



## **Regular Board of Directors Meeting**

Educational Service Unit 7, Oak Room

2657 44th Avenue

Columbus, NE 68601-8537

Monday, February 15, 2021 at 5:30 PM

Posted Locations:

Columbus Telegram Newspaper

Columbus Telegram Website

ESU 7 North Building Front Door

Posted Date: 02/08/2021

Attendance Taken at 5:33 PM.

Bob Arp: Present

Joyce Baumert: Present

Marni Danhauer: Present

Donald Ellison: Present

Dan Hoesly: Present

Dawn Lindsley: Present

Richard Luebbe: Present

Jennifer Miller: Present

Doug Pauley: Present

Richard Stephens: Present

Gary Wieseler: Present

Jack Young: Present

Present: 12.

Attendance Update Taken at 6:03 PM.

Donald Ellison: Absent

Present: 11, Absent: 1.

Attendance Update Taken at 6:05 PM.

Donald Ellison: Present

Present: 12.

### **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 5:33pm

Board President Doug Pauley conducted the meeting.

Staff present:

Larianne Polk, Administrator

Linda Shefcyk, Business Manager

Mindy Reed, Secretary to the Board of Directors

Marci Ostmeyer, Professional Development Director

Tami Clay, Special Education Director

Dan Ellsworth, Network Operations Director

### 1. 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.

§84-1411 adjusts notice requirements for meetings of public bodies. For meetings of governing bodies of all political subdivisions of the State of Nebraska:

- Notice shall be published in a newspaper of general circulation within the public body's jurisdiction. If available, notice shall also be published on such newspaper's website.
- In addition to the required notice, notice may also be provided by any other appropriate method designated by the public body or advisory committee.

### 2. Roll Call

### 3. Absent Board Members

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

No absent Board Members.

### 4. Pledge of Allegiance All members present participated in the Pledge of Allegiance.

### 2. Approval of Agenda

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

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

Agenda as presented Passed with a motion by Gary Wieseler and a second by Bob Arp.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea  
Yea: 12, Nay: 0

3. Welcome Visitors No visitors present.
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. No public comments provided.

5. Approval of the 2021-2022 Services Plan  
Joel Bohlken, of Palmer Public School, will make a summary report to the Board on the plan for ESU 7 Services for 2021-2022 Services Plan.
6. Discuss, consider and take any action necessary to approve the 2021-2022 Services Plan as presented Passed with a motion by Jennifer Miller and a second by Jack Young.
7. Donald Ellison: 8. Abstain (Without Conflict)
9. Bob Arp: 10. Yea
11. Joyce Baumert: 12. Yea
13. Marni Danhauer: 14. Yea
15. Dan Hoesly: 16. Yea
17. Dawn Lindsley: 18. Yea
19. Richard Luebbe: 20. Yea
21. Jennifer Miller: 22. Yea

23. Doug Pauley: 24. Yea  
25. Richard Stephens: 26. Yea  
27. Gary Wieseler: 28. Yea  
29. Jack Young: 30. Yea

Yea: 11, Nay: 0, Abstain (Without Conflict): 1

Superintendent Executive Committee Chairperson Bohlken presented the 2021-2022 Services Plan to the Board. He shared superintendents discussed and voted on services electronically this year due to the pandemic instead of completing in person.

Administrator Polk explained the change in the process this year. The attached Planning Summary includes perceptual data gathered as well as the priorities for Superintendents and Principals. This year, the voting for services was put into an interactive online platform so the Superintendents were still able to submit their selections for services. After service planning was completed, expansion of the MTSS service has been added to the 2021-2022 service plan. Recruiting for this position has become with interviews scheduled in March. Another service to be expanded is that of Mental Health. No additional staff is necessary for this expansion at this time.

31. **Consent Agenda**

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

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

Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Presentation of the Bills
- 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 Dan Hoesly and a second by Jennifer Miller.

- Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 12, Nay: 0

1. Minutes

**This is a consent item.**

2. Presentation of Bills #71921 through #72054 totaling \$693,123.75

3. The summary of bills for the current month total:\$693,123.75 - Bills #71921 through #72054

4. Inservice bills total: \$0

| 5.            | 6. Amount       | 7. Vendor                       | 8. Description                                 |
|---------------|-----------------|---------------------------------|--|
| 9. 719<br>26  | 10. \$13,219.31 | 11. Amazon                      | 12. Migrant/Tech/SPE D/Grants Supplies         |
| 13. 719<br>38 | 14. \$13,789.36 | 15. Central NE Rehab Services   | 16. Early Childhood/Speech Contracted Services |
| 17. 719<br>45 | 18. \$29,477.00 | 19. DakTech Computers           | 20. Tech Equipment (Servers)                   |
| 21. 719<br>47 | 22. \$10,897.88 | 23. Eakes Office Solutions      | 24. Copier Maintenance                         |
| 25. 719<br>55 | 26. \$8,364.22  | 27. ESU 2                       | 28. Quarterly NNNC                             |
| 29. 719<br>71 | 30. \$8,505.90  | 31. Kendall Hunt Publishing Co. | 32. Transition Grant Assessments               |
| 33. 720<br>18 | 34. \$10,611.12 | 35. Weidenhammer                | 36. Alio Accounting Software Annual Contract   |

**This is a consent item.**

37. New Hire: Certified Special Education Contract Elizabeth Preister, Speech Language Pathologist (2021-2022). Certified Special Education Contract Elizabeth Preister, Speech Language Pathologist (2021-2022).

**This is a consent item.**

38. Disposal of Inventory See Article III, Section 8, A Disposal of Property

39. 2021-2022 Nebraska Association of School Boards (NASB) Dues The annual membership dues for NASB 2021-2022 are \$750.00. If paid prior to April 1, 2021, dues are \$735.00.

**This is a consent item.**

32. Treasurer's Report

**Review the breakdown of the Treasurer's Report**

33. Discuss, consider and take any action necessary to approve the Treasurer's Report as presented Passed with a motion by Bob Arp and a second by Gary Wieseler.

34. Bob Arp: 35. Yea

36. Joyce Baumert: 37. Yea

38. Marni Danhauer: 39. Yea

40. Donald Ellison: 41. Yea

42. Dan Hoesly: 43. Yea

44. Dawn Lindsley: 45. Yea

46. Richard Luebbe: 47. Yea

48. Jennifer Miller: 49. Yea

50. Doug Pauley: 51. Yea

52. Richard Stephens: 53. Yea

54. Gary Wieseler: 55. Yea

56. Jack Young: 57. Yea

Yea: 12, Nay: 0

58. Board Code of Ethics and Oath of Office Jack Young was absent during the January 18, 2021 Annual Organizational Meeting and was unable to recite the Oath of Office. This opportunity is provided to Vice President Young in this agenda item.

**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.** Vice President Jack Young recited the Oath of Office and signed the Board Code of Ethics.

59. ESU 7 2021-2022 General Calendar September Board Meeting Revision

**Recommendation:** Discuss, Consider and take any necessary action to approve the

revised ESU 7 2021-2022 General Calendar as presented.

60. Discuss, Consider and take any necessary action to approve the revised ESU 7 2021-2022 General Calendar as presented Passed with a motion by Dawn Lindsley and a second by Joyce Baumert.

|                       |         |
|-----------------------|---------|
| 61. Bob Arp:          | 62. Yea |
| 63. Joyce Baumert:    | 64. Yea |
| 65. Marni Danhauer:   | 66. Yea |
| 67. Donald Ellison:   | 68. Yea |
| 69. Dan Hoesly:       | 70. Yea |
| 71. Dawn Lindsley:    | 72. Yea |
| 73. Richard Luebbe:   | 74. Yea |
| 75. Jennifer Miller:  | 76. Yea |
| 77. Doug Pauley:      | 78. Yea |
| 79. Richard Stephens: | 80. Yea |
| 81. Gary Wieseler:    | 82. Yea |
| 83. Jack Young:       | 84. Yea |

Yea: 12, Nay: 0

The revised September 2021 Board Meeting date was approved.

85. Reading of Article III, Section 1, A ESU Services

Policy review. No changes to consider.

**Recommendation:** Discuss, consider and take all necessary action to approve Article III, Section 1, A ESU Services as presented.

Discuss, consider and take all necessary action to approve Article III, Section 1, A ESU Services as presented Passed with a motion by Jack Young and a second by Bob Arp.

|                   |     |
|-------------------|-----|
| Bob Arp:          | Yea |
| Joyce Baumert:    | Yea |
| Marni Danhauer:   | Yea |
| Donald Ellison:   | Yea |
| Dan Hoesly:       | Yea |
| Dawn Lindsley:    | Yea |
| Richard Luebbe:   | Yea |
| Jennifer Miller:  | Yea |
| Doug Pauley:      | Yea |
| Richard Stephens: | Yea |
| Gary Wieseler:    | Yea |
| Jack Young:       | Yea |

Yea: 12, Nay: 0

Policy review. No changes to consider.

86. Reading of Article III, Section 1, B Core Services to Member Districts

Policy review. No changes to consider.

**Recommendation:** Discuss, consider and take all necessary action to approve Article III, Section 1, B Core Services to Member Districts as presented.

Discuss, consider and take all necessary action to approve Article III, Section 1, B Core Services to Member Districts as presented Passed with a motion by Gary Wieseler and a second by Richard Luebbe.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 12, Nay: 0

Policy review. No changes to consider.

87. Reading of Article III, Section 1, C Use of Core Service Funds and Property Tax Funds

Policy review. No changes to consider.

**Recommendation:** Discuss, consider and take all necessary action to approve Article III, Section 1, C Use of Core Service Funds and Property Tax Funds as presented.

Discuss, consider and take all necessary action to approve Article III, Section 1, C Use of Core Service Funds and Property Tax Funds as presented Passed with a motion by Donald Ellison and a second by Jack Young.

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Jack Young: Yea

Yea: 12, Nay: 0

Policy review. No changes to consider.

88. Reading of Article III, Section 8, A Disposal of Property

Policy review. No changes to consider.

**Recommendation:** Discuss, consider and take all necessary action to approve Article III, Section 8, A Disposal of Property as presented.

Discuss, consider and take all necessary action to approve Article III, Section 8, A Disposal of Property as presented Passed with a motion by Joyce Baumert and a second by Bob Arp.

- Bob Arp: Yea
- Joyce Baumert: Yea
- Marni Danhauer: Yea
- Donald Ellison: Yea
- Dan Hoesly: Yea
- Dawn Lindsley: Yea
- Richard Luebbe: Yea
- Jennifer Miller: Yea
- Doug Pauley: Yea
- Richard Stephens: Yea
- Gary Wieseler: Yea
- Jack Young: Yea

Yea: 12, Nay: 0

Policy review. No changes to consider.

89. 2019-2020 Audit Report

The 2019-2020 Audit Report is attached for review

90. Discuss, consider and take any action necessary to accept the 2019-2020 Audit Report as presented Passed with a motion by Dan Hoesly and a second by Jack Young.

- 91. Bob Arp: 92. Yea
- 93. Joyce Baumert: 94. Yea
- 95. Marni Danhauer: 96. Yea
- 97. Donald Ellison: 98. Yea
- 99. Dan Hoesly: 100. Ye  
a
- 101. Dawn Lindsley: 102. Ye  
a
- 103. Richard Luebbe: 104. Ye  
a
- 105. Jennifer Miller: 106. Ye  
a
- 107. Doug Pauley: 108. Ye  
a

109. Richard Stephens: 110. Ye  
a

111. Gary Wieseler: 112. Ye  
a

113. Jack Young: 114. Ye  
a

Yea: 12, Nay: 0

No findings were reported in the FY 2020 audit report. The auditor is happy with the internal controls at ESU 7 and our bookkeeping process. The Board appreciates the efforts of the staff and understands the work that goes into preparing for an audit. The Board acknowledges the dedication of our accounting staff.

115. ESU 7 COVID-19 Pay Resolution and Update

After consultation with legal council it is recommended that the following resolutions be adopted and approved or reviewed every four weeks.

**Recommendation:** Discuss, consider and take all necessary action to approve the ESU 7 COVID-19 Pay Resolution.

116. Discuss, consider and take all necessary action to approve the ESU 7 COVID-19 Pay Resolution Passed with a motion by Richard Luebbe and a second by Jennifer Miller.

117. Bob Arp: 118. Ye  
a

119. Joyce Baumert: 120. Ye  
a

121. Marni Danhauer: 122. Ye  
a

123. Donald Ellison: 124. Ye  
a

125. Dan Hoesly: 126. Ye  
a

127. Dawn Lindsley: 128. Ye  
a

129. Richard Luebbe: 130. Ye  
a

131. Jennifer Miller: 132. Ye  
a

133. Doug Pauley: 134. Ye  
a

135. Richard Stephens: 136. Ye  
a

137. Gary Wieseler: 138. Ye  
a

139. Jack Young: 140. Ye  
a

Yea: 12, Nay: 0

Medical hours have decreased significantly in January. East Central District Health Department will coordinate our staff vaccinations to be delivered on campus. The current plan is to have all first shots done for school staff by the end of March in the ECDHD area. It is not an easy task for the health department to develop a vaccination plan. If you have not received the vaccine and are making the personal decision to do so, sign up where ever you can. As a Board Member, if you receive the vaccine, notify Administrator Polk and your name will be removed from the ESU 7 vaccine list.

141. Administrator's Report General

- Goals - Attached for your Review
- Upcoming Events
  - **President's Retreat Workshop (Kearney):** March 14-15
  - **President's Retreat Webinar:** March 16
  - **NASB Summer Conference (Kearney):** June 2-3
  - **2021 State Education Conference:** November 17-19
- Board Meeting Times
- Services Update
  - Spotlight Presentation: Production
- Facilities Update
  - Minor Door Repair - Back Door in North Building
  - Summer Discussion regarding possibility of replacing the front doors of the North Building
- Personnel
  - Classified Employment Agreement: Maria del Socorro Rodriguez Borquez, MEP Education Service Provider
- Legislative Update

Motion to have March Meeting at 4:30pm. Passed with a motion by Doug Pauley and a second by Jennifer Miller.

Bob Arp: Abstain (Without Conflict)

Donald Ellison: **Nay**

Joyce Baumert: **Yea**

Marni Danhauer: **Yea**

Dan Hoesly: **Yea**

Dawn Lindsley: **Yea**

Richard Luebbe: **Yea**

Jennifer Miller: **Yea**

Doug Pauley: **Yea**

Richard Stephens: **Yea**

Gary Wieseler: **Yea**

Jack Young: **Yea**

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

Administrator Polk has reached out to Dr. John Skretta, the Administrator of ESU 6 for strategic planning and goal setting. This process will take place in the summer of 2021. ESU 7 Vision, Mission, and Beliefs will also be studied for potential revision prior to strategic planning with Dr. Skretta.

Upcoming events - Board President Pauley and Vice President Young will attend the President's Retreat webinar. If any of the Board wants to attend the summer conference, notify Mindy Reed.

Board President Pauley proposed the possibility of moving the time up for the Board Meeting in upcoming months. Board discussion included feedback from those that a change in time would effect. The Board discussed trialing an earlier board time in the March meeting. After board vote, it was determined the March meeting will be at 4:30pm. Discussion regarding this trial will be added to the March Board Agenda.

Production Spotlight - Director Ostmeyer reviewed the slides. Online ordering will roll out on March 1, 2021.

Facilities Update - The locking mechanism is being corrected on the interior back door of the North Building. The exterior and interior twin doors of the north building need to be replaced. The exterior and interior back door of the north building will also need to be replaced. Business Manager Linda Shefcyk is working on getting bids and will hopefully have those bids by next meeting. Business Manager Linda Shefcyk is also getting bids on tables and chairs for the Oak/Maple, Cottonwood, and Walnut conference rooms. The tile in the north building front entryway needs to be replaced and it would be a good time to replace the tile when the doors are replaced.

Personnel - Maria Rodriguez is a new Migrant Education Program service provider.

Legislative update - See the legislative report for details.

142. Conference Report Conference Attendees will report on their learnings.  
- 2021 Virtual Legislative Issues Conference (2.1.2021) Board Member Richard Stephens updated the Board on the 2021 Virtual Legislative Issues Conference.
143. Adjournment Meeting adjourned at 7:29pm.

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

# Nebraska Open Meetings Act

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

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

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

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

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

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

(3) Videoconferencing means conducting a meeting involving participants at two or more locations through the use of audio-video equipment which allows participants at each location to hear and see each meeting participant at each other location, including public input. Interaction between meeting participants shall be possible at all meeting locations.

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

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

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

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

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

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

**84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; videoconferencing or other electronic communication authorized; emergency meeting without notice; appearance before public body.**

(1) (a) Each public body shall give reasonable advance public notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

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

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of

an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) A meeting of a state agency, state board, state commission, state council, or state committee, of an advisory committee of any such state entity, of an organization created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a public power district having a chartered territory of more than one county in this state, of the governing body of a public power and irrigation district having a chartered territory of more than one county in this state, of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, or of a community college board of governors may be held by means of videoconferencing or, in the case of the Judicial Resources Commission in those cases specified in section 24-1204, by telephone conference, if:

(a) Reasonable advance publicized notice is given as provided in subsection (1) of this section;

(b) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio or visual recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if videoconferencing or telephone conferencing was not used;

(c) At least one copy of all documents being considered is available to the public at each site of the videoconference or telephone conference;

(d) At least one member of the state entity, advisory committee, board, council, or governing body is present at each site of the videoconference or telephone conference, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site; and

(e) (i) Except as provided in subdivision (2)(c)(ii) of this section, no more than one-half of the state entity's, advisory committee's, board's, council's, or governing body's meetings in a calendar year are held by videoconference or telephone conference; or (ii) In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, such organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conference.

