea, Micheal Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

7. Adjournment

The meeting adjourned at 12:46 pm. The next board meeting is October 12, 2023 @ 12:00 PM. ESU 15 in McCook, NE.

# ESU 15

## Check Listing Report

### Payables 10/12/2023

Check Date	Check Number	Payee	Description	Amount
10/12/2023	36050	Alig, Lacey L	mileage	\$79.91
10/12/2023	36051	Beavers, Heather	mileage	\$972.02
10/12/2023	36052	Behlke, Nathan	board mileage	\$70.74
09/20/2023	36033	Black Hills Energy	mccook-natural gas	\$38.99
10/12/2023	36053	Bosselman Energy, Inc	propane contract 2023-24	\$1,860.00
10/12/2023	36054	Burke, Cheri	board mileage	\$81.22
10/12/2023	36055	Burke, Sharriea	mileage	\$792.55
10/12/2023	36056	Calvert, Sara	mileage	\$1,157.39
10/12/2023	36057	Capital One	fees	\$36.35
10/12/2023	36058	CenturyLink (AZ)	telephone	\$80.16
10/12/2023	36059	City of McCook	utilities-mccook	\$69.73
10/12/2023	36060	Community First Bank	direct deposit fee	\$39.60
10/12/2023	36061	Cortney Crocker	mileage	\$609.15
10/12/2023	36062	Cranmore Fire Protection LLC	fire extinguisher maintenance	\$570.00
10/12/2023	36063	Crowne Plaza	migrant-travel exp	\$1,393.00
10/12/2023	36064	Dickey, Angie	mileage	\$1,387.32
10/12/2023	36065	Educational Service Unit 10	social-emotional workshop	\$120.00
10/12/2023	36066	Educational Service Unit 16	PLC-Transition	\$10.00
10/12/2023	36067	Englot, Angie	mileage	\$627.49
10/12/2023	36068	Esch, Barb	mileage	\$354.68
10/12/2023	36069	Esu #15 Cafeteria/125 Plan	renewal fees	\$295.00
09/20/2023	36034	Great Plains Communications	telephone-imperial	\$70.95
10/04/2023	36049	Great Plains Communications	telephone	\$611.50
10/12/2023	36070	Great Plains Communications	telephone-imperial	\$90.95
10/12/2023	36071	Hanson, John	mileage	\$247.15
10/12/2023	36072	Harris, Micheal	board mileage	\$15.72
10/12/2023	36073	Hometown Family Radio	advertising	\$600.00
10/12/2023	36074	Hometown Leasing	copier lease	\$293.30
10/12/2023	36075	Krutsinger, Lisa	mileage	\$868.53
10/12/2023	36076	Kunnemann, Carol	mileage	\$1,122.67
10/12/2023	36077	Lopez, Aida	migrant-mileage	\$1,083.38
10/12/2023	36078	McCook Daily Gazette	legal notice	\$115.42
10/12/2023	36079	McCook Public Schools	hanson ins	\$871.41
10/12/2023	36080	McCorkle, Cynthia	board mileage	\$34.06
10/12/2023	36081	MOW-Mentum Lawn Services	building upkeep-mowing	\$60.00
10/12/2023	36082	NASB	2023 state ed conf	\$2,490.00
10/12/2023	36083	Nebraska Department of Education	NE MTSS Summit-peak	\$2,500.00
10/12/2023	36084	Nebraska Public Power Dist	utilities-mccook	\$445.02
10/12/2023	36085	Olsen, Tonya	mileage	\$691.08
10/12/2023	36086	Pearson, Kimberly	migrant-mileage	\$114.91
10/12/2023	36087	Perry, Guthery, Haase & Gess.	legal fees	\$2,563.87
10/12/2023	36088	Picquet, Phillip	mileage	\$338.38
10/12/2023	36089	Pristine Clean	cleaning-mccook/trenton	\$700.00
10/12/2023	36090	Propio Language Services	migrant language services	\$25.00
10/12/2023	36091	Repass, Kate	board mileage	\$49.78
10/12/2023	36092	Scoop Media LLC	subscription renewal-hitchcock	\$35.00
10/12/2023	36093	Sehnert's Bakery	supplies	\$18.63
10/12/2023	36094	Strand, Amy	mileage	\$297.37
10/12/2023	36095	USBANK	credit card	\$5,663.82
10/12/2023	36096	Verizon	phone-service coord	\$53.60
09/20/2023	36035	Viaero	migrant-phone	\$40.47
10/12/2023	36097	Village Of Trenton	utilities-trenton	\$589.01
10/12/2023	36098	Walker, Kelcey	mileage	\$472.91

