



## Regular Board of Directors Meeting

Educational Service Unit 7, Oak Room

2657 44th Avenue

Columbus, NE 68601-8537

Monday, February 17, 2020 at 5:30 PM

Attendance Taken at 5:31 PM.

Joyce Baumert: Present  
Marni Danhauer: Present  
Donald Ellison: Present  
Dan Hoesly: Present  
Doug Kluth: Present  
Richard Luebbe: Present  
Jennifer Miller: Absent  
Doug Pauley: Present  
Tammy Roh: Present  
Richard Stephens: Present  
Gary Wieseler: Present  
Jack Young: Present

Present: 11, Absent: 1.

Attendance Update Taken at 7:14 PM.

Richard Stephens: Absent

Present: 10, Absent: 2.

{{Name: Agenda Item Name}}

{{Rationale: Agenda Item Rationale}}

{{Actions: Agenda Item Actions}}

{{Discussion: Agenda Item Discussion}} {{AgendaItemEnd}}

1. **Call the Meeting to Order**

2.

3. **LEADERSHIP • SERVICE • SUPPORT**

4.

5. 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.

6.

Roll call was taken at: 5:31 p.m.  
President Don Ellison conducted the meeting.

Staff present:

Larianne Polk, Administrator

Linda Shefcyk, Business Manager

Katy McNeil, Secretary to the Board of Directors

Marci Ostmeyer, Professional Development Director

Darus Mettler, Special Education Director

Dan Ellsworth, Network Operations Director

1. Notification of Open Meetings Law

2. 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.

3.

4. Roll Call

5. Absent Board Members

6. Jennifer Miller will be absent due to work travel.

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

7.

8. Approval of Board Member absences as presented Passed with a motion by Jack Young and a second by Dan Hoesly.

9. Jennifer Miller: 10. Absent

11. Joyce Baumert: 12. Yea

13. Marni Danhauer: 14. Yea

- 15. Donald Ellison: 16. Yea
- 17. Dan Hoesly: 18. Yea
- 19. Doug Kluth: 20. Yea
- 21. Richard Luebbe: 22. Yea
- 23. Doug Pauley: 24. Yea
- 25. Tammy Roh: 26. Yea
- 27. Richard Stephens: 28. Yea
- 29. Gary Wieseler: 30. Yea
- 31. Jack Young: 32. Yea
- 33. Yea: 11, Nay: 0, Absent: 1
- 34.

Jennifer Miller was absent due to work travel.

### 35. Pledge of Allegiance

All members present participated in the Pledge of Allegiance.

### 7. Approval of Agenda

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

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

9.

10. Agenda as presented Passed with a motion by Doug Pauley and a second by Joyce Baumert.

- 11. Jennifer Miller: 12. Absent
- 13. Joyce Baumert: 14. Yea
- 15. Marni Danhauer: 16. Yea
- 17. Donald Ellison: 18. Yea
- 19. Dan Hoesly: 20. Yea
- 21. Doug Kluth: 22. Yea
- 23. Richard Luebbe: 24. Yea
- 25. Doug Pauley: 26. Yea
- 27. Tammy Roh: 28. Yea
- 29. Richard Stephens: 30. Yea
- 31. Gary Wieseler: 32. Yea
- 33. Jack Young: 34. Yea
- 35. Yea: 11, Nay: 0, Absent: 1
- 36.

37. Welcome Visitors

Sam Stecher, Superintendent of East Butler Public Schools was present.

38. 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 notify the Educational Service Unit Administrator prior to 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.

39. **Consent Agenda**

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

41. 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.

42. Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Treasurer's Report
- Presentation of the Bills
- Certificated/Classified Hire(s)/Reassignments/Resignation(s)
- Other Routine Agenda Items

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

44.

45. Consent agenda as presented Passed with a motion by Doug Kluth and a second by Tammy Roh.

46. Jennifer Miller: 47. Absent

48. Joyce Baumert: 49. Yea

50. Marni Danhauer: 51. Yea

52. Donald Ellison: 53. Yea

54. Dan Hoesly: 55. Yea

56. Doug Kluth: 57. Yea

58. Richard Luebbe: 59. Yea

60. Doug Pauley: 61. Yea

62. Tammy Roh: 63. Yea

64. Richard Stephens: 65. Yea

66. Gary Wieseler: 67. Yea

68. Jack Young: 69. Yea  
 70. Yea: 11, Nay: 0, Absent: 1  
 71.

1. Minutes
2. **This is a consent item.**
- 3.

4. Treasurer's Report  
**This is a consent item.**

5. Presentation of Bills #70425 through #70577 totaling \$819,759.70
6. The summary of bills for the current month total: \$819,759.70 - Bills #70425 through #70577
7. Inservice bills total: \$0

8. Check #	9. Amount	10. Vendor	11. Description
12. 70428	13. \$6,211.13	14. Amazon	15. Tech/SPED/M Supplies/E
16. 70435	17. \$17,018.27	18. Boone Central	19. Title I and Title
20. 70439	21. \$5,748.82	22. Capital One	23. SPED travel
24. 70442	25. \$50,056.90	26. Central City Public	27. Title I and Title
28. 70446	29. \$6,900.76	30. Columbus Area Chamber of Commerce	31. Latino Summit
32. 70449	33. \$8,228.34	34. Cross County School	35. Title I Reimbu
36. 70457	37. \$13,488.58	38. Eakes Office Solutions	39. Maintenance c
40. 70463	41. \$11,563.65	42. ESU 2	43. NNNC quarter
44. 70470	45. \$17,723.03	46. High Plains Comm. School	47. Title I and Title
48. 70473	49. \$14,322.35	50. Howells-Dodge Consolidated	51. Title I Reimbu
52. 70490	53. \$74,248.18	54. Lakeview High School	55. Title I and Title
56. 70513	57. \$6,325.00	58. Roman, Wiemer & Assoc.	59. Audit preparat
60. 70529	61. \$11,022.26	62. Weidenhammer Systems, Corp	63. Accounting so updates

64.

**This is a consent item.**

65.

66. 2020-2021 NASB Dues

The dues for Nebraska Association of School Boards for 2020-2021 \$750.00. If paid prior to April 2020, dues are \$730.00.

**This is a consent item.**

67. Disposal of Inventory

See Article III, Section 8 A: Disposal of Property

72. 2020-2021 Contract for Special Education Director

Tamra Clay and her husband live in Hastings and have two grown sons. She is currently the Special Education Director at Harvard Public Schools where she has had the opportunity to supervise staff, establish special education programming, present to parents, teachers, and educators, facilitate IEP/MDT meetings, maintain and manage department budget, ELL support, and other student services. Tamra has a large variety of training in her background that will assist her as she transitions to the ESU 7 Special Education Director position. She and her husband are looking forward to moving back to the Columbus area after having lived here when she worked for Columbus Public Schools in the early 2000s. Tamra is eager to get started and will begin her contract with ESU 7 on July 1.

73. Discuss, consider and take any action necessary to approve the 2020-2021 contract for Tamra Clay, Special Education Director Passed with a motion by Doug Pauley and a second by Jack Young.

- |                       |            |
|-----------------------|------------|
| 74. Jennifer Miller:  | 75. Absent |
| 76. Joyce Baumert:    | 77. Yea    |
| 78. Marni Danhauer:   | 79. Yea    |
| 80. Donald Ellison:   | 81. Yea    |
| 82. Dan Hoesly:       | 83. Yea    |
| 84. Doug Kluth:       | 85. Yea    |
| 86. Richard Luebbe:   | 87. Yea    |
| 88. Doug Pauley:      | 89. Yea    |
| 90. Tammy Roh:        | 91. Yea    |
| 92. Richard Stephens: | 93. Yea    |
| 94. Gary Wieseler:    | 95. Yea    |

96. Jack Young: 97. Yea

98. Yea: 11, Nay: 0, Absent: 1

99.

Sam Stecher, Executive Committee Chair, shared the hiring and interview process and his support in hiring of Tamra Clay, Special Education Director with the Board.

100. Approval of the 2020-2021 Services Plan

Sam Stecher, of East Butler Public Schools, will make a summary report to the Board on the plan for ESU 7 Services for 2020-2021 Services Plan.

101. Discuss, consider and take any action necessary to approve the 2020-2021 Services Plan Services Plan as presented Passed with a motion by Joyce Baumert and a second by Gary Wieseler.

102. Jennifer Miller: 103. Absent

104. Joyce Baumert: 105. Yea

106. Marni Danhauer: 107. Yea

108. Donald Ellison: 109. Yea

110. Dan Hoesly: 111. Yea

112. Doug Kluth: 113. Yea

114. Richard Luebbe: 115. Yea

116. Doug Pauley: 117. Yea

118. Tammy Roh: 119. Yea

120. Richard Stephens: 121. Yea

122. Gary Wieseler: 123. Yea

124. Jack Young: 125. Yea

126. Yea: 11, Nay: 0, Absent: 1

127.

Sam Stecher, Executive Committee Chair, shared an overview of the SIMPL process where stakeholders determine services for our districts for 20-21 with the Board. Administrator Polk discussed the 20-21 services plan developed as a result of the SIMPL process.

128. Reading of Article IV, Section 9 E Sick Leave and Article V, Section 1 Non-Discrimination

129. **Recommendation:** Discuss, consider and take all necessary action to approve Article IV, Section 9E Sick Leave and Article V, Section 1 Non-Discrimination

130.

131. Approval of Article IV, Section 9E Sick Leave as presented Passed with a motion by Jack Young and a second by Joyce Baumert.

132. Jennifer Miller: 133. Absent

134. Joyce Baumert: 135. Yea

136. Marni Danhauer: 137. Yea

138. Donald Ellison: 139. Yea

140. Dan Hoesly: 141. Yea  
142. Doug Kluth: 143. Yea  
144. Richard Luebbe: 145. Yea  
146. Doug Pauley: 147. Yea  
148. Tammy Roh: 149. Yea  
150. Richard Stephens: 151. Yea  
152. Gary Wieseler: 153. Yea  
154. Jack Young: 155. Yea  
156. Yea: 11, Nay: 0, Absent: 1  
157. Approval of Article V, Section 1 Non-Discrimination as presented Passed with a motion by Doug Pauley and a second by Tammy Roh.  
158. Jennifer Miller: 159. Absent  
160. Joyce Baumert: 161. Yea  
162. Marni Danhauer: 163. Yea  
164. Donald Ellison: 165. Yea  
166. Dan Hoesly: 167. Yea  
168. Doug Kluth: 169. Yea  
170. Richard Luebbe: 171. Yea  
172. Doug Pauley: 173. Yea  
174. Tammy Roh: 175. Yea  
176. Richard Stephens: 177. Yea  
178. Gary Wieseler: 179. Yea  
180. Jack Young: 181. Yea  
182. Yea: 11, Nay: 0, Absent: 1  
183.

184. **Administrator's Report General**

Goals - Attached for your Review  
ESUCC Legislative Day Update  
Board Self-Assessment Discussion

Administrator Polk gave an update to the Board regarding the ESUCC Legislative Day. She shared with the Board the documents provided at the Legislative Day. Professional Development Director, Marci Ostmeyer, gave an update of the Professional Development services shared at the Legislative Day.

Administrator Polk reviewed the results of the returned Board self assessments.

1. Services Update

Department Spotlight: Early Childhood  
SIMPL Update

Lisa Duranski, Early Childhood Coordinator, gave a department overview of

services provided Birth to age 5. Board asked follow up questions and were very appreciative of the information.

2. Facilities Update

Dan Ellsworth, Network Operations Director, will discuss the following:

- Facility security
- Internet Service Contract

3.

4. Motion to authorize Administrator to accept lowest bid for four-year internet provider contract amount not to exceed \$100,000 Passed with a motion by Doug Pauley and a second by Marni Danhauer.

- |                      |           |
|----------------------|-----------|
| 5. Jennifer Miller:  | 6. Absent |
| 7. Richard Stephens: | 8. Absent |
| 9. Joyce Baumert:    | 10. Yea   |
| 11. Marni Danhauer:  | 12. Yea   |
| 13. Donald Ellison:  | 14. Yea   |
| 15. Dan Hoesly:      | 16. Yea   |
| 17. Doug Kluth:      | 18. Yea   |
| 19. Richard Luebbe:  | 20. Yea   |
| 21. Doug Pauley:     | 22. Yea   |
| 23. Tammy Roh:       | 24. Yea   |
| 25. Gary Wieseler:   | 26. Yea   |
| 27. Jack Young:      | 28. Yea   |

29. Yea: 10, Nay: 0, Absent: 2

30.

Dan Ellsworth, Network Operations Director, updated the Board on security updates to exterior doors.

Internet bids for the next 48 month period will be coming in prior to the next Board meeting. Board approved Administrator Polk to sign the bid contract.

31. Personnel

Resignation: Katy McNeil, Administrative Assistant to the Chief Administrator

Dr. Polk shared congratulations for Professional Development Director Marci Ostmeyer on her appointment to the National Association of Teachers of Mathematics Affiliate Relations Committee for the next three years. This is a coveted role for any Professional Developer in the nation.

At this time, the Print Shop Personnel position has not been filled and will need to be re-advertised if current offer is not accepted.

The Board congratulated Katy McNeil, Administrator Assistant, on her new position as Director of Platte County Convention and Visitors Bureau.



- |                                |           |
|--------------------------------|-----------|
| 5. Richard Stephens:           | 6. Absent |
| 7. Joyce Baumert:              | 8. Yea    |
| 9. Marni Danhauer:             | 10. Yea   |
| 11. Donald Ellison:            | 12. Yea   |
| 13. Dan Hoesly:                | 14. Yea   |
| 15. Doug Kluth:                | 16. Yea   |
| 17. Richard Luebbe:            | 18. Yea   |
| 19. Doug Pauley:               | 20. Yea   |
| 21. Tammy Roh:                 | 22. Yea   |
| 23. Gary Wieseler:             | 24. Yea   |
| 25. Jack Young:                | 26. Yea   |
| 27. Yea: 10, Nay: 0, Absent: 2 |           |
| 28.                            |           |

Negotiations Chairman, Doug Kluth, expressed his gratitude for the smoothness of this year's process of Negotiations. A total package compensation increase for all staff except those covered under the Special Education Negotiated Agreement and the Chief Administrator was recommended and approved. The Administrator's pay will be voted upon at the March Meeting. There will be no March committee meeting.

#### 214. Conference Report

Conference Attendees will report on their learnings.

- Legislative Issues Conference
- President's Retreat

215.

Doug Kluth gave a review of the President's Retreat.

#### 216. Adjournment

Meeting adjourned at 7:26 p.m.

Minutes respectfully submitted by Linda Shefcyk, acting Recording Secretary to the ESU 7 Board.



## **Regular Board of Directors Meeting**

Educational Service Unit 7, Oak Room

2657 44th Avenue

Columbus, NE 68601-8537

Monday, January 20, 2020 at 5:30 PM

Attendance Taken at 5:39 PM.

Joyce Baumert: Present  
Marni Danhauer: Absent  
Donald Ellison: Present  
Dan Hoesly: Absent  
Doug Kluth: Present  
Richard Luebbe: Present  
Jennifer Miller: Present  
Doug Pauley: Present  
Tammy Roh: Present  
Richard Stephens: Present  
Gary Wieseler: Absent  
Jack Young: Present

Present: 9, Absent: 3.

Attendance Update Taken at 6:20 PM.

Doug Kluth: Absent

Present: 8, Absent: 4.

### **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: 5:37pm  
President Don Ellison conducted the meeting.

Staff present:

Larianne Polk, Administrator  
Linda Shefcyk, Business Manager  
Katy McNeil, Secretary to the Board of Directors  
Marci Ostmeyer, Professional Development Director  
Darus Mettler, Special Education Director  
Dan Ellsworth, Network Operations Director  
Cynthia Alarcon, Migrant Education Program Coordinator

#### 1.1. Notification of Open Meetings Law

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

#### 1.3. Absent Board Members

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

Approval of Board Member absences as presented Passed with a motion by Jennifer Miller and a second by Doug Pauley.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

#### 1.4. Pledge of Allegiance

## 2. Approval of Agenda

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

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

Agenda as presented Passed with a motion by Doug Kluth and a second by Jack Young.

Marni Danhauer: Absent

Dan Hoesly: Absent

Gary Wieseler: Absent

Joyce Baumert: Yea

Donald Ellison: Yea

Doug Kluth: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea

Richard Stephens: Yea

Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

## 3. Welcome Visitors

## 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 notify the Educational Service Unit Administrator prior to 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.

## 5. 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)
- Treasurer's Report
- Presentation of the Bills
- Certificated/Classified Hire(s)/Reassignments/Resignation(s)
- Other Routine Agenda Items

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

Consent agenda as presented Passed with a motion by Joyce Baumert and a second by Jack Young.

Marni Danhauer: Absent  
 Dan Hoesly: Absent  
 Gary Wieseler: Absent  
 Joyce Baumert: Yea  
 Donald Ellison: Yea  
 Doug Kluth: Yea  
 Richard Luebbe: Yea  
 Jennifer Miller: Yea  
 Doug Pauley: Yea  
 Tammy Roh: Yea  
 Richard Stephens: Yea  
 Jack Young: Yea  
 Yea: 9, Nay: 0, Absent: 3

5.1. Minutes

**This is a consent item.**

5.2. Treasurer's Report

**This is a consent item.**

5.3. Presentation of Bills #70291 through #70424 totaling \$ 634,170.87

The summary of bills for the current month total: \$634,170.87 - Bills #70291 through #70424

Check #	Amount	Vendor	Description
70303	\$11,427.87	Capital One	Admin/Board/PD Travel
70309	\$38,040.00	Close up Foundation	Migrant Close up Civic Education
70321	\$7,501.33	Eakes Office Solutions	Copier maintenance/supplies/chair

**This is a consent item.**

#### 5.4. Mileage Reimbursement Rate

The IRS Mileage rate for 2020 - 2021 is \$0.575 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 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.

**This is a consent item.**

#### 5.5. 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 and Trust, Columbus. The Board authorizes the Administrator and Board Treasurer to contact banks in the ESU area to invest money at the best rate.

**This is a consent item.**

#### 5.6. 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.

**This is a consent item.**

### 6. Election of Board Officers

#### 6.1. Election of Board President

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

Motion for Administrator Polk to preside over the nomination and electronic election process. Passed with a motion by Doug Pauley and a second by Joyce Baumert.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

Election of Don Ellison as President of the Board of Directors Passed with a motion by Joyce Baumert and a second by Jack Young.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

## 6.2. Election of Vice President of the Board of Directors

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

Election of Doug Kluth as Vice President of Board of Directors Passed with a motion by Doug Pauley and a second by Tammy Roh.

Marni Danhauer: Absent

Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

### 6.3. Election of Secretary of Board of Directors

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

Election of Doug Pauley as Secretary of Board of Directors Passed with a motion by Tammy Roh and a second by Jack Young.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

## 7. Committees, positions, and designations

### 7.1. Select Treasurer

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

Appointment of Linda Shefcyk as Treasurer to the Board of Directors Passed with a motion by Jennifer Miller and a second by Doug Pauley.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

#### 7.2. Select Recording Secretary

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

Appointment of Katy McNeil as Secretary to the Board of Directors Passed with a motion by Jennifer Miller and a second by Doug Pauley.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

#### 7.3. Select members of Board Committees

Members of the Board will choose Committees to partake in.

Committee Members as presented Passed with a motion by Doug Kluth and a second by Jack Young.