Videoconferencing, telephone conferencing, or conferencing by other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(3) A meeting of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, of a community college board of governors, of the governing body of a public power district, of the governing body of a public power and irrigation district, or of the Nebraska Brand Committee may be held by telephone conference call if:

(a) The territory represented by the educational service unit, member educational service units, community college board of governors, public power district, public power and irrigation district, Nebraska Brand Committee, or member public agencies of the entity or pool covers more than one county;

(b) Reasonable advance publicized notice is given as provided in subsection (1) of this section which identifies each telephone conference location at which there will be present: (i) A member of the educational service unit board, council, community college board of governors, governing body of a public power district, governing body of a public power and irrigation district, Nebraska Brand Committee, or entity's or pool's governing body; or (ii) A nonvoting designee designated under subdivision (3)(f) of this section;

(c) All telephone conference meeting sites identified in the notice are located within public buildings used by members of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or entity or pool or at a place which will accommodate the anticipated audience;

(d) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if a telephone conference call was not used;

(e) At least one copy of all documents being considered is available to the public at each site of the telephone conference call;

(f) At least one member of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or governing body of the entity or pool is present at each site of the telephone conference call identified in the public notice, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site;

(g) The telephone conference call lasts no more than five hours; and

(h) No more than one-half of the board's, council's, governing body's, committee's, entity's, or pool's meetings in a calendar year are held by telephone conference call, except that: (i) The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by telephone conference call if the governing body's quarterly meetings are not held by telephone conference call or videoconferencing; and (ii) An organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act may hold more than one-half of its meetings by telephone conference call if the organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conference call.

Nothing in this subsection shall prevent the participation of consultants, members of the press, and other nonmembers of the governing body at sites not identified in the public notice. Telephone conference calls, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

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

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

(6) A public body may allow a member of the public or any other witness other than a member of the public body to appear before the public body by means of video or telecommunication equipment.

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

(1) Subject to the Open Meetings Act, the public has the right to attend and the right

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

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

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body may require any member of the public desiring to address the body to identify himself or herself.

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

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

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making a telephone conference call available at an instate location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act;

(f) Reasonable arrangements are made to provide viewing at other instate locations for a videoconference meeting if requested fourteen days in advance and if economically and reasonably available in the area; and

(g) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

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

(8) Public bodies shall make available at the meeting or the instate location for a telephone conference call or videoconference, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

**84-1413. Meetings; minutes; roll call vote; secret ballot; when.**

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

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

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

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

(5) Minutes shall be written, except as provided in subsection (6) of this section, and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

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

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

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

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

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

Revised  
10/2020



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Service Implementation Model Process and Log

2021 - 2022

## Service Plan Details: ESU 07

School Name: **ESU 07**

Parent School: **ESU 07**

ESU: **ESU 07**

Show Service Descriptions  Show Implementation Objectives

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

Classroom Coaching  
Crisis/ School Safety  
Digital Learning  
Instructional Materials Adoption  
Instructional Strategies  
Multi-Tiered System of Supports (MTSS/RDA)  
NWEA Training/Support  
Personalized PD  
Principal Development  
Science Content Training  
Technology Integration

Continuous Improvement Process  
Develop, Revise, and Assess Curriculum based on Standards  
English Language Arts (ELA) Content Training  
Instructional Models  
Math Content Training  
New Teacher Academy  
Other/Non-NSCAS Content Trainings  
Principal Coaching  
Principal/Teacher Evaluation  
Superintendent Development

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

Media Lending Library

Products and Subscriptions

### TECHNOLOGY (84-002.05B)

Coordinating Computer Repair Partnership  
Distance Learning Consortium  
Identity Management  
LAN Manager and Tech Integration Program  
Network Planning & Consultation

Datacenter Services  
Electronics Recycling  
Internet Access  
LanMan Partnership  
Technical Support

### STUDENT SERVICES

Behavior Analyst  
Counselor Coach  
Early Childhood Special Education  
Mental Health  
Psychology  
Speech Language  
Vision

Gen7ter  
Deaf Education  
Learning Academy  
Program Supervision  
Resource Coach  
Transition

### OTHER SERVICES

Autism Spectrum Disorders Grant  
Early Learning Connection (ELC)  
PEaK  
Planning Region Team  
Title 1 COOP  
Title II-A Consortium  
Title IV

Coop Purchasing  
Group Purchasing  
Perkins Grant  
Production/Art Media  
Title IC Migrant Education Program  
Title III - English Learners  
Transition Grant



# ESU 7 Service Planning Report

November 30, 2020

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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:

### **Superintendents, October 9, 2020**

**Member District Superintendents Administrators:** Aaron Plas (Lakeview), Stephanie Peterson (Leigh), Michael Eldridge (East Butler), Justin Fredrick (St. Edward), Greg Sjuts (Humphrey), Jason Lavaley (Osceola), Brent Hollinger (Cross County), Doug Kluth (Shelby-Rising City), Nicole Hardwick (Boone Central), Joel Bohlken (Palmer), Jeff Anderson (Fullerton), Mark Ernst (Howells-Dodge), Brian Tonniges (High Plains), Chad Denker (David City) and Dan Hoelsing (Schuyler)

**ESU 7 Personnel:** Dan Ellsworth (Network Operations Director), Marci Ostmeyer (Professional Development Director), and Tami Clay (Special Education Director)

### **Principals, October 15, 2020**

**Member District Principals:** Mark Cidlik (East Butler), Shawn Bilstoft (East Butler), Kim Beran (High Plains), Troy Holmberg (Leigh), Greg Morris (Palmer), Sherise Loeffelbein (Palmer), Cara Neesen (Schuyler), Heather Bebout (Schuyler), Denise Glock (Shelby-Rising City), Cody Bobolz (Shelby-Rising City), Kyle Metzger (Twin River), and Tod Heier (Twin River)

**ESU 7 Personnel:** Otis Pierce (Professional Development Coordinator), Marci Ostmeyer (Professional Development Director), Laura Plas (Professional Development Coordinator), Brooke Kavan (Professional Development Coordinator), and Brooke Koliha (Professional Development Coordinator)

# Perpetual/Qualitative Data Dig

Part 1 of the data dig occurred on October 9, 2020 (Superintendents) and October 15, 2020 (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 16, 2020. The list below is the synthesis of those challenges:

## Successes and Celebrations

- Professional Learning Communities in multiple modalities
- Multi Tiered System of Support work

- School has not yet been cancelled!
- Conversations about instruction beyond COVID
- Kids haven't been sick - masks are doing their job!
- After 1 quarter of school, no schools are fully remote
- Still in person. We've gotten ICU off the ground - over 1,000 assignments handed in!

## Challenges

The table below illustrates the challenges identified by the stakeholders present categorized as top priorities or other priorities. (\* indicates multiple mentions)

| Top Priorities   |
|--|
| <p><b>Superintendents:</b></p> <ul style="list-style-type: none"> <li>● <b>Staff Stress - Potential need to lengthen the school year.</b></li> <li>● <b>Remote learning will require affordable, reliable, rural broadband - Drop limits on limited plans, more towers.</b></li> <li>● <b>Learning regression from lost time - Lengthen school year.</b></li> <li>● <b>Need to keep students and teachers in school.</b></li> <li>● <b>MTSS at Secondary and expanding Elementary because Elementary focuses on reading, and Secondary has no focus. Want math and mental health to be the secondary level's priority. Make time to visit schools who are doing it well.</b></li> <li>● <b>Consistency in quality instruction and use of instructional models.</b></li> <li>● <b>Wrap up Level 1 Marzano.</b></li> <li>● <b>Fully transition to Level 2 Marzano.</b></li> <li>● <b>Maintain and foster differentiation in our instruction to meet the needs of all students.</b></li> <li>● <b>Instructional coaches, instructional rounds, specific PD designed for each teacher's individual needs.</b></li> <li>● <b>MTSS Behavior*</b></li> <li>● <b>ELL - Keep working on helping</b></li> <li>● <b>Technology - Just making sure we have devices</b></li> <li>● <b>SPED - Just keep working to meet the needs. Thirty percent of the SPED population is a lot to work with.</b></li> <li>● <b>Effective use of assessment data - ESU to provide training on effective use of assessment data.</b></li> <li>● <b>Need school Social Workers</b></li> <li>● <b>Mental Health Services* needed - Increase staff and/or partnerships for schools to</b></li> </ul> |

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**contract.**

**Principals:**

- **Student Mental Health**
- **Grading & Feedback Reform**
- **Instructional Models & Evaluation Tool**
- **Remote Learning/Online Learning Support**
- **Substitutes (paras, teachers, bus drivers)**

**Teachers and LanManagers information below**

**Other Priorities**

**Superintendents:**

- **Substitute bus drivers.**
- **Concrete block laborers/workers (need more of them). Grow population base through more housing.**
- **Poor responses from NDE.**
- **School Continuous Improvement Plan and follow through. Increase team, make it a priority, create a written plan.**
- **Increasing students with high needs.**
- **Continue to be data driven. Maintain a complete understanding of data and how to use it. Data retreats PD designed around data.**
- **MTSS implementation with fidelity in the P-6. MTSS Committee to provide time and provide PD.**
- **Online Learning\* - We started Canvas, it is helping.**
- **Mental Health\* - We have someone coming out, but probably not enough time, keep working on it.**

**Principals:**

- **motivational program for students**
- **add new teacher process**
- **Attendance**
- **Subs**
- **master schedules**
- **Departmentalization**
- **staff morale**

- finding grants
- sped high needs
- new-sub consortium
- counselor coach
- PBIS-student motivation
- staff morale
- master scheduling
- Departmentalization
- high needs students
- hiring new position
- attendance-seniors

Teachers and LanManagers information below

### *Priority Analysis.*

The table below illustrates the highest identified perceptual challenges.

| <b>Superintendent Impact Chart<br/>Greatest Need on Top</b>                   | <b>Principal Impact Chart<br/>Greatest Need on Top</b> |
|---|--|
| MTSS: Training, Implementation with Fidelity, Follow Through, and Consistency | Student Mental Health                                  |
| MTSS Model: Academic Supports, Staff Supports, and Mental Health Supports     | Grading/Feedback                                       |
| Mental Health: More available to schools                                      | Instructional Models (teacher eval, walkthrough)       |
| Adviser   | Remote Learning/online learning support                |

### *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 2021-2022 ESU 7 Service Plan.

| <b>Category</b>          | <b>Challenge</b>    | <b>Solution Suggestion</b>                                    |
|--------------------------|---------------------|---|
| <b>Staff Development</b> | MTSS                | Academic Supports, Staff Supports, and Mental Health Supports |
| <b>Student Services</b>  | Mental health       | More available to schools                                     |
| <b>Student Services</b>  | Counselor Support   | Counselor Coach   |
| <b>Administration</b>    | Substitute Shortage | Substitute Consortium   |

# 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.

## 2021-2022 ESU 7 Service Plan

The following section contains the 2021-2022 ESU 7 Service Plan.



## Service Plan Details: ESU 07

School Name: ESU 07

Parent School: ESU 07

ESU: ESU 07

Show Service Descriptions

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

#### 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.

#### Digital Learning

Professional learning and direct support for districts and teachers in digital learning. This includes: remote learning, hybrid learning, blended learning, and the tools and resources used to facilitate digital learning.

#### Instructional Materials Adoption

Instructional materials adoption assistance and materials alignment

#### 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.

#### NWEA Training/Support

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

#### Personalized PD

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

#### 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

#### Continuous Improvement Process

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

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

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

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

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

#### 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

#### Other/Non-NSCAS Content Trainings

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

#### Principal Coaching

Cognitive Coaching for Principals

#### 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.

#### Science Content Training

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

#### Technology Integration

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

#### 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.

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

#### Media Lending Library

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

#### Products and Subscriptions

EdReady, World Book, Other

### TECHNOLOGY (84-002.05B)

#### 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. This consortium includes virtual field trips, e-rate filing and consultation, and Zoom desktop video conferencing.

#### Identity Management

Provides support for a regional single sign on system.

#### LAN Manager and Tech Integration Program

Provide support and training to school LAN Managers including professional development of staff or individuals with the integration of technology into the classrooms.

#### Network Planning & Consultation

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

#### 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.

#### 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.

#### 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 Administration. Training is available for a variety of software and hardware platforms including server, mobile device management, client and tablet systems.

### 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

Early Childhood Special Education includes the referrals and evaluations of children Birth to 5 years old. If children are in need of special education services, it also includes comprehensive service delivery of necessary services in homes, childcare and preschool settings utilizing evidence based practices and adhering to IDEA Part C and Part B (619) rules and regulations. The teams also works to smoothly transition verified children to their elementary schools as they move on to kindergarten.

#### Gen7ter

Gen7ter is designed to meet the needs of students ages 14 to 21 with developmental disabilities. Gen7ter's mission is to empower students to use their strengths to assist in preparing each individual to gain employment and independent living skills. Gen7ter program emphasis is placed on life skills academics, social skills, independent living, recreation/leisure, and prevocational opportunities. Gen7ter services are IEP driven and available 1 - 5 days a week.

#### Counselor Coach

Support counselor with locating resources as well as social emotional and behavior learning strategies to use with whole class, small group, and individual students.

#### 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.

#### Program Supervision

Compliance, financials, training

#### 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. Training Topics: IEP Development Writing, Implementing Measurable IEP Goals, general and special education teachers and para educators roles and responsibilities, and facilitation of IEP Meetings. 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.

#### 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.

#### 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.

#### Psychology

Provide support direct or indirect support through general education and special education processes. Work with classroom teacher, special education staff, specialists, parent, administration, support pre-referral problem solving teams, IEP Teams, MDT Teams, 504 Teams, (system wide projects, classroom, individual)

#### Speech Language

Provide diagnostic, therapeutic, and consultative services for students who qualify. Provide services in many areas, including receptive language, expressive language, articulation, voice, fluency, literacy, and social communication. Individual plans and service delivery made for each student to ensure FAPE. Participate on transition teams. Materials and assessment checkout.

#### 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.

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**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.

**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 IC Migrant Education Program**

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

**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 2021-2022 ESU 7 Service Plan.

| Program Function         | 2020-2021<br>2-Budgeted<br>Expenditure | 2021-2022<br>2-Budgeted<br>Expenditure |
|--------------------------|--|--|
| Special Education        | 4,717,728.31                           | 4,835,671.52                           |
| Core Services            | 5,631,066.51                           | 5,771,843.18                           |
| State and Federal Grants | 3,317,364.83                           | 3,400,298.95                           |
| <b>Totals</b>            | <b>13,666,159.65</b>                   | <b>14,007,813.65</b>                   |
| Valuation                | 17,389,401,531.00                      | 17,514,605,222.02                      |
| Percent Growth in Levy   | 0.72%                                  | 0.72%                                  |
| Dollar Amount in Growth  | 18,650.29                              | 18,780.55                              |
| Levy Dollars             | 2,608,410.23                           | 2,627,190.78                           |
| Total Budgeted Expenses  | 13,666,159.65                          | 14,007,813.65                          |
| Percent Growth in Budget | -2.71%                                 | 2.50%                                  |
| Estimated Cash Reserve   | \$1,304,205.11                         | \$1,304,205.11                         |
| Estimated Cash Reserve % | 11%                                    | 11%                                    |

| STAFFING NEEDS                                       |   |   |
|--|---|---|
| Professional/ Leadership<br>(funded by levy dollars) | Other Professional/Support Staff<br>(funded by levy dollars)      | Special Education *** (contracted to<br>school districts) |
| 1.0 FTE Administration                               | 1.0 FTE Administration Support                                    | 1.0 FTE Director  |
| 7.0 FTE Professional Development                     | 1.25 FTE Professional Development<br>Support                      | 1.0 Student Services Principal                            |
| 1.0 FTE Network Operations                           | 5.0 FTE Network Operations  | 6.6 FTE Speech Language                                   |
| 8.0 FTE PROFESSIONAL TOTAL                           | 3.0 FTE LANMAN Partnership***<br>(Contracted to school districts) | 4.45 FTE Psychology                                       |
|  | 4.50 FTE Media/Production   | 1.6 FTE Vision/O&M  |
|  | 15.25 FTE OTHER PROF/SUPPORT<br>TOTAL                             | 9.5 FTE Early Childhood                                   |
|  |   | 9.0 FTE Cen7ter   |
|  |   | 5.8 FTE Learning Academy                                  |
|  |   | 1.0 FTE Resource Coach                                    |
|  |   | .40 FTE Board Certified Behavior<br>Analyst               |
|  |   | 1.6 FTE Mental Health Practitioner                        |
|  |   | 2.0 FTE Clerical  |
|  |   | 45.3 FTE SPECIAL EDUCATION<br>TOTAL                       |

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# Implementation

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

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

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SIMPL © 2018



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, 2021  
SUBJECT: Attached approval packet of Levy/Core Services Plan

Included in this email are two links containing the ESU 7 proposal for services for the 2021-2022 term.

Prior to February 4, 2021, please review the 2021-2022 [Service Plan](#) and [CLICK HERE](#) to indicate if you APPROVE or DO NOT APPROVE the plan. After clicking 'submit' your response will be collected and will serve as your signed/dated decision. If you have questions about the linked documents, please give me a call at 402-564-5753. Your prompt attention to this information is appreciated.

*Note: \*Responses not submitted by February 4 will be counted as affirmative votes for the proposed plan.*

Links: - [Approval of Levy/Core Services Plan Google Form](#)  
- [ESU 7 Service Planning Report](#) (contains 2021-2022 Service Plan and Levy/Core Budget Estimates)

Respectfully,

Mindy Reed obo Dr. Larianne Polk

# 2021-2022 Service Plan Approval

The Levy/Core Services Plan and Cost Estimates were reviewed with the ESU 7 Superintendents on January 22, 2021 and will be reviewed by the ESU 7 Board on February 15, 2021. The Executive Committee recommends schools approve the plan and budget as attached. Each member school is requested to complete this form to document their approval decision by February 4, 2021.

\*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 2021-2022 fiscal year.

\* Required

School District \*

Your answer

Superintendent Filling out this Form \*

Your answer

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 2021-2022 budget year. The choice below indicates the school district's acceptance of this plan: \*

- Approve
- Do Not Approve

Submit

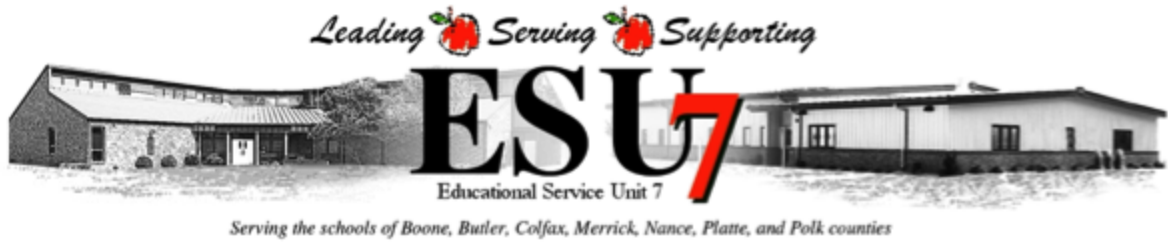


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Google Forms





## **Regular Board of Directors Meeting**

Educational Service Unit 7, Oak Room  
2657 44th Avenue  
Columbus, NE 68601-8537  
Monday, January 18, 2021 at 5:30 PM  
Posted Locations:

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

Posted Date: 01/11/2021

Attendance Taken at 5:35 PM.