10/12/2023	36099	Weimer, Todd	mileage	\$57.64
10/12/2023	36100	Werkmeister, Jessica	mileage	\$364.18
10022023	Liability	Aflac	Aflac After Tax	\$959.79
10022023	Liability	Blue Cross And Blue Shield	BCBS EE+CH HSA	\$27,119.79
10022023	Liability	KUNNEMANN HSA	HSA EE Carol Kunnemann	\$50.00
10022023	Liability	Colonial Life & Accident Insurance Co.	Colonial Life & Acc Ins	\$42.75
10022023	Liability	Community First Bank	NPERS	\$20,678.97
10022023	Liability	Community First Bank	NPERS Employee Make-up	\$1,263.25
10022023	Liability	Community First Bank	NPERS Employer Make-up	\$1,275.88
10022023	Liability	Community First Bank-FICA	Federal Withholding	\$7,969.66
10022023	Liability	Community First Bank-FICA	FICA	\$12,760.14
10022023	Liability	Community First Bank-FICA	Medicare	\$2,984.26
10022023	Liability	McCORKLE HSA	HSA EE Cynthia McCorkle	\$100.00
10022023	Liability	Esu #15 Cafeteria/125 Plan	Cafeteria 125	\$1,866.68
10022023	Liability	BRENNING HSA	HSA EE Laurie Brenning	\$223.00
10022023	Liability	BRENNING HSA	HSA EE Laurie Brenning-ADJ	\$223.00
10022023	Liability	LegalShield, Inc	Pre-pd ID shield	\$71.80
10022023	Liability	MASA Global Building	MASA	\$70.00
10022023	Liability	MG Trust Company	MG 403(b)	\$1,850.00
10022023	Liability	Nebraska Depart. Of Revenue	State Withholding - NE	\$3,628.83
10022023	Liability	Principal Life Insurance Co.	LTD	\$322.97
10022023	Liability	BURKE HSA	HSA EE SHARRIEA BURKE	\$160.00
10022023	Liability	Vision Service Plan (CT)	Vision- Family- 125	\$179.15
			<b>Total Payables</b>	<b>\$118,040.93</b>
			<b>Payroll</b>	<b>\$ 69,492.60</b>
			<b>Total Expenditures</b>	<b>\$187,533.53</b>

2023-24

Taxes Collected

	Budget Amt.	September	October	November	December	January	February	March	April	May	June	July	Aug	% PAID	BALANCE
Chase	\$216,146.09	28,694.02												0.13	\$186,852.61
Dundy	\$140,294.73	27,132.24												0.19	\$113,162.49
Frontier	\$87,059.09	12,864.59												0.15	\$74,194.50
Furnas	\$14,327.96	1,459.28												0.10	\$12,868.68
Hayes	\$78,126.88	12,133.69												0.16	\$65,993.19
Hitchcock	\$120,621.17	23,038.86												0.19	\$97,582.31
Lincoln	\$37,661.02	7,749.69												0.21	\$29,911.33
Perkins	\$21.59													0.00	\$21.59
Red Willow	\$215,546.63	41,227.00												0.19	\$174,319.63
<b>Total</b>	<b>\$909,805.16</b>	<b>154,299.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17%</b>	<b>\$755,505.79</b>

# Sept 2023

## Treasurer Report

### Balances as of Sept 25, 2023

<b>Checking Account- ESU#15</b>	<b>\$ 696,305.95</b>	<b>Comm First Bank Balance-ESU#15</b>	<b>\$ 696,305.95</b>
<b>Money Market-Comm First Bank</b>	<b>\$ 2,149,080.15</b>	<b>-Outstanding checks</b>	<b>\$42,180.94</b>
<b>Total</b>	<b>\$ 2,845,386.10</b>	<b>-Oct 2023 checks</b>	<b>\$ 187,533.53</b>
		<b>Total</b>	<b>\$ 466,591.48</b>

