



Regular Board of Education Meeting

Tuesday, February 17, 2026 at 5:30 PM

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

1. Call the Meeting to Order

Speaker(s): Board President or Designee

Rationale:

LEADERSHIP • SERVICE • SUPPORT

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

1.1. Notification of Open Meetings Law

Speaker(s): Board President or Designee

Rationale:

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

1.2. Roll Call

Speaker(s): Board President or Designee

1.3. Absent Board Members

Speaker(s): Board President or Designee

Rationale:

Board Members Doug Pauley and Marni Danhauer will be absent. They notified of their absence prior to the meeting.

Reminder - cannot reply to the emailed meeting notification or text. Must email Marci (mostmeyer@esu7.org) or text/call (402) 809-1566

Administrator Recommendation: Discuss, consider and take all necessary action to approve Board member absences.

Recommended Motion(s):

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

1.4. Pledge of Allegiance

Speaker(s): Board President or Designee

2. Board Code of Ethics and Oath of Office

Speaker(s): Board President or Designee

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

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

3. Dissemination of Conflict of Interest Forms

Speaker(s): Board President or Designee

Rationale: Annually, The Code of Ethics form will be disseminated to the Board for signature and Conflict of Interest forms to those who may have a potential conflict of interest.

4. Board Vacancy - District 8

Speaker(s): Board President

Rationale: Board Member Doug Pauley, submitted his resignation on **February 11, 2025**. NEB. REV. STAT. § Section 32-562 requires the vacancy to be accepted by the rest of the board. Further, Section 32-574 states, "Unless otherwise provided by law, all vacancies shall be filled within 45 days

after the vacancy occurs unless good cause is shown that the requirement imposes an undue burden."

District 8 includes the following school districts, Clarkson, Columbus, David City, Lakeview, Schuyler. The term will expire December 31, 2028.

Administrator Recommendation: Discuss, consider and take all action necessary to accept the resignation of District 8 Board Member Doug Pauley, and adopt a procedure for the appointment of a new member to the Educational Service Unit 7 Board of Education to fill the vacancy thereon created by the resignation of Doug Pauley.

Recommended Motion(s):

Discuss, consider and take all action necessary to accept the resignation of District 8 Board Member Doug Pauley, and adopt a procedure for the appointment of a new member to the Educational Service Unit 7 Board of Education to fill the vacancy thereon created by the resignation of Doug Pauley Passed with a motion by Board Member #1 and a second by Board Member #2.

5. Approval of Agenda

Speaker(s): Board President or Designee

Rationale:

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

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

Recommended Motion(s):

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

6. Virtual Conferencing for December 2025-March 2026

Speaker(s): Board President or designee

Rationale: Nebraska Revised Statute § 84-1411 authorizes virtual meetings for educational service units if the requirements of subdivision (2)(b) are met.

The Board voted to have a virtual conferencing option for the following board meetings: December 2025, January 2026, February 2026, and March 2026.

7. Welcome Visitors

Speaker(s): Board President or Designee

8. Public Comment

Speaker(s): Board President or Designee

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

Citizens wishing to address the Board on a certain agenda item must complete the Request to be Heard Document prior to the start of the board

meeting. Citizens wishing to present petitions to the Board may do so at this time. However, the Board will only receive the petitions and not act upon them or their contents.

9. Approval of the 2026-2027 Services Plan

Speaker(s): Board President or designee

Rationale: The ESU 7 Executive Committee Chair attending, Chad Denker, will make a summary report to the Board on the plan for ESU 7 Services for 2026-2027.

Administrator Recommendation: Discuss, consider and take all necessary action to approve the 2026-2027 Services Plan as presented.

Recommended Motion(s):

Discuss, consider and take all necessary action to approve the 2026-2027 Services Plan as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

10. Consent Agenda

Speaker(s): Board President or Designee

Rationale:

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

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

Consent Agenda Includes:

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

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

Recommended Motion(s):

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

10.1. Minutes

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

10.2. Presentation of Bills # 81208 through #81345 totaling \$975,263.22

Speaker(s): Board President or Designee

Rationale:

The summary of bills for the current month total: \$975,263.22 - Bills #81208 through #81345

General Activity Fund total: No activity

	Amount	Vendor	Description
81214	\$9,749.20	Amergis Healthcare Staffing	Bridges contracted services

81224	\$8,031.19	Chartwells Dining Services	Title IC Suenos Summit Oct 2025
81234	\$10,953.53	Eakes Office Solutions	Copier Maintenance agreements
81285	\$6,357.40	State of NE DAS State Accounting	Network Service Charges
81335	\$7,775.47	Renaissance Learning, Inc.	Educlimber Software Flow Through

This is a consent item.

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

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

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

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

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

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

10.6. Reading of Article I, Section 4, H Filling a Vacant in Officer Position

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

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

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

10.8. Resignations

Speaker(s): Board President or designee

Rationale: Resignation:

- Brooke Kavan, Professional Development Coordinator, is resigning effective June 30, 2026.

This is a consent item.

10.9. Excess Lodging

Speaker(s): Board President or Designee

Rationale: Excess Lodging:

- The Grants Department had excess travel to report:
 - Disability and Other Developmental Disabilities (DADD) Conference, Long Beach, CA (January 14-17, 2026)
 - Stephanie Foreman - \$602.59

This is a consent item.

10.10. 2026-2027 NASB Dues

Speaker(s): Board President or Designee

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

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

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

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

Speaker(s): Board President or Designee

Rationale:

This is a consent item.

13. Board Spotlight - Emergency Operations Team (EOT)

Rationale: Emergency Operations Chair Dan Ellsworth, will present the Emergency Operations Team (EOT) Spotlight.

14. Treasurer's Report

Speaker(s): Board President or Designee

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

Administrator Recommendation: Discuss, consider and take all necessary action to accept the Treasurer's Report as presented.

Recommended Motion(s):

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

15. 2024-2025 Audit Report

Speaker(s): Board President or designee

Rationale: The 2024-2025 Romans Wiemer and Associates Audit Report is attached for the Board's review.

Administrator Recommendation: Discuss, consider and take all necessary action to accept the 2024-2025 Audit Report as presented.

Recommended Motion(s):

Discuss, consider and take all necessary action to accept the 2024-2025 Audit Report as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

16. New Hire: Crystal Ernst, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027

Rationale: Crystal Ernst, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027.

Administrator Recommendation: Discuss, consider, and take any necessary action to approve the contract for Crystal Ernst, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027 as presented.

Recommended Motion(s):

Discuss, consider, and take any necessary action to approve the contract for Crystal Ernst, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027 as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

17. New Hire: Kristine Hackett, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027

Rationale: Kristine Hackett, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027

****ATTACH SIGNED CONTRACTS BELOW**

Administrator Recommendation: Discuss, consider, and take any necessary action to approve the contract for Kristine Hackett, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027 as presented.

Recommended Motion(s):

Discuss, consider, and take any necessary action to approve the contract for Kristine Hackett, Professional Development Coordinator for June 22, 2026-August 31, 2026 and school year 2026-2027 as presented Passed with a motion by Board Member #1 and a second by Board Member #2.

18. April 2026 Board Meeting Time

Speaker(s): Board President

Rationale:

The Board - Employee Recognition Dinner is scheduled on April 20, 2026, beginning at 5:00pm. It is recommended to change the Board Meeting time to 4:00pm to accommodate the Annual Board Recognition Dinner.

Recommendation: Discuss, consider and take any action necessary to approve an April 20, 2026, Board Meeting Time of 4:00pm.

Recommended Motion(s):

Discuss, consider and take any action necessary to approve an April 20, 2026, Board Meeting Time of 4:00pm Passed with a motion by Board Member #1 and a second by Board Member #2.

19. Administrator's Report General

Speaker(s): Administrator or Designee

Rationale:

- Spotlight Funding Revisit
- ESUCC Update
- Professional Development and Print Shop Report - Director Ericson
- Special Education Report - Director Clay
- Technology Report - Director Ellsworth
- Upcoming Events
 - ESU 7 Board Recognition Dinner
 - **Monday, April 20, 2026 at The Oak Room of Columbus**
 - Board Meeting 4:00-5:00pm
 - Social Hour 5:00-6:00pm

- Dinner 6:00-8:00pm
- NRCSA (Nebraska Rural Community Schools Association) Legislative Forum
 - February 26, 2026 - Lincoln
 - Deadline to Register: February 19, 2026
 - Registered: Marci Ostmeyer, Dawn Lindsley
- Budget & Finance Workshops
 - March 10, 2026 - Seward
 - Deadline to Register: March 5, 2026
 - Registered: Marci Ostmeyer, Clark Lehr
 - March 24, 2026 - West Point
 - Deadline to Register: March 19, 2026
 - April 7, 2026 - Ogallala
 - Deadline to Register: April 1, 2026
 - (Amplified) April 8, 2026 - Kearney
 - Deadline to Register: April 1, 2026
- NASB (Nebraska Association of School Boards) Member Golf Outing
 - June 10, 2026 - Kearney Country Club
- School Law Seminar (more info to come)
 - June 10-11, 2026 - Kearney
- 2026 Elections
 - Filing Deadlines
 - Incumbents: **July 15, 2026**
 - Non-Incumbents: **August 3, 2026**
 - These are the districts up for election in 2026
 - Richard Stephens - District 1 (Richard has chosen not to run again)
 - Amy Blaser - District 3
 - Jack Young - District 5 (Jack has chosen not to run again)
 - April Emeigh - District 7
 - Joyce Baumert - District 9 (Joyce has chosen not to run again)
 - Don Graff - District 11

19.1. Goal Update

Speaker(s): Administrator or Designee

Rationale: Goals - Attached for your Review

Goal 2: By July 2026, the ESU 7 board will attend at least two professional/personal learning events annually.

- Attached Below

Goal 3: By July 2026, the ESU 7 board will attend the corresponding school district board meetings at least once every two years to report the tailored services provided by ESU 7 and the outcomes measured.

- Completed:

- Cross County - October 13, 2025
- Schuyler - October 13, 2025

- High Plains - November 10, 2025
- Humphrey - November 10, 2025
- Lakeview - November 10, 2025
- Palmer - December 8, 2025
- David City - January 14, 2026
- Howells-Dodge - January 14, 2026
- Shelby-Rising City - January 19, 2026
- Leigh - February 11, 2026
- Columbus Public Schools - February 16, 2026
- Twin River Public Schools - February 16, 2026
- Central City - February 16, 2026
- Scheduled:
 - St. Edward - March 9, 2026
 - Dan Ellsworth and Richard Stephens

19.2. Facilities Update

Speaker(s): Administrator or Designee

Rationale: The Administrator will provide a facilities update during this item

19.3. Personnel

Speaker(s): Administrator or designee

19.4. Legislative Update

Speaker(s): Administrator or Designee

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

20. Committee Reports

Speaker(s): Committee Chair

20.1. Negotiations Committee Report

Speaker(s): Negotiations Committee Chair

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

Committee Recommendations:

General Staff: Discuss, consider, and take any necessary action to approve a ___ Total Compensation Package increase for the general staff group, excluding the Administrator and paraprofessionals, for the contract year of 2026-2027.

Paraprofessionals: Discuss, consider, and take any necessary action to approve a \$___ per hour increase to the base of the paraprofessional salary schedule for the Cen7ter, Bridges and Learning Academy paraprofessionals for the contract year of 2026-2027. This increases the base to \$ ___ per hour for Cen7ter and \$ ___ for Bridges & Learning Academy.

Recommended Motion(s):

Discuss, consider, and take any necessary action to approve a ___ Total Compensation Package increase for the general staff group, excluding the Administrator and paraprofessionals, for the contract year of 2026-2027. Passed with a motion by Board Member #1 and a second by Board Member #2.

Discuss, consider, and take any necessary action to approve a \$__ per hour increase to the base of the paraprofessional salary schedule for the Cen7ter, Bridges and Learning Academy paraprofessionals for the contract year of 2026-2027. This increases the base to \$___ per hour for Cen7ter and \$___ for Bridges & Learning Academy Passed with a motion by Board Member #1 and a second by Board Member #2.

21. Conference Report

Speaker(s): Conference Attendees

Rationale: Conference Attendees will report on their learnings.

Nebraska Association of School Boards (NASB) Legislative Issues
Conference - January 26, 2026

22. Board Announcements

Speaker(s): Board Members

Rationale: During this item, Board Members can make any announcements.

23. Adjournment

Speaker(s): Board President or Designee

Created by: Morgan Morsett, Secretary to the ESU 7 Board of Directors

Nebraska Open Meetings Act

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

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

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

- (1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and
- (b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;
- (2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and
- (3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

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

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

- (a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;
- (b) Discussion regarding deployment of security personnel or devices;
- (c) Investigative proceedings regarding allegations of criminal misconduct;
- (d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;
- (e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or
- (f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

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

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

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

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

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

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

(1)(a) Except as provided in subsection (9) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

- (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and
- (III) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or
- (B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

- (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;
- (B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be

finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or (C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting pursuant to subdivision (1)(b)(iv)(A) and (C) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(b)(iv)(B) of this section. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

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

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

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

- (i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;
- (ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;
- (iii) The governing body of a public power district having a chartered territory of more than one county in this state;
- (iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;
- (v) An educational service unit;
- (vi) The Educational Service Unit Coordinating Council;
- (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;
- (viii) A community college board of governors;
- (ix) The Nebraska Brand Committee;
- (x) A local public health department;
- (xi) A metropolitan utilities district;
- (xii) A regional metropolitan transit authority; and
- (xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

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

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

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

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

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

- (a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;
- (b) No action is taken by the public body at the virtual meeting; and
- (c) The public body complies with subdivisions (2)(b)(i) and (ii) of this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revised 06/2025

Article I, Section 3, E Oath of Office

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

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

Legal Reference:	§ 11-101 to § 11-101.03
Date of Adoption:	January 15, 2018
Date of Review:	January 17, 2022 January 16, 2023 January 22, 2024 January 21, 2025 January 20, 2026

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

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

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

Legal Reference:	<i>Nebraska Legislature on behalf of the State of Nebraska v. C. David Hergert, 271 Neb. 976, 1011 (2006)</i>
Date of Adoption:	January 15, 2018
Date(s) of Revision:	February 20, 2023 June 16, 2025
Date(s) of Review	January 18, 2021 January 17, 2022 January 16, 2023 January 22, 2024 January 21, 2025 January 20, 2026

Code of Ethics for ESU 7 Board Members

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

1. **Follow Laws:** I will uphold and enforce the constitutions, laws, rules and regulations of the state and federal governments, the state and federal agencies, binding court orders

pertaining to educational service units, and the policies and regulations of ESU 7. Desired changes shall be brought about only through legal and ethical procedures.

2. **Non-Discrimination:** I will not make decisions which affect personnel, students, parents, the public, or otherwise on the basis of sex, disability, race (including skin color, hair texture and protective hairstyles), color, religion, military or veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status, or on the basis of constitutionally protected speech.

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

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

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

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

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

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

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

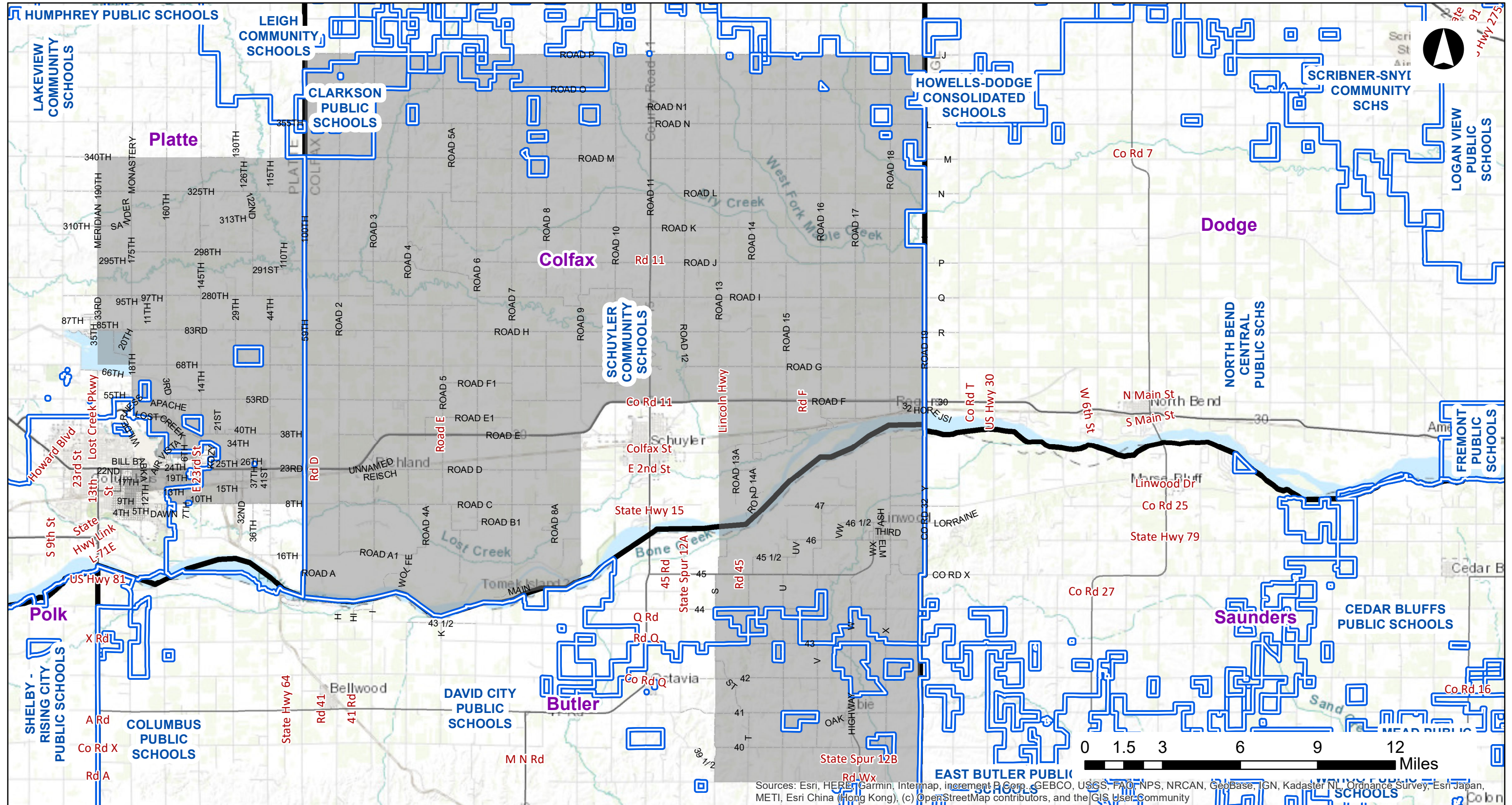
10. **Role Model.** I understand that my personal actions may reflect on ESU 7 and the schools and communities served by ESU 7 due to my position as a Board member. I will in all respects serve as a proper role model and engage in conduct which is reflective of a good citizen in the communities served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

Agreed to by the members of the Board of Educational Service Unit 7 on this ___ day of _____, 20__.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

EDUCATION SERVICE UNIT #8 - SUB DISTRICT #8 MAP

LEGEND  School Districts  Sub District #8



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

Fwd: Resignation

1 message

Marci Ostmeyer <mostmeyer@esu7.org>

Wed, Feb 11, 2026 at 12:56 PM

To: Linda Shefcyk <lshfcyk@esu7.org>, Morgan Morsett <mmorsett@esu7.org>

----- Forwarded message -----

From: **Douglas Pauley** <dpauley@cccneb.edu>

Date: Wed, Feb 11, 2026 at 12:56 PM

Subject: Resignation

To: Dawn Lindsley <dlindsley@esu7.org>, Marci Ostmeyer <mostmeyer@esu7.org>

Hello Ladies,

After 12 years on the board, I have decided to resign as I plan to move to Iowa where I grew up. It has been a pleasure being on the board and feel we have accomplished a great deal in that time frame. I encourage you to continue looking at new services for our students. As I have said we are elected by the taxpayers so feel we have two customers we are trying to support. The Taxpayers and the students, good luck in continuing to do this. If I'm in town I will attend the February board meeting.

My resignation will take effect during the February board meeting.

Sincerely

Doug Pauley

DOUGLAS PAULEY

PT WORKFORCE CONSULTANT

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Central Community College maximizes student and community success.