Bob Arp: Present  
Joyce Baumert: Present  
Marni Danhauer: Present  
Donald Ellison: Present  
Dan Hoesly: Present  
Dawn Lindsley: Present  
Richard Luebbe: Present  
Jennifer Miller: Present  
Doug Pauley: Present  
Richard Stephens: Present  
Gary Wieseler: Present  
Jack Young: Absent

Present: 11, Absent: 1.

### 1. **Call the Meeting to Order**

**LEADERSHIP • SERVICE • SUPPORT**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public on ESU 7 website www.esu7.org 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: 5:35pm

Newly elected President Doug Pauley conducted the meeting after elections.

Staff present:

Larianne Polk, Administrator

Linda Shefcyk, Business Manager

Mindy Reed, Secretary to the Board of Directors

Marci Ostmeyer, Professional Development Director

Tami Clay, Special Education Director

Dan Ellsworth, Network Operations Director

1.1. Notification of Open Meetings Law

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.

§84-1411 adjusts notice requirements for meetings of public bodies. For meetings of governing bodies of all political subdivisions of the State of Nebraska:

- Notice shall be published in a newspaper of general circulation within the public body's jurisdiction. If available, notice shall also be published on such newspaper's website.
- In addition to the required notice, notice may also be provided by any other appropriate method designated by the public body or advisory committee.

1.2. Roll Call

1.3. Absent Board Members

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

Jack Young will be absent due to personal reasons.

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

Jack Young: Absent

Bob Arp: Yea

Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Jack Young was absent due to personal reasons.

1.4. Pledge of Allegiance

All members present participated in the Pledge of Allegiance.

2. Approval of Agenda

The sequence of agenda topics is subject to change at the discretion of the Board. The January Spotlight will be moved to review after the Treasurer's Report.

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

Agenda as presented Passed with a motion by Donald Ellison and a second by Joyce Baumert.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

3. Welcome Visitors

Judy Zadina attended to present the Vision Spotlight.

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.

No public comments provided.

5. **Election of Board Officers**

5.1. 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 Richard Stephens and a second by Jennifer Miller.

|                   |        |
|-------------------|--------|
| Jack Young:       | Absent |
| Bob Arp:          | Yea    |
| Joyce Baumert:    | Yea    |
| Marni Danhauer:   | Yea    |
| Donald Ellison:   | Yea    |
| Dan Hoesly:       | Yea    |
| Dawn Lindsley:    | Yea    |
| Richard Luebbe:   | Yea    |
| Jennifer Miller:  | Yea    |
| Doug Pauley:      | Yea    |
| Richard Stephens: | Yea    |
| Gary Wieseler:    | Yea    |

Yea: 11, Nay: 0, Absent: 1

Election of Doug Pauley as President of the Board of Directors Passed with a motion by Richard Stephens.

|                   |        |
|-------------------|--------|
| Jack Young:       | Absent |
| Bob Arp:          | Yea    |
| Joyce Baumert:    | Yea    |
| Marni Danhauer:   | Yea    |
| Donald Ellison:   | Yea    |
| Dan Hoesly:       | Yea    |
| Dawn Lindsley:    | Yea    |
| Richard Luebbe:   | Yea    |
| Jennifer Miller:  | Yea    |
| Doug Pauley:      | Yea    |
| Richard Stephens: | Yea    |
| Gary Wieseler:    | Yea    |

Yea: 11, Nay: 0, Absent: 1

Richard Stephens, Gary Wieseler, and Donald Ellison requested not to be nominated as Board President citing personal reasons.

Jack Young and Doug Pauley were both nominated for Board President. Having multiple nominees, a ballot selection was conducted to determine a single nominee. Jack Young received 3 votes. Doug Pauley received 8 votes therefore was brought forth to the full body as the nominee for Board President. After electronic vote, Doug Pauley was elected as the 2021 Board President.

## 5.2. 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.

Discuss, consider and take any necessary action to elect Jack Young as Vice President of Board of Directors Passed with a motion by Richard Luebbe.

|                            |        |
|----------------------------|--------|
| Jack Young:                | Absent |
| Jennifer Miller:           | Nay    |
| Bob Arp:                   | Yea    |
| Joyce Baumert:             | Yea    |
| Marni Danhauer:            | Yea    |
| Donald Ellison:            | Yea    |
| Dan Hoesly:                | Yea    |
| Dawn Lindsley:             | Yea    |
| Richard Luebbe:            | Yea    |
| Doug Pauley:               | Yea    |
| Richard Stephens:          | Yea    |
| Gary Wieseler:             | Yea    |
| Yea: 10, Nay: 1, Absent: 1 |        |

Jack Young and Donald Ellison were both nominated for Board Vice President. Having multiple nominees, a ballot selection was conducted to determine a single nominee. Donald Ellison received 5 votes. Jack Young received 6 votes therefore was brought forth to the full body as the nominee for Board Vice President. After electronic vote, Jack Young was elected as the 2021 Board Vice President.

## 5.3. Election of Secretary of Board of Directors

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

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

|             |        |
|-------------|--------|
| Jack Young: | Absent |
|-------------|--------|

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

The nominations for the Board Secretary: Jennifer Miller

Jennifer Miller was elected as the 2021 Board Secretary.

6. **Committees, positions, and designations**

6.1. Select Treasurer

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

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

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Linda Shefcyk was appointed as the 2021 Treasurer to the Board of Directors.

6.2. Select Recording Secretary

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

Discuss, consider and take any necessary action to appoint Mindy Reed as Secretary to the Board of Directors Passed with a motion by Dawn Lindsley and a second by Jennifer Miller.

Jack Young: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

Mindy Reed was appointed as the 2021 Secretary to the Board of Directors.

### 6.3. Select members of Board Committees

Members of the Board will choose Committees to partake in.

#### **2020 Members**

Negotiations:

- Jennifer Miller (Chair)

- Richard Luebbe

- Richard Stephens

Handbook:

- Jack Young

- Jennifer Miller

- Joyce Baumert

- Richard Stephens

Budget:

- Doug Pauley (Chair)

- Dan Hoesly

- Gary Wieseler

- Jack Young

Evaluation:

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

Discuss, consider and take any necessary action to approve the 2021 Negotiations Committee members as presented - Jen Miller, Dick Luebbe, Dick Stephens Passed with a motion by Bob Arp and a second by Gary Wieseler.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

Discuss, consider and take any necessary action to approve the 2021 Handbook Committee members as presented - Dawn Lindsley, Joyce Baumert, Bob Arp Passed with a motion by Jennifer Miller and a second by Doug Pauley.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

Discuss, consider and take any necessary action to approve the 2021 Budget Committee members as presented - Dan Hoesly, Jack Young, Gary Wieseler Passed with a motion by Donald Ellison and a second by Bob Arp.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea

Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

Discuss, consider and take any necessary action to approve the 2021 Evaluation Committee members as presented - Marni Danhauer, Don Ellison, Dawn Lindsley Passed with a motion by Jennifer Miller and a second by Gary Wieseler.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

After discussion and explanation of committee membership, the Board nominated the following committee membership, who were thereafter confirmed by Board action.

2021 Negotiations Committee members: Jennifer Miller, Richard Luebbe, Richard Stephens

2021 Handbook Committee members: Dawn Lindsley, Joyce Baumert, Bob Arp

2021 Budget Committee members: Dan Hoesly, Jack Young, Gary Wieseler

2021 Evaluation Committee members: Marni Danhauer, Don Ellison, Dawn Lindsley

#### 6.4. 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.

Discuss, consider and take any necessary action to authorize First National Bank and Trust, Columbus as the depository bank, as presented Passed with a motion by Bob Arp and a second by Marni Danhauer.

|                            |        |
|----------------------------|--------|
| Jack Young:                | Absent |
| Jennifer Miller:           | Nay    |
| Bob Arp:                   | Yea    |
| Joyce Baumert:             | Yea    |
| Marni Danhauer:            | Yea    |
| Donald Ellison:            | Yea    |
| Dan Hoesly:                | Yea    |
| Dawn Lindsley:             | Yea    |
| Richard Luebbe:            | Yea    |
| Doug Pauley:               | Yea    |
| Richard Stephens:          | Yea    |
| Gary Wieseler:             | Yea    |
| Yea: 10, Nay: 1, Absent: 1 |        |

First National Bank and Trust, Columbus was approved as the depository bank.

6.5. 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.

Discuss, consider and take any necessary action to authorize the Columbus Telegram as the newspaper of record, as presented Passed with a motion by Joyce Baumert and a second by Jennifer Miller.

|                            |        |
|----------------------------|--------|
| Jack Young:                | Absent |
| Bob Arp:                   | Yea    |
| Joyce Baumert:             | Yea    |
| Marni Danhauer:            | Yea    |
| Donald Ellison:            | Yea    |
| Dan Hoesly:                | Yea    |
| Dawn Lindsley:             | Yea    |
| Richard Luebbe:            | Yea    |
| Jennifer Miller:           | Yea    |
| Doug Pauley:               | Yea    |
| Richard Stephens:          | Yea    |
| Gary Wieseler:             | Yea    |
| Yea: 11, Nay: 0, Absent: 1 |        |

Statute and policy requires the ESU to have a single newspaper of general circulation. The Columbus Telegram was approved as the newspaper of record.

## 7. Consent Agenda

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

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

Consent Agenda Includes:

- Minutes from the previous meeting(s)
- Presentation of the Bills
- 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 Dawn Lindsley and a second by Joyce Baumert.

Jack Young: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

### 7.1. Minutes

**This is a consent item.**

### 7.2. Presentation of Bills #71773 through #71920 totaling \$630,218.23

The summary of bills for the current month total:\$630,218.23 - Bills #71773 through #71920

Inservice bills total: \$0

|       | Amount      | Vendor                    | Description                                   |
|-------|-------------|---------------------------|---|
| 71786 | \$16,936.20 | Central NE Rehab Services | SPED Speech Services/Early Childhood Services |
| 71851 | \$13,225.00 | Rosetta Stone LTD         | Title III/Migrant Software Licenses           |
| 71862 | \$5,600.00  | Torsh Inc.                | PRT Premium Subscription Software             |

**This is a consent item.**

7.3. Mileage Reimbursement Rate

The IRS Mileage rate for 2021-2022 is \$0.56 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.

8. Treasurer's Report

Review the breakdown of the Treasurer's Report

Discuss, consider and take any action necessary to approve the Treasurer's Report as presented. Passed with a motion by Donald Ellison and a second by Dawn Lindsley.

Jack Young: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

9. Board Code of Ethics and Oath of Office

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

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

All board members present recited the Oath of Office. All board members present received the Code of Ethics Worksheet and signed the Code of Ethics.

10. Dissemination of Conflict of Interest Forms

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

The Conflict of Interest Form was given to each board member present and explained that it needs to be filled out if there is ever a conflict of interest.

11. ESU 7 2021-2022 General Calendar

**Recommendation:** Discuss, Consider and take any necessary action to approve the ESU 7 2021-2022 General Calendar as presented.

Discuss, Consider and take any necessary action to approve the ESU 7 2021-2022 General Calendar and 2022-2023 DRAFT as presented Passed with a motion by Gary Wieseler and a second by Richard Stephens.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

2021-2022 Calendar: The Board Meeting in September 2021 will need to be moved to September 15, 2021 due to the Budget Hearing. This change will be completed and the revised calendar will be brought back to the February Board Meeting to review and approve. The 2021-2022 calendar shows the ESU to be closed the 3rd Monday of April 2022. The Board Meeting will be moved to Tuesday, April 19, 2022. The 2022-2023 calendar is a DRAFT calendar.

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

**Recommendation:** Discuss, consider and take all necessary action to approve Article I, Section 3, F Code of Ethics for Board Members as presented.

Discuss, consider and take all necessary action to approve Article I, Section 3, F Code of Ethics for Board Members as presented Passed with a motion by Bob Arp and a second by Marni Danhauer.

Jack Young: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea

Dawn Lindsley: Yea

Richard Luebbe: Yea

Jennifer Miller: Yea

Doug Pauley: Yea

Richard Stephens: Yea

Gary Wieseler: Yea

Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

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

**Recommendation:** Discuss, consider and take all necessary action to approve Article I, Section 4, A Officer Positions as presented.

Discuss, consider and take all necessary action to approve Article I, Section 4, A Officer Positions as presented Passed with a motion by Joyce Baumert and a second by Marni Danhauer.

Jack Young: Absent

Bob Arp: Yea

Joyce Baumert: Yea

Marni Danhauer: Yea

Donald Ellison: Yea

Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

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

**Recommendation:** Discuss, consider and take all necessary action to approve Article I, Section 4, B President as presented.

Discuss, consider and take all necessary action to approve Article I, Section 4, B President as presented Passed with a motion by Jennifer Miller and a second by Donald Ellison.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

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

**Recommendation:** Discuss, consider and take all necessary action to approve Article I, Section 4, C Vice President as presented.

Discuss, consider and take all necessary action to approve Article I, Section 4, C Vice President as presented Passed with a motion by Donald Ellison and a second by Gary Wieseler.

Jack Young: Absent

Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

16. Reading of Article I, Section 4, D Secretary

**Recommendation:** Discuss, consider and take all necessary action to approve Article I, Section 4, D Secretary as presented.

Discuss, consider and take all necessary action to approve Article I, Section 4, D Secretary as presented Passed with a motion by Marni Danhauer and a second by Dawn Lindsley.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

17. Reading of Article I, Section 5, A Committees

**Recommendation:** Discuss, consider and take all necessary action to approve Article I, Section 5, A Committee as presented.

Discuss, consider and take all necessary action to approve Article I, Section 5, A Committee as presented Passed with a motion by Bob Arp and a second by Richard Luebbe.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

18. Reading of Article III, Section 4, C Depositories of Funds

**Recommendation:** Discuss, consider and take all necessary action to approve Article III, Section 4, C Depositories of Funds as presented.

Discuss, consider and take all necessary action to approve Article III, Section 4, C Depositories of Funds as presented Passed with a motion by Richard Stephens and a second by Doug Pauley.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Policy review. No changes to consider.

19. 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 2021-2022.

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 2021-2022  
Passed with a motion by Donald Ellison and a second by Richard Stephens.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

ESU 7 continues to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2021-2022.

20. ESU 7 COVID-19 Pay Resolution and Update

After consultation with legal council it is recommended that the following resolutions be adopted and approved or reviewed every four weeks.

**Recommendation:** Discuss, consider and take all necessary action to approve the ESU 7 COVID-19 Pay Resolution.

Discuss, consider and take all necessary action to approve the ESU 7 COVID-19 Pay Resolution Passed with a motion by Dawn Lindsley and a second by Joyce Baumert.

Jack Young: Absent  
Bob Arp: Yea  
Joyce Baumert: Yea  
Marni Danhauer: Yea  
Donald Ellison: Yea  
Dan Hoesly: Yea  
Dawn Lindsley: Yea  
Richard Luebbe: Yea  
Jennifer Miller: Yea  
Doug Pauley: Yea  
Richard Stephens: Yea  
Gary Wieseler: Yea  
Yea: 11, Nay: 0, Absent: 1

Medical hours have significantly dropped from November. Some staff members that were in Phase 1A have started the vaccination process.

21. **Administrator's Report General**

Goals - Attached for your Review

Evaluation Committee Goals

ESUCC Update

Board Goals

Upcoming Events

Administrator Polk discussed the vaccination sign up forms on the health department websites and provided links to the websites. If there are any questions or if assistance is needed, contact Mindy Reed. There have been 12 staff who received the vaccine so far, 1/3 of the staff who received the vaccine had adverse reactions which caused them to miss work. Some of the adverse reactions included significant swelling, fever, chills, and fatigue. The staff who had the most significant side effects are the ones who previously had COVID.

ESU 7 is in the part of the continuous improvement cycle to look at the strategic plan, vision, and mission. Administrator Polk would like to hold off on writing goals for the agency until the summer 2021. The previous strategic planning goals have been all met. The new goals will be long term goals, where does ESU 7 want to be in three to four years and what actions will it take to reach those goals.

Last month, Administrator Polk gave the board members the Self-Assessment form. Administrator Polk asked if any board member would like to share their personal goal. Some Board Members shared their goals to improve computer skills, learn more about ESU 7 operations, and to become better prepared for Board Meetings.

Administrator Polk reviewed the Administrator Evaluation Committee Goals, see attached.

ESUCC Report included the following: ESU 7 will be getting an additional 9,000 black masks to be distributed to school districts. CARES Act has been reauthorized with Nebraska receiving almost four times as much as the first allocation. Part of this new allocation will go to Nebraska Department of Education (NDE) and part to the Governor. ESUCC is working hard to include ESUs in that allocation. Rule 84 revision and drafting has begun. Redistricting discussions have also started at the Federal level. After those decisions discussions will move to state levels and then ESU board levels. Everything has been delayed due to COVID, after April the board will need discuss if we want to continue to have a 12 member board, the board can be anywhere from 5-12 members.

21.1. Services Update

SIMPL Service Planning Update

Spotlight: Vision

Items inside this item include visit updates, quarterly report, director reports, etc.  
Spotlight - Vision - Judy Zadina, Vision Department Coordinator, presented

valuable information to the Board regarding ESU vision personnel, disabilities the department services, school district information, and equipment necessary. Her presentation was appreciated by the Board.

Next month the chair of the Superintendent Executive Committee will discuss the Service Plan at the board meeting. There may be a job opening in PD soon to help support more MTSS. There is a Superintendent Meeting on 1.22.2021 and the new position will be discussed during the meeting. Director Ostmeyer and Director Clay have been working together to see how the new position can be funded. There is another service called Counselor Coach which would run through the Student Services department. This position will also be discussed on 1.22.2021.

