

DATE:

TO: ESU #1 Board of Directors

FROM: Bill Heimann, Administrator

RE: Tuesday, September 9, 2025 Board Meeting

There will be a meeting of the ESU #1 Board of Directors, on Tuesday, September 9, 2025, at 5:30 PM in the

ESU #1 Conference Room
211 Tenth Street
Wakefield, NE 68784-5014

Consideration, discussion and any action necessary will be taken on the following items.

- A. Notification of Open Meetings Law
- B. Roll Call*
- C. Consent Agenda*
 - C.1. Previous Minutes (copy attached)
 - C.2. Financial Reports*
 - C.2.a. Revenue Report/Treasurer's Report
 - C.2.b. Cash Summary/Expenditure Report
 - C.3. Bills for September
 - C.4. Administrator's Monthly Report
 - C.4.a. Administrator Meetings
 - C.4.b. Strategies for Successful Teaching
- D. Public Comment
- E. Approve 2025-2026 Budget*
- F. Property Tax Request*
- G. Authorize ESU1 Administrator to expend additional grant funds*
- H. NASB State Conference
- I. Personnel*
 - I.1. Consider, discuss, and take necessary action on employee contracts and personnel changes.
 - I.1.a. Resignation(s)
 - I.1.b. New Hire(s)
 - I.1.c. Contract Change(s)
 - I.1.d. Termination(s)
- J. Adjournment

This agenda contains a list of subjects known at the time of its distribution on . A copy of the agenda reflecting any changes will be kept in the ESU #1 Administrative office and will be readily available for public inspection during normal office hours. Except for items of emergency nature, the agenda will not be enlarged later than twenty-four hours before the scheduled commencement of the meeting. The Board reserves the right to change the order of business discussed.

*Action Items

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:

- 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;
- Discussion regarding deployment of security personnel or devices;
- Investigative proceedings regarding allegations of criminal misconduct;
- 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;
- 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
- 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:

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

- 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;
- No action is taken by the public body at the virtual meeting; and
- 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 member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;
- 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;
- 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;
- No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;
- Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and
- 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

**ESU #1 Board Meeting
Tuesday, August 12, 2025**

A meeting of the ESU 01 Board of Directors convened in open and public session on Tuesday, August 12, 2025, at 5:30 PM, at ESU #1. **Present:** Amy Brand, Jean Dorcey, Robert Hayes, AJ Johnson, Kimberly Snyder, Mrs Susan Strahm, **Absent:** Josiah Boneschans, Tabitha Gilsdorf, Jim Gunsolley.

Notice of the meeting was given in advance by publication and/or posting, as shown below, in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Directors. The Recording Secretary maintains a list of news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Directors, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

Published and/or Posted Locations:

- Wayne Herald (Thursday before meeting date)
- Central Office Front Door (Friday before meeting date)
- Sparq (Friday before meeting date)

A. Public Hearing: Student Fees Policy

President AJ Johnson opened the ESU1 Student Fee Public Hearing at 5:25 p.m. No members of the public were present. The Hearing closed at 5:29 p.m.

B. Notification of Open Meetings Law

At the beginning of the meeting, President AJ Johnson announced and informed the public that a current copy of the Open Meetings Act is available at the meeting site and included electronically in the E-Meeting agenda.

C. Roll Call*

Motion by Mrs Susan Strahm, seconded by Jean Dorcey, to excuse the absence of members Josiah Boneschans, Jim Gunsolley and Tabitha Gilsdorf. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For

For: 6, Against: 0, Absent: 3

D. Consent Agenda*

Motion by Kimberly Snyder, seconded by Amy Brand, to approve all items on the consent agenda as provided (June 10 Minutes, June & July Financial Reports, July bills of \$1,535,658.82, August bills of \$1,576,169.40 and the Administrator's Report). After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For
For: 6, Against: 0, Absent: 3

D.1. Previous Minutes (copy attached)

D.2. Financial Reports

D.2.a. Revenue Report/Treasurer's Report

D.2.b. Cash Summary/Expenditure Report

D.3. Bills for August

D.4. Administrator's Monthly Report

D.4.a. Tower School Facility Project

Administrator Heimann provided a Tower Facility update.

D.4.b. ESU Core Service Allocation

The NDE certified ESU Core Service Funds for 2025-26 at \$187,342, a 45.1% decrease from \$341,422 in 2024-25.

D.4.c. NDE Accreditation

The Nebraska Department of Education's State Board of Education has approved the accreditation of ESU1 for the 2025-26 school year.

D.4.d. Nebraska Statutory Training Requirements

The 2025-26 Nebraska School District Trainings & Requirements, created in collaboration with ESU3 and Perry Law Firm, provided information to schools at no cost.

D.4.e. ESU1 All-Staff Day

New staff orientation was held at ESU1 on August 4-5, followed by an all-staff meeting at Wayne State College on August 6.

E. Public Comment

F. Student Fee Policy*

Motion by Mrs Susan Strahm, seconded by Robert Hayes, to approve the Student Fee Policy as presented. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For
For: 6, Against: 0, Absent: 3

G. Anti-Bullying Policy*

Motion by Kimberly Snyder, seconded by Jean Dorcey, to approve the Anti-Bullying policy as presented. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For
For: 6, Against: 0, Absent: 3

H. ESU Policy Updates

Legislative changes in 2025 require updates to several policies on the agenda, summarized in a memo by Justin Knight of the Perry Law Firm.

I. Non-Discrimination Policy*

Motion by Jean Dorcey, seconded by Amy Brand, to approve amending the policy sections Article 1 (Code of Ethics); Article 3, Sections 7 and 9; Article 4, Sections 1 and 11; and Article 5, Section 1 to add "military or veteran status" as required in state statute. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For
For: 6, Against: 0, Absent: 3

J. Policy - Article 3, Section 4 Internal Controls*

Motion by Amy Brand, seconded by Robert Hayes, to approve the change to board policy article 3, section 4F as presented. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For
For: 6, Against: 0, Absent: 3

K. Policy Article 5, Section 11 Transportation*

Motion by Robert Hayes, seconded by Mrs Susan Strahm, to approve board policy article 5 section 11 Transportation as presented. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For
For: 6, Against: 0, Absent: 3

L. Federal and State Department of Education

Title I-C Migrant Education funding, previously appropriated by Congress for 2025-26, will soon be released to states at the start of the fiscal year on September 1. Nebraska's allocation is expected to decrease.

M. Additional August Expenditures*

Motion by Kimberly Snyder, seconded by Jean Dorcey, to approve General fund and grant fund expenditures on or before August 31 in an amount not to exceed \$150,000. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For

For: 6, Against: 0, Absent: 3

N. Hot Lunch Program Appointment*

Motion by Jean Dorcey, seconded by Robert Hayes, to appoint Stuart Clark as the hot lunch hearing officer and Monica Warner as the lunch program manager for the Tower School Hot Lunch program. After discussion and on roll call vote, the Board voted as follows:

Motion Carried:

Josiah Boneschans: Absent, Tabitha Gilsdorf: Absent, Jim Gunsolley: Absent, Amy Brand: For, Jean Dorcey: For, Robert Hayes: For, AJ Johnson: For, Kimberly Snyder: For, Mrs Susan Strahm: For

For: 6, Against: 0, Absent: 3

O. Personnel*

O.1. Consider, discuss, and take necessary action on employee contracts and personnel changes.

O.1.a. Resignation(s)

O.1.b. New Hire(s)

O.1.c. Contract Change(s)

O.1.d. Termination(s)

P. Adjournment

As there were no additional Agenda items, President AJ Johnson adjourned the meeting at 6:06 p.m.

Brittney Hampl, Recording Secretary

Susan Strahm, Board Secretary

Educational Service Unit One

Check Report

Begin Date: 09/01/2025; End Date: 09/30/2025; Accounting Cycle: FY2025-26; Check Type: Accounts Payable and Payroll Liability; Payee: [All]; Bank: BANKFIRST; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 9/8/2025 1:24:31 PM