Marni Danhauer: Absent

Dan Hoesly: Absent

Gary Wieseler: Absent

Joyce Baumert: Yea

Donald Ellison: Yea

Doug Kluth: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea

Richard Stephens: Yea

Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

Negotiations: Jen Miller, Doug Kluth, Richard Stephens, Richard Luebbe

Administrator Evaluation: Doug Pauley, Joyce Baumert, Jennifer Miller, Dan Hoesly, Marni Danhauer

Budget Committee: Jack Young, Gary Wieseler, Dan Hoesly, Doug Pauley

Handbook: Richard Stephens, Jack Young, Joyce Baumert, Tammy Roh

## 8. 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 present Members of the Board participated in and signed the Oath of Office.

Administrator Polk read the Board Code of Ethics to the Board and each present member signed the official copy of record.

## 9. ESU 7 2020-2021 General Calendar

**Recommendation:** Discuss, Consider and take any necessary action to approve the ESU 7 2020-2021 General Calendar as presented.

ESU 7 2020-2021 General Calendar as presented Passed with a motion by Doug Kluth and a second by Joyce Baumert.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

10. Reading of Article III, Section 8A - Disposal of Property, Article IV, 8A - Fair Labor Standards Act (Minimum Wage and Overtime), Article IV 9E - Sick Leave, Article IV, Section 11C - Hiring, Assignment and Dismissal and Article V, Section 3 - Special Education

**Recommendation:** Discuss, consider and take all necessary action to approve Reading of Article III, Section 8A - Disposal of Property, Article IV, 8A - Fair Labor Standards Act (Minimum Wage and Overtime), Article IV 9E - Sick Leave, Article IV, Section 11C - Hiring, Assignment and Dismissal and Article V, Section 3 - Special Education

Approval of Article III, Section 8A - Disposal of Property as presented Passed with a motion by Richard Stephens and a second by Jennifer Miller.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea

Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

Approval of Article IV, 8A - Fair Labor Standards Act (Minimum Wage and Overtime) as presented Passed with a motion by Doug Kluth and a second by Jennifer Miller.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

Approval of Article IV 9E - Sick Leave as presented Passed with a motion by Jennifer Miller and a second by Joyce Baumert.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Doug Kluth: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 9, Nay: 0, Absent: 3

Approval of Article IV, Section 11C - Hiring, Assignment and Dismissal as presented  
Passed with a motion by Jennifer Miller and a second by Jack Young.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Doug Kluth: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea

Yea: 8, Nay: 0, Absent: 4

Approval of Article V, Section 3 - Special Education as presented Passed with a motion by  
Tammy Roh and a second by Doug Pauley.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Doug Kluth: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea

Yea: 8, Nay: 0, Absent: 4

#### 11. 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 2020-2021.

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 2020-2021 Passed with a motion by Tammy Roh and a second by Joyce Baumert.

Marni Danhauer: Absent  
Dan Hoesly: Absent  
Doug Kluth: Absent  
Gary Wieseler: Absent  
Joyce Baumert: Yea  
Donald Ellison: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 8, Nay: 0, Absent: 4

## 12. **Administrator's Report General**

Goals - Attached for your Review

ESUCC Update

Upcoming Events:

Legislative Issues Conference: January 26-27, Lincoln

President's Retreat: January 26-27, Nebraska City

2020-2021 Goals: Administrator Polk shared her new goals with the Board and responded to questions.

ESUCC Update: February 6th will be a visioning meeting and February 12th will be an open house for Senators at Bromm and Associates.

Administrator Polk shared upcoming events with the Board.

### 12.1. Services Update

SIMPL Update

Department Spotlight: Migrant Education Program

Administrator Polk shared the updated landing page for SIMPL with members of the Board and responded to questions regarding the data being collected.

Cynthia Alarcon, Migrant Education Program (MEP) Coordinator provided an in-depth spotlight overview of the MEP Program.

### 12.2. Facilities Update

Door Lock Conversion  
Security System

Administrator Polk shared facility updates with the Board including projector and door lock upgrades. The door locks will be accessible by card and manual key for safety reasons. Revamping security system and having difficulties with sensors.

### 12.3. Personnel

#### **Educator Shortages in Nebraska - See Attached**

##### **Classified New Hire:** Kim Ruger, Paraprofessional

Kim will join the Cen7ter team as a Paraprofessional. She has experience working with special education students as a Paraprofessional at Carroll Middle School and Lakeview Community Schools. She worked as a Paraprofessional for Lakeview from 2009 to 2019 when she moved to Carroll and has recently returned to the Columbus area. We are fortunate to have her as a member of our team.

Administrator Polk shared with the Board who the finalists are for the position of Special Education Director.

Need to advertise for open positions in Omaha World Harold (SLP, Psych, Behavior Teacher, LMHP).

Sent question regarding a reading coach out to the schools to see if there is an interest in hiring one.

Tech also needs an additional staff person.

### 12.4. Legislative Update

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

Administrator Polk shared her January Legislative Update with the Board.

### 13. Committee Reports

Motion to approve a 2 year agreement with year one at 6.9642% total compensation package and year two at 4.0414% total compensation, as well as to revise language in Negotiated Agreement sick leave description to include foster children Passed with a motion by Jennifer Miller and a second by Richard Stephens.

Marni Danhauer: Absent

Dan Hoesly: Absent

Doug Kluth: Absent

Gary Wieseler: Absent

Joyce Baumert: Yea

Donald Ellison: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Tammy Roh: Yea  
Richard Stephens: Yea  
Jack Young: Yea  
Yea: 8, Nay: 0, Absent: 4

Negotiations team member, Jennifer Miller, provided the update for today's Negotiations Committee Meeting.

#### 13.1. Negotiations Committee Report

Reports of activities and discussions from the Negotiations Committee will take place during this item.

#### 14. Adjournment

Meeting adjourned at 7:57pm.

Minutes respectfully submitted by Katy McNeil, Secretary to the ESU 7 Board of Directors



## A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
10	00070425	885.85	02/20/20	60053 5TH SEASON, INC	C
10	00070426	10.66	02/20/20	10013 ACE HARDWARE	C
10	00070427	228.00	02/20/20	190428 ALMQUIST, MALTZAHN, GALLOWAY & LUTH, PC	C
10	00070428	6,211.13	02/20/20	10391 AMAZON	C
10	00070429	557.18	02/20/20	120155 AMY J SLAMA	C
10	00070430	827.43	02/20/20	130180 AMY MAZANKOWSKI	C
10	00070431	524.98	02/20/20	7633 ANA SANTOS	C
10	00070432	1,085.00	02/20/20	10681 APPLE COMPUTER, INC.	C
10	00070433	436.43	02/20/20	8508 APRIL BECKER	C
10	00070434	469.69	02/20/20	20250 BEARD-WARREN HEATING & AIR	C
10	00070435	17,018.27	02/20/20	20428 BOONE CENTRAL SCHOOLS	C
10	00070436	144.51	02/20/20	6700 BROOKE KAVAN	C
10	00070437	1,063.65	02/20/20	4901 CAPITAL ONE-ASD PFISTER	C
10	00070438	2,520.24	02/20/20	30039 CAPITAL ONE BANK (USA), N.A.	C
10	00070439	5,748.82	02/20/20	30038 CAPITAL ONE-SPED ARNDT	C
10	00070440	612.00	02/20/20	30192 CDW-G	C
10	00070441	1,470.09	02/20/20	160655 CENTERPOINT ENERGY SERVICES , INC.	C
10	00070442	50,056.90	02/20/20	30235 CENTRAL CITY PUB SCHOOL	C
10	00070443	659.95	02/20/20	892 CHARTWELLS DINING SERVICES	C
10	00070444	489.23	02/20/20	30550 CITY OF COLUMBUS WATER & SANIT	C
10	00070445	500.00	02/20/20	9849 CLASSLINK	C
10	00070446	6,900.76	02/20/20	30875 COLUMBUS AREA CHAMBER OF COMMERCE	C
10	00070447	101.09	02/20/20	5851 CONNIE A. CRONIN	C
10	00070448	216.00	02/20/20	31290 CORNHUSKER MARRIOTT HOTEL	C
10	00070449	8,228.34	02/20/20	31462 CROSS COUNTY SCHOOL	C
10	00070450	193.06	02/20/20	4812 CUBBY'S, INC.	C
10	00070451	61.00	02/20/20	9423 DAKOTA PERK	C
10	00070452	259.00	02/20/20	40190 DAKTECH COMPUTERS	C
10	00070453	92.69	02/20/20	10928 DAWN ERICKSON	C
10	00070454	106.84	02/20/20	11045 DEB RELITZ	C
10	00070455	100.00	02/20/20	10039 DEBBIE ADAMS	C
10	00070456	149.50	02/20/20	110388 DOUG KLUTH	C
10	00070457	13,488.58	02/20/20	40725 EAKES OFFICE SOLUTIONS	C
10	00070458	512,056.86	02/20/20	50825 ED SERVICE UNIT 7-PAYROLL	C
10	00070459	150.00	02/20/20	11037 EDUCATION.COM	C
10	00070460	422.40	02/20/20	50583 EMBASSY SUITES HOTELS	C
10	00070461	183.66	02/20/20	7560 HOSTED SERVICES	C
10	00070462	394.85	02/20/20	50640 ESU 1	C
10	00070463	11,563.65	02/20/20	50645 ESU 2	C
10	00070464	289.12	02/20/20	50734 ESU 8	C
10	00070465	471.40	02/20/20	11070 F.A.M.E. FOUNDATION	C
10	00070466	100.00	02/20/20	3743 FES LLC	C
10	00070467	37.18	02/20/20	60056 FIRST NATIONAL BANK	C
10	00070468	292.50	02/20/20	7013 GREAT PLAINS COMMUNICATIONS	C
10	00070469	563.00	02/20/20	80147 HAMPTON INN	C
10	00070470	17,723.03	02/20/20	80390 HIGH PLAINS COMMUNITY SCHOOLS	C
10	00070471	96.00	02/20/20	752 HOLIDAY INN LINCOLN SOUTHWEST	C
10	00070472	558.00	02/20/20	80543 HOMETOWN LEASING	C
10	00070473	14,322.35	02/20/20	80670 HOWELLS-DODGE CONSOLIDATED SCHOOL DIST	C
10	00070474	1,427.38	02/20/20	80880 HY-VEE	C
10	00070475	711.83	02/20/20	90088 INDOFF INCORPORATED	C
10	00070476	97.18	02/20/20	10880 JAY VANCE	C
10	00070477	737.10	02/20/20	3387 JENNIFER FISTLER	C
10	00070478	652.95	02/20/20	11096 JENNIFER ROSE JOHNSON	C
10	00070479	326.56	02/20/20	11029 JILL FERGUSON	C

## A/P Summary Check Register

FPREG01A

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10	00070481	100.00	02/20/20	11053 JOAN HASSEBROOK	C
10	00070482	97.33	02/20/20	6319 JOURNEYED.COM, INC.	C
10	00070483	386.93	02/20/20	260092 JUDY A ZADINA	C
10	00070484	646.30	02/20/20	110030 JULIE R KAHLER	C
10	00070485	170.30	02/20/20	230390 KATHY PETERSEN	C
10	00070486	95.45	02/20/20	11100 KERI MESSERSMITH	C
10	00070487	762.00	02/20/20	110235 KIDDIE CAB	C
10	00070488	99.00	02/20/20	4839 KSB SCHOOL LAW	C
10	00070489	272.50	02/20/20	3352 LAKEFRONT SPRINKLERS & RETAINING WALLS	C
10	00070490	74,248.18	02/20/20	120129 LAKEVIEW COMMUNITY SCHOOLS	C
10	00070491	138.00	02/20/20	6718 LAURA PLAS	C
10	00070492	259.95	02/20/20	120207 LEARNING A-Z	C
10	00070493	90.15	02/20/20	120314 LINCOLN JOURNAL STAR	C
10	00070494	489.33	02/20/20	40545 LISA DURANSKI	C
10	00070495	2,911.00	02/20/20	120550 LOUP POWER DIST	C
10	00070496	195.96	02/20/20	5410 MARK BRADY	C
10	00070497	43.17	02/20/20	130378 MENARDS	C
10	00070498	716.21	02/20/20	130547 MNJ TECHNOLOGIES	C
10	00070499	1,354.00	02/20/20	140063 NASB ALICAP	C
10	00070500	250.00	02/20/20	140351 NCSA	C
10	00070501	385.00	02/20/20	140066 NE ASSOC OF SCHOOL BOARDS	C
10	00070502	121.78	02/20/20	140570 NEBRASKA TECHNOLOGY & TELECOM.	C
10	00070503	165.00	02/20/20	2917 NEBRASKA UNIFIED DISTRICT 1	C
10	00070504	640.30	02/20/20	11088 NICOLE HELLER	C
10	00070505	142.68	02/20/20	7366 NICOLE TRAUTMAN	C
10	00070506	100.00	02/20/20	418 OTIS PIERCE	C
10	00070507	928.73	02/20/20	80130 PEARSON ASSESSMENT	C
10	00070508	36.50	02/20/20	160450 PIZZA RANCH	C
10	00070509	155.49	02/20/20	160672 PRESTO-X	C
10	00070510	32.83	02/20/20	170029 QUALITY SOUND	C
10	00070511	100.31	02/20/20	170125 QUILL CORPORATION	C
10	00070512	123.58	02/20/20	21001 RACHEL BURGESS	C
10	00070513	6,325.00	02/20/20	180493 ROMANS, WIEMER & ASSOC. CPA'S	C
10	00070514	464.60	02/20/20	30268 SANDY CERNY	C
10	00070515	614.68	02/20/20	981 SARAH WACHA	C
10	00070516	795.50	02/20/20	10421 SEI SECURITY	C
10	00070517	80.50	02/20/20	3573 SHANNON GARCIA	C
10	00070518	561.20	02/20/20	8524 SHAYNA CEPTEL	C
10	00070519	4,586.40	02/20/20	190850 DAS STATE ACCOUNTING-CENTRAL FINANCE	C
10	00070520	30.25	02/20/20	2909 STEPHANIE BLACK ROEMMICH	C
10	00070521	679.50	02/20/20	191085 SUPER SAVER	C
10	00070522	430.26	02/20/20	140691 THE HOME DEPOT PRO	C
10	00070523	112.25	02/20/20	200606 U & I SANITATION	C
10	00070524	1,338.50	02/20/20	10320 VERIZON WIRELESS	C
10	00070525	326.28	02/20/20	230037 WAKEFIELD PUBLIC SCHOOL	C
10	00070526	155.12	02/20/20	230049 WALMART (SPED)	C
10	00070527	69.50	02/20/20	230051 WALMART COMMUNITY - MIG	C
10	00070528	115.00	02/20/20	230195 WAYNE COMM. SCHOOLS	C
10	00070529	11,022.26	02/20/20	230292 WEIDENHAMMER SYSTEMS CORP.	C
10	00070530	165.95	02/20/20	230249 WEST POINT PUBLIC SCHOOLS	C
10	00070531	10.00	02/20/20	230275 WHEELER CENTRAL SCHOOL	C
10	00070532	303.03	02/20/20	10545 YARIBEY RODRIGUEZ	C
10	00070533	1,351.45	02/20/20	10510 ABBY PFISTER	A
10	00070534	748.08	02/20/20	10030 ANA KAREN GARCIA MEDINA	A

## A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
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10	00070536	14.50	02/20/20	250100 ANGELA ARNDT	A
10	00070537	710.08	02/20/20	990 BRANDY ROSE	A
10	00070538	669.30	02/20/20	5967 CASSANDRA RUTH	A
10	00070539	608.36	02/20/20	9512 CASSIE KRINGS	A
10	00070540	100.00	02/20/20	5096 CHRIS CHVALA	A
10	00070541	100.00	02/20/20	230304 CINDY WIESER	A
10	00070542	18.52	02/20/20	7188 CODY NELSEN	A
10	00070543	32.78	02/20/20	50579 DAN ELLSWORTH	A
10	00070544	812.48	02/20/20	180474 DARLENE RODRIGUEZ	A
10	00070545	418.55	02/20/20	3948 DARUS METTLER	A
10	00070546	708.75	02/20/20	10529 DAVID VANDERHEIDEN	A
10	00070547	378.93	02/20/20	10758 DORI HEITZ	A
10	00070548	349.60	02/20/20	60033 ELISSA HEIBEL	A
10	00070549	788.33	02/20/20	7099 HALEY KUNZE	A
10	00070550	837.78	02/20/20	20135 ISAURA BARRETO	A
10	00070551	455.40	02/20/20	8559 JACLYN TERNUS	A
10	00070552	655.50	02/20/20	9580 JASON TROTTER	A
10	00070553	354.78	02/20/20	10952 JENNIFER RIVERA	A
10	00070554	195.50	02/20/20	9741 JENNIFER ZYSSET	A
10	00070555	655.50	02/20/20	8540 JOLYNN KAHLANDT	A
10	00070556	100.00	02/20/20	8532 JULIE LAZARCHIC	A
10	00070557	518.08	02/20/20	6459 KAISE RECEK	A
10	00070558	184.00	02/20/20	8516 KATHERINE BOSAK	A
10	00070559	184.58	02/20/20	100521 KRIS JOHNSON	A
10	00070560	238.00	02/20/20	160636 LARIANNE POLK	A
10	00070561	68.50	02/20/20	190384 LARRY SHEFCYK	A
10	00070562	687.08	02/20/20	7072 LAURA METTLER	A
10	00070563	159.28	02/20/20	10430 LEANNE BLANCHARD	A
10	00070564	533.60	02/20/20	190434 LORI SIMANEK	A
10	00070565	213.90	02/20/20	2267 MARCIA OSTMEYER	A
10	00070566	650.33	02/20/20	4650 MELINDA VELECELA	A
10	00070567	700.35	02/20/20	8788 NATHALIE VARGAS	A
10	00070568	101.20	02/20/20	160280 PAULA PETERSON	A
10	00070569	982.10	02/20/20	5983 RACHEL GARNER	A
10	00070570	508.87	02/20/20	10375 RONELLE JACKSON	A
10	00070571	844.10	02/20/20	10960 ROSA WALDROP	A
10	00070572	795.80	02/20/20	130708 SHARON M BROWN	A
10	00070573	744.87	02/20/20	10740 SHELLI EICKMEIER	A
10	00070574	181.70	02/20/20	10774 TRICIA SPIEKER	A
10	00070575	653.20	02/20/20	230361 WENDY WOLFE	A
10	00070576	72.98	02/20/20	60053 5TH SEASON LAWN SERVICE	C
10	00070577	7.50	02/20/20	3352 LAKEFRONT SPRINKLERS & RETAINING WALLS	C
<b>Total Bank No 10</b>		<b>819,759.70</b>			

A/P Summary Check Register

FPREG01A

<u>Bank</u>	<u>Check No</u>	<u>Amount</u>	<u>Date</u>	<u>Vendor</u>	<u>Type</u>
				<b>Total Manual Checks</b>	.00
				<b>Total Computer Checks</b>	799,138.79
				<b>Total ACH Checks</b>	20,620.91
				<b>Total Other Checks</b>	.00
				<b>Total Electronic Checks</b>	.00
				<b>Total Computer Voids</b>	.00
				<b>Total Manual Voids</b>	.00
				<b>Total ACH Voids</b>	.00
				<b>Total Other Voids</b>	.00
				<b>Total Electronic Voids</b>	.00
				<b>Grand Total</b>	819,759.70
				<b>Number of Checks</b>	153

<u>Batch Yr</u>	<u>Batch No</u>	<u>Amount</u>
20	000152	57,747.35
20	000155	208,901.22
20	000158	512,056.86
20	000161	40,973.79
20	000166	80.48

# 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 7

**County:** Platte

**NASB Region:** 16

DATE	DESCRIPTION	AMOUNT DUE
January 29, 2020	<b>Annual Membership Dues</b> for NASB Fiscal Year 4/1/20 to 3/31/21	\$750
	All districts/ESU's who pay dues by 4/1/20 may subtract 2% from their total dues.	\$15
	TOTAL AMOUNT DUE IF PAID BY APRIL 1, 2020	\$735