- 21.2. Personnel - Classified Employment Agreement for Madison Sander - Level III Substitute  
Classified Employment Agreement for Madison Sander - Level III Substitute

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

- Legislative Document Update  
As of Friday last week, over 400 bills have been introduced. Senator Walz is the Chair of the Education Committee. Administrator Polk reviewed the Legislative Update to the ESU 7 Board 1.18.21 document, attached to the agenda. The yellow highlighted issues are ones that could impact the ESU.

## 22. Committee Reports

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

4% total package increase for all staff except certified Special Education staff next year. Passed with a motion by Richard Stephens and a second by Richard Luebbe.

|                   |        |
|-------------------|--------|
| Jack Young:       | Absent |
| Bob Arp:          | Yea    |
| Joyce Baumert:    | Yea    |
| Marni Danhauer:   | Yea    |
| Donald Ellison:   | Yea    |
| Dan Hoesly:       | Yea    |
| Dawn Lindsley:    | Yea    |
| Richard Luebbe:   | Yea    |
| Jennifer Miller:  | Yea    |
| Doug Pauley:      | Yea    |
| Richard Stephens: | Yea    |
| Gary Wieseler:    | Yea    |

Yea: 11, Nay: 0, Absent: 1

The Negotiations Committee recommended a 4% total package increase for all staff

except certified Special Education staff next year for staff doing a phenomenal job. Negotiations doing a lot of work over the year. Jennifer Miller, on behalf of the Negotiations Committee, wants to appreciate all of the hard work the ESU 7 staff has been doing and continues to do. This last year has been difficult and staff continues to work hard and stay positive through it all. Staff need to feel how much they are appreciated and the Board would like to give them the increase to really show how much their hard work means.

23. Adjournment

Meeting adjourned at 7:36pm.

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

## A/P Summary Check Register

FPREG01A

| Bank | Check No | Amount     | Date     | Vendor   | Type |
|------|----------|------------|----------|--|------|
| 10   | 00071921 | 296.84     | 02/20/21 | 60053 5TH SEASON LAWN SERVICE                  | C    |
| 10   | 00071922 | 674.30     | 02/20/21 | 60053 5TH SEASON, INC                          | C    |
| 10   | 00071923 | 29.11      | 02/20/21 | 10013 ACE HARDWARE                             | C    |
| 10   | 00071924 | 299.00     | 02/20/21 | 10080 AESA REGISTRATION                        | C    |
| 10   | 00071925 | 208.00     | 02/20/21 | 190428 ALMQUIST, MALTZAHN, GALLOWAY & LUTH, PC | C    |
| 10   | 00071926 | 13,219.31  | 02/20/21 | 10391 AMAZON                                   | C    |
| 10   | 00071927 | 210.56     | 02/20/21 | 120155 AMY J SLAMA                             | C    |
| 10   | 00071928 | 710.08     | 02/20/21 | 130180 AMY MAZANKOWSKI                         | C    |
| 10   | 00071929 | 642.88     | 02/20/21 | 7633 ANA SANTOS                                | C    |
| 10   | 00071930 | 31.36      | 02/20/21 | 9504 ANNE BAPTISTE                             | C    |
| 10   | 00071931 | 1,578.00   | 02/20/21 | 10681 APPLE COMPUTER, INC.                     | C    |
| 10   | 00071932 | 561.87     | 02/20/21 | 20250 BEARD-WARREN HEATING & AIR               | C    |
| 10   | 00071933 | 35.26      | 02/20/21 | 20428 BOONE CENTRAL SCHOOLS                    | C    |
| 10   | 00071934 | 68.38      | 02/20/21 | 6700 BROOKE KAVAN                              | C    |
| 10   | 00071935 | 85.06      | 02/20/21 | 190669 BROOKE KOLIHA                           | C    |
| 10   | 00071936 | 3,515.37   | 02/20/21 | 30039 CAPITAL ONE BANK (USA), N.A.             | C    |
| 10   | 00071937 | 626.29     | 02/20/21 | 30192 CDW-G                                    | C    |
| 10   | 00071938 | 13,789.36  | 02/20/21 | 8940 CENTRAL NE REHAB SERVICES                 | C    |
| 10   | 00071939 | 299.50     | 02/20/21 | 30550 CITY OF COLUMBUS WATER & SANIT           | C    |
| 10   | 00071940 | 496.00     | 02/20/21 | 31218 COMPUTER HARDWARE, INC                   | C    |
| 10   | 00071941 | 623.00     | 02/20/21 | 11118 CONTINUED.COM, LLC                       | C    |
| 10   | 00071942 | 600.00     | 02/20/21 | 10413 CORTNEY NAGLER                           | C    |
| 10   | 00071943 | 127.21     | 02/20/21 | 4812 CUBBY'S, INC.                             | C    |
| 10   | 00071944 | 100.00     | 02/20/21 | 31575 CUMING COUNTY TREASURER                  | C    |
| 10   | 00071945 | 29,477.00  | 02/20/21 | 40190 DAKTECH COMPUTERS                        | C    |
| 10   | 00071946 | 35.26      | 02/20/21 | 40235 DAVID CITY PUBLIC SCHOOL                 | C    |
| 10   | 00071947 | 10,897.88  | 02/20/21 | 40725 EAKES OFFICE SOLUTIONS                   | C    |
| 10   | 00071948 | 185.26     | 02/20/21 | 50060 EAST BUTLER PUBLIC SCHOOL                | C    |
| 10   | 00071949 | 535,191.08 | 02/20/21 | 50825 ED SERVICE UNIT 7-PAYROLL                | C    |
| 10   | 00071950 | 35.26      | 02/20/21 | 50587 EMERSON-HUBBARD SCHOOLS                  | C    |
| 10   | 00071951 | 107.36     | 02/20/21 | 50630 ERNST AUTO CENTER                        | C    |
| 10   | 00071952 | 194.75     | 02/20/21 | 7560 HOSTED SERVICES                           | C    |
| 10   | 00071953 | 432.90     | 02/20/21 | 50640 ESU 1                                    | C    |
| 10   | 00071954 | 100.00     | 02/20/21 | 50815 ESU 13                                   | C    |
| 10   | 00071955 | 8,364.22   | 02/20/21 | 50645 ESU 2                                    | C    |
| 10   | 00071956 | 1,085.94   | 02/20/21 | 7226 FIREGUARD                                 | C    |
| 10   | 00071957 | 44.94      | 02/20/21 | 60056 FIRST NATIONAL BANK                      | C    |
| 10   | 00071958 | 703.36     | 02/20/21 | 11460 HAYLEY MURPHY                            | C    |
| 10   | 00071959 | 220.52     | 02/20/21 | 80390 HIGH PLAINS COMMUNITY SCHOOLS            | C    |
| 10   | 00071960 | 3.99       | 02/20/21 | 4944 HOBBY LOBBY                               | C    |
| 10   | 00071961 | 558.00     | 02/20/21 | 80543 HOMETOWN LEASING                         | C    |
| 10   | 00071962 | 499.88     | 02/20/21 | 80880 HY-VEE                                   | C    |
| 10   | 00071963 | 100.00     | 02/20/21 | 30523 JANET CIBORON                            | C    |
| 10   | 00071964 | 599.20     | 02/20/21 | 3387 JENNIFER FISTLER                          | C    |
| 10   | 00071965 | 620.00     | 02/20/21 | 190486 JENNIFER SNYDER                         | C    |
| 10   | 00071966 | 325.00     | 02/20/21 | 6017 JILL MCNALLY                              | C    |
| 10   | 00071967 | 100.00     | 02/20/21 | 11053 JOAN HASSEBROOK                          | C    |
| 10   | 00071968 | 81.76      | 02/20/21 | 260092 JUDY A ZADINA                           | C    |
| 10   | 00071969 | 500.00     | 02/20/21 | 5029 JULIA L. COOK                             | C    |
| 10   | 00071970 | 689.92     | 02/20/21 | 110030 JULIE R KAHLER                          | C    |
| 10   | 00071971 | 8,505.90   | 02/20/21 | 11452 KENDALL HUNT PUBLISHING COMPANY          | C    |
| 10   | 00071972 | 2,245.00   | 02/20/21 | 110235 KIDDIE CAB                              | C    |
| 10   | 00071973 | 100.00     | 02/20/21 | 11738 KIM RUGER                                | C    |
| 10   | 00071974 | 598.75     | 02/20/21 | 3352 LAKEFRONT SPRINKLERS & RETAINING WALLS    | C    |
| 10   | 00071975 | 70.52      | 02/20/21 | 120129 LAKEVIEW COMMUNITY SCHOOLS              | C    |

## A/P Summary Check Register

FPREG01A

| Bank | Check No | Amount    | Date     | Vendor                                      | Type |
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| 10   | 00071976 | 178.08    | 02/20/21 | 6718 LAURA PLAS                             | C    |
| 10   | 00071977 | 35.26     | 02/20/21 | 120223 LEIGH COMMUNITY SCHOOLS              | C    |
| 10   | 00071978 | 8.50      | 02/20/21 | 120314 LINCOLN JOURNAL STAR                 | C    |
| 10   | 00071979 | 625.28    | 02/20/21 | 40545 LISA DURANSKI                         | C    |
| 10   | 00071980 | 2,304.52  | 02/20/21 | 120550 LOUP POWER DIST                      | C    |
| 10   | 00071981 | 3,708.44  | 02/20/21 | 10600 M&O DOOR PRODUCTS                     | C    |
| 10   | 00071982 | 70.52     | 02/20/21 | 130060 MADISON HIGH SCHOOL                  | C    |
| 10   | 00071983 | 51.11     | 02/20/21 | 130070 MAILBOX, THE                         | C    |
| 10   | 00071984 | 346.63    | 02/20/21 | 1996 MAILPREP ETC.                          | C    |
| 10   | 00071985 | 93.86     | 02/20/21 | 5410 MARK BRADY                             | C    |
| 10   | 00071986 | 35.26     | 02/20/21 | 130326 MEAD PUBLIC SCHOOL                   | C    |
| 10   | 00071987 | 245.75    | 02/20/21 | 130378 MENARDS                              | C    |
| 10   | 00071988 | 1,455.00  | 02/20/21 | 140063 NASB ALICAP                          | C    |
| 10   | 00071989 | 90.00     | 02/20/21 | 140351 NCSA                                 | C    |
| 10   | 00071990 | 735.00    | 02/20/21 | 140066 NE ASSOC OF SCHOOL BOARDS            | C    |
| 10   | 00071991 | 126.87    | 02/20/21 | 140570 NEBRASKA TECHNOLOGY & TELECOM.       | C    |
| 10   | 00071992 | 35.26     | 02/20/21 | 150290 O'NEILL PUBLIC SCHOOLS               | C    |
| 10   | 00071993 | 150.00    | 02/20/21 | 150330 OSCEOLA PUBLIC SCHOOLS               | C    |
| 10   | 00071994 | 703.58    | 02/20/21 | 80130 PEARSON ASSESSMENT                    | C    |
| 10   | 00071995 | 291.11    | 02/20/21 | 160493 PLATTE COUNTY ELEC COMM              | C    |
| 10   | 00071996 | 1,653.75  | 02/20/21 | 10197 POWERSCHOOL                           | C    |
| 10   | 00071997 | 162.83    | 02/20/21 | 160672 PRESTO-X                             | C    |
| 10   | 00071998 | 32.83     | 02/20/21 | 170029 QUALITY SOUND                        | C    |
| 10   | 00071999 | 22.96     | 02/20/21 | 21001 RACHEL BURGESS                        | C    |
| 10   | 00072000 | 356.16    | 02/20/21 | 30268 SANDY CERNY                           | C    |
| 10   | 00072001 | 35.26     | 02/20/21 | 190312 SCRIBNER-SNYDER COMMUNITY            | C    |
| 10   | 00072002 | 461.44    | 02/20/21 | 8524 SHAYNA CEPEL                           | C    |
| 10   | 00072003 | 600.00    | 02/20/21 | 9989 SHAYNE MCGUIRE                         | C    |
| 10   | 00072004 | 105.78    | 02/20/21 | 190390 SHELBY-RISING CITY PUBLIC SCHOOL     | C    |
| 10   | 00072005 | 36.07     | 02/20/21 | 4235 SHERWIN-WILLIAMS                       | C    |
| 10   | 00072006 | 150.00    | 02/20/21 | 190007 ST EDWARD PUBLIC SCHOOL              | C    |
| 10   | 00072007 | 4,649.80  | 02/20/21 | 190850 DAS STATE ACCOUNTING-CENTRAL FINANCE | C    |
| 10   | 00072008 | 2,921.61  | 02/20/21 | 2720 STREAKWAVE WIRELESS, INC.              | C    |
| 10   | 00072009 | 70.52     | 02/20/21 | 11533 SUMMERLAND PUBLIC SCHOOL              | C    |
| 10   | 00072010 | 334.11    | 02/20/21 | 191085 SUPER SAVER                          | C    |
| 10   | 00072011 | 859.98    | 02/20/21 | 160655 SYMMETRY ENERGY SOLUTIONS, LLC       | C    |
| 10   | 00072012 | 112.25    | 02/20/21 | 200606 U & I SANITATION                     | C    |
| 10   | 00072013 | 1,269.13  | 02/20/21 | 10320 VERIZON WIRELESS                      | C    |
| 10   | 00072014 | 70.52     | 02/20/21 | 230022 WAHOO PUBLIC SCHOOL                  | C    |
| 10   | 00072015 | 160.62    | 02/20/21 | 230049 WALMART (SPED)                       | C    |
| 10   | 00072016 | 116.80    | 02/20/21 | 230051 WALMART COMMUNITY - MIG              | C    |
| 10   | 00072017 | 70.52     | 02/20/21 | 230195 WAYNE COMM. SCHOOLS                  | C    |
| 10   | 00072018 | 10,611.12 | 02/20/21 | 230292 WEIDENHAMMER SYSTEMS CORP.           | C    |
| 10   | 00072019 | 1,825.20  | 02/20/21 | 230249 WEST POINT PUBLIC SCHOOLS            | C    |
| 10   | 00072020 | 35.26     | 02/20/21 | 230275 WHEELER CENTRAL SCHOOL               | C    |
| 10   | 00072021 | 315.84    | 02/20/21 | 1082 ANGEL D MAYBERRY                       | A    |
| 10   | 00072022 | 100.00    | 02/20/21 | 250100 ANGELA ARNDT                         | A    |
| 10   | 00072023 | 489.76    | 02/20/21 | 990 BRANDY ROSE                             | A    |
| 10   | 00072024 | 588.56    | 02/20/21 | 5967 CASSANDRA RUTH                         | A    |
| 10   | 00072025 | 392.56    | 02/20/21 | 9512 CASSIE KRINGS                          | A    |
| 10   | 00072026 | 297.92    | 02/20/21 | 11690 CHRIS HILLIARD                        | A    |
| 10   | 00072027 | 955.65    | 02/20/21 | 180474 DARLENE RODRIGUEZ                    | A    |
| 10   | 00072028 | 559.48    | 02/20/21 | 10529 DAVID VANDERHEIDEN                    | A    |
| 10   | 00072029 | 47.60     | 02/20/21 | 60033 ELISSA HEIBEL                         | A    |
| 10   | 00072030 | 529.76    | 02/20/21 | 7099 HALEY KUNZE                            | A    |

A/P Summary Check Register

FPREG01A

| Bank | Check No | Amount | Date     | Vendor                  | Type |
|------|----------|--------|----------|-------------------------|------|
| 10   | 00072031 | 557.76 | 02/20/21 | 20135 ISAURA BARRETO    | A    |
| 10   | 00072032 | 374.64 | 02/20/21 | 8559 JACLYN TERNUS      | A    |
| 10   | 00072033 | 553.28 | 02/20/21 | 9580 JASON TROTTER      | A    |
| 10   | 00072034 | 702.56 | 02/20/21 | 10952 JENNIFER RIVERA   | A    |
| 10   | 00072035 | 701.12 | 02/20/21 | 8540 JOLYNN KAHLANDT    | A    |
| 10   | 00072036 | 100.00 | 02/20/21 | 8532 JULIE LAZARCHIC    | A    |
| 10   | 00072037 | 155.68 | 02/20/21 | 6459 KAISE RECEK        | A    |
| 10   | 00072038 | 199.36 | 02/20/21 | 8516 KATHERINE BOSAK    | A    |
| 10   | 00072039 | 84.00  | 02/20/21 | 100521 KRIS JOHNSON     | A    |
| 10   | 00072040 | 100.00 | 02/20/21 | 10430 LEANNE BLANCHARD  | A    |
| 10   | 00072041 | 487.20 | 02/20/21 | 190434 LORI SIMANEK     | A    |
| 10   | 00072042 | 66.64  | 02/20/21 | 50632 MEGAN KASSING     | A    |
| 10   | 00072043 | 660.80 | 02/20/21 | 11479 MEGAN WELCH       | A    |
| 10   | 00072044 | 543.20 | 02/20/21 | 4650 MELINDA VELECELA   | A    |
| 10   | 00072045 | 418.88 | 02/20/21 | 8788 NATHALIE VARGAS    | A    |
| 10   | 00072046 | 141.12 | 02/20/21 | 160280 PAULA PETERSON   | A    |
| 10   | 00072047 | 589.68 | 02/20/21 | 5983 RACHEL GARNER      | A    |
| 10   | 00072048 | 271.60 | 02/20/21 | 10375 RONELLE JACKSON   | A    |
| 10   | 00072049 | 334.32 | 02/20/21 | 10960 ROSA WALDROP      | A    |
| 10   | 00072050 | 763.84 | 02/20/21 | 130708 SHARON M BROWN   | A    |
| 10   | 00072051 | 440.72 | 02/20/21 | 10740 SHELLI EICKMEIER  | A    |
| 10   | 00072052 | 76.72  | 02/20/21 | 10774 TRICIA SPIEKER    | A    |
| 10   | 00072053 | 558.32 | 02/20/21 | 230361 WENDY WOLFE      | A    |
| 10   | 00072054 | 450.24 | 02/20/21 | 10545 YARIBEY RODRIGUEZ | A    |

Total Bank No 10 693,123.75

|                         |            |
|-------------------------|------------|
| Total Manual Checks     | .00        |
| Total Computer Checks   | 679,514.94 |
| Total ACH Checks        | 13,608.81  |
| Total Other Checks      | .00        |
| Total Electronic Checks | .00        |
| Total Computer Voids    | .00        |
| Total Manual Voids      | .00        |
| Total ACH Voids         | .00        |
| Total Other Voids       | .00        |
| Total Electronic Voids  | .00        |

Grand Total 693,123.75

Number of Checks 134

| Batch Yr | Batch No | Amount     |
|----------|----------|------------|
| 21       | 000115   | 22,133.73  |
| 21       | 000125   | 82,644.74  |
| 21       | 000130   | 53,154.20  |
| 21       | 000133   | 535,191.08 |

## Section 8 - Disposal of Property

### Article III, Section 8, A Disposal of Property

The Administrator or designee is authorized and directed to dispose of books, furniture, equipment, real estate and other property which is no longer of use to the ESU. Items which are of little or no value will be discarded or recycled, as appropriate. Items which are discarded remain the property of the ESU until no longer within its control. As such, employees are not to pull discarded items from the trash for personal use without express permission of the Administrator or designee, and proper payment where determined appropriate.

