

BOARD OF EDUCATIONAL SERVICE UNIT NO. 13 (ESU 13)

Our Mission

Serve, support, and empower

Our Vision and Beliefs

Achieving educational excellence for all learners through strong partnerships,
service, and leadership by...

Collaborating with schools, families, and communities

Serving with equity, efficiency, and integrity

Communicating effectively

Leading with innovation

Agenda

Tuesday, September 23, 2025

Location - ESU 13 Main Office, 4215 Avenue I, Scottsbluff, NE 69361

Dinner - 6:30 PM

Regular Meeting - 7:24 PM

A. Call to Order

1. Meeting is governed by the Nebraska Open Meetings Act as posted.
2. The ESU 13 Board reserves the right to rearrange the order of the agenda.
3. The ESU 13 Board reserves the right to convene an executive session in accordance with § 84-1410.

B. Excuse Absent Board Member(s)

C. Approval of Agenda

1. Consent Action Items
 - a. Minutes of meeting (August regular meeting)
 - b. Treasurer's Report
 - c. Fund Balance
 - d. Budget Report
 - e. Claims for Disbursement

D. Calendar:

- **October 1-2, 2025 - Labor Relations Conference - Lincoln**
- **October 17, 2025 - All Staff In-service - Hampton Inn - 9:00 AM**
- **October 21, 2025 - Regular Board Meeting**
- **October 24, 2025 - ESU 13 Offices Closed - Fall Break**
- **October 29, 2025 - ESU 13 Administrative Advisory Council - Scottsbluff Public Schools Education Center - 10:00 AM**
- **November 19-21, 2025 - State Education Conference, CHI Health Center - Omaha (Jones, Plog, Winchester)**
- **December 3-5, 2025 - AESA Annual Conference - Colorado Springs (Coon, Kinsey, Marsh, Plog, Sinner)**

E.

F. Public Forum:

Time limit for each person is three (3) minutes; no response or action taken by the Board.

G. Reports

1. Derek Peil - Alternative Education Director
2. Deirdre Amundsen - Nebraska Comprehensive Literacy Development Grant
3. NASB Area Membership Meeting (Coon, Diemoz, Jones, Kinsey, Plog, Richards, Sinner, Winchester)
Several Board members attended the 2025 NASB Area Membership meeting that was held on August 20th. Awards achieved: Caroline Winchester - Level IV; Patricia Jones - Level VI; Ray Richards - Level VII; Steve Diemoz - Level X
4. Head Start Director's Report, Policy Council, and Financial Reports
5. Administrator's Report
6. Board Committee Reports
 - a. Committee Appointment for Eric Packer
President Sinner will appoint Eric Packer to the following committees: Policy/Legislative, Finance, and Negotiations.
7. Board Member Comments

H. Business

1. Proposed 2025-2026 Budget for ESU 13
The Board Finance Committee met on September 8, 2025, to review the proposed 2025-2026 budget of \$25,639,788 for the operation of ESU 13. Following their review, the Committee recommends approval of the budget as presented.
2. Resolution Setting the 2025-2026 Final Tax Request
The property tax request for the prior year will be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body passes by a majority vote a Resolution setting the tax request at a different amount. The Board Finance Committee met on September 8, 2025, and recommends setting the total tax request levy at 0.015721.

3. Amendment to Board Policy, Article 3, Section 4(I) Internal Controls
This proposed amendment comes from Justin Knight. NDE's federal desk audit review is now requiring the addition of a "travel" section to the Internal Controls Policy. Under this new required section, travel expenses paid by or reimbursed from federal grant awards must be "reasonable". The Policy/Legislative Committee has reviewed the proposed amendment and recommends approval of the amendment as presented, and to waive the second reading.

I. Adjournment

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 instate location to members, the public, or the press, if requested twenty-four hours in advance;
- (d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;
- (e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; 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 instate 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

OFFICIAL MINUTES, BOARD OF EDUCATIONAL SERVICE UNIT NO. 13

Tuesday, August 19, 2025

The regular meeting of the Board of Educational Service Unit No. 13 (ESU 13) was called to order by President Mark Sinner on Tuesday, August 19, 2025 at 7:00 PM at the Harms Center, Room 188, 2620 College Park, Scottsbluff, Nebraska 69361. The meeting notice was published in the Star-Herald on Thursday, August 7, 2025.

Present: Diane Coon, Stephen Diemoz, Patricia Jones, Scott Marsh, Kim Marx, Tom Millette, Mrs Mandy Plog, Ray Richards, Mark Sinner, Dr. Caroline Winchester, **Absent:** Ronda Kinsey. **Present:** Eric Packer.