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**Thank you for your support and participation in NASB.**

Apple TV	2/3/20 11:41	sold
Apple TV	6/26/19 14:33	sold
Camera	2/12/20 14:50	obsolete
Camera	2/12/20 14:46	obsolete
Camera	2/12/20 12:50	obsolete
Camera	2/12/20 12:40	obsolete
Camera	2/12/20 12:39	obsolete
Chrome Book	1/14/20 14:58	obsolete
Chrome Book	1/14/20 14:58	obsolete
Copier	2/12/20 14:58	old
EyeTV	2/12/20 16:59	obsolete
EyeTV	2/12/20 14:35	obsolete
Fast Back Binder	12/19/19 16:15	obsolete
iPhone	2/12/20 15:39	obsolete
iphone	2/12/20 15:38	obsolete
iPhone	2/12/20 15:15	obsolete
iPhone	2/12/20 15:08	obsolete
iphone	2/12/20 15:08	obsolete
iPhone	2/12/20 15:07	obsolete
iphone?	2/12/20 15:54	obsolete
iphone?	2/12/20 15:53	obsolete
iphone?	2/12/20 15:53	obsolete
iphone?	2/12/20 15:52	obsolete
iphone?	2/12/20 15:52	obsolete
iphone?	2/12/20 15:51	obsolete
iPod Touch	2/12/20 15:20	obsolete
iPod Touch	2/12/20 15:19	obsolete
iPod Touch	2/12/20 15:19	obsolete
iPod Touch	2/12/20 15:18	obsolete
Kindle	2/12/20 14:37	obsolete
Rosetta Stone	2/12/20 14:29	obsolete
Rosetta Stone	2/12/20 14:29	obsolete
Rosetta Stone	2/12/20 14:28	obsolete
Rosetta Stone	2/12/20 13:00	obsolete
Server	2/4/20 16:15	old
Toner for copiers	2/12/20 15:00	obsolete

# Tamra Clay

2412 South Lakeview Cove  
Hastings, NE, 68901  
402-562-0807  
[tami.clay4@gmail.com](mailto:tami.clay4@gmail.com)

## PROFESSIONAL EXPERIENCE

### **HARVARD PUBLIC SCHOOLS** August, 2016 - Present

- Special Education Director

### **EDUCATIONAL SERVICE UNIT 9** August, 2014 - May, 2016

- Transition Specialist
- Educational Coordinator
- 18-21 Special Education Program Teacher

### **BROKEN BOW PUBLIC SCHOOLS, Broken Bow, NE** August, 2011 – May, 2014

- Substitute Special Education and Reading Teacher, 2011-2012
- Special Education Teacher -Brain Injury students, 2012-2014
- English as a Second Language Teacher 2012-2014

### **COLUMBUS PUBLIC SCHOOLS, Columbus, NE** August, 2002 – May, 2011

- Special Education Teacher-Elementary Curriculum Life Skills Teacher 2008-2011.
- Special Education Teacher-High Needs Special Education Teacher 6-12 2002-2008
- Collaborated with Special Education Director to develop the High Needs Program and the Elementary Curriculum Life Skills Programs for the district

### **BROKEN BOW PUBLIC SCHOOLS, Broken Bow, NE** August, 1996 – May, 2002

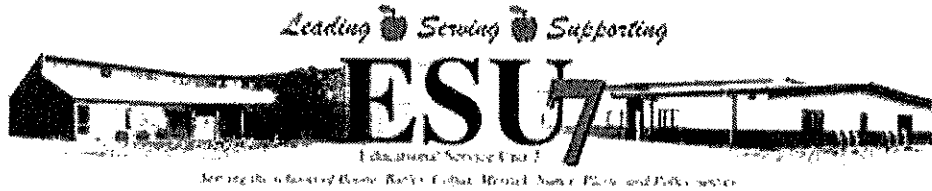
- Special Education Teacher-High School Resource 1996-1999
- Special Education Teacher-Middle/High School Life Skills 1999-2002
- Collaborated with Special Education Coordinator to develop the Secondary Life Skills program.

## Education

- Masters in Education-Administration PK-12 at Concordia University May, 2016
- Masters in Education – Reading Specialist K-12 at Concordia University May 2012
- English as a Second Language endorsement K-12 at Wayne State College May, 2008
- Bachelor of Arts–Special Education K-12 at University of Nebraska at Kearney May 1996

## ADDITIONAL SKILLS/RESPONSIBILITIES

- NDE Leadership Liaison team
- MTSS planning and implementation
- TeamMates board of directors
- District Autism team training
- STEPS training with the Nebraska Autism Network
- Grant writing and management for the Central Region's Transition team
- Provided workshops and trainings for teachers and Paraeducators through-out region
- MANDT training
- Anita Archer-Reading instruction
- Trauma Informed Teaching
- SAT, MTSS, and 504 teams



## CERTIFICATED PROFESSIONAL CONTRACT

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

**WITNESSETH:** That ESU7 hereby agrees to employ the above named Party in the assignment of Special Education Director, subject to the following terms and conditions:

- 1 **Term of Employment.** This agreement shall commence on the 1st day of July, 2020 and may be terminated pursuant to Section 7 of this agreement. This term shall consist of 245 days of service in any given contract year, which are inclusive of vacation and exclusive of holidays.
- 2 **Compensation:** The Party shall be paid a yearly salary of \$105,000.00 paid in 12 monthly payments of \$8,750.00. The first salary installment shall be payable on the 20th day of July and on the 20<sup>th</sup> day of each month thereafter.
- 3 **Fringe Benefits:** ESU7 agrees to provide the same fringe benefits as annually approved by the Board of ESU7.
- 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. The Party will be provided the due process rights provided to them by policy and statute.
- 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.
- 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 Contract, fully understands its terms and conditions and agrees that the foregoing Certificated 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 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.

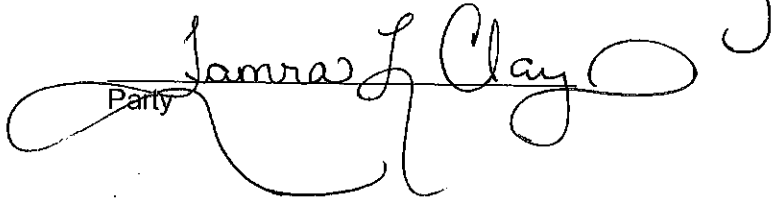
**IN WITNESS WHEREOF**, the parties have executed this contract on the dates below:

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

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

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

Executed by the Party this 3rd day of February 2020.

Party 



# Fitness for Duty Questionnaire

This form is to be completed post offer as part of conditional acceptance

Name: Tamra Clay Date: 2/3/20

Position Applied for: Special Education Director

Have you reviewed the job description for this position?  Y  N

Can you perform the essential functions of this position?:  Y  N

If No, please explain: \_\_\_\_\_

Can you stand for the required frequency?  Y  N

Can you walk for the required frequency?  Y  N

Can you sit for the required frequency?  Y  N

Can you bend/stoop for the required frequency?  Y  N

Can you reach/push/pull for the required frequency?  Y  N

Can you meet the manual dexterity requirements?  Y  N

Can you meet the climbing stairs requirements?  Y  N

Can you meet the driving requirements?  Y  N

Can you meet the lifting requirements?  Y  N

Can you meet the carrying requirements?  Y  N

If you answered No to any of the above questions, please provide an explanation:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I hereby certify that the facts in this document are true and correct:

Signed Name: Tamra L Clay Date: 2/3/20



2657 44<sup>th</sup> Ave. • Columbus, NE 68601  
402.564.5753 • FAX 402.563.1121  
www.esu7.org  
Dr. Larianne Polk, Administrator

TO: Member Schools Served by ESU 7  
FROM: Dr. Larianne Polk, ESU 7 Administrator  
DATE: January 22, 2020  
SUBJECT: Approval of Levy/Core Services Plan and Cost Estimates 2020-2021

The levy/core services plan and cost estimates were reviewed with the ESU 7 Superintendents on January 22, 2020 and will be reviewed by the ESU 7 Board on February 17, 2020. 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.

To complete this form:

- 1. Fill in School District name
- 2. Select **APPROVE** or **DO NOT APPROVE**.
- 3. Sign the form below and scan/email it to [kmcneil@esu7.org](mailto:kmcneil@esu7.org) by February 5, 2020.