Items to be disposed of which have more than minimal value shall be sold by private sale, auction, trade-in, or by taking bids and selling to the highest or most responsible bidder. The Board shall approve the sale of any items or related grouping of items which have a value in excess of \$5,000.

The following procedures shall be followed for an auction or when taking bids:

1. The intention to sell shall be publicized, via email, an ESU bulletin board (electronic or static) or web page posting, or other means suitable to the value and nature of the property.
2. Real estate and automobiles will be sold to the highest bidder, except that a minimum acceptable price may be established prior to bidding.
3. Items shall in general be sold to the highest offer or highest bidder. However, where the item or related grouping of items which has a value less than \$5,000, preference may be given to, and a lower offer accepted from, buyers within the following order of priority: an ESU member school, another ESU, another political subdivision within the ESU, a charitable organization active within the ESU boundaries, and another political subdivision.
4. Items which are offered for sale in an approved manner which are not sold after a reasonable period of time may be considered to have no value and may be disposed of as determined by the Administrator or designee and reported to the Board annually.
5. Property that has little or no value shall be discarded or recycled as appropriate. No employee shall take such property for their personal use, even if the item has been placed in the trash, without the express approval of the administration.

|                       |                                      |
|-----------------------|--------------------------------------|
| Legal Reference:      |                                      |
| Date of Adoption:     | November 19, 2018                    |
| Date (s) of Revision: | January 21, 2019<br>January 20, 2020 |

|                        |                  |                 |           |
|------------------------|------------------|-----------------|-----------|
| Computer               | Equipment        | 4H633016WBY     |           |
| Computer               | Equipment        | CNU111V11       |           |
| Computer               | Equipment        | C02FPT1ADH2G    |           |
| Copier                 | Equipment        | 70000189 (C)    |           |
| 36x29 Table (Copier C) | Office Furniture |                 |           |
| Copier                 | Equipment        | 95003730 (B)    |           |
| Copier                 | Equipment        | 95073506 (5001) |           |
| Copier                 | Equipment        | 25218123 (D)    |           |
| Copier                 | Equipment        |                 | 5006198   |
| Laminator              | Equipment        |                 | 375       |
| Laminator              | Equipment        | ZA00211G        |           |
| Printer Stand          | Office Furniture |                 |           |
| Server                 | Equipment        | QP61907VSLZ     |           |
| Server                 | Equipment        | QP5380PASLZ     |           |
| Server                 | Equipment        | G89111L1X8S     |           |
| Server                 | Equipment        | USE037N27G      |           |
| Computer               | Equipment        | C02H40MWDV17    |           |
| Computer               | Equipment        | C1MKW3LADV30    |           |
| Computer               | Equipment        | C02HX31NDV30    |           |
| Computer               | Equipment        | C02HX31HDV30    |           |
| Computer               | Equipment        | C02J4350DV30    |           |
| Camera                 | Equipment        |                 |           |
| iPad 2                 | Equipment        | DN6FXRWGDFHW    |           |
| Printer                | Equipment        | CNGKL09283      |           |
| Monitor                | Equipment        | CNK1170FZJ      |           |
| Backup Battery         | Equipment        | SUA3000RMXL3U   |           |
| KVM                    | Equipment        |                 | 321023882 |
| Rack                   | Equipment        |                 |           |
| Server Monitor         | Equipment        |                 | 320011094 |
| JetPack                | Equipment        |                 |           |
| Computer               | Equipment        | C02HX31DDV30    |           |
| Monitor                | Equipment        | CNK1170FZC      |           |
| Switch                 | Equipment        | CN932DE0VR      |           |



2310-810

# MEMBERSHIP DUES INVOICE

in account with

## Nebraska Association of School Boards

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

---

**Name:** ESU 7

**County:** Platte

**NASB Region:** 16

| DATE             | DESCRIPTION  | AMOUNT DUE          |
|------------------|--|---------------------|
| January 29, 2021 | <b>Annual Membership Dues</b> for NASB Fiscal Year 4/1/2021 to 3/31/2022 | <b>\$750</b>        |
|                  | Pay by 4/1/2021 to receive a 2% discount.                                | <b>\$15</b>         |
|                  | <b>TOTAL AMOUNT DUE IF PAID BY APRIL 1, 2021</b>                         | <b><u>\$735</u></b> |

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

Jan. '21 Treasurer Report

|   |  |  |                     |                     |   |
|---|--|--|---------------------|---------------------|---|
| <b>Beginning Balance January 1, 2021</b>            |  |  | <b>\$150,255.67</b> |                     |   |
| <b>RECEIPTS</b>                                     |  |  |                     |                     |   |
| Property taxes                                      |  |  | \$310,390.40        |                     |   |
| SPED  |  |  | \$342,813.50        |                     |   |
| General/Flow Through                                |  |  | \$31,059.61         |                     |   |
| Grants  |  |  | \$62,990.05         |                     |   |
| <b>TOTAL RECEIPTS</b>                               |  |  | <b>\$747,253.56</b> | <b>\$747,253.56</b> |   |
|   |  |  |                     | \$897,509.23        |   |
| Transfer to Money Market                            |  |  |                     | \$140,000.00        | - |
| Total Funds Available                               |  |  |                     | \$757,509.23        |   |
| <b>DISBURSEMENTS:</b>                               |  |  |                     |                     |   |
| General Fund  |  |  | \$194,071.57        |                     |   |
| SPED  |  |  | \$302,354.05        |                     |   |
| Grants  |  |  | \$133,792.61        |                     |   |
| <b>Total DISBURSEMENTS Check #71773 thru #71919</b> |  |  | <b>\$630,218.23</b> | <b>\$630,218.23</b> | - |
| <b>Ending balance, JANUARY 31, 2021</b>             |  |  | <b>\$127,291.00</b> |                     |   |

|   |  |  |  |  |                |
|---|--|--|--|--|----------------|
| Checking balance                                      |  |  |  |  | \$127,291.00   |
| Money Market Deposit Account at First National Bank   |  |  |  |  | \$3,020,000.00 |
| Money Market Deposit Account at First National Bank   |  |  |  |  | \$100,000.00   |
| Money Market Deposit Account at Bank of Clarks        |  |  |  |  | \$100,000.00   |
| Money Market Deposit Account at Columbus Bank & Trust |  |  |  |  | \$100,000.00   |
| Certificate of Deposit - Great Western Bank           |  |  |  |  | \$200,000.00   |
| Certificate of Deposit - First National Bank-Columbus |  |  |  |  | \$100,000.00   |

**TOTAL CASH ON HAND (includes cash reserve amount below) \$3,747,291.00**

**CASH RESERVE \$1,304,205.11**

|  |  |  |              |                         |  |
|--|--|--|--------------|-------------------------|--|
| <b>Funds that are due to ESU 7</b>       |  |  |              |                         |  |
| Grants                                   |  |  |              | (\$1,238,390.29)        |  |
| Production/Art Media Accounts Receivable |  |  | (\$5,525.80) |                         |  |
| Network Support Accounts Receivable      |  |  | (\$1,945.00) |                         |  |
| Misc. Flow thru Accounts Receivable      |  |  | (\$1,951.33) |                         |  |
| Outstanding Receivables                  |  |  |              | (\$9,422.13)            |  |
| <b>Total due to ESU 7</b>                |  |  |              | <b>(\$1,247,812.42)</b> |  |

|  | 2019-2020               | 2020-2021               | 2019-2020                   | 2020-2021                   |                            |                 |
|--|-------------------------|-------------------------|-----------------------------|-----------------------------|----------------------------|-----------------|
|  | Dollars Spent Per Month | Dollars Spent Per Month | Percentage spent each month | Percentage spent each month |                            |                 |
| September  | \$233,847.34            | \$219,458.69            | 9.03%                       | 8.41%                       | Total Budget               | \$13,640,055.21 |
| October  | \$75,569.32             | \$193,540.30            | 2.92%                       | 7.42%                       | 30% of budget              | \$4,092,016.56  |
| November   | \$202,501.62            | \$170,793.79            | 7.82%                       | 6.55%                       | Total budget spent to date | \$3,427,546.34  |
| December   | \$164,982.58            | \$170,207.74            | 6.37%                       | 6.53%                       |                            |                 |
| January  | \$177,711.62            | \$163,271.84            | 6.86%                       | 6.26%                       | NOTES                      |                 |
| February   | \$170,936.81            | \$0.00                  | 6.60%                       | 0.00%                       |                            |                 |
| March  | \$162,892.28            | \$0.00                  | 6.29%                       | 0.00%                       |                            |                 |
| April  | \$168,956.78            | \$0.00                  | 6.52%                       | 0.00%                       |                            |                 |
| May  | \$159,258.47            | \$0.00                  | 6.15%                       | 0.00%                       |                            |                 |
| June   | \$180,820.12            | \$0.00                  | 6.98%                       | 0.00%                       |                            |                 |
| July   | \$185,558.73            | \$0.00                  | 7.17%                       | 0.00%                       |                            |                 |
| August   | \$220,767.89            | \$0.00                  | 8.52%                       | 0.00%                       |                            |                 |
|  |                         |                         |                             |                             |                            |                 |
| <b>Approved Total General Budget for Levy \$</b> |                         |                         | \$2,589,759.94              | \$2,608,410.23              |                            |                 |
| <b>Total Spent to date</b>                       |                         |                         | \$2,103,803.56              | \$917,272.36                |                            |                 |
| Dollars approved from cash reserve               |                         |                         |                             | \$0.00                      |                            |                 |

**Article I, Section 3, E Oath of Office**

Board members before taking office shall take and sign the following oath or affirmation:

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.

|                   |                         |
|-------------------|-------------------------|
| Legal Reference:  | § 11-101 to § 11-101.03 |
| Date of Adoption: | January 15, 2018        |

**Article I, Section 3, F Code of Ethics for Board Members**

Board members of ESU 7, like all public officers in the State, “stand in a fiduciary relationship to the people whom they have been elected or appointed to serve. As fiduciaries and trustees of the public wealth they are under an inescapable obligation to serve the public with the highest fidelity. In discharging the duties of their office they are required to display such intelligence and skill as they are capable of, to be diligent and conscientious, to exercise their discretion not arbitrarily but reasonably, and above all to display good faith, honesty and integrity. They must be impervious to corrupting influences and they must transact their business frankly and openly in the light of public scrutiny so that the public may know and be able to judge them and their work fairly. These obligations are assumed by them as a matter of law upon their entering public office.”

To assure that the entire Board acts in accordance with the foregoing legal responsibilities and to ensure the effective functioning of the Board, each Board member will sign a Board-approved Code of Ethics for ESU 7 Board Members (attached). The Code of Ethics is to be signed upon assumption of office and at each annual meeting.

|                   |  |
|-------------------|--|
| Legal Reference:  | <i>Nebraska Legislature on behalf of the State of Nebraska v. C. David Hergert</i> , 271 Neb. 976, 1011 (2006) |
| Date of Adoption: | January 15, 2018   |

**Code of Ethics for ESU 7 Board Members**

Members of the Board of ESU 7 are expected to abide by the following Code of Ethics in performance of their duties as a Board member and will be requested to acknowledge their intent to do so:

1. **Follow Laws:** I will uphold and enforce the constitutions, laws, rules and regulations of the state and federal governments, the state and federal agencies, binding court orders pertaining to educational service units, and the policies and regulations of ESU 7. Desired changes shall be brought about only through legal and ethical procedures.
  
2. **Non-Discrimination:** I will not make decisions which affect personnel, students, parents, the public, or otherwise 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, or on the basis of constitutionally protected speech.

3. **Welfare of Students:** I will make decisions in terms of the educational welfare of students served by ESU 7 and will seek to develop and maintain services and programs that meet the individual needs of students served by the ESU regardless of their sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status, social standing, or personal feelings not associated with the best interests of ESU 7 and the students.

4. **Role of the Board:** I will confine my action as a member of the Board to policy making, planning, and evaluation of the Administrator. I will carry out my responsibility, not to administer ESU 7 or its services and programs, but, together with my fellow board members, to see that they are well run. I will refer all complaints which I may receive to the Administrator and will act on the complaints at public meetings only after failure of an administrative solution. I will support decisions made by the Board, even if it is not the one I would have made, although I will reserve my independent right to seek a change using appropriate procedures. I will recognize that authority rests with the Board as a whole and will make no personal promises nor take any private action that may compromise the Board.

5. **Meetings of the Board:** I will attend all meetings of the Board except when I am unable to attend for excusable reasons, will be prepared to be an active participant at such meetings, and will follow appropriate rules of order at such meetings. I will fulfill my responsibilities on any committees and any officer positions to which I may be elected, assigned or appointed. I will not attempt to circumvent the open meetings laws by participating in meetings with a quorum of other members of the Board to make decisions on ESU 7 matters. I will not seek closed session meetings or participate in closed session meetings except as permitted by law.

6. **Independent Judgment:** I will refuse to surrender my independent judgment to special interest or partisan political groups.

7. **Confidentiality:** I will hold confidential all matters pertaining to ESU 7 which, if disclosed, would needlessly injure individuals, the Board, or ESU 7. I will not ask for legally confidential information about staff or students when not required to fulfill my duties as a Board member. When such information is made available to me in my role as a Board member, I will maintain the confidentiality of such information.

8. **Conflicts:** I will not use my position as a Board member for personal gain or for the gain of family or friends. Where I have a personal conflict of interest which affects or may be reasonably seen by others as affecting my ability to make a fair and impartial decision on a

matter before the Board, I will follow the law and Board policy to avoid the conflict from affecting the decision of the entire Board.









9. **Personnel Matters:** I will vote to appoint the best qualified personnel available after consideration of the recommendation of the administration. I will support and protect personnel in the proper performance of their duties but likewise will hold staff accountable, on matters which reach the Board, to the standards and expectations of the Board and the administration.

10. **Role Model.** I understand that my personal actions may reflect on ESU 7 and the schools and communities served by ESU 7 due to my position as a Board member. I will in all respects serve as a proper role model and engage in conduct which is reflective of a good citizen in the communities served by ESU 7.

Agreed to by the members of the Board of Educational Service Unit 7 on this \_\_\_ day of \_\_\_\_\_, 20\_\_.

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

**ESU 7 Unit Calendar**  
**August 2021 - July 2022**  
**245 Workdays**  
**SPED Cert Workdays: 188**

|   |                           |   |                             |
|---|---------------------------|---|-----------------------------|
|    | <b>LA/7 Student Start</b> |    | <b>LA/7 Student End</b>     |
|   | <b>All Staff Meetings</b> |   | <b>Unit Closed</b>          |
|  | <b>Board Meeting</b>      |  | <b>Agency Team Meetings</b> |
|  | <b>LA/7 Inservice</b>     |  | <b>LA/7 Closed</b>          |

| August 2021 22 /13 |    |    |    |    |    |    |
|--------------------|----|----|----|----|----|----|
| S                  | M  | T  | W  | Th | F  | Sa |
| 1                  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8                  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15                 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22                 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29                 | 30 | 31 |    |    |    |    |

| September 2021 21 |    |    |    |    |    |    |
|-------------------|----|----|----|----|----|----|
| S                 | M  | T  | W  | Th | F  | Sa |
|                   |    |    | 1  | 2  | 3  | 4  |
| 5                 | 6  | 7  | 8  | 9  | 10 | 11 |
| 12                | 13 | 14 | 15 | 16 | 17 | 18 |
| 19                | 20 | 21 | 22 | 23 | 24 | 25 |
| 26                | 27 | 28 | 29 | 30 |    |    |

| October 2021 21 |    |    |    |    |    |    |
|-----------------|----|----|----|----|----|----|
| S               | M  | T  | W  | Th | F  | Sa |
|                 |    |    |    |    | 1  | 2  |
| 3               | 4  | 5  | 6  | 7  | 8  | 9  |
| 10              | 11 | 12 | 13 | 14 | 15 | 16 |
| 17              | 18 | 19 | 20 | 21 | 22 | 23 |
| 24              | 25 | 26 | 27 | 28 | 29 | 30 |
| 31              |    |    |    |    |    |    |

| November ### 20 /19 |    |    |    |    |    |    |
|---------------------|----|----|----|----|----|----|
| S                   | M  | T  | W  | Th | F  | Sa |
|                     | 1  | 2  | 3  | 4  | 5  | 6  |
| 7                   | 8  | 9  | 10 | 11 | 12 | 13 |
| 14                  | 15 | 16 | 17 | 18 | 19 | 20 |
| 21                  | 22 | 23 | 24 | 25 | 26 | 27 |
| 28                  | 29 | 30 |    |    |    |    |

| December 2021 16 |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | Th | F  | Sa |
|                  |    |    | 1  | 2  | 3  | 4  |
| 5                | 6  | 7  | 8  | 9  | 10 | 11 |
| 12               | 13 | 14 | 15 | 16 | 17 | 18 |
| 19               | 20 | 21 | 22 | 23 | 24 | 25 |
| 26               | 27 | 28 | 29 | 30 | 31 |    |