President Sinner referenced the Nebraska Open Meetings Act as posted and noted that the Board reserves the right to rearrange the order of the agenda and to convene an executive session in accordance with § 84-1410.

Moved by Marsh, seconded by Marx that absent Board member Ronda Kinsey be excused. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Absent, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Diemoz, seconded by Richards that the agenda be approved as listed. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Absent, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Jones, seconded by Marsh that consent action items be approved as listed (Minutes of June 17th regular meeting, June and July 2025 Treasurer's Reports, June and July 2025 Fund Balance reports, June, July and August 19th, 2025 Budget Reports, and July 15 and August 19, 2025 Claims for Disbursement). Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Absent, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

July 15, 2025 Approved Claims	
Salaries, Benefits,	\$1,005,461.63
Prof. & Tech. Services; Mileage	\$ 216,366.36
Leases, Utilities & Maintenance	\$ 21,502.00
Copies, Postage, Telephone & Travel	\$ 7,738.29
Supplies, Materials, Software & other Util.	\$ 159,916.38
Bldg. Improvements, Furn., Equipment, Hardware, Vehicle Acquisition	\$ 80,135.02
Dues, Fees & Ind. Costs	\$ 4,724.00
Total	\$1,495,843.68
August 19, 2025 Approved Claims	
Salaries, Benefits,	\$ 954,883.72
Prof. & Tech. Services; Mileage	\$ 86,258.85
Leases, Utilities & Maintenance	\$ 27,132.22
Copies, Postage, Telephone & Travel	\$ 5,866.62
Supplies, Materials, Software & other Util.	\$ 131,899.51
Bldg. Improvements, Furn., Equipment, Hardware, Vehicle Acquisition	\$ 40,560.00
Dues, Fees & Ind. Costs	\$ 17,187.54

Total	\$1,263,788.46
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Calendar:

- August 20, 2025 - ESU 13 Administrative Advisory Council - Conference Rooms B/C - 2:00 PM
- August 20, 2025 - NASB Area Membership Meeting - Gering Civic Center - 5:00 PM (Coon, Diemoz, Jones, Kinsey, Plog, Richards, Sinner, Winchester)
- September 1, 2025 - ESU 13 closed for Labor Day
- September 8, 2025 - Finance Committee preview of 2025-2026 ESU 13 Budget - 11:30 AM
- September 23, 2025 - Proposed Budget Hearing - 7:00 PM; Tax Request Hearing to follow, and regular meeting to follow Tax Request Hearing
- October 1-2, 2025 - Labor Relations Conference - Lincoln
- November 19-21, 2025 - State Education Conference CHI Health Center, Omaha
- December 3-5, 2025 - AESA Annual Conference - Colorado Springs (Kinsey, Sinner) (Please let Desira know by September 15th if you plan on attending)

No Public Forum

Eric Packer, a candidate for the vacant Election District 11 seat, presented to the Board, sharing his personal background and expressing his desire to serve on the ESU 13 Board of Education. Following his presentation, a question and answer session was held.

Moved by Millette, seconded by Jones that the Board approve the appointment of Eric Packer as Board member of ESU 13 to represent Election District 11. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Reports:

Mr. Richards gave a review of the 2025 NASB Leadership meeting that he attended on July 28th in Gering.

Head Start Director's Report, Policy Council, and Financial Reports - no discussion.

Administrator's Report:

- Dr. Barrett has been asked to serve on the NDE Commissioner's Superintendent Advisory Committee.
- ESU 13 was awarded the Comprehensive State Literacy Development (CLSD) grant. This project will provide literacy training in 11 districts. Each district went through a needs assessment to determine what they needed to improve literacy within their district and the professional learning and coaching will align with those needs.
- The GetSET project has released their data on special education teacher retention. This project is entering its final year of funding. ESU 13 staff member, Dr. Pam Brezenski, has worked with 69 administrators as well as 83 mentors who have supported 96 teachers. Teachers who have been a part of a school that worked with the project have shown a decrease in teacher stress levels and overall higher retention of teachers.
- Summer facility projects were discussed.
- Updates were given on potential Rule 11 changes and federal funding status

Board Committee Reports:

The Building/Grounds Committee met prior to this meeting to review the agreement with JEO Architecture, Inc. for the Meridian Addition & Renovation project.

Board Member Comments:

Dr. Winchester attended the ESU 13 all staff in-service on August 12th. She commended Dr. Barrett and her leadership team and appreciated the energy that was brought to the meeting and break-out sessions.