*\*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 2020-2021 fiscal year.

~~~~~  
\_\_\_\_\_  
School District Name

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 2020-2021 budget year. The choice below indicates the school district's acceptance of this plan:

**APPROVE**                       **DO NOT APPROVE**

\_\_\_\_\_  
Signature of Superintendent/Building Administrator or Designated Board Representative

\_\_\_\_\_  
Date



# ESU 7 Service Planning Report

December 17, 2019

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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.

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## Stakeholders Present:

### September 5, 2019

**Member District LanManagers:** Carmen Andreasen (St. Edward), Jeff Duranski (Schuyler), Mitzi Luedtke (Humphrey), Ron Engel (Osceola), Tracy Briggs (Lakeview), Dan Rinkol (Schuyler) Kayla Dobson (Palmer), Matt Carley (Shelby-Rising City), Jeffrey Hayes (Boone Central), Brandon Detlefsen (Central City), Adam Ebbeka (David City), Jeff Droge (Schuyler), Luke Dobbins (Howells-Dodge), Justin Oder (Leigh), Laureen Powell (Cross County), Fred Holmes (High Plains)

**ESU 7 Personnel:** Dan Ellsworth (Network Operations Director), Otis Pierce (Professional Development Coordinator), Kerri Jo Krivohlavek (Database Administrator), Cody Nelsen (Network and Systems Administrator), Jason Trotter (District Technology Coordinator) David Vanderheiden (District Technology Coordinator), Chris Chvala (Computer Support Specialist), Liz Lawrence (Technology Secretary)

### Superintendents, September 24, 2019

**Member District Superintendents Administrators:** Aaron Plas (Lakeview), Stephanie Peterson (Leigh), Rich Lemburg (Clarkson), Sam Stecher (East Butler), Justin Fredrick (St. Edward), Greg Sjuts (Humphrey), Steve Rinehart (Osceola), Brent Hollinger (Cross County), Chip Kay (Shelby-Rising City), Troy Loeffelholz (Columbus), Nicole Hardwick (Boone Central), Joel Bohlken (Palmer), Jeff Anderson (Fullerton), John Weidner (Twin River), Mark Ernst (Howells-Dodge), Brian Tonniges (High Plains), Chad Denker (David City) and Dan Hoelsing (Schuyler)

**ESU 7 Personnel:** Larianne Polk (Chief Administrator), Marci Ostmeyer (Professional Development Director) Darus Mettler (Special Education Director), and Dan Ellsworth (Network Operations Director)

### Principals, November 4, 2019

**Member District Principals:** Brice King (Humphrey), Dave Hiebner (Columbus), Bill Curry (Boone Central), Craig Theis (Boone Central), Tod Heier (Twin River), Steve Borer (Lakeview), Erik Kravig (Boone Central), Shawn Bilstoft (East Butler), Cody Bobolz (Shelby-Rising City), Tammy Carlson (Fullerton), Erin Craven (Lakeview), Justin DeWitt (Cross County), Cole Fischer (Howells-Dodge), Denise Glock (Shelby-Rising City), Sherise Loeffelbein (Palmer), Kyle Metzger (Twin River), Lee Schneider (Clarkson), Quentin Witt (Lakeview), Mike Eldredge (East Butler) and Cameron Hudson (High Plains)

**ESU 7 Personnel:** Cynthia Alarcon (Migrant Education Coordinator), Dan Ellsworth (Network Operations Director), Leanne Blanchard (Student Services Principal) Marci Ostmeyer (Professional Development Director), Laura Plas (Professional Development Coordinator), Brooke Kavan (Professional Development Coordinator), and Brooke Koliha (Professional Development Coordinator)

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## Day 2, December 17, 2019

**Member District Principals and Superintendents:** Jeff Anderson (Fullerton), Kim Beran (High Plains), Shawn Biltoft (East Butler), Cody Bobolz (Shelby-Rising City), Joel Bohlken (Palmer), Steve Borer (Lakeview), Tammy Carlson (Fullerton), Erin Craven (Lakeview), Bill Curry (Boone Central), Chad Denker (David City), Justin DeWitt (Cross County), Mike Eldredge (East Butler), Mark Ernst (Howells-Dodge), Cole Fischer (Howells-Dodge), Justin Frederick (St. Edward), Denise Glock (Shelby-Rising City), Stephen Grammer (Schuyler), Nicole Hardwick (Boone Central), Robert Hausmann (Columbus), Tod Heier (Twin River), Dave Hiebner (Columbus), Dan Hoelsing (Schuyler), Brent Hollinger (Cross County), Troy Holmberg (Leigh), JP Holys (Columbus), Cameron Hudson (High Plains), Jik Kasik (Schuyler), Chip Kay (Selby-Rising City), Brice King (Humphrey), Erik Kravig (Boone Central), Sherise Loeffelbein (Palmer), Troy Loeffelholz (Columbus), Darren Luebbe (St. Edward), Dale Maynard (Osceola), Kyle Metzger (Twin River), Greg Morris (Palmer), Stephanie Petersen (Leigh), Allison Pritchard (St. Edward), Steve Rinehart (Osceola), Lee Schneider (Clarkson), Greg Sjuts (Humphrey), Sam Stecher (East Butler), Craig Theis (Boone Central), Brian Tonniges (High Plains), Brett Webster (Osceola), John Weidner (Twin River) and Quentin Witt (Lakeview).

**ESU 7 Personnel:** Larianne Polk (Chief Administrator), Marci Ostmeier (Professional Development Director) Dan Ellsworth (Network Operations Director), Otis Pierce (Professional Development Coordinator), Cynthia Alarcon (Migrant Education Coordinator), Don Ellison (ESU 7 Board President) Leanne Blanchard (Student Services Principal), Darus Mettler (Special Education Director) Angel Mayberry (Early Learning Connection Grant Coordinator), Brooke Koiha (Professional Development Coordinator) and Katy McNeil (Administrative Assistant to the Chief Administrator).

# 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 2019-2020 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)

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## Data Sources

Part 1 of the data dig occurred on September 5, 2018 (LanManagers), September 18, 2018 (Superintendents), and October 23, 2018 (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 11, 2018. The list below is the synthesis of those challenges:

## Successes

- New Teachers & New Energy
- Activity Success - FB, VB, One Act
- Certified HRS Level 3: 1 of 5 in the Nation, 1st in Nebraska
- Passed Bond by ⅔ vote for building project. Building Project has started
- \$12.5 million construction/renovation project
- Excellent Group of New Teachers
- Improved EL Staff/Program
- Enrollment Increase
- Pathways to Tomorrow (P2T)
- #BeKind - Our entire district takes part in Family Time - Kids are split into groups for the entire year. We do "Family" activities once a month and this has brought kids together (role models, talk about their experiences, discuss positive situations. This has been great, does include admin and teachers in teams.
- In-eligibility has shrunk compared to last year.
- Building a new high school connected to the elementary school with more opportunities to have grade levels work together.
- PLCs
- Celebrations of Student Successes
- Thrillshare App for communication
- Morning Homework Assistance

- 
- Rockin' Rally
  - PLC's/MTSS
  - 35 former alumni on staff
  - Crisis Team
  - Greenhouse
  - State Cross Country Champs
  - Construction project - Addition of a state of the art kitchen and commons area
  - Reviewing and revising our instructional and evaluation model.
  - Addition of a fulltime Ag & STS teacher - More CTE courses
  - Reconfiguration of Grades
  - Progressive
  - Positive Culture Change
  - Updating (implementing) Building and District leadership teams
  - Review update science and english
  - Continue to enhance 4-12 enrichment
  - Begun the MTSS process and training
  - Establishing district-wide behavior expectations
  - New science curriculum
  - Linch, 4-12 bullying and climate survey
  - Developed problem solving model for K-6 students
  - Perkins Planning Communication
  - Behavior Program Success at Lost Creek
  - Continuous Improvement Development Building Goals
  - Full Staffing at Buildings
  - Positive Review from External Visitation team
  - Project Based Learning happening K-12
  - The bridge is back
  - Students receiving state and national recognition (FCCLA/FFA)
  - \$7.5 million high school addition starting this spring
  - All Day Preschool
  - External team visit complete
  - Culture/Climate

- AQuESTT ratings
- Intervention processes elementary
- PK grant/visit from NDE - High rating math fellowship
- Enrollment Up
- Technology
- Passed implementation and creation of pre-school at Lakeview
- Our PLC process continues to improve and impact our students and staff
- Passed a bond issue to upgrade and add on to the Lakeview Jr-Sr high for additional programs and increased enrollment
- Celebrated Lakeview's 50th anniversary to kick off the school year and it was a great community celebration.

## Challenges

The table below illustrates the challenges identified by the stakeholders present categorized as primary priority or secondary priority. (\* indicates multiple mentions)

| <b>Primary Priorities-Supt.</b>                                                                                  | <b>Secondary Priorities- Supt.</b>                                          |
|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <b>Bookkeeper - Meeting to Network and discuss coding issues/2x a year for ESU 7 school district bookkeepers</b> | <b>Challenge for EB: Pressure for School to Address Daycare Needs</b>       |
| <b>**EL/ESL/ELL Student Challenges: Title III</b>                                                                | <b>Challenge for EB:Demand for All Day Preschool *Real</b>                  |
| <b>Behavioral Coaching/Teachers Support</b>                                                                      | <b>Nursing Services/Contracted Services</b>                                 |
| <b>Bookkeeper PD (Coding, grant reimbursement, software)</b>                                                     | <b>Finding enough coaches and sponsors</b>                                  |
| <b>NDE: Responsiveness, Requirements (response time/lack of)</b>                                                 | <b>Finding enough SPED Teachers and Paras</b>                               |
| <b>Mental Health Provider - Where do we see this going/getting the help we need</b>                              | <b>Scheduling in secondary and number of electives available</b>            |
| <b>Standard curriculum alignment w/ documented coverage</b>                                                      | <b>look for career programs in a rural school for at-risk kids</b>          |
| <b>Bussing/Bus Driver Training</b>                                                                               | <b>Ever-Changing demographics of SS/SPED/Significant health/nurse needs</b> |

|                                                                             |                                                     |
|-----------------------------------------------------------------------------|-----------------------------------------------------|
| <b>MTSS</b>                                                                 | <b>Personalized PD that teachers WANT to attend</b> |
| <b>Drug Usage in School (Vaping)</b>                                        | <b>HAL</b>                                          |
| <b>**New Teacher Coaching/training (instructional Strategies)</b>           | <b>HRS/Marzano</b>                                  |
| <b>school safety issues/security</b>                                        | <b>Special Education/Life Skills</b>                |
| <b>**Continue to Identify Special Populations</b>                           |                                                     |
| <b>**Improve English/Science/ACT Scores</b>                                 |                                                     |
| <b>**Time to implement many changes</b>                                     |                                                     |
| <b>**Mental Health (Personnel Shortage)</b>                                 |                                                     |
| <b>**Teacher Shortage</b>                                                   |                                                     |
| <b>**Additional Teacher PD</b>                                              |                                                     |
| <b>**ELA - Improve</b>                                                      |                                                     |
| <b>**District Correlation from MAP and NSCAS Scores in ELA</b>              |                                                     |
| <b>** At Risk Students</b>                                                  |                                                     |
| <b>**MTSS</b>                                                               |                                                     |
| <b>**Strong Interventions</b>                                               |                                                     |
| <b>**Decrease SPED numbers</b>                                              |                                                     |
| <b>**In-Depth Knowledge of Standards</b>                                    |                                                     |
| <b>**Meaningful PD directly related to Instruction based on Math scores</b> |                                                     |
| <b>**Growing Numbers and diversity challenges</b>                           |                                                     |
| <b>**Technology Support (LanMan/Filter/always working)</b>                  |                                                     |

|                                                       |                                                                |
|-------------------------------------------------------|----------------------------------------------------------------|
| <b>Primary Priorities- Principals</b>                 | <b>Secondary Priorities- Principals</b>                        |
| <b>High Needs Students</b>                            | <b>Individuals taking on leadership roles</b>                  |
| <b>Mental Health</b>                                  | <b>Intervention Groups/Staffing</b>                            |
| <b>Assessment - Classroom-District-Formative</b>      | <b>Curriculum/Standards</b>                                    |
| <b>Science Standards</b>                              | <b>Time for Data digs</b>                                      |
| <b>Discipline/Character Ed.</b>                       | <b>Continue work with Instructional Model @ district level</b> |
| <b>Developing a culture where everyone does their</b> | <b>Not enough staff/subs</b>                                   |

|                                                                     |                                                                                   |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <b>job &amp; trusts that others will do the same</b>                |                                                                                   |
| <b>ELL</b>                                                          | <b>Time to be in Classroom</b>                                                    |
| <b>Time</b>                                                         | <b>PBIS at 9-12 Level</b>                                                         |
| <b>New Reading Law. Good resources for interventions</b>            | <b>Individual Professional Learning</b>                                           |
| <b>Shortage of quality teachers in many subject areas</b>           | <b>Building leadership capacity in building</b>                                   |
| <b>Preparing all students for the ACT</b>                           | <b>Instructional model exploration</b>                                            |
| <b>Supporting T. in data driven instructional decisions</b>         | <b>Intervention Fidelity</b>                                                      |
| <b>New curriculum adjustments</b>                                   | <b>Quality Subs</b>                                                               |
| <b>Reading comprehension strategy for all content area teachers</b> | <b>ELL</b>                                                                        |
|                                                                     | <b>Implementation and coordination of MTSS</b>                                    |
|                                                                     | <b>Middle School Retention Requirements</b>                                       |
|                                                                     | <b>DAC Training</b>                                                               |
|                                                                     | <b>Busing!</b>                                                                    |
|                                                                     | <b>Construction complete on time</b>                                              |
|                                                                     | <b>Bus driver shortage</b>                                                        |
|                                                                     | <b>NCSAS Changes</b>                                                              |
|                                                                     | <b>Priority Classified</b>                                                        |
|                                                                     | <b>Getting the mediocre teachers to move forward when believing they are good</b> |
|                                                                     | <b>Teachers buy into priority standards</b>                                       |
|                                                                     | <b>Not enough collaboration time</b>                                              |
|                                                                     | <b>Attendance issues-Keeping students/parents accountable</b>                     |
|                                                                     | <b>Keeping textbook and Instructional materials up to date</b>                    |
|                                                                     | <b>Increasing elective courses through Distance Learning</b>                      |
|                                                                     | <b>Correlation between MAP and NSCAS</b>                                          |
| <b>Mobility increase in population</b>                              |                                                                                   |

## Priority Analysis.

The table below illustrates the highest identified perceptual challenges.

| Superintendent Impact Chart<br>Greatest Need on Top                                                                                     | Principal Impact Chart<br>Greatest Need on Top                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| 1 Bookkeeper Support                                                                                                                    | 1 Use data to increase instructional decision-making                           |
| 2 ELL Support                                                                                                                           | 2 Support for new curriculum (instructional materials) to increase achievement |
| 3 New Teacher Coaching & New/Veteran Teachers, Curriculum Updating (Science - New way of teaching NGSS; Standard/Curriculum Documented) | 3 Data                                                                         |
| 4 Mental Health Provider                                                                                                                | 4 Special Education - Meeting Needs and Behaviors                              |
| 5 School Safety - Crisis Team, Daily Protocols and Equipment, Threat Assessment                                                         | 5 Mental Health/Outside Resources                                              |
|                                                                                                                                         | 6 Establishing a growth mindset in staffing                                    |
|                                                                                                                                         | 7 Teacher Shortage                                                             |
|                                                                                                                                         | 8 New Teacher Academy                                                          |

## 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 2020-2021 ESU 7 Service Plan.

| Category          | Challenge                                                       | Solution Suggestion          |
|-------------------|-----------------------------------------------------------------|------------------------------|
| Staff Development | New teacher education, retention                                | Mentoring                    |
| Student Services  | Mental health for students not identified and special education | LMHP, mental health supports |

---

# 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 2020-2021 ESU 7 Service Plan
- Customize the 2020-2021 ESU 7 Service Plan to meet the needs of the school districts

The table below illustrates potential services for 2020-2021 identified by districts as filling the gaps identified in their data.

Scores were determined by calculating the scores from the the support selection process. These services may not become services to include in the 2020-2021 ESU 7 Service Plan, but they will be addressed by the ESU’s leadership team in another manner.

Proposed services - (dark blue or written with combined dots)

|                                 |                                        |
|---------------------------------|----------------------------------------|
| <b>Professional Development</b> | Apprenticeships<br><b>Score: 7</b>     |
| <b>Technology</b>               | Identity Management<br><b>Score: 5</b> |
| <b>Other Services</b>           | Hiring Help<br><b>Score: 2</b>         |
| <b>Other Services</b>           | Graphic Design<br><b>Score: 2</b>      |
| <b>Other Services</b>           | Grant Writer<br><b>Score: 1</b>        |

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# 2020-2021 ESU 7 Service Plan

The following section contains the 2020-2021 ESU 7 Service Plan.

## STAFF DEVELOPMENT SERVICES (84-002.05A)

### Assessment Literacy & Development

Support for creation of summative and formative assessment

### Classroom Coaching

Cognitive Coaching for Teachers

### Crisis/ School Safety

Workshops, consultation, and on-site support for school safety teams, crisis teams, and threat assessment teams.

### Instructional Materials Adoption

Instructional materials adoption assistance

### Instructional Strategies

Kagan, Differentiation, Vocabulary, BlendED, Direct Instruction

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

Direct support of MTSS process and practice in school districts. Example activities: team meeting, data analysis, action plans, creating process/protocols, on-site coaching.

### BlendEd

Direct support and professional learning for schools engaged in a blended learning initiative.

### Continuous Improvement Process

Analyzing results, selecting goals, implementation of strategies, verifying results, implementation of CIP cycle, leadership retreat, SIMPL data dig @ districts

### Develop & revise curriculum based on standards

Assisting schools in developing, revising, and aligning curriculum based on current content standards.

### Instructional Models

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

### Math Content Training

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

### New Teacher Academy

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

### NWEA Training/Support

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

### Principal Coaching

Cognitive Coaching for Principals

### 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

### 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.

### Writing Content Training

Training specific to writing instruction; writing strategies consultation; intervention training

### Other/Non-NSCAS Content Trainings

Trainings and support for content areas not tested through NSCAS.

### Personalized PD

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

### 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.

### Reading Content Training

Training specific to reading instruction; reading strategies consultation; intervention training part of - Instruction.

### Science Content Training

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

### Tech Integration Specialist program meetings

Provide support and training to school Technology Integration Specialists.

### Technology Integration

Provides professional development of staff and/or individuals with the integration of technology into the classroom.

## INSTRUCTIONAL MATERIALS SERVICES (84-002.05C)

### Media Lending Library

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

### Virtual Field Trips

Resources for schools to use Virtual Field Trips in the classroom.

### Products and Subscriptions

EdReady, Learn 360, Discovery Ed, World Book, Other

## TECHNOLOGY (002.05B TECHNOLOGY)

### Coordinating Computer Repair Partnership

Coordination of a computer repair service across multiple vendors. ESU serves as a central drop off / pick up location.

### Distance Learning Consortium

Coordination of DL and online learning.

### Electronics Recycling

Free electronics recycling for member schools. Schools are encouraged to drop off a variety of unused computer-based electronics where they are palletized and recycled.

### LAN Manager Program

Provide support and training to school LAN Managers.

### Network Planning & Consultation

Network personnel help plan, design, and implement infrastructure from wire to wireless, iPad, or laptops, servers and more.

### Technical Training

Provide training for a variety of software and hardware platforms including server, mobile device management, client and tablet systems.

### Datacenter Services

Provides a direct connection to each school via a layer 2 VPN. This connection allows schools to place servers in our data center for redundant and primary services along with offsite backups.

### E-Rate Filing & Consultation

This service focuses on assisting schools with completing the processes required by the Universal Service Corporation for discounts on telecommunications services. These requirements include filing numerous reports, letting bids or requests for proposals, and completing on-line requests to receive calculated discounts for eligible services.

### Identity Management

Provides support for a regional single sign on system.

### Internet Access

Provide coordination and support for our school's direct connection to an internet service provider of their choice. These services range from the initial planning and design, to implementation of equipment and assuring continuity of the connection.

### LanMan Partnership

ESU offers to supply technical services on a consistent scheduled basis per our LANMAN Partnership service agreement. A District Technology Coordinator is hired by the ESU and assigned to those schools who choose to participate in the service.

### Technical Support

Our Team provides support in the following areas: Backups, Client Computers, iOS, General IT, Lab Computers, Web Filtering, Email, Wired & Wireless Networking, Anti-Virus, and User Administrator.

### Zoom, Scopia

Zoom is a desktop web and video conferencing program.

## STUDENT SERVICES

### Behavior Analyst

A Behavior Analyst conducts Functional Behavior Assessments to determine why a behavior is occurring and then develop a Behavior Intervention Plan to address the challenging behaviors. The analyst 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. I also provide trainings to districts that discuss the basics of behavior, classroom strategies to help manage challenging behaviors, de-escalation strategies, and various other topics that the school district specifies.

### Early Childhood

EC staff work with children b-2 with identified disabilities and their caregivers in home, daycares and preschools.

### Cen7ter

Cen7ter is designed to meet the needs of students ages 12 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.

### Deaf Education

A teacher of the Hearing Impaired provides deaf education services and/or consultation for students verified as deaf or hard of hearing. Our Deaf Educator works with audiologists to ensure appropriate aural rehabilitation services to students, families, and schools.

### Learning Academy

The ESU 7 Learning Academy supports students in unlocking their potential by working collaboratively with stakeholders and meeting students where they are academically, behaviorally, and socially to build on their strengths in order to successfully transition back to their prior educational environment.

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### Mental Health

To find the best solution for each student and situation and use different counseling strategies to address student's needs socially and emotionally. To collaborate with educators, parents and other professionals to create safe, healthy, and supportive learning environments for all students that strengthen connections between home and school. Counsel with emphasis on prevention. Work with individuals and their families to promote optimum mental health of the student.