| January 2022 20 |    |    |    |    |    |    |
|-----------------|----|----|----|----|----|----|
| S               | M  | T  | W  | Th | F  | Sa |
|                 |    |    |    |    |    | 1  |
| 2               | 3  | 4  | 5  | 6  | 7  | 8  |
| 9               | 10 | 11 | 12 | 13 | 14 | 15 |
| 16              | 17 | 18 | 19 | 20 | 21 | 22 |
| 23              | 24 | 25 | 26 | 27 | 28 | 29 |
| 30              | 31 |    |    |    |    |    |

| February 2022 20 |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | Th | F  | Sa |
|                  |    | 1  | 2  | 3  | 4  | 5  |
| 6                | 7  | 8  | 9  | 10 | 11 | 12 |
| 13               | 14 | 15 | 16 | 17 | 18 | 19 |
| 20               | 21 | 22 | 23 | 24 | 25 | 26 |
| 27               | 28 |    |    |    |    |    |

| March 2022 23 /21 |    |    |    |    |    |    |
|-------------------|----|----|----|----|----|----|
| S                 | M  | T  | W  | Th | F  | Sa |
|                   |    | 1  | 2  | 3  | 4  | 5  |
| 6                 | 7  | 8  | 9  | 10 | 11 | 12 |
| 13                | 14 | 15 | 16 | 17 | 18 | 19 |
| 20                | 21 | 22 | 23 | 24 | 25 | 26 |
| 27                | 28 | 29 | 30 | 31 |    |    |

| April 2022 19 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | Th | F  | Sa |
|               |    |    |    |    |    | 1  |
| 2             | 3  | 4  | 5  | 6  | 7  | 8  |
| 9             | 10 | 11 | 12 | 13 | 14 | 15 |
| 16            | 17 | 18 | 19 | 20 | 21 | 22 |
| 23            | 24 | 25 | 26 | 27 | 28 | 29 |
| 30            |    |    |    |    |    |    |

| May 2022 21 /15 |    |    |    |    |    |    |
|-----------------|----|----|----|----|----|----|
| S               | M  | T  | W  | Th | F  | Sa |
| 1               | 2  | 3  | 4  | 5  | 6  | 7  |
| 8               | 9  | 10 | 11 | 12 | 13 | 14 |
| 15              | 16 | 17 | 18 | 19 | 20 | 21 |
| 22              | 23 | 24 | 25 | 26 | 27 | 28 |
| 29              | 30 | 31 |    |    |    |    |

| June 2022 22 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | Th | F  | Sa |
|              |    |    | 1  | 2  | 3  | 4  |
| 5            | 6  | 7  | 8  | 9  | 10 | 11 |
| 12           | 13 | 14 | 15 | 16 | 17 | 18 |
| 19           | 20 | 21 | 22 | 23 | 24 | 25 |
| 26           | 27 | 28 | 29 | 30 |    |    |

| July 2022 19 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | Th | F  | Sa |
|              |    |    |    |    |    | 1  |
| 2            | 3  | 4  | 5  | 6  | 7  | 8  |
| 9            | 10 | 11 | 12 | 13 | 14 | 15 |
| 16           | 17 | 18 | 19 | 20 | 21 | 22 |
| 23           | 24 | 25 | 26 | 27 | 28 | 29 |
| 30           | 31 |    |    |    |    |    |

Clean Up Day: May 27, 2022    1st SPED Contract Day: August 13, 2021    Last SPED Contract Day: May 20, 2022

Board Recognition Dinner: April 19, 2022  
 1.21.2021/MR

**Article I, Section 1, F Unit Calendar**

It shall be the responsibility of the Administrator to develop the ESU calendar for recommendation, approval, and adoption by the Board annually. The Educational Service Unit 7 Board of Directors by the May meeting, will adopt a Unit calendar for the following year.

The Board may amend the official ESU calendar when the Board considers the change to be in the best interest of the ESU's service plan.

|                   |              |
|-------------------|--------------|
| Legal Reference:  | §            |
| Date of Revision: | May 18, 2020 |

# Section 1 - Services

## Article III, Section 1, A ESU Services

The ESU shall provide educational services as identified and requested by member school districts through a collaborative process, as developed by the ESU.

|                   |                            |
|-------------------|----------------------------|
| Legal Reference:  | NDE Rule 84, section 1.05D |
| Date of Adoption: | August 20, 2018            |

**Article III, Section 1, B Core Services to Member Districts**

Core services shall be provided to all member school districts. Core services shall be defined by the ESU as follows:

Core services shall be within the following service areas in order of priority: (i) Staff development which shall include access to staff development related to improving the achievement of students in poverty and students with diverse backgrounds; (ii) technology, including distance education services; and (iii) instructional materials services.

Core services shall improve teaching and student learning by focusing on enhancing school improvement efforts, meeting statewide requirements, and achieving statewide goals in the state’s system of elementary and secondary education. Core services shall provide schools with access to services that: the ESU and its member school districts have identified as necessary services; are difficult, if not impossible, for most individual school districts to effectively and efficiently provide with their own personnel and financial resources; can be efficiently provided by the ESU to its member school districts; and can be adequately funded to ensure that the service is provided equitably to the public school districts.

Core services shall be designed so that the effectiveness and efficiency of the service can be evaluated on a statewide basis. Core services shall be provided by the ESU in a manner that minimizes the costs of administration or service delivery to member school districts.

|                   |   |
|-------------------|---|
| Legal Reference:  | §§ 79-1204<br>NDE Rule 84, section 3.02 and section 8 |
| Date of Adoption: | August 20, 2018                                       |

**Article III, Section 1, C Use of Core Service Funds and Property Tax Funds**

Funds generated by the ESU property tax shall only be used for purposes approved by representatives of two-thirds of the member school districts, representing a majority of the students in the member school districts. The valuation of individual school districts shall not be the only consideration in determining the utilization of such funds.

The Administrator is responsible for and is delegated the authority to develop the process and procedures to obtain the required approvals, to include the following:

1. The Administrator or designees shall prepare and transmit a written proposal of core services offerings and use of the property tax levy to all member school districts each fiscal year.
2. The member school districts through their designated representatives shall indicate their approval or disapproval of the proposal within thirty calendar days after receipt of the proposal. Failure to so indicate within such time period shall be deemed approval of the proposal.
3. In the event a proposal fails to receive approval, the Administrator will consult with the designated representatives and/or the Boards of the member school districts. After such consultation, written proposals may be amended and resubmitted.

|                   |  |
|-------------------|--|
| Legal Reference:  | §79-1242<br>NDE Rule 84, section 1.05D |
| Date of Adoption: | August 20, 2018                        |

## Section 8 - Disposal of Property

### Article III, Section 8, A Disposal of Property

The Administrator or designee is authorized and directed to dispose of books, furniture, equipment, real estate and other property which is no longer of use to the ESU. Items which are of little or no value will be discarded or recycled, as appropriate. Items which are discarded remain the property of the ESU until no longer within its control. As such, employees are not to pull discarded items from the trash for personal use without express permission of the Administrator or designee, and proper payment where determined appropriate.

Items to be disposed of which have more than minimal value shall be sold by private sale, auction, trade-in, or by taking bids and selling to the highest or most responsible bidder. The Board shall approve the sale of any items or related grouping of items which have a value in excess of \$5,000.

The following procedures shall be followed for an auction or when taking bids:

1. The intention to sell shall be publicized, via email, an ESU bulletin board (electronic or static) or web page posting, or other means suitable to the value and nature of the property.
2. Real estate and automobiles will be sold to the highest bidder, except that a minimum acceptable price may be established prior to bidding.
3. Items shall in general be sold to the highest offer or highest bidder. However, where the item or related grouping of items which has a value less than \$5,000, preference may be given to, and a lower offer accepted from, buyers within the following order of priority: an ESU member school, another ESU, another political subdivision within the ESU, a charitable organization active within the ESU boundaries, and another political subdivision.
4. Items which are offered for sale in an approved manner which are not sold after a reasonable period of time may be considered to have no value and may be disposed of as determined by the Administrator or designee and reported to the Board annually.
5. Property that has little or no value shall be discarded or recycled as appropriate. No employee shall take such property for their personal use, even if the item has been placed in the trash, without the express approval of the administration.

|                       |                                      |
|-----------------------|--------------------------------------|
| Legal Reference:      |                                      |
| Date of Adoption:     | November 19, 2018                    |
| Date (s) of Revision: | January 21, 2019<br>January 20, 2020 |

# Romans Wiemer & Associates

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January 20, 2021

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, 2020, 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: klz

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

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

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

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

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January 20, 2021

## Independent Auditor's Report

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

### **Report on the Financial Statements**

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, 2020, 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,

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

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.

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, 2020, 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

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

this paragraph is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2021, 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, 2020**

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, 2020. 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, 2020 was \$4,135,278.67 compared with \$3,105,935.77 at August 31, 2019. This was an increase of \$1,029,342.90 or 33.14%.
- General Fund disbursements were \$8,938,187.01 for the current fiscal year, which is a \$1,113,669.33, 11.08% decrease from the prior fiscal year.
- Federal program disbursements were \$2,390,542.68 for the current fiscal year, which is a \$55,904.88 decrease from the previous fiscal year.
- **Budget Observations 2019- 2020**
  - Balancing of the ESU 7 Budget between available resources and increasing costs continued to require constant monitoring. During 2019-2020 revenue exceeded expenditures.

(Continued)

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2020**

**Governmental Activities** (Continued)

- o Statewide Core Service Funding was at \$0 during 2019-2020 as a result of statewide formula distribution applications.
- o While working to build cash reserve, the three year spending/revenue projections continue to indicate cash reserve obligations if current levels of services and expenditures are continued. This trend continues to be closely studied/monitored by the Superintendent's Executive Committee and the ESU 7 Board as valuation and Core Service funding continue to interact.
- o Federal and State requirements for increased student achievement accountability and involvement in statewide initiatives, along with ongoing financial pressures for schools, continue to influence service offering discussions. These continually translate into additional service request from area schools, and require increase work efficiency and budget resource allocation shifts as key means to control future budget challenges.

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

The largest single source of receipts for the Unit is Federal funding for grants. In 2019-2020, the Units assessed valuation was \$17,265,066,293, a decrease of \$256,790,119 from 2018-2019. The second largest source of receipts for the unit is property tax. Comparison figures for the past two years are as follows:

|                   | <u>2018/2019</u>       | <u>2019/2020</u>       | <u>Difference</u>     |
|-------------------|------------------------|------------------------|-----------------------|
| Beginning Balance | \$ 4,089,706.75        | \$ 3,105,935.77        | \$ (983,770.98)       |
| Receipts          | \$ 9,068,085.36        | \$ 9,967,529.91        | \$ 899,444.55         |
| Expenses          | 10,051,856.34          | 8,938,187.01           | (1,113,669.33)        |
| Net Increase      | <u>(983,770.98)</u>    | <u>1,029,342.90</u>    | <u>2,013,113.88</u>   |
| Ending Balance    | <u>\$ 3,105,935.77</u> | <u>\$ 4,135,278.67</u> | <u>\$1,029,342.90</u> |

The following table shows the property tax rates, by fund, for fiscal years 2019-2020 and 2018-2019, 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 2019-2020 would be \$15.00.

|              | <u>2019-2020</u> | <u>2018-2019</u> | <u>Difference</u> |
|--------------|------------------|------------------|-------------------|
| General Levy | .015000          | .015000          | 0.000000          |

(Continued)

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2020**

**General Fund Budgetary Highlights**

Over the course of the 2019-2020 fiscal year, the Unit's General Fund Cash Position increased by \$1,029,342.90. The following table provides a detailed picture of the increase in cash position.

|  |                             |                        |                          |
|--|-----------------------------|------------------------|--------------------------|
| 09/01/19 Actual Beginning Balance      |                             | <u>\$ 3,105,935.77</u> |                          |
|  | <u>2019-2020 Year End</u>   |                        |                          |
|  | <u>Budget</u>               |                        |                          |
|  | <u>Original &amp; Final</u> | <u>Actual</u>          | <u>Difference</u>        |
| Receipts:                              |                             |                        |                          |
| Local District Taxes                   | \$ 2,589,759.94             | \$ 2,289,533.09        | \$ (300,226.85)          |
| Carline                                |                             | 2,063.46               | 2,063.46                 |
| Interest and Penalties on Taxes        |                             | 4,152.78               | 4,152.78                 |
| Contracted Services                    | 4,617,822.62                | 3,672,944.42           | (944,878.20)             |
| Investment Interest                    | 17,625.00                   | 19,081.57              | 1,456.57                 |
| Other Local Sources                    | 1,387,666.38                | 1,001,071.54           | (386,594.84)             |
| Homestead                              | 25,000.00                   | 29,309.50              | 4,309.50                 |
| Property Tax Credit                    |                             | 237,090.94             | 237,090.94               |
| Personal Property Tax Credit           |                             | 10,534.84              | 10,534.84                |
| Nameplate Capacity Tax                 |                             | 8,295.94               | 8,295.94                 |
| P.P. Tax Credit – Public Services & RR |                             | 24.67                  | 24.67                    |
| Motor Vehicle Prorate                  | 5,000.00                    | 5,815.61               | 815.61                   |
| Federal Sources                        | 3,580,309.39                | 2,686,976.63           | (893,332.76)             |
| Non-Revenue Receipts                   | 1,000.00                    | 634.92                 | (365.08)                 |
| Total Receipts                         | <u>\$ 12,224,183.33</u>     | <u>\$ 9,967,529.91</u> | <u>\$ (2,256,653.42)</u> |
| Disbursements:                         | <u>\$ 14,047,117.89</u>     | <u>\$ 8,938,187.01</u> | <u>\$ 5,108,930.88</u>   |
| Net Increase                           |                             | <u>1,029,342.90</u>    |                          |
| 08/31/20 Ending Balance                |                             | <u>\$ 4,135,278.67</u> |                          |

**CURRENT FINANCIAL ISSUES**

2019-2020 analysis of safety and security measures resulted in the need to update our door lock and security systems. This minor remodel project was completed during the 2019-2020 year.

**EDUCATIONAL SERVICE UNIT 7**  
**COLUMBUS, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2020**

**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, 2020**

|                            | <u>Governmental<br/>Activities</u> |
|----------------------------|------------------------------------|
| Assets:                    |                                    |
| Cash and Deposits          | \$ 3,615,520.65                    |
| County Treasurers' Balance | <u>519,758.02</u>                  |
| Total Assets               | <u>\$ 4,135,278.67</u>             |
| Liabilities:               | <u>\$ 0.00</u>                     |
| Net Position               |                                    |
| Unrestricted               | <u><u>\$ 4,135,278.67</u></u>      |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

|  | <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                            | \$ (2,255,788.41)             | \$ 3,672,944.42                 |   | \$ 1,417,156.01  |
| Support Services - Students                  | (1,441,580.41)                |                                 |   | (1,441,580.41)   |
| Support Services - Instruction               | (939,209.37)                  |                                 |   | (939,209.37)   |
| Support Services - General<br>Administration | (407,308.05)                  |                                 |   | (407,308.05)   |
| Central Services                             | (1,358,180.70)                |                                 |   | (1,358,180.70)   |
| Operation & Maintenance<br>of Plant          | (109,698.27)                  |                                 |   | (109,698.27)   |
| Facilities Acquisitions &<br>Construction    | (99,780.79)                   |                                 |   | (99,780.79)  |
| Federal Programs                             | (2,326,641.01)                |                                 | \$ 2,686,976.63                                   | 360,335.62   |
| Net Program<br>(Disbursements) Receipts      | <u>\$ (8,938,187.01)</u>      | <u>\$ 3,672,944.42</u>          | <u>\$ 2,686,976.63</u>                            | <u>\$ (2,578,265.96)</u>   |
| General Receipts:                            |                               |                                 |   |  |
| Local Receipts                               |                               |                                 |   | \$ 2,295,749.33  |
| Investment Income                            |                               |                                 |   | 19,081.57  |
| Other Local Receipts                         |                               |                                 |   | 1,001,071.54   |
| State Sources                                |                               |                                 |   | 291,071.50   |
| Non-Revenue Receipts                         |                               |                                 |   | <u>634.92</u>  |
| Total General Receipts                       |                               |                                 |   | <u>\$ 3,607,608.86</u>   |
| Changes in Net Position                      |                               |                                 |   | \$ 1,029,342.90  |
| Net Position - Beginning                     |                               |                                 |   | <u>3,105,935.77</u>  |
| Net Position - Ending                        |                               |                                 |   | <u><u>\$ 4,135,278.67</u></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, 2020**

|   | Actual              |
|---|---------------------|
| Receipts:   |                     |
| Local Receipts                                      | \$ 2,295,749.33     |
| Tuition Receipts                                    | 3,672,944.42        |
| Investment Income                                   | 19,081.57           |
| Other Local Receipts                                | 1,001,071.54        |
| State Sources                                       | 291,071.50          |
| Federal Sources                                     | 2,686,976.63        |
| Non-Revenue Receipts                                | 634.92              |
| <br>Total Receipts                                  | <br>\$ 9,967,529.91 |
| <br>Disbursements:                                  |                     |
| Special Education                                   | \$ 2,255,788.41     |
| Support Services - Students                         | 1,441,580.41        |
| Support Services - Instruction                      | 939,209.37          |
| Support Services - General Administration           | 407,308.05          |
| Central Services                                    | 1,358,180.70        |
| Operation & Maintenance of Plant                    | 109,698.27          |
| Facilities Acquisitions & Construction              | 99,780.79           |
| Federal Programs                                    | 2,326,641.01        |
| <br>Total Disbursements                             | <br>\$ 8,938,187.01 |
| <br>Excess (Deficit) of Receipts Over Disbursements | <br>\$ 1,029,342.90 |
| <br>Fund Balance, September 1                       | <br>3,105,935.77    |
| <br>Fund Balance, August 31                         | <br>\$ 4,135,278.67 |
| <br>Assets  |                     |
| Cash and Deposits                                   | \$ 3,615,520.65     |
| County Treasurers' Balance                          | 519,758.02          |
| <br>Total Assets                                    | <br>\$ 4,135,278.67 |
| <br>Fund Balances                                   |                     |
| Unassigned  | \$ 4,135,278.67     |

See Accompanying Notes to the Financial Statements

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**FIDCIARY FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

|   | <u>Other Employee<br/>Benefit Trust<br/>Funds</u> | <u>Custodial<br/>Funds</u>  |
|---|---|-----------------------------|
| Assets:   |   |                             |
| Cash and Deposits   | <u>\$ 20,792.34</u>                               | <u>\$ 4,906.58</u>          |
| Net Position  |   |                             |
| Held in Trust for Nebraska Educational Service Unit Board Association |   | \$ 4,906.58                 |
| Held in Trust for Employees   | <u>\$ 20,792.34</u>                               | <u>                    </u> |
| Total Net Position  | <u>\$ 20,792.34</u>                               | <u>\$ 4,906.58</u>          |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**STATEMENT OF CHANGES IN FIDUCIARY**  
**NET POSITION - MODIFIED CASH BASIS**  
**FIDUCIARY FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020**

|  | Other Employee<br>Benefit Trust<br>Funds | Custodial<br>Funds |
|--|--|--------------------|
| Receipts:  |  |                    |
| Participant Contributions                          | \$ 56,045.23                             |                    |
| Interest   |  | \$ 17.75           |
|  |  |                    |
| Total Receipts                                     | \$ 56,045.23                             | \$ 17.75           |
| Disbursements:                                     |  |                    |
| Payments to Participants                           | \$ 60,581.67                             |                    |
| NESUBA Disbursements                               |  | \$ 0.00            |
|  |  |                    |
| Total Disbursements                                | \$ 60,581.67                             | \$ 0.00            |
| Change in Net Position Held in Trust for Employees | \$ (4,536.44)                            | \$ 17.75           |
| Modified Cash Basis Net Position - Beginning       | 25,328.78                                | 4,888.83           |
| Modified Cash Basis Net Position - Ending          | \$ 20,792.34                             | \$ 4,906.58        |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 1**

**Significant Accounting Policies**

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

A. **Fund Accounting**

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

Fund Types:

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

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

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

B. **Basis of Accounting**

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

C. **Basis of Presentation**

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

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 1**

**Significant Accounting Policies** (Continued)

("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, 2020**

**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, 2020**

**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, 2020**

**NOTE 4**

**Cash and Investments**

Cash for the Educational Service Unit at August 31, 2020, consisted of the following:

|                                       | <u>Bank<br/>Amount</u> | <u>Book<br/>Amount</u> |
|---------------------------------------|------------------------|------------------------|
| General Fund                          | \$3,701,342.24         | \$3,615,520.65         |
| Other Employee Benefit<br>Trust Funds | 25,929.22              | 20,792.34              |
| Custodial Funds                       | <u>4,906.58</u>        | <u>4,906.58</u>        |
| Total                                 | <u>\$3,732,178.04</u>  | <u>\$3,641,219.57</u>  |

At August 31, 2020, the Educational Service Unit had bank deposits of \$3,732,178.04. 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, 2020.