Business:

Moved by Coon, seconded by Winchester that the Board approve the recommendation of the Policy/Legislative Committee and adopt the cell phone policy as presented and waive the second and final reading. Marx commented on the numbering error and this will be corrected. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Marsh, seconded by Diemoz that the Board approve the recommendation of the Policy/Legislative Committee and adopt the amendments to Article 3, Sections 4(I) & 5(L), Article 5, Section 1(D), and Article 6, Sections 4(E), 5(H), & 7(A) as presented and waive the second reading. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Jones, seconded by Marx that the Board approve the Resolution to Increase Restricted Funds Authority by an additional 1% for the 2025-2026 ESU 13 budget. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Richards, seconded by Diemoz that the Board approve the amendments to the VALTS Bylaws and VALTS Interlocal Agreement. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Richards, seconded by Diemoz that the Board approve the Agreement between ESU 13 and JEO Architecture, Inc., in the amount of \$260,000.00, for Architectural and Engineering Design services for the Meridian Addition & Renovation project. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Millette, seconded by Coon that the Board approve the one-time funds grant application submission to support nutrition services for Head Start/Early Head Start. Coon: Aye, Diemoz: Aye, Jones: Aye, Kinsey: Absent, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Aye, Sinner: Aye, Winchester: Aye. Motion passed.

President Sinner adjourned the meeting at 8:10 pm. The next meeting of the Board of Education will be the Tax Hearing, followed by the Budget Hearing, and then the regular meeting on Tuesday, September 23, 2025, at the ESU 13 Main Office, 4215 Avenue I, Scottsbluff, NE at 7:00 PM.

President

Secretary

CHECK REGISTER AUGUST 2025

Check #	Check Date	Entity Name
24046	08/19/2025	VISA
24047	08/08/2025	VISA
24048	08/05/2025	ALLO COMMUNICATIONS
24049	08/05/2025	ED SERVICE UNIT NO 13
24050	08/11/2025	CITY OF SIDNEY
24051	08/11/2025	NEBRASKA PUBLIC POWER DISTRICT
24052	08/11/2025	NPPD
24053	08/11/2025	VERIZON WIRELESS
24054	08/11/2025	VERIZON WIRELESS
24055	08/19/2025	20/20 TECHNOLOGIES LLC
24056	08/19/2025	21ST CENTURY EQUIPMENT
24057	08/19/2025	ACR PROPERTIES LLC
24058	08/19/2025	AESA
24059	08/19/2025	AUTOZONE, INC
24060	08/19/2025	SUE BANTER
24061	08/19/2025	BENZEL PEST CONTROL
24062	08/19/2025	BENZEL PEST CONTROL
24063	08/19/2025	BIG MACK HVAC
24064	08/19/2025	BLACK HILLS ENERGY
24065	08/19/2025	CASH-WA DISTRIBUTING
24066	08/19/2025	CENTURYLINK COMMUNICATIONS
24067	08/19/2025	CITY OF SCOTTSBLUFF
24068	08/19/2025	CITY OF SCOTTSBLUFF
24069	08/19/2025	COLUMN SOFTWARE, PBC (STAR-HERALD NOTICES)
24070	08/19/2025	COMPLETE CARE FAMILY PRACTICE, LLC
24071	08/19/2025	COUNCIL FOR EXCEPTIONAL CHILDREN
24072	08/19/2025	CREEK VALLEY PUBLIC SCHOOLS
24073	08/19/2025	CROWNE PLAZA-KEARNEY
24074	08/19/2025	CULLIGAN OF SCOTTSBLUFF
24075	08/19/2025	D. MARTIN-ESU #13
24076	08/19/2025	DEBORAH DELANEY
24077	08/19/2025	HALEE EMERSON
24078	08/19/2025	ESU COORDINATE COUNCIL
24079	08/19/2025	FAIRFIELD INN BY MARRIOTT
24080	08/19/2025	FRENCHMAN VALLEY COOP
24081	08/19/2025	HAMPTON INN - KEARNEY
24082	08/19/2025	HILTON GARDEN INN LINCOLN DOWNTOWN
24083	08/19/2025	HOLIDAY INN EXPRESS & SUITES SCOTTSBLUFF
24084	08/19/2025	HOLIDAY INN EXPRESS NORTH PLATTE
24085	08/19/2025	HX3 HANDYMAN SERVICE LLC
24086	08/19/2025	INNOVATIVE OFFICE SOLUTIONS, LLC
24087	08/19/2025	VOID BLADE MILLER - IRONCLAD CONSTRUCTION FOR \$62,400.00
24088	08/19/2025	JESSIE JAMES
24089	08/19/2025	JAYMAR BUSINESS FORMS, INC.
24090	08/19/2025	JEO CONSULTING GROUP, INC.
24091	08/19/2025	KOKE'S AUTO FARM TRUCK
24092	08/19/2025	LOGOZ L.L.C.
24093	08/19/2025	MENARDS
24094	08/19/2025	JEFFERY STEELE - MIGHT DUCTS
24095	08/19/2025	MOUNTAIN VISION PIZZA DBA DOMINO'S