### Outstanding Checks

Date	Check #	Description	Amount
6/13/2022	34876	Cherie McClintock	\$75.00
1/11/2023	35423	Trails West Texaco	\$38.16
6/15/2023	35775	Angie Englot	\$487.98
6/15/2023	35809	Thompson, Aaron	\$30.00
7/12/2023	35849	Angie Englot	\$84.50
8/8/2023	35922	Dundy County School	\$1,880.44
8/31/2023	35976	Chase County Schools	\$3,797.62
8/31/2023	35979	Angie Dickey	\$740.36
8/31/2023	35983	Educational Service Unit 16	\$23,000.00
8/31/2023	35985	Angie Englot	\$326.85
8/31/2023	35993	Lisa Krutsinger	\$81.22
8/31/2023	36000	McCook Public Schools	\$9,313.67
8/31/2023	36005	Tonya Olsen	\$604.57
8/31/2023	36007	Phillip Picquet	\$39.30
8/31/2023	36009	Richardson Industries, Inc.	\$170.75
8/31/2023	36012	Janet Sheaffer	\$557.54
8/31/2023	36021	Jessica Werkmeister	\$104.80
9/1/2023	35952	Aflac	\$809.19
9/20/2023	36033	Black Hills Energy	\$38.99
		<b>Total Outstanding</b>	<b>\$42,180.94</b>

### Receipts

Date	Description	Amount
8/29/2023	State of NE-Service Coord	\$10,112.38
9/6/2023	State of NE-Medicaid Deloitte	\$2,787.67
9/8/2023	Lincoln Co Treasurer	\$7,749.69
9/12/2023	State of NE-MIPS	\$17,775.97
9/15/2023	Red Willow Co Treasurer	\$41,227.00
9/20/2023	Hitchcock Co Treasurer	\$23,038.86
	Hitchcock Co Schools	\$58.50
	Frontier Co Treasurer	\$12,864.59
	Chase Co Treasurer	\$28,694.02
	Furnas Co Treasurer	\$1,459.28
	Dundy Co Treasurer	\$27,132.24
	Hayes Co Treasurer	\$12,133.69
	ESU 16	\$2,329.50
9/21/2023	State of NE-Service Coord	\$5,202.64
9/26/2023	Chase Co Schools	\$120,000.00
9/26/2023	Community First Bank	\$302.87
	Community First Bank-MM	\$2,983.96
	<b>Total Outstanding</b>	<b>\$315,852.86</b>

ESU 15, as a partner with our area schools and communities, will provide leadership and services to support the improvement of teaching and learning.

## **REGULAR MEETING October 12, 2023 AT 12:00 PM**

### **AGENDA**

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- c. Negotiations
6. Reports
- a. Administrator
  - b. Board
  - c. Executive Session:
7. Adjournment

The Educational Service Unit Board of Directors reserves the right to go into closed session for purposes in accordance with LB 84-1410(1).

**Bentley & Kisker PC**  
***Certified Public Accountants***

1323 Central Avenue

PO Box 56

Kearney, NE 68847  
Office 308-237-7873

Trenton, NE 69044  
Fax 308-237-5157

August 15, 2023

Management and Board of Education  
Educational Service Unit 15  
Trenton, Nebraska

We have audited the financial statements of the governmental activities and each major fund of the Educational Service Unit No. 15 for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Matters**

***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Educational Service Unit No. 15 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ending August 31, 2022. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent and clear.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 15, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a review for the purpose of submitting detailed recommendations.

1. There is a lack of segregation of duties due to limited staff performing accounting functions.

Other Matters

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Bentley & Kisker PC**  
*Certified Public Accountants*

1323 Central Avenue

PO Box 56

Kearney, NE 68847  
Office 308-237-7873

Trenton, NE 69044  
Fax 308-237-5157

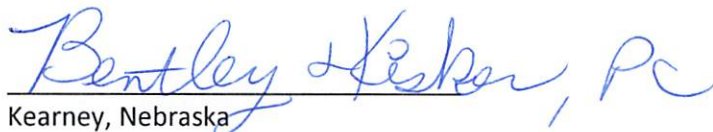
Board of Education  
Page Three

We were not engaged to report on the county treasurer statements of accounts which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Educational Service Unit No. 15 and is not intended to be, and should not be, used by anyone other than these specified parties.

