

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

REGULAR MEETING October 14, 2024 AT 12:00 PM

AGENDA

1. Opening Procedures
 - a. Call to Order
 - b. Pledge of Allegiance
 - c. Open Meetings Act
 - d. Verification of Publication and Notification
 - e. Roll Call
 - i. Excuse Absent Board Members
2. Comments from Guests
3. Staff Presentations
 - a. Angie Dickey, Professional Development Director
4. Action Items
 - a. Consent Agenda
 - i. Approve Minutes of September Meeting
 - ii. Approve October Bills
 - iii. Approve the September Treasurer's report
 - iv. Approve October Agenda
 - b. Receive and Approve the 2022-23 ESU 15 Audit.
 - c. Approve the 2023-2024 Annual Report.
5. Discussion Items
 - a. Get Set Report - Retaining Special Education Teachers in Nebraska
 - b. Nebraska Superintendent Turnover Report
 - c. Administrator Evaluation Tool.
 - d. Review candidates for Region #15 NASB Board of Directors and NASB Legislation Committee Member #16.
6. Reports
 - a. Administrator
 - b. Board
 - c. Executive Session:
7. Adjournment

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

REGULAR MEETING

Tuesday, September 10, 2024 12:00 PM
Central

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

Present: 7, Absent: 3.

1. Opening Procedures

1.a. Call to Order

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

1.b. Pledge of Allegiance

Pledge of Allegiance was cited.

1.c. Open Meetings Act

1.d. Verification of Publication and Notification

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

1.e. Roll Call

Present were: Nathan Behlke, Marty Conroy, Mary Dueland, Michael Harris, Jason Loop, Kate Repass and Allison Sandman.

1.e.i. Excuse Absent Board Members

A motion was made by Allison Sandman to excuse absent board members Gossen, Lechtenberg & Stevens, seconded by Michael Harris Motion Passed.

Larry Gossen: Absent, Jon Lechtenberg: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Martin Conroy: Yea, Mary Dueland: Yea, Michael Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

Absent: Gossen, Lechtenberg & Stevens

2. Comments from Guests

3. Staff Presentations

4. Action Items

4.a. Consent Agenda

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

Larry Gossen: Absent, Jon Lechtenberg: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Martin Conroy: Yea, Mary Dueland: Yea, Michael Harris: Yea, Jason Loop: Yea, Kate Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

4.a.i. Approve Minutes of August Meeting

4.a.ii. Approve August & September Bills
August 31, 2024, Liabilities of \$102,011.95.
September 2024 Liabilities of \$146,639.91 and Payroll of \$85,651.42.

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

4.a.iv. Approve September Agenda

4.b. Approve Additional 1.0% Allowable Growth

A motion was made by Jason Loop to approve additional 1.0% allowable growth, seconded by Nathan Behlke Motion Passed.

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

4.c. Approve 2024-25 Budget of Expenditures

A motion was made by Martin Conroy to approve 2024-25 Budget of Expenditures, seconded by Mary Dueland Motion Passed.

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

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

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

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

4.e. Approve SchoolPLP, LLC Payment

A motion was made by Jason Loop to approve SchoolPLP LLC payment, seconded by Nathan Behlke Motion Passed.

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

4.f. Approve Mental Health Payments

A motion was made by Allison Sandman to Approve Mental Health Payments, seconded by Michael Harris Motion Passed.

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

Mental Health Reimbursement payments to Dundy Co, Hayes Center & Maywood Schools.

4.g. Approve ESU 16 Payment

A motion was made by Allison Sandman to approve ESU 16 payment, seconded by Michael Harris Motion Passed.

Larry Gossen: Absent, Jon Lechtenberg: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Martin Conroy: Yea, Mary Dueland: Yea, Michael Harris: Yea, Jason Loop: Yea, Kate

Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

Neat System

4.h. Approve McCook Schools Payment

A motion was made by Jason Loop to approve McCook Schools Payment, seconded by Mary Dueland Motion Passed.

Larry Gossen: Absent, Jon Lechtenberg: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Martin Conroy: Yea, Mary Dueland: Yea, Michael Harris: Yea, Jason Loop: Yea, Kate

Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

Migrant Summer School

4.i. Approve Moreland Payment

A motion was made by Allison Sandman to Approve Moreland Payment, seconded by Martin Conroy Motion Passed.

Larry Gossen: Absent, Jon Lechtenberg: Absent, Jesse Stevens: Absent, Nathan Behlke: Yea, Martin Conroy: Yea, Mary Dueland: Yea, Michael Harris: Yea, Jason Loop: Yea, Kate

Repass: Yea, Allison Sandman: Yea

Yea: 7, Nay: 0, Absent: 3

2024-25 Imperial Rent Payment

5. Discussion Items

6. Reports

6.a. Administrator

Mr. Picquet updated the board on Staff Day and Fall Kick-off. The first superintendent's meeting will be on Sept 24th in Trenton. There will be a Senator's round table in October. Mr. Picquet updated the board on legislative issues affecting education.

The Nebraska Department of Education announced that the state received a fifty-five million dollar grant toward literacy. Nicole Long is contracted from ESU 16 for reading. The University of Nebraska Lincoln is doing a science of reading program. Angie Dickey is working with several ESU 15 districts that are working with this program.

The State School Board & AESA Conferences are coming soon.

6.b. Board

Repass thanked everyone for being prepared for the meetings. Sandman is at level 8 for NASB. She discussed how she received points. Sandman invited everyone to the open house on Sept 19th for the new Wauneta/Palisade Schools.

6.c. Executive Session:

7. Adjournment

The meeting adjourned at 12:31 pm. The next board meeting is October 14, 2024 @ 12:00 PM. ESU 15 in McCook, NE.

ESU 15

Check Listing Report

Payables 10/14/2024

Check Date	Check Number	Payee	Description	Amount
10/14/2024	36962	Acme Touch Co	building maint	\$1,220.32
10/14/2024	36963	Alig, Lacey L	mileage	\$58.96
10/14/2024	36964	Beavers, Heather	mileage	\$1,002.32
10/14/2024	36965	Behlke, Nathan	board mileage	\$72.36
09/19/2024	36946	Black Hills Energy	mccok-natural gas	\$80.59
10/14/2024	36967	Bosselman Energy, Inc	propane contract 2024-25	\$2,028.00
10/14/2024	36968	Burke, Sharriea	mileage	\$878.37
10/14/2024	36969	Calvert, Sara	mileage	\$1,196.62
10/14/2024	36970	Capital One	supplies	\$189.29
10/14/2024	36971	Cavanaugh, Morgan	mileage	\$469.67
10/14/2024	36972	CenturyLink (AZ)	telephone	\$81.60
10/14/2024	36973	City of McCook	utilities-mccook	\$72.03
10/14/2024	36974	Community First Bank	direct deposit fee	\$81.30
10/14/2024	36975	Cortney Crocker	mileage	\$442.20
10/14/2024	36975	Cortney Crocker	tuition reimbursement-crocker	\$6,984.00
10/14/2024	36976	Courtyard by Marriott	hotel-picquet	\$262.50
10/14/2024	36977	Cranmore Fire Protection LLC	fire extinguisher maintenance	\$229.00
10/14/2024	36978	Crowne Plaza	hotel	\$1,449.50
10/14/2024	36979	D & S Hardware	postage	\$14.56
10/14/2024	36980	Days Inn & Suites	hotel-picquet	\$107.00
10/14/2024	36981	Dickey, Angie	mileage	\$1,114.71
10/14/2024	36982	Dollar General Regions 410526	supplies	\$42.70
10/14/2024	36983	Educational Service Unit 10	slack license	\$13.05
10/14/2024	36984	Educational Service Unit 16	contracted services/wrkshp	\$3,941.62
10/14/2024	36985	Educational Service Unit Coord Council	2024-25 govt relations	\$3,306.00
10/14/2024	36985	Educational Service Unit Coord Council	2024-25 digital learning	\$5,700.00
10/14/2024	36985	Educational Service Unit Coord Council	2024-25 admin fees	\$2,550.00
10/14/2024	36985	Educational Service Unit Coord Council	2024-25 srs fees	\$6,000.00
10/14/2024	36986	Ember's Bakery & Cafe	supplies-board	\$315.85
10/14/2024	36987	Englot, Angie	mileage	\$529.30
10/14/2024	36988	Esch, Barb	mileage	\$550.52
10/14/2024	36989	Esu #15 Cafeteria/125 Plan	annual renewal fees	\$205.00
10/14/2024	36989	Esu #15 Cafeteria/125 Plan	monthly fees	\$90.00
10/14/2024	36990	Graduate Lincoln	migrant-hotel-calvert	\$162.27
09/23/2024	36948	Great Plains Communications	telephone	\$910.82
10/14/2024	36992	Hampton Inn Kearney	migrant-motel	\$537.00
10/14/2024	36993	Hanson, John	mileage	\$288.93
10/14/2024	36994	Harris, Michael	board mileage	\$16.08
10/14/2024	36995	Hometown Family Radio	advertising	\$600.00
10/14/2024	36996	Hometown Leasing	copier lease	\$293.30
10/14/2024	36997	Isom, Jean	migrant-mileage	\$446.22
10/14/2024	36998	Krutsinger, Lisa	mileage	\$751.74
10/14/2024	36999	Kunemann, Carol	mileage	\$1,189.92
10/14/2024	37000	Language Tree Online	title III- Web/Cloud Based Software	\$2,540.00
10/14/2024	37001	Lechtenberg, Jon	board mileage	\$83.08
10/14/2024	37002	Lopez, Aida	mileage	\$711.54
10/14/2024	37003	McCook Daily Gazette	legal notice-budget	\$5.00
10/14/2024	37004	McCook Lettering	logo patch	\$72.00
10/14/2024	37005	McCook Public Schools	migrant-summer school van mileage	\$560.00
10/14/2024	37005	McCook Public Schools	hanson ins	\$888.75
10/14/2024	37006	MOW-Mentum Lawn Services	building maint-mowing	\$60.00
10/14/2024	37007	NCS Pearson Inc.	ec supplies	\$410.58
10/14/2024	37008	Nebraska Department of Education	peak-mtss summit	\$750.00