24096	08/19/2025	NATIONAL SCHOOL PUBLIC RELATIONS ASSOCIATION
24097	08/19/2025	NEBRASKA COUNCIL OF SCHOOL
24098	08/19/2025	NEBRASKA DEPARTMENT OF HEALTH AND HUMAN
24099	08/19/2025	NEBRASKA RURAL RADIO ASSOCIATION
24100	08/19/2025	NEBRASKA SAFETY CENTER
24101	08/19/2025	NIOBRARA LODGE
24102	08/19/2025	NMC EXCHANGE LLC
24103	08/19/2025	NPPD
24104	08/19/2025	OPTK NETWORKS
24105	08/19/2025	PANH GEOTECHNICAL & ENVIRONMENTAL,
24106	08/19/2025	PERRY, GUTHERY, HAASE & GESSFORD, P.C.
24107	08/19/2025	PLATTE RIVER GLASS
24108	08/19/2025	PLATTE VALLEY CREAMERY
24109	08/19/2025	PYRAMID SCHOOL PRODUCTS
24110	08/19/2025	QUILL, LLC
24111	08/19/2025	RAPID FIRE PROTECTION INC.
24112	08/19/2025	REGIONAL WEST MEDICAL CENTER
24113	08/19/2025	RIVERSIDE INSIGHTS
24114	08/19/2025	THE ROCK PILE
24115	08/19/2025	ROTARY CLUB OF SB-GERING
24116	08/19/2025	SANDBERG IMPLEMENT, INC
24117	08/19/2025	SAUDER'S AUTOMOTIVE
24118	08/19/2025	SCHOOL SPECIALTY
24119	08/19/2025	SCOTTSBLUFF SCREENPRINTING & EMB. LLC
24120	08/19/2025	SIDNEY SUN-TELEGRAPH
24121	08/19/2025	SLP TOOLKIT, LLC
24122	08/19/2025	SODEXO, INC & AFFILIATES
24123	08/19/2025	SONNY'S SUPER FOODS/BRIDGEPORT
24124	08/19/2025	STAPLES ADVANTAGE
24125	08/19/2025	STAYBRIDGE SUITES LINCOLN-NORTHEAST
24126	08/19/2025	SYSCLOUD
24127	08/19/2025	TEAM CHEVROLET
24128	08/19/2025	THE UNIVERSITY OF NEBRASKA - LINCOLN
24129	08/19/2025	UNIVERSITY OF NE-LINCOLN-NE 4-H
24130	08/19/2025	WASH-IT LLC DBA HI PERFORMANCE CAR WASH
24131	08/19/2025	WASTE CONNECTIONS OF NEBRASKA, INC.
24132	08/19/2025	WESTERN NEBRASKA COMMUNITY COLLEGE
24133	08/19/2025	WNCC, TREASURER
24134	08/19/2025	BLADE MILLER - IRON CLAD CONSTRUCTION
		DIRECT DEPOSIT
2169	08/11/2025	GREAT PLAINS COMMUNICATIONS
2170	08/19/2025	SMARTWAVE TECHNOLOGIES
2171	08/19/2025	TODAY'S ONE ROOM SCHOOL HOUSE
2172	08/19/2025	BROCK MANLEY - 308 PLUMBING
2173	08/19/2025	DEIRDRE AMUNDSEN
2174	08/19/2025	AMANDA ANDERSON
2175	08/19/2025	ANITA'S GREENSCAPING, INC
2176	08/19/2025	LAURA BARRETT
2177	08/19/2025	JESSICA BRODERICK
2178	08/19/2025	MARY BRUMAGE
2179	08/19/2025	CAPITAL BUSINESS 9
2180	08/19/2025	CAPITAL BUSINESS SYSTEMS