Payee	Check Date	Check Number	Description	Type	Amount
ABAGAIL GUSTAD	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$1,050.00
ADMIN CHASE CREDIT CARD	09/15/2025	8518	NAMETAGS, TRAVEL, SOFTWARE, TOWER SUPPLIES, T-SHIRTS, BOARD PR, PD EXPENSES FOR JAIXEN & SULLIVAN	Accounts Payable	\$9,447.17
AINSWORTH CHILD DEVELOPMENT CENTER	09/15/2025	8519	REIMBURSEMENT FOR ELG APPROACHES TO LEARNING	Accounts Payable	\$15.00
ALLO COMMUNICATIONS	09/15/2025	8520	TELEPHONE SERVICES	Accounts Payable	\$237.68
AMAZON CAPITAL SERVICES	09/15/2025	8521	ACRYLIC SIGN HOLDERS	Accounts Payable	\$21.99
AMAZON CAPITAL SERVICES	09/15/2025	8521	APPLE CHARGERS, GAFFERS TAPE, IPAD CASE, CHARGING CABLES, SMART ENERGY PLUG	Accounts Payable	\$331.70
AMAZON CAPITAL SERVICES	09/15/2025	8521	APPLE MAGIC KEYBOARD	Accounts Payable	\$179.00
AMAZON CAPITAL SERVICES	09/15/2025	8521	ARROW STICKY LABELS	Accounts Payable	\$7.99
AMAZON CAPITAL SERVICES	09/15/2025	8521	BADGE MAKER AND ID CARDS	Accounts Payable	\$1,844.97
AMAZON CAPITAL SERVICES	09/15/2025	8521	BROADLINE MARKERS, KID HEADPHONES	Accounts Payable	\$103.21
AMAZON CAPITAL SERVICES	09/15/2025	8521	BROTHER INK CARTRIDGES	Accounts Payable	\$261.98
AMAZON CAPITAL SERVICES	09/15/2025	8521	DOCKING STATION, BLACK TONER CARTRIDGE, WIRE MESH CABLE TRAY, CABLE TRAY WALL BRACKET	Accounts Payable	\$234.69
AMAZON CAPITAL SERVICES	09/15/2025	8521	FIDGET TOYS	Accounts Payable	\$8.54
AMAZON CAPITAL SERVICES	09/15/2025	8521	FIDGET TOYS, OUTER SPACE BOY WALL DECOR	Accounts Payable	\$35.47
AMAZON CAPITAL SERVICES	09/15/2025	8521	HEADBANDZ, ERIC CARLE BOOK, TONER CARTRIDGES, PLAY-DOH AND MAGNETIC WHITE BOARD	Accounts Payable	\$179.38
AMAZON CAPITAL SERVICES	09/15/2025	8521	ILLUSTRATED GUIDE TO VISIBLE LEARNING	Accounts Payable	\$32.76
AMAZON CAPITAL SERVICES	09/15/2025	8521	INK PAD, BULLETIN BOARD SET, THANK YOU CARDS, MAKE YOUR OWN PUZZLE, BIRTHDAY #1 BOX, PUZZLE PHOTO BACK DROP, BULLETIN BOARD BORDER, RAINBOW CONFETTI BALLOONS	Accounts Payable	\$145.57
AMAZON CAPITAL SERVICES	09/15/2025	8521	IPAD KEYBOARD CASE	Accounts Payable	(\$329.80)
AMAZON CAPITAL SERVICES	09/15/2025	8521	KRAFT PAPER BAGS, TISSUE PAPER, CRAFT VINYL FOR THE CRICUT, STICKER PAPER FOR THE CRICUT	Accounts Payable	\$61.56
AMAZON CAPITAL SERVICES	09/15/2025	8521	MTSS FOR READING IMPROVEMENT, 7 MIGHTY MOVES READING RESOURCES, BEYOND THE SCIENCE OF READING	Accounts Payable	\$146.51
AMAZON CAPITAL SERVICES	09/15/2025	8521	NAME BADGE INSERTS	Accounts Payable	\$62.96
AMAZON CAPITAL SERVICES	09/15/2025	8521	OPEN FRAME SERVER RACK, CAT6 CONNECTORS, UPS MOUNT	Accounts Payable	\$318.16
AMAZON CAPITAL SERVICES	09/15/2025	8521	PILL CUTTER, FUN CONVERSATION CARDS FOR KIDS, STICKY DOTS, DUELING ROCKET LAUNCHERS, STORAGE ORGANIZER WITH PAPER TRAY, DIGITAL BOOKMARK	Accounts Payable	\$366.33
AMAZON CAPITAL SERVICES	09/15/2025	8521	PORTABLE MONITOR	Accounts Payable	\$59.99

AMAZON CAPITAL SERVICES	09/15/2025	8521	SCREEN PROTECTOR	Accounts	\$14.95
AMAZON CAPITAL SERVICES	09/15/2025	8521	THREE RING BINDER, EARLY CHILDHOOD COACHING HANDBOOK	Accounts	\$237.53
AMAZON CAPITAL SERVICES	09/15/2025	8521	THREE RING BINDERS	Accounts	\$32.31
AMAZON CAPITAL SERVICES	09/15/2025	8521	UNO / UNO FLIP	Accounts	\$27.98
AMAZON CAPITAL SERVICES	09/15/2025	8521	VELCRO DOTS, THROW PILLOWS, PIN ART BOARD, FILE FOLDERS, FIDGET TOYS, MAGNETIC TILES, BOHO CLASSROOM DECOR, SENSORY TABLE, MAGNETIC HOOKS	Accounts Payable	\$490.66
AMAZON CAPITAL SERVICES	09/15/2025	8521	WALL DECOR, SHOWER CURTAIN, CONVERSATION CARDS, CARPET MARKERS, ROOM/BULLETIN BOARD DECOR, AREA RUG, FAIRY LIGHTS, MENTAL HEALTH POSTERS, FIDGETS	Accounts Payable	\$290.72
AMAZON CAPITAL SERVICES	09/15/2025	8521	WIRELESS KEYBOARD, TABLET STAND,	Accounts	\$152.98
AMBER KILBURN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$19.60
AMGL	09/15/2025	8522	FLEX PLAN PROCESSING	Accounts	\$325.00
AMY BENNETT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$12.60
AMY MUNDIL	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$322.70
AMY MUNDIL	09/15/2025		T3 MTG AND STATEWIDE LITERACY CADRE MEETING	Accounts	\$22.87
AMY MUNDIL	09/15/2025		YORK COUNTRY CLUB MEAL	Accounts	\$17.67
ANDREA LOPEZ	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$338.59
ANDREW CONTRERAS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$241.22
ANGELA BILLHEIMER	09/15/2025	8523	MILEAGE REIMBURSEMENT	Accounts	\$46.20
ANGELA MARIE HANSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$28.00
ANGELINA CARDENAS DE FREGOSO	09/15/2025		MONTHLY CLEANING SERVICES	Accounts Payable	\$2,500.00
ASHLEY LYNN KERKMAN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$214.90
ASHLEY TAPPER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$77.00
BECKY RIEKEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$72.66
BEVERLIN SAHAGUN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$36.40
BILL R. HEIMANN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$95.20
BILL R. HEIMANN	09/15/2025		TELEPHONE REIMBURSEMENT	Accounts	\$75.00
BILLIE JO SITZMANN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$8.40
BLANCA ALVAREZ NUNO	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$7.28
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof 1050 Flex Health & Dental - Single	Payroll Liability	\$4,474.40
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof 1050 Flex Health & Dental - Family	Payroll Liability	\$2,523.37
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof 1050 Health & Dental - Single	Payroll Liability	\$894.88
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof 2500 Flex Health & Dental - Emp & Child	Payroll Liability	\$2,811.98
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof 2500Health & Dental - Emp & Child	Payroll Liability	\$2,811.98

BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof Dental -Emp & Child	Payroll Liability	\$117.52
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof Dental Flex - Family	Payroll Liability	\$89.61
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof Dental Flex -Emp & Child	Payroll Liability	\$58.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof Health 1050 Flex - Single	Payroll Liability	\$2,589.30
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Admin/Lic/Prof Health 2500 Flex - Family	Payroll Liability	\$2,053.42
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Flex Health & Dental - Emp & Child	Payroll Liability	\$8,277.60
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Flex Health & Dental - Family	Payroll Liability	\$10,093.48
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Flex Health & Dental - Single	Payroll Liability	\$11,633.44
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Flex Health - Single	Payroll Liability	\$863.11
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Flex Health- Family	Payroll Liability	\$2,433.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Health & Dental - Family	Payroll Liability	\$2,523.37
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 1050 Health & Dental - Single	Payroll Liability	\$1,789.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Flex Health & Dental - Emp & Child	Payroll Liability	\$2,811.98
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Flex Health & Dental - Emp & Spouse	Payroll Liability	\$4,787.94
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Flex Health & Dental - Family	Payroll Liability	\$21,430.30
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Flex Health & Dental - Single	Payroll Liability	\$2,279.97
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Flex Health - Emp & Child	Payroll Liability	\$2,694.46
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Flex Health- Family	Payroll Liability	\$4,106.84
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Health & Dental - Single	Payroll Liability	\$1,519.98
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec 2500 Health & Dental - Family	Payroll Liability	\$4,286.06
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Dental 1050 Flex - Emp & Child	Payroll Liability	\$58.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Flex 1050 Dental - Single	Payroll Liability	\$63.56
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Flex 1050 Dental - Emp & Spouse	Payroll Liability	\$133.40

BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Flex 1050 Health - Single	Payroll Liability	\$863.11
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Flex 2500 Dental - Emp & Spouse	Payroll Liability	\$66.70
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Flex 2500 Dental - Single	Payroll Liability	\$63.56
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Flex 2500 Dental- Family	Payroll Liability	\$89.61
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Cert/Spec Health & Dental 2500 - Emp & Child	Payroll Liability	\$1,405.99
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Dental - Emp & Child	Payroll Liability	\$58.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Dental Flex - Emp & Child	Payroll Liability	\$58.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health & Dental 1050 - Single	Payroll Liability	\$894.88
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health & Dental 2500 - Single	Payroll Liability	\$2,279.97
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health & Dental Flex 1050 - Single	Payroll Liability	\$894.88
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health & Dental Flex 2500 - Emp & Child	Payroll Liability	\$2,811.98
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health & Dental Flex 2500 - Emp & Spouse	Payroll Liability	\$3,191.96
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health & Dental Flex 2500 - Single	Payroll Liability	\$3,039.96
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class <12 Health Flex 2500 - Single	Payroll Liability	\$728.21
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Dental Flex - Emp & Child	Payroll Liability	\$58.76
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Dental Flex - Family	Payroll Liability	\$89.61
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 1050 - Single	Payroll Liability	\$894.88
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 1050 Flex - Family	Payroll Liability	\$5,046.74
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 1050 Flex - Single	Payroll Liability	\$894.88
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 2500 - Emp & Child	Payroll Liability	\$1,405.99
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 2500 - Single	Payroll Liability	\$1,519.98
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 2500 Flex - Family	Payroll Liability	\$4,286.06
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health & Dental 2500 Flex - Single	Payroll Liability	\$759.99

BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Class12 Health 2500 Flex - Single	Payroll Liability	\$1,456.42
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Health-125	Payroll Liability	\$1,365.50
BLUE CROSS/BLUE SHIELD OF NEBRASKA	09/15/2025	8584	Health-board	Payroll Liability	\$7,609.91
BOBBI J HIGHTREE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$9.80
BRANDY PRICE	09/15/2025		ELG SCIENCE	Accounts	\$510.00
BRANDY PRICE	09/15/2025		SAFE WITH YOU	Accounts	\$340.00
BRIANNA HANSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$20.30
BRIANNA LANGE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$13.30
BROOKE GEBERS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$1,682.10
CALEB BREECE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$12.60
CANON FINANCIAL SERVICES INC	09/15/2025	8524	COPIER CHARGES FOR TOWER AND CENTRAL OFFICE	Accounts	\$440.00
CARLEY BURKE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$99.40
CAROL JESSICA MCGUIRE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$319.90
CARRIE ROERIG	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$42.98
CARRIE ROERIG	09/15/2025		TUITION REIMBURSEMENT	Accounts	\$847.94
CASEY HURNER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$26.60
CATHERINE ANNE SCHROEDER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$28.00
CENTURY LINK	09/15/2025	8525	TELEPHONE SERVICES	Accounts	\$269.21
CHANTELLE R NELSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$281.26
CHELSEA UMSCHIED	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$161.28
CHERI LYNN MATTHEWS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$63.70
CHRISTINE ANNE HANSON-HARDER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$33.95
CHRISTOPHER PIEPER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$46.20
CITLALI RAMIREZ	09/15/2025		PYRAMID MODEL MODULE 1B	Accounts	\$510.00
CITLALI RAMIREZ	09/15/2025		SAFE WITH YOU TRAINING	Accounts	\$340.00
CITY OF WAKEFIELD	09/15/2025	8526	UTILITIES FOR CENTRAL OFFICE	Accounts	\$88.33
CITY OF WAYNE	09/15/2025	8527	WATER AND SEWER SERVICE FOR TOWER SCHOOL	Accounts	\$381.72
CORNERSTONE LLC	09/15/2025	8528	STORAGE UNIT RENTAL FOR TOWER SCHOOL	Accounts	\$65.00
CRISIS PREVENTION INSTITUTE	09/15/2025	8529	NONVIOLENT CRSIS INTERVENTION	Accounts	\$723.66
CULLIGAN	09/15/2025	8530	SOFTNER SALT	Accounts	\$29.00
CULLIGAN	09/15/2025	8530	TOWER SCHOOL	Accounts	\$41.00
DEREK LAHM	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$252.70
DOLGENCORP, LLC	09/15/2025	8531	SODA REFILL	Accounts	\$265.55
DONNA KRAFT	09/15/2025	8532	ESU 1 BOARD MEETING	Accounts	\$131.25
DONNA KRAFT	09/15/2025	8532	IEP TRAINING AND COMPUTER SCIENCE	Accounts	\$487.50

DONNA KRAFT	09/15/2025	8532	SUPERINTENDENT MEETING	Accounts	\$292.50
EARLY CHILDHOOD TRAINING CENTER	09/15/2025	8533	UNLOCKING THE SCIENCE OF READING--KARY PFEIL	Accounts Payable	\$20.00
ECHO RUDLOFF	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$215.60
ELBA OLVERA	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$513.57
EMILY FLETCHER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$1.40
EMILY GREEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$25.90
EMYLEE JEWETT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$28.00
ERIKA FINK	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$42.00
ERIN C. MEYERS	09/15/2025		COMPLETE 34 CLIFTON STRENGTHS REPORT	Accounts	\$49.99
ERIN C. MEYERS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$322.00
ERIN C. MEYERS	09/15/2025		NE LITERACY CADRE YORK, NE	Accounts	\$14.90
ESU #1 CAFETERIA PLAN ACCOUNT	09/15/2025	8585	Flex Bene-childcare	Payroll Liability	\$5,348.30
ESU #1 CAFETERIA PLAN ACCOUNT	09/15/2025	8585	Flex Benefit-medl	Payroll Liability	\$7,494.17
ESU #1 GENERAL FUND	09/15/2025	8534	CPI TRAINING TOWER SCHOOL	Accounts	\$1,150.00
ESU #1 GENERAL FUND	09/15/2025	8534	EDN COPY CHARGES	Accounts	\$49.50
ESU #1 GENERAL FUND	09/15/2025	8534	ELC Copy Charges	Accounts	\$270.75
ESU #1 GENERAL FUND	09/15/2025	8534	ELC Postage	Accounts	\$252.18
ESU #1 GENERAL FUND	09/15/2025	8534	HOW TO WRITE AN IEP	Accounts	\$175.00
ESU #1 GENERAL FUND	09/15/2025	8534	TITLE 1 C POSTAGE	Accounts	\$17.88
ESU #1 GENERAL FUND	09/15/2025	8534	Title 1C Copy Charges	Accounts	\$53.10
ESU #2	09/15/2025	8535	NNNC BILLING	Accounts	\$11,303.65
ESU #7	09/15/2025	8536	ALL THINGS AUTISM AND EARLY CHILDHOOD-- MEGHAN BRANDOW SARAH HANSEN JESSICA VACHA	Accounts Payable	\$180.00
FACILITY ADVOCATES	09/15/2025	8537	FINAL BILL FOR TOWER SCHOOL	Accounts	\$37,867.50
FAMILY ZONE, INC	09/15/2025	8538	LINEWIZE SCHOOL MANAGER 3 YEAR SUBSCRIPTION TIER 4	Accounts	\$58,608.00
FATIYA ADAM	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$110.46
Federal Reserve KC	09/15/2025	EFT	Direct Deposit	Payroll Liability	\$574,211.28
FRESH IDEAS	09/15/2025	8539	ALL STAFF DAY	Accounts	\$3,328.11
GEORGE R HEFNER	09/15/2025	8540	AUGUST STATEMENT	Accounts	\$1,324.25
GRACIE T HANSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$63.00
HALEY JO SCHMIDT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$63.70
HALEY KUHL	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$2.80
HAMPL LAWN SERVICE	09/15/2025	8541	LAWN CARE FOR TOWER SCHOOL AND CENTRAL OFFICE	Accounts	\$1,975.00
HANNAH L. CURRY	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$21.00
HARRIS SCHOOL SOLUTIONS	09/15/2025	8542	APTAFUND 1.4 WITH A/R AND EMPLOYEE SELF SERVE	Accounts	\$9,445.24

HARTINGTON-NEWCASTLE SCHOOL	09/15/2025	8543	ROADSHOW REIMBURSEMENT	Accounts Payable	\$325.00
HIS BAKING CO LLC	09/15/2025	8544	CPI TRAINERS, NEW TEACHER CADRE, NEW STAFF, RESTORATIVE PRACTICES	Accounts Payable	\$575.00
HOLLY PEDERSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$19.60
HOLY TRINITY SCHOOL	09/15/2025	8545	ROADSHOW REIMBURSEMENT	Accounts	\$650.00
HOMER COMMUNITY SCHOOL	09/15/2025	8546	ROADSHOW REIMBURSEMENT	Accounts	\$650.00
IOWA NEBRASKA STATE BANK-	09/15/2025	8586	Federal Withholding	Payroll Liability	\$68,884.26
IOWA NEBRASKA STATE BANK-	09/15/2025	8586	FICA	Payroll Liability	\$102,214.80
IOWA NEBRASKA STATE BANK-	09/15/2025	8586	Medicare	Payroll Liability	\$23,905.06
JAIMI NICHOLSON	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$50.82
JAYDEN T. DOTSON	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$41.58
JEANNE M HILL	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$16.80
JENNA M MCAFEE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$11.90
JENNIFER BENSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$22.26
JENNIFER DAVIS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$513.10
JESSE TITIML	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$758.80
JESSICA HELLER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$12.60
JESSICA HENRICH	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$100.80
JESSICA HENRICH	09/15/2025		TOWER SCHOOL OPEN HOUSE	Accounts	\$22.47
JESSICA J FISCHER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$25.20
JESSICA VACHA	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$5.88
JIMMY JOHNS #4356	09/15/2025	8547	PRINCIPAL MEETING	Accounts	\$503.01
JIMMY JOHNS #4356	09/15/2025	8547	VISUAL ARTS EDUCATORS	Accounts	\$174.30
JODY STARZL	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$58.10
JULIANA M PAQUETTE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$37.80
JUSTINE SCOTT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$15.61
KAESER & BLAIR INCORPORATED	09/15/2025	8548	DELUXE FOUR SIDED THROW-KARY PFEIL	Accounts	\$321.48
KARLA ANNE DROTZMANN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$3.36
KARY J. PFEIL	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$494.20
KASSIDY A BROKAW	09/15/2025		BOOKS FOR SUPERVISION	Accounts	\$83.56
KATHLEEN WURDEMAN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$38.22
KAYLA VARLEY	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$240.10
KELLEN CONROY	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$326.20
KELSEY JOHNSON	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$62.30
KELSIE SINGHISEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$239.75
KENDRA TAYLOR	09/15/2025	8549	SAFE WITH YOU REIMBURSEMENT	Accounts	\$10.00
KIMBERLEY KAY HALLE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$14.70
KRISTINE MARIE KLEVE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$74.06