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ESU 7 Service Planning Summary

December 11, 2025



Introduction

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

Stakeholders Present:

Superintendents, September 23, 2025

Member District Superintendents Administrators: Brandi Bartels (Twin River), Chad Denker (David City), Michael Eldridge (East Butler), Mark Ernst (Howells-Dodge), Cole Fischer (Leigh), Brent Hollinger (Cross County), Chester Kay (Columbus), Brice King (Humphrey), Jason Lavaley (Osceola), Rich Lemburg (Clarkson), Christopher Look (Boone Central), Rick Meyer (Lakeview), Stephen Osborn (St. Edward), Bret Schroder (Schuyler), Tucker Tejkl (Shelby-Rising City)

ESU 7 Personnel: Beth Ericson (Professional Development Director), Dan Ellsworth (Technology Director)

LAN Managers, September 3, 2025

Member District LAN Managers: Jimmy Biggs (Lakeview), Matthew Carley (Shelby-Rising City), Brandon Detlefsen (Central City), Ron Engel (Osceola), Vicki Jones (Schuyler), Lauren Lindburg (Cross County), Darci Lindgren (Lindsay Holy Family), Mitzi Luedtke (Humphrey), Kathy Lundstrom (Cross County), Justin Oder (Leigh), Cherie Reinhart (St. Michael's), Dan Rinkol (Schuyler), Michael Roscoe (St. Edward)

ESU 7 Personnel: Chris Chvala (Computer Support Specialist), Dan Ellsworth (Technology Director), Travis Kassing (Network Computer System Engineer), Devon Gronenthal (Boone Central District Technology Coordinator), Liz Lawrence (Technology Secretary), Alexis Martinez (Twin River District Technology Coordinator), Emma Moore (High Plains District Technology Coordinator), Jeremiah Salyard (Columbus Catholic Schools District Technology Coordinator), Rich Stuart (IT Specialist), Jason Trotter (Fullerton, East Butler, Clarkson District Technology Coordinator)

Principals, September 4, 2025

Member District Principals: Stacy Athrow (David City), Andy Banahan (Twin River), Eric Burenheide (Fullerton), Tammy Carlson (Fullerton), Erin Craven (Lakeview), William Curry (Boone Central), Evan Feezell (Osceola), Sarah Johnson (Osceola), Cara Neesen (ESU 7 Special Education), Brandon Nygren (Lakeview), Christine Radcliff (Howells-Dodge), Zach Rosenboom (Howells-Dodge), Lee Schneider (Clarkson)

ESU 7 Personnel: Beth Ericson (Professional Development Director), Mark Brady (Professional Development Coordinator), Brooke Koliha (Professional Development Coordinator), Otis Pierce (Professional Development Coordinator), Brandy Thompson (Professional Development Coordinator), Ernie Valentine (Professional Development Coordinator)

Day 2, December 9, 2025

Member District Principals and Superintendents: Bill Curry, Christopher Look (Boone Central), Rich Lemburg, Lee Schneider (Clarkson), Chester Kay (Columbus), Brent Hollinger, Justin DeWitt, Ashley Oquist (Cross County), Chad Denker (David City), Michael Eldridge, Mark Cidlik, Shawn Biltoft (East Butler), Bre Helgoth (High Plains), Brice King, Brandon Kirby, Josh Rathje (Humphrey), Rick Meyer, Brandon Nygren, Dan Krueger, Erin Craven (Lakeview), Cole Fischer, Andrew Faltys (Leigh), Jason Lavaley, Sarah Johnson, Even Feezell (Osceola), Joel Bohlken, Sherise Loeffelbein, Kristen Reimers (Palmer), Bret Schroder, Teri Ruybalid, Samantha Ladwig, Bill Comley (Schuyler), Tucker Tejkl (Shelby-Rising City), Stephen Osborn, Lindsay Tenski (St. Edward), Brandi Bartels, Andy Banahan (Twin River)

ESU 7 Personnel: Marci Ostmeier (Chief Administrator), Dan Ellsworth (Technology Director), Tami Clay (Special Education Director)

Stage I - Data Dig

Data for SMART analysis are both qualitative and quantitative. Prior to the data dig, necessary data resources were identified for making decisions that would impact the 2026-2027 ESU 7 Service Plan. The data dig is designed to do the following:

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

Data Sources

Part 1 of the data dig occurred on September 3, 2025 (LAN Managers), September 4, 2025 (Principals), and September 23, 2025 (Superintendents), and focused on qualitative data. Successes currently evident in the districts were shared at the start of the planning session. At the end of that session, a list of primary and secondary priorities were generated by the

participants to bring for analysis at Part 2 of the data dig on December 11, 2025. The list below is the synthesis of those challenges:

Successes

- Superintendents
 - Boone Central - Good start to the year with transition.
 - Clarkson - Just about ready to start construction.
 - Columbus - Happy to not be in David City or Schuyler. Vote on the 4th.
 - Cross County - Full time SPED director has been hired.
 - East Butler - Got through pink postcard meeting.
 - Howells-Dodge - Add elementary principal.
 - Lakeview - Still being asked to come back.
 - Leigh - Off to a good start with school year. Got an art teacher.
 - Schuyler - Good start to the year. No pink card meeting.
 - Shelby-Rising City - Off to a good start. Staff are in a great mood. Athletics.
 - St. Edward - Great start. Pink post card meeting went well

- Principals
 - Osceola
 - I started my 30th year in education and I decided to go back to administration.
 - I get the opportunity to participate in leadership learning rounds!
 - Starting my 2nd year as a principal.
 - Fullerton
 - Successfully implemented a no cell phone policy in the high school
 - Open House a Success and ready for a fun year!
 - Howells-Dodge
 - HDC has added an elementary principal position
 - I love my staff and school family
 - Twin River
 - Refreshed Admin Team
 - Clarkson
 - Clarkson Career Readiness
 - ESU 7 LA
 - Retention for all staff!!!
 - Data Dashboard & Workbooks
 - New building
 - Lakeview
 - 379 students at Shell Creek
 - Streamlined bussing to get students home earlier after school!

- Implementing ScoodPad at both elementaries!
 - Boone Central
 - NASSP Middle School Principal of the Year

- LanMangers
 - Got the VLAN work done and the network backbone done at the high school
 - PK-6 organized new chromebook carts, 7-12 moved to new permanent location.
 - With lots of help from my friends, we got our modulars (the Cottage & the Cabin) up with Wifi, and working well! This summer went quick, but we got things done!
 - Routers updated and Network switches uplinks now 10G
 - My roll out this year was great!
 - Updating Firewalls for us, keeping secure - very little anxiety on schools' side, still good to know it is needed/happening
 - Amazon and Microsoft outages- at least we knew it wasn't just our local networks

Challenges

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

Superintendents - High Priorities	Superintendents - Medium Priorities	Superintendents - Low Priorities	Superintendents - No Priority
<ul style="list-style-type: none"> ● Reading ● Increase in Special Education populations ● Additional Special Education supports for students that move in ● Special Ed support ● Elementary discipline ● ELL support 	<ul style="list-style-type: none"> ● EL ● Proactive MTSS k-12 ● Strategic Planning need to develop ● Staffing 	<ul style="list-style-type: none"> ● Staffing ● Principal - tough conversations & presentation skills ● Administration overturn ● Maximizing our Professional Learning time with teachers 	<ul style="list-style-type: none"> ● Funding/Hiring staff Qualified ● Filling staffing positions ● Revenue Lids ● Teacher shortage ● Subs for staff ● Classified shortage ● Somehow, find more time for PD that grows in need each year ● Finding quality paraprofessionals ● Teacher shortage

Superintendents - High Priorities	Superintendents - Medium Priorities	Superintendents - Low Priorities	Superintendents - No Priority
<ul style="list-style-type: none"> • ELL support • ESL family 			<ul style="list-style-type: none"> • Filling support staff positions • New science curriculum • Para support - quality - not sure you can help • Hiring paras • Increasing Tech & Ellsworth factor

Principals - High Priorities	Principals - Medium Priorities	Principals - Low Priorities	Principals - No Priority
<ul style="list-style-type: none"> • MTSS Whole Child • MTSS Coordination - Training, alignment • PD - EL, Resource • EL - Programming, Strategies, Scheduling • ELL Support • ELA Instructional Materials Adoption • Reading intervention training/support • SPED Needs • Curriculum changes • Revisiting/Re/teaching strategies curriculum to increase • Rigor of curriculum matching all districts • SEBL • Streamlining LMHP data (LA) • Professional Development for Ai • Grading Equity • Professional development for subject areas 	<ul style="list-style-type: none"> • Literacy Training K-12 • Behaviors of Students (Elementary) *Bridges Support* • Technology Support • Marzano Framework - Fidelity • Systems • Student Mental Health • Updated Tech for Teachers • Implementing PBIS and having it mesh with our MTSS process • Implementing MTSS 7-12 • EL Newcomer support/programming • Exploring opportunities for standards with current staff • Staff turnover • Navigating schedule with large classes • Assessments 	<ul style="list-style-type: none"> • Getting more teachers to do cognitive coaching • Creating transcripts that fit all districts (7C) • Enforcing/by in of New classroom management strategies • 20 new students 	<ul style="list-style-type: none"> • Schedule/Alignment • Everyone utilizing Data-Dashboard for data communication • Facilities (temporary) • Students wanting to go back to home-districts (LA) • Extra curricular participation and coaching • Transportation •

	<ul style="list-style-type: none"> • In-Person Support • ELL • MTSS, CIP, TIP all combined all the PLANS • Para Training • 6th Grade transition to new building • Building strong culture 		
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LAN Managers - High Priorities	LAN Managers - Medium Priorities	LAN Managers - Low Priorities	LAN Managers - No Priority
<ul style="list-style-type: none"> • Locating ethernet drops - can't trace back to network rack • Offsite backups, backups in general, need offsite backups (I think Travis got this going again) • ClassLink • Papercut • Get all switches replaced • Linewize - how to see student searches • Classwise not working 100%, more like 50% • Getting Proofpoint set up • We waited until we have issues before upgrading apps, switched, etc. I need help creating a plan for replacements so we are on a schedule 	<ul style="list-style-type: none"> • ScreenConnect - old version won't disappear - keeps popping up • Mosyle - color printer deployment, color option doesn't work • Power - lightning strikes - hardware failure • It's been difficult to keep up with myself as tech support • Clevertouch boards getting hacked • Getting staff on board utilizing LastPass • Using helpdesk & getting staff to use it. Staying consistent with using helpdesk email staff & tech. Time to move to it & time to look. Utilize helpdesk better. 	<ul style="list-style-type: none"> • AD sync w/ proofpoint • When screensharing to a clevertouch, it loses connection frequently. • Printers - how to connect outside computers (counselors, psychs, etc) • People unplugging hardware, power cables i.e. canva server • Need to get on Eduroam • We have lots of departments purchasing tech that we don't know about (athletics, SPED, maintenance, etc) how to get a handle on this? • Ninja, fix ninja installs & add to automation. Keep pc's UTD, health info 	<ul style="list-style-type: none"> • Unifi management hosting • Network Nebraska Status - available from anywhere. Is it just my school? • Papercut - mobility print for chromebook printing

<ul style="list-style-type: none"> • Need to do more to back up our data. • LastPass time with staff, get users on, using it not just enrollment • Get up's installed or replaced • Screenconnect install issues, need old copy gone, updating is a pain • Filtering - need help making sure it is working correctly • Connectwise issues • Keeping people off of ppsk instead of Eduroam • Wifi going in & out randomly during the day • How to communicate with admin team better 	<ul style="list-style-type: none"> • Classwize • Proofpoint - quarterly campaigns. Create more campaigns • Continue to clean up accounts (ad, google) • New server, clean up servers • Teachers not using 2 factor authentication • Want to add more yolink sensors, need help to convince admin • Clean up wifi networks - too many • Seeing what kids are typing into google, searching w/ Linewize • This summer - issue with mosyle not installing the manager agent after enrolling, after enrolling some software would show an error & would have to click install button then it would install • Wifi being slow sometimes, download is lower than upload when only 1 device was on some Ap's • Haven't switched phones to new vlan 	<ul style="list-style-type: none"> • Duo - network security vs. google authenticator • IT glue - keep documentation utd and available • Finishing attaching ethernet to AT? • Clean up IT glue, ninja, GCDS • Not enough time to get things done • Printers not installing from GPO • Zoom - change from external to regular. Schedule a time for zoom to send invites • Learning how to keep myself calm if I have a lot of tickets • Not knowing what software we all use, not being an admin in them 	
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	<ul style="list-style-type: none"> • Getting new comp to teachers • Polk County Power • As construction continues, need to plan out network for new building, prep for summer. • How to block students from getting on VPN • Need to do network documentation • How to block student from creating personal gmail chrome profiles 		
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Priority Analysis

The table below illustrates the highest identified perceptual challenges.

Superintendent Impact Chart Greatest Need on Top	Principal Impact Chart Greatest Need on Top
<ol style="list-style-type: none"> 1. Special Education - More facilities or space to support high special needs students and additional staffing. 2. Bilingual Training or Staff available. 3. Science of Reading & LETRS training <ol style="list-style-type: none"> a. Maintain Fidelity b. Common Assessments 	<ol style="list-style-type: none"> 1. LMHP Services - Title IV Grant 2. Curriculum Supports 3. Distance Learning/Online Platforms 4. ELL 5. AQuESTT, NSCAS & ACT

LAN Manager Impact Chart Greatest Need on Top	Teachers
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<ol style="list-style-type: none"> 1. Locating ethernet drops - cant trace back to network rack 2. Offsite backups, backups in general, need offsite backups 3. ClassLink 4. Papercut 5. Get all switches replaced 6. Linewize - how to see student searches 7. Classwize not working 100%, more like 50% no bueno! 8. Getting Proofpoint set up, just bought 	<ol style="list-style-type: none"> 1. Not enough time for planning, preparation, or administrative duties 2. Wide range of student abilities (ELL, Special Ed, advanced learners) 3. Increasing behavioral challenges among students 4. Low student motivation and lack of value placed on education 5. Need for stronger communication and collaboration among staff
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Theory of Action

The table below illustrates potential solutions to the challenges identified by the stakeholders. These solutions will be considered as services in the 2026-2027 ESU 7 Service Plan.

Category	Solution Suggestion	Suggested By
1600 - Other Services	<ul style="list-style-type: none"> • Hiring Consortium 	Twin River

Stage II - Service Planning

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

- Determine services to include in 2026-2027 ESU 7 Service Plan
- Customize the 2026-2027 ESU 7 Service Plan to meet the needs of the school districts

The table below illustrates potential services for 2026-2027 identified by districts as filling the gaps identified in their data.

Scores were determined by calculating the scores from the support selection process. These services may not become services to include in the 2026-2027 ESU 7 Service Plan, but they will be addressed by the ESU's leadership team in another manner.

SERVICE	SCORE	Highest Priority (Pick Top 3)	Final Score
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Continuous Improvement Process]	42	27	69
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Multi-Tiered System of Supports (MTSS/RDA)]	41	24	65
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Special Education PD]	40	24	64
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Instructional Strategies]	39	12	51
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Develop, Revise, and Assess Curriculum based on Standards]	32	12	44
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [E-Rate]	42	0	42
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Personalized PD]	38	3	41
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Classroom Coaching]	35	6	41
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Information Security]	40	0	40
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [EL Professional Learning]	31	9	40
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Technology Support]	33	6	39
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Internet and WAN Support]	37	0	37

PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [New Teacher Cohort]	34	3	37
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Server Hosting]	36	0	36
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [English Language Arts (ELA) Content Training]	36	0	36
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Before Age 5 Training (Preschool with Amy Richards)]	33	3	36
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Instructional Models]	35	0	35
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Contracted Technology Support]	27	6	33
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Math Content Training]	33	0	33
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Instructional Materials Adoption]	33	0	33
INSTRUCTIONAL MATERIALS Rate <u>each</u> as to how they will fill your gaps. [Print Shop]	33	0	33
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Crisis/School Safety]	31	0	31
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Principal Coaching]	30	0	30
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Science Content Training]	29	0	29
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Principal Development]	29	0	29
INSTRUCTIONAL MATERIALS Rate <u>each</u> as to how they will fill your gaps. [Products and Subscriptions]	28	0	28
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Superintendent	27	0	27

Development]			
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [NWEA/NSCAS Training/Support]	26	0	26
GRANT Writer	25	0	25
OTHER Rate <u>each</u> as to how they will fill your gaps. [Intentional Calendar work]	24	0	24
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Planning & Consultation]	23	0	23
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Hardware Repair]	23	0	23
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [LAN Manager Training]	23	0	23
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Other/Non-NSCAS Content Trainings]	22	0	22
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Career Academy Coordinator]	22	0	22
OTHER Rate <u>each</u> as to how they will fill your gaps. [Hiring Consortium]	17	3	20
PROFESSIONAL DEVELOPMENT Rate <u>each</u> as to how they will fill your gaps. [Principal/Teacher Evaluation]	19	0	19
TECHNOLOGY Rate <u>each</u> as to how they will fill your gaps. [Distance Learning & Videoconferencing Support]	18	0	18
INSTRUCTIONAL MATERIALS Rate <u>each</u> as to how they will fill your gaps. [Media Lending Library]	18	0	18
Professional Development Rate <u>each</u> as to how they will fill your gaps. [Strategic Planning]	0	3	3
Professional Development Rate <u>each</u> as to how they will fill your gaps. [PD for Paraprofessionals]	0	3	3

2026-2027 ESU 7 Service Plan

The following section contains the 2026-2027 ESU 7 Service Plan.

Staff Development Services (84-002.05A)

1101.00 - Continuous Improvement

Process

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

1101.07 - Strategic Planning

Direct work with the district board, staff and community to define an organization's long-term goals and determine the best approach to achieve them. It involves analyzing the current situation, setting objectives, identifying resources, and developing actionable plans to guide decision-making. The goal is to align the organization's mission and vision with its priorities, ensuring long-term success and adaptability in a changing environment.

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

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

1103.00 - Crisis/School Safety

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

1103.07 - BITS

Training, data collection, and district consultation related to the components of the Behavior Intervention Training and Teacher Support Act (BITS & TSA). This includes providing in-person and virtual tools for districts to meet the requirements of the BITS law as well as as extensions to learning related to the core areas of: Signs and Symptoms of Trauma, Positive Behavior Interventions, and Deescalation Strategies.

1104.01 - Principal Development

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

1104.02 - Superintendent Development

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

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

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

1105.02 - Instructional Materials Adoption

Instructional materials adoption assistance and materials alignment

1106.01 - Instructional Models

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

1106.02 - English Language Arts (ELA) Content Training

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

1106.03 - Math Content Training

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

1106.04 - Science Content Training

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

1106.11 - Instructional Strategies

Kagan, Differentiation, Vocabulary, BlendED, Direct Instruction, MANDT

1106.12 - Instruction: Other

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

1107.01 - NWEA Training/Support

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

1108.00 - Technology Integration

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

1108.02 - Digital Learning

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

1109.01 - Classroom Coaching

Cognitive Coaching for Teachers

1109.03 - Principal Coaching

Cognitive Coaching for Principals

1109.05 - Personalized PD

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

1110.00 - New Teacher Cohort

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

1111.00 - Teacher/Principal Evaluation

Training and support in the development of district-wide practices for teacher or principal evaluation. Examples: Instructional framework adoption; consultation; training in evaluation best practices; administrator observation and data collection; Staff Evaluation Tool Support

1112.01 - PD for Paraprofessionals

Professional learning for paraprofessionals including evidence based strategies for working with students. Topics may be selected and customized in consultation with districts.

1112.05 - LAN Manager Training

Provide support and training to school LAN Managers.

1112.08 - Special Education PD

Professional learning for special education staff offered as workshops on the ESU 7 campus or customized trainings and consultations provided in districts. Topics could include compliance updates, instructional and data collection best practices.

1302.05 - Server Hosting

Physical or virtual server hosting.

1304.00 - Information Security

Support for Cyber Security related issues.

1306.00 - E-Rate

Universal Service E-Rate filing and consultation.

Student Services

1401.00 - Program Supervision

Compliance, financials, training

1402.00 - Speech Language

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

1403.00 - Vision

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

1404.01 - Part B 619 Early Childhood Special Education

Early Childhood Special Education services includes managing referrals and conducting evaluations of children 3 to 5 years old. If children are in need of special education services; it also includes evidence based service delivery of comprehensive services in homes, childcare and preschool settings that adhere to IDEA Part B (619) rules and regulations. The teams also works to smoothly transition verified children to their elementary schools as they move on to kindergarten.

1404.02 - Part C Early Intervention

Early Childhood Special Education services includes managing referrals and conducting evaluations of children birth to 3 years old. If children are in need of early intervention services; it also includes evidence based service delivery of comprehensive services in homes and childcare settings that adhere to IDEA Part C rules and regulations. Schools can utilize coordinators to help manage their Teaching Strategies GOLD requirements.

1405.00 - Psychology

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

1406.01 - Learning Academy

The ESU 7 Learning Academy is a specialized educational program committed to unlocking the potential of students aged 5-21. Through collaborative efforts with stakeholders, we meet students at their unique academic, behavioral, and social levels, capitalizing on their strengths to facilitate a successful transition back to their prior educational environment.

1406.02 - Cen7ter

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

1406.05 - Bridges

At Bridges, we specialize in providing individualized education and support for students with diverse needs, including low cognitive and academic abilities, as well as challenging behaviors. Our dedicated team of educators and Board Certified Behavior Analysts collaborates closely with families to create an inclusive and nurturing environment where every student can thrive. Through innovative teaching methods, individualized learning plans, and a focus on social-emotional development, we empower our students to reach their full potential. At Bridges, we believe in building not only academic skills but also confidence, independence, and a love for learning.

1414.00 - Behavior & Mental Health

Support

Mental health and behavioral services include the use of comprehensive, developmentally appropriate assessments to understand the underlying factors contributing to a student's ongoing behavioral and mental health needs. Based on assessment findings, individualized intervention plans are developed to support the customized needs of the student. Mental health professionals collaborate closely with school administrators, teachers, paraprofessionals, school psychologists, and families to ensure interventions are integrated into the school environment and aligned with educational goals. Services may range from brief consultation such as classroom observations and recommendations for supportive strategies to more intensive, ongoing therapeutic interventions. Some students may require targeted or intensive supports, including individual or group therapy, social-emotional skill development, behavior intervention support, and emotional or behavioral health services. In addition to direct student services, mental health professionals may provide training and consultation to school staff on topics such as the foundations of behavior, trauma-informed classroom practices, de-escalation strategies, and other areas identified by the district to strengthen overall school capacity and prevention programming.

1414.02 - Board Certified Behavior

Analyst

Conducts Functional Behavior Assessments to determine why a behavior is occurring and then develop a Behavior Intervention Plan to address the challenging behaviors. The analyst works closely with school administrators, teachers, paraprofessionals, and school psychologists.

1415.01 - Contracted Interpretation-

Translation Support

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

Grant Services

1501.01 - Autism Spectrum Disorders

Grant

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

1501.02 - Perkins Grant

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

1501.03 - Title 1 Contract

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

1501.04 - Title IC Education Program

The Title IC Education Program provides supplemental educational and support services to eligible students to assist with their academic success.

1501.05 - Title II-A Consortium

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

1501.06 - Title III - English Learners

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

1501.07 - Title IV

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

1501.09 - Transition Grant

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

1501.11 - Planning Region Team

Planning Region Team 7 is an organized group of parents, advocates and representatives across agencies responsible for assisting in the planning and implementation of the Early Intervention Act in our 7 county region. ESU7 serves as the lead agency and serves as the fiscal agent for the grant funds. PRT funds are used for projects and activities in support of the Targeted Improvement Plan (TIP) and in compliance with DHHS 480 NAC 3, NDE Rule 52, IDEA Part B&C, and the Early Intervention Act. Lead agency sponsors quarterly planning region meetings. TIP activities typically include public awareness, services coordination support, training and skill-building for families, service providers, and administrators.

1501.12 - PEaK

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

1502.00 - Grant Writing

Coordinates and oversees the grant application by researching, identifying potential new funding sources, developing and responding to public and private grant opportunities for ESU 7 and districts. Responsible for writing proposals and other supporting documents at the federal and state level, and with private funding agencies.