Bentley & Kisker, PC

  
Kearney, Nebraska

August 15, 2023

Management and Board of Education  
Educational Service Unit 15  
Trenton, NE

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Educational Service Unit 15 (the ESU) as of and for the year ended August 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the ESU's 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 the ESU's internal control. Accordingly, we do not express an opinion on the effectiveness of the ESU's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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

A significant deficiency is a deficiency, or 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. We consider the following deficiencies in internal control to be significant deficiencies:

#### Segregation of Duties

- The ESU had a lack of segregation of duties since one person could handle all the aspects of processing a transaction from beginning to end. Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost. This was also noted in previous audits.

#### Missing expenses receipts

- On the credit card ending 4-25-22, there were a total of 22 charges. Itemized receipts were available for 15 of those charges totaling \$1,269.78, summarized (total only, no detail) were available for 4 of those charges totaling \$127.86 and 3 charges totaling \$28.01 had no receipts. Administrator Calvert did reimburse the ESU for his wife's plane

tickets in the amount of \$354.20. However, there were 2 other itemized receipts from Orbitz that included services for the Administrator's wife, for a total of \$57.66. These charges have not been reimbursed.

- On the credit card ending 11-26-21, there were a total of 15 charges. Itemized receipts were available for 9 of those charges totaling \$1,011.67, summarized receipts were available for 3 of those charges totaling \$70.98 and no receipts were available for 3 charges totaling \$62.07. On 2 of the itemized receipts we received, meals for 2 people were purchased, but no information was provided on who the meals were for or the business purpose.
- On the credit card ending 12-27-21, there were a total of 17 charges. Itemized receipts were available for 9 of those charges totaling \$2,035.17, summarized receipts were available for 1 of those charges totaling \$17.97, and no receipts were available for 5 of the charges totaling \$192.08. This credit card included charges for a trip to a conference in Texas. No known board members or other employees were along for the trip. A hotel invoice for 1 room showed 2 guests. Meals and drinks were purchased for 2 people on 6 of the itemized receipts, but no information was provided on who the meals were for or the business purpose.

Sales taxes paid

- On expense invoices sampled, there was a total of \$123.32 Nebraska sales tax paid. As a governmental entity, the ESU is exempt from the payment of Nebraska sales tax.

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

Sincerely,

Bentley & Kisker, PC

  
Kearney, Nebraska

August 15, 2023

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Educational Service Unit 15  
Trenton, NE

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Sincerely,

Bentley & Kisker, PC

  
Kearney, Nebraska

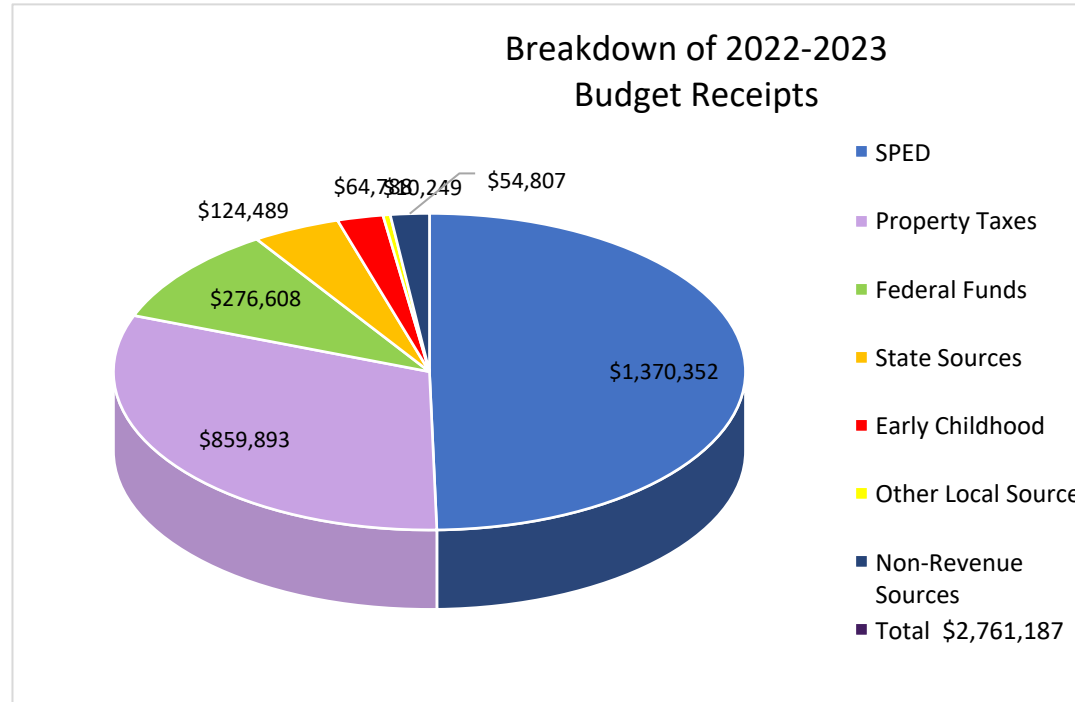
**EDUCATIONAL SERVICE UNIT NO. 15**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND  
BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2022**