KSB SCHOOL LAW	09/15/2025	8550	25-26 KSB QUARTERLY WEBINAR SERIES	Accounts	\$4,000.00
KYRA LUNDE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$31.78
LOFFLER COMPANIES	09/15/2025	8551	COPIERS TOWER SCHOOL AND CENTRAL OFFICE	Accounts	\$281.59
LOFFLER COMPANIES - POSTAGE	09/15/2025	8552	POSTAGE MACHINE	Accounts	\$140.55
LVNV FUNDING LLC	09/15/2025	8587	GARNISHMENT - CEDAR COUNTY	Payroll Liability	\$824.98
MADISON NATIONAL DISABILITY	09/15/2025	8589	Disability	Payroll Liability	\$3,619.65
MADISON NATIONAL DISABILITY	09/15/2025	8589	Disability Hourly	Payroll Liability	\$84.20
MADISON NATIONAL LIFE	09/15/2025	8588	Life-125	Payroll Liability	\$182.00
MADISON NATIONAL LIFE	09/15/2025	8588	Life-ded	Payroll Liability	\$146.75
MADISON NATIONAL LIFE	09/15/2025	8588	Madison Life-board	Payroll Liability	\$1,712.75
MARIA DEAN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$110.22
MARIA NUNO	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$202.30
MARISSA SIMS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$255.50
MARY ROSE BARTELS	09/15/2025	8553	MILEAGE REIMBURSEMENT	Accounts	\$44.66
MEAGAN RODRIGUEZ	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$399.00
MEGAN MARIE PRATT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$27.65
MEGAN WEGHER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$14.00
MEGHAN BRANDOW	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$114.10
MELISSA HENRICH	09/15/2025	8554	MILEAGE REIMBURSEMENT	Accounts	\$54.60
MG TRUST CO LLC	09/15/2025	8590	403(b) Pretax	Payroll Liability	\$5,278.11
MG TRUST CO LLC	09/15/2025	8590	403(b) Pretax Percentage	Payroll Liability	\$29.17
MG TRUST CO LLC	09/15/2025	8590	403(B) ROTH	Payroll Liability	\$9,016.40
MG TRUST CO LLC	09/15/2025	8590	403(B) ROTH Percentage	Payroll Liability	\$14.58
MICHELLE MARTINDALE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$47.60
MIRIAN BALCAZAR RUIZ	09/15/2025		PYRAMID MODEL MODULE 1A	Accounts	\$270.00
MIRIAN BALCAZAR RUIZ	09/15/2025		PYRAMID MODEL MODULE 1B	Accounts	\$270.00
MIRIAN BALCAZAR RUIZ	09/15/2025		SAFE WITH YOU	Accounts	\$180.00
MONICA M WARNER	09/15/2025	8555	MILEAGE REIMBURSEMENT	Accounts	\$172.90
NATIONAL ART & SCHOOL SUPPLIES	09/15/2025	8556	COOP BILLING	Accounts Payable	\$294.65
NCS PEARSON INC	09/15/2025	8557	DAY-C FORMS	Accounts	\$3,050.00
NEBRASKA ASSOCIATION OF SCHOOL BOARDS	09/15/2025	8558	Hampl dues	Accounts Payable	\$65.00
NEBRASKA ASSOCIATION OF SCHOOL BOARDS	09/15/2025	8558	Susan Strahm Membership meeting	Accounts Payable	\$89.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	BRITTNEY HAMPL NCSA MEMBERSHIP	Accounts Payable	\$125.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	BROOKE GEBERS NCSA MEMBERSHIP	Accounts Payable	\$435.00

NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	CASEY HURNER NCSA MEMBERSHIP	Accounts Payable	\$435.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	JESSICA COOK NCSA MEMBERSHIP	Accounts Payable	\$435.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	REBECCA ECKHARDT MEMBERSHIP	Accounts Payable	\$435.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	SARAH HANSEN NCSA MEMBERSHIP	Accounts Payable	\$630.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	09/15/2025	8559	STUART CLARK NCSA MEMBERSHIP	Accounts Payable	\$630.00
NEBRASKA DEPT OF ED, ATTN: CENTRAL ACCOUNTING	09/15/2025	8560	JENNIFER DAVIS REGISTRATION	Accounts Payable	\$125.00
NEBRASKA DEPT OF ED, ATTN: CENTRAL ACCOUNTING	09/15/2025	8560	SARAH HANSEN REGISTRATION	Accounts Payable	\$125.00
NEBRASKA DEPT OF ED, ATTN: CENTRAL ACCOUNTING	09/15/2025	8560	TUCKER HIGHT REGISTRATION	Accounts Payable	\$125.00
NEBRASKA DEPT OF REVENUE	09/15/2025	8591	State Withholding - NE	Payroll Liability	\$29,549.52
NEBRASKA RETIREMENT SYSTEM	09/15/2025	8592	Retirement	Payroll Liability	\$132,862.75
NICKI SWATEK	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$25.20
NICOLE R SWAIN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$74.20
ONE SOURCE, THE BACKGROUND CHECK CO INC	09/15/2025	8561	BACKGROUND CHECK	Accounts Payable	\$10.00
PAC N SAVE INC	09/15/2025	8562	MONTHLY CHARGES ACCOUNT 210	Accounts Payable	\$502.91
PENDER PUBLIC SCHOOL	09/15/2025	8563	ROADSHOW RIEMBURSEMENT	Accounts Payable	\$1,020.00
PERRY GUTHERY HAASE & GESSFORD PC, LLC	09/15/2025	8564	LEGAL BILLING	Accounts Payable	\$558.00
POWERSCHOOL GROUP, LLC	09/15/2025	8565	RENWAL CREDIT OF SCHOOL MESSENGER COMMUNICATE FOR POWER SCHOOL	Accounts Payable	(\$254.99)
POWERSCHOOL GROUP, LLC	09/15/2025	8565	SCHOOL MESSENGER COMMUNICATE 8/10/25-8/9/26	Accounts Payable	\$1,444.50
PROJECT FUTURE HIGHLANDS	09/15/2025	8566	SAFE WITH YOU REIMBURSEMENT	Accounts Payable	\$20.00
QHA CLEANING, LLC	09/15/2025	8567	TOWER CLEANING	Accounts Payable	\$1,000.00
QUALITY SOUND & COMMUNICATIONS INC	09/15/2025	8568	QUARTERLY WATER/ICE RENTAL	Accounts Payable	\$237.00
RACHEL KERBY	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$6.37
RANDOLPH PUBLIC SCHOOL	09/15/2025	8569	ROADSHOW REIMBURSEMENT	Accounts Payable	\$1,020.00
REBECCA DIANNE JEPSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$185.64
REBECCA ECKHARDT	09/15/2025		ADMIN DAYS IN KEARNEY	Accounts Payable	\$404.30
REBECCA ECKHARDT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$119.00
REBECCA ECKHARDT	09/15/2025		SPEECH PATHOLOGY SUBSCRIPTION	Accounts Payable	\$134.42
REGINA R DUTCHER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$612.50
SALLY VICKERY	09/15/2025		MILEAGE REIMBURSEMENT	Accounts Payable	\$126.00

SAMANTHA SACHAU	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$225.75
SARA LYNNE JAIXEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$295.40
SARA M BOULWARE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$9.10
SARA ORTIZ	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$121.80
SARAH ELIZABETH HANSEN	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$428.40
SARAH ELIZABETH HANSEN	09/15/2025		TELEPHONE REIMBURSEMENT	Accounts	\$75.00
SECURITY SHREDDING SERVICES	09/15/2025	8570	SHREDDING SERVICE	Accounts	\$60.00
ST. ROSE OF LIMA SCHOOL	09/15/2025	8571	ROADSHOW REIMBURSEMENT	Accounts	\$1,100.00
STACEY A RICHART	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$95.41
STACI ANN GREUNKE	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$84.00
STACI LEANN FETHKENHER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$91.00
STEPHANIE ELLIS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$195.30
STUART JAMES CLARK	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$182.70
STUART JAMES CLARK	09/15/2025		TELEPHONE REIMBURSEMENT	Accounts	\$75.00
TAESE/USU	09/15/2025	8572	BECKY ECKHARDT REGISTRATION	Accounts	\$305.00
TAMMY DEE CLODFELTER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$7.91
TATIANA FIGUEROA	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$307.01
TESSA LEICESTER	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$25.90
THE TABLE	09/15/2025	8573	CODE HS HOW TO WRITE AN IEP	Accounts Payable	\$152.40
TODD VELIANSKI	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$56.00
TRACEY ANDERSON	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$15.40
TRISTA MATTHEWS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$284.20
TUCKER HIGHT	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$604.10
TUCKER HIGHT	09/15/2025		TOP FACILITATION TRAINING	Accounts	\$41.32
UNITED STATES POST OFFICE	09/15/2025	8574	Replace postage used	Accounts	\$100.00
VERIZON WIRELESS SERVICES LLC	09/15/2025	8575	CELLULAR BILLING	Accounts Payable	\$880.32
VIRGELINA SIERRA-RIOS	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$591.50
VISION SERVICE PLAN	09/15/2025	8593	Vision Insurance - 125	Payroll Liability	\$1,012.56
VISION SERVICE PLAN	09/15/2025	8593	Vision Insurance-Deduction	Payroll Liability	\$237.66
WALTHILL PUBLIC SCHOOL	09/15/2025	8576	ROADSHOW REIMBURSEMENT	Accounts	\$875.00
WASTE CONNECTIONS OF NE	09/15/2025	8577	TRASH REMOVAL CENTRAL OFFICE	Accounts	\$127.50
WASTE CONNECTIONS OF NE	09/15/2025	8577	TRASH REMOVAL TOWER SCHOOL	Accounts	\$171.00
WAYNE HERALD	09/15/2025	8578	MONTHLY MEETING NOTICE CHARGE	Accounts	\$34.00
WAYNE PUBLIC SCHOOLS	09/15/2025	8579	ROADSHOW REIMBURSEMENT	Accounts	\$1,020.00
WAYNE STATE COLLEGE	09/15/2025	8580	ALL STAFF DAY KANter STUDENT CENTER ROOM RENTALS	Accounts Payable	\$595.00
WENDY ELLEN SUDBECK	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$43.40