2181	08/19/2025	CARPENTER CENTER
2182	08/19/2025	KATHERINE CARRIZALES
2183	08/19/2025	CHILDPLUS SOFTWARE
2184	08/19/2025	CP WEST RENTAL CO, LLC
2185	08/19/2025	JADEN CRISWELL
2186	08/19/2025	DAS STATE ACCOUNTING - CENTRAL
2187	08/19/2025	DOUGLAS, KELLY, OSTDIEK & OSSIAN, P.C.
2188	08/19/2025	FBG SERVICE CORPORATION
2189	08/19/2025	TESSA FRAASS
2190	08/19/2025	ANNA GAMBOA
2191	08/19/2025	KRYSTIE HOHNSTEIN
2192	08/19/2025	ROXANE HUMPHREY
2193	08/19/2025	IDEAL LINEN/BLUFFS
2194	08/19/2025	INLAND TRUCK PARTS COMPANY
2195	08/19/2025	LYNDEE JACOBSON
2196	08/19/2025	JOURNEYED.COM INC.
2197	08/19/2025	DENITA JULIUS
2198	08/19/2025	LEGACY COOPERATIVE
2199	08/19/2025	LR4, LLC
2200	08/19/2025	RENEE MILLER
2201	08/19/2025	BOBBIE MOSEMAN
2202	08/19/2025	NICOLE MURPHY
2203	08/19/2025	ONE SOURCE
2204	08/19/2025	QUADIENT FINANCE USA, INC.
2205	08/19/2025	SAMANTHA RUST
2206	08/19/2025	BETTY SCHUBAUER
2207	08/19/2025	SHERWIN-WILLIAMS CO
2208	08/19/2025	RUSSELL SMITH
2209	08/19/2025	MICHELLE WEIMER
2210	08/19/2025	STERLING COMPUTERS CORPORATION
2211	08/19/2025	DAWN TERRELL
2212	08/19/2025	TWO SMOKIN GRILLS
2213	08/19/2025	WESTERN NEBRASKA COMMUNITY COLLEGE
2214	08/19/2025	WHITING SIGNS, LLC
		TOTAL

Amount
\$19,621.97
\$417.45
\$822.16
\$955,066.24
\$2,183.88
\$1,747.94
\$3,069.56
\$1,176.95
\$197.56
\$1,587.00
\$13.71
\$520.00
\$525.00
\$21.50
\$300.00
\$88.00
\$104.50
\$120.00
\$121.23
\$8,511.77
\$262.03
\$1,554.26
\$545.29
\$10.91
\$101.00
\$199.00
\$990.00
\$358.20
\$17.00
\$25.00
\$653.98
\$189.00
\$3,307.36
\$110.00
\$271.93
\$4,434.70
\$375.00
\$110.00
\$220.00
\$174.80
\$344.87
\$0.00
\$700.00
\$300.56
\$2,700.00
\$24.98
\$173.00
\$334.34
\$650.00
\$123.75

\$90.00
\$126.00
\$17,407.26
\$175.00
\$250.00
\$110.00
\$195.00
\$75.58
\$7,769.80
\$640.00
\$478.80
\$876.00
\$1,069.00
\$1,572.64
\$7.47
\$1,644.00
\$43.15
\$1,344.64
\$557.93
\$560.00
\$354.52
\$100.74
\$602.10
\$399.00
\$16.23
\$1,125.00
\$840.00
\$1,267.94
\$2,521.11
\$440.00
\$1,440.00
\$229.88
\$3,042.00
\$2,125.00
\$56.26
\$97.78
\$1,631.40
\$3,365.00
\$40,560.00
\$1,408.83
\$9,380.00
\$9,365.10
\$155.00
\$50.00
\$360.51
\$555.00
\$50.00
\$50.00
\$219.80
\$2,502.38
\$666.68

\$5,200.00
\$600.00
\$9,724.00
\$451.21
\$119.00
\$567.87
\$94.00
\$267.33
\$1,047.20
\$2,950.00
\$50.00
\$17.73
\$1,242.40
\$286.88
\$191.73
\$3,209.18
\$469.40
\$3,344.10
\$600.00
\$462.70
\$218.40
\$289.10
\$509.02
\$546.72
\$767.20
\$1,056.79
\$236.65
\$2,250.00
\$3,372.75
\$3,794.05
\$240.80
\$4,220.00
\$26,937.58
\$172.50
\$1,210,953.20