10/14/2024	37009	Nebraska Public Power Dist	utilities-mccook	\$356.02
10/14/2024	37010	Occupational Therapy Services	ot services	\$8,613.50
10/14/2024	37011	Olsen, Tonya	mileage	\$686.75
10/14/2024	37012	Pearson, Kimberly	mileage	\$251.92
10/14/2024	37013	Perry, Guthery, Haase & Gess.	legal fees	\$503.75
10/14/2024	37014	Picquet, Phillip	mileage	\$592.24
10/14/2024	37015	Pristine Clean	cleaning-mccook	\$640.00
10/14/2024	37016	Propio Language Services	migrant language services	\$25.00
10/14/2024	37017	Redl, Breanna	mileage	\$1,215.38
10/14/2024	37018	Repass, Kate	board mileage	\$50.92
10/14/2024	37019	Richardson Industries, Inc.	building maintenance	\$2,016.60
10/14/2024	37020	Richardson, Cynthia	board mileage	\$34.84
10/14/2024	37021	Sandman, Allison	board mileage	\$58.96
10/14/2024	37022	Strand, Amy	mileage	\$297.48
10/14/2024	37023	Trails West Texaco	meals	\$132.31
10/14/2024	37024	USBANK	credit card	\$4,116.41
10/14/2024	37025	Verizon	phone	\$198.62
09/19/2024	36947	Viaero	migrant phone	\$40.30
10/14/2024	37026	Village Of Trenton	utilities	\$498.39
10/14/2024	37027	Weimer, Todd	mileage	\$150.08
10/14/2024	37028	Werkmeister, Jessica	mileage	\$444.88
10/01/2024	Aflac	Aflac After Tax	Oct-24	\$1,023.80
10/01/2024	Liability	Blue Cross And Blue Shield	BCBS EE+CH HSA	\$35,664.30
10/01/2024	Liability	KUNNEMANN HSA	HSA EE Carol Kunnemann	\$50.00
10/01/2024	Liability	Colonial Life & Accident Insurance Co.	Colonial Life & Acc Ins	\$42.75
10/01/2024	Liability	Community First Bank	NPERS	\$24,973.22
10/01/2024	Liability	Community First Bank-FICA	Federal Withholding	\$9,373.31
10/01/2024	Liability	Community First Bank-FICA	FICA	\$15,526.16
10/01/2024	Liability	Community First Bank-FICA	Medicare	\$3,631.12
10/01/2024	Liability	RICHARDSON HSA	HSA EE Cynthia McCorkle	\$100.00
10/01/2024	Liability	Esu #15 Cafeteria/125 Plan	Cafeteria 125	\$2,091.68
10/01/2024	Liability	BRENNING HSA	HSA EE Laurie Brenning	\$223.00
10/01/2024	Liability	LegalShield, Inc	Pre-pd ID shield	\$71.80
10/01/2024	Liability	MASA Global Building	MASA	\$70.00
10/01/2024	Liability	MG Trust Company	MG 403(b)	\$4,075.00
10/01/2024	Liability	Nebraska Depart. Of Revenue	State Withholding - NE	\$4,353.04
10/01/2024	Liability	Principal Life Insurance Co.	LTD	\$289.25
10/01/2024	Liability	BURKE HSA	HSA EE SHARRIEA BURKE	\$160.00
10/01/2024	Liability	Vision Service Plan (CT)	Vision- Family- 125	\$233.12
			Total Payables	\$175,432.07
			Payroll	84822.84
			Total Expenditures	\$260,254.91

2024-25

Taxes Collected

	Budget Amt.	September	October	November	December	January	February	March	April	May	June	July	Aug	% PAID	BALANCE
Chase	\$231,826.05	30,315.91												0.13	\$199,782.77
Dundy	\$144,785.67	29,475.09												0.20	\$115,310.58
Frontier	\$93,246.14	16,097.93												0.17	\$77,148.21
Furnas	\$15,857.14	1,904.73												0.12	\$13,952.41
Hayes	\$85,223.69	9,388.78												0.11	\$75,834.91
Hitchcock	\$123,234.60	23,143.88												0.19	\$100,090.72
Lincoln	\$40,267.27	6,364.44												0.16	\$33,902.83
Perkins	\$22.20	0.00												0.00	\$22.20
Red Willow	\$230,098.68	43,495.17												0.19	\$186,603.51
Total	\$964,561.43	160,185.93	0.00	17%	\$804,375.50										

September 24, 2024

Treasurer Report

Balances as of September 24, 2024

Checking Account-ESU#15	\$ 684,787.45	Comm First Bank Balance-ESU#15	\$ 684,787.45
Money Market-Comm First Bank	\$ 228,781.03	-Outstanding checks	\$19,896.76
Flex Accts	\$2,000,000.00	Oct 2024 checks	\$ 260,254.91
Total	2,913,568.48	Total	\$ 404,635.78

Outstanding Checks

Date	Check #	Description	Amount
6/13/2022	34876	Cherie McClintock	\$75.00
12/7/2023	36210	Angie Englot	\$1,025.49
6/11/2024	36678	Angie Englot	\$227.13
8/29/2024	36895	LessonPix, Inc.	\$252.00
8/29/2024	36897	McCook Public Schools	\$6,675.11
8/29/2024	36898	Moreland, Mike & Jane	\$6,900.00
8/29/2024	36902	Kate Repass	\$50.92
9/3/2024	36868	Aflac	\$1,023.80
9/10/2024	36919	Angie Dickey	\$1,008.11
9/10/2024	36920	Angie Englot	\$784.44
9/10/2024	36933	Kimberly Pearson	\$33.50
9/10/2024	36936	Pristine Clean	\$800.00
9/10/2024	36945	Jessica Werkmeister	\$120.60
9/19/2024	36946	Black Hills Energy	\$40.49
9/19/2024	36947	Viaero	\$40.30
9/23/2024	36948	Great Plains Communications	\$839.87
		Total Outstanding	\$19,896.76

Receipts

Date	Description	Amount
9/6/2024	Frontier Co Treasurer	\$16,097.93
9/10/2024	Lincoln Co Treasurer	\$6,364.44
9/13/2024	Red Willow Co Treasurer	\$43,495.17
9/16/2024	Hitchcock Co Treasurer	\$23,143.88
	McCook E-Free Church	\$200.00
	Mow-Mentum Lawn	\$485.35
	Furnas Co Treasurer	\$1,904.73
	Dundy Co Schools	\$1,002.00
	Hayes Co Treasurer	\$9,388.78
	Chase Co Treasurer	\$30,315.91
9/19/2024	Dundy Co Treasurer	\$29,475.09
9/20/2024	State of NE- Service Coord	\$5,132.91
9/23/2024	State of NE- Medicaid Deloitte	\$13,491.18
9/24/2024	Community First Bank	\$283.87
	Community First Bank-MM	\$237.18
	Community First Bank-CD	\$23,945.20
	Total Outstanding	\$204,963.62

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

REGULAR MEETING October 14, 2024 AT 12:00 PM

AGENDA

1. Opening Procedures
 - a. Call to Order
 - b. Pledge of Allegiance
 - c. Open Meetings Act
 - d. Verification of Publication and Notification
 - e. Roll Call
 - i. Excuse Absent Board Members
2. Comments from Guests
3. Staff Presentations
 - a. Angie Dickey, Professional Development Director
4. Action Items
 - a. Consent Agenda
 - i. Approve Minutes of September Meeting
 - ii. Approve October Bills
 - iii. Approve the September Treasurer's report
 - iv. Approve October Agenda
 - b. Receive and Approve the 22-23 ESU 15 Audit.
 - c. Approve the 2023-2024 Annual Report.
5. Discussion Items
 - a. Get Set Report - Retaining Special Education Teachers in Nebraska
 - b. Nebraska Superintendent Turnover Report
 - c. Administrator Evaluation Tool.
 - d. Review candidates for Region #15 NASB Board of Directors and NASB Legislation Committee Member #16.
6. Reports
 - a. Administrator
 - b. Board
 - c. Executive Session:
7. Adjournment

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

**EDUCATIONAL SERVICE UNIT NO. 15
TRENTON, NEBRASKA**

FINANCIAL REPORT

FOR THE YEAR ENDED AUGUST 31, 2023

1323 Central Avenue
Kearney, NE 68847
Office 308-237-7873

Bentley & Kisker PC
Certified Public Accountants

PO Box 56
Trenton, NE 69044
Fax 308-237-5157

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 3
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	4 - 6
BASIC FINANCIAL STATEMENTS—MODIFIED CASH BASIS:	
Government-Wide Financial Statements:	
Statement of Net Position — Modified Cash Basis	7
Statements of Activities — Modified Cash Basis	8
Fund Financial Statements:	
Statement of Assets, Liabilities and Fund Balances — Modified Cash Basis — Governmental Funds	9
Statement of Receipts, Disbursements and Changes in Fund Balances — Modified Cash Basis — Governmental Funds	10
Notes to Financial Statements	11 - 21
SUPPLEMENTARY INFORMATION:	
Statements of Receipts, Disbursements, and Changes in Fund Balance — Modified Cash Basis – General Fund	22
Statements of Receipts by Source and Comparison with the Budget — General Fund	23
Statements of Disbursements by Function and Comparison with the Budget — General Fund	24-30
Schedule of Cash Receipts and Disbursements and Changes in Fund Balance – County Treasurer's Fund	31
Schedule of Findings and Responses	32

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Educational Service Unit No. 15
Trenton, Nebraska

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of Educational Service Unit No. 15, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the Service Unit's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the major fund of Educational Service Unit No. 15, as of August 31, 2023, and the respective receipts and disbursements arising from cash transactions for the year then ended in conformity with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Educational Service Unit #15, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Educational Service Unit #15's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

Educational Service Unit No. 15

Page Two

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Service Unit's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Service Unit's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. However, 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. These financial statements do not include the management discussion and analysis.

Educational Service Unit No. 15
Page Three

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Educational Service Unit No. 15's financial statements taken as a whole. The supplemental combined Statements of Cash Receipts, Disbursements and Changes in Fund Balance, the Statements of Receipts – Budget and Actual, and the Statements of Disbursements – Budget and Actual as listed on pages 23 through 30 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The analysis of County Treasurer's balances on page 31 is supplementary information that is presented for informational purposes. These supplemental schedules are the responsibility of Educational Service Unit No. 15's management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 information is fairly stated in all material respects in relation to the financial statements as a whole on the basis of accounting described in Note 1.

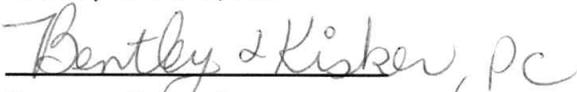
Basis of Accounting

We draw attention to Note 1 of the financial statements that 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 this matter.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 15, 2024, on our consideration of Educational Service Unit No. 15'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 on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Educational Service Unit No. 15's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Educational Service Unit No. 15's internal control over financial reporting and compliance.

Bentley & Kisker, P.C.



Kearney, Nebraska

July 15, 2024

**INDEPENDENT AUDITORS' 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**

To the Board of Education
Educational Service Unit No. 15
Trenton, Nebraska

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, and the major fund of Educational Service Unit No. 15, Trenton, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Educational Service Unit No. 15's basic financial statements, and have issued our report thereon dated July 15, 2024. The report notes the financial statements were prepared on the modified basis of cash receipts and disbursements.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Educational Service Unit No. 15's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 15's internal control. Accordingly, we do not express an opinion on the effectiveness of the Service Unit's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a

Educational Service Unit No. 15

Page Two

deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Service Unit'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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2023-001 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Educational Service Unit No. 15's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Educational Service Unit No. 15's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Service Unit's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Educational Service Unit No. 15's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

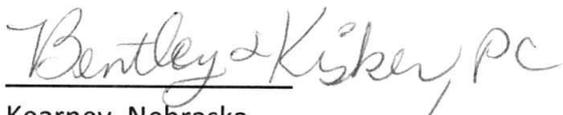
Educational Service Unit No. 15

Page Three

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 Educational Service Unit'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 Educational Service Unit's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bentley & Kisker, P.C.

A handwritten signature in cursive script that reads "Bentley & Kisker, PC". The signature is written in dark ink and is positioned above the printed name of the firm.