Other Services

1601.00 - Print Shop

The ESU 7 Print Shop provides schools with copy and finishing services, lamination, and poster printing.

1604.00 - Group Purchasing

Volume purchases for various vendor services to optimize purchasing efficiencies for such items as On To College, policy updates, etc

Other (not a requirement of SIMPL)

ESUCC Services

1407.00 - Resource Coach

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

1408.00 - Deaf Education

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

1411.00 - Transition

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

Staffing, Training, and Budget Considerations.

The following section defines the necessary resources to fulfill demands of the drafted 2026-2027 ESU 7 Service Plan.

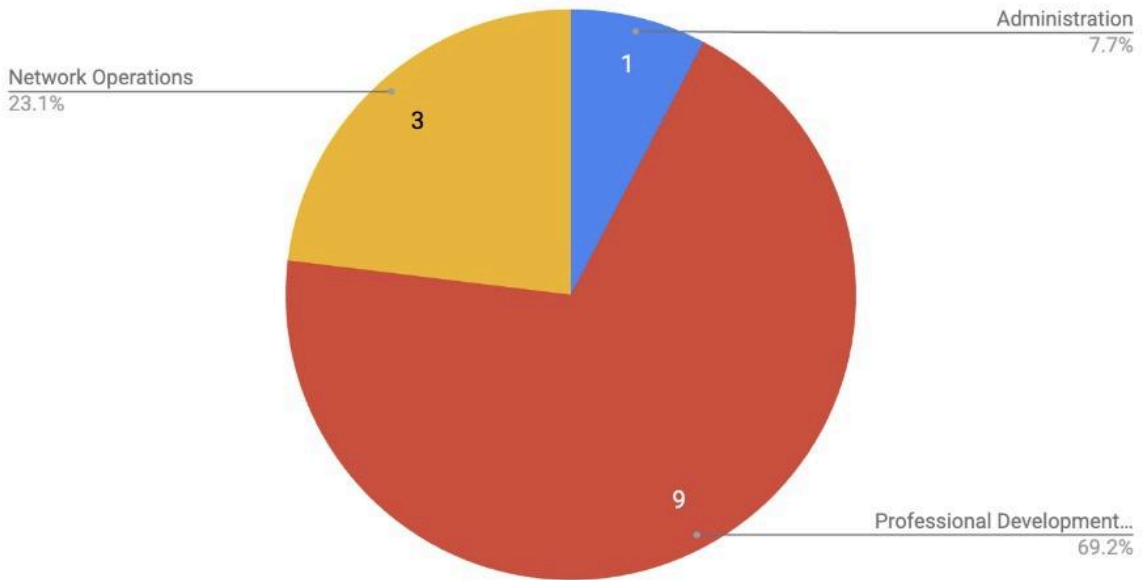
Estimated Expenditures-Revenue Budget 2026-2027

Program Function	2025-2026 Budgeted Expenditure	2026-2027 Projected Expenditure	Pay Sources for Projected Expenditures			
			Contract and Flow Through	Levy	Dollars pulled from Cash Reserve/On Hand	State/Federal funds Indirect Costs
Special Education	7,049,278	7,225,510	\$6,730,681			\$494,829
PD, Tech, Admin, Print Shop, Operation	7,303,068	7,532,770	\$1,754,782	\$3,672,339 Up from \$3,299,169 with similar valuation growth	\$1,836,169 up from \$1,649,584	\$107,193
State and Federal Grants	5,574,859	5,736,250				\$5,736,250
Totals	19,927,205	20,494,530	8,485,463	3,563,102	1,649,584	\$6,338,273

Property Valuation	24,482,262,668	26,440,843,681
Percent Growth in Levy	11.31%	8%
Dollar Amount in Growth	373,171	293,787
Levy Dollars	3,672,339	3,966,127
Total Budgeted Expenses	19,927,205	20,494,530
Percent Growth in Budget	12.37%	2.85%
Estimated Cash Reserve	\$1,836,170	\$1,836,170
Estimated Cash Reserve %	10%	10%

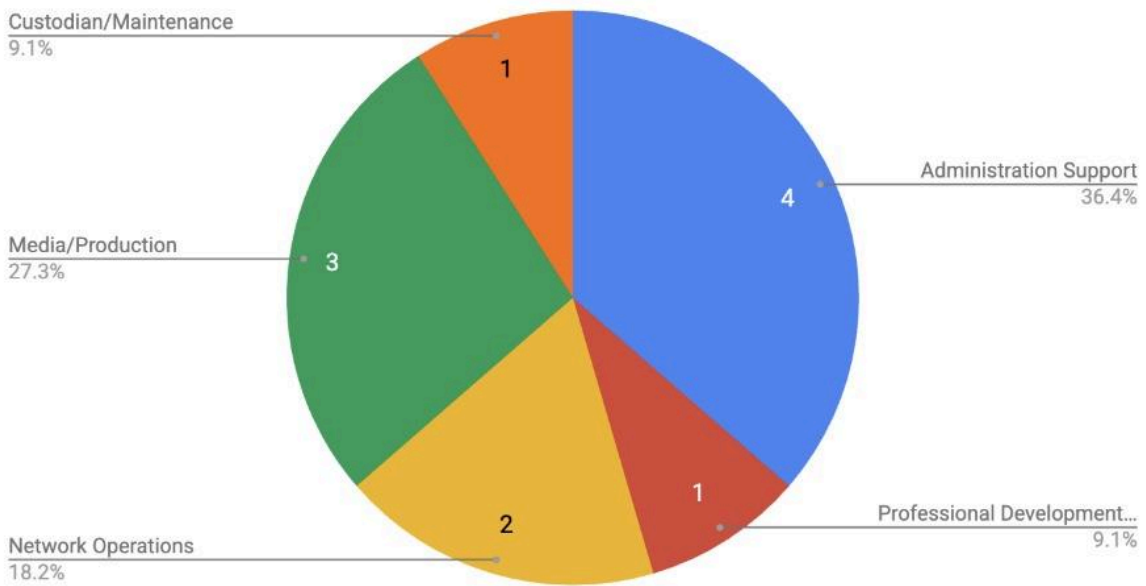
Professional/Leadership FTEs

(Funded by levy dollars)



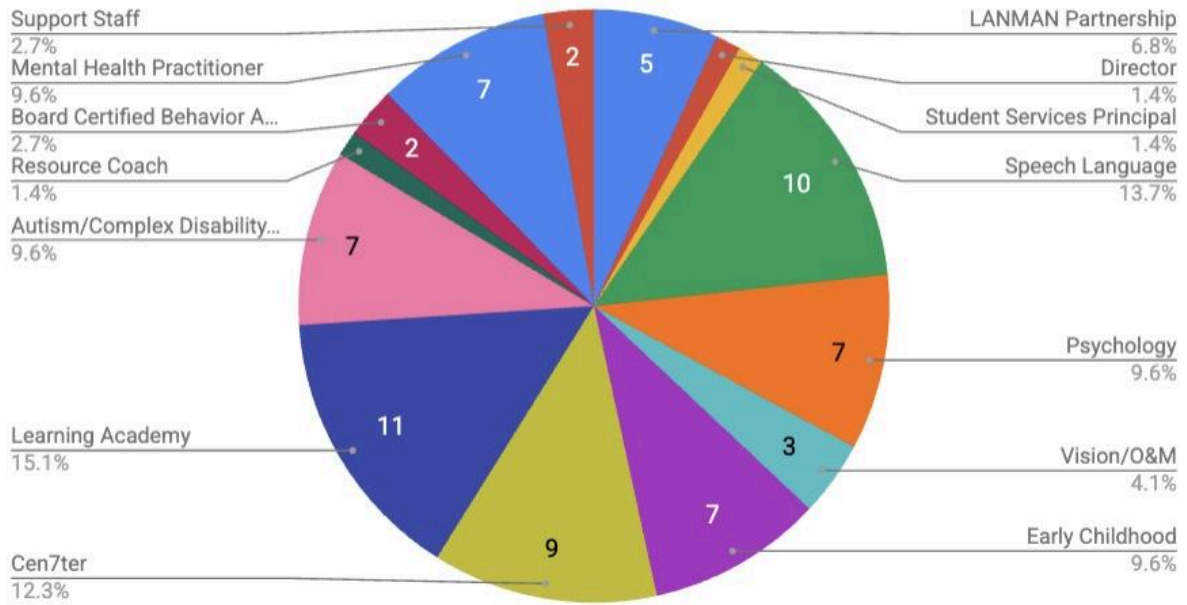
Other Professional/Support Staff FTE

(Funded by levy dollars)



Contracted Services FTE

(Contracted to school districts)



STAFFING NEEDS		
Professional/ Leadership (funded by levy dollars) 1.0 FTE Administration 10.0 FTE* Professional Development (1.0 FTE funded by Grants) 3.0 FTE Network Operations 14.0 FTE PROFESSIONAL TOTAL	Other Professional/Support Staff (funded by levy dollars) 4.0 FTE Administration Support 1.0 FTE Professional Development Support 2.0 FTE Network Operations 3.0 FTE Print Shop 1.0 FTE Custodian/Maintenance 10.0 FTE OTHER PROF/SUPPORT TOTAL	Contracted Services (contracting to school districts) 1.0 FTE Grant Writer 5.0 FTE LANMAN Partnership 1.0 FTE Director 2.0 Student Services Principal 11.0 FTE Speech Language 7.0 FTE Psychology 4.0 FTE Vision/O&M 7.0 FTE Early Childhood 9.0 FTE Cen7ter 11.0 FTE Learning Academy 7.6 FTE Bridges 1.0 FTE Resource Coach 2.0 FTE Board Certified Behavior Analyst 7.0 FTE Mental Health Practitioner 2.0 FTE Support Staff 77.6 FTE CONTRACTED SERVICES TOTAL
Funding sources: General Levy 1.5 cents and Cash Reserve Fund if necessary Full Time Equivalencies are calculated on a 245 day contract/work agreement basis unless otherwise specified. FTEs as assigned may vary according to (1) Federal Grant time logged throughout the year, & (2) other changes in needs. FTE for Special Education are calculated on a 185 day contract basis (excluding Sped Dir who is on 245 day contract). FTE for PD Staff are calculated on 225 day contract basis (excluding PD Director who is on 245 day contract). * Indicates supplemented with Grant funding		
*These are estimates only. Please be advised the allocations and dollars may change as needs of the districts change.		

Stage III - Implementation

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

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



Service Plan Details

School Name: ESU 07

Service Plan Year: 2026 - 2027

ESU: ESU 07

Show Service Descriptions Show Funding Sources

Staff Development Services (84-002.05A)

1101.00 - Continuous Improvement

Process

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

1101.07 - Strategic Planning

Direct work with the district board, staff and community to define an organization's long-term goals and determine the best approach to achieve them. It involves analyzing the current situation, setting objectives, identifying resources, and developing actionable plans to guide decision-making. The goal is to align the organization's mission and vision with its priorities, ensuring long-term success and adaptability in a changing environment.

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

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

1103.00 - Crisis/School Safety

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

1103.07 - BITS

Training, data collection, and district consultation related to the components of the Behavior Intervention Training and Teacher Support Act (BITS & TSA). This includes providing in-person and virtual tools for districts to meet the requirements of the BITS law as well as as extensions to learning related to the core areas of: Signs and Symptoms of Trauma, Positive Behavior Interventions, and Deescalation Strategies.

1104.01 - Principal Development

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

1104.02 - Superintendent Development

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

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

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

1105.02 - Instructional Materials Adoption

Instructional materials adoption assistance and materials alignment

1106.01 - Instructional Models

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

1106.02 - English Language Arts (ELA) Content Training

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

1106.03 - Math Content Training

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

1106.04 - Science Content Training

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

1106.11 - Instructional Strategies

Kagan, Differentiation, Vocabulary, BlendED, Direct Instruction, MANDT

1106.12 - Instruction: Other

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

1107.01 - NWEA Training/Support

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

1108.00 - Technology Integration

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

1108.02 - Digital Learning

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

1109.01 - Classroom Coaching

Cognitive Coaching for Teachers

1109.03 - Principal Coaching

Cognitive Coaching for Principals

1109.05 - Personalized PD

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

1110.00 - New Teacher Cohort

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

1111.00 - Teacher/Principal Evaluation

Training and support in the development of district-wide practices for teacher or principal evaluation. Examples: Instructional framework adoption; consultation; training in evaluation best practices; administrator observation and data collection; Staff Evaluation Tool Support

1112.01 - PD for Paraprofessionals

Professional learning for paraprofessionals including evidence based strategies for working with students. Topics may be selected and customized in consultation with districts.

1112.05 - LAN Manager Training

Provide support and training to school LAN Managers.

1112.08 - Special Education PD

Professional learning for special education staff offered as workshops on the ESU 7 campus or customized trainings and consultations provided in districts. Topics could include compliance updates, instructional and data collection best practices.

1112.09 - Early Childhood Professional Learning & Support

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

1112.13 - EL Professional Learning

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

1112.20 - Career and Technical Education Support

Collaborates closely with school district leadership, counselors, and CTE educators to provide customized support and resources related to Career & Technical Education. Coordination of career and technical education components includes, but is not limited to: strategic planning for CTE growth, facilitating data exploration, program alignment, and work-based learning.

Instructional Materials Services (84-002.05C)

1201.00 - Products and Subscriptions

World Book Online

1202.00 - Media Lending Library

Provides tangible resources for schools.

Technology (84-002.05B)

1301.00 - Technology Support

General technology and technical support.

1301.01 - Internet and WAN Support

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

1301.05 - Hardware Repair

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

1301.06 - Distance Learning & Videoconferencing Support

Codecs, Virtual Field Trips, Zoom, etc.

1301.07 - Contracted Technology Support

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

1301.08 - Planning & Consultation

Strategic planning, general consultations, etc.

1301.09 - Electronic Recycling

Free technology recycling for schools. Items are shredded and recycled as raw materials.

1302.05 - Server Hosting

Physical or virtual server hosting.

1304.00 - Information Security

Support for Cyber Security related issues.

1306.00 - E-Rate

Universal Service E-Rate filing and consultation.

Student Services

1401.00 - Program Supervision

Compliance, financials, training

1402.00 - Speech Language

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

1403.00 - Vision

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

1404.01 - Part B 619 Early Childhood Special Education

Early Childhood Special Education services includes managing referrals and conducting evaluations of children 3 to 5 years old. If children are in need of special education services; it also includes evidence based service delivery of comprehensive services in homes, childcare and preschool settings that adhere to IDEA Part B (619) rules and regulations. The teams also works to smoothly transition verified children to their elementary schools as they move on to kindergarten.

1404.02 - Part C Early Intervention

Early Childhood Special Education services includes managing referrals and conducting evaluations of children birth to 3 years old. If children are in need of early intervention services; it also includes evidence based service delivery of comprehensive services in homes and childcare settings that adhere to IDEA Part C rules and regulations. Schools can utilize coordinators to help manage their Teaching Strategies GOLD requirements.

1405.00 - Psychology

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

1406.01 - Learning Academy

The ESU 7 Learning Academy is a specialized educational program committed to unlocking the potential of students aged 5-21. Through collaborative efforts with stakeholders, we meet students at their unique academic, behavioral, and social levels, capitalizing on their strengths to facilitate a successful transition back to their prior educational environment.

1406.02 - Cen7ter

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

1406.05 - Bridges

At Bridges, we specialize in providing individualized education and support for students with diverse needs, including low cognitive and academic abilities, as well as challenging behaviors. Our dedicated team of educators and Board Certified Behavior Analysts collaborates closely with families to create an inclusive and nurturing environment where every student can thrive. Through innovative teaching methods, individualized learning plans, and a focus on social-emotional development, we empower our students to reach their full potential. At Bridges, we believe in building not only academic skills but also confidence, independence, and a love for learning.

1407.00 - Resource Coach

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

1408.00 - Deaf Education

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

1411.00 - Transition

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

1414.00 - Behavior & Mental Health

Support

Mental health and behavioral services include the use of comprehensive, developmentally appropriate assessments to understand the underlying factors contributing to a student's ongoing behavioral and mental health needs. Based on assessment findings, individualized intervention plans are developed to support the customized needs of the student. Mental health professionals collaborate closely with school administrators, teachers, paraprofessionals, school psychologists, and families to ensure interventions are integrated into the school environment and aligned with educational goals. Services may range from brief consultation such as classroom observations and recommendations for supportive strategies to more intensive, ongoing therapeutic interventions. Some students may require targeted or intensive supports, including individual or group therapy, social-emotional skill development, behavior intervention support, and emotional or behavioral health services. In addition to direct student services, mental health professionals may provide training and consultation to school staff on topics such as the foundations of behavior, trauma-informed classroom practices, de-escalation strategies, and other areas identified by the district to strengthen overall school capacity and prevention programming.

1414.02 - Board Certified Behavior

Analyst

Conducts Functional Behavior Assessments to determine why a behavior is occurring and then develop a Behavior Intervention Plan to address the challenging behaviors. The analyst works closely with school administrators, teachers, paraprofessionals, and school psychologists.

1415.01 - Contracted Interpretation- Translation Support

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

Grant Services

1501.01 - Autism Spectrum Disorders

Grant

The Northeast Regional ASD Network is available to provide Resources and Training to local school districts in the areas of: Assessment and verification of ASD ?Program planning, including identification and implementations of appropriate strategies and interventions for students with ASD

The Northeast region has a lending library consisting of books, videos, and other resources that is available to school districts and parents upon request. These may be checked out from the ESU7 Media Department.

1501.02 - Perkins Grant

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

1501.03 - Title 1 Contract

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

1501.04 - Title IC Education Program

The Title IC Education Program provides supplemental educational and support services to eligible students to assist with their academic success.

1501.05 - Title II-A Consortium

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

1501.06 - Title III - English Learners

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

1501.07 - Title IV

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

1501.09 - Transition Grant

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

1501.11 - Planning Region Team

Planning Region Team 7 is an organized group of parents, advocates and representatives across agencies responsible for assisting in the planning and implementation of the Early Intervention Act in our 7 county region. ESU7 serves as the lead agency and serves as the fiscal agent for the grant funds. PRT funds are used for projects and activities in support of the Targeted Improvement Plan (TIP) and in compliance with DHHS 480 NAC 3, NDE Rule 52, IDEA Part B&C, and the Early Intervention Act. Lead agency sponsors quarterly planning region meetings. TIP activities typically include public awareness, services coordination support, training and skill-building for families, service providers, and administrators.

1501.12 - PEaK

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

1502.00 - Grant Writing

Coordinates and oversees the grant application by researching, identifying potential new funding sources, developing and responding to public and private grant opportunities for ESU 7 and districts. Responsible for writing proposals and other supporting documents at the federal and state level, and with private funding agencies.

Other Services

1601.00 - Print Shop

The ESU 7 Print Shop provides schools with copy and finishing services, lamination, and poster printing.

1604.00 - Group Purchasing

Volume purchases for various vendor services to optimize purchasing efficiencies for such items as On To College, policy updates, etc

Other (not a requirement of SIMPL)

ESUCC Services

2026-2027 Service Plan Approval

The Levy/Core Services Plan and Cost Estimates were reviewed with the ESU 7 Superintendents on January 22, 2026 and will be reviewed by the ESU 7 Board on February 17, 2026. The Executive Committee recommends schools approve the plan and budget as attached. Each member school is requested to complete this form to document their approval decision by February 6, 2026.

*Forms not returned by that date will be counted as affirmative votes for the proposed plan. Thank you for your prompt attention to this request as your information will help ESU 7 make decisions regarding staff assignments and budget allocations for the 2026-2027 fiscal year.

* Indicates required question

1. School District *

2. Superintendent Filling out this Form *

3. The above mentioned school district has reviewed the proposed Levy/Core Services Plan and Cost Estimates as recommended by the ESU 7 Superintendents for the 2026-2027 budget year. The choice below indicates the school district's acceptance of this plan: *

Mark only one oval.

Approve

Do Not Approve



Regular Board of Education Meeting

Educational Service Unit 7, Oak Room

2657 44th Ave

Columbus, NE 68601-8537

Tuesday, January 20, 2026 at 5:30 PM

Posted Locations:

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

Posted Date: 01/09/2026

Attendance Taken at 5:31 PM.

Bob Arp:	Absent
Joyce Baumert:	Present
Amy Blaser:	Present
Marni Danhauer:	Present
Don Graff:	Absent
Beth Kabes:	Present
Clark Lehr:	Present
Dawn Lindsley:	Present
Doug Pauley:	Present
Richard Stephens:	Absent
Jack Young:	Present

Present: 8, Absent: 3.

1. **Call the Meeting to Order**

LEADERSHIP • SERVICE • SUPPORT

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

Board President Doug Pauley called the meeting to order at 5:32 pm.

1.1. Notification of Open Meetings Law

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

1.2. Roll Call

1.3. Absent Board Members

Board Members Don Graff and Richard Stephens notified of their absence prior to the meeting.

Administrator Recommendation: Discuss, consider and take all necessary action to approve Board member absences.

Discuss, consider and take all necessary action to approve Board member absences as presented Passed with a motion by Clark Lehr and a second by Jack Young.

Bob Arp:	Absent
Don Graff:	Absent
Richard Stephens:	Absent
Amy Blaser:	Abstain (Without Conflict)
Joyce Baumert:	Yea
Marni Danhauer:	Yea
Beth Kabes:	Yea
Clark Lehr:	Yea
Dawn Lindsley:	Yea
Doug Pauley:	Yea
Jack Young:	Yea

Yea: 7, Nay: 0, Absent: 3, Abstain (Without Conflict): 1

1.4. Pledge of Allegiance

2. Approval of Agenda

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

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

Discuss, consider and take all necessary action to approve the agenda as presented Passed with a motion by Dawn Lindsley and a second by Beth Kabes.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea

Yea: 8, Nay: 0, Absent: 3

3. Virtual Conferencing for December 2025-March 2026
Nebraska Revised Statute § 84-1411 authorizes virtual meetings for educational service units if the requirements of subdivision (2)(b) are met.

The Board voted to have a virtual conferencing option for the following board meetings: December 2025, January 2026, February 2026, and March 2026.

4. Welcome Visitors
Board Member applicant April Emeigh attended the meeting.

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

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

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

- April Emeigh, resides in the David City Public Schools district region.