### Speech Language

Provide diagnostic, therapeutic, and consultative services for the educational needs of individuals with oral and/or written speech-language disorders in the areas of receptive language, expressive language, articulation, voice, fluency, literacy, and social communication. Materials and assessment checkout.

### Vision

The ESU7 Vision Team provides resources, services, and support in preparing children/youth 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.

### Program Supervision

Compliance, financials, training

### Psychology

Provide the appropriate assessments when evaluating students, interpret and disseminate data, provide interventions, and consult and collaborate with team members to develop an effective plan to meet the needs of each individual student.

### Resource Coach

The ESU7 Resource Coach focus is working with teachers, other district staff, and families to assist and 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. IEP Development Writing and Implementing Measurable IEP Goals Facilitation of IEP Meetings In-service training for general and special education teachers and para educators Classroom Environment Design to enhance individual student performance Direct work with students to implement strategies Discrete Trial Programming and Implementation Data Collection Behavior Strategies Transition Planning Student Schedule Development Department Staff Meetings Facilitation Verbal Behavior Training Functional Life Skills Activities Independent Living Skills in Home Independent Student Time Activities Professional Growth Suggestions Model Lessons Differentiation of Instruction Other as requested by individual Districts

### 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.

## OTHER SERVICES

### 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.

### Early Learning Connection (ELC)

Grant to support early childhood training in ESU's 2 & 7

### 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.

### Coop Purchasing

Nebraska ESUCC Cooperative Purchasing provides compliant, competitive, aggregated bidding and purchasing to control and reduce costs to its members by maximizing efficiency of resources and processes in Nebraska and Nationally. Cooperative Purchasing is authorized to coordinate purchases for public school districts, nonpublic school systems, other ESUs, and other public agencies, including any county, city, village, school district, or agency of the state government, any drainage district, sanitary and improvement district, or other municipal corporation or political subdivision of the State of Nebraska.

### Group Purchasing

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

### Perkins Grant

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

### Planning Region Team

ESU7's Planning Region Team (PRT) for early intervention is dedicated to providing supports to families and community partners so ALL children have the same learning opportunities. It also ensures parents become decision makers and leaders in the child's learning. This is accomplished through a strong commitment to teaming, coaching, and principles of evidence-based practices.

### Production/Art Media

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.

### Title 1 COOP

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

### 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.

### 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.

### Title IC Migrant Education Program

The Migrant Education Program (MEP) is authorized by Part C of Title I of the Elementary and Secondary Education Act of 1965. This program is a federally funded program designed to meet the unique needs of all children of migratory agricultural workers by providing both supplemental educational and support services. The general purpose of the Migrant Education Program is to ensure that migrant children fully benefit from the same free public education provided to other children. To achieve this purpose, the MEP help State Education Agencies and local operating agencies address the special educational needs of migrant children to better enable migrant children to succeed academically.

### Title III - English Learners

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

### 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.

### Staffing, Training, and Budget Considerations.

The following section defines the necessary resources to fulfill demands of the drafted 2019-2020 ESU 7 Service Plan.

| <b>Program Function</b>  | <b>2020-2021<br/>2-Budgeted<br/>Expenditure</b> | <b>2020-2021<br/>2-Budgeted<br/>Expenditure</b> |
|--------------------------|-------------------------------------------------|-------------------------------------------------|
| Special Education        | 4,723,422.61                                    | 4,951,508.18                                    |
| Core Services            | 5,719,621.64                                    | 5,862,612.18                                    |
| State and Federal Grants | 3,604,073.64                                    | 3,604,073.64                                    |
| <b>Totals</b>            | <b>14,047,117.89</b>                            | <b>14,418,194.00</b>                            |
| Valuation                | 17,265,066,293.00                               | 17,011,269,818.49                               |
| Percent Growth in Levy   | -1.47%                                          | -1.47%                                          |
| Dollar Amount in Growth  | (38,518.52)                                     | (38,069.47)                                     |
| Levy Dollars             | 2,589,759.94                                    | 2,551,690.47                                    |
| Total Budgeted Expenses  | 14,047,117.89                                   | 14,418,194.00                                   |
| Percent Growth in Budget | -0.30%                                          | 2.64%                                           |
| Estimated Cash Reserve   | \$1,314,139.23                                  | \$1,294,879.97                                  |
| Estimated Cash Reserve % | 12%                                             | 10%                                             |

| <b>STAFFING NEEDS</b>                                        |                                                                      |                                                                   |
|--------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------|
| <b>Professional/ Leadership<br/>(funded by levy dollars)</b> | <b>Other Professional/Support Staff<br/>(funded by levy dollars)</b> | <b>Special Education *** (contracted to<br/>school districts)</b> |
| 1.0 FTE Administration                                       | 2.0 FTE Administration Support                                       | 1.0 FTE Director                                                  |
| 6.0 FTE Professional Development                             | 1.25 FTE Professional Development<br>Support                         | 1.0 Student Services Principal                                    |
| 1.0 FTE Network Operations                                   | 4.0 FTE Network Operations                                           | 8.0 FTE Speech Language                                           |
| 8.0 FTE PROFESSIONAL TOTAL                                   | 3.0 FTE LANMAN Partnership***<br>(Contracted to school districts)    | 5.5 FTE Psychology                                                |
|                                                              | 4.50 FTE Media/Production                                            | 2.5 FTE Vision/O&M                                                |
|                                                              | 15.25 FTE OTHER PROF/SUPPORT<br>TOTAL                                | 9.7 FTE Early Childhood                                           |
|                                                              |                                                                      | 9.0 FTE Cen7ter                                                   |
|                                                              |                                                                      | 3.0 FTE Learning Academy                                          |
|                                                              |                                                                      | 1.0 FTE Resource Coach                                            |
|                                                              |                                                                      | .60 FTE Board Certified Behavior<br>Analyst                       |
|                                                              |                                                                      | 2.0 FTE Mental Health Practitioner<br>(added 1.0)                 |
|                                                              |                                                                      | 2.0 FTE Clerical                                                  |
|                                                              |                                                                      | 45.3 FTE SPECIAL EDUCATION TOTAL                                  |

## 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 at which the school districts plan to implement the service
- Log activity for each service



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[www.esu7.org](http://www.esu7.org)  
**Dr. Larianne Polk, Administrator**

TO: Member Schools Served by ESU 7  
FROM: Dr. Larianne Polk, ESU 7 Administrator  
DATE: January 22, 2020  
SUBJECT: Attached approval packet of Levy/Core Services Plan

Enclosed with this memo are three documents containing the ESU 7 proposal for Services for the 2020-2021 term.

Please review the enclosed information and return the Approval of Levy/Core Services Plan to Katy McNeil, [kmcneil@esu7.org](mailto:kmcneil@esu7.org) or the ESU 7 office by February 5, 2020. If you have questions about the enclosed documents, please give me a call at 402-564-5753. Your prompt attention to this information is appreciated.

*Enc: - Approval of Levy/Core Services Plan form  
- ESU 7 Service Planning Report (contains 2020-2021 Service Plan and Levy/Core Budget Estimates)*

**Article IV, Section 9, E Sick Leave**

1. *Immediate Family*: For the purpose of sick leave, immediate family means the employee's spouse, child(ren), foster children, step children, parent, grandparent, grandchild, sibling and family members in the same relation to employees spouse (“in laws”).
2. *Non-Dependent Family*. For the purpose of sick leave, non-dependent family members are those outside of immediate family.
3. *Days Per Leave Year*. Employees have 1 day (8 hours) of sick leave for each month worked. For example, if the employee is Full Time and works 12 months, the employee receives 12 day (96 hours) sick leave. If the employee works 10 months and is full time, the employee receives 10 sick days (80 hours). These days are available the first day of the contract year.
4. *Availability*. Sick leave is a paid work day when the employee may be absent from duties. Sick days are only available when the employee is unable to perform assigned duties due to illness or temporary disability of the employee or due to the employee needing to care for a member of the employee’s immediate family who is ill or has a serious health condition. Employees are to use sick leave when unable to work. Activities other than caring for their own health or that of an immediate family member reflect an abuse of sick leave. Employees may utilize up to two days of Non-Dependent Sick Leave for family members outside of the immediate family member definition. Use of Non-Dependent Leave is subject to Administrative approval and is subtracted from the Sick Leave accumulation.
5. *Carry-over and Accumulation*. Unused sick leave may be carried over from one leave year to the next succeeding leave year to a maximum of 40 sick leave days (320 hours).
6. *Nature of Paid Leave*. Paid leave is available to employees when the following specific conditions are met: (1) the employee is currently employed by the ESU; (2) the paid leave day is taken on a day the employee would otherwise be expected to be at work; and (3) the employee has met the conditions that are applicable to the type of paid leave that has been requested.

|                      |                  |
|----------------------|------------------|
| Legal Reference:     |                  |
| Date of Adoption:    | August 19, 2019  |
| Date(s) of Revision: | January 20, 2020 |

# Section 1 - Non - Discrimination

## Article V, Section 1, A Policy of Non-Discrimination

### A. Policy of Non-Discrimination

ESU 7 does not discriminate on the basis of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status in its programs a activities and provides equal access to the Boy Scouts and other designated youth groups. Reasonable accommodations will be provided to employees with disabilities and to those who are pregnant, have given birth, or have a related medical condition, as required by law. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Employees and Others: Dr. Larianne Polk, Chief Administrator, 2657 44th Avenue, Columbus, NE 68601 (402) 564-5753 (lpolk@esu7.org).

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate supervisor. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office of Civil Rights in the U.S. Department of Education (OCR), please contact the OCR at One Petticoat Lane, 1010 Walnut Street, 3<sup>rd</sup> Floor, Suite 320, Kansas City, Missouri 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or [ocr.kansascity@ed.gov](mailto:ocr.kansascity@ed.gov).

ESU 7 is committed to offering employment and educational opportunity to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination, harassment and retaliation of any kind by ESU employees, including co-workers, non-employees (such as volunteers), third parties, and others is strictly prohibited and will not be tolerated.

Harassment is a form of discrimination and includes verbal, non-verbal, written, graphic, or physical conduct relating to a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status, that is sufficiently serious to deny, interfere with, or limit a person's ability to participate in or benefit from an educational or work program or activity, including, but not limited to:

- a. Conduct that is sufficiently severe or pervasive to create an intimidating, hostile, or abusive educational or work environment, or
- b. Requiring an individual to endure the offensive conduct as a condition of continued employment or educational programs or activities, including the receipt of aids, benefits, and services.

Educational programs and activities include all academic, educational, and other programs of the ESU, whether those programs take place in the ESU facilities, in an ESU vehicle, or training program sponsored by the ESU at another location, or elsewhere.

Discriminatory harassment because of a person's sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status, may include, but is not limited to:

- a. Name-calling,
- b. Teasing or taunting,
- c. Insults, slurs, or derogatory names or remarks,
- d. Demeaning jokes,
- e. Inappropriate gestures,
- f. Graffiti or inappropriate written or electronic material,
- g. Visual displays, such as cartoons, posters, or electronic images,
- h. Threats or intimidating or hostile conduct,
- i. Physical acts of aggression, assault, or violence, or
- j. Criminal offenses

The following examples are additional or more specific examples of conduct that may constitute sexual harassment:

- a. Unwelcome sexual advances or propositions,
- b. Requests or pressure for sexual favors,
- c. Comments about an individual's body, sexual activity, or sexual attractiveness,
- d. Physical contact or touching of a sexual nature, including touching intimate body parts and inappropriate patting, pinching, rubbing, or brushing against another's body,
- e. Physical sexual acts of aggression, assault, or violence, including criminal offenses (such as rape, sexual assault or battery, and sexually motivated stalking), against a person's will or where a person is incapable of giving consent due to the victim's age, intellectual disability, or use of drugs or alcohol,
- f. Requiring sexual favors or contact in exchange for aids, benefits, or services, such as awards, privileges, promotions, etc., or
- g. Gender-based harassment; acts of verbal, nonverbal, written, graphic, or physical conduct based on sex or sex-stereotyping, but not involving conduct of a sexual nature.

If the ESU knows or reasonably should know about possible harassment, including violence, the ESU will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred (see section entitled "Grievance Procedures," below), and take appropriate interim measures, if necessary. If the ESU determines that unlawful harassment occurred, the ESU will take prompt and effective action to eliminate the harassment, prevent its recurrence, and remedy its effects, if appropriate. If harassment or violence that occurs off ESU property creates a hostile environment at the ESU, the ESU will follow this policy and grievance procedure, within the scope of its authority.

All ESU employees are expected to take prompt and appropriate actions to report and prevent discrimination, harassment, and retaliation by others. Employees who witness or become aware of possible discrimination, including harassment and retaliation, must immediately report the conduct to his or her supervisor or the compliance coordinator designated to handle complaints of discrimination (designated compliance coordinator).

#### 1. Anti-retaliation:

The ESU prohibits retaliation, intimidation, threats, coercion, or discrimination against any person for opposing discrimination, including harassment, or for participating in the ESU's discrimination complaint process or making a complaint, testifying, assisting, or participating in any manner, in an investigation, proceeding, or hearing. Retaliation is a form of discrimination.

The ESU will take immediate steps to stop retaliation and prevent its recurrence against the alleged victim and any person associated with the alleged victim. These steps will include, but are not limited to, notifying employees, and others, that they are protected from retaliation, ensuring that they know how to report future complaints, and initiating follow-up contact with the complainant to determine if any additional acts of discrimination, harassment, or retaliation have occurred. If retaliation occurs, the ESU will take prompt and strong responsive action, including possible discipline, including expulsion or termination, if applicable.

#### 2. Grievance (or Complaint) Procedures:

Employees should initially report all instances of discrimination, harassment or retaliation to their immediate supervisor or teacher or to the compliance coordinator designated to handle complaints of discrimination. If the employee is uncomfortable in presenting the problem to the supervisor, or if the supervisor is the problem, the employee may report the alleged discrimination, harassment or retaliation ("discrimination") to the designated supervisor.

Other individuals may report alleged discrimination to the designated supervisor. If the designated supervisor is the person alleged to have committed the discriminatory act, then the complaint should be submitted to the Administrator for assignment. A discrimination complaint form is attached to this grievance procedure and is available in the office of each ESU building, on the ESU's website, and from the designated coordinators.

ESU employees, supervisors and administrators must immediately report any complaints, reports, observations, or other information of alleged discrimination to the designated coordinator, even if that ESU employee is investigating the alleged discrimination as part of the ESU's student or employee disciplinary process, and provide the complainant with information for filing a complaint of discrimination, including a complaint form if requested, and contact information for the ESU's designated coordinator. If the ESU uses its disciplinary procedures to investigate and resolve an alleged discrimination complaint, those disciplinary procedures will comply with the ESU's standards for a prompt and equitable grievance procedure outlined in section B.2., below.

Under no circumstances will a person filing a complaint or grievance involving discrimination be retaliated against for filing the complaint or grievance.

*I. Level 1 (Investigation and Findings):*

Once the ESU receives a grievance, complaint or report alleging discrimination, harassment, or retaliation, or becomes aware of possible discriminatory conduct, the ESU will conduct a prompt, adequate, reliable, thorough, and impartial investigation to determine whether unlawful harassment occurred. If necessary, the ESU will take immediate, interim action or measures to protect the alleged victim and prevent further potential discrimination, harassment, or retaliation during the pending investigation. The alleged victim will be notified of his or her options to avoid contact with the alleged harasser, such as prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the ESU's investigation. The ESU will minimize any burden on the alleged victim when taking interim measures to protect the alleged victim.

The ESU will investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The ESU will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this grievance procedure. If the allegation(s) involve possible criminal conduct, the ESU will notify the complainant of his or her right to file a criminal complaint, and ESU employees will not dissuade the complainant from filing a criminal complaint either during or after the ESU's investigation.

The ESU will complete its investigation within ten (10) working days after receiving a complaint or report, unless extenuating circumstances exist. Extenuating circumstances may include the unavailability of witnesses due to illness or incapacitation, or additional time needed because of the complexity of the investigation, the need for outside experts to evaluate the evidence (such as forensic evidence), or multiple complainants or victims. Extenuating circumstances do not include breaks when the ESU is closed, and if a designated compliance coordinator or investigator is unavailable, another coordinator or trained employee will be designated to conduct the investigation. If extenuating circumstances exist, the extended timeframe to complete the investigation will not exceed ten (10) additional working days without the consent of the complainant. Periodic status updates will be given to the parties, if necessary.

The ESU's investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the ESU will consider include:
  - 1) the nature of the conduct and whether the conduct was unwelcome,
  - 2) the surrounding circumstances, expectations, and relationships,
  - 3) the type, frequency, and duration of the conduct,
  - 4) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment,
  - 5) the number of individuals involved,
  - 6)

the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 7) the location of the incidents and the context in which they occurred, 8) the totality of the circumstances, and 9) other relevant evidence.

- d. A review of the evidence using a “preponderance of the evidence” standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

The designated compliance coordinator (or designated investigator) will complete an investigative report, which will include:

- a. A summary of the facts,
- b. An analysis of the appropriate legal standards applied to the specific facts,
- c. Findings regarding whether discrimination occurred, and
- d. If a finding is made that discrimination occurred, the recommended remedy or remedies necessary to eliminate discrimination, including harassment and retaliation, prevent its recurrence, and remedy its effects, if applicable.

If someone other than the designated compliance coordinator conducted the investigation, the compliance coordinator will review, approve, and sign the investigative report. The ESU will ensure that prompt, appropriate, and effective remedies are provided if a finding of discrimination, harassment, or retaliation is made (see the Remedies section, below, for additional information about remedies). The ESU will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, and any transcripts or audio recordings, pertaining to the investigative and appeal proceedings.

The ESU will send concurrently to the parties written notification of the decision (findings and any remedy) regarding the complaint within ten (10) working days after the investigation is completed.

*ii. Level 2 (Appeal to the Administrator):*

If a party is not satisfied with the findings or remedies (or both) set forth in the decision, he or she may file an appeal in writing with the Administrator within ten (10) working days after receiving the decision. The Administrator will review the appeal and the investigative documentation and decision, conduct additional investigation, if necessary, and issue a written determination about the appeal within ten (10) working days after receiving the appeal. The party who filed the appeal will be sent the Administrator’s determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. [If the Administrator is the subject of the complaint, the party will file the appeal directly with the Board.]

*iii. Level 3 (Appeal to the Board):*

If the party is not satisfied with the Administrator’s determination, he or she may file an appeal in writing with the Board within ten (10) working days after receiving the Administrator’s determination. The Board will review the appeal, the Administrator’s determination, the

investigative documentation and decision, and allow the party to address the Board at the next scheduled Board meeting to present his or her appeal. The Board will issue a written determination about the appeal within thirty (30) working days after receiving the appeal. The party who filed the appeal will be sent the Board's determination at the time it is issued, and a copy will be sent to the designated compliance coordinator. The Board's determination, and any actions taken, will be final on behalf of the ESU.

### 3. Remedies:

If the ESU knows or reasonably should know about possible discrimination, including harassment or violence, the ESU will take immediate, interim action or measures to protect the alleged victim, ensure the safety of the school community, and prevent further potential discrimination, harassment, or retaliation during the ESU's pending investigation. These interim measures will be prompt, age-appropriate, effective, and tailored to the specific situation, and may include a change in the student's seating assignment or class, a change in an employee's work area, prohibiting the alleged harasser from having any contact with the alleged victim pending the result of the ESU's investigation, and other remedies, such as those listed below.

The ESU will minimize any burden on the alleged victim when taking interim measures. For instance, the ESU generally will not remove the alleged victim from his or her class or work area and allow the alleged harasser to remain. In addition the ESU will ensure that the complainant is aware of his or her Title IX rights, including a strong prohibition against retaliation for reporting discrimination or harassment or cooperating with any investigation or proceeding, and any available resources, such as counseling, health, and mental health services, and the right to file a complaint with local law enforcement, if applicable.

If the ESU determines that unlawful discrimination or harassment occurred, the ESU will take prompt and effective action to eliminate the discrimination or harassment, prevent its recurrence, and remedy its effects on the complainant and others, if appropriate. The remedies will be tailored to the specific allegations and facts of each situation, including, but not limited to, the following remedies:

- a. Providing an escort to ensure the complainant can move safely between buildings and activities.
- b. Ensuring the complainant and alleged harasser do not attend the same meetings.
- c. Moving the alleged harasser to another program or work area within the ESU.
- d. Providing counseling services or reimbursement, if appropriate.
- e. Providing medical services or reimbursement, if appropriate.

The ESU may provide remedies for the broader student population as well, including but not limited to:

- a. Offering counseling, health, mental health, or other holistic and comprehensive victim services to all students or employees affected by sexual harassment or sexual violence, and notifying students and employees of ESU and community counseling, health, mental health, and other student services.

- b. Designating an individual from the ESU's counseling center to be "on call" to assist victims of sexual harassment or violence whenever needed.
- c. Providing additional training to the ESU's designated compliance coordinators and other employees who are involved in addressing, investigating, or resolving complaints of discrimination, harassment, and retaliation, to better respond to specific types of harassment and violence.
- d. Informing employees of their options to notify proper law enforcement authorities, including local police, and the option to be assisted by ESU employees in notifying those authorities.
- e. Creating a committee of employees and ESU officials to identify strategies for ensuring that and employees