Kearney, Nebraska

July 15, 2024

EDUCATIONAL SERVICE UNIT NO. 15

STATEMENT OF NET POSITION—MODIFIED CASH BASIS
AUGUST 31, 2023

Primary Government

	Governmental Activities
ASSETS	
Cash in Bank and interest bearing deposits	\$ 2,686,500
Cash on deposit with County Treasurer	154,299
Total assets	<u>\$ 2,840,799</u>
 LIABILITIES AND NET POSITION	
LIABILITIES	
Due to employees	<u>\$ 7,584</u>
 NET POSITION	
Restricted funds	\$ -
Unrestricted - County Treasurer fund	154,299
Unrestricted - General fund	2,678,916
Total net position	<u>\$ 2,833,215</u>
Total liabilities and net position	<u><u>\$ 2,840,799</u></u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	General	Total Governmental Funds
RECEIPTS		
Taxes:		
Property	\$ 775,197	\$ 775,197
Motor vehicle prorate	2,403	2,403
Homestead exemption	13,071	13,071
Carline taxes	576	576
State aid	266,600	266,600
Federal aid	270,733	270,733
Service contracts	123,229	123,229
Interest income	21,950	21,950
Other	1,292,540	1,292,540
Total receipts	<u>\$ 2,766,299</u>	<u>\$ 2,766,299</u>
DISBURSEMENTS		
Services to schools	\$ 495,454	\$ 495,454
Support services:		
Pupils	1,015,288	1,015,288
Staff	198,375	198,375
General administration	465,351	465,351
Maintenance & operation of business	47,441	47,441
Federal categorical programs	313,085	313,085
Central services	213,100	213,100
Transportation	17,065	17,065
Total disbursements	<u>\$ 2,765,159</u>	<u>\$ 2,765,159</u>
Excess of receipts over disbursements	<u>\$ 1,140</u>	<u>\$ 1,140</u>
Fund balances - beginning	<u>\$ 2,832,075</u>	<u>\$ 2,832,075</u>
Fund balances - ending	<u><u>\$ 2,833,215</u></u>	<u><u>\$ 2,833,215</u></u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
AUGUST 31, 2023

	Total Governmental Funds
ASSETS	
Cash in bank	\$ 2,686,500
Cash (deficit) at County Treasurer	<u>154,299</u>
Total assets	<u>\$ 2,840,799</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Due to employees	\$ 7,584
Total liabilities	<u>\$ 7,584</u>
Fund balances:	
Restricted	\$ -
Committed	-
Assigned	-
Unassigned	<u>2,833,215</u>
Total fund balances	<u>\$ 2,833,215</u>
Total liabilities and fund balances	<u>\$ 2,840,799</u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

STATEMENTS OF ACTIVITIES – MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

Functions/Programs	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Totals
	Disbursements	Charges for Services	Primary Government		
			Operating Grants and Contributions	Governmental Activities	
Primary government:					
Governmental activities:					
Instruction	\$ 495,454	\$ -	\$ -	\$ (495,454)	\$ (495,454)
Support services:					
Pupils	1,015,288	-	-	(1,015,288)	(1,015,288)
Staff	198,375	-	-	(198,375)	(198,375)
Maintenance and operation of business	47,441	-	-	(47,441)	(47,441)
General administration	465,351	-	-	(465,351)	(465,351)
Federal programs	313,085	-	270,733	(42,352)	(42,352)
Core services	213,100	123,229	-	(89,871)	(89,871)
Technology infrastructure	17,065	-	-	(17,065)	(17,065)
Total governmental activities	\$ 2,765,159	\$ 123,229	\$ 270,733	\$ (2,371,197)	\$ (2,371,197)
Business-type activities:					
None	\$ -	\$ -	\$ -	\$ -	\$ -
Total business-type activities	\$ -	\$ -	\$ -	\$ -	\$ -
Total primary government	\$ 2,765,159	\$ 123,229	\$ 270,733	\$ (2,371,197)	\$ (2,371,197)
General receipts:					
Taxes:					
Property				\$ 775,197	\$ 775,197
Motor vehicle				2,403	2,403
Homestead				13,071	13,071
Carline				576	576
State aid				266,600	266,600
Interest income				21,950	21,950
Other				1,292,540	1,292,540
Total general receipts				\$ 2,372,337	\$ 2,372,337
Change in net position				\$ 1,140	\$ 1,140
Net position—beginning				2,832,075	2,832,075
Net position—ending				\$ 2,833,215	\$ 2,833,215

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the Educational Service Unit are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements, which is in conformity with the accounting practices permitted by the State of Nebraska Department of Education. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statements of Net Position – Modified Cash Basis and the Statements of Activities – Modified Cash Basis. Receipts are recognized when received and disbursements are recognized when paid, except for the county treasurer receipts that are recognized when the county treasurer receives them. This differs from generally accepted accounting principles (GAAP), as applicable to Governmental units, which requires the government-wide financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting receipts are recorded when earned and disbursements are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Depreciation is also not recorded. Accordingly, the statements do not present financial position and results of operations in conformity with generally accepted accounting principles.

The governmental fund financial statements were also reported on the modified cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements generally are recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Basis of Presentation

On September 1, 2003, the Service Unit adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements and fund financial statements. In the government-wide statements, equity is classified as unrestricted and restricted net position. In the governmental fund statements, fund balances are classified as restricted, committed, assigned and unassigned.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and inter-governmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Service Unit does not have any business-type activities.

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 revenues 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.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Proprietary funds are used to account for 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 Service Unit does not maintain any proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the Service Unit's own programs. The Service Unit does not maintain any fiduciary funds.

Major Funds – The Service Unit only has one governmental fund, the General Fund. Thus, it is reported as a major fund.

Fund Types — The accounts of the Service Unit are organized on the basis of funds which are grouped into the following fund types.

General Fund — The General Fund is the general operating fund of the Service Unit and accounts for all receipts and disbursements of the Service Unit not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Inventory — Inventories of expendable supplies held for consumption have been recorded as an expenditure at the time the items were purchased.

Long-Term Debt – In accordance with the modified cash basis of accounting, long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 1. **Summary of Significant Accounting Policies (continued)**

Equity Classifications – Government-Wide Statements -- In the government-wide statements, equity is classified as restricted and unrestricted net position. Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation. Unrestricted net position consists of net assets that do not meet the definition of restricted. When both restricted and unrestricted resources are available for use, it is the ESU's policy to use restricted resources first and then unrestricted resources as needed.

Equity Classifications – Fund Financial Statements – In the governmental fund financial statements, governmental fund equity is reported as fund balance within each respective fund. The fund balance is divided into five classifications based primarily on the extent to which the Service Unit is bound to observe constraints imposed upon the use of the resources. The classifications are defined as follows:

Non-spendable – Fund balance amounts are non-spendable if they are not in spendable form or because of legal or contractual constraints. The Service Unit currently has no amounts classified in this category.

Restricted – Fund balance amounts are restricted if constraints have been placed externally by creditors (such as through a debt covenant), grantors, contributors, or due to constitutional provisions or enabling legislation.

Committed – Fund balances are committed if the amounts can only be used for specific purposes imposed by formal action of the Board of Education. These amounts cannot be used for any other purposes unless the Board changes or removes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were originally committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Fund balances are assigned if they are to be used for a specific purpose and are neither restricted nor committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Education or a District administrator delegated that authority by the Board of Education.

Unassigned – This classification includes the residual fund balance for the General Fund and all spendable amounts not in other classifications.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

The Service Unit would typically use restricted fund balances first, followed by committed fund balances, and then assigned fund balances, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Reporting Entity — Educational Service Unit No. 15 is a governmental entity that provides supplies, equipment, materials and services to school districts in a six-county region. The major funding of the Service Unit comes from local and state tax sources, federal funds and receipts from the materials and services provided to school districts. The Service Unit is an independent entity. No potential component units exist that could be included in the reporting entity.

Assets and Net Position

Cash & Cash Equivalents – The Service Unit’s cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and cash held by county treasurer.

Capital Assets — In accordance with the modified cash basis of accounting, capital assets are not recorded as assets on the governmental-wide or fund statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Compensated Absences – The Service Unit has entered into negotiated agreements with certified and non-certified personnel. In those agreements they have agreed to benefits for vacation and benefits for sick leave. In accordance with the modified cash basis of accounting these benefits are recorded as expenses when paid.

Estimates — The preparation of financial statements in conformity with the modified cash basis of accounting, another comprehensive basis of accounting used by the Service Unit, requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates. Accordingly, no estimates are made for encumbered balances.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 2. Budget Process and Property Taxes

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

Prior to August 1, the Administrator submits to the Board a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted at a public meeting to obtain taxpayer comments.

Prior to September 30, the budget is legally adopted by the Board through passage of a resolution.

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 Service Unit as of January 1.

Budgets for all funds of the Service Unit are adopted on the cash basis. Budgeted amounts as presented on the budgetary comparisons are as originally adopted, and are on the cash basis.

County Treasurer Funds

The cash balances, shown as held by the County Treasurers, represent taxes collected by the Counties but not yet remitted to the ESU. Property tax revenues are recognized on a cash basis, and an allowance for property taxes receivable has not been established.

Note 3. Pension Plan

Plan Description — The Educational Service Unit No. 15 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2022, there were 263 participating school districts.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plan (continued)

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, Community Colleges), are members of the plan.

Normal retirement is at age 65. 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 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 school 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 school 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.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plan (continued)

For the ESU's year ended August 31, 2023, the ESU's total payroll for all employees was \$1,405,250. Total covered payroll was \$1,375,900. Covered payroll refers to all compensation paid by the ESU 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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2023). The Educational Service Unit No. 15's contribution is 101 percent of the employee contribution. The ESU's contribution to the Plan for its fiscal year ended August 31, 2023 was \$135,909.

Pension Liabilities – At June 30, 2022 the ESU had a liability of \$497,837 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements). The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date.

The NPERS School Plan was 82.85% funded as of June 30, 2022 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The ESU's proportion of the net pension liability was based on a projection of the ESU's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the ESU's proportion was .050892 percent, which was a decrease of 0.011296 percent from its proportion measured as of June 30, 2021. For the year ended June 30, 2022 the ESU's allocated pension expense was \$132,668.

Actuarial Methods and Assumptions – The total pension liability for School Employees Retirement Plan was determined by an actuarial valuation as of the June 30, 2022, measurement date, using the entry age normal actuarial cost method. Inflation is assumed to be 2.55 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.20 percent.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plan (continued)

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of the most recent actuarial experience study, which covered the five-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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 by writing the NPERS, PO Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

Note 4. Cash and Investments

The ESU has not adopted a specific risk management policy for deposits but does require all deposits and investments be in compliance with the provisions of State Statutes. The Statutes of the State of Nebraska authorize the Educational Service Unit No. 15 to invest in certificates of deposit and time deposits of banks or capital stock financial institutions, obligations of the United States government and agencies thereof and any securities as provided in the Public Funds Deposit Security Act.

Custodial Credit Risk - Deposits

Total Service Unit bank deposits of \$2,852,611 of the primary government were entirely insured or collateralized at August 31, 2023. All securities collateralizing the Service Unit's deposits were held by the pledging financial institution but not in the Service Unit's names. As of August 31, 2023, the Service Unit's investments in bonds and notes were backed by the full faith and credit of the U.S. Government or U.S. Government agencies and its investments in certificates of deposit were either insured or collateralized by securities held by the financial institutions but not in the Service Unit's name. Total carrying value of the deposits was \$2,686,500.

EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS

Note 5. Cafeteria Plan

Effective on July 1, 1991 Educational Service Unit No. 15 established the Educational Service Unit No. 15 Cafeteria Plan. It is the intention of Educational Service Unit No. 15 that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be includable or excludable from the employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

Note 6. Due to Employees

The \$7,584 due to employees at August 31, 2023 represents employee contributions to the Cafeteria Plan. These funds are held by Educational Service Unit No. 15 until the proper claim is filed by the employee. If these funds are not claimed by the employee, prior to the November 30 due date, they become the property of Educational Service Unit No. 15.

Note 7. Risk Management

The Service Unit is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the Service Unit carried commercial insurance for general liability, public official's bond, commercial property coverage, worker's compensation coverage, commercial umbrella coverage, employee dishonesty coverage, commercial auto coverage, data processing coverage and linebacker coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8. Contingent Liabilities

The Service Unit has elected under the Nebraska Unemployment Insurance Program to become a "reimbursable employer." Accordingly, the Service Unit is liable for payments to reimburse the state unemployment agency for benefits paid to former employees. The maximum payment to reimburse the state unemployment agency under current statute would not exceed \$9,412 (26 weeks at \$362/week) per claimant.

**EDUCATIONAL SERVICE UNIT NO. 15
NOTES TO FINANCIAL STATEMENTS**

Note 9. Leases

On May 6, 2021, Educational Service Unit No. 15 entered into a four-year lease agreement with Eakes Office Plus to provide copiers. Payments of \$293 are due monthly with the last payment being made in March 2025. Minimum future lease payments are as follows:

Fiscal year ending August 31, 2024	\$ 3,520
2025	<u>2,053</u>
Total	<u><u>\$ 5,573</u></u>

Note 10. Commitments

ESU #15 has entered into numerous contractual agreements for the 2023-24 year. Each of these are one year agreements for the next school year with payments due according to contracted terms.

Note 11. Subsequent Events

Management has evaluated subsequent events through July 15, 2024, the date on which the financial statements were available for issue.

SUPPLEMENTARY INFORMATION

EDUCATIONAL SERVICE UNIT NO. 15

**STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - GENERAL FUND**

For the fiscal year ended August 31, 2023

	<u>2023</u>
Receipts	
Local revenues	\$ 2,213,492
State resources	282,074
Federal sources	270,733
Non-revenue receipts	-
Total receipts	<u>\$ 2,766,299</u>
 Disbursements	
General education instructional services to schools	\$ 77,848
Special education programs and services to schools (school age)	417,606
Support services - students	1,015,288
Support services - instruction	198,375
Support services - general administration	465,351
Central services	213,100
Operation & maintenance of plant	36,041
Student transportation	17,065
Facilities	11,400
Administration/Supervision and Services for Federally Funded Programs	313,085
Total disbursements	<u>\$ 2,765,159</u>
 Excess of receipts over disbursements	 \$ 1,140
 Fund balance - beginning of year	 <u>2,832,075</u>
 Fund balance - end of year	 <u>\$ 2,833,215</u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

STATEMENTS OF RECEIPTS BY SOURCE AND COMPARISON
WITH THE BUDGET - GENERAL FUND

For the fiscal year ended August 31, 2023

		2023		
		2023 Actual	Original and Final Budget	Favorable (Unfavorable)
RECEIPTS				
Local sources				
1100	Local district taxes	\$ 775,197	\$ 880,500	\$ (105,303)
1115	Carline tax	576	4,050	(3,474)
1385	Contracted Services - School age SPED	77,813	100,000	(22,187)
1510	Interest	21,950	1,000	20,950
1951	Miscellaneous billings	42,185	34,000	8,185
1960	Service contracts	1,292,540	1,452,238	(159,698)
1990	Other Local Misc Billings	3,231	5,000	(1,769)
	Total local sources	<u>\$ 2,213,492</u>	<u>\$ 2,476,788</u>	<u>\$ (263,296)</u>
State sources				
3130	Homestead exemption	\$ 13,071	\$ 20,150	\$ (7,079)
3131	Property tax credit	41,915	87,100	(45,185)
3132	Personal property tax credit	29,533	33,800	(4,267)
3180	Pro-rate motor vehicle	2,403	16,550	(14,147)
3550	Core services	124,489	150,000	(25,511)
3990	Sevices Coordination - HHSS	64,788	80,000	(15,212)
	Other State Receipts	5,875	65,100	(59,225)
	Total state sources	<u>\$ 282,074</u>	<u>\$ 452,700</u>	<u>\$ (170,626)</u>
Federal sources				
4418	IDEA Part B, PEaK projects	\$ 21,751	\$ 80,000	\$ (58,249)
4523	IDEA special projects	5,474	15,000	(9,526)
4526	Title I - Migrant grant	180,072	250,000	(69,928)
4528	Title III grant	38,909	40,000	(1,091)
4708	Medicaid in public schools	24,527	40,000	(15,473)
	Total federal sources	<u>\$ 270,733</u>	<u>\$ 425,000</u>	<u>\$ (154,267)</u>
Non-revenue sources				
6690	Other non-revenue	\$ -	\$ 26,000	\$ (26,000)
	Total non-revenue sources	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ (26,000)</u>
	Total receipts from all sources	<u>\$ 2,766,299</u>	<u>\$ 3,380,488</u>	<u>\$ (614,189)</u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

**STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND**

For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
1100 - Regular Instruction			
Salaries	\$ 42,185	\$ 45,500	\$ 3,315
Employee benefits	9,049	11,900	2,851
Mileage	447	500	53
Registration	175	-	(175)
Supplies and materials	497	825	328
Travel Expense	495	500	5
Software	25,000	26,000	1,000
Total	\$ 77,848	\$ 85,225	\$ 7,377
1200 - Special Education school age			
Salaries	\$ 88,408	\$ 98,000	\$ 9,592
Employee benefits	40,606	57,000	16,394
Purchased services	565	5,000	4,435
Communications	162	3,000	2,838
Mileage - Staff	8,614	8,500	(114)
Travel	3,595	3,600	5
Supplies and materials	2,469	4,100	1,631
Dues and fees	200	2,000	1,800
Software	-	1,000	1,000
Total	\$ 144,619	\$ 182,200	\$ 37,581
1296 - Special Education below age 5			
Salaries	\$ 167,079	\$ 191,500	\$ 24,421
Employee benefits	79,754	89,450	9,696
Purchased services	-	1,100	1,100
Mileage - Staff	16,509	26,500	9,991
Communications	1,030	2,000	970
Postage	-	200	200
Travel	962	1,500	538
Supplies	756	800	44
Software	5,437	500	(4,937)
Equipment	1,460	500	(960)
Total	\$ 272,987	\$ 314,050	\$ 41,063

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

**STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND
(Continued)**

For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
2141 - Support services - Psychological school age			
Salaries	\$ 271,060	\$ 322,000	\$ 50,940
Employee benefits	116,830	137,300	20,470
Professional education	57,013	33,500	(23,513)
Mileage	17,463	25,500	8,037
Travel	1,223	5,000	3,777
Supplies and materials	4,919	16,750	11,831
Equipment	1,290	4,000	2,710
Software	2,845	11,500	8,655
Total	\$ 472,643	\$ 555,550	\$ 82,907
2146 - Support services - Psychological below age 5			
Salaries	\$ 34,117	\$ 47,000	\$ 12,883
Employee benefits	17,723	22,300	4,577
Travel & supplies	-	1,800	1,800
Mileage	2,007	3,100	1,093
Total	\$ 53,847	\$ 74,200	\$ 20,353
2151 - Support services - Speech Pathology & Audiology school age			
Salaries	\$ 187,827	\$ 197,500	\$ 9,673
Employee benefits	79,385	88,600	9,215
Purchased services	898	2,000	1,102
Mileage	21,079	22,500	1,421
Repairs and maintenance	915	400	(515)
Travel	795	2,200	1,405
Supplies and materials	2,352	9,100	6,748
Software	2,411	8,000	5,589
Equipment	3,160	1,000	(2,160)
Total	\$ 298,822	\$ 331,300	\$ 32,478
2156 - Support services - Speech Pathology & Audiology below age 5			
Salaries	\$ 42,884	\$ 47,000	\$ 4,116
Employee benefits	21,286	24,550	3,264
Mileage	5,504	6,500	996
Total	\$ 69,674	\$ 78,050	\$ 8,376

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15
STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND
(Continued)
For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
2161 - Support Services - Occupational Therapy school age			
Professional Educational Services	\$ 101,431	\$ 94,000	\$ (7,431)
Total	\$ 101,431	\$ 94,000	\$ (7,431)
2171 - Support services - Physical Therapy			
Salaries	\$ 15,642	\$ 21,000	\$ 5,358
Employee benefits	1,197	3,200	2,003
Mileage	2,032	2,500	468
Supplies	-	1,000	1,000
Total	\$ 18,871	\$ 27,700	\$ 8,829
2213 - Support services - Instructional staff training			
Salaries	\$ 109,761	\$ 113,500	\$ 3,739
Employee benefits	51,202	59,450	8,248
Professional Educational Services	1,563	15,000	13,437
Mileage	5,569	5,000	(569)
Travel	1,359	5,000	3,641
Purchased services	-	-	-
Supplies and materials	370	2,500	2,130
Equipment	1,961	2,500	539
Total	\$ 171,785	\$ 202,950	\$ 31,165
2224 - Support services - Educational television services			
Salaries	\$ 14,006	\$ 15,500	\$ 1,494
Employee benefits	12,584	14,100	1,516
Mileage	-	500	500
Total	\$ 26,590	\$ 30,100	\$ 3,510
2310 - Support services - Board			
Salaries	\$ 8,200	\$ 10,000	\$ 1,800
Employee benefits	3,955	6,300	2,345
Lobbyist fees/expenses	3,000	3,000	-
Professional educational services	1,967	5,500	3,533
Mileage	2,598	5,000	2,402
Insurance	36,942	21,000	(15,942)
Travel	1,247	1,500	253
Supplies	1,079	1,500	421
Dues	2,915	5,000	2,085
Other expenditures	246	5,000	4,754
Total	\$ 62,149	\$ 63,800	\$ 1,651