TREASURER'S REPORT

August 2025

GENERAL FUND: Platte Valley Bank		
Balance - July 31, 2025	\$1,268,507.46	
Revenue - August	\$1,059,525.17	
Checks/ACH Payments - August	\$1,210,953.20	
HS Rent (\$2,835.00); HS Food Reimbursement: (\$4,168.04); Sixpence Hampton Inn Refund (\$229.00); Indirect Costs: \$12,319.61; Interest (NLAF): \$18,332.12	-\$23,419.69	
Transfer of Funds for CD Purchase	\$0.00	
Voided checks: None	\$0.00	
BALANCE GENERAL FUND - August 31, 2025		\$1,093,659.74
PETTY CASH FUND (Scottsbluff site): Riverstone Bank		
Cash on hand - July 31, 2025	\$475.00	
Cash received - August	\$25.00	
Cash available - August	\$500.00	
Cash paid out - August	\$0.00	
Cash on hand - August 31, 2025	\$500.00	
TOTAL ACCOUNTED FOR IN PETTY CASH	\$500.00	
PETTY CASH FUND (Sidney site): Security First Bank		
Cash on Hand - July 31, 2025	\$300.00	
Cash received - August	\$0.00	
Cash available - August	\$300.00	
Cash paid out - August	\$0.00	
Cash on hand - August 31, 2025	\$300.00	
TOTAL ACCOUNTED FOR IN PETTY CASH (Sidney site)	\$300.00	
GENERAL FUND INVESTMENTS		
First National Bank (FNBO) (Scottsbluff)		
Money Market Checking #...1011	\$343,371.13	
Nebraska Liquid Asset Fund (NLAF):		
CD-Nexbank, Ssb, Dallas, TX	\$238,000.00	
CD-West Pointe Bank, Oshkosh, WI	\$231,000.00	
CD-First Bank of Ohio, Tiffin, OH	\$232,000.00	
CD-First Security Bank and Trust Co., Oklahoma City, OK	\$239,000.00	
CD-First State Bank of Dequeen, Dequeen, AR	\$239,000.00	
CD-Bank of China, New York, NY	\$241,000.00	
CD-Gbank, Las Vegas, NV	\$242,000.00	
CD-Flagstar Bank, Fsb, Troy, MI	\$234,000.00	
CD-Mission National Bank, San Francisco, CA	\$239,000.00	
CD-First Capital Bank, Charleston, SC	\$226,000.00	
CD-Cornerstone Bank, Nebraska, York, NE	\$234,000.00	
CD-Solera National Bank, Lakewood, CO	\$239,000.00	
CD-First Priority Bank, Pryor, OK	\$230,000.00	
CD-Farmers & Merchants Union Bank, Columbus, WI	\$234,000.00	
CD-Financial Federal Savings Bank, Memphis, TN	\$235,000.00	

CD-American Commercial Bank & Trust, Ottawa, IL	\$200,000.00	
CD-Nano Banc, Irvine, CA	\$230,000.00	
NLAF General Fund	\$431,545.17	
Security First Bank (Sidney): CD# 10050664	\$173,785.58	
BALANCE GENERAL FUND INVESTMENTS - August 31, 2025		\$4,911,701.88
COUNTY FUNDS - August 31, 2025 (Figures not yet available)		\$0.00
TOTAL FUNDS AVAILABLE GENERAL FUND - August 31, 2025		\$6,005,361.62
PAYROLL CHECKING: Platte Valley Bank		
Balance - July 31, 2025	\$7,283.61	
Deposits (includes Interest) - August	\$955,116.01	
Expense - (Includes transfer of Interest to General Fund) - August	\$955,116.01	
BALANCE PAYROLL CHECKING - August 31, 2025		\$7,283.61
SECTION 125 FUND		
Balance - July 31, 2025	\$6,853.16	
Deposits - August	\$3,457.26	
Payments - August	<u>\$1,880.92</u>	
BALANCE SECTION 125 FUND, First National Bank of Omaha	\$8,429.50	
Balance at BanCorp for Benecards	\$2,500.00	
TOTAL BALANCE OF FUNDS FOR SECTION 125 - August 31, 2025	\$10,929.50	
TOTAL FUNDS AVAILABLE PAYROLL FUND - August 31, 2025		\$7,283.61
REVENUE SOURCES	THIS MONTH	YEAR TO DATE
Property Taxes	\$26,700.16	\$2,171,122.03
School Contacts	\$304,937.27	\$5,237,931.61
Professional Learning	\$150.00	\$86,707.11
Production	\$0.00	\$43.20
State/Federal Sources	\$497,671.43	\$8,081,799.78
Interest on Investments	\$20,731.52	\$121,150.65
Core Services/Technology Infrastructure	\$0.00	\$938,710.30
Insurance Adjustments/Other Non-Revenue Receipts	\$209,334.79	\$1,519,448.56
TOTAL	\$1,059,525.17	\$18,156,913.24

FUND BALANCE: August 31, 2025	
Board Meeting: September 23, 2025	
	GENERAL FUND
Total Fund Balance, 9/1/2024	\$4,468,260.15
Revenue YTD	\$18,156,913.24
County Treasurers' Balances	\$0.00
Available Funds	\$22,625,173.39
Expenses YTD include Aug adjustments: HS Rent (\$2,835.00); HS Food Reimbursement: (\$4,168.04); Sixpence Refund from Hampton (\$229.00); Indirect Costs: \$12,319.61	\$16,619,811.77
TOTAL FUND BALANCE August 31, 2025	\$6,005,361.62
General Fund Checking	\$1,093,659.74
County Treasurers' Balances	\$0.00
Money Market Checking (FNBO)	\$343,371.13
Certificates of Deposit	\$4,568,330.75
TOTAL FUND BALANCE August 31, 2025	\$6,005,361.62