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

Discuss, consider, and vote to approve the resolution appointing April Emeigh to the Educational Service Unit No. 7 Board position based on a vacancy for a term ending on December 31, 2026 Passed with a motion by Dawn Lindsley and a second by Doug Pauley.

Bob Arp:	Absent
Don Graff:	Absent
Richard Stephens:	Absent
Joyce Baumert:	Yea
Amy Blaser:	Yea
Marni Danhauer:	Yea
Beth Kabes:	Yea
Clark Lehr:	Yea
Dawn Lindsley:	Yea
Doug Pauley:	Yea
Jack Young:	Yea

Yea: 8, Nay: 0, Absent: 3

An ESU 7 staff member notified April of the vacancy.

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

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

8. **Election of Board Officers**
Recommendation: The Administrator will preside over the nomination and electronic election of the Board Officers; and an electronic roll-call vote or ballot will be used during the election after which, the Secretary to the Board will declare the result.

The Administrator will preside over the nomination and electronic election of the Board Officers; and an electronic roll-call vote or ballot will be used during the election after which, the Secretary to the Board will declare the result Passed with a motion by Dawn Lindsley and a second by Jack Young.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

8.1. Election of Board President

Administrator Recommendation: Discuss, consider and take all necessary action to elect _____ as President of the Board of Education.

Discuss, consider and take all necessary action to elect Dawn Lindsley as President of the Board of Education Passed with a motion by Clark Lehr and a second by Amy Blaser.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Dawn Lindsley: Abstain (Without Conflict)
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Doug Pauley: Yea
Jack Young: Yea

Yea: 8, Nay: 0, Absent: 3, Abstain (Without Conflict): 1

Clark Lehr nominates Dawn Lindsley.

8.2. Election of Vice President of the Board of Education

Administrator Recommendation: Discuss, consider and take all necessary action to elect _____ as Vice President of Board of Education.

Discuss, consider and take all necessary action to elect Beth Kabes as Vice President of Board of Education Passed with a motion by Doug Pauley and a second by Amy Blaser.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Beth Kabes: Abstain (Without Conflict)
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea

Yea: 8, Nay: 0, Absent: 3, Abstain (Without Conflict): 1

Doug Pauley nominates Beth Kabes.

8.3. Election of Secretary of Board of Education

Administrator Recommendation: Discuss, consider and take all necessary action to elect _____ as Secretary of Board of Education.

Discuss, consider and take all necessary action to elect Marni Danhauer as Secretary of Board of Education Passed with a motion by Dawn Lindsley and a second by Amy Blaser.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea

Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

Dawn Lindsley nominates Marni Danhauer.

9. **Committees and Positions**

New Board President Dawn Lindsley conducted the rest of the meeting.

9.1. Select Treasurer to the Board of Education

Administrator Recommendation: Discuss, consider and take all necessary action to appoint _____ as Treasurer to the Board of Education.

Discuss, consider and take all necessary action to appoint Linda Shefeyk as Treasurer to the Board of Education Passed with a motion by Clark Lehr and a second by Doug Pauley.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

9.2. Select Recording Secretary to the Board of Education

Administrator Recommendation: Discuss, consider and take all necessary action to appoint _____ as Recording Secretary to the Board of Education.

Discuss, consider and take all necessary action to appoint Morgan Morsett as Recording Secretary to the Board of Education Passed with a motion by Jack Young and a second by Joyce Baumert.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea

Yea: 9, Nay: 0, Absent: 3

9.3. Select members of Board Committees

Members of the Board will choose Committees to participate in.

2025 Members

Negotiations

- Don Graff (Chair)
- Richard Stephens
- Amy Blaser

Budget

- Dawn Lindsley (Chair)
- Jack Young
- Clark Lehr

Handbook

- Joyce Baumert (Chair)
- Bob Arp
- Beth Kabes

Evaluation

- Marni Danhauer (Chair)
- Joyce Baumert
- Amy Blaser
- Beth Kabes

Buildings & Grounds

- Bob Arp (Chair)

- Doug Pauley
- Jack Young
- Joyce Baumert
- Linda Shefcyk

The following are the 2026 Committees:

Negotiations :

- Don Graff (Chair)
- Richard Stephens
- Amy Blaser
- Clark Lehr

Budget :

- Dawn Lindsley (Chair)
- Jack Young
- Clark Lehr
- District 8

Handbook :

- Joyce Baumert
- Bob Arp (Chair)
- Beth Kabes
- April Emeigh

Buildings & Grounds :

- Bob Arp
- Joyce Baumert
- Jack Young (Chair)
- Linda Shefcyk
- April Emeigh

Evaluation :

- Marni Danhauer (Chair)
- Amy Blaser
- Beth Kabes
- Dawn Lindsley

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

11. **Consent Agenda**

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

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

Consent Agenda Includes:

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

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

Discuss, consider and take all necessary action to approve the consent agenda as presented
Passed with a motion by Clark Lehr and a second by Joyce Baumert.

Bob Arp:	Absent
Don Graff:	Absent
Richard Stephens:	Absent
Joyce Baumert:	Yea
Amy Blaser:	Yea
Marni Danhauer:	Yea
April Emeigh:	Yea
Beth Kabes:	Yea
Clark Lehr:	Yea
Dawn Lindsley:	Yea
Doug Pauley:	Yea
Jack Young:	Yea

Yea: 9, Nay: 0, Absent: 3

11.1. Minutes

This is a consent item.

11.2. Presentation of Bills #81058 through #81207 totaling \$1,020,882.21

The summary of bills for the current month total: \$1,020,882.21 - Bills #81058 through #81207

General Activity Fund total: \$87.88

	Amount	Vendor	Description
81063	\$11,864.00	Amergis Healthcare Staffing	Bridges contracted services
81078	\$15,237.00	Columbus Carpet	Flooring for Cen7er
81110	\$5,280.00	Humphrey Public Schools	Perkins contracted service
81135	\$38,950.00	Rutt's Heating & Air	Back up heat and Quarterly service agreement
81142	\$6,357.40	State of NE DAS State Accounting	Network Service Charges
81144	\$36,900.00	TNTP, Inc.	CLSD grant - Asynchronous licenses

This is a consent item.

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

This is a consent item.

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

This is a consent item.

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

This is a consent item.

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

This is a consent item.

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

This is a consent item.

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

This is a consent item.

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

This is a consent item.

11.10. Reading of Article I, Section 4, E Treasurer

This is a consent item.

11.11. Reading of Article I, Section 4, F Recording Secretary

This is a consent item.

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

This is a consent item.

11.13. Reading of Article I, Section 5, C Temporary Committees

This is a consent item.

11.14. Reading of Article I, Section 5, D Committee Operations

This is a consent item.

11.15. Resignations

Resignation:

- Amy Richards, Professional Development Coordinator, is resigning effective June 30, 2026.

This is a consent item.

11.16. Excess Lodging & Meals

Excess Lodging:

- The Special Education Department had excess travel to report:
 - 2025 Tri State Special Education Law Conference, Omaha, NE (November 13-14, 2025)
 - Tami Clay - \$112.00
 - Cara Neesen - \$112.00
 - Jenna Mattox - \$112.00
 - JoLynn Kahlandt - \$112.00
 - Brandy Rose - \$112.00
- The Mental Health Department had excess travel to report:
 - 2025 Advanced School Mental Health Conference, Orlando, FL (December 1-4, 2025)
 - Sonya Sukup - \$394.68
 - Merridie Kaup - \$394.68
 - Kassi Cornwell - \$394.68
 - Megan Welch - \$394.68
 - Ingrid Rodriguez - \$394.68
 - Iris Medina - \$394.68

- The Professional Development Department had excess travel to report:
 - Learning Forward Conference, Boston, MA (December 7-10, 2025)
 - Beth Ericson - \$242.91
 - Mark Brady - \$190.50
 - Amy Richards - \$103.17
- The Administration Department had excess travel to report:
 - Association of Educational Service Agencies (AESA) Annual Conference, Colorado Springs, CO (December 3-5, 2025)
 - Marci Ostmeyer - \$411.00
- The Board of Education had excess travel to report:
 - Association of Educational Service Agencies (AESA) Annual Conference, Colorado Springs, CO (December 3-5, 2025)
 - Bob Arp - \$411.00
 - Don Graff - \$416.79
 - Beth Kabes - \$411.00
 - Clark Lehr - \$566.50
 - Marni Danhauer - \$274.00
 - Dawn Lindsley - \$274.00

This is a consent item.

11.17. Annual SPARQ Data Solution Dues

The amount for the 2026-2027 SPARQ dues is: \$2,700.00.

This is a consent item.

12. Board Spotlight - Title 1 Part C Education Program

Title 1 Part C Education Program Coordinator, Cynthia Alarcon, will present the Title 1 Part C Education Program Spotlight.

Program Coordinator Cynthia Alarcon has been at ESU 7 for 16 years, while the program has been at ESU 7 for 18 years. The program provides two types of services: instructional services, which is academics, and support services. Students are served year round and the busiest time of year is summer. Students are eligible for 3 years.

Question: With everything going on in the country with immigration etc. Is there any concern with families and reporting? Migrant is moving from one location to another. Rebranding was done over this last year from the state level - Migrant Education Program to Title I Part C.

Funding originates at the US Department of Education. It is determined by how many kids are in the state and how many services they receive in the summer.

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

Annually, the Board shall elect one of its members as president, one as vice president, and one as secretary in the January meeting. The Board shall employ a **recording** secretary and a treasurer who shall be paid a salary to be fixed by the board.

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

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

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

14. Treasurer's Report
Review the breakdown of the Treasurer's Report.

Administrator Recommendation: Discuss, consider and take all necessary action to accept the Treasurer's Report as presented.

Discuss, consider and take all necessary action to accept the Treasurer's Report as presented Passed with a motion by Clark Lehr and a second by Jack Young.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea

Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

Administrator Ostmeier reviewed the Treasurers Report.

15. **Designations**

15.1. Designate depository bank(s)

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

Administrator Recommendation: Discuss, consider and take all necessary action to authorize First National Bank, Columbus as the depository bank, as presented. Discuss, consider and take all necessary action to authorize First National Bank, Columbus as the depository bank, as presented Passed with a motion by Beth Kabes and a second by Amy Blaser.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

15.2. Designate Newspapers of Record

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

Administrator Recommendation: Discuss, consider and take all necessary action to designate the Columbus Telegram as the ESU 7 newspaper of record. Discuss, consider and take all necessary action to designate the Columbus Telegram as the ESU 7 newspaper of record Passed with a motion by Amy Blaser and a second by Joyce Baumert.

Bob Arp: Absent
Don Graff: Absent

Richard Stephens: Absent
 Joyce Baumert: Yea
 Amy Blaser: Yea
 Marni Danhauer: Yea
 April Emeigh: Yea
 Beth Kabes: Yea
 Clark Lehr: Yea
 Dawn Lindsley: Yea
 Doug Pauley: Yea
 Jack Young: Yea
 Yea: 9, Nay: 0, Absent: 3

16. **Mileage Reimbursement Rate**
 The IRS Mileage rate as of January 1, 2026 is \$0.725 per mile, increased from \$0.70 per mile.
- Article III, Section 4, D: Coffee Act Policy (Reimbursable Expenses)
- Reimbursement of Expenses. The ESU will pay the registration costs, tuition costs, fees or charges for attendance by Board members at such approved functions. The ESU will pay mileage at the rate allowed by law (that is, the rate established by the Department of Administrative Services) or actual travel expense if travel is authorized by commercial or charter means. The ESU will pay meals and lodging at a rate not exceeding the applicable federal rate unless a fully itemized claim is submitted substantiating the costs actually incurred in excess of such rate and such additional expenses are expressly approved by the Board.
- For employees and volunteers, the ESU will pay costs and make reimbursements in the same manner as provided above for Board member attendance, unless otherwise established by policy, Board action, contract, or negotiated agreement.
- Administrator Recommendation:** Discuss, consider and take any necessary action to approve the IRS mileage reimbursement rate of \$0.725 per mile beginning January 1, 2026, as presented.
- Discuss, consider and take any necessary action to approve the IRS mileage reimbursement rate of \$0.725 per mile beginning January 1, 2026, as presented Passed with a motion by Doug Pauley and a second by Marni Danhauer.
- Bob Arp: Absent
 Don Graff: Absent
 Richard Stephens: Absent
 Joyce Baumert: Yea
 Amy Blaser: Yea
 Marni Danhauer: Yea
 April Emeigh: Yea
 Beth Kabes: Yea
 Clark Lehr: Yea

Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

17. ESU 7 2026-2027 General Unit Calendar

Unit calendar approval will be moved to November moving forward.

Administrator Recommendation: Discuss, consider, and take all necessary action to approve the ESU 7 2026-2027 General Unit Calendar as presented.

Discuss, consider, and take all necessary action to approve the ESU 7 2026-2027 General Unit Calendar to change the February 16th board meeting date to February 15th as presented Passed with a motion by Amy Blaser and a second by Jack Young.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

Superintendents have requested the ESU 7 Unit Calendar be completed and disbursed earlier in the year so they can create their calendars around ours. We will be moving ESU 7's calendar approval to November.

Board Member Beth Kabes amended the motion to move February's Board Meeting from Tuesday, February 16th to Monday, February 15th.

18. Coordinating Agency for ESU 7 Special Education Cooperative

ESU 7 continues to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2026-2027.

Administrator Recommendation: Discuss, consider and take all necessary action for ESU 7 to continue to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2026-2027.

Discuss, consider and take all necessary action for ESU 7 to continue to serve as the coordinating agency for the ESU 7 Special Education Cooperative for 2026-2027 Passed with a motion by Beth Kabes and a second by Joyce Baumert.

Bob Arp: Absent
Don Graff: Absent
Richard Stephens: Absent
Joyce Baumert: Yea
Amy Blaser: Yea
Marni Danhauer: Yea
April Emeigh: Yea
Beth Kabes: Yea
Clark Lehr: Yea
Dawn Lindsley: Yea
Doug Pauley: Yea
Jack Young: Yea
Yea: 9, Nay: 0, Absent: 3

19. District 1 Boundary

On June 7, 2024, the State Board of Education met. Pursuant to Neb. Rev. Stat. Section 79-1205, the Board is required to adjust the boundaries of educational service units which do not align with the boundaries of member school districts as such school district boundaries existed on August 1, 2024. The Board adjusts the boundaries of Educational Service Unit Number 7 to align with Platte County School District No. 67 (Humphrey Public Schools), and adjusts the boundaries of Educational Service Unit Number 8 to align with Madison County School District No. 13 (Newman Grove Public Schools) as such school district boundaries exist on August 1, 2024.

Administrator Ostmeyer explained the change of the district boundaries.

20. **Administrator's Report General**

- Board Vacancy & Elections
 - Candidate filing begins **January 5, 2026**
 - Filing deadlines for candidates to appear on the primary election ballot:
Incumbents: **July 15, 2026**
Non-Incumbents: **August 3, 2026**
- ESUCC Update
- Professional Development and Print Shop Report - Director Ericson
- Special Education Report - Director Clay
- Technology Report - Director Ellsworth
- Upcoming Events
- **February Board Meeting**
 - **Tuesday, February 17, 2026**
- **Board Recognition Dinner**
 - **Monday, April 20, 2026**
- Board President Retreat

- February 16-17, 2025 - Kearney
- Deadline to Register: February 11, 2026
- NRCSA (Nebraska Rural Community Schools Association) Legislative Forum
 - February 26, 2026 - Lincoln
 - Deadline to Register: February 19, 2026
 - Registered: Marci Ostmeyer, Dawn Lindsley
- Budget & Finance Workshops
 - March 10, 2026 - Seward
 - Deadline to Register: March 5, 2026
 - Registered: Marci Ostmeyer
 - March 24, 2026 - West Point
 - Deadline to Register: March 19, 2026
 - April 7, 2026 - Ogallala
 - Deadline to Register: April 1, 2026
 - (Amplified) April 8, 2026 - Kearney
 - Deadline to Register: April 1, 2026
- NASB (Nebraska Association of School Boards) Member Golf Outing
 - June 10, 2026 - Kearney Country Club
- School Law Seminar (more info to come)
 - June 10-11, 2026 - Kearney

Professional Development Update: There has been a significant change in the Literacy Grant: any teacher that teaches ages 4 through 3rd grade must be trained in the science of reading. The Nebraska Department of Education is presenting to the Superintendents at the meeting to review this change, provide any other updates, and answer any other questions. Applications are currently being accepted for a resignation within the Professional Development Department.

Print Shop Update: Already requesting schools to get their summer orders submitted and the first summer order has already been submitted.

Special Education Update: The Nebraska Department of Education started sending reports out right before winter break. Director Clay and Special Education Bookkeeper Susan Olmer are sending out projections and talking about services for the next year to begin budgeting and service planning processes for the next year. For next year, ESU 7 is advertising for a Speech Language Pathologist, a School Psychologist, a Bridges teacher and a Deaf Education teacher.

Technology Update: Director Ellsworth and Technology Secretary Liz Lawrence have been working on E-Rate figures for the next year. E-Rate is a federal grant which helps pay for the district's internet connections and wireless systems. Director Ellsworth reviewed and explained the E-Rate process and spreadsheet.

20.1. Goal Update

Goals - Attached for your Review

Goal 2: By July 2026, the ESU 7 board will attend at least two professional/personal learning events annually.

- Attached Below

Goal 3: By July 2026, the ESU 7 board will attend the corresponding school district board meetings at least once every two years to report the tailored services provided by ESU 7 and the outcomes measured.

- Completed:
 - Cross County - October 13, 2025
 - Schuyler - October 13, 2025
 - High Plains - November 10, 2025
 - Humphrey - November 10, 2025
 - Lakeview - November 10, 2025
 - Palmer - December 8, 2025
 - David City - January 14, 2026
 - Howells-Dodge - January 14, 2026
 - Shelby-Rising City - January 19, 2026
- Scheduled:
 - Columbus Public Schools - February 16, 2026
 - Marci Ostmeier and Jack Young
 - Twin River Public Schools - February 16, 2026
 - Dan Ellsworth and Richard Stephens
 - Central City - February 16, 2026
 - Beth Ericson and Marni Danhauer

Board Member Dawn Lindsley and Director Clay fielded questions regarding Special Education at the David City Board Meeting.

20.2. Services Update

- SMART Update

Administrator Ostmeier explained ESU 7 is currently in the Service Plan Development process for the 2026-2027 school year with the Superintendents. This week, the proposed 2026-2027 Service Plan will be going to the Superintendents and Districts for approval. Next month, it will be approved by the ESU 7 Board.

20.3. Facilities Update

The Administrator will provide a facilities update during this item

North Building: Emergency Heat has been activated and is working.

Learning Academy: Coming closer to a resolution. Insulation will be blown in the upper level and we are working on getting a proposal for a more permanent resolution.

South Building: Issues with the boilers 2 weeks ago, they are being worked on.

20.4. Personnel
Resignation:

- Mayra Garcia, Title 1 Part C Education Program Secretary, Last day, March 6, 2026.

20.5. Legislative Update

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

Administrator Ostmeyer gave an update on the Legislative Priorities.

21. **Committee Reports**

21.1. Negotiations Committee Report

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

Committee Member Amy Blaser provided an update. Today's meeting focused on reviewing Administrator and Paraprofessional compensation along with negotiated agreements. Will meet again in February.

22. Adjournment

Board President Dawn Lindsley adjourned the meeting at 7:22 pm.