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

**STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND
(Continued)**

For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
2320 - Support Services - Executive Administration			
Salaries	\$ 162,563	\$ 170,000	\$ 7,437
Employee benefits	53,378	60,100	6,722
Registrations	17,195	5,000	(12,195)
Professional educational services	45,460	35,000	(10,460)
Mileage	8,067	7,000	(1,067)
Other professional services	39	5,000	4,961
Distance education & telecommunications	8,626	10,000	1,374
Postage	22	1,000	978
Advertising	10,624	5,000	(5,624)
Travel	7,557	13,000	5,443
Purchased services	27,085	31,000	3,915
Supplies and materials	18,736	10,000	(8,736)
Software	244	500	256
Equipment	7,390	15,000	7,610
Dues and fees	4,809	5,500	691
Miscellaneous expenditures	7,812	15,000	7,188
Total	\$ 379,607	\$ 388,100	\$ 8,493
2330 - Support Services - Legal services			
Legal services	\$ 23,595	\$ 35,000	\$ 11,405
Total	\$ 23,595	\$ 35,000	\$ 11,405
2510 - Central services - Fiscal services			
Salaries	\$ 17,494	\$ 18,000	\$ 506
Employee benefits	8,437	13,000	4,563
Accounting/auditing services	25,535	18,000	(7,535)
Mileage	-	300	300
Total	\$ 51,466	\$ 49,300	\$ (2,166)
2530 - Central services - Printing			
Rentals of computers and equipment	\$ 3,813	\$ 5,000	\$ 1,187
Total	\$ 3,813	\$ 5,000	\$ 1,187

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

**STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND**

(Continued)

For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
2580 - Central services - Administrative Technology			
Salaries	\$ 97,291	\$ 96,000	\$ (1,291)
Employee benefits	42,728	43,000	272
Mileage	2,115	5,000	2,885
Other technical services	802	1,000	198
Technology repairs	3,999	-	(3,999)
Technology licenses and fees	4,255	10,000	5,745
Software	5,437	5,500	63
Supplies	1,194	20,000	18,806
Total	\$ 157,821	\$ 180,500	\$ 22,679
2610 - Operation and Maintenance of Plant - Operation			
Utility services	\$ 1,960	\$ 5,000	\$ 3,040
Utility energy services	11,450	21,000	9,550
Total	\$ 13,410	\$ 26,000	\$ 12,590
2620 - Operation and Maintenance of Plant - Maintenance			
Capital outlay	\$ -	\$ 1,051,000	\$ 1,051,000
Total	\$ -	\$ 1,051,000	\$ 1,051,000
2630 - Operation and Maintenance of Plant - Care and upkeep			
Maintenance	\$ 22,631	\$ 23,000	\$ 369
Total	\$ 22,631	\$ 23,000	\$ 369
2722 - Special Education transportation			
Software	\$ 17,065	\$ 18,000	\$ 935
Total	\$ 17,065	\$ 18,000	\$ 935
4700 - Facilities - Building improvements			
Repairs and maintenance	\$ -	\$ 9,350	\$ 9,350
Total	\$ -	\$ 9,350	\$ 9,350

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

**STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND
(Continued)**

For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
4900 - Facilities - Building leases			
Building lease	\$ 11,400	\$ 10,000	\$ (1,400)
Total	<u>\$ 11,400</u>	<u>\$ 10,000</u>	<u>\$ (1,400)</u>
6416 - IDEA Part C			
Salaries	\$ 489	\$ 1,500	\$ 1,011
Employee benefits	212	700	488
Professional educational services	3,670	10,000	6,330
Mileage	1,633	1,750	117
Other technical services	150	1,000	850
Communications	5,813	2,000	(3,813)
Postage	-	250	250
Travel	-	1,500	1,500
Supplies and materials	1,158	1,500	342
Books	-	5,000	5,000
Total	<u>\$ 13,125</u>	<u>\$ 25,200</u>	<u>\$ 12,075</u>
6418 - IDEA Part B			
Salaries	\$ 16,621	\$ 20,000	\$ 3,379
Employee benefits	7,749	9,600	1,851
Professional educational services	8,363	5,000	(3,363)
Registrations	4,215	5,000	
Books	-	2,500	2,500
Total	<u>\$ 36,948</u>	<u>\$ 42,100</u>	<u>\$ 4,367</u>
6690 - Other Federal expenditures			
Salaries	\$ 2,733	\$ 3,000	\$ 267
Employee benefits	1,318	2,475	1,157
Total	<u>\$ 4,051</u>	<u>\$ 5,475</u>	<u>\$ 1,424</u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

STATEMENTS OF DISBURSEMENTS BY FUNCTION
AND COMPARISON WITH THE BUDGET - GENERAL FUND

(Continued)

For the fiscal year ended August 31, 2023

	2023		
	2023 Actual	Original and Final Budget	Favorable (Unfavorable)
6915 - Migrant grant			
Salaries	\$ 118,826	\$ 109,800	\$ (9,026)
Employee benefits	59,355	59,700	345
Professional educational services	16,724	11,000	(5,724)
Mileage	16,634	13,000	(3,634)
Communications	486	1,000	514
Postage	-	1,500	1,500
Travel	1,414	2,250	836
Contracted	-	3,500	3,500
Supplies	5,908	10,000	4,092
Books	355	1,500	1,145
Equipment	1,919	5,000	3,081
Total	<u>\$ 221,621</u>	<u>\$ 218,250</u>	<u>\$ (3,371)</u>
6925 - Title III			
Salaries	\$ 15,000	\$ 20,000	\$ 5,000
Employee benefits	7,629	10,000	2,371
Professional educational services	8,232	13,450	5,218
Mileage	2,551	5,000	2,449
Other ESU services	624	3,750	3,126
Books	-	2,000	2,000
Supplies	3,304	1,500	(1,804)
Total	<u>\$ 37,340</u>	<u>\$ 55,700</u>	<u>\$ 18,360</u>
Total general fund disbursements	<u>\$ 2,765,159</u>	<u>\$ 4,181,100</u>	<u>\$ 1,415,156</u>

See notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 15

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCE - COUNTY TREASURER'S FUND

For the fiscal year ended August 31, 2023

	<u>2023</u>
Fund balance - August 31, 2022	<u>\$ 151,497</u>
Receipts:	
Tax collections	\$ 776,150
Homestead exemption	13,164
Pro-rate	2,403
In-lieu of taxes	527
Carline	576
Interest	6,228
State tax credit	<u>71,448</u>
Total receipts	<u>\$ 870,496</u>
Total funds to account for	<u>\$ 1,021,993</u>
Disbursements:	
Transfers to General Fund	\$ 859,893
County treasurer's fees	<u>7,801</u>
Fund balance - August 31, 2023	<u><u>\$ 154,299</u></u>

See notes to financial statements.

**EDUCATIONAL SERVICE UNIT NO. 15
TRENTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023**

2023-001 SEGREGATION OF DUTIES

Criteria: Internal controls should be in place to provide reasonable assurance that proper segregation of duties exists.

Condition: Due to the size of the Service Unit, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is lack of segregation of duties with the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording of the transactions, and making deposits.

Cause: The Service Unit has a limited number of personnel involved in the accounting functions due to the size of the entity, financial feasibility and lack of cost justification.

Potential Effect: Inadequate segregation of duties could lead to the misappropriation of assets, unauthorized transactions, or improper reporting.

Recommendation: We recommend that the Service Unit continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response: The Service Unit, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate. It is the Service Unit's understanding that this finding is routine for entities of smaller size where the risk of exposure must be weighed against the cost of employing additional personnel.



ANNUAL REPORT

EDUCATIONAL SERVICE UNIT #15

As a partner with our area schools and communities, providing leadership & services to support the improvement of teaching & learning.



Trenton

344 Main Street ~ PO Box 398
Trenton, NE 69044
Phone: (308) 334-5160
Fax: (308) 334-5581

McCook

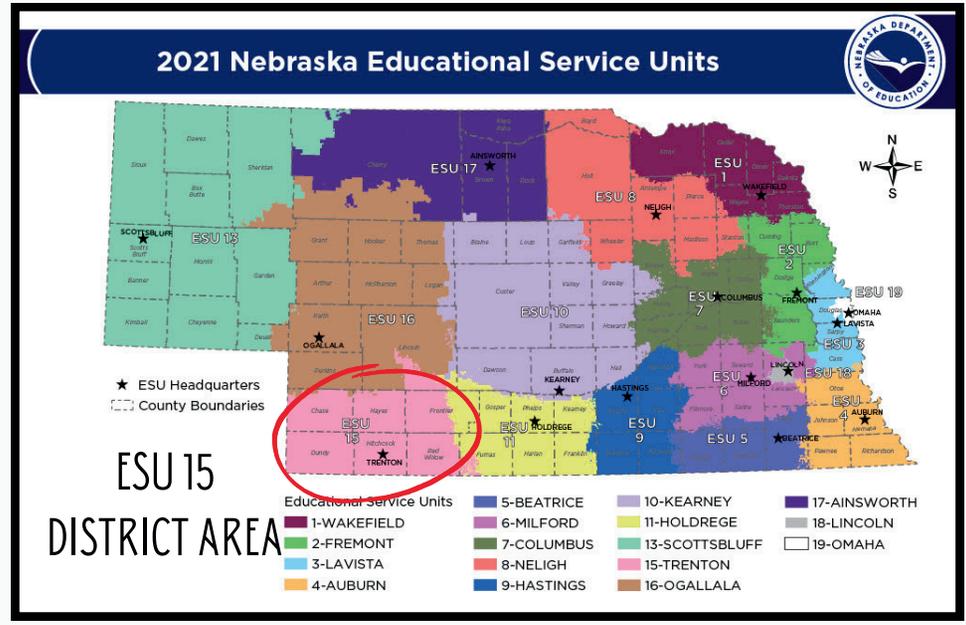
305 East 1st Street
McCook, NE 69001
(308) 345-7341
WWW.ESU15.ORG

Chase County - Dundy County/Stratton - Hayes Center - Hitchcock County - Maywood



McCook - Medicine Valley - Southwest - Wauneta/Palisade - St. Patrick Elementary

EDUCATE • SERVE • UNITE



Counties Serving

Chase
Dundy
Frontier
Hayes
Hitchcock
Red Willow

School Districts

CHASE COUNTY
DUNDY COUNTY-STRATTON
HAYES CENTER
HITCHCOCK COUNTY
MAYWOOD
MCCOOK
MEDICINE VALLEY
SOUTHWEST
ST. PATRICK'S ELEMENTARY
WAUNETA-PALISADE

AN INTRODUCTION FROM MR. PHILLIP PICQUET, ESU 15 ADMINISTRATOR

Thank you for reviewing our Educational Service Unit 15's 2023-2024 Annual Report. Educational Service Units (ESUs) play a crucial role in providing support and resources to students, school districts, and educators.

ESUs are regional organizations that offer a wide range of services to enhance educational opportunities and outcomes for students and school districts. ESUs improve educational quality and efficiency by fostering collaboration, providing specialized expertise and assistance that may be challenging for individual school districts and school systems to provide or afford on their own. While not exhaustive in their scope, ESUs act as collaborative hubs, extending services such as professional development for educators, special education, technology integration supports, distance learning, early childhood programs, mental health, Migrant and ELL education, facilitation of grants, and administrative assistance. Overall, ESUs contribute significantly to the development and enhancement of the public education system in Nebraska and are dedicated to serving all students and educators.