Board of Education Summary					
September 2025					
	Sub		Adopted	Expended During	YTD Total for
Function #	Account	Program	Budget	September 2025	2025-2026
1100	1100	VALTS	0.00	23,983.09	23,983.09
1100	1110	NEVA - NE ED VIRTUAL ACADEMY	0.00	16,050.89	16,050.89
1190	3544	SIXPENCE CCP GERING SEPT 24-JUNE 25	0.00	0.00	0.00
1190	3545	SIXPENCE CCP GERING JULY-AUG 2025	0.00	29,773.15	29,773.15
1200	1212	TRANSITION PROGRAM	0.00	5,226.09	5,226.09
1200	1217	EARLY CHILDHOOD EDUCATOR SCHOOL AGE	0.00	0.75	0.75
1296	1217	EARLY CHILDHOOD EDUCATOR BELOW AGE 5	0.00	17,822.69	17,822.69
1200	1232	MERIDIAN	0.00	95,370.78	95,370.78
1200	1234	LIFELINK	0.00	24,089.57	24,089.57
1200	3402	PANHANDLE BEGINNINGS DAY SCHOOL	0.00	49,689.14	49,689.14
2120	1241	SUPERVISION	0.00	24,210.16	24,210.16
2120	2160	IOP	0.00	0.00	0.00
2141	2140	PSYCHOLOGICAL SERVICES SCHOOL AGE	0.00	76,998.88	76,998.88
2146	2140	PSYCHOLOGICAL SERVICES BELOW AGE 5	0.00	3,721.96	3,721.96
2151	1216	SPEECH/LANGUAGE PROGRAM SCHOOL AGE	0.00	49,892.48	49,892.48
2156	1216	SPEECH/LANGUAGE PROGRAM BELOW AGE 5	0.00	20,041.49	20,041.49
2151	1218	DEAF EDUCATION SCHOOL AGE	0.00	11,920.94	11,920.94
2156	1218	DEAF EDUCATION BELOW AGE 5	0.00	3,999.05	3,999.05
2161	1214	OCCUPATIONAL THERAPY SCHOOL AGE	0.00	17,664.22	17,664.22
2166	1214	OCCUPATIONAL THERAPY BELOW AGE 5	0.00	881.65	881.65
2171	1215	PHYSICAL THERAPY SCHOOL AGE	0.00	0.00	0.00
2176	1215	PHYSICAL THERAPY BELOW AGE 5	0.00	0.00	0.00
2181	1211	PROGRAM FOR VISUALLY IMPAIRED SCHOOL AGE	0.00	8,197.48	8,197.48
2186	1211	PROGRAM FOR VISUALLY IMPAIRED BELOW AGE 5	0.00	1,712.93	1,712.93
2190	1232	MERIDIAN ACTIVITY ACCOUNT	0.00	0.00	0.00
2190	1234	LIFELINK ACTIVITY ACCOUNT	0.00	0.00	0.00
2190	2501	HS/EHS NON GRANT EXPENDITURES	0.00	0.00	0.00
2190	2502	BUFFINGTON MEM HS SCHOLARSHIP	0.00	0.00	0.00
2190	2550	MEDICAID IN PUBLIC SCHOOLS	0.00	40.62	40.62
2213	1970	STAFF TRAINING FLOW THROUGH	0.00	0.00	0.00
2213	2192	ASD TRAININGS	0.00	110.00	110.00
2213	2200	Literacy Project	0.00	6,555.69	6,555.69
2213	3551	CORE Professional Learning	0.00	90,019.58	90,019.58
2290	2230	SCHOOL SPECIAL EDUCATION INSERVICE	0.00	1,396.73	1,396.73
2310	2310	BOARD OF EDUCATION	0.00	41,496.35	41,496.35
2320	2320	EXECUTIVE ADMINISTRATION	0.00	18,716.00	18,716.00
2320	2321	ADMINISTRATION - SATELLITE OFFICES	0.00	6,857.97	6,857.97
2510	2508	GRANT ADMINISTRATION	0.00	25,602.87	25,602.87
2510	2510	GENERAL BUSINESS	0.00	9,525.04	9,525.04
2520	2223	PURCHASING, WAREHOUSING AND DIST.	0.00	8,857.05	8,857.05
2560	2560	Public Information	0.00	5,726.84	5,726.84
2570	2570	PERSONNEL SERVICES	0.00	4,477.60	4,477.60
2580	2226	DL INTERLOCAL SCHOOL CONSORTIUM	0.00	22,282.91	22,282.91
2580	2227	DL EQUIPMENT REPLACEMENT	0.00	556.86	556.86
2580	2228	E-RATE CONSORTIUM	0.00	22,971.78	22,971.78
2580	2231	SCHOOL TECHNOLOGY INSERVICE (SRS)	0.00	0.00	0.00
2590	2509	CENTRAL SUPPORT	0.00	4,912.91	4,912.91
2590	5614	Staff Fund	0.00	0.00	0.00
2590	5615	Sidney Vending	0.00	0.00	0.00
2590	5617	SB Vending	0.00	0.00	0.00
2610	2610	OPERATION OF SCOTTSBLUFF BUILDING	0.00	64,298.65	64,298.65
2610	2611	OPERATION OF SIDNEY BUILDING	0.00	3,937.41	3,937.41
2610	2612	OPERATION OF HATC BUILDING	0.00	0.00	0.00
2620	2620	MAINTENANCE OF FACILITY	0.00	20,530.81	20,530.81
2630	2610	CARE AND UPKEEP OF GROUNDS	0.00	965.30	965.30
2650	2525	UNIT TRANSPORTATION	0.00	25,659.37	25,659.37
2670	2125	ELLEY PRESENTATION CONSORTIUM	0.00	0.00	0.00
2712	2760	SCHOOL AGE TRANSPORTATION	0.00	3,754.62	3,754.62
3100	2190	LUNCH PROGRAM	0.00	2,450.75	2,450.75
3300	2191	PELC TRAININGS	0.00	0.00	0.00
3300	2194	ELC Coach Consultant Trainings	0.00	0.00	0.00
3300	2210	PANHANDLE PARTNERSHIP Systems of Care	0.00	356.94	356.94
3400	3400	ROOTED IN RELATIONS SEPT 24-JUNE 25	0.00	0.00	0.00