Check Register Summary

Batch Year: 26 Bank: 10 Date Range:

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
10	00081208	C	02/20/2026	16284	402 ELECTRIC	805.28
10	00081209	C	02/20/2026	60053	5TH SEASON LAWN SERVICE	1,295.93
10	00081210	C	02/20/2026	10013	ACE HARDWARE	10.38
10	00081211	C	02/20/2026	17647	AIR & FLUID MANAGEMENT	2,300.00
10	00081212	C	02/20/2026	14974	ALLO COMMUNICATIONS	197.00
10	00081213	C	02/20/2026	10391	AMAZON CAPITAL SERVICES	8,634.32
10	00081214	C	02/20/2026	16845	AMERGIS HEALTHCARE STAFFING, INC	9,749.20
10	00081215	C	02/20/2026	10681	APPLE COMPUTER, INC.	11,050.00
10	00081216	C	02/20/2026	388	APPLIED CONNECTIVE TECHNOLOGIES	335.00
10	00081217	C	02/20/2026	17213	BEN SPARKS	220.00
10	00081218	C	02/20/2026	110010	BETH KABES	1,189.26
10	00081219	C	02/20/2026	9032	BRENDA SAXE	600.00
10	00081220	C	02/20/2026	6700	BROOKE KAVAN	137.47
10	00081221	C	02/20/2026	17507	CARRE KLEIN	1,873.20
10	00081222	C	02/20/2026	1996	CASEY'S MAIL SERVICE LLC	608.78
10	00081223	C	02/20/2026	16683	CENTURY BUSINESS PRODUCTS	17.16
10	00081224	C	02/20/2026	892	CHARTWELLS DINING SERVICES	8,031.19
10	00081225	C	02/20/2026	280	CHRISTINA KILGORE	797.13
10	00081226	C	02/20/2026	30550	CITY OF COLUMBUS WATER & SANIT	389.49
10	00081227	C	02/20/2026	17191	CLARK LEHR	1,049.64
10	00081228	C	02/20/2026	31029	COLUMBUS PUBLIC SCHOOLS LUNCH FUND	3,830.00
10	00081229	C	02/20/2026	15792	COLUMN SOFTWARE PBC	26.79
10	00081230	C	02/20/2026	4812	CUBBY'S, INC.	582.33
10	00081231	C	02/20/2026	11711	DAWN LINDSLEY	15.23
10	00081232	C	02/20/2026	14770	DELL TECHNOLOGIES, INC.	97.62
10	00081233	C	02/20/2026	16179	DON GRAFF	11.46
10	00081234	C	02/20/2026	40725	EAKES OFFICE SOLUTIONS	10,953.53
10	00081235	C	02/20/2026	50825	ED SERVICE UNIT 7-PAYROLL	801,009.22
10	00081236	C	02/20/2026	50515	CONSOLIDATED ELECTRICAL DISTRIBUTOR	550.00
10	00081237	C	02/20/2026	14613	ELYSE BELINA	487.20
10	00081238	C	02/20/2026	230292	EMS LINQ, INC.	195.15
10	00081239	C	02/20/2026	50595	Engineered Controls Inc.	1,495.50
10	00081240	C	02/20/2026	50652	ESUCC	1,250.00
10	00081241	C	02/20/2026	60056	FNBO	46.73
10	00081242	C	02/20/2026	13684	FLEETCOR TECHNOLOGIES INC	264.57
10	00081243	C	02/20/2026	16438	FNBO - AA	1,042.36
10	00081244	C	02/20/2026	17604	FNBO - ANDRESS	24.99
10	00081245	C	02/20/2026	16969	FNBO - BE	6.00
10	00081246	C	02/20/2026	16411	FNBO - CA	272.27
10	00081247	C	02/20/2026	16489	FNBO - CK	76.69
10	00081248	C	02/20/2026	16470	FNBO - CW	2,461.41
10	00081249	C	02/20/2026	16365	FNBO - DE	22,875.61
10	00081250	C	02/20/2026	16357	FNBO - LL	1,689.25
10	00081251	C	02/20/2026	16390	FNBO - MM	411.15
10	00081252	C	02/20/2026	16381	FNBO - MO	119.78
10	00081253	C	02/20/2026	70045	GT SALES AND SERVICE, INC.	1,217.41
10	00081254	C	02/20/2026	80147	HAMPTON INN	462.68
10	00081255	C	02/20/2026	80543	HOMETOWN LEASING	477.45
10	00081256	C	02/20/2026	80880	HY-VEE	331.03
10	00081257	C	02/20/2026	13030	INTERNATIONAL ACADEMY OF SCIENCE ACELLUS	1,975.00
10	00081258	C	02/20/2026	3344	ISTE + ASCD	99.00
10	00081259	C	02/20/2026	30027	JENNIFER CALAHAN	400.00
10	00081260	C	02/20/2026	14869	JESSICA BRUGMAN	425.00
10	00081261	C	02/20/2026	17477	JOSE TORRES	309.18
10	00081262	C	02/20/2026	12424	KASEYA US LLC	175.56
10	00081263	C	02/20/2026	120129	LAKEVIEW COMMUNITY SCHOOLS	85.00
10	00081264	C	02/20/2026	12327	LASTPASS US LP	42.69
10	00081265	C	02/20/2026	120223	LEIGH COMMUNITY SCHOOLS	150.00
10	00081266	C	02/20/2026	15520	LEVEL ONE PROPERTIES (OAK ROOM)	325.00
10	00081267	C	02/20/2026	40545	LISA DURANSKI	593.78
10	00081268	C	02/20/2026	120550	LOUP POWER DISTRICT	4,670.43
10	00081269	C	02/20/2026	10600	M&O DOOR PRODUCTS	4,002.92

Check Register Summary

Batch Year: 26 Bank: 10 Date Range:

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
10	00081270	C	02/20/2026	10499	MICHELLE RUPIPER	600.00
10	00081271	C	02/20/2026	130547	MNJ TECHNOLOGIES	502.00
10	00081272	C	02/20/2026	140066	NE ASSOC OF SCHOOL BOARDS	1,300.00
10	00081273	C	02/20/2026	140351	NCSA	235.00
10	00081274	C	02/20/2026	11878	NEBRASKA SCHOOLMASTERS CLUB	55.00
10	00081275	C	02/20/2026	12602	NEBRASKA STATE FIRE MARSHAL AGENCY	108.00
10	00081276	C	02/20/2026	140570	NEBRASKA TECHNOLOGY & TELECOM.	187.12
10	00081277	C	02/20/2026	16578	NSPRA	225.00
10	00081278	C	02/20/2026	16306	OMNIFY BENEFITS	50.00
10	00081279	C	02/20/2026	12122	ONE SOURCE THE BACKGROUND CHECK COMPANY	87.50
10	00081280	C	02/20/2026	80130	PEARSON ASSESSMENT	109.00
10	00081281	C	02/20/2026	981	SARAH WACHA	841.73
10	00081282	C	02/20/2026	9989	SHAYNE MCGUIRE	240.00
10	00081283	C	02/20/2026	190396	SHERWIN WILLIAMS	104.28
10	00081284	C	02/20/2026	3816	STAPLES BUSINESS ADVANTAGE	118.72
10	00081285	C	02/20/2026	190850	STATE OF NEBRASKA DAS STATE ACCTG.	6,357.40
10	00081286	C	02/20/2026	20010	SUE BAINTEK	100.00
10	00081287	C	02/20/2026	191085	SUPER SAVER	1,372.58
10	00081288	C	02/20/2026	17515	TREVIPAY (Walmart)	263.70
10	00081289	C	02/20/2026	200606	U & I SANITATION	112.25
10	00081290	C	02/20/2026	210090	ULINE	1,585.12
10	00081291	C	02/20/2026	14389	UNANIMOUS	1,600.00
10	00081292	C	02/20/2026	10320	VERIZON WIRELESS	684.85
10	00081293	C	02/20/2026	17086	VIRG'S GARAGE, INC.	322.11
10	00081294	C	02/20/2026	16608	WHITNEY GIBSON	137.50
10	00081295	C	02/20/2026	13420	WOODRIVER ENERGY LLC	420.62
10	00081296	A	02/20/2026	16799	ABBEY ANDRESS	337.13
10	00081297	A	02/20/2026	17116	ABBY KAPELS	576.10
10	00081298	A	02/20/2026	130180	AMABA, LLC	2,709.00
10	00081299	A	02/20/2026	120155	AMY J SLAMA	358.15
10	00081300	A	02/20/2026	130366	AMY MELCHER	993.18
10	00081301	A	02/20/2026	16667	BETH ERICSON	492.28
10	00081302	A	02/20/2026	990	BRANDY ROSE	406.73
10	00081303	A	02/20/2026	14621	CALVIN FREY	950.48
10	00081304	A	02/20/2026	13528	CARA NEESEN	72.50
10	00081305	A	02/20/2026	9040	CASSANDRA KRINGS	526.20
10	00081306	A	02/20/2026	5967	CASSANDRA RUTH	845.35
10	00081307	A	02/20/2026	7099	HALEY KUNZE	313.20
10	00081308	A	02/20/2026	11460	HAYLEY MURPHY	867.83
10	00081309	A	02/20/2026	15970	INGRID RODRIGUEZ	954.10
10	00081310	A	02/20/2026	15709	IRIS MEDINA GONZALEZ	709.05
10	00081311	A	02/20/2026	8559	JACLYN TERNUS	228.38
10	00081312	A	02/20/2026	14745	JAEDYN MALASEK	1,103.45
10	00081313	A	02/20/2026	11223	JILL WIELGUS	687.40
10	00081314	A	02/20/2026	8540	JOLYNN KAHLANDT	542.30
10	00081315	A	02/20/2026	11932	JOSH ARIAS	1,327.48
10	00081316	A	02/20/2026	6459	KAISE RECEK	110.93
10	00081317	A	02/20/2026	14478	KASSANDRA CORNWELL	609.00
10	00081318	A	02/20/2026	100521	KRIS JOHNSON	468.93
10	00081319	A	02/20/2026	190384	LARRY SHEFCYK	1,577.00
10	00081320	A	02/20/2026	13480	LETISHIA KLEINSCHMIT	1,010.07
10	00081321	A	02/20/2026	15334	LINDSEY JELINEK	402.85
10	00081322	A	02/20/2026	13986	LYNNE WEBSTER	440.80
10	00081323	A	02/20/2026	15601	MARCI HAIGHT	177.39
10	00081324	A	02/20/2026	2267	MARCIA OSTMEYER	318.73
10	00081325	A	02/20/2026	11797	MARIA RODRIGUEZ	1,286.88
10	00081326	A	02/20/2026	14699	MARIAH BELLER	1,049.08
10	00081327	A	02/20/2026	16802	MEAGAN STIFFLER	132.67
10	00081328	A	02/20/2026	11479	MEGAN WELCH	825.05
10	00081329	A	02/20/2026	14656	MERIDITH RIHA	56.55
10	00081330	A	02/20/2026	12246	MERRIDIE KAUP	592.33
10	00081331	A	02/20/2026	17671	NATIVIDAD MILLAN AVILA	743.13

Check Register Summary

Batch Year: 26 Bank: 10 Date Range:

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
10	00081332	A	02/20/2026	15962	NICOLE CHILES	567.02
10	00081333	A	02/20/2026	17124	OLIVIA BELL	680.78
10	00081334	A	02/20/2026	13498	RACHEL BECK	442.98
10	00081335	A	02/20/2026	180365	RENAISSANCE LEARNING, INC	7,775.47
10	00081336	A	02/20/2026	30268	SANDY CERNY	1,312.00
10	00081337	A	02/20/2026	130708	SHARON M BROWN	1,135.35
10	00081338	A	02/20/2026	8524	SHAYNA CEPPEL	504.89
10	00081339	A	02/20/2026	10740	SHELLI EICKMEIER	827.95
10	00081340	A	02/20/2026	15725	SONYA SUKUP	498.80
10	00081341	A	02/20/2026	12165	STEPHANIE FOREMAN	741.90
10	00081342	A	02/20/2026	11436	TAMRA CLAY	538.39
10	00081343	A	02/20/2026	13536	TERI OPFER	1,208.58
10	00081344	A	02/20/2026	230361	WENDY WOLFE	648.15
10	00081345	A	02/20/2026	10545	YARIBEY RODRIGUEZ	1,032.40

Total Bank: 10 \$975,263.22

Total Computer Checks:	\$932,546.88
Total Manual Checks:	\$0.00
Total ACH Checks:	\$42,716.34
Total Other Checks:	\$0.00
Total Electronic Checks:	\$0.00
Total Computer Voids:	\$0.00
Total Manual Voids:	\$0.00
Total ACH Voids:	\$0.00
Total Other Voids:	\$0.00
Total Electronic Voids:	\$0.00
Grand Total:	\$975,263.22
Number of Checks:	138

Batch Year	Batch	Amount
26	000185	95,670.18
26	000189	51,241.19
26	000201	27,342.63
26	000207	801,009.22

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

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

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

Legal Reference:	
Date of Adoption:	January 15, 2018
Date(s) of Review	November 16, 2020 February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026

Article I, Section 3, G Compensation of Board Members

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

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

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

Legal Reference:	§ 79-1217(3); § 79-1232
Related Policy:	Coffee Act Policy (Reimbursable Expenses)
Date of Adoption:	January 15, 2018
Date(s) of Review:	October 18, 2021 February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026

Article I, Section 4, G Removal from Officer Position

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

Legal Reference:	
Date of Adoption:	December 18, 2017
Date(s) of Review:	February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026

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

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

Legal Reference:	
Date of Adoption:	December 18, 2017
Date(s) of Review:	February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026

Article I, Section 5, B Appointments

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

Legal Reference:	
Date of Adoption:	February 19, 2018
Date(s) of Review:	February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026



February 2, 2026

Dear Marci Ostmeyer,

I am writing to formally tender my resignation from my PD Coordinator position at ESU 7, effective June 30, 2026. ESU 7 has been my place of work and family-like community for ten years, and this decision was not made lightly.

I am beyond grateful for the opportunities and flexibility this role has provided me, and equally grateful for the connections I have made with outstanding ESU 7 staff and educators in our area. The relationships, professional growth, and shared purpose I've experienced here have shaped me both personally and professionally.

Thank you for your leadership, guidance, and the genuine sense of belonging that made my time here truly exceptional.

With deep appreciation,

A handwritten signature in black ink that reads "Brooke Kavan". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Brooke Kavan
ESU 7 PD Coordinator

MEMBERSHIP DUES INVOICE

in account with

Nebraska Association of School Boards

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

Name: ESU 07

County: Platte

NASB Region: 16

DATE	DESCRIPTION	AMOUNT DUE
January 29, 2026	Annual Membership Dues for NASB Fiscal Year 4/1/2026 to 3/31/2027	\$1,000
	Pay by 4/1/2026 to receive a 2% discount.	\$20
	TOTAL AMOUNT DUE IF PAID BY APRIL 1, 2026	<u>\$980</u>

Thank you for your support and participation in NASB.

2310-810



January 7, 2026

Marci Ostmeyer
ESU 07
2657 44th Ave
Columbus, NE 68601

Dear Marci Ostmeyer,

On behalf of the NASB Board of Directors and staff, thank you for your continued membership and steadfast support. Your commitment to strong governance and educational excellence is vital to the success of students, educators, and communities across Nebraska.

Each year, we value the opportunities we have to travel the state, visiting the towns, communities, and buildings that make up all the districts and ESUs serving Nebraska students. It is here we see all the incredible work you are doing to help raise the next generation of successful Nebraskans. This work is a big commitment of your time and energy. NASB understands these sacrifices and wants to support you as you strive for excellence.

As a valued member of NASB, you are part of a collaborative network of dedicated leaders working to fortify public education in Nebraska. Your active engagement empowers us to provide vital resources, impactful training, and effective advocacy to support school boards and enhance governance across the state. Whether through workshops, legislative updates, or shared initiatives, your participation amplifies our collective impact.

If there is anything we can do to assist your district / ESU or enhance your experience with NASB, please reach out. We are a phone call or email away, working daily to provide you with money-saving programs, information-sharing services, and the events you need to thrive.

Your membership renewal notice is included. We look forward to working for and with you and your board again this year. If you have any questions about NASB's programs, services, advocacy efforts, or any other item, please give us a call at 800-422-4572, or email schoolboards@NASBonline.org. **Once again, we are offering a 2% discount for all annual dues received prior to April 1.**

Thank you for being an integral part of the NASB community. Together, we are shaping the future and making a difference for generations to come!

Sincerely,

A handwritten signature in black ink, appearing to read "John Spatz".

John Spatz
Executive Director

A handwritten signature in black ink, appearing to read "Stacy Jolley".

Stacy Jolley
NASB President – Millard BOE

Enclosure

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

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

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

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

Legal Reference:	§§ 79-1217 to 79-1224, § 79-1229 NDE Rule 84, section 3.04F
Related Policy/Policies	IV.1.A: Recruitment and Selection IV.II.C: Hiring, Assignment, and Dismissal
Date of Adoption:	January 15, 2018
Date(s) of Review:	November 16, 2020 December 21, 2020 February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026

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

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

Legal Reference	<i>Busboom v. Southeast Nebraska Technical Community College</i> , 194 Neb. 448 (1975); <i>Markay v. School District No. 18</i> , 58 Neb. 479 (1899)
Date of Adoption	January 15, 2018
Date(s) of Review:	September 13, 2021 February 21, 2022 February 20, 2023 February 19, 2024 February 17, 2025 February 17, 2026

January '26 Treasurer Report

Beginning Balance JANUARY 1, 2026			\$62,016.23		
RECEIPTS					
Property taxes		\$509,057.97			
SPED		\$542,005.93			
General/Flow Through		\$98,488.42			
Grants		\$73,514.51			
TOTAL RECEIPTS		\$1,234,192.38	\$1,234,192.38		
			\$1,296,208.61		
Transfer to/from Money Market			\$200,000.00	-	
Total Funds Available			\$1,096,208.61		
DISBURSEMENTS:					
General Fund		\$378,060.89			
SPED		\$452,126.27			
Receipts as credits		\$0.00			
Grants		\$190,695.05			
Total DISBURSEMENTS Check #81058 thru #81207		\$1,020,882.21	\$1,020,882.21	-	
Ending balance, JANUARY 31, 2025			\$75,326.40		

Checking balance					\$75,326.40
Money Market Deposit Account at First National Bank					\$4,230,000.00
Money Market Deposit Account at First National Bank					\$100,000.00
Money Market Deposit Account at Bank of Clarks					\$100,000.00
Money Market Deposit Account at Columbus Bank & Trust					\$100,000.00
Certificate of Deposit - Great Western Bank					\$200,000.00
Certificate of Deposit - First National Bank-Columbus					\$100,000.00
Certificate of Deposit - First National Bank-Columbus					\$1,000,000.00
TOTAL CASH ON HAND (includes cash reserve)					\$5,905,326.40
CASH RESERVE	\$1,836,169.70				
Funds that are due to ESU 7					
Grants/SPED				(\$1,017,144.96)	
Outstanding Receivables				(\$22,361.63)	
Total due to ESU 7				(\$1,039,506.59)	

	2024-25	2025-26	2024-25	2025-26		
	Dollars Spent Per Month	Dollars Spent Per Month	Percentage spent each month	Percentage spent each month		
September	\$259,014.74	\$304,434.09	7.85%	8.29%	Total Budget	\$19,927,205.15
October	\$126,728.31	\$232,467.08	3.84%	6.33%	30% of budget	\$5,978,161.55
November	\$231,711.52	\$233,641.27	7.02%	6.36%	Earmarked set aside	\$4,815,500.00
December	\$212,598.74	\$248,257.08	5.79%	6.76%	Total budget spent to date	\$5,867,648.66
January	\$218,968.52	\$282,650.17	6.64%	7.70%		
February	\$209,107.64	\$0.00	6.34%	0.00%	NOTES	
March	\$227,262.37	\$0.00	6.89%	0.00%		
April	\$208,706.72	\$0.00	6.33%	0.00%		
May	\$221,697.53	\$0.00	6.72%	0.00%		
June	\$212,543.79	\$0.00	6.44%	0.00%		
July	\$202,459.41	\$0.00	6.14%	0.00%		
August	\$411,597.14	\$0.00	12.48%	0.00%		
Approved Total General Budget for Levy \$			\$3,299,168.88	\$3,672,339.40		
Total Spent to date			\$2,742,396.43	\$1,301,449.69		

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 4
Management's Discussion and Analysis	5 - 7
Basic Financial Statements – Modified Cash Basis:	
Government-Wide Financial Statements:	
Exhibit I Statement of Net Position – Modified Cash Basis	8
II Statement of Activities – Modified Cash Basis	9
Fund Financial Statements:	
Exhibit III Statement of Modified Cash Basis Assets and Fund Balances and Modified Cash Receipts, Disbursements And Changes in Modified Cash Basis Fund Balances – Governmental Funds	10 - 11
Exhibit IV Statement of Fiduciary Net Position – Modified Cash Basis	12
Exhibit V Statement of Changes in Fiduciary Net Position – Modified Cash Basis – Fiduciary Funds	13
Notes to the Financial Statements	14 - 28
Supplementary Information:	
Schedule 1 Schedule of Receipts, Disbursements and Changes in Fund Balance Compared to Budget - Modified Cash Basis – General Fund	29 - 31
Compliance Reports:	
Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit of Financial Statements Performed In Accordance With Government Auditing Standards	32 - 33
Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance	34 - 36
Schedule 2 Schedule of Expenditures of Federal Awards	37 - 38
Notes to the Schedule of Expenditures of Federal Awards	39

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA

TABLE OF CONTENTS

	<u>Page</u>
Schedule 3 Schedule of Findings and Questioned Costs Federal Financial Awards	40 - 41
Schedule 4 Schedule of Prior Year Findings and Questioned Costs Federal Financial Awards	42

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

January 15, 2026

Independent Auditor's Report

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Educational Service Unit No. 7 of Columbus, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the Educational Service Unit's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Educational Service Unit No. 7 of Columbus, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

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

Emphasis of Matter – Basis of Accounting

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

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

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

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

Supplementary Information

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

Other Information

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

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

Independent Auditor's Report

Educational Service Unit No. 7, Columbus, Nebraska

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2026, on our consideration of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Educational Service Unit No. 7 of Columbus, Nebraska's internal control over financial reporting and compliance.

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

RWA: klz

EDUCATIONAL SERVICE UNIT 7
COLUMBUS, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2025

This section of Educational Service Unit No. 7's annual audit report presents our discussion of ESU's financial performance during the fiscal year ending August 31, 2025. Please read it in conjunction with the ESU's financial statements that follow.

Overview of the Financial Statements

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

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

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

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

Governmental Activities

- Governmental activities modified cash position at August 31, 2025 was \$6,961,161.40 compared with \$7,161,190.37 at August 31, 2024. This was a decrease of \$200,028.97 or 2.79%.
- General Fund disbursements were \$13,385,282.44 for the current fiscal year, which is a \$993,239.59 8.02% increase from the prior fiscal year.
- Federal program disbursements were \$2,376,983.30 for the current fiscal year, which is a \$434,581.09 decrease from the previous fiscal year.
- **Budget Observations 2024 – 2025**
 - Balancing of the ESU 7 Budget between available resources and increasing costs continued to require constant monitoring. During 2024-2025 revenue exceeded expenditures.

(Continued)

EDUCATIONAL SERVICE UNIT 7
COLUMBUS, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2025

Governmental Activities (Continued)

- o Statewide Core Service Funding was at \$0 during 2024-2025 as a result of statewide formula distribution applications.
- o While working to build cash reserve, the three year spending/revenue projections continue to indicate cash reserve obligations if current levels of services and expenditures are continued. This trend continues to be closely studied/monitored by the Superintendent's Executive Committee and the ESU 7 Board as valuation and Core Service funding continue to interact.
- o Federal and State requirements for increased student achievement accountability and involvement in statewide initiatives, along with ongoing financial pressures for schools, continue to influence service offering discussions. These continually translate into additional service request from area schools, and require increase work efficiency and budget resource allocation shifts as key means to control future budget challenges.

FINANCIAL ANALYSIS OF THE UNIT AS A WHOLE

One of the largest single source of receipts for the Unit is Federal funding for grants. In 2024-2025, the Unit's assessed valuation was \$21,994,459,183, an increase of \$2,159,959,508 from 2023-2024. Another large source of receipts for the Unit is property tax. Comparison figures for the past two years are as follows:

	<u>2024/2025</u>	<u>2023/2024</u>	<u>Difference</u>
Beginning Balance	\$ 7,161,190.37	\$ 6,417,741.49	\$ 743,448.88
Receipts	\$ 13,185,253.47	\$ 13,135,491.73	\$ 49,761.74
Expenses	13,385,282.44	12,392,042.85	993,239.59
Net Increase (Decrease)	<u>(200,028.97)</u>	<u>743,448.88</u>	<u>(943,477.85)</u>
Ending Balance	<u>\$ 6,961,161.40</u>	<u>\$ 7,161,190.37</u>	<u>\$ (200,028.97)</u>

The following table shows the property tax rates, by fund, for fiscal years 2023-2024 and 2024-2025, including a calculation of the amount by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the Unit's total property tax on a \$100,000 property in 2024-2025 would be \$15.00.