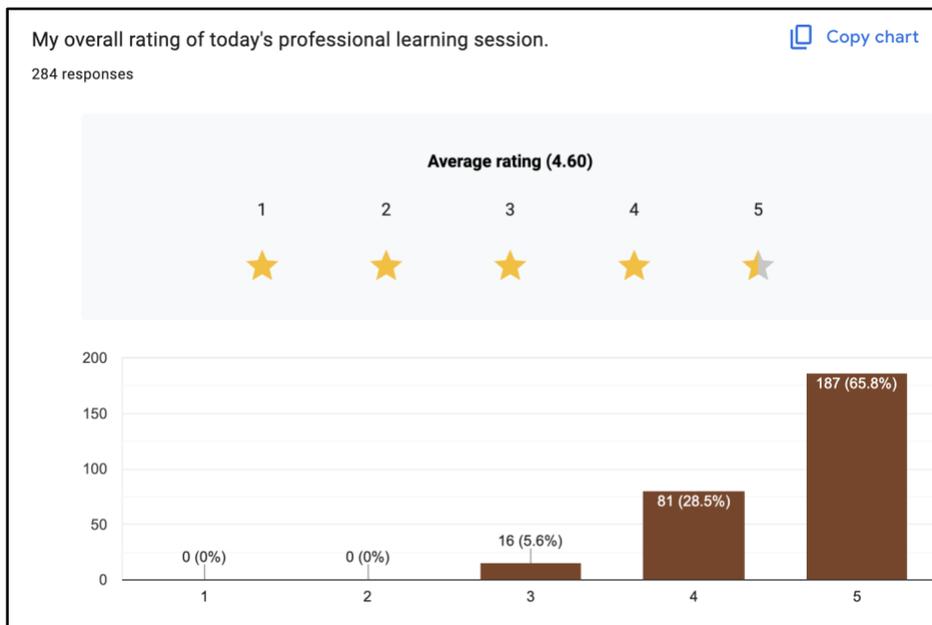
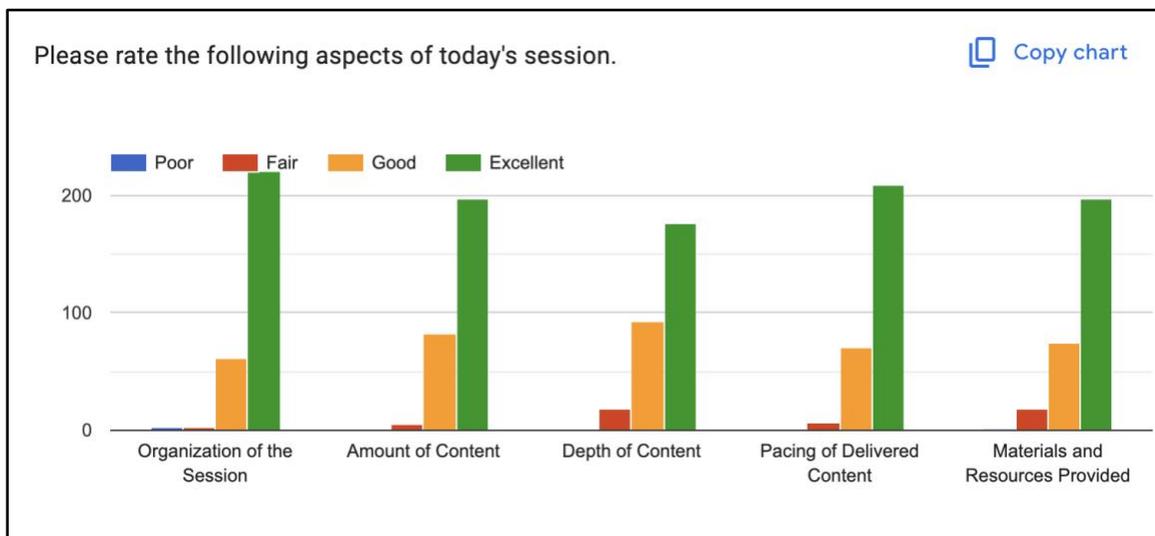
WILLIAM J DAVID	09/15/2025		MILEAGE REIMBURSEMENT	Accounts	\$844.20
WINSIDE PUBLIC SCHOOL	09/15/2025	8581	ROADSHOW REIMBURSEMENT	Accounts	\$570.00
Woodriver Energy, LLC	09/15/2025	8582	NATURAL GAS BILLING TOWER AND CENTRAL OFFICE	Accounts Payable	\$124.64
WYNOT PUBLIC SCHOOL	09/15/2025	8583	ROADSHOW REIMBURSEMENT	Accounts	\$1,000.00
Sub Total					\$1,304,734.80



South Sioux City Community Schools

Supporting the Cardinal Compass Feedback Analysis - All Groups (PK-2, 3-5, MS, HS) Session 1: September 2, 2025

Total # of Survey Responses = 284



94% (268/284) of participants rated today's session a 4 or 5 out of a possible 5 Stars.

ESU # One

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 5:15 o'clock P.M., at 211 10th St., Wakefield, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 13,919,125.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 16,323,941.17
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 18,388,352.00
2025-2026 Necessary Cash Reserve	\$ 2,750,000.00
2025-2026 Total Resources Available	\$ 21,138,352.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 2,540,335.84
Unused Budget Authority Created For Next Year	\$ 25,205.12

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,540,335.84
Personal and Real Property Tax Required for Bonds	\$ -

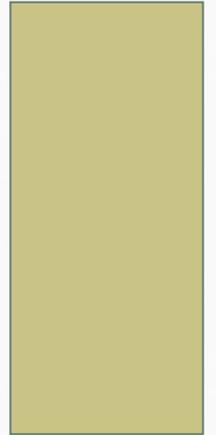
NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at following Budget Hearing o'clock P.M., at 211 10th., Wakefield, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	17,799,665.00	18,388,352.00	3%
Property Tax Request	\$ 2,218,424.60	\$ 2,540,335.84	15%
Valuation	14,789,494,500	16,935,573,988	15%
Tax Rate	0.015000	0.015000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.013099		

ESU #1 BUDGET

OVERVIEW FOR 2025-26



BUDGET PROCESS

- Fiscal Year is September 1 to August 31
- County Assessor provides property valuation by August 20.
- Publish notice of budget hearing in newspaper
- Tuesday, Sept. 9 budget hearing and property tax request hearing at 5:15 P.M.
- Hearings are mandated by state statute.
- The ESU #1 Board will be asked to approve the 2025-2026 budget and tax asking during the September 9 regular meeting.
- Budget must be adopted and submitted to the state by September 30.

HISTORICAL INFORMATION AND
PROPOSED BUDGET



HOW ARE ESU'S FUNDED?

- Contracted Services, Trainings, etc. (Schools)
- Grants (State or Federal)
- Core Service Dollars (State)
- State distributes amongst ESU's based on a formula
- Property Taxes (Local)
 - Statutory maximum levy is \$0.015
- What are Core Services and how are they funded?

NEBRASKA DEPARTMENT OF EDUCATION

RULE 84 (SECTION 8) CORE SERVICES

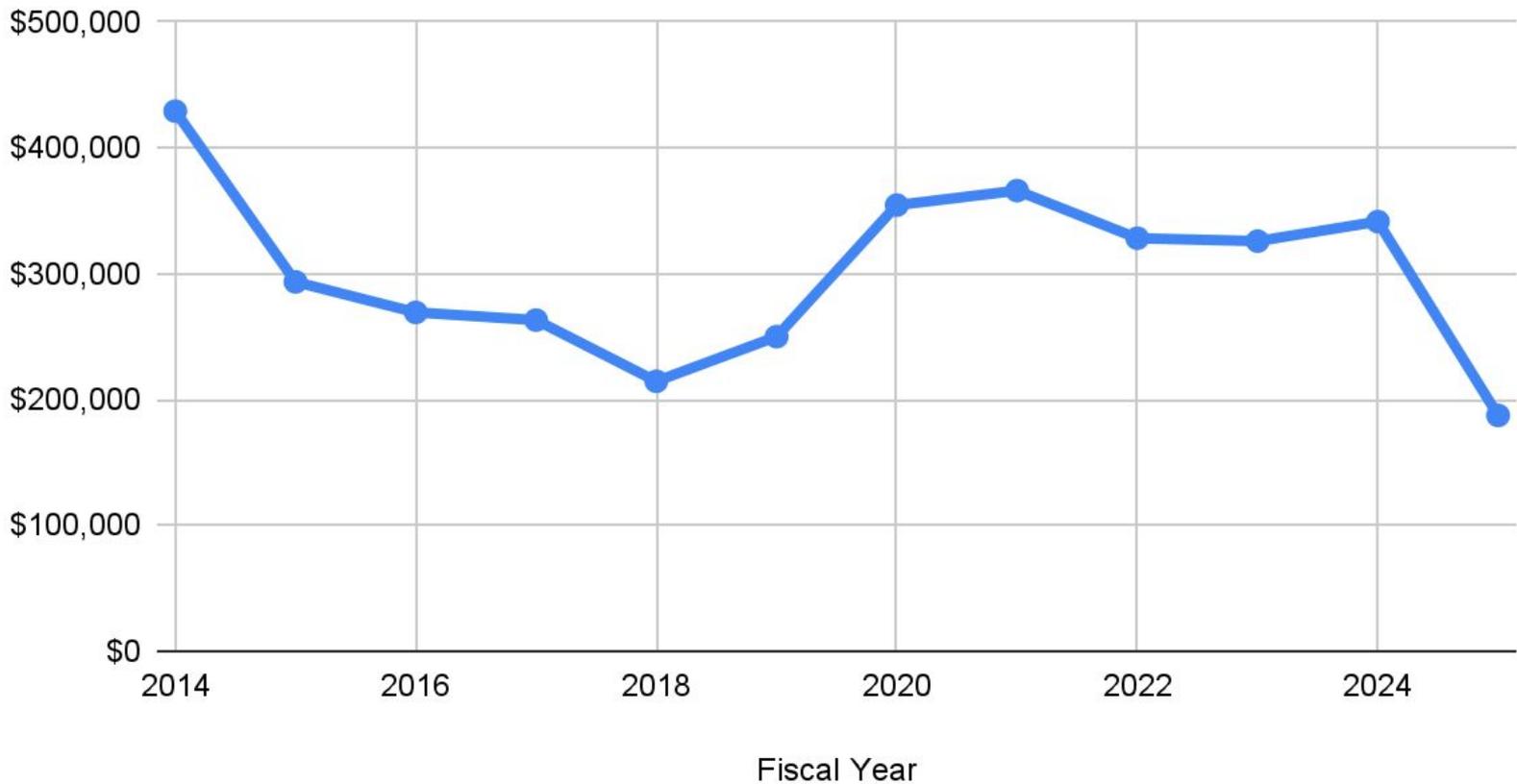
- TITLE 92 CHAPTER 84 008 Core Services
- 008.01 Provision of Core Services. Core services shall be provided by the ESU to all member school districts.
- Core services shall be defined by each ESU as follows:
- 008.01A **Core services** shall be within the following service areas in order of priority: Staff development, which **shall include staff development related to improving the achievement of all students including the achievement of students in poverty and students with diverse backgrounds; technology, including distance education services; and instructional materials services;**
- 008.01B Core services shall improve teaching and student learning by focusing on enhancing school improvement efforts, meeting statewide requirements including but not limited to accountability requirements, and achieving statewide goals in the state's system of elementary and secondary education;

CORE SERVICES CONTINUED

- 008.01C Core services shall provide schools with access to services that:
- 008.01C1 the ESU and its **member school districts have identified as necessary services;**
- 008.01C2 are difficult, if not impossible, for most individual school districts to effectively and efficiently provide with their own personnel and financial resources;
- 008.01C3 can be efficiently provided by each ESU to its member school districts; and
- 008.01C4 can be adequately funded to ensure that the service is provided equitably to the state's public school districts;
- 008.01D Core services shall be designed so that the effectiveness and efficiency of the service can be evaluated on a statewide basis; and
- 008.01E Core services shall be provided by the ESU in a manner that minimizes the costs of administration or service delivery to member school districts.