  - i. Know the ESU's prohibition against discrimination, harassment, and retaliation.
  - ii. Recognize acts of discrimination, harassment (including acts of violence), and retaliation when they occur.
  - iii. Understand how and to whom to report any incidents of discrimination.
  - iv. Know the connection between alcohol and drug abuse and harassment or violence based on sex or other protected characteristics.
  - v. Feel comfortable that ESU officials will respond promptly and equitably to reports of discrimination, harassment (including violence) and retaliation.
- f. Conducting periodic assessments of employee activities to ensure that the practices and behavior of students or employees do not violate the ESU's policies against anti-discrimination, anti-harassment, and anti-retaliation.
- g. Conducting in conjunction with employees, a "climate check" to assess the effectiveness of efforts to ensure that the ESU is free from discrimination, harassment (including violence), and retaliation, and using the resulting information to inform future proactive steps that will be taken by the ESU.

In addition to these remedies, the ESU may impose disciplinary sanctions against the employee who discriminated, harassed, or retaliated against the complainant, up to and including possible expulsion or termination or cancellation of employment.

#### 4. Confidentiality:

The identity of the complainant will be kept confidential to the extent permitted by state and federal law. The ESU will notify the complainant of the anti-retaliation provisions of applicable laws and that the ESU will take steps to prevent retaliation and will take prompt and strong responsive actions if retaliation occurs.

If a complainant requests confidentiality or asks that the complaint not be pursued, the ESU will take all reasonable steps to investigate and respond to the complaint consistent with the request for confidentiality or request not to pursue an investigation, as long as doing so does not prevent the ESU from responding effectively to the harassment and preventing harassment of others. If a complainant insists that his or her name or other identifiable information not be disclosed to the alleged perpetrator, the ESU will inform the complainant that its ability to respond may be limited. Even if the ESU cannot take disciplinary action against the alleged harasser, the ESU

will pursue other steps to limit the effects of the alleged harassment and prevent its recurrence, if warranted.

At the same time, the ESU will evaluate a confidentiality request in the context of its responsibility to provide a safe and nondiscriminatory environment for all.. Thus, the ESU may weigh the confidentiality request against factors such as: the seriousness of the alleged harassment, the complainant's age; whether there have been other harassment complaints about the same individual and the alleged harasser's rights to receive information about the allegations if the information is maintained by the ESU as an "education record" under FERPA. In some cases, the ESU may be required to report alleged misconduct or discrimination, such as sexual harassment involving sexual violence, to local law enforcement or other officials, and the ESU may not be able to maintain the complainant's confidentiality. The ESU will inform the complainant that it cannot ensure confidentiality, if applicable.

#### 6. Training:

The ESU will ensure that ESU employees, including but not limited to officials, administrators, teachers, nurses, professional staff, classified staff and paraprofessionals are adequately trained so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate ESU officials or employees. This training will include, at a minimum, the following areas:

- a. The current legal standards and compliance requirements of anti-discrimination, anti-harassment, and anti-retaliation federal, state, and any local laws and regulations, including several specific examples of discrimination, harassment (including acts of violence because of a person's sex or other protected characteristics), and retaliation.
- b. The ESU's current anti-discrimination, anti-harassment, and anti-retaliation notice, policies, grievance procedure, and discrimination complaint form, including the specific steps and timeframes of the investigative procedures, and the ESU's disciplinary procedures.
- c. Identification of the ESU's designated compliance coordinators and their job responsibilities.
- d. Specific examples and information regarding how to report complaints or observations of discrimination, harassment, or retaliation to appropriate ESU officials or employees. In addition, the ESU will emphasize that employees, students, third parties, and others should not be deterred from filing a complaint or reporting discrimination.
- e. Potential consequences for violating the ESU's anti-discrimination, anti-harassment, and anti-retaliation policies, including discipline.
- f. Potential remedies, including immediate, interim remedies, to eliminate the discrimination, harassment, and retaliation, prevent its recurrence, and remedy its effects.
- g. A description of victim resources, including comprehensive victim services, to address acts of discrimination and harassment, including acts of violence because of a person's sex or other protected characteristics, and a list of those resources for distribution to trainees.

In addition, the ESU shall ensure that employees designated to address or investigate discrimination, harassment, and retaliation, including designated compliance coordinators, receive additional specific training to promptly and effectively investigate and respond to complaints and reports of discrimination, and to know the ESU's grievance procedures and the applicable confidentiality requirements.

#### 6. Designated Compliance Coordinators:

Designated compliance coordinators will be responsible for:

- a. Coordinating efforts to comply with anti-discrimination, anti-harassment, and anti-retaliation laws and regulations.
- b. Coordinating and implementing training for employees pertaining to anti-discrimination, anti-harassment and anti-retaliation laws and regulations, including the training areas listed above.
- c. Investigating complaints of discrimination (unless the coordinator designates other trained individuals to investigate).
- d. Monitoring substantiated complaints or reports of discrimination, as needed (and with the assistance of other ESU employees, if necessary), to ensure discrimination or harassment does not recur, and that retaliation conduct does not occur or recur.
- e. Overseeing discrimination complaints, including identifying and addressing any patterns or systemic problems, and reporting such patterns or systemic problems to the Administrator and the Board.
- f. Communicating regularly with the ESU's law enforcement unit investigating cases and providing current information to them pertaining to anti-discrimination, anti-harassment, and anti-retaliation standards and compliance requirements.
- g. Reviewing all evidence in harassment or violence cases brought before the ESU's disciplinary committee or administrator to determine whether the complainants are entitled to a remedy under anti-discrimination laws and regulations that was not available in the disciplinary process.
- h. Ensuring that investigations address whether other employees may have been subjected to discrimination, including harassment and retaliation.
- i. Determining whether ESU employees with knowledge of allegations of discrimination, including harassment and retaliation, failed to carry out their duties in reporting the allegations to the designated compliance coordinator and responding to the allegations.
- j. Recommending changes to this policy and grievance procedure.
- k. Performing other duties as assigned.

The designated compliance coordinators will not have other job responsibilities that may create a conflict of interest with their coordinator responsibilities.

#### 7. Preventive Measures:

The ESU will publish and widely distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats, including prominently displaying the notice on the ESU's website and posting the notice at each building in the ESU. The ESU also will designate an employee to coordinate compliance with anti-discrimination laws (see Designated

Compliance Coordinator section, above, for further information on compliance coordinator), and publish and disseminate this grievance procedure, including posting it on the ESU's website, at each building in the ESU, reprinting it in ESU publications, such as handbooks, and providing it electronically to members of the school community. The ESU will provide training to employees and students at the beginning of each academic year in the areas (B.6.a-g) identified in the Training section, above.

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Legal Reference:</p>  | <p>Title VI, 42 U.S.C. § 2000d, Title VII, 42 U.S.C. § 2000e, Title IX; 20 U.S.C. § 1681, and the Nebraska Fair Employment Practices Act, Neb. Rev. Stat. §48-1101 et seq.<br/>         Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA), 29 U.S.C. §621 et seq., and the Nebraska Age Discrimination in Employment Act, Neb. Rev. Stat. §48-1001 et seq.; Americans with Disabilities Act (ADA), 42 U.S.C. § 12101 et seq.<br/>         Section 504 of the Rehabilitation Act of 1973 (Section 504)<br/>         Pregnancy Discrimination Act, 42 U.S.C. § 2000e(k)<br/>         Uniform Service Employment and Reemployment Rights Act (USERRA), 38 U.S.C. § 4301 et seq.<br/>         Neb. Rev. Stat. § 79-2,115, et seq</p> |
| <p>Date of Adoption:</p> | <p>February 17, 2020</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



## Discrimination Complaint Form

Pursuant to ESU 7 Article I, Section 1 A to prohibit and prevent discrimination, Educational Service Unit 7 provides this form to receive allegations of misconduct. The allegations set forth in this complaint form will serve as the basis for an investigation to be carried out promptly.

In order to protect a complainant's rights of privacy and in order to avoid disclosure of facts when such disclosure is not authorized by a complainant, this form permits you as a complainant to authorize disclosure of the facts contained in this form as they be required in the sound discretion of the investigator.

This form also authorized you to withhold certain facts set forth in this complaint in the course of an investigation. You should be aware that limitations on disclosure of certain information contained in this complaint may hinder, and in some cases prevent, Educational Service Unit 7 from fully carrying out its policy to prohibit and prevent sexual harassment. By limiting disclosure permitted, you should also understand that an investigation may not be possible due to due process limitations on Educational Service Unit 7.

Each employee of Educational Service Unit 7 has a right to his/her good reputation unless a full and fair opportunity to confirm allegations of misconduct is provided to such employee.

Your signature below will be deemed to be an acknowledgement on your part that you have fully read this complaint form as well as you have understood it. Your signature on this form will further indicated that you have sought any professional or collegial advice you have deemed appropriate and that the allegations contained in this form have been voluntarily given and have neither been encouraged no discouraged by Educational Service Unit 7.

Name of Complainant: \_\_\_\_\_

Date(s) of alleged discriminatory occurrence: \_\_\_\_\_

Date this complaint was filed: \_\_\_\_\_

Person to whom complaint was filed: \_\_\_\_\_

Witnesses complainant is aware of to any events contained in complaint:

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Address of alleged discriminatory occurrence:

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Complainant Address:

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Describe in specificity and detail, the events of complaint:

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504 Complaint Only: Describe relief requested: \_\_\_\_\_

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**I. Limited Authority to Disclose**

**Yes – Limit Disclosure**

**No – General Authority to Disclose**

If yes:

I understand that the Educational Unit 7 will be investigating my complaint. However, it is my wish that certain facts set forth in this complaint not be disclosed to others or that certain facts be disclosed only to such persons as I specifically direct. The information which I do not authorize the investigator to disclose to anyone except the Administrator, is as follows:

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Below is listed factual information that I do not wish to have generally disclosed. Beside each specific fact stated below, I have provided the name or names of those the course of any investigation I specifically authorize you to disclose the information to:

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I specifically acknowledge by signing this Section I, rather than Section II page, I may have placed limitations on the investigation which may make it difficult or impossible for Educational Service Unit 7 to fully resolve my complaint.

Complainant Signature for specific limited authority to investigate:

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Date: \_\_\_\_\_

**II. General Authority to Disclose Information**

I understand that Educational Service Unit 7 will be investigating of my complaint. By affixing my signature to Section II, I authorize ESU 7 to disclose such portions of the information I have set forth in my complaint and which I may provide in the future with respect to this complaint. By affixing my signature to Section II, I hold harmless Educational Service Unit 7's and its duly authorized investigator for any claim I may have resulting from the disclosure of any facts set forth in this complaint when such disclosure occurs in the course and scope of the investigation. By signing Section II, I acknowledge that I have read it fully and understand its contents.

Complainant's Signature: \_\_\_\_\_

Date: \_\_\_\_\_



# ESU 7 Goals

## Board of Directors

Goal 1: Use of Data for Quality and Efficiency: The Board will use data to ensure quality and efficiency of current and future services to its stakeholders (students, educators, parents and community).

Goal 2: Behavioral Health Programming: The Board will explore the potential expansion of educational behavioral health programming.

Goal 3: Financial Projections: The Board will examine short and long term financial projections to ensure long term financial stability.

Goal 4: Updates Policy Manual: The Board will work to update and streamline their policy manual.

## Administrator

Goal 1: Develop and deploy a Board Self-Assessment tool to use in establishment of Board Goals.

Goal 2: Establish Partnerships with local media to assist in communicating ESU 7 services and supports to school districts in the ESU 7 area.

Goal 3: Engage in strategic communication efforts to and among staff and stakeholders regarding programs and services.

## Agency Team

Goal 1: Agency Team will provide their staff with specific feedback to encourage professional growth.

Goal 2: Agency Team will enrich our safe, supportive, collaborative and positive culture.

Goal 3: Agency Team will provide progress monitoring on the annual service plan and promote those services as necessary.

Goal 4: Agency Team will increase knowledge of department projects agency wide.

## Departments

Administration: Efficiency will be increased by users being involved in the decisions of products/procedures. A satisfaction survey will be filled out monthly.

Cen7ter: All Cen7ter staff will be fully informed about each current student and his or her needs in a timely manner.

Early Childhood: By August 2020, caseload analysis will demonstrate staff are working within the designated FTE and all kids are receiving the services needed.

Grants: By May 2020, the Grant Department will increase collaboration between Transition, ASD and Resource Coach from 0 collaborative teaming opportunities (co-present, co-plan) to 4 teaming opportunities.

Learning Academy: Our team will focus our growth on doing what is best for students to meet their individual needs.

Migrant: Promote healthy migrant families both physically and mentally.

Production: Provide communication to schools for summer printing.

Professional Development: Refine and improve our District Consultation process in order to better meet the needs of our School Districts.

Psychology: Effectively collaborate and communicate in order to provide high-quality services (effective and efficient) to districts with less FTE for 2019-2020 school year.

Speech: By the end of the 2019-2020 school year, the SLP department will optimize competency in language therapy by being proficient or distinguished in 4/4 indicators on the rubric.

Technology: Time Management

Vision: By May 2020, the Vision Team will develop a checklist to be used by educational teams with each vision referral/evaluation.



## **Board Self Assessment Summary Report February 17, 2020**

**7/12 Members Responded**

### **Physical Setting**

**Distinguished/Proficient overall.**

**Commendations were:** the meeting area is nice, clean, and productive, time and place is consistent

**Recommendations/Comments:** more table space to spread out, but bring the table closer so it is easier to hear.

### **Meeting Protocol**

**Distinguished/Proficient in 4 of 5 areas. Area in Unsatisfactory is "The board uses methods to study and gain deeper understanding of ESU issues (ie: work sessions, board learning, committees).**

**Commendations were:** Board follows the meeting protocol

**Recommendations/Comments were:** There could be more discussion in meetings, unsure if members read board packet before meetings, continue to learn as a board in workgroups and/or outside opportunities.

### **Leadership**

**Distinguished/Proficient in 9 of 13 areas. Unsatisfactory in 4 areas. These areas include roles and responsibilities, orientation, reading board packets, reach out to leadership prior to meetings.**

**Commendations were:** Board and administration have good professional relationship, administrator generous with time to do orientation of board members

**Recommendations/Comments were:** relying too much on specific board members for leadership, board understanding of the vision, unsure if all prepare with board packets prior to meetings, orientation of new members by existing members, how to better support leadership team.

### **Policy Governance**

**Distinguished/Proficient in 6 of 6 areas with 1 area in Unsatisfactory. This area was that of focusing policy decisions on what is necessary to further the service delivery and access.**

**Commendations were:** Policy work, administrator understanding of policies,

**Recommendations/Comments were:** consider focused training so there can be better conversations in meetings, want to better understand policies so not a rubber stamp process.

### **Service Delivery**

**Distinguished/Proficient in 3 of 5 areas and Unsatisfactory in 3 of 5 areas. These areas included focus on service delivery to achieve the vision, board's knowledge of the services, board's transparent discussions about services**

**Commendations:** good to have updates on services, SIMPL, informed as to the Learning Academy  
**Recommendations/Comments:** Board needs to have a better understanding of services offered, understanding needs of board member districts

## **Resources**

**Distinguished/Proficient** in 2 of 2 areas and **Unsatisfactory** in 1 of 2 areas. This area was that of understanding the needs of each department and equitable resources distribution.

**Commendations:** like the goals on the agendas, budget committee is doing good work

## **Other Comments**

**Commendations were:** Healthy rapport with administration, administrator keeps board informed, continuing education is a focus, consistent systematic review of policies, board who cares about schools and students, proficiently functioning board

**Recommendations/Comments:** Approving things of little value to the organization, superficial, little oversight, little discussion/questions/collaboration by members

The background features a white space with various colorful circles and dashed lines. In the top left, there is a large teal circle with a white center, a smaller teal circle, and a dashed teal circle. In the top right, there is a large lime green circle, a smaller green circle, and a dashed green circle. In the bottom left, there is a large green circle with a white center, a smaller orange circle, and a dashed yellow circle. In the bottom right, there is a large yellow circle, a smaller orange circle, a small pink circle, and a dashed blue circle. A large dashed blue circle arcs across the right side of the page.

**ESU7**  
**Early Childhood**  
**SPED**

The background features a large, light blue dashed circle that frames the central text. Scattered around this circle are various solid-colored shapes: a large lime green circle at the top left, a large cyan circle at the top center, a large yellow circle at the top right, a large orange circle at the bottom left, and a large yellow circle at the bottom right. Smaller circles in shades of green, blue, orange, and pink are also present. A large cyan circle containing a white quotation mark is positioned above the main text.

## **Special Education before Kdg**

### The **Early Development Network**

*IDEA Part C: Birth to 3*

helps families acquire the resources and skills they need to help their child develop and learn

### The **Early Childhood Special Education Program**

*IDEA Part B: 619 (3-5)*

which focuses on children 3 to 5 and integration into public or preschool services



# **Special Education before Kdg**

“

## **Significant delays in 1+ areas of development**

(no Diagnosis- done by testing)

### **Diagnosed Conditions**

Chromosomal, cerebral palsy, metabolic disorders, traumatic brain injury, cleft palate, brain abnormalities, physical impairments, vision or hearing impairments, behavioral issues

### **Situations that have high probability of delay**

Drug or alcohol exposure, failure to thrive, removal from caregiver, trauma

## Special Education Process before Kindergarten

1. Anyone can make a **referral** if they are worried about a child's development
2. We get consent from the family, complete **testing** and determine if they **qualify** for special education services. An evaluation is FREE to family (paid by school district via tax dollars)
3. Conduct **family interview**. Write an Individualized Family Service Plan (**IFSP**) or Individual Education Program (**IEP**) which includes goals and services.
5. Conduct **Quality home visits** on a regular basis to address goals. **Comprehensive special education services** that can include early childhood special education services, speech, occupational or physical therapy, vision or hearing services. However it is delivered using a **primary service provider** approach that is less stressful and more coordinated.
6. Help **transition** kids into the elementary kindergarten rooms with new staff.

## Current Program Numbers

In 2019-20

- ✓ Serving 17 districts in ESU7 area
  - **Itinerant**- Average 214 hours per month on the road
  - 46 different preschool classrooms
- ✓ 150 + students on regular basis
  - Weekly to monthly
- ✓ 150+ referrals taking 6-7 hours per referral

## Current Program Numbers

| District      | B to 2 | 3 to 5 | Referrals | District      | B to 2 | 3 to 5 | Referrals |
|---------------|--------|--------|-----------|---------------|--------|--------|-----------|
| East butler   | 2      | 5      | 5         | Howells-Dodge | 0      | 5      | 7         |
| David City    | 5      | 15     | 16        | Leigh         | 1      | 6      | 6         |
| Schuyler      | 5      | 35     | 24        | Humphrey      | 6      | 9      | 9         |
| Shelby-Rising | 1      | 5      | 6         | Lakeview      | 4      | 11     | 8         |
| Osceola       | 1      | 3      | 6         | Twin River    | 6      | 8      | 8         |
| Cross County  | 2      | 2      | 4         | St. Edward    | 0      | 2      | 0         |
| High Plains   | 1      | 4      | 6         | Boone Central | 5      | n/a    | 4         |
| Palmer        | 1      | 1      | 1         | Fullerton     | 0      | 3      | 6         |
| Central City  | 8      | 5*     | 15        |               |        |        |           |

## OUR TEAM

✓ 2 Coordinators (.5 FTE)

**Wendy Wolfe**

**Lisa Duranski**

✓ 7 Early Childhood Special Education Teachers (5.7 FTE)

**Lisa Duranski**

**Shelli Eickmeier**

**Jen Zysset**

**Jen Fistler**

**Cassie Krings**

**Wendy Wolfe**

**Sarah Wacha**

Central City, Osceola

David City, East Butler

Boone, Twin River

Leigh, Howells-Dodge

Humphrey, St Ed

Shelby, Cross County

High plains, Palmer, Fullerton

✓ Itinerant- Average 214 hours of travel per month as a group



## OUR TEAM

4 (3.5 FTE) Early Childhood Speech Pathologists (shortage area)

**Julie Kahler**

**Cassie Ruth**

**Rachel Garner**

**Dori Heitz**

David City, Leigh, Howells Dodge, Twin River

Schuyler, David City, East Butler

Cross County, Shelby, Osceola,

High plains, Boone, St Ed

Central City, Palmer, Fullerton

**Cassie Krings**

**Lisa Duranski**

Teacher for Deaf & Hard of Hearing

Teacher for the Blind & visually Impaired

Humphrey and Lakeview are served by any combination



## **OUR TEAM** **Non-ESU** **Contracted Employees**

**Tina Watts**  
**Mel Dvorak**  
**Staci Worm**

Occupational Therapist- CNR  
Occupational Therapist- CNR  
Occupational Therapist- Contracted

**Jill McNally**  
**Kristine Polacek**  
**Jessica Brugman**

Physical Therapist- CNR  
Physical Therapist-Contracted  
Physical Therapist- CNR

**Jen Calahan**  
**Jeni Snyder**  
**Lillian Velasquez**  
**Mariana Medina**

Services Coordinators- ECHD  
Services Coordinators- ECHD  
Services Coordinators- ECHD  
Services Coordinators- ECHD



## Different Focus than School Aged

- ✓ **Caregiver Focus**- Teaching the parent how to care and teach will provide long and lasting impact
- ✓ Children learn from day to day activities from the people they love and spend time with
- ✓ Focus on **family goals** (IFSP) not just child's educational program (IEP)
  - paying medical bills
  - attend sibling baseball games
  - handicapped accessible vehicle
  - daycare provider than can do feeding tube
- ✓ Assigned a **Services Coordinator** who helps a family access necessary resources as they enter this world of special needs (A&D wavier, MHCP, Medicaid, SSI, counseling) and coordinate services



## Different Laws/Procedures than School -Age

### Co-Leads

Nebraska Dept of Ed AND  
Nebraska Department of Health/Human Services

- ✓ **Rule 52** – Part C Law VS Rule 51 Part B Law  
Quicker Timelines
- ✓ No school calendar- Services are **continuous year** so school is accountable for services all summer and during traditional breaks
- ✓ Since services are **family-centered**, they not defined by school day so services may have to occur in evenings if family is working. Staff need some evening availability

## Nebraska/ESU7 Leaders

- ✓ Nebraska 1 of 5 **birth mandate** states in nation
- ✓ IDEA required it in 1986 but already in place since **1978**
- ✓ ESU7 recognized as Leaders in state
- ✓ 2 People who are State Technical Assistance Coaches for state of Nebraska
- ✓ **State training videos** many clips of our provider
- ✓ Programs call or contact us often. Even had coordinator from Australia come spend a few days with us.
- ✓ Selected as **Pilot** sites for Nebraska changes.
- ✓ Part of **Research studie**s on quality early intervention



## Different Setting than School-Age

Required in **Natural Environments** where children and families spend their time with people raising the kids

- ✓ Homes
  - High SES and some Poverty conditions
  - Easy to work with and some challenges (i.e mental health, addiction, lower IQ)
  - Safe vs. Compromised (i.e guns, drugs, dirty)
- ✓ Over Private & Preschool classrooms
- ✓ Childcare Settings (home and center based)
- ✓ Community Settings- Wal-Mart, Restaurants, Grocery stores



## **Extensive Training/Proficiency Requirements**

- ✓ **Regular teacher evaluations**
- ✓ score 85%+ on a **routines based interview**
  
- ✓ Fidelity on **Teaching Strategies GOLD**
- ✓ video tape a **quality home visit** and score 80% of higher
- ✓ ESU7 offers **mentoring** to all school districts in our area who are hiring early intervention service providers
- ✓ Attend and participate in Grant required **Planning Region 7** activities



## Child Abuse Protection And Treatment Act (CAPTA)

- ✓ Substantiated cases of abuse and neglect
- ✓ Usually removed from home or made wards
- ✓ Automatic Referral (no parent permission) due to High Rate of Disability
- ✓ Parents Rights intact- so can agree or not agree to test
- ✓ Almost always qualify
- ✓ ACES (Adverse Child Experiences) scores measure **childhood trauma**- interventions

Katy McNeil  
1415 1<sup>st</sup> Street  
Columbus, NE 68601  
January 31, 2020

Dr. Larianne Polk  
Administrator

2657 44<sup>th</sup> Avenue  
Columbus, NE 68601

Dr. Polk:

It is with a heavy heart I submit my resignation for my position as Administrative Assistant to the Chief Administrator and Secretary to the ESU 7 Board. I truly value the past five years, the learning and growth I have experienced and relationships I have built. I wish you and my ESU 7 family nothing but the best moving forward. I have accepted a position as the Platte County Convention and Visitors Bureau Director beginning on March 2<sup>nd</sup>.