	<u>2023-2024</u>	<u>2024-2025</u>	<u>Difference</u>
General Levy	.015000	.015000	0.000000

(Continued)

EDUCATIONAL SERVICE UNIT 7
COLUMBUS, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2025

General Fund Budgetary Highlights

Over the course of the 2024-2025 fiscal year, the Unit's General Fund Cash Position decreased by \$200,028.97. The following table provides a detailed picture of the increase in cash position.

09/01/24 Actual Beginning Balance		<u>\$ 7,161,190.37</u>	
	<u>2024-2025 Year End</u>		
	<u>Budget</u>		
	<u>Original & Final</u>	<u>Actual</u>	<u>Difference</u>
Receipts:			
Local District Taxes	\$ 3,299,168.88	\$ 2,764,724.18	\$ (534,444.70)
Carline		1,858.08	1,858.08
Interest and Penalties on			
Taxes		4,493.61	4,493.61
Contracted Services	3,580,743.44	4,922,159.80	1,341,416.36
Investment Interest	171,500.00	162,963.98	(8,536.02)
Other Local Sources	1,862,177.92	1,822,554.44	(39,623.48)
Homestead		49,996.82	49,996.82
Property Tax Credit		394,625.43	394,625.43
Nameplate Capacity Tax		10,809.48	10,809.48
Motor Vehicle Prorate	5,000.00	7,134.73	2,134.73
Other State Sources	25,000.00	151,076.66	126,076.66
Federal Sources	3,364,662.73	2,889,937.02	(474,725.71)
Non-Revenue Receipts		2,919.24	2,919.24
Total Receipts	<u>\$ 12,308,252.97</u>	<u>\$ 13,185,253.47</u>	<u>\$ 877,000.50</u>
Disbursements:	<u>\$ 17,734,272.86</u>	<u>\$ 13,385,282.44</u>	<u>\$ 4,348,990.42</u>
Net Increase		<u>(200,028.97)</u>	
08/31/25 Ending Balance		<u>\$ 6,961,161.40</u>	

CONTACTING THE UNIT'S FINANCIAL MANAGEMENT

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 6,301,895.99
County Treasurers' Balance	<u>659,265.41</u>
Total Assets	<u>\$ 6,961,161.40</u>
Liabilities:	<u>\$ 0.00</u>
Net Position	
Unrestricted	<u><u>\$ 6,961,161.40</u></u>

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Cash Receipts			
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Net Disbursements Receipts and Changes in Net Assets
Governmental Activities:				
Special Education	\$ (3,263,815.31)	\$ 4,922,159.80		\$ 1,658,344.49
Support Services - Students	(1,991,057.82)			(1,991,057.82)
Support Services - Instruction	(1,247,415.47)			(1,247,415.47)
Support Services - General				
Administration	(447,511.90)			(447,511.90)
Central Services	(2,413,742.16)			(2,413,742.16)
Operation & Maintenance of Plant	(262,039.50)			(262,039.50)
Facilities Acquisitions & Construction	(1,265,070.30)			(1,265,070.30)
Other Support Services	(74,625.31)			(74,625.31)
State Programs	(161,498.59)			(161,498.59)
Federal Programs	(2,258,506.08)		\$ 2,889,937.02	631,430.94
Net Program (Disbursements) Receipts	<u>\$ (13,385,282.44)</u>	<u>\$ 4,922,159.80</u>	<u>\$ 2,889,937.02</u>	<u>\$ (5,573,185.62)</u>
General Receipts:				
Local Receipts				\$ 2,771,075.87
Investment Income				162,963.98
Other Local Receipts				1,822,554.44
State Sources				613,643.12
Non-Revenue Receipts				2,919.24
Total General Receipts				<u>\$ 5,373,156.65</u>
Changes in Net Position				\$ (200,028.97)
Net Position - Beginning				<u>7,161,190.37</u>
Net Position - Ending				<u>\$ 6,961,161.40</u>

See Accompanying Notes to the Financial Statements

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCE - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2025

	Actual
Receipts:	
Local Receipts	\$ 2,771,075.87
Tuition Receipts	4,922,159.80
Investment Income	162,963.98
Other Local Receipts	1,822,554.44
State Sources	613,643.12
Federal Sources	2,889,937.02
Non-Revenue Receipts	2,919.24
Total Receipts	\$ 13,185,253.47
Disbursements:	
Special Education	\$ 3,263,815.31
Support Services - Students	1,991,057.82
Support Services - Instruction	1,247,415.47
Support Services - General Administration	447,511.90
Central Services	2,413,742.16
Operation & Maintenance of Plant	262,039.50
Other Support Services	74,625.31
State Programs	161,498.59
Facilities Acquisitions & Construction	1,265,070.30
Federal Programs	2,258,506.08
Total Disbursements	\$ 13,385,282.44
Excess (Deficit) of Receipts Over Disbursements	\$ (200,028.97)
Fund Balance, September 1	7,161,190.37
Fund Balance, August 31	\$ 6,961,161.40
Assets	
Cash and Deposits	\$ 6,301,895.99
County Treasurers' Balance	659,265.41
Total Assets	\$ 6,961,161.40

See Accompanying Notes to the Financial Statements

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCE - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>
Fund Balances	
Unassigned	<u>\$ 6,961,161.40</u>

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FIDCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Other Employee Benefit Trust Funds</u>
Assets:	
Cash and Deposits	<u>\$ 22,274.15</u>
Net Position	
Held in Trust for Employees	<u>\$ 22,274.15</u>
Total Net Position	<u>\$ 22,274.15</u>

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Other Employee Benefit Trust Funds</u>
Receipts:	
Participant Contributions	<u>\$ 47,125.36</u>
Disbursements:	
Payments to Participants	<u>\$ 39,268.38</u>
Change in Net Position Held in Trust for Employees	\$ 7,856.98
Modified Cash Basis Net Position - Beginning	<u>14,417.17</u>
Modified Cash Basis Net Position - Ending	<u><u>\$ 22,274.15</u></u>

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1

Significant Accounting Policies

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

A. **Fund Accounting**

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

Fund Types:

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

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

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

B. **Basis of Accounting**

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

C. **Basis of Presentation**

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1

Significant Accounting Policies (Continued)

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

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

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

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

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

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1

Significant Accounting Policies (Continued)

D. Estimates

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

NOTE 2

Reporting Entity

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

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

NOTE 3

Fund Balance Reporting

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

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

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 3

Fund Balance Reporting (Continued)

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

Committed Fund Balance Policy

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

Assigned Fund Balance Policy

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

Order of Fund Balance Spending Policy

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

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

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 4

Cash and Investments

Cash for the Educational Service Unit at August 31, 2025, consisted of the following:

	Bank Amount	Book Amount
General Fund	\$6,444,496.37	\$6,301,895.99
Other Employee Benefit Trust Funds	22,274.15	22,274.15
Total	\$6,466,770.52	\$6,324,170.14

At August 31, 2025, the Educational Service Unit had bank deposits of \$6,466,770.52. All of this balance was covered by federal depository insurance and /or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution. This would be classified as a Category 3 level of risk as described below.

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

The Educational Service Unit had no investments at August 31, 2025.

NOTE 5

Funds Held by County Treasurers

The following County Treasurers' ending balances are included in the fund balances for the year ended August 31, 2025:

	August 31, 2025
General Fund (Including Bond Collections):	
Antelope County	\$ 10.62
(Continued)	

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 5

Funds Held by County Treasurers (Continued)

	<u>August 31, 2025</u>
General Fund (Including Bond Collections):	
Boone County	\$ 53,621.59
Butler County	83,572.79
Colfax County	76,065.13
Cumming County	7,800.45
Hamilton County	9,082.25
Howard County	1,188.28
Merrick County	65,634.07
Nance County	28,316.07
Platte County	226,514.19
Polk County	57,478.03
Saunders County	11,489.94
Seward County	1,911.40
Stanton County	12,741.49
York County	14,553.97
Madison County	225.17
Dodge County	9,059.97
	\$ 659,265.41

NOTE 6

Budget Process and Property Taxes

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

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

Hearings are conducted at public meetings to obtain taxpayer comments.

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

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

(Continued)

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 6

Budget Process and Property Taxes (Continued)

No supplemental appropriations were made during the year.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the ESU's jurisdiction as of December 31, and is due as of that date. The first half of unpaid taxes is delinquent as of May 1; the second half becomes delinquent September 1. The combined tax rate subject to limitations of the ESU for the year ended August 31, 2025, was \$0.015000 per \$100 of assessed valuation.

NOTE 7

Retirement Plan

Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

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

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

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

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

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

For the Service Unit's year ended August 31, 2025, the Service Unit's total payroll for all employees was \$7,150,222.71. Total covered payroll was \$6,929,381.08. Covered payroll refers to all compensation paid by the Service Unit to active employees covered by the Plan.

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 states the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

(Continued)

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

Funded Status	Employee	Employer	State
100% or above	7.25%	7.32%	0.0%
Between 98% and less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

The employee contribution was equal 9.78 percent from July 1, 2023, to June 30, 2024. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025 was \$663,391.25.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025, to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2024 the Service Unit had a liability of \$(1,291,088) 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, 2024, 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 99.9% funded as of November 18, 2024 based on actuarial valuation report. The Service Unit's proportion of the net pension liability was based on a projection of the Service Unit's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the Service Unit's proportion was 0.234554 percent, which was an increase of 0.011214 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the Service Unit's allocated pension expense was \$(195,474).

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.95 percent
(Continued)	

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.00 percent

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

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

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

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

The actuarial assumptions used in the July 1, 2024 valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

(Continued)

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

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

* Arithmetic mean, net of investment expenses

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

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

The following presents the Service Unit's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Service Unit's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	Discount rate	Service Unit's proportionate Share of net pension liability
1% decrease	6.0%	\$ 4,079,899
Current discount rate (Continued)	7.0%	\$ (1,291,088)

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

	Discount rate	Service Unit's proportionate Share of net pension liability
1% increase	8.0%	\$ (5,694,812)

Plan Fiduciary Net Position

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

NOTE 8

Risk of Loss

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

NOTE 9

Fiduciary Funds

Educational Service Unit No. 7 provides for a qualifying Cafeteria Plan within the meaning of Section 125 of the Internal Revenue Code of 1986 (Code). The benefits that an employee elects to receive under the Cafeteria Plan are includable or excludable from the employee's income under Section 125(a) and other applicable sections of the Code. For the year ended August 31, 2025, Educational Service Unit No. 7 had collected \$39,268.38 from employees to be paid out when claims are filed. Educational Service Unit No. 7 maintains a separate checking account to pay these claims. As of August 31, 2025, that account had a carrying value of \$22,274.15, which is included in the Statement of Changes in Fiduciary Net Position – Modified Cash Basis.

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

Unemployment Compensation Insurance

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

NOTE 11

Interlocal Agreement

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

NOTE 12

Tax Abatement

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

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

Information relevant to the abatements impacting Educational Service Unit No. 7 for the year ended August 31, 2025 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Petersburg Redevelopment 1	\$ 188.76
Petersburg Redevelopment 2	\$ 219.25
Petersburg Redevelopment 3	\$ 126.80
Sindelar Utility Extension	\$ 32.14
(Continued)	

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 12

Tax Abatement (Continued)

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Cornerstone Bank St. Edward	\$ 88.91
St. Edward Redevelopment 2012	\$ 82.16
St. Edward Redevelopment 2013	\$ 312.13
Stock Brothers	\$ 119.29
AGP Redevelopment Project I	\$ 4,652.13
AGP Redevelopment Project II	\$ 4.74
Dana Point Dulp Housing 2017	\$ 58.81
Dana Point Dulp Housing Phase 2	\$ 368.55
Dana Point Dulp Housing Phase 3	\$ 39.10
Industrial Park Expansion & Infrastructure	\$ 1,049.03
Sewage Treatment Facilities Dist	\$ 425.10
Love's Travel Shop	\$ 613.11
Schuyler Hotel Group	\$ 237.87
Avenue 25	\$ 71.77
Dairy Queen	\$ 63.82
DD&HH LLC	\$ 1.50
Holy Grounds LLC Redev Proj Lots 6-7	\$ 0.34
KRRH Redevelopment Plan	\$ 245.75
McHargue 18	\$ 70.24
McHargue Builders	\$ 327.23
McHargue Builders 216 D ST	\$ 53.71
McHargue Builders East View	\$ 567.61
Mchargue Builders 1303 14th st	\$ 22.25
Mchargue Builders Inc 505 d street	\$ 68.59
Merrick Manor	\$ 233.88
Runza	\$ 95.06
SCIUGA	\$ 356.38
Venator Ventures	\$ 1.42
Dinsdale/Friedrichson Redev Proj Phase 3	\$ 158.40
Dinsdale/Friedrichson Redev Proj Phase 2	\$ 40.57
Dinsdale/Friedrichson Revel Proj Phs 3	\$ 3.11
Dinsdale/Friedrichson Redev Proj Phase 1	\$ 80.52
Archer Daniels Midlands	\$ 584.35
Fullerton Senior Living	\$ 90.33
River's Edge Redev Project	\$ 141.96
Smith & Sons Repair LLC Redev Proj	\$ 341.38
Homs, LLC	\$ 131.66
23rd St Corridor Area Dist	\$ 3,820.24
4J Capital Redev Proj	\$ 2,800.65
Ace Commercial Redev Project	\$ 75.83
Ace Oversize Storage Redv Project	\$ 85.86
(Continued)	

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 12

Tax Abatement (Continued)

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Convergence LLC Redevelopment Project	\$ 7,715.90
Ekea Redevelopment Project Phase 2	\$ 20.34
Farm View Redev Airport Redev Area	\$ 902.40
Farm View Redev Proj Phase II	\$ 427.70
Farm View Redevelopment Project	\$ 203.27
FRC Housing LLC Redev Proj	\$ 292.37
Frontier Park Redev Project	\$ 771.84
Frontier Park Redev Project Phase 2	\$ 92.72
Frontier Park Redevelopment Project	\$ 44.61
Frontier Redev Prj Armory NHBD	\$ 417.22
Highway 81 & 30/Ramada Inn	\$ 811.54
Sequoia Redev Prj Downtown	\$ 26.66
Serc LLC Redev Project	\$ 359.88
Serc LLC Redev Project Phase 2	\$ 542.97
The Ekea Redev Project	\$ 257.72
West Elks Redev Prj W 23rd St	\$ 115.11
Westgate Center Hwy 81 & 30	\$ 275.76
Westgate Center Redevelopment Project	\$ 250.31
WHO Development Phase II Freddy's	\$ 139.74
WHO Development Phase III Starbucks	\$ 66.66
WHO Development Phase I Apartment	\$ 951.15
WHO Development Phase I Hotel	\$ 514.75
WHO Development Phase I Retail	\$ 321.62
WHO Development Phase II Retail	\$ 387.93
Osceola Coop	\$ 272.91
Stromsburg City Project 2	\$ 2,623.35

NOTE 13

Subsequent Events

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

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget Original & Final	Actual	Favorable (Unfavorable)
Receipts:			
1100 Local District Taxes	\$ 3,299,168.88	\$ 2,764,724.18	\$ (534,444.70)
1115 Carline		1,858.08	1,858.08
1140 Penalties and Interest on Taxes		4,493.61	4,493.61
1380 Contracted Services Below Age 5 - SPED	807,586.00	1,345,806.35	538,220.35
1385 Contracted Services School Age - SPED	2,773,157.44	3,576,353.45	803,196.01
1510 Investment Interest	171,500.00	162,963.98	(8,536.02)
1905 Internet Service Reimbursement from Districts	76,238.96	74,333.25	(1,905.71)
1951 Miscellaneous Revenue - Other Districts	1,581,700.00	1,539,215.09	(42,484.91)
1960 Miscellaneous Revenue - Other Governments	128,000.00	114,631.08	(13,368.92)
1965 Distance Education	76,238.96	90,468.75	14,229.79
1990 Miscellaneous Local Revenue		3,906.27	3,906.27
3130 Homestead Exemption		49,996.82	49,996.82
3131 Property Tax Credit		394,625.43	394,625.43
3133 Nameplate Capacity Tax		10,809.48	10,809.48
3180 Pro-Rate Motor Vehicle	5,000.00	7,134.73	2,134.73
3599 Other State Categorical Programs	25,000.00	151,076.66	126,076.66
4210 Federal Nutrition Programs	13,326.32	26,080.92	12,754.60
4509 Title IIA	223,754.86	111,529.00	(112,225.86)
4510 Title IV	128,440.89	245,789.00	117,348.11
4523 IDEA Special Projects	592,647.00	477,290.84	(115,356.16)
4524 Other Federal Non-Categorical	274,140.69	152,875.70	(121,264.99)
4525 Carl Perkins	246,088.00	237,796.00	(8,292.00)
4526 Title I Part C Migrant	1,251,658.90	1,225,899.00	(25,759.90)
4527 Title III LEP	127,651.71	127,069.00	(582.71)
4528 Title III SSA Immigration	23,420.83	3,642.00	(19,778.83)
4530 Other Federal Categorical	17,983.48	148,100.34	130,116.86
4709 Medicaid Admin Activities	462,104.21	118,477.22	(343,626.99)
4994 ARPA HCY II	3,445.84	15,388.00	11,942.16
5690 Non-Revenue Receipts		2,919.24	2,919.24
Total Receipts	\$ 12,308,252.97	\$ 13,185,253.47	\$ 877,000.50

See Independent Auditor's Report

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget <u>Original & Final</u>	<u>Actual</u>	Favorable (Unfavorable)
Disbursements:			
1200 Special Education	\$ 2,704,256.94	\$ 1,996,960.09	\$ 707,296.85
1296 Special Education - Below Age 5	1,308,610.00	1,266,855.22	41,754.78
2141 Psychological Services - SPED School Age	1,375,484.43	1,299,467.39	76,017.04
2151 Speech Pathology & Audiology Services - SPED School Age	734,760.00	520,705.55	214,054.45
2181 Visually Impaired - Related Services - SPED School Age	187,851.00	170,884.88	16,966.12
2213 Instructional Staff Training	1,211,408.55	1,097,997.71	113,410.84
2290 Support Services - Other	424,169.98	149,417.76	274,752.22
2310 ESU Board of Control	58,690.25	56,435.57	2,254.68
2320 Executive Administration	544,842.18	384,081.43	160,760.75
2330 District Legal Services	8,150.00	6,994.90	1,155.10
2510 Fiscal Services	224,800.84	162,022.33	62,778.51
2530 Printing, Publishing & Duplicating Services	506,054.56	339,791.36	166,263.20
2570 Personnel Services	48,964.30	44,063.07	4,901.23
2580 Administrative Technology Services	2,429,496.58	1,867,865.40	561,631.18
2610 Operation of Buildings	142,250.00	97,240.17	45,009.83
2620 Maintenance of Buildings	85,451.64	82,308.69	3,142.95
2630 Care & Upkeep of Grounds	9,700.00	6,567.75	3,132.25
2650 Vehicle Operation, Maintenance & Purchasing	119,060.61	62,556.98	56,503.63
2660 Security	4,590.00	4,418.83	171.17
2670 Safety	24,664.39	8,947.08	15,717.31
2900 Other Support Services	117,685.85	74,625.31	43,060.54
3552 School Safety and Security	42,252.40	42,252.40	0.00
3599 Other State Categorical Programs	331,533.90	119,246.19	212,287.71
4700 Building Improvements	1,794,630.40	1,265,070.30	529,560.10
6310 Title II Part A	301,426.87	115,024.86	186,402.01
6415 IDEA Special Projects	307,093.83	254,517.98	52,575.85
6416 IDEA Part C (PRT)	23,257.86	18,440.84	4,817.02
6417 IDEA Part B Transition Projects	175,402.00	119,981.96	55,420.04
6418 IDEA Part B PEaK Projects	94,507.59	94,506.99	0.60
6700 Carl Perkins	458,840.56	235,489.80	223,350.76
6800 Federal Nutrition Programs	13,326.32	22,671.13	(9,344.81)
(Continued)			

See Independent Auditor's Report

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET- MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Budget Original & Final</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Disbursements: (Continued)			
6915 Title I Part C Education of Migratory Children	\$ 1,251,658.89	\$ 997,473.74	\$ 254,185.15
6925 Title III Part A	161,030.30	61,636.66	99,393.64
6926 Title III ESEA/ESSA Immigrant Education	34,641.36	8,229.74	26,411.62
6969 Title IV, Part A	131,686.46	120,670.33	11,016.13
6990 Other Federal Categorical Programs	338,596.18	206,416.21	132,179.97
6994 ARP HCY II	3,445.84	3,445.84	0.00
Total Disbursements	<u>\$ 17,734,272.86</u>	<u>\$ 13,385,282.44</u>	<u>\$ 4,348,990.42</u>
Excess (Deficit) of Receipts Over Disbursements	<u>\$ (5,426,019.89)</u>	<u>\$ (200,028.97)</u>	<u>\$ 5,225,990.92</u>
Fund Balance, September 1		<u>7,161,190.37</u>	
Fund Balance, August 31		<u>\$ 6,961,161.40</u>	

ROMANS, WIEMER & ASSOCIATES

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January 15, 2026

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Educational Service Unit No. 7, of Columbus, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Educational Service Unit No. 7, of Columbus, Nebraska's basic financial statements and have issued our report thereon dated January 15, 2026. Our report disclosed that as described in Note 1 to the financial statements, the Educational Service Unit prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and have issued our report thereon dated January 15, 2026.