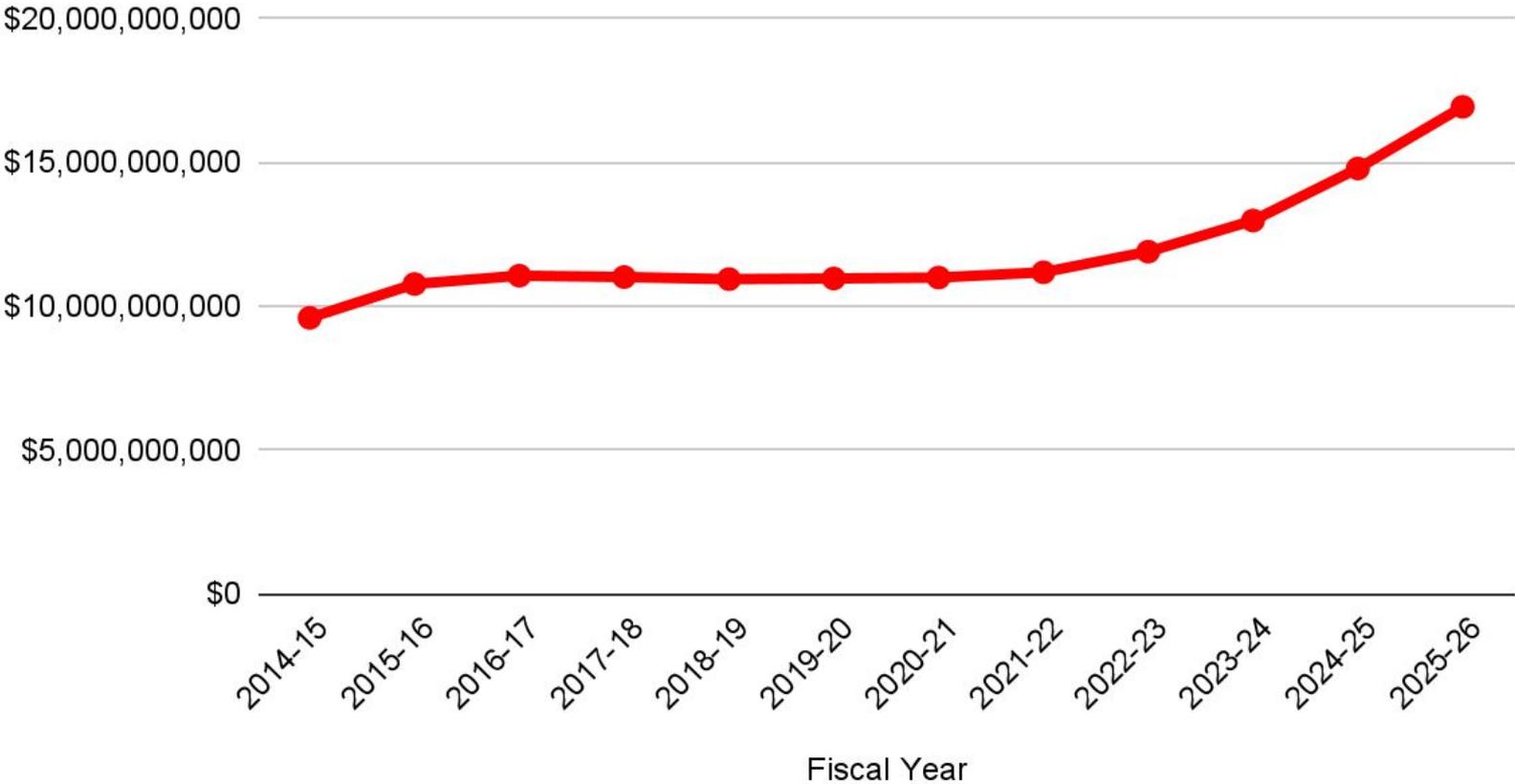
ESU1 CORE SERVICE HISTORY

Core Service Dollars



ESU1 PROPERTY VALUATION

Assessed Property Valuation

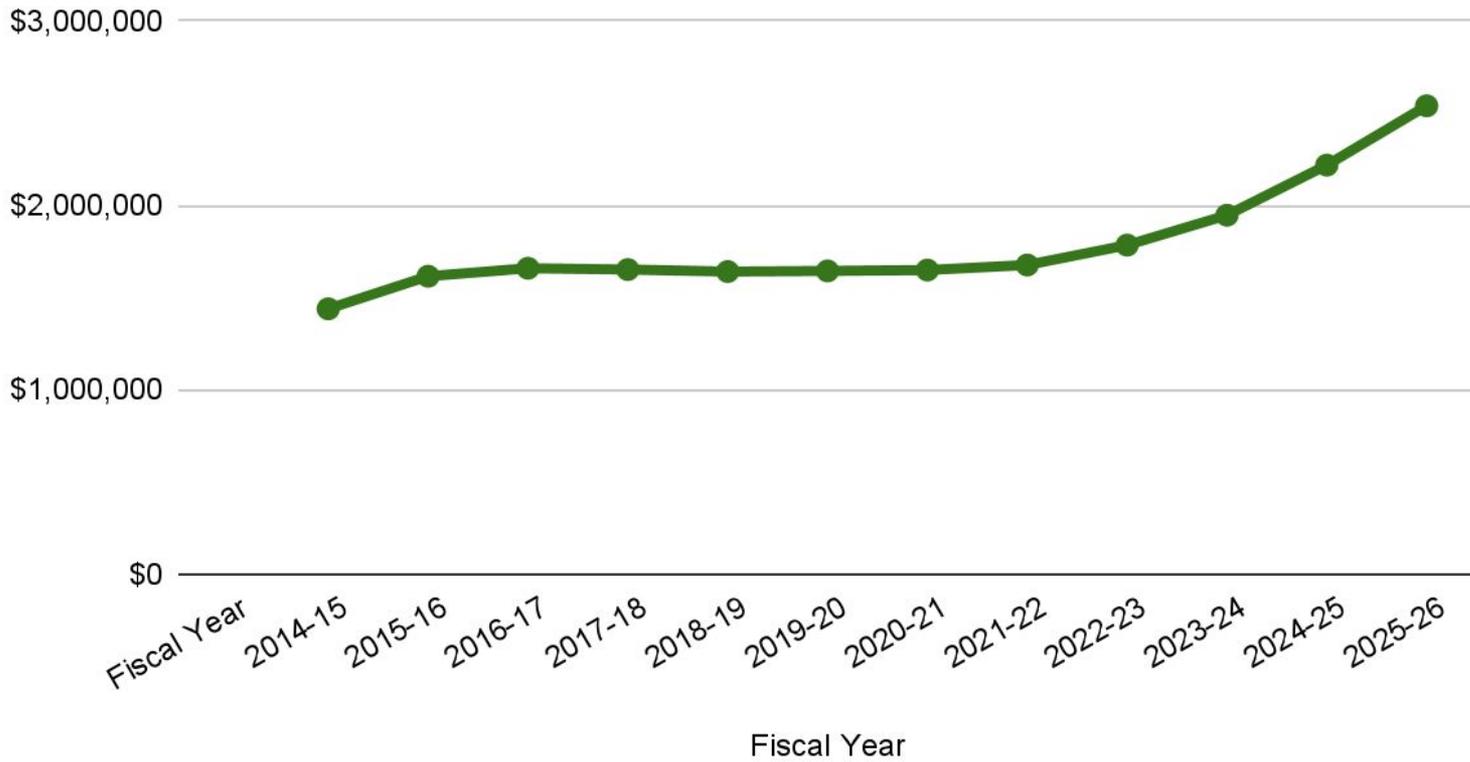


Property Tax Request for ESU1

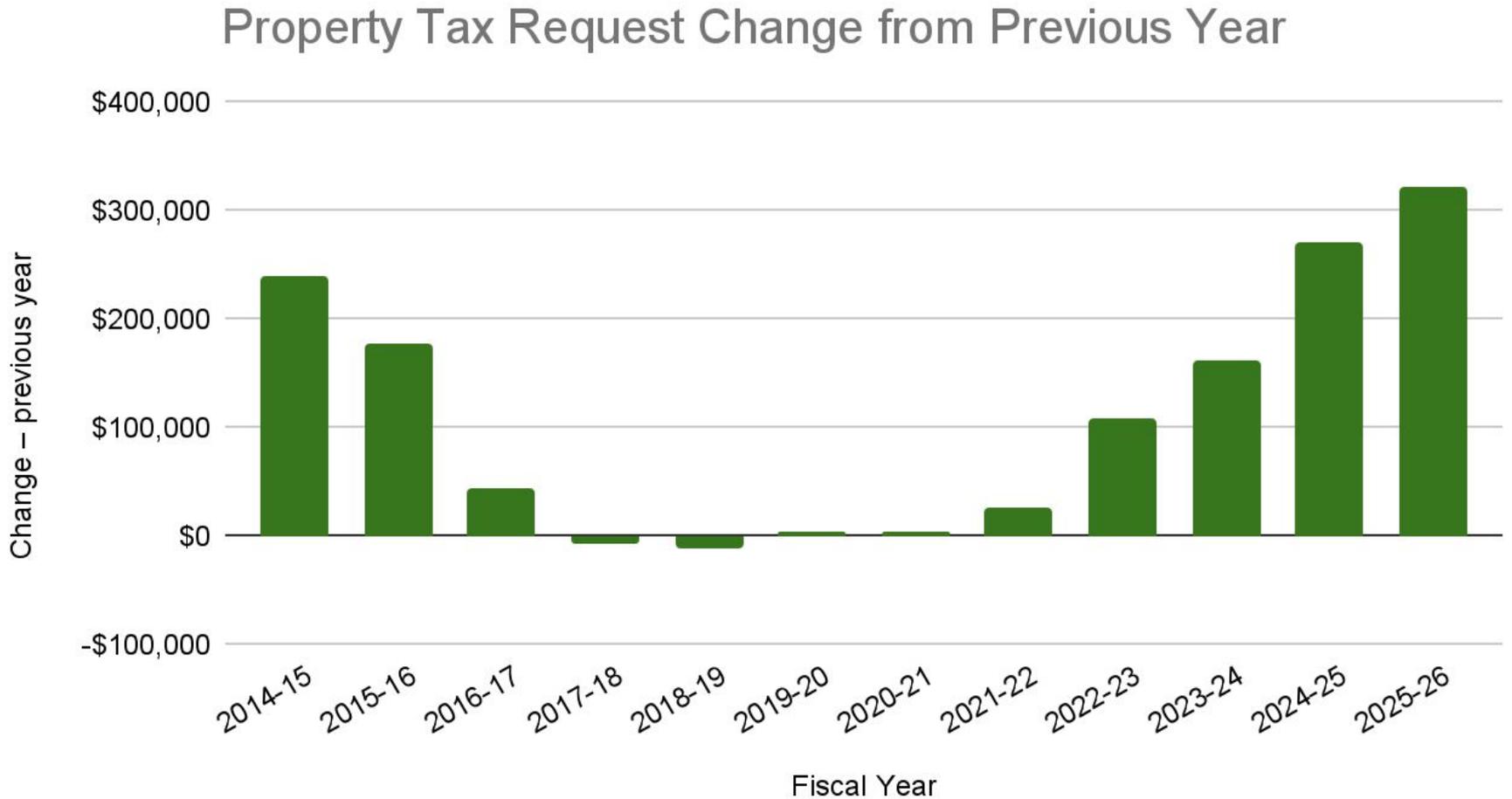
Assessed Property Value	ESU #1 Tax Levy	Annual Portion of Property Tax to ESU1
\$100,000	\$0.015	\$15
\$250,000	\$0.015	\$37.50
\$500,000	\$0.015	\$75
\$1,000,000	\$0.015	\$150
\$5,000,000	\$0.015	\$750
\$10,000,000	\$0.015	\$1,500