	<b>Total Governmental Funds</b>
<b>RECEIPTS</b>	
Taxes:	
Property	\$ 739,278
Motor vehicle prorata	2,081
Homestead exemption	8,443
Carline taxes	529
State aid	316,620
Federal aid	245,414
Service contracts	1,351,910
Interest income	5,717
Other	1,066
<b>Total receipts</b>	<u>\$ 2,671,058</u>
<b>DISBURSEMENTS</b>	
Services to schools	\$ 460,456
Support services:	
Pupils	979,319
Staff	193,266
General administration	386,344
Maintenance & operation of business	41,454
Federal categorical programs	253,483
Central services	197,328
Transportation	16,323
<b>Total disbursements</b>	<u>\$ 2,527,973</u>
<b>Excess of receipts over disbursements</b>	<u>\$ 143,085</u>
<b>Fund balances - beginning</b>	<u>\$ 2,688,990</u>
<b>Fund balances - ending</b>	<u><u>\$ 2,832,075</u></u>

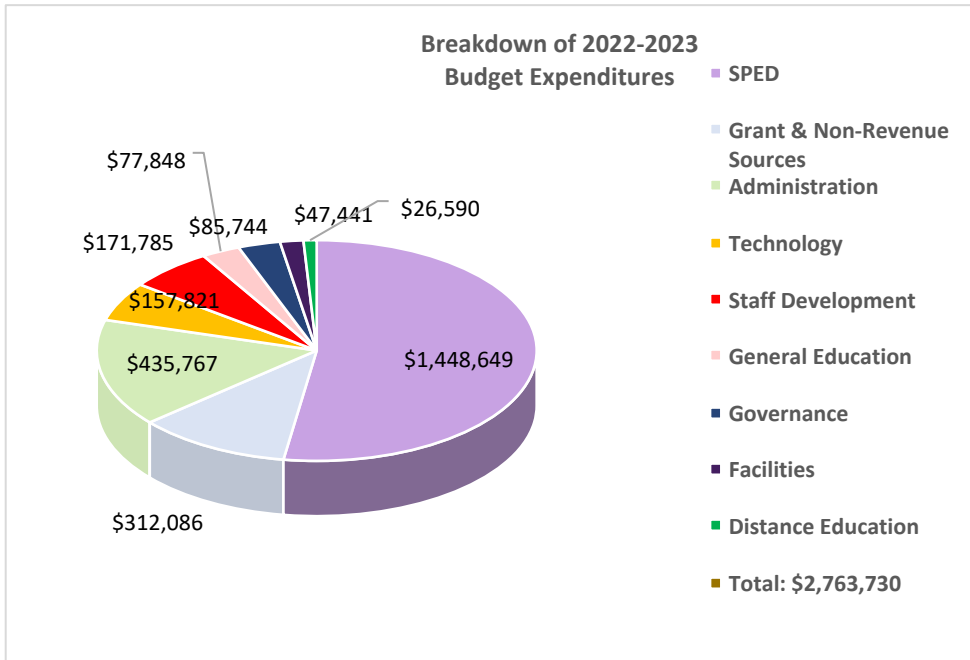
See notes to financial statements.