**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, 2020:

|   | <u>August 31, 2020</u> |
|---|------------------------|
| General Fund (Including<br>Bond Collections):<br>Antelope County<br>(Continued) | \$ 195.05              |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 5**

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

|                         | <u>August 31, 2020</u> |
|-------------------------|------------------------|
| General Fund (Including |                        |
| Bond Collections):      |                        |
| Boone County            | \$ 62,594.18           |
| Butler County           | 71,424.20              |
| Colfax County           | 54,016.57              |
| Cumming County          | 7,629.24               |
| Greeley County          | 1.00                   |
| Hamilton County         | 8,631.00               |
| Howard County           | 1,625.54               |
| Merrick County          | 60,924.27              |
| Nance County            | 28,767.90              |
| Platte County           | 122,438.40             |
| Polk County             | 56,651.66              |
| Saunders County         | 10,347.41              |
| Seward County           | 1,738.50               |
| Stanton County          | 12,196.47              |
| York County             | 12,920.57              |
| Madison County          | 211.62                 |
| Dodge County            | 7,444.44               |
|                         | \$ 519,758.02          |

**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, 2020**

**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, 2020, 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, 2019, 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, 2020**

**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, 2020, the Service Unit's total payroll for all employees was \$4,936,918.85. Total covered payroll was \$4,869,371.53. 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, 2018, to June 30, 2019 (and from July 1, 2019 through, August 31, 2020). 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, 2020 was \$480,987.05.

**Pension Liabilities**

At June 30, 2019 the Service Unit had a liability of \$2,322,315 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, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 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, 2020**

**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, 2019, the Service Unit's proportion was 0.190978 percent, which was an increase of 0.002685 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the Service Unit's allocated pension expense was \$501,536.

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 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 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, 2019, 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, 2020**

**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, 2019, (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, 2019, 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 current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

(Continued)

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**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%                     | \$ 5,857,752   |
| Current discount rate | 7.5%                     | \$ 2,322,315   |
| 1% increase           | 8.5%                     | \$ (596,196)   |

**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, 2020**

**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, 2020, Educational Service Unit No. 7 had collected \$56,045.23 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, 2020, that account had a carrying value of \$20,792.34, 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 \$17.75 for fiscal year ended August 31, 2020. This is reported as the Custodial 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, 2020**

**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, 2020 is as follows:

| <u>Tax Abatement Program</u>    | <u>Amount Abated<br/>During the Year</u> |
|---------------------------------|--|
| Albion Downtown Project 1       | \$ 243.61                                |
| Petersburg Redevelopment 1      | \$ 146.17                                |
| Petersburg Redevelopment 2      | \$ 154.39                                |
| Petersburg Redevelopment 3      | \$ 103.12                                |
| Sindelar Utility Extension      | \$ 17.11                                 |
| 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    | \$ 64.74                                 |
| Dana Point Dulp Housing Phase 2 | \$ 222.08                                |
| Eating Establishment LLC        | \$ 22.15                                 |
| GDC Properties LLC              | \$ 0.00                                  |
| Northwest Drainage Project      | \$ 683.15                                |
| 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                      | \$ 117.00                                |
| Lakeview (2009)                 | \$ 112.70                                |
| Lakeview (2010)                 | \$ 267.89                                |
| MCEDC (2009)                    | \$ 124.20                                |
| MCEDC (Project #3)              | \$ 71.32                                 |
| MCEDC (Project #4)              | \$ 33.24                                 |
| MCEDC (Project 1 East View)     | \$ 99.24                                 |
| McHargue 18                     | \$ 58.97                                 |
| Merrick Manor                   | \$ 152.57                                |
| (Continued)                     |  |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 12**

**Tax Abatement**

| <u>Tax Abatement Program</u>          | <u>Amount Abated<br/>During the Year</u> |
|---------------------------------------|--|
| Runza                                 | \$ 81.59                                 |
| SCIUGA                                | \$ 140.30                                |
| Southeast Vila                        | \$ 35.09                                 |
| Subway Project                        | \$ 32.88                                 |
| Archer Daniels Midlands               | \$ 617.39                                |
| Front Runner Fab Inc.                 | \$ 27.65                                 |
| Fullerton Senior Living               | \$ 100.33                                |
| Homs, LLC                             | \$ 105.46                                |
| Highway 81 & 30/Ramada Inn            | \$ 466.62                                |
| Westgate Center Hwy 81 & 30           | \$ 244.19                                |
| Westgate Center Redevelopment Project | \$ 200.05                                |
| WHO Development Phase I Hotel         | \$ 0.00                                  |
| WHO Development Phase I Retail        | \$ 254.83                                |
| WHO Development Phase II Retail       | \$ 108.99                                |
| Osceola Coop                          | \$ 344.69                                |
| Stromsburg City Project 2             | \$ 402.10                                |

**NOTE 13**

**Subsequent Events**

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

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

|   | Budget<br>Original & Final | Actual                 | Favorable<br>(Unfavorable) |
|---|----------------------------|------------------------|----------------------------|
| Receipts:   |                            |                        |                            |
| 1100 Local District Taxes                         | \$ 2,589,759.94            | \$ 2,289,533.09        | \$ (300,226.85)            |
| 1115 Carline                                      |                            | 2,063.46               | 2,063.46                   |
| 1140 Penalties and Interest on Taxes              |                            | 4,152.78               | 4,152.78                   |
| 1380 Contracted Services Below Age 5 - SPED       | 1,001,605.00               | 977,582.18             | (24,022.82)                |
| 1385 Contracted Services School Age - SPED        | 3,616,217.62               | 2,695,362.24           | (920,855.38)               |
| 1510 Investment Interest                          | 17,625.00                  | 19,081.57              | 1,456.57                   |
| 1910 Rental                                       | 500.00                     | 400.10                 | (99.90)                    |
| 1951 Miscellaneous Revenue - Other Districts      | 884,000.00                 | 863,107.78             | (20,892.22)                |
| 1960 Miscellaneous Revenue -<br>Other Governments | 29,000.00                  | 30,273.24              | 1,273.24                   |
| 1965 Distance Education                           | 100,000.00                 | 104,808.33             | 4,808.33                   |
| 1990 Miscellaneous Local Revenue                  | 374,166.38                 | 2,482.09               | (371,684.29)               |
| 3130 Homestead Exemption                          | 25,000.00                  | 29,309.50              | 4,309.50                   |
| 3131 Property Tax Credit                          |                            | 237,090.94             | 237,090.94                 |
| 3132 Personal Property Tax Credit                 |                            | 10,534.84              | 10,534.84                  |
| 3133 Nameplate Capacity Tax                       |                            | 8,295.94               | 8,295.94                   |
| 3134 P. P. Tax Credit - Public Services & RR      |                            | 24.67                  | 24.67                      |
| 3180 Pro-Rate Motor Vehicle                       | 5,000.00                   | 5,815.61               | 815.61                     |
| 4418 IDEA Part B PEaK Projects                    | 65,047.00                  | 49,987.15              | (15,059.85)                |
| 4505 Title I                                      | 835,768.93                 | 829,744.00             | (6,024.93)                 |
| 4506 Title I - Accountability                     | 33,863.51                  | 34,394.00              | 530.49                     |
| 4509 Title IIA                                    | 153,916.63                 | 84,686.00              | (69,230.63)                |
| 4510 Title IV                                     | 161,755.54                 | 93,115.00              | (68,640.54)                |
| 4523 IDEA Special Projects                        | 274,045.20                 | 235,718.61             | (38,326.59)                |
| 4524 Other Federal Non-Categorical                | 502,427.13                 | 119,079.51             | (383,347.62)               |
| 4525 Carl Perkins                                 | 78,928.00                  | 69,279.00              | (9,649.00)                 |
| 4526 Title I Part C Migrant                       | 1,222,097.80               | 977,676.00             | (244,421.80)               |
| 4527 Title III LEP                                | 152,459.65                 | 90,950.00              | (61,509.65)                |
| 4530 Other Federal Categorical                    | 5,000.00                   | 4,148.63               | (851.37)                   |
| 4531 Title IV Part B CCLC                         | 25,000.00                  | 25,930.00              | 930.00                     |
| 4709 Medicaid Admin Activities                    | 70,000.00                  | 72,268.73              | 2,268.73                   |
| 5690 Non-Revenue Receipts                         | 1,000.00                   | 634.92                 | (365.08)                   |
| <b>Total Receipts</b>                             | <b>\$ 12,224,183.33</b>    | <b>\$ 9,967,529.91</b> | <b>\$ (2,256,653.42)</b>   |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

|   | Budget<br>Original & Final | Actual          | Favorable<br>(Unfavorable) |
|---|----------------------------|-----------------|----------------------------|
| Disbursements:  |                            |                 |                            |
| 1200 Special Education  | \$ 2,052,312.62            | \$ 1,420,519.83 | \$ 631,792.79              |
| 1296 Special Education - Below Age 5                            | 901,305.00                 | 835,268.58      | 66,036.42                  |
| 2141 Psychological Services - SPED<br>School Age                | 588,994.99                 | 495,600.05      | 93,394.94                  |
| 2151 Speech Pathology & Audiology Services -<br>SPED School Age | 933,115.01                 | 727,401.99      | 205,713.02                 |
| 2181 Visually Impaired - Related Services -<br>SPED School Age  | 247,394.99                 | 218,578.37      | 28,816.62                  |
| 2213 Instructional Staff Training                               | 934,385.30                 | 795,358.97      | 139,026.33                 |
| 2290 Support Services - Other                                   | 183,980.75                 | 143,850.40      | 40,130.35                  |
| 2310 ESU Board of Control                                       | 103,236.23                 | 58,864.82       | 44,371.41                  |
| 2320 Executive Administration                                   | 566,441.56                 | 338,116.23      | 228,325.33                 |
| 2330 District Legal Services                                    | 11,729.41                  | 10,327.00       | 1,402.41                   |
| 2510 Fiscal Services  | 162,460.40                 | 118,694.35      | 43,766.05                  |
| 2530 Printing, Publishing & Duplicating<br>Services             | 525,726.67                 | 419,454.90      | 106,271.77                 |
| 2580 Administrative Technology Services                         | 1,513,959.63               | 820,031.45      | 693,928.18                 |
| 2610 Operation of Buildings                                     | 213,020.00                 | 16,580.45       | 196,439.55                 |
| 2620 Maintenance of Buildings                                   | 40,490.57                  | 12,114.49       | 28,376.08                  |
| 2630 Care & Upkeep of Grounds                                   | 17,125.00                  | 3,685.30        | 13,439.70                  |
| 2650 Vehicle Operation, Maintenance &<br>Purchasing             | 52,536.33                  | 9,566.48        | 42,969.85                  |
| 2660 Security   | 53,480.00                  | 63,063.20       | (9,583.20)                 |
| 2670 Safety   | 2,600.00                   | 4,688.35        | (2,088.35)                 |
| 4700 Building Improvements                                      | 1,618,419.25               | 99,780.79       | 1,518,638.46               |
| 6200 Title I  | 855,567.38                 | 788,971.82      | 66,595.56                  |
| 6210 Title I Accountability                                     | 33,863.51                  | 11,510.96       | 22,352.55                  |
| 6310 Title II Part A  | 251,683.63                 | 89,845.64       | 161,837.99                 |
| 6415 IDEA Special Projects                                      | 402,999.27                 | 304,426.80      | 98,572.47                  |
| 6416 IDEA Part C (PRT)  | 28,420.48                  | 15,155.47       | 13,265.01                  |
| 6417 IDEA Part B Transition Projects                            | 54,830.09                  | 29,026.97       | 25,803.12                  |
| 6418 IDEA Part B PEaK Projects                                  | 65,047.00                  | 61,655.92       | 3,391.08                   |
| 6700 Carl Perkins   | 145,541.83                 | 32,096.77       | 113,445.06                 |
| 6915 Title I Part C Education of Migratory<br>Children          | 1,085,832.80               | 821,415.64      | 264,417.16                 |
| (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, 2020**

|  | Budget<br>Original & Final | Actual                 | Favorable<br>(Unfavorable) |
|--|----------------------------|------------------------|----------------------------|
| Disbursements: (Continued)                         |                            |                        |                            |
| 6925 Title III Part A                              | \$ 202,312.65              | \$ 81,358.68           | \$ 120,953.97              |
| 6969 Title IV, Part A                              | 193,305.54                 | 91,176.34              | 102,129.20                 |
| 6990 Other Federal Categorical Programs            | 5,000.00                   |                        | 5,000.00                   |
| <br>   |                            |                        |                            |
| Total Disbursements                                | <u>\$ 14,047,117.89</u>    | <u>\$ 8,938,187.01</u> | <u>\$ 5,108,930.88</u>     |
| <br>   |                            |                        |                            |
| Excess (Deficit) of Receipts Over<br>Disbursements | <u>\$ (1,822,934.56)</u>   | \$ 1,029,342.90        | <u>\$ 2,852,277.46</u>     |
| <br>   |                            |                        |                            |
| Fund Balance, September 1                          |                            | <u>3,105,935.77</u>    |                            |
| <br>   |                            |                        |                            |
| Fund Balance, August 31                            |                            | <u>\$ 4,135,278.67</u> |                            |

# Romans Wiemer & Associates

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January 20, 2021

## 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, 2020, 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 20, 2021. 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 20, 2021.

### **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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 7, of Columbus, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Educational Service Unit No. 7, of Columbus, Nebraska's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Educational Service Unit No. 7, of Columbus, Nebraska

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

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether Educational Service Unit No. 7, of Columbus, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

RWA: klz

# Romans Wiemer & Associates

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January 20, 2021

## 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, 2020. 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 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, 2020.