ESU 15 and our ten member Board takes pride in serving nine school districts and one parochial school within our service units six county region. ESU 15 encompasses over 5,000 square miles with a dedicated staff of 25 professionals that travel approximately 175,000 miles each school year to ensure that equitable and robust educational opportunities and services are provided to the students and educators of Southwest Nebraska. This annual report serves to provide information about our ESU 15, its leadership services, and the extended support it offers not only to schools but also to the families and youth of our communities. Thank you for taking time to review our annual report. If you would like to know more about ESU 15 or have any questions, please feel free to contact me at (308) 334-5160 or ppicquet@esu15.org



ADMINISTRATIVE & BUSINESS

- Serve school districts in a 5,000+ square mile area spanning six counties.
- Facilitate the Superintendent Advisory Council meetings.
- Continuously assess and adapt services to meet the evolving needs of students and schools, including expanding Speech Language Services and Mental Health Support.
- Continue to enhance safety and security protocols and infrastructure of ESU 15 offices.
- Collaboration with joint ESU Advisory Council meetings and annual board member workshops.
- Expertly facilitate and manage grants.
- Efficiently Manage Human Resources functions efficiently.
- Provide Alternative Education Software and Programming/Credit Recovery for ESU 15 member school districts.
- Offer Cooperative Purchasing services for ESU 15 school districts and parochial schools.
- Provide and purchase ACT Prep Program, "On To College - John Baylor," accessible to all school districts.
- Continue to expand Media and Print Production services.
- Media and Print Production
ESU 15 offers economical copy and printing services. This service includes, but is not limited to, copying, laminating, color printing, and color poster printing on a variety of media.

MIGRANT EDUCATION (TITLE I -PART C FEDERAL PROGRAM)

ESU 15 District Project—Consists of 24 School Districts Central Nebraska area:

- Provided instructional and support services
- After school student assistance program
- Four Summer school programs
- Tutoring -
 - In home preschool as well as tuition for center based preschool
 - Career exploration services
- Attended NDE trainings
- Held Data Retreats Supplemental Support—provided materials, school and health supplies, clothing , and nutrition services to students.
- Held three statewide Parent Advisory Council Meetings. Involved in State Needs Assessment, student delivery plans & work group meetings.



TITLE III - ENGLISH LANGUAGE LEARNERS

- Facilitated Title III services for 25 school districts.
- Held 5 day training for curriculum (in-person & virtual)
- Held 6 after-school zoom trainings
- Became Trainer of Trainers for curriculum
- Helped implement curriculum with students
- Aided schools with EL curriculum
- Helped schools implement Rule 15
- Assisted with EL data retreats
- Provided guidance for EL program review
- Provided guidance for the new EL accountability system
- Provided guidance for EL virtual learning
- Provided material for packet learning



EARLY CHILDHOOD SERVICES COORDINATION

ESU #15 is the contracting agency for

Early Development Network services coordination

- 2023-2024 Services Coordination received 48 referrals and is currently serving 21 families
- Grants: Planning Region Support/Change
- Provided support for providers to attend professional development opportunities
- Provide support for families to attend local and state conferences Assist in Child Find across the ESU 15 Area
- PRT(Planning Region Team) providers continue to have fidelity checks with the Routine Based Interview and Getting Ready Home Visitation process

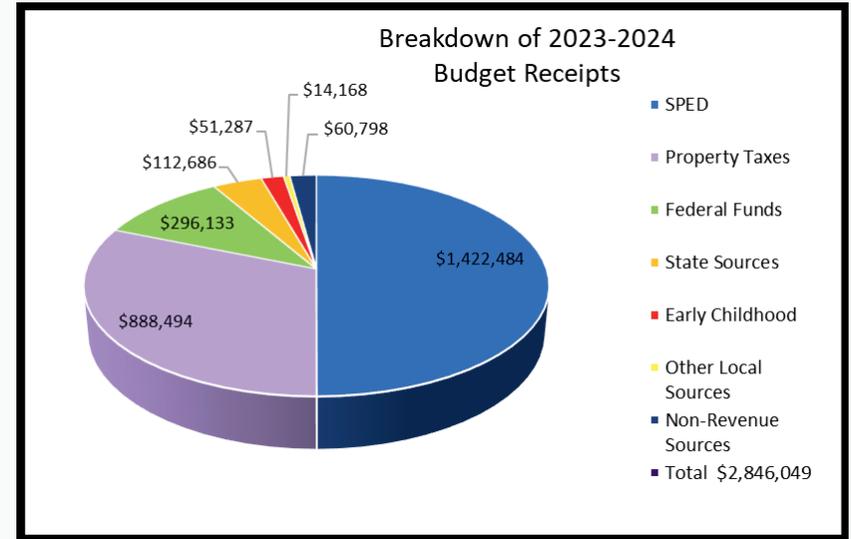


ALTERNATIVE EDUCATION

The **Success Through Educational Partnerships** Program in McCook assists at-risk students to gain credits toward graduation.

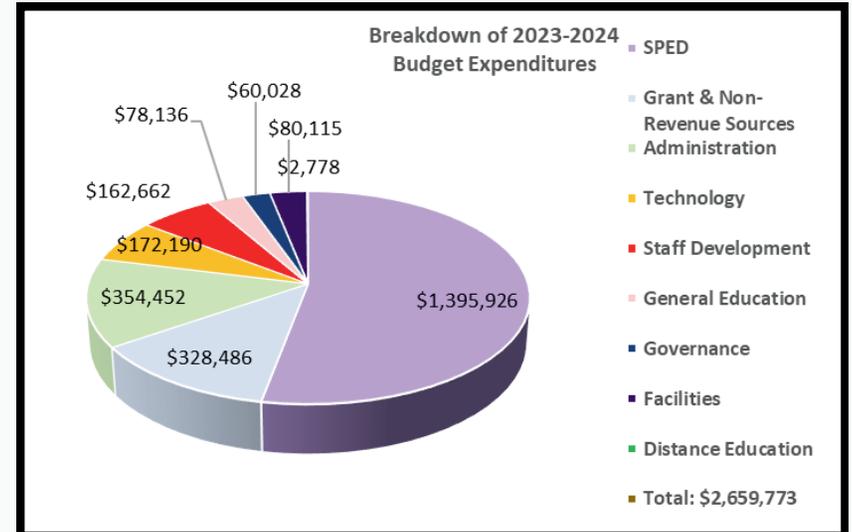
- STEP served a total of 6 students during the 2023-2024 school year in an alternative educational classroom
- Assisted 2 student to receive high school diploma through weekly meetings
- Computer curriculum provided and administered for: Students in the STEP/LIFT Program, summer schools in ESU 15.
- Credit recovery or enrichment for students at their resident schools.

2023-2024 FINANCIAL SUMMARY



2023-2024 RECEIPTS

2023-2024 EXPENDITURES



PROFESSIONAL DEVELOPMENT

The ESU 15 Staff Development Department positively impacts student achievement by cooperatively working with individual schools to initiate, plan, coordinate, and support staff development activities and programs. The staff development's focus is on teaching and learning, mental wellness, and personalized support to PreK-12 educators and leaders. Assistance is given in the area of instructional resources to enhance curriculum instruction.

- Leadership Development for Administrators
- Workshops on Content Areas and Professional Learning Communities (PLC)
- Assistance with Implementation of Instructional Frameworks
- Training and Coaching for New Educators
- Guidance on the School Continuous Improvement Process and Targeted Improvement Plans
- Updates to Districts Regarding NSCAS Assessments in Reading, Mathematics, and Science
- Development and Alignment of Curriculum to Conform to Nebraska Standards
- Tailored Support for Multi-Tiered Systems of Support (MTSS)
- Coaching and Support for Title I Educators
- Specialized Training for Early Childhood Educators (PreK-2)
- Enhancing Teacher Capabilities through Adoption of Instructional Materials
- Training on the Science of Reading and State Reading Requirements
- Support for Behavioral and Mental Health Initiatives
- Instructional Strategies Development
- Coordination of Student Activities
- Integration of Technology in Education



MEDIA & TECHNOLOGY

- New website design/hosting with SchoolBlocks. We went with SchoolBlocks because of its advanced google integration, ADA compliance, flexibility, and security.
- New ESU15 logo design to coincide with an improved social media presence
- Internet service bandwidth increases at both offices. From 20Mb to 50Mb in McCook and from 50Mb to 100Mb in Trenton.
- Taught Scratch/Scratch Jr. and javascript using code.org to Dundy County, Southwest, & Wauneta/Palisade districts throughout the school year.
- Member of Nebraska Cybersecurity Network (NCNE) taskforce. Goal is to better protect school networks across the state.
- Planned upgrade of Trenton office conference room with new distance learning equipment and monitors.
- Ongoing training and videos on digital safety and cybersecurity using the KnowBe4 online platform.
- Computer virus/malware protection using AVG Cloudcare



SCHOOL PSYCHOLOGISTS

- Provided pre-referral consultation & intervention ideas for academic and social-emotional/behavior concerns and supported MTSS implementation
- Conducted special education evaluations, functional behavior assessments, threat assessments, and informal assessments
- Led MDT meetings with staff, students, and parents
- Wrote Psycho-educational reports, Behavior Intervention plans, and Safety Plans
- Completed observations in the classroom and provided feedback and suggestions
- Provided individual & group counseling, crisis intervention, and self-regulation and mindfulness training to students
- Assisted with data collection and analysis for the school improvement team, PBIS, MTSS, Fastbridge, and progress monitoring
- Attended Training related to: MTSS, PBIS, Trauma-Informed Counseling, and Autism
- Participate as a Member of the LB 1184 Team & Central Nebraska Brain Injury/Concussion Team
- Hosted a Self-Care for Educators Bookclub offered to all ESU 15 teachers in the region
- Provided weekly consultation with local districts about special education, student needs, and system-level concerns
- Provide individualized district-level professional development on Trauma-Informed Care and Self-Care.
- Co-lead local PBIS Team & ESU 15 Autism Team
- Lead Sped PLC for ESU 15 school Sped personnel
- Provided Sped technical assistance to Sped personnel through group chats and direct contact