Report On Internal Control Over Financial Reporting

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

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

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

Educational Service Unit No. 7, of Columbus, Nebraska

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

Report On Compliance And Other Matters

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

Purpose of this Report

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

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

RWA: klz

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January 15, 2026

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Educational Service Unit No. 7 of Columbus, Nebraska's major federal programs for the year ended August 31, 2025. Educational Service Unit No. 7 of Columbus, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Educational Service Unit No. 7 of Columbus, Nebraska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Educational Service Unit No. 7 of Columbus, Nebraska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

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

Educational Service Unit No. 7 of Columbus, Nebraska

requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Educational Service Unit No. 7 of Columbus, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Educational Service Unit No. 7 of Columbus, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Educational Service Unit No. 7 of Columbus, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 7 of Columbus, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

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

Educational Service Unit No. 7 of Columbus, Nebraska

compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Auditor of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as described above. However, material weaknesses, or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

RWA: klz

EDUCATIONAL SERVICE UNIT NO. 7
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Education</u>			
Passed through Programs from Nebraska Department of Education:			
Title I Migrant	84.011	Not Available	\$ 997,473.74
Special Education Cluster			
ASD	84.027	Not Available	\$ 188,480.94
PEaK	84.027	Not Available	94,506.99
Regional Transition	84.027	Not Available	<u>119,981.96</u>
Total Special Education Cluster			\$ 402,969.89
Carl Perkins	84.048	Not Available	235,489.80
IDEA Special Projects	84.181	Not Available	66,037.04
Planning Region	84.181	Not Available	18,440.84
Title III	84.365	Not Available	69,866.40
Title IIa	84.367	Not Available	115,024.86
Title IV-A	84.424	Not Available	<u>120,670.33</u>
Total U. S. Department of Education			<u>\$ 2,025,972.90</u>

See Independent Auditor's Report

EDUCATIONAL SERVICE UNIT NO. 7
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Health and Human Services</u>			
Passed through Programs from Nebraska Department of Education:			
Child Care Development Funding	93.575	Not Available	<u>\$ 209,862.05</u>
Passed through Programs from Nebraska Department of Health and Human Services:			
Medicaid Administrative Activities	93.778	Not Available	<u>\$ 118,477.22</u>
Total U. S. Department of Health and Human Services			<u>\$ 328,339.27</u>
<u>U. S. Department of Agriculture</u>			
Passed through Programs from Nebraska Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	<u>\$ 12,634.57</u>
School Breakfast Program	10.553	Not Available	<u>10,036.56</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			<u>\$ 22,671.13</u>
Total Disbursements of Federal Awards			<u><u>\$ 2,376,983.30</u></u>

EDUCATIONAL SERVICE UNIT NO. 7
COLUMBUS, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AUGUST 31, 2025

NOTE 1

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Educational Service Unit No. 7 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2

Indirect Costs

Educational Service Unit No. 7 did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

EDUCATIONAL SERVICE UNIT NO. 7
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the modified cash basis financial statements of Educational Service Unit No. 7.
2. No significant deficiencies were disclosed during the audit of the modified cash basis financial statements as required to be reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Modified Cash Basis Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the modified cash basis financial statements of Educational Service Unit No. 7 were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of internal control over major federal award programs required to be reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Educational Service Unit No. 7 expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Educational Service Unit No. 7 to be reported in this schedule.
7. The programs tested as major programs included:
 1. Title I - Migrant Assistance Listing # 84.011
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Educational Service Unit No. 7 was not determined to be low-risk auditee.

EDUCATIONAL SERVICE UNIT NO. 7
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

FINDINGS- FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONS COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

Questioned
Cost

\$ 0.00

EDUCATIONAL SERVICE UNIT NO. 7
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

FINDINGS- FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONS COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

Questioned
Cost

\$ 0.00



PROFESSIONAL EMPLOYMENT CONTRACT FOR A DEFINITE TERM (EXEMPT)

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

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

1. Term of Employment. This contract shall commence on the 22nd day of June, 2026. This contract shall terminate on the 31st day of August, 2026, or may be terminated pursuant to Section 8 of the contract, whichever occurs first. This term shall consist of 48 days of service in any given fiscal year, which is exclusive of holidays.

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

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

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

5. Compensation. The Employee shall be paid an annual salary of \$22,080.00 subject to applicable deductions and federal and state withholding. The salary shall be paid in three (3) equal monthly payments

of \$7,360.00 in accordance with ESU's payment practices for professional staff members. The first salary installment shall be payable on the 20th day of July and on the 20th day of each month thereafter.

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

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

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

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

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

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

10. Compensation Upon Termination. The Employee agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or

provided but not earned prior to the date of termination of this contract shall be refunded to the ESU by the Employee and may be withheld by the ESU from any payments to the Employee.

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

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

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

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


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

Executed by the Board of ESU7 this _____ day of _____, 20____.

Secretary, Board of ESU7

President, Board of ESU7

Executed by the Employee this 12 day of February, 2026.


Crystin Ernst (Feb 12, 2026 17:43:26 CST)

Employee








Ernst - Summer of 2026

Final Audit Report

2026-02-12

Created:	2026-02-12
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAoqRvXCaLD52q-629VyQqC1ELtCJSwubp

"Ernst - Summer of 2026" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)
2026-02-12 - 10:26:25 PM GMT
-  Document emailed to crystalannamarie@gmail.com for signature
2026-02-12 - 10:26:56 PM GMT
-  Email sent to mmorgan@esu7.org bounced and could not be delivered
2026-02-12 - 10:27:07 PM GMT
-  Email viewed by crystalannamarie@gmail.com
2026-02-12 - 11:42:29 PM GMT
-  Signer crystalannamarie@gmail.com entered name at signing as Crystal Ernst
2026-02-12 - 11:43:24 PM GMT
-  Document e-signed by Crystal Ernst (crystalannamarie@gmail.com)
Signature Date: 2026-02-12 - 11:43:26 PM GMT - Time Source: server
-  Agreement completed.
2026-02-12 - 11:43:26 PM GMT



PROFESSIONAL EMPLOYMENT CONTRACT FOR A DEFINITE TERM (EXEMPT)

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

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

1. Term of Employment. This contract shall commence on the 1st day of September, 2026. This contract shall terminate on the 31st day of August, 2027, or may be terminated pursuant to Section 8 of the contract, whichever occurs first. This term shall consist of 225 days of service in any given fiscal year, which is exclusive of holidays.

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

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

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

5. Compensation. The Employee shall be paid an annual salary of \$103,500.00 subject to applicable deductions and federal and state withholding. The salary shall be paid in twelve (12) equal monthly payments

of \$8,625.00 in accordance with ESU's payment practices for professional staff members. The first salary installment shall be payable on the 20th day of October and on the 20th day of each month thereafter.

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

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

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

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

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

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

10. Compensation Upon Termination. The Employee agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or

provided but not earned prior to the date of termination of this contract shall be refunded to the ESU by the Employee and may be withheld by the ESU from any payments to the Employee.

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

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

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

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

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

Executed by the Board of ESU7 this _____ day of _____, 20____.

Secretary, Board of ESU7

President, Board of ESU7

Executed by the Employee this 12 day of February, 2026.


Crystal Ernst (Feb 12, 2026 17:45:20 CST)

Employee








Ernst '26-'27

Final Audit Report

2026-02-12

Created:	2026-02-12
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAduMsyynhaG5w78YbF_2o0WQshoWLaRgd

"Ernst '26-'27" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)
2026-02-12 - 10:27:57 PM GMT
-  Document emailed to crystalannamarie@gmail.com for signature
2026-02-12 - 10:28:27 PM GMT
-  Email sent to mmorgan@esu7.org bounced and could not be delivered
2026-02-12 - 10:28:33 PM GMT
-  Email viewed by crystalannamarie@gmail.com
2026-02-12 - 11:43:44 PM GMT
-  Signer crystalannamarie@gmail.com entered name at signing as Crystal Ernst
2026-02-12 - 11:45:18 PM GMT
-  Document e-signed by Crystal Ernst (crystalannamarie@gmail.com)
Signature Date: 2026-02-12 - 11:45:20 PM GMT - Time Source: server
-  Agreement completed.
2026-02-12 - 11:45:20 PM GMT



PROFESSIONAL EMPLOYMENT CONTRACT FOR A DEFINITE TERM (EXEMPT)

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

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

1. Term of Employment. This contract shall commence on the 22nd day of June, 2026. This contract shall terminate on the 31st day of August, 2026, or may be terminated pursuant to Section 8 of the contract, whichever occurs first. This term shall consist of 45 days of service in any given fiscal year, which is exclusive of holidays.

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

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

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

5. Compensation. The Employee shall be paid an annual salary of \$19,899.90 subject to applicable deductions and federal and state withholding. The salary shall be paid in three (3) equal monthly payments

of \$6,633.30 in accordance with ESU's payment practices for professional staff members. The first salary installment shall be payable on the 20th day of July and on the 20th day of each month thereafter.

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

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

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

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

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

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

10. Compensation Upon Termination. The Employee agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or

provided but not earned prior to the date of termination of this contract shall be refunded to the ESU by the Employee and may be withheld by the ESU from any payments to the Employee.

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

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

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

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


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

Executed by the Board of ESU7 this _____ day of _____, 20____.

Secretary, Board of ESU7

President, Board of ESU7

Executed by the Employee this 13 day of Feb, 2026.


[Kristine K. Hackett \(Feb 13, 2026 12:57:45 CST\)](#)

Employee







Hackett - Summer of 2026

Final Audit Report

2026-02-13

Created:	2026-02-12
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAR11dGI0puf04rhJVNo_L25aG5DpUfLbq

"Hackett - Summer of 2026" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)
2026-02-12 - 10:32:58 PM GMT
-  Document emailed to mrshackettteacher@gmail.com for signature
2026-02-12 - 10:33:14 PM GMT
-  Email viewed by mrshackettteacher@gmail.com
2026-02-13 - 6:51:23 PM GMT
-  Signer mrshackettteacher@gmail.com entered name at signing as Kristine K. Hackett
2026-02-13 - 6:57:43 PM GMT
-  Document e-signed by Kristine K. Hackett (mrshackettteacher@gmail.com)
Signature Date: 2026-02-13 - 6:57:45 PM GMT - Time Source: server
-  Agreement completed.
2026-02-13 - 6:57:45 PM GMT



PROFESSIONAL EMPLOYMENT CONTRACT FOR A DEFINITE TERM (EXEMPT)

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

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

1. Term of Employment. This contract shall commence on the 1st day of September, 2026. This contract shall terminate on the 31st day of August, 2027, or may be terminated pursuant to Section 8 of the contract, whichever occurs first. This term shall consist of 225 days of service in any given fiscal year, which is exclusive of holidays.

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

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

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

5. Compensation. The Employee shall be paid an annual salary of \$99,500.00 subject to applicable deductions and federal and state withholding. The salary shall be paid in twelve (12) equal monthly payments

of \$8,291.67 in accordance with ESU's payment practices for professional staff members. The first salary installment shall be payable on the 20th day of October and on the 20th day of each month thereafter.

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

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

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

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

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

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

10. Compensation Upon Termination. The Employee agrees that, upon termination of employment for any reason, any portion of compensation, whether in the form of wages or fringe benefits, paid or

provided but not earned prior to the date of termination of this contract shall be refunded to the ESU by the Employee and may be withheld by the ESU from any payments to the Employee.

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

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

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

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


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

Executed by the Board of ESU7 this _____ day of _____, 20____.

Secretary, Board of ESU7

President, Board of ESU7

Executed by the Employee this 13 day of Feb, 2026.


[Kristine K Hackett \(Feb 13, 2026 14:25:10 CST\)](#)

Employee







Hackett '26-'27

Final Audit Report

2026-02-13

Created:	2026-02-12
By:	Linda Shefcyk (lshefcy@esu7.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIGgEEXmM0e6OaQn-M1VDe4Xk_YFfswld

"Hackett '26-'27" History

-  Document created by Linda Shefcyk (lshefcy@esu7.org)
2026-02-12 - 10:33:48 PM GMT
-  Document emailed to mrshackettteacher@gmail.com for signature
2026-02-12 - 10:34:12 PM GMT
-  Email viewed by mrshackettteacher@gmail.com
2026-02-13 - 6:58:12 PM GMT
-  Signer mrshackettteacher@gmail.com entered name at signing as Kristine K Hackett
2026-02-13 - 8:25:08 PM GMT
-  Document e-signed by Kristine K Hackett (mrshackettteacher@gmail.com)
Signature Date: 2026-02-13 - 8:25:10 PM GMT - Time Source: server
-  Agreement completed.
2026-02-13 - 8:25:10 PM GMT



Educational Service Unit Coordinating Council Updates 2026

[January](#)

[February](#)

March

April

May

June

July

August - No Update

September

October

November

December - No Update



OVERVIEW

DISTRICT MEETINGS

GOLF TOURNAMENT

LEGISLATIVE FORUM

SPRING CONFERENCE

EVENT CALENDAR

EXHIBITOR DIRECTORY

LEGISLATIVE FORUM

2026 NRCSA LEGISLATIVE FORUM

The 2026 NRCSA Legislative Forum will be held on February 26, 2026 at the Cornhusker Hotel in Lincoln.

If you have any questions, comments, or concerns regarding the Forum please contact Jeff Bundy at (402) 202-6028 or via e-mail at jbundy@nrdsa.net

REGISTRATION FORMS



scholarships and awards funds. To register simply complete one of the forms below and return it to NRCSA. Your business office will receive an invoice for payment of any conference fees. Registrations may be altered or cancelled prior to **NRCSA making a meal count commitment**. Schools will be responsible for registration fees after that occurs.

**2026 NRCSA Legislative Forum
Registration Form** (on-line version)

**2026 NRCSA Legislative Forum
Registration Form** (MS Word version)

SCHEDULE

8:20 A.M. - Welcome &
Announcements

8:30 A.M. - Committee Chair or Rural
Senator

9:00 A.M. - Committee Chair or Rural
Senator

9:30 A.M. - Committee Chair or Rural
Senator

10:00 A.M. - Committee Chair or Rural
Senator

10:30 A.M. - Committee Chair or Rural
Senator

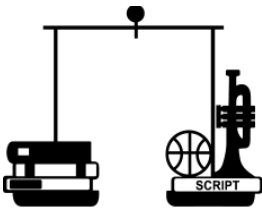


12:00 P.M. - Lunch with Senators

1:10 P.M.- Jack Moles & Russ
Westerhold; NRCSA Executive Director
& Lobbyist

1:45 P.M.- Closing & Adjourn

***Please note: The schedule is subject
to change.***



440 South 13th Street, Ste B
Lincoln, NE 68508
Phone: 402-335-7732
Fax: 402-476-7740





District	Member	Superintendent	Golf Tournament	Scholarship and
History	Business	Search	Legislative	Recognition
National	Affiliate /	Planning	Forum	Committee
Rural	Exhibitor	Support	Spring	Closing the
Education	Member	Scholarships &	Conference	Achievement
Association		Awards	Event Calendar	Gap
(NREA)			Exhibitor	Committee
By-Laws			Directory	Rural Teacher
Resources				Committee
				Past
				Leadership

2026 NASB FINANCE WORKSHOPS



BUDGET & FINANCE WORKSHOPS

MARCH 10 - SEWARD

MARCH 24 - WEST POINT

APRIL 7 - OGALLALA

AMPLIFIED FINANCE WORKSHOP

APRIL 8 - KEARNEY

NASB FINANCE WORKSHOPS

SEWARD - WEST POINT - OGALLALA - KEARNEY

REGISTER NOW FOR THE BUDGET & FINANCE WORKSHOPS

Tuesday, March 10 - Seward Civic Center
616 Bradford St- Seward, NE
Registration Deadline - March 5

\$ 80

Tuesday, March 24 - Nielsen Center, West Point
200 Anna Stalp Ave, West Point, NE
Registration Deadline - March 19

Tuesday, April 7 - NACO West, Ogallala
102 Diamond Springs Trail, Ogallala, NE
Registration Deadline - April 1

REGISTER NOW FOR THE AMPLIFIED FINANCE WORKSHOP

Wednesday, April 8 - Younes South, Kearney
416 Talmadge St, Kearney, NE 68845
Registration Deadline - April 1

\$ 150

TO REGISTER:

Go to www.NASBonline.org and log in using your email and password using the top left 'My Membership' tab. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance.

Registration fees for the events are as follows:

Budget & Finance - NASB Member	\$80
Amplified - NASB Member	\$150
NASB Non-Member	\$220
Cancellation Fee	\$25

No refunds after the registration deadlines.

15 AWARDS OF ACHIEVEMENT POINTS WILL BE EARNED FOR ATTENDING

Suggested Audience:

- School Board Members, Superintendents, ESU Administrators, Business Managers



WWW.NASBONLINE.ORG

NASB FINANCE WORKSHOPS

SEWARD - WEST POINT - OGALLALA - KEARNEY

Both new and veteran school board members must have a fundamental understanding of school finance. Superintendents, business managers, and bookkeepers are required to have a deep and comprehensive understanding of finance because taxpayers and citizens are asking districts to provide more detailed information about their finances. These workshops will feature Carl Dietz, Matt Fisher, and Justin Patterson, three school finance experts, who will structure the presentation around all aspects of the school district finance.

BUDGET & FINANCE WORKSHOPS

4:00 PM - Registration 4:30 PM - Workshop & Dinner 8:30 PM - Adjourn

1. Review and explanation of general fund receipts with emphasis on TEEOSA and other critical forms of state aid
2. Explanation of how to protect your district's financial future by building a five-year receipt and expense chart
3. Discussion of key limitations placed on school finance: Levy Limits, Budget Authority, Revenue Cap; Joint Public Hearing
4. How to build a capital replacement schedule
5. Discussion of the importance of board members understanding their distinct financial status and how to communicate it clearly and confidently with the public
6. Pitfalls and potential for fraud, credit cards, handling of cash, examination of payroll data
7. The understanding why budgeting is a continual process rather than a 'one and done' and needs to be discussed throughout the year

AMPLIFIED FINANCE WORKSHOP - APRIL 8

10:00 AM - Registration 10:30 PM - Workshop & Lunch 4:30 PM - Adjourn

1. Review of all funds and their purpose
2. Step-by-step guidance on the timing and process for accurately preparing the Auditor of Public Accounts (APA) budget
3. Steps to fully build a line item budget with special emphasis on payroll data and staffing costs
4. How to develop a five-year financial plan for the district for both receipts and expenses
5. Best practices for building and maintaining a capital replacement schedule that avoids unexpected costs
6. Why and how to prepare a compatibility report for receipts and expenses
7. Common pitfalls and fraud risks districts face—and how to prevent them
8. A practical overview of Joint Public Hearing(s) and compliance expectations
9. Discuss different scenarios and the impact LB 243 and the 3% base growth limitation
10. A clear explanation of the process, requirements, and considerations for pursuing a tax limit override





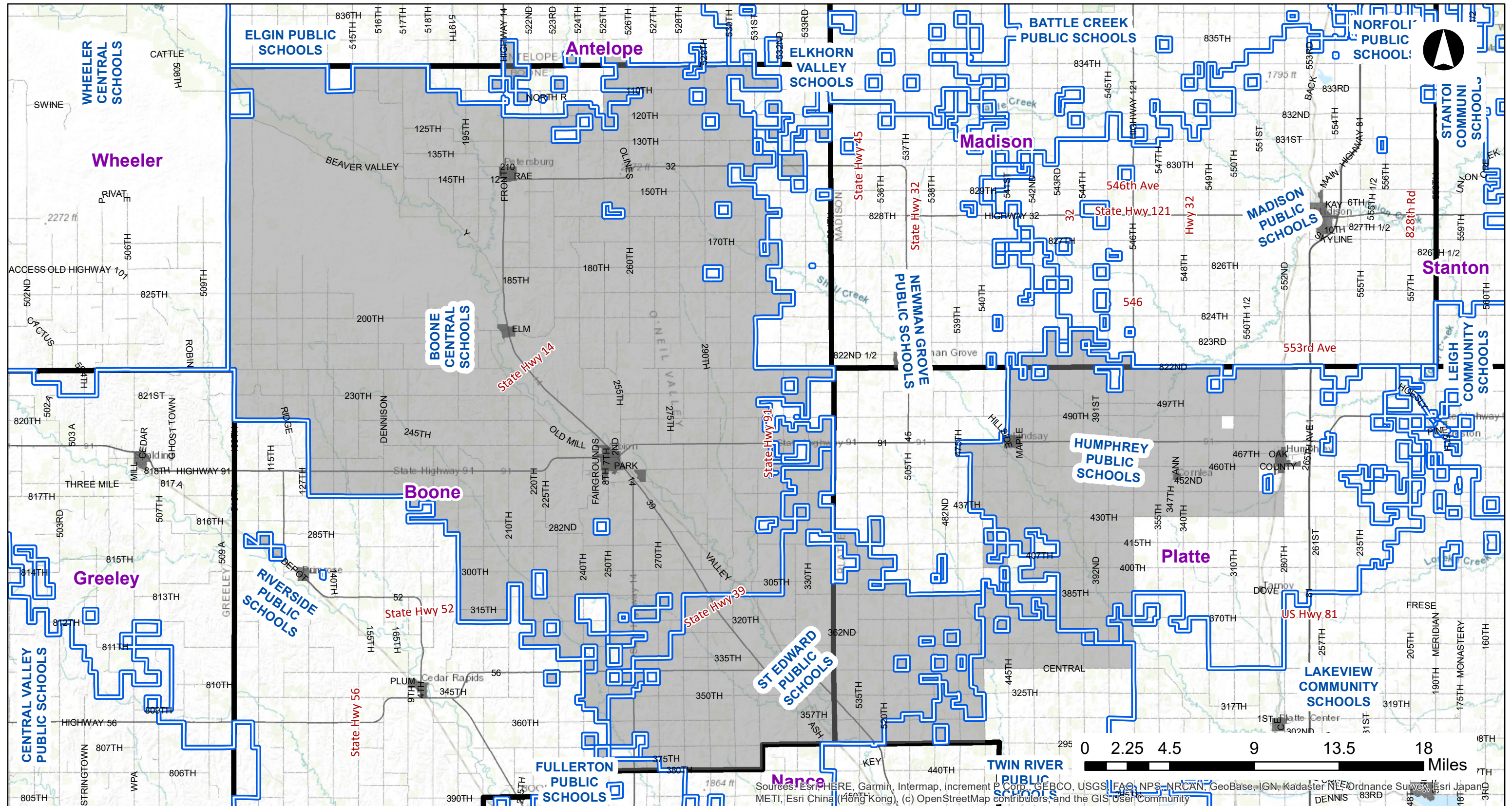
1311 STOCKWELL STREET
LINCOLN, NE 68502
WWW.NASBONLINE.ORG