My last day will be February 28, 2020 after which date, I will be available for part time training and transition assistance for my replacement as needed.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katy McNeil', written in a cursive style.

Katy McNeil  
Administrative Assistant to the Chief Administrator



2657 44<sup>th</sup> Ave. • Columbus, NE 68601  
402.564.5753 • FAX 402.563.1121  
www.esu7.org  
**Dr. Larianne Polk, Administrator**

January 28, 2020

Honorable Senator Howard and Members of the Health and Human Services Committee,

My name is Larianne Polk, Administrator of Educational Service Unit 7 where I was also the Special Education Director for six years preceding this role . I am writing you today in support of LB 759.

Our service unit supports 19 public school districts in seven counties across 3,673 square miles. Each of these districts provides a free and appropriate public education for every student with whom they are responsible. These students are not only residents of their districts, but also option students, special education students who attend nonpublic schools within the district boundaries, and students who are placed in their districts by the Department of Health and Human Services (DHHS). Each district works to provide the programs, curriculum, teachers, and supports necessary for their students to be successful.

When a child is removed from his/her home and placed into the care of the DHHS, the agency has the overwhelming job of finding a family to love and care for the child. Many times, that family is not in the community in which the child has been attending school. When this happens, it is DHHS's role to find a school district that is in the 'best interest' of the child. The schools are to receive a letter from DHHS informing them that the child will be placed with them. Districts have reported that the letter often arrives late or not at all.

The students placed are children with trauma of removal, some have disabilities, and many have emotional stress. This bill requests DHHS to have a meeting with the receiving district days ahead of the placement so it can (1) get the supports in place so the district is fully prepared, and when necessary (2) problem solve potential gaps in support available in their district, which may not ensure their school is in the 'best interest' of the student. This conversation is necessary in order to have all educational supports prepared for the student. Additionally, it will provide for a more seamless transition from where the student came, and will in turn decrease their trauma.

In summary, this bill is not giving authority to school districts to deny or delay placement of the student, it is not asking for additional funding to support these students, nor is it intended to be discriminatory in any manner. It is simply asking for more robust, relevant, and intentional conversations ahead of placement. LB 759 will provide the necessary guidelines to DHHS and school districts to allow for better preparation in serving some of our states most vulnerable students. Thank you for your time in considering this information.

Respectfully,

Dr. Larianne Polk  
[lpolk@esu7.org](mailto:lpolk@esu7.org)

**Legislative Update to the ESU 7 Board**  
**2.17.2020**

**Legislative Session Convened January 8, 2020**  
**Bills introduced until 10th day, January 23, 2020**  
**Adjourn sine die, April 23, 2020**

Link to [Full Summary](#)

Each bill summary is organized as:

**Bill Number/Amendment Number (Senator's last name), Sponsor Committee - One-liner**  
Summary Description. [New info in blue.](#)

[Action \(new action in bold\)](#)

[Red is the link to Slip Law](#)

**LB 974 (Linehan) Revenue - Property Tax Bill**

Would go into effect tax year 2020. Rather than using 75% of ag property valuation, move to 62% first year, 57% second year, and 52% thereafter. In the words of the committee chair, Senator Linehan, “the purpose of LB 974 is to reduce the property tax bills of Nebraska’s farmers, ranchers, and homeowners while protecting our schools.” No education organizations support this bill. Currently, this is impacting public school districts only, and if ESUs were added it would be devastating for us.

Of particular concern is:

- Whether the Legislature can meet the demand for additional state funding. The proposal would cost the state an additional \$103 million in 2020-21, \$184 million in 2021-22, and \$307 million in 2022-23.
- Reducing the taxable value of real property will cause some school districts to lose more in property tax revenue than they will receive in state aid.
- LB 974 results in less stable revenue for schools by shifting funding from a stable revenue source -- property taxes -- to a historically unstable source -- state aid.
- Would reduce the maximum building fund levy from \$0.14 to \$0.06 and requiring bonds will increase schools’ use of bonds to fund projects. This will increase their costs.
- Severely limit local control by giving school district leadership very little flexibility as to how they can use revenue and make planning for future needs more complicated.

January 3, 2020 Introduced

January 14, 2020 Referred to Revenue Committee

January 22, 2020 Hearing

**February 13, General File**

**February 13, Revenue Priority Bill**

**February 19, Estimated date for First Round Floor Debate**

**LB 206 (Morfeld) Judiciary - Protect free speech rights of student journalists and student media advisers**

The first section of the bill pertains to public colleges and the university. The second section applies to public high schools. As it applies to public high schools, the bill provides that all school-sponsored media are deemed to be public forums. With some exceptions, a student journalist has a right to exercise freedom of speech and of the press in school-sponsored media, regardless of whether the media is supported financially by the public high school, supported by the use of the facilities of such a school, or produced in conjunction with a class in which the student journalist is enrolled.

[Introduced last session](#)

[January 8, 2020 Carryover bill](#)

[January 10, 2020 AM2066 Filed](#)

[January 14, AM2093 Filed](#)

**February 26, General File**

**LB 147 (Groene) Education - Provide for the use of physical force or physical restraint or removal from a class in response to student behavior.**

Authorized school personnel to use "physical restraint" to control a student if a student becomes physically violent towards himself/herself, a teacher, an administrator, or another student. The bill also permitted a teacher to remove a student from the classroom for various prescribed reasons.

AM1803 A separate proposal to provide state funded training for school personnel to de-escalate violent or potentially violent situations involving students.

[Introduced last session, moved to General File](#)

[January 8, 2020 Carryover Bill, floor debate, motion to Indefinitely Postponed, unclear if it will overcome filibuster](#)

**LB 759 (Kolterman) Health and Human Services - Require consultation with school districts regarding the placement of children in the HHS system**

Currently, there is no required consultation with a district from DHHS prior to placing a child within a district's boundaries. While the department's own placement letter states that "it is in (the child)'s educational best interest to attend" a particular school district, the department does not consult with the school to determine the availability of services or consider many other educational factors in making this decision.

[January 8, 2020 Introduced](#)

[January 10, 2020 Referred to Health and Human Services Committee](#)

## **January 31, Hearing**

### **LB 920 (Groene) Education - Change the provision for distribution of lottery funds used for education, to transfer powers and duties, and to create new funds**

Bill to change provisions for the distribution of lottery funds used for education, to transfer powers and duties, and to create new funds. NASB was a part of the interim hearing and the drafting of this bill. [No change in what school districts receive for Distance Learning incentives \(3%\). Allows for 9.5% of dollars to transfer to Behavioral Training Cash Fund to be created with the passage of LB 998\).](#)

January 10, 2020 Introduced

January 13, 2020 Referred to Education Committee

February 5, Education Committee Priority

**February 12, General File**

**February 12, AM2388**

### **LB 839 (Wishart) Education - Recognize American Sign Language and provide for the teaching of American Sign Language in Schools**

To recognize American Sign Language as a distinct and separate language; and to authorize schools to offer courses in American Sign Language as prescribed. If a school offers a course in American Sign Language, such courses shall be offered to all students regardless of whether such student is hearing, hard of hearing, or deaf. Any credits earned in a course in American Sign Language at a postsecondary educational institution may be treated as foreign language credits if recognized as such by the postsecondary educational institution.

January 8, Introduced

January 10, 2020 Referred to Education Committee

**January 28, Hearing**

### **LB 880 (Groene) Education - Change Dates related to certifications and distributions of state aid to schools**

Similar bill each year, should the Unicameral needs the extra time. [They will not need the extra tinem, so set state aid certification date as May 1.](#)

January 9, Introduced

January 13, Referred to Education Committee

January 21, Hearing

January 22, General File

January 29, Select File

**February 4, Final Reading**

**February 6, Passed with Emergency**

**February 6, Speaker signed**

**February 12, Governor signed**

**[Link to Slip Law](#)**

**LB 897 (Cavanaugh) Appropriations - Appropriate funds to the Department of Health and Human Services for behavioral health aid**

\$4,350,000 from the General Fund for FY2020-21 to the Department of Health and Human Services, for Program 38, for behavioral health aid. The funds appropriated under this section shall be used for community-based mental health and substance abuse services.

January 9, Introduced

January 13, Referred to Appropriations Committee

**February 11, Hearing**

**LB 998 (Murman) Education - Require behavioral awareness and intervention training and points of contact, transfer of funds, and change TEEOSA**

Prior to the end of school year 2024-25, each school district will ensure that administrators, teachers, paraprofessionals, school nurses, and counselors receive behavioral awareness and intervention training. Beginning in the school year 2021-22, each school district must offer behavioral awareness and intervention training annually. Administrators, teachers, paraprofessionals, school nurses, and counselors who have received the training from the school district in which they are employed must receive a behavioral awareness and intervention training review at least once every three years. Training will be funded by (LB920 lottery bill) Behavioral Training CsaH Fund. ESUs are not specifically written in as the provider of the training, but will debate adding us when it is on the floor.

January 14, Introduced

January 15, Referred to Education Committee

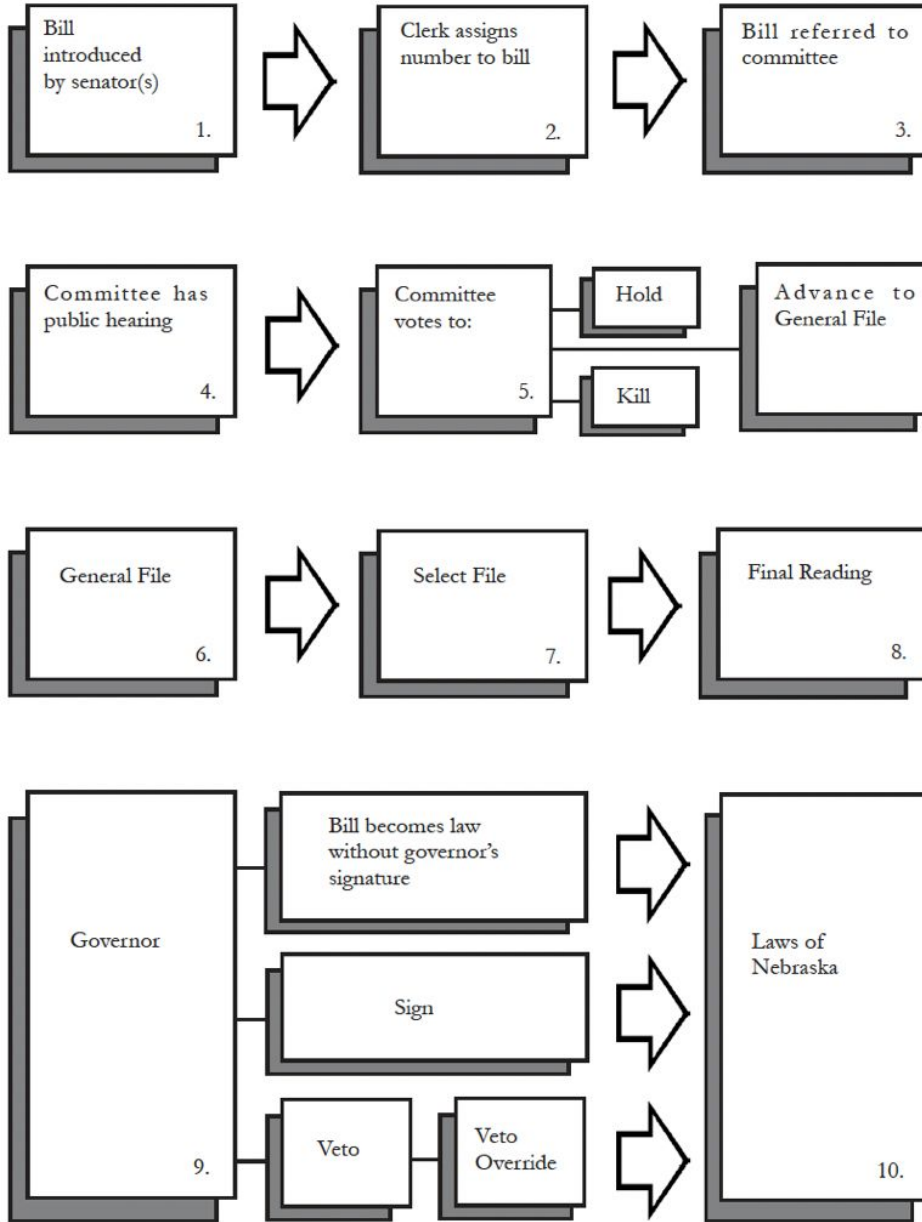
January 27, Hearing

February 12, General File

February 12, AM2214

*~Each senator may select one priority bill, each committee may select two priority bills, and the speaker may select up to 25 priority bills.*

### How a Bill Becomes a Law



(Unicameral Clerk of the Legislature, 2017, p. 281)

# ROMANS, WIEMER & ASSOCIATES

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January 3, 2020

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, 2019, 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: kiz

EDUCATIONAL SERVICE UNIT NO. 7  
COLUMBUS, NEBRASKA

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2019

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

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EDUCATIONAL SERVICE UNIT NO. 7  
COLUMBUS, NEBRASKA

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January 3, 2020

## Independent Auditor's Report

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

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, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### **Management's Responsibility 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; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

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, 2019, 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 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.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Educational Service Unit No. 7 of Columbus, Nebraska's basic financial statements. The management's discussion and analysis and supplementary and other information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part if the basic financial statements.

The management's discussion and analysis, Schedule 1 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures 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 supplementary information described in the first sentence of this paragraph is fairly stated in all material respects in relation to the basic financial statements as a whole.

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2020, 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 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: klz

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2019**

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, 2019. 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, 2019 was \$3,105,935.77 compared with \$4,089,706.75 at August 31, 2018. This was a decrease of \$983,770.98 or 24.05%.
- General Fund disbursements were \$10,051,856.34 for the current fiscal year, which is a \$1,467,556.25, 17.10% increase from the prior fiscal year.
- Federal program disbursements were \$2,446,447.56 for the current fiscal year, which is a \$16,433.85 increase from the previous fiscal year.
- **Budget Observations 2018- 2019**
  - Balancing of the ESU 7 Budget between available resources and increasing costs continued to require constant monitoring. During 2018-2019 expenditures exceeded revenue.

(Continued)

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2019**

**Governmental Activities** (Continued)

- o Statewide Core Service Funding was at \$0 during 2018-2019 as a result of property valuation increases and statewide formula distribution applications.
- o 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 Advisory Council 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**

The largest single source of receipts for the Unit is Federal funding for grants. In 2018-2019, the Units assessed valuation was \$17,521,856,412, an increase of \$12,474,839 from 2017-2018. The second largest source of receipts for the unit is property tax. Comparison figures for the past two years are as follows:

|                   | <u>2017/2018</u>       | <u>2018/2019</u>       | <u>Difference</u>      |
|-------------------|------------------------|------------------------|------------------------|
| Beginning Balance | \$ 3,676,558.32        | \$ 4,089,706.75        | \$ 413,148.43          |
| Receipts          | \$ 8,997,448.52        | \$ 9,068,085.36        | \$ 70,636.84           |
| Expenses          | 8,584,300.09           | 10,051,856.34          | 1,467,556.25           |
| Net Increase      | <u>413,148.43</u>      | <u>(983,770.98)</u>    | <u>(1,396,919.41)</u>  |
| Ending Balance    | <u>\$ 4,089,706.75</u> | <u>\$ 3,105,935.77</u> | <u>\$ (983,770.98)</u> |

The following table shows the property tax rates, by fund, for fiscal years 2018-2019 and 2017-2018, 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 2018-2019 would be \$15.00. State aid is also included.

(Continued)

**EDUCATIONAL SERVICE UNIT 7  
COLUMBUS, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AUGUST 31, 2019**

**FINANCIAL ANALYSIS OF THE UNIT AS A WHOLE** (Continued)

|              | <u>2018-2019</u> | <u>2017-2018</u> | <u>Difference</u> |
|--------------|------------------|------------------|-------------------|
| General Levy | .015000          | .015000          | 0.000000          |
| State Aid    | \$0.00           | \$0.00           | 0.000000          |

**General Fund Budgetary Highlights**

Over the course of the 2018-2019 fiscal year, the Unit's General Fund Cash Position decreased by \$983,770.98. The following table provides a detailed picture of the decrease in cash position.

|                                        |                             |                         |                          |
|----------------------------------------|-----------------------------|-------------------------|--------------------------|
| 09/01/18 Actual Beginning Balance      |                             | <u>\$ 4,089,706.75</u>  |                          |
|                                        | <u>2018-2019 Year End</u>   |                         |                          |
|                                        | <u>Budget</u>               |                         | <u>Difference</u>        |
|                                        | <u>Original &amp; Final</u> | <u>Actual</u>           |                          |
| Receipts:                              |                             |                         |                          |
| Local District Taxes                   | \$ 2,628,278.46             | \$ 2,313,464.90         | \$ (314,813.56)          |
| Interest and Penalties on Taxes        |                             | 4,274.28                | 4,274.28                 |
| Motor Vehicle Prorate in Lieu          | 5,000.00                    | 6,176.00                | 1,176.00                 |
| Carline                                |                             | 437.97                  | 437.97                   |
| Nameplate Capacity Tax                 |                             | 2,465.92                | 2,465.92                 |
| Property Tax Credit                    |                             | 9,351.51                | 9,351.51                 |
| Personal Property Tax Credit           |                             | 206,880.57              | 206,880.57               |
| P.P. Tax Credit – Public Services & RR |                             | 11,424.22               | 11,424.22                |
| Homestead                              | 20,000.00                   | 840.17                  | 840.17                   |
| Investment Interest                    | 15,000.00                   | 28,233.70               | 8,233.70                 |
| Other Local Sources                    | 5,360,727.87                | 34,771.11               | 19,771.11                |
| Federal Sources                        | 3,533,519.57                | 4,612,803.06            | (747,924.81)             |
| Non-Revenue Receipts                   |                             | 1,829,288.31            | (1,704,231.26)           |
|                                        |                             | <u>7,673.64</u>         | <u>7,673.64</u>          |
| Total Receipts                         | <u>\$ 11,562,525.90</u>     | <u>\$ 9,068,085.36</u>  | <u>\$ (2,494,440.54)</u> |
| Disbursements:                         | <u>\$ 14,257,166.76</u>     | <u>\$ 10,051,856.34</u> | <u>\$ 4,205,310.42</u>   |
| Net Increase                           |                             | <u>(983,770.98)</u>     |                          |
| 08/31/19 Ending Balance                |                             | <u>\$ 3,105,935.77</u>  |                          |

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2019**

**CURRENT FINANCIAL ISSUES**

The Educational Service Unit 7 has completed a remodel project. This area will be used for Special Education programming. Funding for this project was in part from interlocal agreements with member school districts. Revenue from the interlocal agreements began coming in during the 2017-18 fiscal year and will continue until each member school district utilizes the program.

**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, 2019

|                            | Governmental<br>Activities |
|----------------------------|----------------------------|
| Assets:                    |                            |
| Cash and Deposits          | \$ 2,566,965.75            |
| County Treasurers' Balance | 538,970.02                 |
| Total Assets               | \$ 3,105,935.77            |
| Liabilities:               | \$ 0.00                    |
| Net Position               |                            |
| Unrestricted               | \$ 3,105,935.77            |

See Accompanying Notes to the Financial Statements

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2019**

|                                         | <u>Program Cash Receipts</u>  |                                 |                                                   | Net<br>Disbursements<br>Receipts and<br>Changes in<br>Net Assets |
|-----------------------------------------|-------------------------------|---------------------------------|---------------------------------------------------|------------------------------------------------------------------|
|                                         | <u>Cash<br/>Disbursements</u> | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> |                                                                  |
| Governmental Activities:                |                               |                                 |                                                   |                                                                  |
| Special Education                       | \$ (3,558,806.99)             | \$ 3,200,188.95                 |                                                   | \$ (358,618.04)                                                  |
| Support Services                        | (1,046,249.20)                |                                 |                                                   | (1,046,249.20)                                                   |
| School Administration                   | (1,423,852.46)                |                                 |                                                   | (1,423,852.46)                                                   |
| State Programs                          | (1,576,500.13)                |                                 |                                                   | (1,576,500.13)                                                   |
| Federal Programs                        | (2,446,447.56)                |                                 | \$ 1,829,288.31                                   | (617,159.25)                                                     |
| Net Program<br>(Disbursements) Receipts | <u>\$ (10,051,856.34)</u>     | <u>\$ 3,200,188.95</u>          | <u>\$ 1,829,288.31</u>                            | <u>\$ (5,022,379.08)</u>                                         |
| General Receipts:                       |                               |                                 |                                                   |                                                                  |
| Local Receipts                          |                               |                                 |                                                   | \$ 3,730,791.26                                                  |
| State Receipts                          |                               |                                 |                                                   | 265,372.09                                                       |
| Investment Income                       |                               |                                 |                                                   | 34,771.11                                                        |
| Other                                   |                               |                                 |                                                   | 7,673.64                                                         |
| Total General Receipts                  |                               |                                 |                                                   | <u>\$ 4,038,608.10</u>                                           |
| Changes in Net Position                 |                               |                                 |                                                   | \$ (983,770.98)                                                  |
| Net Position - Beginning                |                               |                                 |                                                   | <u>4,089,706.75</u>                                              |
| Net Position - Ending                   |                               |                                 |                                                   | <u>\$ 3,105,935.77</u>                                           |

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, 2019**

|                                         | Actual          |
|-----------------------------------------|-----------------|
| Receipts:                               |                 |
| Local District Taxes (Note 5)           | \$ 2,313,464.90 |
| Interest and Penalties on Taxes         | 4,274.28        |
| Motor Vehicle Prorate                   | 6,176.00        |
| In Lieu                                 | 437.97          |
| Carline                                 | 2,465.92        |
| Nameplate Capacity Tax                  | 9,351.51        |
| Property Tax Credit                     | 206,880.57      |
| Personal Property Tax Credit            | 11,424.22       |
| P. P. Tax Credit - Public Services & RR | 840.17          |
| Homestead                               | 28,233.70       |
| Investment Interest                     | 34,771.11       |
| Other Local Sources                     | 4,612,803.06    |
| Federal Sources                         | 1,829,288.31    |
| Non-Revenue Receipts                    | 7,673.64        |
| Total Receipts                          | \$ 9,068,085.36 |
| Disbursements:                          |                 |
| Special Education                       | \$ 3,558,806.99 |
| Support Services:                       |                 |
| Production and Media Services           | 613,253.95      |
| General Administration                  | 432,995.25      |
| School Administration:                  |                 |
| Business Support                        | 92,082.67       |
| Building and Grounds                    | 1,039,353.65    |
| Vehicle Replacement                     | 6,624.71        |
| Plant Maintenance                       | 111,445.89      |
| Material and Equipment                  | 174,345.54      |
| State Programs:                         |                 |
| Core Services                           | 1,576,500.13    |
| Federal Programs:                       |                 |
| Title I                                 | 773,703.66      |
| Title I Migrant                         | 898,305.11      |
| Title III                               | 68,043.98       |
| Title II A                              | 92,981.76       |
| Title 11 D Technology                   | 49,856.80       |
| Other Federal                           | 273,584.20      |
| (Continued)                             |                 |

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, 2019**

|                                                 | <u>Actual</u>    |
|-------------------------------------------------|------------------|
| Disbursements: (Continued)                      |                  |
| Title I Part A Accountability                   | \$ 56,173.50     |
| Medicaid Administrative Activities              | 29,517.40        |
| Perkins Grant                                   | 73,633.36        |
| ELC Grant                                       | 130,647.79       |
| Total Disbursements                             | \$ 10,051,856.34 |
| Excess (Deficit) of Receipts Over Disbursements | \$ (983,770.98)  |
| Fund Balance, September 1                       | 4,089,706.75     |
| Fund Balance, August 31                         | \$ 3,105,935.77  |
| Assets                                          |                  |
| Cash and Deposits                               | \$ 2,566,965.75  |
| County Treasurers' Balance                      | 538,970.02       |
| Total Assets                                    | \$ 3,105,935.77  |
| Fund Balances                                   |                  |
| Unassigned                                      | \$ 3,105,935.77  |

See Accompanying Notes to the Financial Statements

EDUCATIONAL SERVICE UNIT NO. 7  
COLUMBUS, NEBRASKA  
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2019

|                                                                       | Cafeteria<br>Plan Fund | Agency<br>Fund |
|-----------------------------------------------------------------------|------------------------|----------------|
| Assets:                                                               |                        |                |
| Cash and Deposits                                                     | \$ 25,328.78           | \$ 4,888.83    |
| Net Position                                                          |                        |                |
| Held in Trust for Nebraska Educational Service Unit Board Association |                        | \$ 4,888.83    |