ESU1 PROPERTY TAX REQUEST HISTORY

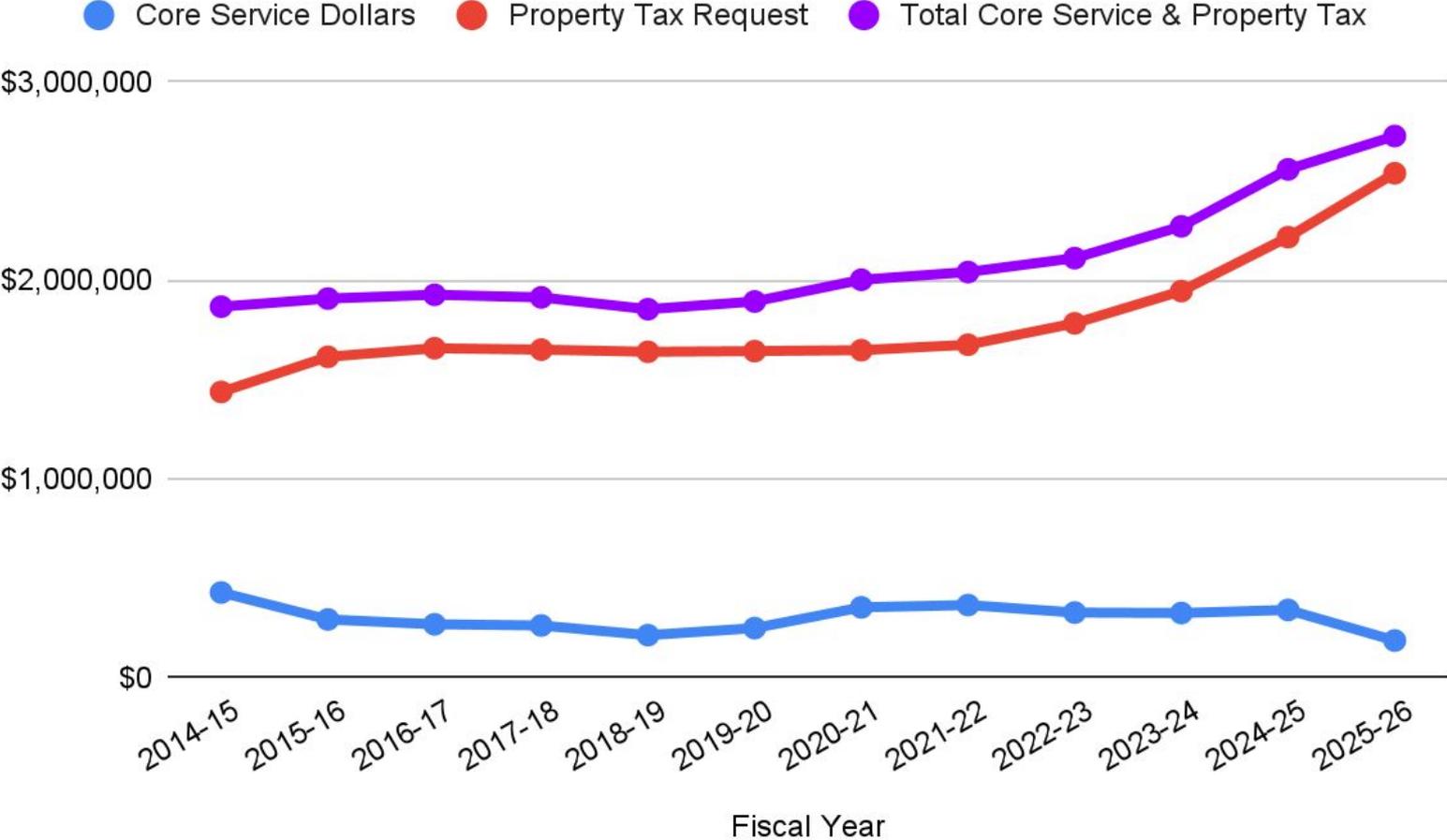
Property Tax Request



ESU1 PROPERTY TAX REQUEST CHANGE FROM PREVIOUS YEAR



ESU1 PROPERTY TAX & CORE SERVICE REVENUE



EXPENDITURE SUMMARY

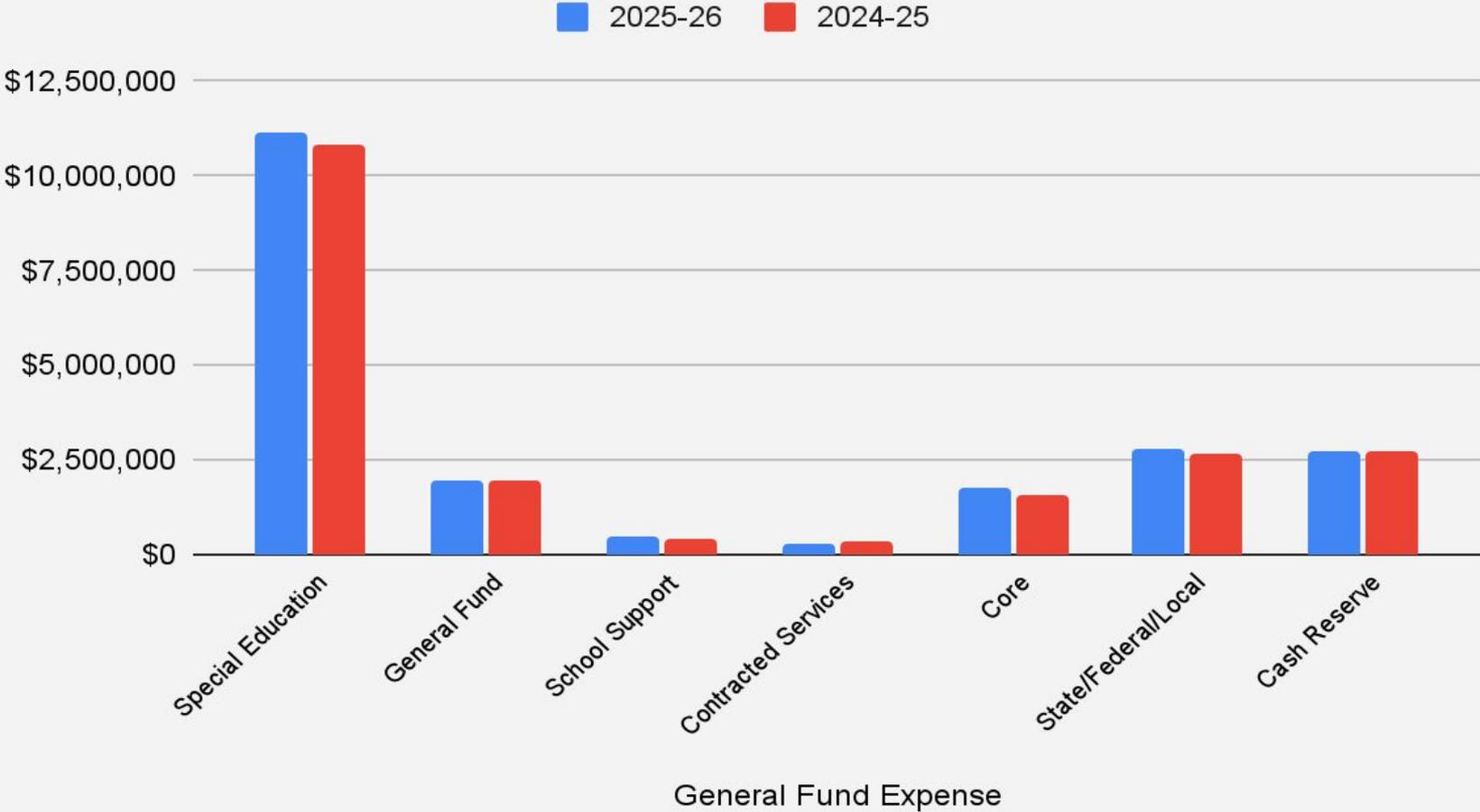
- Budget of Expenditures

- A budget is an estimate and identifies **maximum expenditure limit**
- Special Education
 - Personnel provide required services ages birth to age 21 services to all 23 districts
 - Increase: Employee compensation, SLP, Early Childhood
 - Higher costs for travel, training, computers, supplies, equipment and related costs
- General Fund
 - Board, Administration, Business Office, Operation and Maintenance
 - Increase for Employee compensation, facility improvements
- School Support - approved in the spring by Superintendents, ESU1 Board
- Contracted Services (other): SPED consultants for schools, school nurse
- Core Services/Infrastructure: Media, Staff Development, Technology Infrastructure, Technology Training
- Federal, State, Local Grants: Early Learning Connections, MTSS, Perkins, Title I-C

BUDGET OF EXPENDITURES COMPARISON

General Fund Expense Budget	2025-26	2024-25
Special Education	\$11,142,070	\$10,796,068
General Fund	\$1,946,207	\$1,966,595
School Support General Fund	\$483,500	\$395,500
Contracted Services (other)	\$288,120	\$341,335
Core Service/Infrastructure	\$1,741,333	\$1,607,975
State/Federal/Local	\$2,787,122	\$2,692,192
Cash Reserve	\$2,750,000	\$2,750,000
Total	\$21,138,352	\$20,549,665

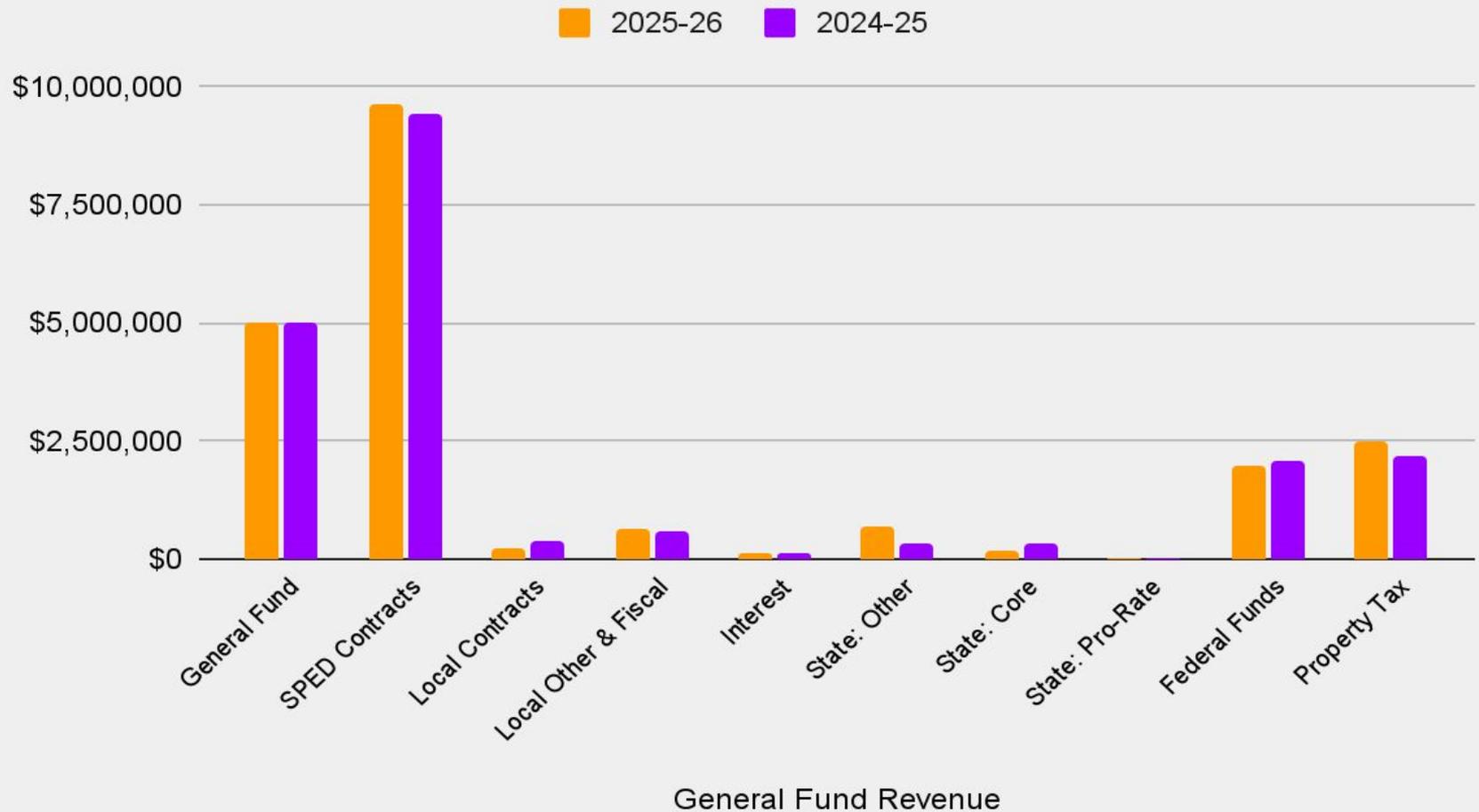
BUDGET OF EXPENDITURES COMPARISON



EXPENDITURE SUMMARY

- Special Education and Contract Services
 - Estimated expenditures equals **62%** of budget
- Core Services/Property Tax/General Fund
 - Estimated expenditures equals **23%** of budget
- Grants Funds
 - Estimated expenditures equals **15%** of budget
- Cash Reserve is budgeted amount that will not expend

BUDGET OF REVENUE COMPARISON



BUDGET SUMMARY

- General Fund Revenue
 - Beginning Balance is estimated funds from previous year
 - Cash position necessary because ESU1 expends Grants and Contracted Services first, receives reimbursement several months afterwards
- Special Education and Contract Service
 - Revenue offsets expenditures – billed quarterly
 - ESU1 charges slightly less than actual expense
- Local, State, Federal Resources
 - Core Service Funds decrease, anticipate future reduction
 - State and Federal Grants provide reimbursement for allowable expenditures
 - Legislation to eliminate ESU Levy Authority
 - State replacement funding based on current year property tax revenue

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of ESU #1 passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of ESU #1 resolves that:

1. The 2025-2026 property tax request be set at:
 General Fund: \$2,540,336.10
 Bond Fund: ---
2. The total assessed value of property differs from last year's total assessed value by 14.51%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.013099 per \$100 of assessed value.
4. ESU #1 proposes to adopt a property tax request that will cause its tax rate to be 0.015 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ESU #1 will increase last year's budget by 3.31%.
6. A copy of this resolution is to be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt this Resolution.

Voting yes were:

Voting no were:

Dated this 9th day of September, 2025

ESU # One

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 5:15 o'clock P.M., at 211 10th St., Wakefield, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 13,919,125.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 16,323,941.17
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 18,388,352.00
2025-2026 Necessary Cash Reserve	\$ 2,750,000.00
2025-2026 Total Resources Available	\$ 21,138,352.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 2,540,335.84
Unused Budget Authority Created For Next Year	\$ 25,205.12

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,540,335.84
Personal and Real Property Tax Required for Bonds	\$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at following Budget Hearing o'clock P.M., at 211 10th., Wakefield, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	17,799,665.00	18,388,352.00	3%
Property Tax Request	\$ 2,218,424.60	\$ 2,540,335.84	15%
Valuation	14,789,494,500	16,935,573,988	15%
Tax Rate	0.015000	0.015000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.013099		

2022-23 FINAL ESU #1 VALUATION

8/20/2025	GROWTH	VALUATION	GROWTH	VALUATION	VALUATION	DOLLAR
COUNTY	2024	2024	2025	2025	INCREASE	INCREASE
ANTELOPE	1,512,737	145,541,525	964,700	181,081,463	24.4191%	35,539,938
CEDAR	29,251,278	3,167,702,365	23,509,340	3,902,629,497	23.2006%	734,927,132
CUMING	667,146	190,339,019	2,249,858	220,017,288	15.5923%	29,678,269
DAKOTA	21,710,165	2,712,161,771	35,374,404	3,038,822,148	12.0443%	326,660,377
DIXON	17,335,318	1,968,759,614	21,008,993	2,305,623,142	17.1104%	336,863,528
HOLT	0	1,835,854	0	1,997,357	8.7972%	161,503
KNOX	21,500,182	2,837,072,767	41,233,689	3,049,017,730	7.4706%	211,944,963
PIERCE	2,955,734	251,060,777	559,355	296,391,340	18.0556%	45,330,563
STANTON	940	2,525,595	1,426	2,962,730	17.3082%	437,135
THURSTON	14,250,140	1,046,283,321	6,679,921	1,155,708,968	10.4585%	109,425,647
WAYNE	17,575,484	2,466,211,892	14,698,298	2,781,322,325	12.7771%	315,110,433
TOTAL	126,759,124	14,789,494,500	146,279,984	16,935,573,988	14.5108%	2,146,079,488
Valuation in Hundreds		147,894,945		169,355,740	21,460,795	
.015 Levy Total		2,218,424.18		2,540,336.10	321,912	
Calculation w/ 1% Collection Fee		2,196,460		2,515,184	318,725	