RETURN SERVICE REQUESTED

NASBonline.org

EDUCATION SERVICE UNIT #7 - SUB DISTRICT #1 MAP

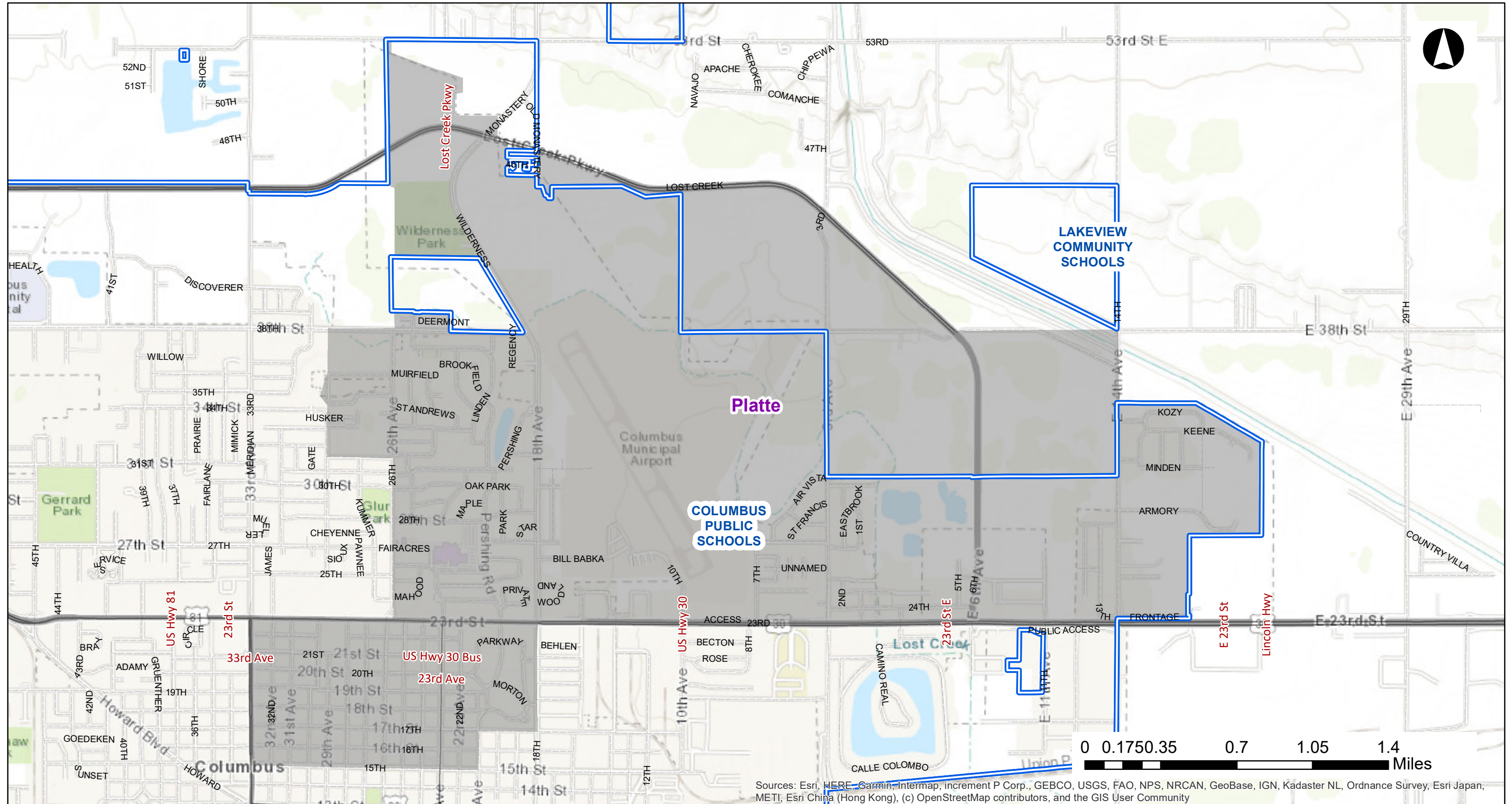
LEGEND  School Districts  Sub District #1



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

EDUCATION SERVICE UNIT #7 - SUB DISTRICT #5 MAP

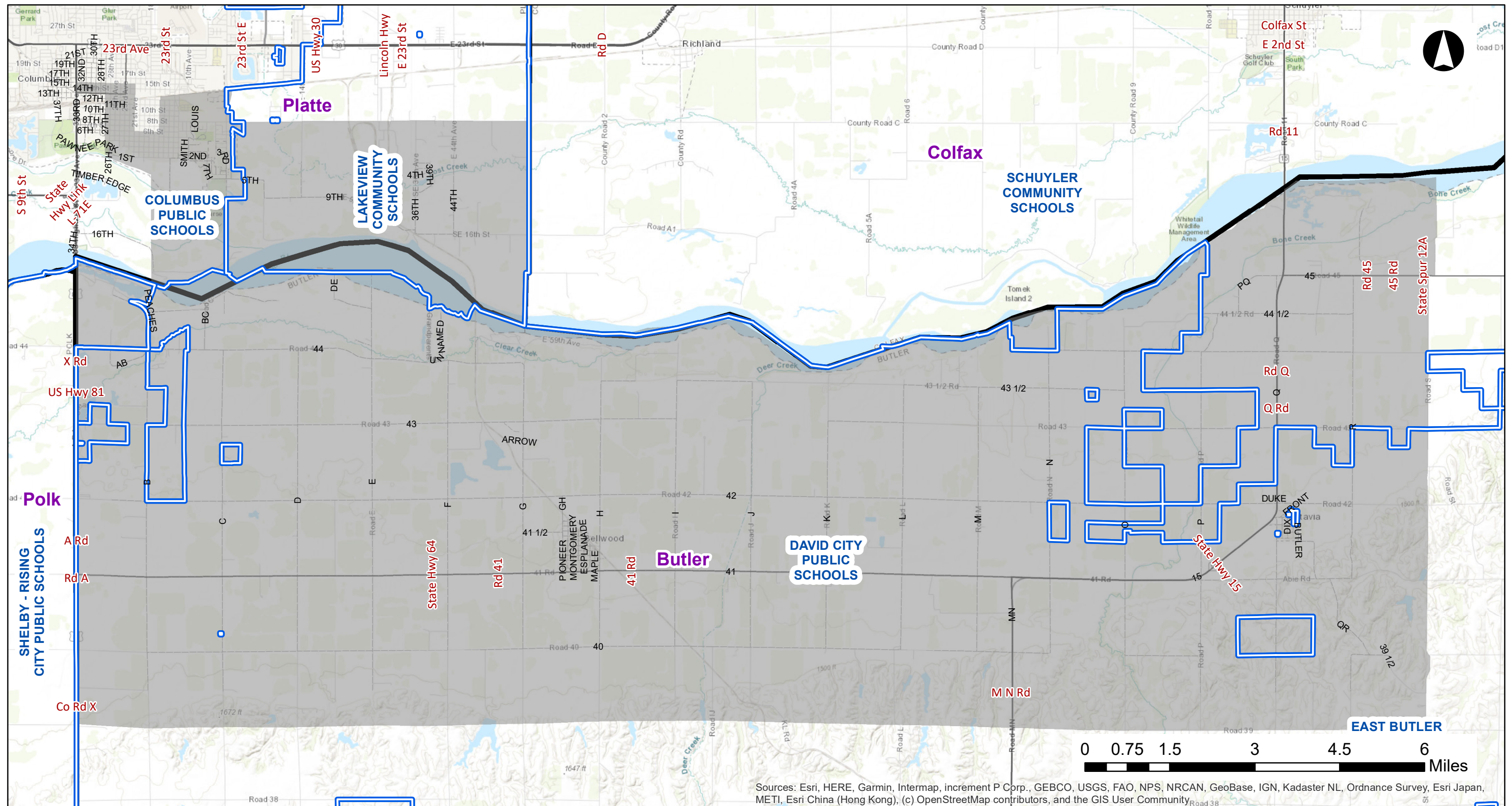
LEGEND  School Districts  Sub District #5



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

EDUCATION SERVICE UNIT #7 - SUB DISTRICT #7 MAP

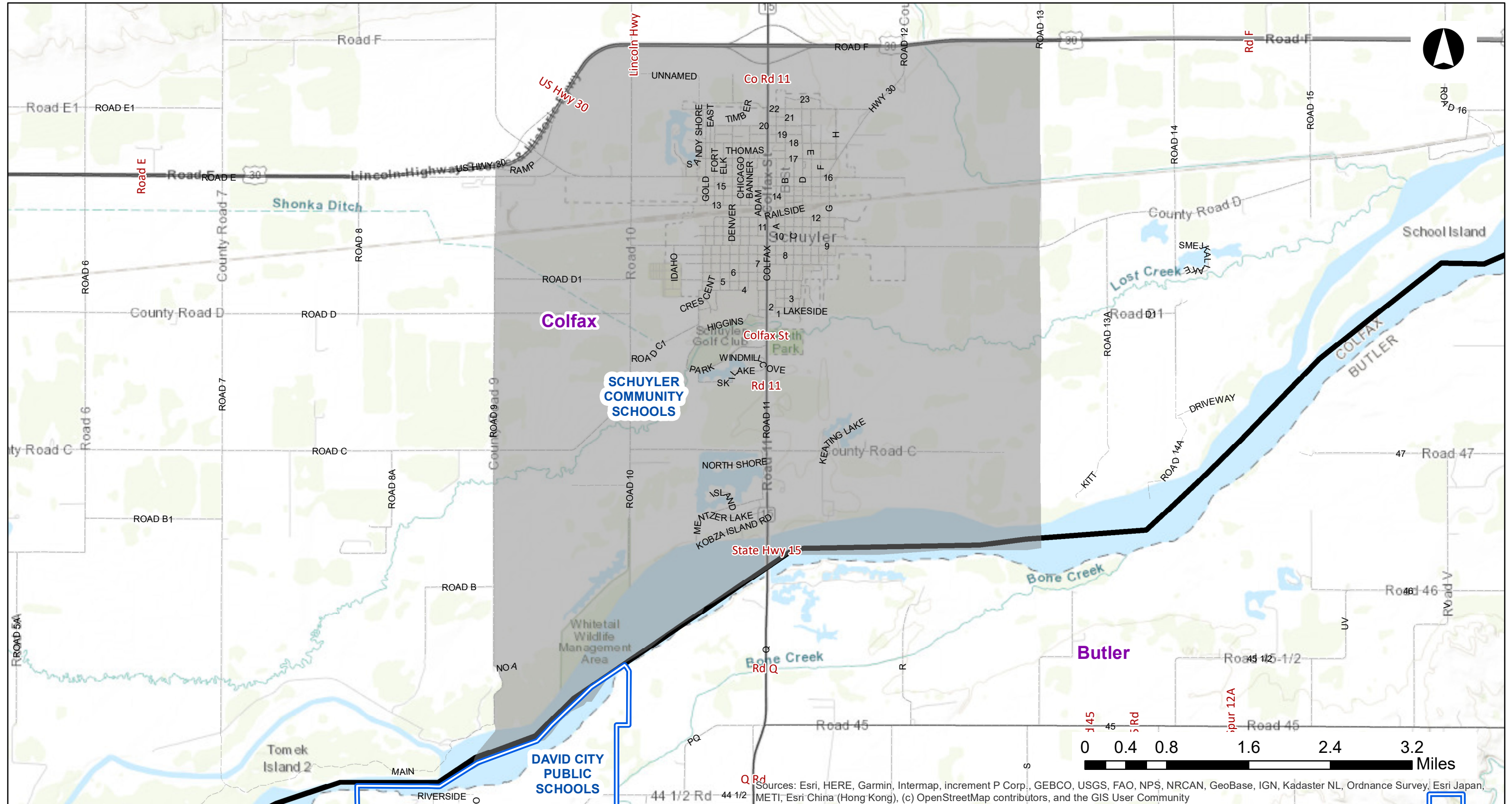
LEGEND  School Districts  Sub District #7



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

EDUCATION SERVICE UNIT #7 - SUB DISTRICT #9 MAP

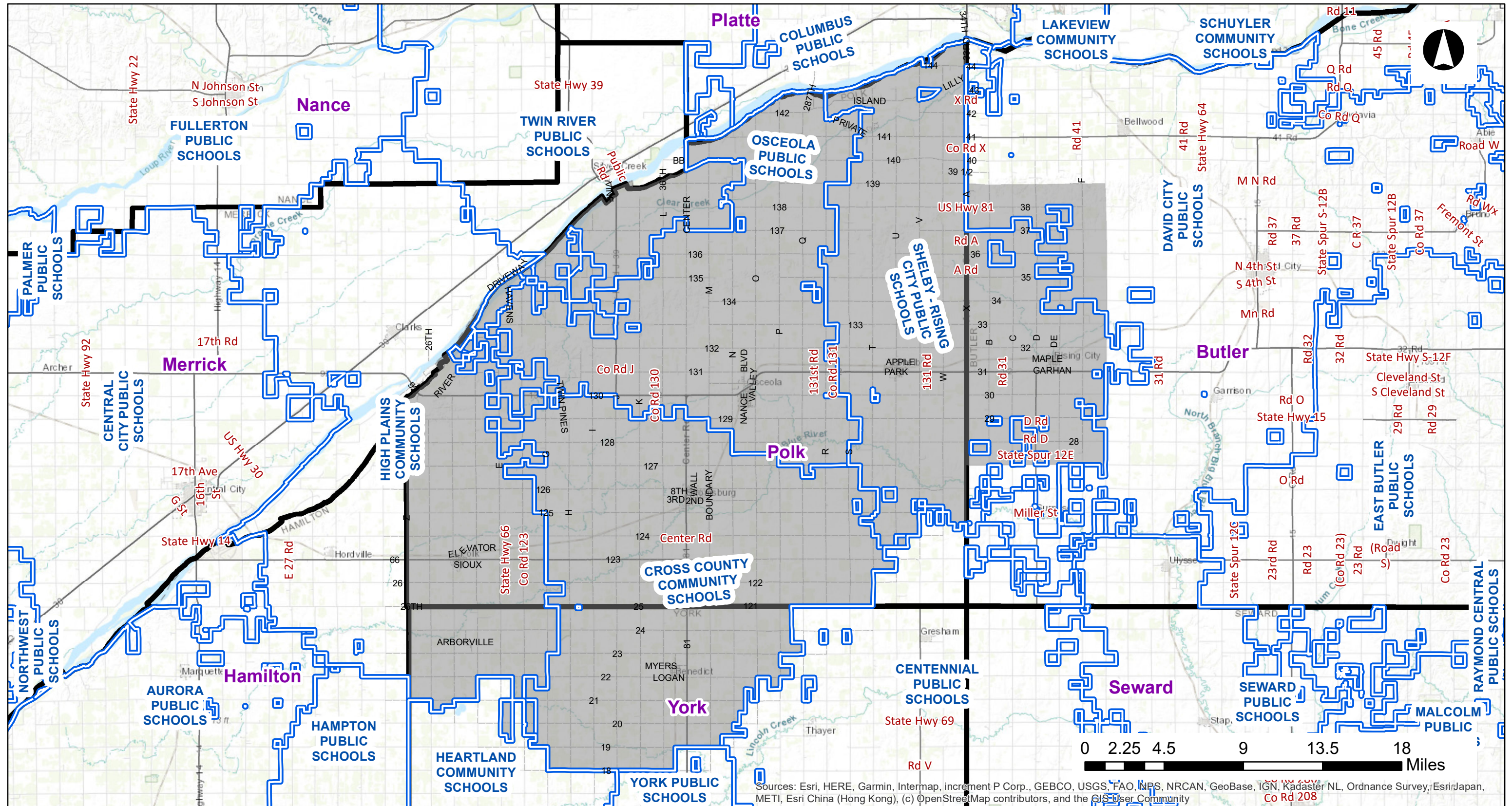
LEGEND  School Districts  Sub District #9



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

EDUCATION SERVICE UNIT #7 - SUB DISTRICT #11 MAP

LEGEND  School Districts  Sub District #11



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri/Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

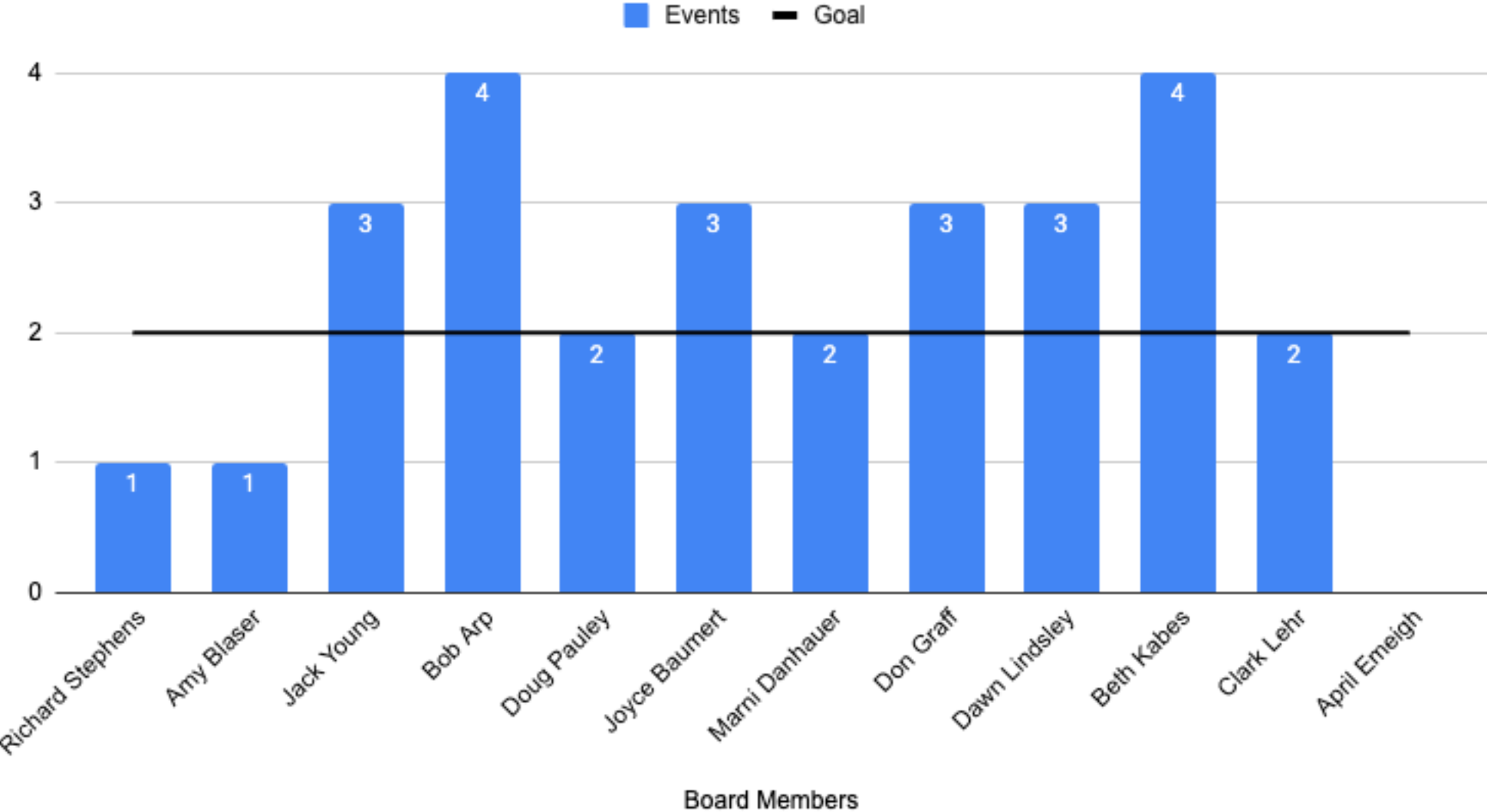


ESU 7 Goals 2025-2026: Board and Administrator

Board of Education

- Goal 1: By July 2026, the ESU 7 board will formalize a process to mentor and onboard new board members.
- Goal 2: By July 2026, the ESU 7 board will attend at least two professional/personal learning events annually.
- Goal 3: By July 2026, the ESU 7 board will attend the corresponding school district board meetings at least once every two years to report the tailored services provided by ESU 7 and the outcomes measured.
- Goal 4: By July 2026, the ESU 7 board will continue to use the operationalized communication materials detailing tailored services and outcomes at scheduled visits to each district and train board members on the meaning of the data.

Goal 2 - Professional Events 8/1/25-7/31/26



2026 Legislative Session*

January						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
	DAY 4	DAY 5	DAY 6	DAY 7	DAY 8	
18	19	20	21	22	23	24
	HOLIDAY	DAY 9	DAY 10	DAY 11	DAY 12	
25	26	27	28	29	30	31
	DAY 13	DAY 14	DAY 15	DAY 16	DAY 17	

February						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	DAY 18	DAY 19	DAY 20	DAY 21	DAY 22	
8	9	10	11	12	13	14
	DAY 23	DAY 24	DAY 25	DAY 26	RECESS	
15	16	17	18	19	20	21
	HOLIDAY	DAY 27	DAY 28	DAY 29	DAY 30	
22	23	24	25	26	27	28
	DAY 31	DAY 32	DAY 33	DAY 34	DAY 35	

March						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	RECESS	DAY 36	DAY 37	DAY 38	DAY 39	
8	9	10	11	12	13	14
	DAY 40	DAY 41	DAY 42	DAY 43	RECESS	
15	16	17	18	19	20	21
	RECESS	DAY 44	DAY 45	DAY 46	DAY 47	
22	23	24	25	26	27	28
	DAY 48	DAY 49	DAY 50	DAY 51	RECESS	
29	30	31				
	DAY 52	DAY 53				

April						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
			DAY 54	DAY 55	RECESS	
5	6	7	8	9	10	11
	RECESS	DAY 56	DAY 57	DAY 58	DAY 59	
12	13	14	15	16	17	18
	RECESS	RECESS	RECESS	RECESS	DAY 60	
19	20	21	22	23	24	25
26	27	28	29	30		

Federal & State Holidays

January 19 – Martin Luther King Jr. Day
 February 16 – Presidents' Day

Legislative Recess Days

February 13
 March 2, 13, 16, 27
 April 3, 6, 13, 14, 15, 16

*The Speaker reserves the right to revise the session calendar.