SPECIAL EDUCATION



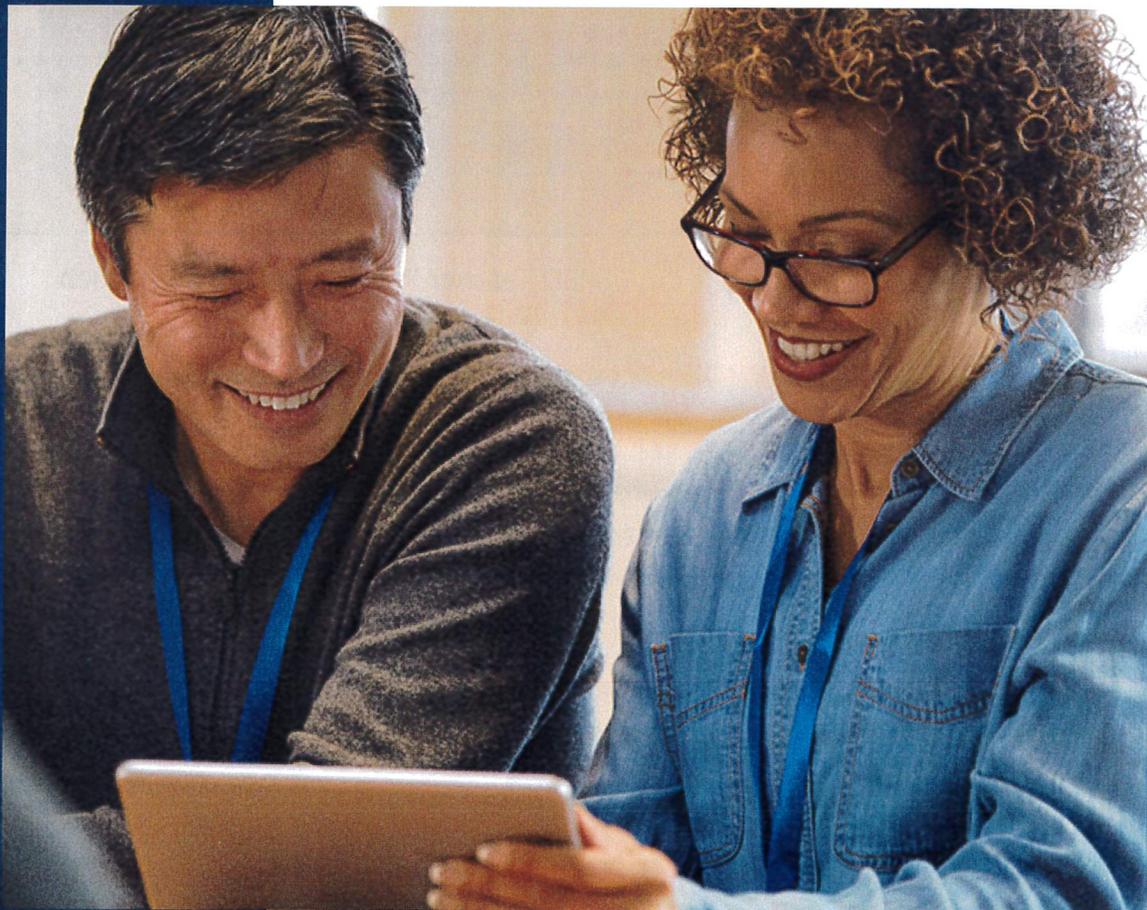
- Helped districts complete annual Targeted Improvement Plans
- Assisted districts in the completion of Special Education financial application
 - Final financial reports
 - Federal IDEA 6408, 6406, & 6412 grants
 - Maintenance of Fiscal effort (MOE) applications
- Liaison with the NDE Office of Special Education in assisting districts with monitoring and file reviews
- Conduct Paraprofessional Training
- Attended numerous MDT and IEP meetings as requested by district or ESU 15 personnel
- Crisis Prevention Intervention (CPI) Instructor - Held three different trainings
- Student Records System (SRS) District Manager
- Member of the Central Autism Spectrum Disorder (ASD) Advisory Board
- Speech/Language Pathologists provided pre-referral intervention strategies to various stakeholders through the Rtl process
- Assisted with individual students transition plans
- Organized college tours specifically for students with disabilities
- Hosted numerous Early Childhood Part C trainings
- Continued to offer physical therapy to students in the three participating school districts
- Hosted a mental health institute and provided mental health services to contracting districts
- Offered autism evaluations to determine eligibility as a child with ASD for districts/appropriate student referrals
- Held TIP training with NDE Facilitating
- Assisted districts in revising their district special education policies and procedures

2021-2024

RETAINING SPECIAL EDUCATION TEACHERS IN NEBRASKA: A COMPREHENSIVE RETENTION PROGRAM (NCRP)

GET SET NEBRASKA

THREE YEAR REPORT



www.getsetnebraska.org



2023-2024 Statewide Special Education Retention Data System Report

Retention Rates by ESU



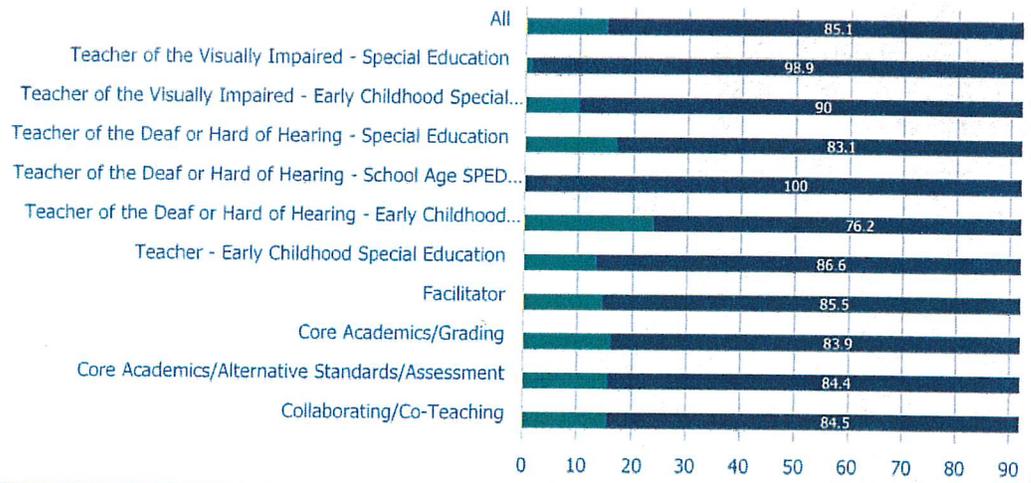
NEBRASKA CENTER FOR RESEARCH ON CHILDREN, YOUTH, FAMILIES AND SCHOOLS

The NCRP team wanted to provide information to local Educational Service Units, ESUs. ESUs support special education teachers and administrators through professional development, staffing and guidance.

Districts within their corresponding ESU's maintained similar rates across the state ranging from 79.1%-91.3%.

Outliers of this data set includes schools within the ESU 15 and ESU 2 reported rates above the 90% level with ESU 15 at 98%.

SPED Teacher Retention Rates by Position



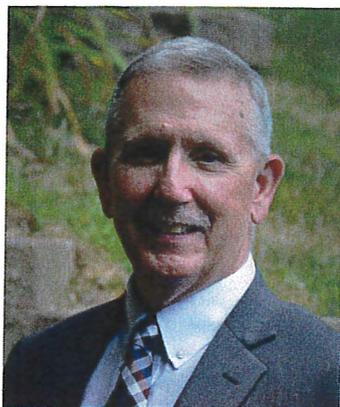
A question arose regarding the difficulty or challenges with specific special education positions.

Data from the retention survey indicated retention is consistent across all positions.

Administrators should focus on all special education teachers when planning induction and mentoring efforts.

Superintendent Turnover

By Dr. Michael Sieh & Dr. Jerry Beach, Wayne State College



BEACH



SIEH

Interim Superintendents

While preparing for this edition of the annual Nebraska superintendent turnover report, a review of current literature found school districts are facing a variety of challenges when recruiting candidates for the superintendency, e.g., lack of applicants, hesitancy of potential candidates to move families or uproot spouse employment, little or no housing available. Data indicates districts experiencing late superintendent resignations are hiring interims to bridge the gap while conducting thorough searches for permanent replacements.

At the start of the 2023-2024 school year, ten school districts were led by interim superintendents. During the year, five of these interim superintendents were appointed permanently. Three will continue as interim superintendents into the 2024-2025 school year, leaving only 2 of the original 10 not returning.

In a case study of the interim superintendency, Bigham and Nix (2011) observed, "Although the tenure of the interim superintendent is typically short, his/her impact potentially has long-reaching effects on the success of the district long after (s)he is gone." The 2024-2025 school year began with 15 interim superintendents, including the three continuing from the previous year. As the 2025-2026 hiring season approaches, the future of these 15 individuals remains uncertain. Nonetheless, interim superintendents play a crucial role in maintaining stability in districts during transitions.

The New Year

At the beginning of the 2024-25 school year, there are 245 PK-12 Nebraska public school districts. Thirty-eight (38) possible superintendent positions became available across Nebraska. The 2024-2025 rate of turnover in the state is 12.2% this year, down from 14.8% in 2023-24. The 2024-25 rate is slightly down when compared with the average annual turnover for superintendents in Nebraska since 2000-01. What does Nebraska superintendent turnover look like on the national stage?

Dr. Rachel White, University of Texas at Austin, and founder/primary investigator for The Superintendent Lab, shared the following national superintendent turnover data noting 2023-24 to 2024-25 attrition data will be available in November 2024: Between 2019-20 and 2020-21: 14.1%; between 2020-21 and 2021-22: 16.6%; between 2021-22 and 2022-23: 16.2%; and, between 2022-23 and 2023-24: 17.3%.

Dr. White and her staff continue to gather data through a national analysis of superintendent turnover in over 12,500 public school districts since 2019. More than one out of every three states (37 percent) had a turnover rate greater than 20 percent between the last two school years.

The average tenure-in-position for Nebraska at the start of the new year will be 5.1 years. This mark is consistent with past years.

Of 38 possible changes in superintendent status from a year ago, 14 individuals are retiring. This number represents about 5.8% of those who were in top leadership positions last year. The 2024 Education Technology, Services, and Research (EAB) Annual Survey of District Leaders reflected that 15% of superintendents nationwide reported plans to leave their position within the next two years. Nine former superintendents were out of education last year and are returning for 2024-2025. Career changes for both outgoing and incoming superintendents are shared in Table 1 and Table 2.

Of note this year: 1) Fifteen first-year execs are serving on an interim basis at the start of the 2024-2025 school term; 2) 7 superintendents in year one are assuming a public school superintendent position for the first time; 3) 93 of 244 (38.1%) superintendents have three years or less tenure in the same district, inclusive of the 2024-25 school year.

Table 1 – Outgoing Superintendents

Reason for change	Number
Retired	14
Moved to superintendent position in-state	7
Interim status was removed	5
Continued as Interim	4
Moved to a district office position in another school	3
Moved to a principal position in another school	2
Moved to ESU administrator	1
Moved NCSA Associate Director	1
Took employment outside of a district	1

Table 2 – Incoming Superintendents

New Superintendent Backgrounds	Number
Former inactive superintendent	9
Another district superintendent	7
Other central office position	6
Principal	5
Interim status removed	5
Interim position (continuing)	4
Out-of-state superintendent	1
ESU	1

Same District Tenure

Over the past 15 years, Nebraska has averaged slightly over four superintendents serving 20 years or more in the same school district. This year we have six. Jon Cerny continues to lead the pack as he starts his 32nd year as the superintendent of the Bancroft-Rosalie Public Schools. Robert Hanzlik is next in line with 25 years leading the Stuart school district. Jeff Anderson at Fullerton has 24 years in the same school system, and Mark Aten has 23 years in Overton. Starting their 21st year will be Del Dack of Paxton and David Spencer of South Platte.

For the purposes of this article, the veteran level is reached with the 15th year as superintendent in the same district. Table 3 lists all the superintendents who have 15 years of experience or more tenure in a single school district. We have six on-deck for veteran status with 14 years, seven with 13 years, and six with 12 years.