**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 identify 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.

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

| <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  | \$ 788,971.82                    |
| Title I Part A Accountability                                     | 84.010                             | Not Available  | <u>3,143.90</u>                  |
| Total Title I Part A  |                                    |  | \$ 792,115.72                    |
| Title I Migrant   | 84.011                             | Not Available  | 821,415.64                       |
| Special Education Cluster   |                                    |  |                                  |
| Regional Autism   | 84.027                             | Not Available  | 132,850.62                       |
| PEaK  | 84.027                             | Not Available  | 61,655.92                        |
| Regional Transition   | 84.027                             | Not Available  | 25,333.05                        |
| ENTC Transition   | 84.027                             | Not Available  | <u>3,693.92</u>                  |
| Total Special Education Cluster                                   |                                    |  | \$ 223,533.51                    |
| Carl Perkins  | 84.048                             | Not Available  | 32,096.77                        |
| Planning Region   | 84.181                             | Not Available  | 15,155.47                        |
| Title III   | 84.365                             | Not Available  | 81,358.68                        |
| Title IIa   | 84.367                             | Not Available  | 89,845.64                        |
| Title IV-A  | 84.424                             | Not Available  | <u>91,176.34</u>                 |
| Total U. S. Department of Education                               |                                    |  | <u>\$ 2,146,697.77</u>           |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

| <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>\$ 171,576.18</u>             |
| Passed through Programs from Nebraska Department of Health and Human Services: |                                    |  |                                  |
| Medicaid Administrative Activities   | 93.778                             | Not Available  | <u>\$ 72,268.73</u>              |
| Total U. S. Department of Health and Human Services                            |                                    |  | <u>\$ 243,844.91</u>             |
| Total Disbursements of Federal Awards  |                                    |  | <u><u>\$ 2,390,542.68</u></u>    |

**EDUCATIONAL SERVICE UNIT NO. 7**  
**COLUMBUS, NEBRASKA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AUGUST 31, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**FINDINGS- FINANCIAL STATEMENTS AUDIT**

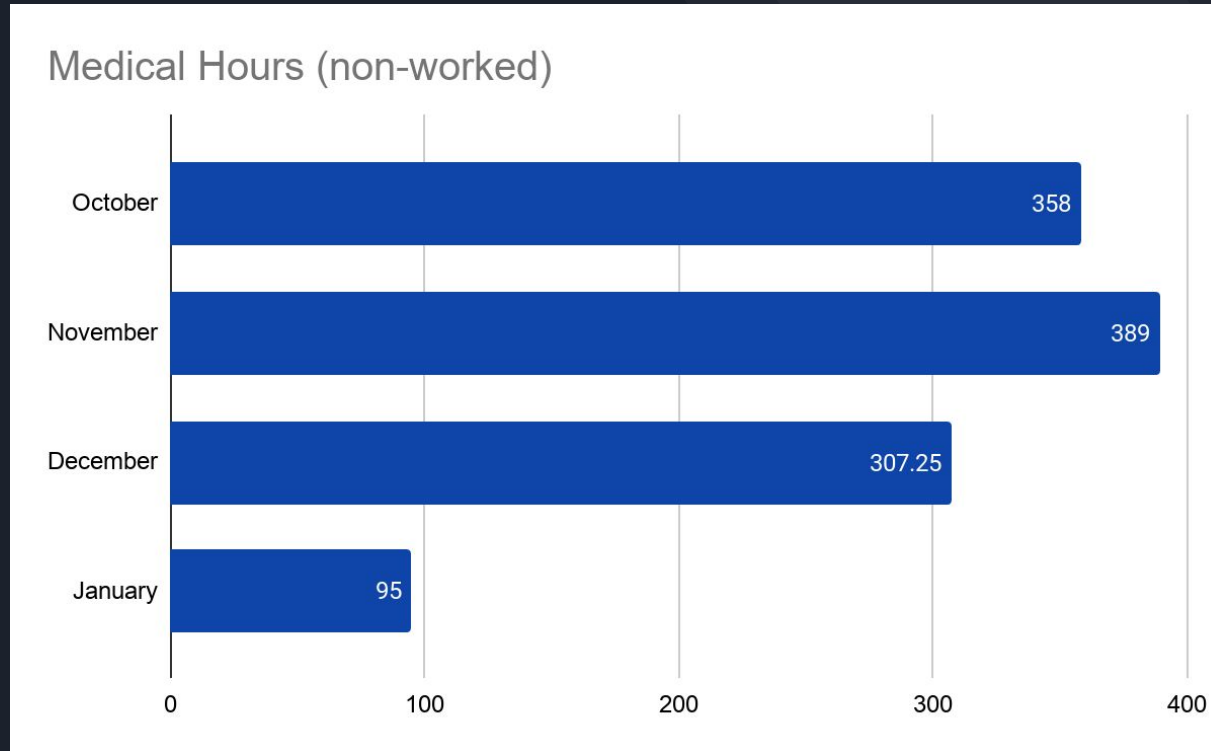
None

**FINDINGS AND QUESTIONS COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

None

| <u>Questioned<br/>Cost</u> |
|----------------------------|
| <u>\$ 0.00</u>             |

# Admin Report - COVID Update



- January Instances
  - Isolate - 1
  - Quarantine - 1
  - Monitor - 0

# COVID Pay Resolution

## RESOLUTION

WHEREAS, Educational Service Unit Number 7 ("ESU 7") anticipates that it may need to temporarily close its operations at some point for health and safety reasons; and,

WHEREAS, if ESU 7 closes on a temporary basis, then ESU 7 employees who work on an hourly, exempt and/or non-exempt basis may not be able to work at ESU 7; and/or

WHEREAS, after advisement from local health departments, ESU 7's hourly, exempt and/or non-exempt employees are asked to self-quarantine or isolate; and

WHEREAS, it is in the best interests of ESU 7 to pay ESU 7's hourly, exempt and/or non-exempt employees while ESU 7 is temporarily closed for a variety of reasons, namely: to ensure that said ESU 7 employees do not leave employment during the temporary closure, to avoid the spread of any illness to other employees, for staff morale, to comply with its own and school district obligations under the federal CARES Act, and for other legitimate reasons.

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The foregoing Resolution having been read in its entirety, Member \_\_\_\_\_ moved for their passage and adoption. Member \_\_\_\_\_ seconded same.

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\_\_\_\_\_.

The following members voted against the same:

\_\_\_\_\_.

The following members were absent or not voting: \_\_\_\_\_.

The above Resolution having been consented to by a majority of the quorum of the Board, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

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Serving the schools of Boone, Butler, Colfax, Morrill, Nance, Platte, and Polk counties

RESOLUTION

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DATED this 15th day of February, 2021.

EDUCATIONAL SERVICE UNIT 7

ATTEST:

BY: \_\_\_\_\_  
President

\_\_\_\_\_  
Secretary



# 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 to Policy Manual: The Board will work to update and streamline the 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.

## Directors

- Goal 1: By August 2022, system processes will be developed, trained, and operational for every agency team department.
- Goal 2: By August 2021, complete leadership and evaluation training.

## Agency Team

- Goal 1: During the 20-21 school year, the Agency Team will revise and implement the Return to Services/School Plan to address concerns presented by our staff and schools.
- Goal 2: Implementing processes

## Departments

- Administration: Communication - By May 2021 the Admin Team will have a communication system in place and will use it effectively. Common Invoicing System - By May 2021 will have similar or combined invoicing systems agency wide.
- Cen7ter: The jobsite component of the Cen7ter program will be reorganized to be accessible and beneficial for all Cen7ter staff by May 2021.
- Early Childhood: Our department selected staffing and retaining staff as our goal, so we can maintain a fully staffed EC team. By May 2021 we will have 3 things our Team can do to encourage new team



*Serving the schools of Boone, Butler, Colfax, Merrick, Nance, Platte, and Polk counties*

members to stay and 3 things we can share with the Agency team to encourage retention for employees.

- Grants: By May 2021, the Grants Team will devise a plan to describe and disseminate individual services which are provided by the grant dept.
- Learning Academy: During the 36 weeks of instruction, Learning Academy staff will improve our ability to identify and meet student academic, behavioral, and mental health needs.
- Mental Health: To strengthen the foundation and awareness of the Mental Health Department by clarifying therapeutic roles, exceptions and ways to support districts needs through the MTSS framework
- Migrant: Increase the percentage of eligible migrant students receiving instructional services during the regular school year.
- Production: Create a process to eliminate the need for multiple teacher interactions for clarifying ordering and picking up materials.
- Professional Development: By May of 2021, develop and implement a procedure for hosting hybrid professional development sessions.
- Psychology: During the 2020-21 academic year, we will work as a department with our school districts to complete valid, reliable, and ethical evaluations.
- Speech: By the end of the 2020-2021 school year, the SLPs will create individual plans for service delivery by meeting 4/4 objectives at a proficient or distinguished level.
- Technology: During the 20 - 21 school year, the technology department will work toward equalizing technology knowledge and abilities among team members.
- Vision: By May 2021, the vision team will create a google document with each team member providing 1 resource monthly of ideas to provide students with visual impairments services when in-person instruction is not an option.



## CLASSIFIED EMPLOYMENT AGREEMENT

This employment agreement is made by and entered into between Educational Service Unit 7, State of Nebraska, hereinafter referred to as "ESU7", and Maria del Socorro Rodriguez Borquez, hereinafter referred to as the "Party".

**WITNESSETH:** That ESU 7 hereby agrees to employ the above named Party in the assignment of MEP Education Service Provider, subject to the following terms and conditions:

- 1 **Term of Employment.** This agreement shall commence on the 29th day of January, 2021. This agreement shall terminate on the 31st day of August, 2021 or may be terminated pursuant to Section 6 of the agreement, whichever occurs first. This term shall consist of 148 days of service, which are inclusive of vacations and exclusive of holidays.
- 2 **Compensation:** The Party shall be paid a yearly salary of \$17,760.00 paid in 7 monthly payments of \$2,537.15. The first salary installment shall be payable on the 20th day of February and on the 20<sup>th</sup> day of each month thereafter. Any overtime will be compensated according to ESU 7 applicable law.
- 3 **Fringe Benefits:** ESU7 agrees to pay the following fringe benefits as annually approved by the Board of ESU7.
- 4 **At-Will Nature of Employment; Duties of the Party.** The Party is hired as an "at will" employee and accepts employment on that basis. The Party's duties and extent of employment are subject to assignment, or reassignment of duties, as determined by the ESU7 Administrator or his/her designee with approval of the Board of ESU7. The Party's compensation is dependent upon his or her extent of employment and duties. The Party agrees at all times to perform all of the duties that may be required of him or her faithfully, industriously and to the best of his or her ability, experience and talents.
- 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 **Termination of Employment.** This agreement creates no property right in continued employment and may be terminated by either party, with or without cause and without a hearing, merely upon giving notice. The ESU7

Administrator may, acting upon his/her own initiative, terminate the Party's employment and such termination will be effective upon the date specified by the ESU7 Administrator.

- 7 **Compensation Upon Termination.** The Party agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or provided but not earned prior to the date of termination of this agreement shall be refunded to ESU7 by the Party and may be withheld by ESU7 from any payments to the Party.
- 8 **Deductions.** This agreement 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 agreement.
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- 10 **Entirety of Agreement and Amendments.** The Party certifies that he or she has read the foregoing Employment Agreement, fully understands its terms and conditions and agrees that the foregoing Employment Agreement 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 Employment Agreement shall be subject to modification only by a written instrument signed by the Party and the ESU7 Administrator.
- 11 **Applicable Law.** This agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

\_\_\_\_\_  
Employee

\_\_\_\_\_  
ESU7 Administrator or Designee

Executed on \_\_\_\_\_, 20\_\_.

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

Classified Specialists  
Tech Support  
Braille Tech  
OMA  
Secretary  
Bookkeepers  
Paras  
Job Coaches  
Grant support staff  
All other support staff

This is for NON-EXEMPT staff.

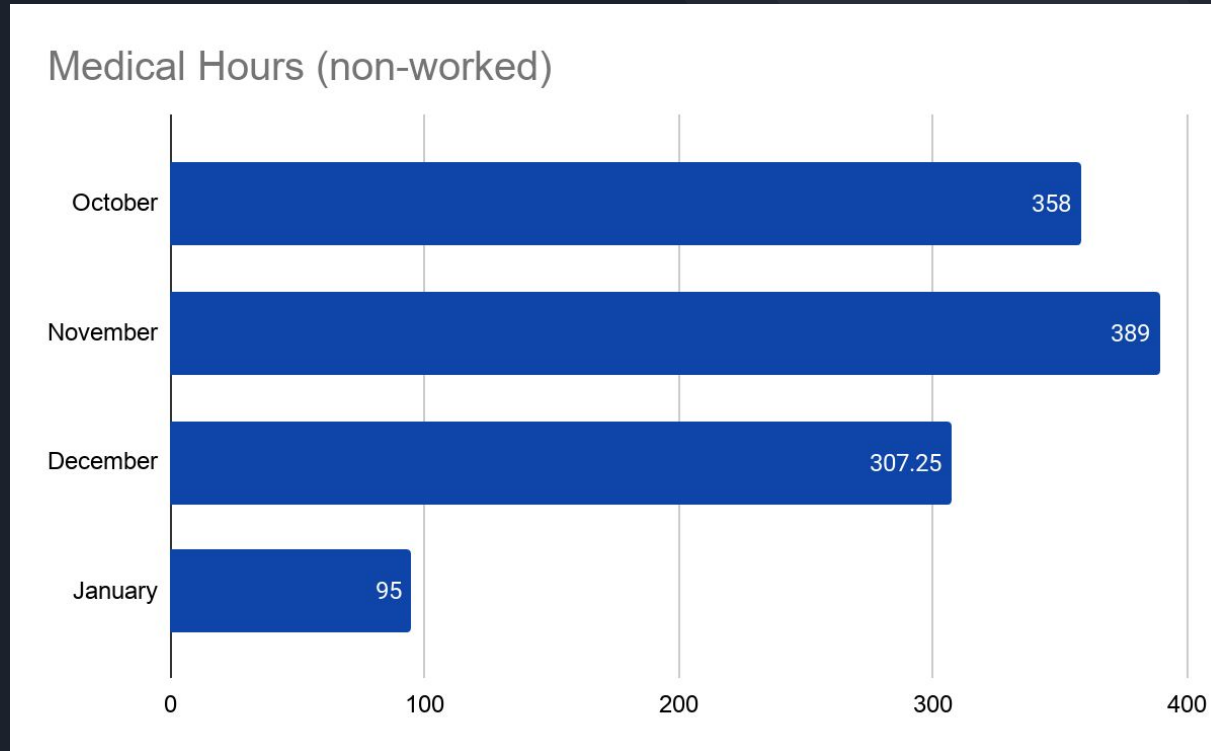
A large red geometric graphic consisting of several overlapping trapezoidal shapes, creating a sense of depth and movement, located in the upper left corner of the slide.

# ESU 7 Board Meeting

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February 15, 2021

# Admin Report - COVID Update



- January Instances
  - Isolate - 1
  - Quarantine - 1
  - Monitor - 0

# COVID Pay Resolution

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# Admin Report Overview

- Goals
- Upcoming Events
- Board Meeting Time Discussion
- Services Update
- Facilities Update
- Personnel
- Legislative Update



# Admin Report - Goals



## ESU 7 Goals

### Board of Directors

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# Admin Report - Upcoming Events

- Upcoming Events
  - President's Retreat Workshop (Kearney)
    - March 14-15
  - President's Retreat Webinar
    - March 16
  - NASB Summer Conference (Kearney)
    - June 2-3
  - 2021 State Education Conference
    - November 17-19

# Admin Report - Board Meeting

- Board Meeting Times Discussion



# Admin Report - February Spotlight

- Production



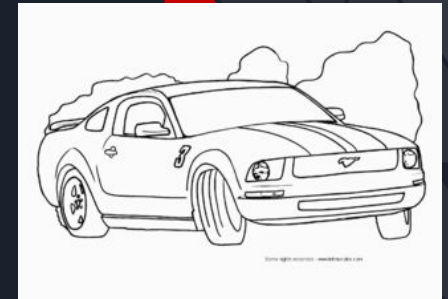
# Production Department Report

## July 2020-

- Marci assumes Coordinator duties of Production Department.
- Started weekly department check ins and established a communication process.

## August 2020-

- Production Team sets a **BOLD** department goal  
**Goal for 20-21: Create a process to eliminate the need for multiple teacher interactions for clarifying, ordering and picking up materials.**



# Production Department Report

## September 2020 -

- Revisited job descriptions and performance levels.

## October-December 2020-

- Solidified a training plan for newest department member, Aimee.
- Created an online ordering platform  
**Goal for 20-21: Create a process to eliminate the need for multiple teacher interactions for clarifying, ordering and picking up materials.**

# Production Department Report

## January 2021 -

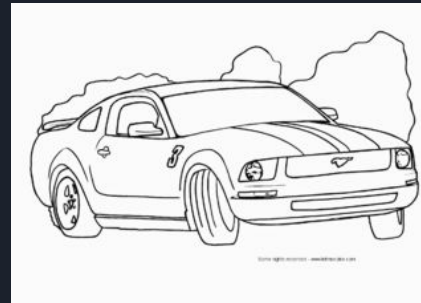
- Piloted online ordering process
- Hosted Zoom feedback sessions with pilots

## February 2021-

- Rolled out the process to more teachers
- Feedback has been amazing
  - Created a FAQ based on areas that were surfaced by discussions with pilot teachers.

# Production Department Report

**Goal for 20-21: Create a process to eliminate the need for multiple teacher interactions for clarifying, ordering and picking up materials.**



Online ordering landing page

# Production Department Report



# Production Department Report



# Admin Report - Facilities Update

- Minor door repair - back door in the North Building
- In the summer, discuss possibility of replacing the front doors of the North Building.
- Doors
- Tables
- Chairs

# Admin Report - Personnel

- Classified Employment Agreement for Maria del Socorro Rodriguez Borquez, MEP Education Service Provider



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Employee \_\_\_\_\_

ESU7 Administrator or Designee \_\_\_\_\_

Executed on \_\_\_\_\_, 20\_\_.

Executed on \_\_\_\_\_, 20\_\_.

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# Admin Report - Legislative Update

- Legislative Update



# Admin Report - Legislative Update

## Education Committee Priorities *Chairwoman Lynne Walz*

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February 2021 NASB Conference

### Priorities for PK-12 Education

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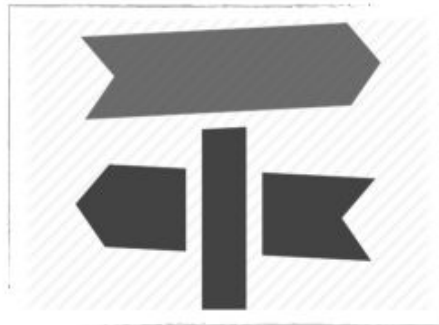
- Shared Strategic Vision: 5 Unified Goals
- 2021 Important Legislation
- Looking Ahead

# Admin Report - Legislative Update

Strategic Vision:  
5 Unified Goals

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Strategic Vision:  
5 Unified Goals Identified in the Meeting



1. Strong & healthy kids
2. Strong & responsible communities
3. Strong state economy
4. Nurturing environment
5. Collaboration to foster efficiency with resources

# Admin Report - Legislative Update

## Goal #1: Strong and healthy kids

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- Mental and physical health resources/concerns
- Continuity of learning
- Special education resources

## Goal #2: Nurturing environment

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- Quality professionals
- Safe learning environment
- Early childhood opportunities

# Admin Report - Legislative Update

## Goal #3: Strong and responsible communities

---

- Local control
- Protection of school authority on spending
- Stabilized funding with flexibility

## Goal #4: Collaboration to foster efficiency with resources

---

- Reduction of unfunded mandates
- Leverage resources and economy of scale
- Equitable and value-added supports/resources

# Admin Report - Legislative Update

## Goal #5: Strong state and economy

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- Workforce development
- Sufficiency of resources to accommodate education of kids across the state
- Well thought-out decisions to prevent unintended consequences

## All of the goals led to this:

*How does the policy decision we are making affect our ability to provide a quality education to our kids in the classroom?*