| Held in Trust for Employees                                           | \$ 25,328.78           |                |
| Total Net Position                                                    | \$ 25,328.78           | \$ 4,888.83    |

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, 2019

|                                                    | <u>Cafeteria<br/>Plan Fund</u> |
|----------------------------------------------------|--------------------------------|
| Receipts:                                          |                                |
| Participant Contributions                          | <u>\$ 57,319.70</u>            |
| Disbursements:                                     |                                |
| Payments to Participants                           | <u>\$ 49,036.19</u>            |
| Change in Net Position Held in Trust for Employees | \$ 8,283.51                    |
| Modified Cash Basis Net Position - Beginning       | <u>17,045.27</u>               |
| Modified Cash Basis Net Position - Ending          | <u>\$ 25,328.78</u>            |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**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.

Cafeteria Plan Fund – 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 Cafeteria Plan Fund. This is a Fiduciary Fund.

Agency Fund – 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, 2019**

**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, 2019**

**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, 2019**

**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, 2019**

**NOTE 4**

**Cash and Investments**

Cash for the Educational Service Unit at August 31, 2019, consisted of the following:

|                     | Bank<br>Amount     | Book<br>Amount     |
|---------------------|--------------------|--------------------|
| General Fund        | \$2,735,996.02     | \$2,566,965.75     |
| Cafeteria Plan Fund | 27,508.53          | 25,328.78          |
| Agency Fund         | 4,888.83           | 4,888.83           |
| <br>Total           | <br>\$2,768,393.38 | <br>\$2,597,183.36 |

At August 31, 2019, the Educational Service Unit had bank deposits of \$2,768,393.38. 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, 2019.

**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, 2019:

|                                                                                 | August 31, 2019 |
|---------------------------------------------------------------------------------|-----------------|
| General Fund (Including<br>Bond Collections):<br>Antelope County<br>(Continued) | \$ 202.47       |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 5**

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

|                                            | <u>August 31, 2019</u> |
|--------------------------------------------|------------------------|
| General Fund (Including Bond Collections): |                        |
| Boone County                               | \$ 50,068.99           |
| Butler County                              | 71,306.44              |
| Colfax County                              | 58,120.18              |
| Cumming County                             | 8,094.57               |
| Greeley County                             | 1.00                   |
| Hamilton County                            | 7,269.53               |
| Howard County                              | 1,257.18               |
| Merrick County                             | 57,627.86              |
| Nance County                               | 28,890.37              |
| Platte County                              | 152,311.69             |
| Polk County                                | 58,231.50              |
| Saunders County                            | 11,083.78              |
| Seward County                              | 2,094.04               |
| Stanton County                             | 12,821.41              |
| York County                                | 11,832.33              |
| Madison County                             | 104.14                 |
| Dodge County                               | 7,652.54               |
|                                            | \$ 538,970.02          |

**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, 2019**

**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, 2019, 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, 2018, there were 265 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 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  
(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 7**

**Retirement Plan** (Continued)

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.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

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, 2019, the Service Unit's total payroll for all employees was \$4,782,270.05. Total covered payroll was \$4,678,411.95. 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, 2017, to June 30, 2018 (and from July 1, 2018 through, August 31, 2019). 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, 2019 was \$462,124.12.

**Pension Liabilities**

At June 30, 2018 the Service Unit had a liability of \$2,560,669 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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERs School Plan was 89.50% funded as of June 30, 2018 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  
(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 7**

**Retirement Plan** (Continued)

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, 2018, the Service Unit's proportion was 0.188293 percent, which was a decrease of 0.005383 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the Service Unit's allocated pension expense was \$186,133.

**Actuarial Assumptions**

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                                                           |                                                                                                                                                                                              |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inflation                                                                 | 2.75 percent                                                                                                                                                                                 |
| Salary increases, including wage inflation                                | 3.50 – 8.50 percent                                                                                                                                                                          |
| Cost-Of-Living Adjustment                                                 | Members hired before July 1, 2013:<br>2.25% with a floor benefit equal to 75%<br>purchasing power of original benefit<br>Members hired on/after July 1, 2013:<br>1.00% with no floor benefit |
| Investment Rate Return, net of<br>investment expense, including inflation | 7.50 percent                                                                                                                                                                                 |

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for females), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2018, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2015. The experience study report is dated November 17, 2016.

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  
(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 7**

**Retirement Plan** (Continued)

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, 2017, (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* |
|--------------------------------|-------------------|-----------------------------------------|
| Large Cap U.S. Equity          | 26.10%            | 5.83%                                   |
| Small Cap U.S. Equity          | 2.90%             | 7.56%                                   |
| Global Equity                  | 15.00%            | 6.51%                                   |
| International Developed Equity | 10.80%            | 6.80%                                   |
| Emerging Markets               | 2.70%             | 10.55%                                  |
| Core Bonds                     | 20.00%            | 1.63%                                   |
| High Yield                     | 3.50%             | 5.22%                                   |
| Bank Loans                     | 5.00%             | 2.78%                                   |
| International Bonds            | 1.50%             | 1.41%                                   |
| Private Equity                 | 5.00%             | 9.70%                                   |
| Real Estate                    | 7.50%             | 5.18%                                   |
| Total                          | 100.00%           |                                         |

\* Arithmetic mean, net of investment expenses

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2018, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members 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 2117.

(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 7**

**Retirement Plan** (Continued)

**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 7.5 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 (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

|                       | <u>Discount<br/>rate</u> | <u>District's proportionate<br/>Share of net pension<br/>liability</u> |
|-----------------------|--------------------------|------------------------------------------------------------------------|
| 1% decrease           | 6.5%                     | \$ 5,845,877                                                           |
| Current discount rate | 7.5%                     | \$ 2,560,669                                                           |
| 1% increase           | 8.5%                     | \$ (154,009)                                                           |

**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).

**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.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**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, 2019, Educational Service Unit No. 7 had collected \$57,319.70 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, 2019, that account had a carrying value of \$25,328.78, 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 increased by \$60.56 for fiscal year ended August 31, 2019. This is reported as the Agency Fund.

**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).

**NOTE 11**

**Interlocal Agreement**

The Service Unit has entered into an interlocal agreement with 19 schools dated August 6, 2018. The purposed 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.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**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, 2019 is as follows:

| <u>Tax Abatement Program</u>  | <u>Amount Abated<br/>During the Year</u> |
|-------------------------------|------------------------------------------|
| Albion Downtown Project 1     | \$ 185.66                                |
| Petersburg Redevelopment 1    | \$ 135.60                                |
| Petersburg Redevelopment 2    | \$ 150.74                                |
| Petersburg Redevelopment 3    | \$ 94.38                                 |
| Cornerstone Bank St. Edward   | \$ 75.05                                 |
| St. Edward Redevelopment 2012 | \$ 53.41                                 |
| St. Edward Redevelopment 2013 | \$ 240.71                                |
| Stock Brothers                | \$ 104.32                                |
| Dana Point Dulp Housing 2017  | \$ 0.00                                  |
| Eating Establishment LLC      | \$ 22.15                                 |
| Northwest Drainage Project    | \$ 478.76                                |
| Northwest Industrial Park     | \$ 257.81                                |
| Schuyler Hotel Group          | \$ 189.56                                |
| 2609 22nd Avenue              | \$ 28.97                                 |
| Cottonwood Estates            | \$ 518.74                                |
| Dairy Queen                   | \$ 54.88                                 |
| Green Line                    | \$ 0.00                                  |
| Lakeview (2009)               | \$ 112.70                                |
| Lakeview (2010)               | \$ 264.42                                |
| MCEDC (2009)                  | \$ 124.20                                |
| MCEDC (Project #2)            | \$ 17.31                                 |
| MCEDC (Project #3)            | \$ 71.32                                 |
| MCEDC (Project #4)            | \$ 33.24                                 |
| MCEDC (Project 1 East View)   | \$ 123.90                                |
| MCEDC (2010)                  | \$ 45.31                                 |
| McHargue 18                   | \$ 44.23                                 |
| McHargue Project              | \$ 152.23                                |
| Merrick Manor                 | \$ 147.95                                |
| (Continued)                   |                                          |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 12**

**Tax Abatement**

| <u>Tax Abatement Program</u>          | <u>Amount Abated<br/>During the Year</u> |
|---------------------------------------|------------------------------------------|
| Platte Valley Fuel LLC                | \$ 4,652.17                              |
| Runza                                 | \$ 81.59                                 |
| SCIUGA                                | \$ 18.65                                 |
| Southeast Vila                        | \$ 35.09                                 |
| Subway Project                        | \$ 32.88                                 |
| Archer Daniels Midlands               | \$ 617.40                                |
| Front Runner Fab Inc.                 | \$ 27.65                                 |
| Fullerton Senior Living               | \$ 100.33                                |
| Homs, LLC                             | \$ 105.22                                |
| Highway 81 & 30/Ramada Inn            | \$ 466.62                                |
| Westgate Center Hwy 81 & 30           | \$ 244.20                                |
| Westgate Center Redevelopment Project | \$ 200.05                                |
| Osceola Coop                          | \$ 342.40                                |
| Stromsburg City Project 2             | \$ 291.32                                |

**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, 2019**

|                                         | Budget<br>Original & Final | Actual                 | Favorable<br>(Unfavorable) |
|-----------------------------------------|----------------------------|------------------------|----------------------------|
| <b>Receipts:</b>                        |                            |                        |                            |
| Local District Taxes (Note 5)           | \$ 2,628,278.46            | \$ 2,313,464.90        | \$ (314,813.56)            |
| Interest and Penalties on Taxes         |                            | 4,274.28               | 4,274.28                   |
| Motor Vehicle Prorate                   | 5,000.00                   | 6,176.00               | 1,176.00                   |
| In Lieu                                 |                            | 437.97                 | 437.97                     |
| Carline                                 |                            | 2,465.92               | 2,465.92                   |
| Nameplate Capacity Tax                  |                            | 9,351.51               | 9,351.51                   |
| Property Tax Credit                     |                            | 206,880.57             | 206,880.57                 |
| Personal Property Tax Credit            |                            | 11,424.22              | 11,424.22                  |
| P. P. Tax Credit - Public Services & RR |                            | 840.17                 | 840.17                     |
| Homestead                               | 20,000.00                  | 28,233.70              | 8,233.70                   |
| Investment Interest                     | 15,000.00                  | 34,771.11              | 19,771.11                  |
| Other Local Sources                     | 5,360,727.87               | 4,612,803.06           | (747,924.81)               |
| Federal Sources                         | 3,533,519.57               | 1,829,288.31           | (1,704,231.26)             |
| Non-Revenue Receipts                    |                            | 7,673.64               | 7,673.64                   |
| <b>Total Receipts</b>                   | <b>\$ 11,562,525.90</b>    | <b>\$ 9,068,085.36</b> | <b>\$ (2,494,440.54)</b>   |
| <b>Disbursements:</b>                   |                            |                        |                            |
| Special Education                       | \$ 4,503,015.21            | \$ 3,558,806.99        | \$ 944,208.22              |
| Support Services:                       |                            |                        |                            |
| Production and Media Services           | 907,185.50                 | 613,253.95             | 293,931.55                 |
| General Administration                  | 521,363.72                 | 432,995.25             | 88,368.47                  |
| School Administration:                  |                            |                        |                            |
| Business Support                        | 124,170.77                 | 92,082.67              | 32,088.10                  |
| Building and Grounds                    | 2,832,000.00               | 1,039,353.65           | 1,792,646.35               |
| Vehicle Replacement                     | 39,536.33                  | 6,624.71               | 32,911.62                  |
| Plant Maintenance                       | 139,092.70                 | 111,445.89             | 27,646.81                  |
| Material and Equipment                  | 395,439.28                 | 174,345.54             | 221,093.74                 |
| State Programs:                         |                            |                        |                            |
| Core Services                           | 1,856,854.75               | 1,576,500.13           | 280,354.62                 |
| Federal Programs:                       |                            |                        |                            |
| Title I                                 | 716,027.29                 | 773,703.66             | (57,676.37)                |
| Title I Part A Accountability           | 96,947.64                  | 56,173.50              | 40,774.14                  |
| Title II A                              | 118,462.00                 | 92,981.76              | 25,480.24                  |
| Title I Migrant                         | 1,012,308.00               | 898,305.11             | 114,002.89                 |
| Title III                               | 141,526.40                 | 68,043.98              | 73,482.42                  |

(Continued)

See Independent Auditor's Report

**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, 2019**

|                                                    | Budget<br>Original & Final | Actual                  | Favorable<br>(Unfavorable) |
|----------------------------------------------------|----------------------------|-------------------------|----------------------------|
| Disbursements: (Continued)                         |                            |                         |                            |
| Title IV                                           | \$ 110,000.00              | \$ 49,856.80            | \$ 60,143.20               |
| Other Federal                                      | 429,015.17                 | 273,584.20              | 155,430.97                 |
| Medicaid Administrative Activities                 | 111,264.57                 | 29,517.40               | 81,747.17                  |
| Perkins Grant                                      | 75,457.45                  | 73,633.36               | 1,824.09                   |
| ELC Grant                                          | 127,499.98                 | 130,647.79              | (3,147.81)                 |
| Total Disbursements                                | <u>\$ 14,257,166.76</u>    | <u>\$ 10,051,856.34</u> | <u>\$ 4,205,310.42</u>     |
| Excess (Deficit) of Receipts Over<br>Disbursements | <u>\$ (2,694,640.86)</u>   | \$ (983,770.98)         | <u>\$ 1,710,869.88</u>     |
| Fund Balance, September 1                          |                            | <u>4,089,706.75</u>     |                            |
| Fund Balance, August 31                            |                            | <u>\$ 3,105,935.77</u>  |                            |

See Independent Auditor's Report

# ROMANS, WIEMER & ASSOCIATES

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January 3, 2020

## 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, 2019, 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 3, 2020. 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 3, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Educational Service Unit No. 7, of Columbus, NE, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but note 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.

**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 determination of financial statement amounts. 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*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz

# ROMANS, WIEMER & ASSOCIATES

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January 3, 2020

## Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance

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

### **Report on Compliance for Each Major Federal Program**

We have audited Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the types of compliance requirements described 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, 2019. 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.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Educational Service Unit No. 7 of Columbus, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Educational Service Unit No. 7 of Columbus, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Educational Service Unit No. 7 of Columbus, Nebraska's compliance.

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

**Opinion on Each Major Federal Program**

In our opinion, Educational Service Unit No. 7 of Columbus, Nebraska complied, in all material respects, with the types of 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, 2019.

**Report on Internal Control Over Compliance**

Management of Educational Service Unit No. 7 of Columbus, Nebraska is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Educational Service Unit No. 7 of Columbus, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with The Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Educational Service Unit No. 7 of Columbus, Nebraska's 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identified any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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 result 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: klz

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2019**

| <u>Federal Grantor/Pass through Grantor/Program Title</u>         | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass through<br/>Entity<br/>Identification<br/>Number</u> | <u>Federal<br/>Disbursements</u> |
|-------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------|----------------------------------|
| <u>U. S. Department of Education</u>                              |                                    |                                                              |                                  |
| Passed through Programs from Nebraska<br>Department of Education: |                                    |                                                              |                                  |
| Title I                                                           | 84.010                             | Not Available                                                | \$ 773,703.66                    |
| Title I Part A Accountability                                     | 84.010                             | Not Available                                                | <u>56,173.50</u>                 |
| Total Title I Part A                                              |                                    |                                                              | \$ 829,877.16                    |
| Title I Migrant                                                   | 84.011                             | Not Available                                                | 898,305.11                       |
| Special Education Cluster                                         |                                    |                                                              |                                  |
| Regional Autism                                                   | 84.027                             | Not Available                                                | 100,666.52                       |
| Collaborative Project                                             | 84.027                             | Not Available                                                | 70,829.53                        |
| PBIS                                                              | 84.027                             | Not Available                                                | 300.00                           |
| Transition                                                        | 84.027                             | Not Available                                                | <u>69,222.76</u>                 |
| Total Special Education Cluster                                   |                                    |                                                              | \$ 241,018.81                    |
| Carl Perkins                                                      | 84.048                             | Not Available                                                | 73,633.36                        |
| VR Grant                                                          | 84.126                             | Not Available                                                | 13,941.07                        |
| Planning Region                                                   | 84.181                             | Not Available                                                | 18,624.32                        |
| Title III                                                         | 84.365                             | Not Available                                                | 68,043.98                        |
| Title IIa                                                         | 84.367                             | Not Available                                                | 92,981.76                        |
| Title IV-A                                                        | 84.424                             | Not Available                                                | <u>49,856.80</u>                 |
| Total U. S. Department of Education                               |                                    |                                                              | <u>\$ 2,286,282.37</u>           |

See Independent Auditor's Report

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2019**

| <u>Federal Grantor/Pass through Grantor/Program Title</u>                      | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass through<br/>Entity<br/>Identification<br/>Number</u> | <u>Federal<br/>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>\$ 130,647.79</u>             |
| Passed through Programs from Nebraska Department of Health and Human Services: |                                    |                                                              |                                  |
| Medicaid Administrative Activities                                             | 93.778                             | Not Available                                                | <u>\$ 29,517.40</u>              |
| Total U. S. Department of Health and Human Services                            |                                    |                                                              | <u>\$ 160,165.19</u>             |
| Total Disbursements of Federal Awards                                          |                                    |                                                              | <u><u>\$ 2,446,447.56</u></u>    |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AUGUST 31, 2019**

**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, 2019**

**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 CFDA# 84.010
  2. 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, 2019

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, 2019

FINDINGS- FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONS COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

Questioned  
Cost

\$ 0.00