Table 3 – School Superintendent Experience including 2024-2025 School Year

Superintendent	District	Experience
Cerny, Jon	Bancroft-Rosalie	32
Hazlik, Robert	Stuart	25
Anderson, Jeff	Fullerton	24
Aten, Mark	Overton	23
Spencer, David	South Platte	22
Dack, Del	Paxton	21
Sandoz, Margaret	Niobrara	19
Herzberg, Holly	Hampton	19
Davis, Jon	Alma	18
Hasty, Rich	Plattsmouth	18
Scott, Shawn	Adams Central	18
Sheffield, Paul	Exeter-Milligan	17
Dolliver, Jason	Pender	16
Lenihan, Mark	Wayne	16
Hollinger, Brent	Cross Country	16
Norgaard, Grant	McCook	16
Heckenlively, Tim	Falls City	15
Malander, Amy	Central Valley Schools	15
Derr, Michael	Harvard	15
Ruybalid, Joel	Blue Hill	15

Service Unit Directors

In 2011, the originator of this report, Dr. Jim Ossian, started tracking Educational Service Unit (ESU) administrators in this annual article. This group of educational leaders provides invaluable assistance to PK-12 school districts in their service areas ranging from staff development to technology. Functioning within each district's central office administration are ESU18 (Lincoln Public Schools) and ESU19 (Omaha Public Schools). Table 4 lists each ESU administrator according to years of experience.

Larriane Polk is starting her first year as ESU Coordinating Commission (ESUCC) CEO. She served as ESU 07 administrator for 10 years before becoming CEO of the ESUCC.

Table 4 – ESU Administrator Experience including 2024-2025 School Year

Administrator	ESU	Experience
DeTurk, Ted	ESU 02 (Fremont)	11
Schnoes, Dan	ESU 03 (LaVista)	11
Erickson, Geraldine	ESU 17 (Ainsworth)	9
McNiff, Brenda	ESU 05 (Beatrice)	9
Heimann, Bill	ESU 01 (Wakefield)	8
Robke, Gregg	ESU 04 (Auburn)	8
Wheelock, Melissa	ESU 10 (Kearney)	7
Dahl, Corey	ESU 08 (Neligh)	6
Harris, Drew	ESU 09 (Hastings)	6
Barrett, Laura	ESU 13 (Scottsbluff)	4
Poppert, John	ESU 11 (Holdrege)	3
Chism, Kanyon	ESU 19 (Omaha)	3
McGown, James	ESU 16 (Ogallala)	2
Olsen, Takako	ESU 18 (Lincoln)	2
Picquet, Phillip	ESU 15 (Trenton)	2
Elmshaeuser, Kris	ESU 07 (Columbus)	1
Maschmann, Brian	ESU 06 (Milford)	1

Table 5 – Women Superintendent Experience including 2024-2025 School Year at Current District

Administrator	District	Experience
Herzberg, Holly	Hampton	19
Sandoz, Margaret	Niobrara	19
Malandar, Amy	Central Valley Schools	15
Davis, Jane	Hershey	12
Thompson, Jami Jo	Norfolk	12
Poloncic, Melissa	DC West/Valley	11
Urbanek, Kathy	Mitchell	11
Hardy, Stacie	Umo N Ho N Nation	10
Kaczor, Stephanie	Riverside/Spalding	10
Browne, Evelyn	Banner County	7
Nebesniak, Heather	Ord	7
Lewis, Dawn	Arlington	6
Gannon, Shanna	Shelton	5
Meyer, Ginger	Chadron	5
Bland, Jess	Oakland-Craig	4
Regan, Nicole	Gering	4
Conradt, Candace	Sumner-Eddyville-Miller	3
Jonas, Allison	Gothenburg	3
Foster, Ann	Brady	2
Jonas, Kim	Ansley	2
Tomjack, Ashley	Centura	2
Aschoff, Molly	Summerland	1
Baker, Liz	Sioux County	1
Beran, Kim	Elm Creek	1
Isom, Jamie	Sandhills	1
LeClair, Nicole	Bertrand	1
Wiseman, Dana	Elba	1

Women Superintendents

A final scan of superintendents looks at the state's progress concerning gender equity with the superintendency. Demographic data from the 2023-2024 AASA Superintendent Salary and Benefits Study reflects the percentage of female superintendents in the nation at 27%. Nebraska trails that number, with 12% of the state's top educational leaders being female. Table 5 reflects women serving as superintendents in Nebraska and their respective tenures in their current school districts.

Despite the slow progress towards gender equity in superintendents' roles, ESU administrators represent women well. Of the 17 ESU leaders, seven are female. The result is that 41% of ESU administrators are women.

Superintendent/ESU Administrator Longevity

Jon Cerny is the lone superintendent with 30+ years as a superintendent. The only superintendents with 25-29 years of superintendent experience in multiple districts are John Hakonson (Newcastle, Blue Hill, Sidney, and Lexington) and Robert Hanzlik.

Sixteen additional superintendents have 20 years or more experience, including some who have served multiple districts/ESUs. Because tenure in multiple districts/ESUs can be more challenging to track, please let us know if your name

was omitted from this list. Table 6 displays superintendents/ESU administrators who have 20 years or more of total superintendent/ESU experience.

Selected Historical Nebraska Public School District Superintendent Data

As stated earlier, Dr. Jim Ossian created this state of the Nebraska superintendent article. Upon Dr. Ossian’s retirement, Dr. Craig Pease inherited the article. During Dr. Pease’s tenure crafting this article, he did an excellent job of reporting and enhancing the data presentation. Our hats are off to the efforts of both Dr. Ossian and Dr. Pease!

The 2020 AASA Decennial Superintendent Survey reported the number one activity in which superintendents plan to engage when leaving the profession is to enjoy more leisure time. As retired superintendents, we have to say this is an admirable plan for retirement. Here are a few suggestions for each of you for the years will go faster than you think: 1) Consider initiating or completing projects that will leave a lasting, positive impact on your district and build your legacy, 2) Reflect on your accomplishments and then be ready to share your experiences and lessons learned with the next generation of school administrators, 3) Plan your personal transition into retirement, considering how you will stay engaged with your interests and passions (remember to purchase a lifetime NCSA membership), and 4) Maintain your health and well-being, ensuring you are ready for the next chapter in your life.

Lastly, Table 7 depicts trends in the Nebraska superintendency over several years. As we analyzed past trends, we cannot help but wonder what the data will show in future reports. ■

Table 6 – Total Tenure, including the 2024-2025 School Year & current district/ESU

Administrator	Experience
Cerny, Jon (Bancroft-Rosalie)	32
Hakonson, John (Lexington)	29
Hanzlik, Robert (Stuart)	25
Anderson, Jeff (Fullerton)	24
Aten, Mark (Overton)	23
Edwards, Jeff (GINW)	23
Malander, Amy (Central Valley)	23
Steffensen, Kendall (Pierce)	23
Embray, Devin (Fairbury)	22
Lucas, Mike (Westside)	22
Scott, Shawn (Hastings AC)	22
Sheffield, Paul (Exeter-Milligan)	22
Cogswell, Curtis (Dorchester)	21
Dack, Del (Paxton)	21
DeTurk, Ted (ESU #2)	21
Spencer, David (South Platte)	21
Gausman, Paul (Lincoln)	20
McDonald, Damon (Boone Central)	20
Norgaard, Grant (McCook)	20

Table 7 – Historical Nebraska Superintendency Trends

	1979-80	2000-01	2010-11	2021-22	2022-23	2023-24	2024-25
School Districts	317	275	251	244	243	244	245
# of Superintendents	317	261	238	243	242	243	244
Median Tenure *	3.97	3.74	3.24	4.00	4.00	4.00	5.00
Average Tenure*	6.16	6.36	5.60	4.91	5.88	5.77	6.13
Supt in Year 1	56	52	42	44	38	36	30
Percent Turnover	17.7	18.9	16.7	18.0	15.6	14.8	12.2
Supt with 20+ Years Tenure	10	15	9	4	4	6	6
Women Superintendents	2	8	25	30	29	28	28

ESU #15 Administrator Evaluation and Appraisal

Name of Administrator: _____

Date: _____

Rating Scale:

- 1 - Does Not Meet Standards
- 2 - Needs Improvement
- 3 - Meets ESU Standards
- 4 - Exceeds ESU Standards

1. Leadership and Vision

- 1.1 Provides clear direction for the ESU
- 1.2 Demonstrates leadership for positive educational change
- 1.3 Communicates and promotes high standards of performance
- 1.4 Sets and oversees educational goals for the district (annual and long-range)
- 1.5 Promotes innovation and continuous improvement
- 1.6 Implements the goals, mission, and philosophy of the ESU

Brief Comments:

2. Board and Community Relations

- 2.1 Communicates effectively with the Board
- 2.2 Keeps the Board informed on issues, needs, and operation of the ESU
- 2.3 Offers professional advice to the Board on items requiring Board action
- 2.4 Engages community stakeholders effectively
- 2.5 Maintains visible presence and active engagement in school districts served
- 2.6 Maintains a positive public image of the ESU

Brief Comments:

3. Staff Leadership and Management

- 3.1 Provides for ongoing staff development
- 3.2 Promotes good morale among staff members
- 3.3 Evaluates all administrative personnel annually
- 3.4 Demonstrates trust and builds positive relationships with staff
- 3.5 Effectively organizes personnel to staff offerings within provided resources

Brief Comments:

4. Instructional Leadership

- 4.1 Provides leadership for improvement of instruction
- 4.2 Ensures staff developers have access to trainings and appropriate curricular offerings
- 4.3 Administers the development of educational programs and support services to meet school district needs
- 4.4 Provides instructional personnel and service offerings to schools within resources provided
- 4.5 Communicates and promotes standards of performance for support services

Brief Comments:

5. Fiscal and Operational Management

- 5.1 Demonstrates effective organizational skills
- 5.2 Prepares an annual budget and clearly informs the board of fiscal and budgetary status of the organization
- 5.3 Reports the financial condition of the ESU and maintains a vision on the future needs of the unit.
- 5.4 Provides for efficient day-to-day operation of the ESU
- 5.5 Supervises the preparation and management of the annual budget
- 5.6 Maintains ESU facilities effectively
- 5.7 Demonstrates skills in problem analysis and decision-making

Brief Comments:

6. Communication and Interpersonal Skills

- 6.1 Works effectively with staff and community members
- 6.2 Maintains collaborative and supportive relationships with district superintendents
- 6.3 Demonstrates effective verbal and written communication skills
- 6.4 Strives to build and maintain relationships
- 6.5 Attentive listener and grasps ideas expressed by others
- 6.6 Displays adaptability and composure in varying situations
- 6.7 Demonstrates an appropriate sense of humor

Brief Comments:

7. Professional Responsibilities and Growth

- 7.1 Implements ESU programs, policies, and procedures

- 7.2 Participates in professional growth activities
- 7.3 Demonstrates personal motivation and self-discipline
- 7.4 Attends to ESU matters, state education matters, and is involved with professional organizations
- 7.5 Stays current with educational trends and best practices

Brief Comments:

8. Achievement of ESU Goals

- 8.1 Progresses towards annual ESU goals
- 8.2 Aligns actions and decisions with ESU's strategic plan
- 8.3 Provides regular updates on goal achievement to the Board
- 8.4 Adjusts strategies as needed to meet ESU goals
- 8.5 Involves key stakeholders in the goal-setting and achievement process

Brief Comments:

Summative Narrative Comments

Strengths:

Areas for Improvement:

Recommended Future Performance Targets:

Overall Evaluation

- Recommended for reappointment
- Recommended for Professional Development Plan
- Recommended for dismissal

Board Member Signature: _____ Date: _____

Administrator Signature: _____ Date: _____

NASB Region 15 Board Director

Allison Sandman

Kelly Terrell

NASB Legislative Committee, Member #16

Mary Yilk

Dr. Dawn Lindsley