SPED	\$	1,370,352
Property Taxes	\$	859,893
Federal Funds	\$	276,608
State Sources	\$	124,489
Early Childhood	\$	64,788
Other Local Sources	\$	10,249
Non-Revenue Sources	\$	54,807
<b>Total</b>		<b>\$2,761,187</b>



es

SPED	\$	1,448,649
Grant & Non-Revenue Sources	\$	312,086
Administration	\$	435,767
Technology	\$	157,821
Staff Development	\$	171,785
General Education	\$	77,848
Governance	\$	85,744
Facilities	\$	47,441
Distance Education	\$	26,590
Total:		\$2,763,730



## **New Board Policy Language**

### **Article 2**

#### **Section 1-**

"The meeting place for Board meetings will be at the ESU's principal office in Trenton or ESU office located in McCook. The President or Administrator may designate a different meeting place for individual meetings with advance notice to the members. The alternative location may not be outside the boundaries of the ESU unless approved by the Board at any preceding meeting. "

#### **Section 2**

"*The regular meetings of the Board shall typically be held the second week of each month.* A regular meeting may be scheduled for a different *week* when approved by the Board at any preceding meeting."

## EMPLOYEE CONTRACT

THIS CONTRACT made by and between Educational Service Unit #15 of the State of Nebraska, hereinafter referred to as "ESU 15" and Breanna Redl, a legally qualified Speech Pathologist, hereinafter referred to as "Employee."

WITNESSETH: That the Board of Education of ESU 15 hereby agrees to employ the Employee above named in the schools of ESU 15 for a school year, which shall begin on or about August 15, 2024 and end on or about July 31, 2025, and shall consist of 185 days of service including at least 185 actual working days exclusive of holidays and vacations and that the Employee hereby agrees to accept such employment at a salary of \$ To be determined after Salary Negotiations for 2024-25. and under the following conditions.

FIRST: The salary of the Employee shall be payable in 12 equal installments. The first installment shall be payable on the first business day of September, 2024, and the remaining installments shall be payable on the first business day of each month thereafter. The first installment shall be payable the day following monthly board meeting by direct deposit to the bank of employee's choosing, and the remaining installments each month thereafter.

SECOND: The Employee hereby agrees to be governed by the policies of the Board of ESU 15 and that the teaching duties to be performed by him/her under this contract shall be subject to assignment of the Administrator of ESU 15 with the approval of the Board of ESU 15; and further agrees to devote full time, during days of school to his/her position in all respects, to diligently and faithfully perform the assigned duties as employee to the best of his/her professional ability.

THIRD: In addition to the duties set forth herein, the Employee may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Employee and ESU 15 may from time to time agree upon.

FOURTH: This contract may be canceled or amended by a majority of the members of the Board of ESU 15 during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teacher's certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality, or (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of 79-827 (Reissue 1996).

FIFTH: That upon termination of this contract for just cause, or upon the release of the Employee from this contract, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the date of such termination bears to 185 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Employee.

SIXTH: There shall be no penalty for release or resignation by the Employee from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of ESU 15 and the Board shall fix the time at which the resignation is to take effect.

SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to withholding tax, Social Security and teacher's retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Employee hereby affirms that he/she is not under contract with another School Board or Board of Education within this state covering a part or all of the same time of performance as is contemplated by this agreement. The Employee further affirms that at the beginning of the term of this contract and throughout the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the teacher's certificate, as herein listed, is registered in the office of ESU 15 and that the Employee shall not be compensated for any services performed prior to the date of registration of this certificate.

NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may, from time to time, be mutually agreed upon by and between the Board and employees or a duly recognized collective bargaining agent for said employees, and said agreement, when reduced to writing and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof.

TENTH: Hereafter, this contract may be continued by a separate annual written "Renewal Agreement" which shall incorporate all the provisions hereof by reference except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Employee and delivered to the Administrator within fifteen (15) calendar days of receipt thereof from ESU 15. Said Renewal Agreement or renewal contract shall not be offered to the Employee prior to March 15th. Contract renewal, amendment, termination or cancellation shall also be subject to the requirements of Neb. Rev. Stat. 79-828 through 79-831 (Reissue 1996) and any other applicable state statutes.

ELEVENTH: The failure to return a signed copy of the contract or renewal agreement to the Administrator of ESU 15 on or before **October 6, 2023**, shall constitute a rejection by the Employee of the offer of employment.

TWELFTH: Other Contract Terms:

As negotiated.

Executed September 28th, 2023 Executed \_\_\_\_\_, 20\_\_

*Breanna Redl*

Employee

ESU 15 of State of Nebraska

BY \_\_\_\_\_

President

ATTEST: \_\_\_\_\_

Secretary