Function #	Sub Account	Program	Adopted Budget	Expended During September 2025	YTD Total for 2025-2026
3400	3401	ROOTED IN RELATIONSHIP JULY-AUG 2025	0.00	8,764.44	8,764.44
3400	3402	PANHANDLE BEGINNINGS DAY SCHOOL	0.00	2,796.93	2,796.93
3400	3403	United Healthcare Transition Grant	0.00	0.00	0.00
3400	3404	Healthy Snacks For Schools Funds	0.00	0.00	0.00
3512	0000	DL INCENTIVES	0.00	2,550.95	2,550.95
3599	0005	Step Up To Quality	0.00	0.00	0.00
3599	3500	EARLY DEVELOPMENT NETWORK	0.00	24,533.70	24,533.70
3599	3552	CORE TECHNOLOGY	0.00	24,910.90	24,910.90
3599	3553	EIHFT	0.00	7,092.94	7,092.94
3599	3900	NDE SCHOOL MENTAL HEALTH GRANT	0.00	12,812.63	12,812.63
3599	3905	Private Insurance/Medicaid/Region I Grant	0.00	0.00	0.00
3599	3910	TRANSITION SUMMER PROGRAM 2025-VR	0.00	0.00	0.00
3599	3995	STATE FUNDED GRANTS	0.00	0.00	0.00
4700	4700	Building Improvements	0.00	8,139.00	8,139.00
5000	2515	TECH CENTER-WNCC LEASE PURCHASE	0.00	110,914.38	110,914.38
6415	4403	ELC Coach Consultant September 2025-May 2026	0.00	8,160.76	8,160.76
6415	4404	ELC Coach Consultant June-August 2026	0.00	0.00	0.00
6415	4414	NeMTSS Regional Grant 2025-2026	0.00	10,613.51	10,613.51
6415	4415	NeMTSS Regional Grant 2024-2025	0.00	510.28	510.28
6415	4520	Teacher Retention Grant 2025-2026	0.00	15,004.25	15,004.25
6415	4521	Teacher Retention Grant 2024-2025	0.00	(4,121.56)	(4,121.56)
6415	4950	WEST REGION ASD PROJECT 2025-2026	0.00	15,997.33	15,997.33
6415	4951	WEST REGION ASD PROJECT 2024-2025	0.00	4,830.77	4,830.77
6415	4955	WESTERN REGION ASD Part C 2024-2025	0.00	536.81	536.81
6416	4905	SPED PRT #13 2025-2026	0.00	566.36	566.36
6416	4906	SPED PRT #13 2024-2025	0.00	24.00	24.00
6416	4907	SPED PRT #14 2025-2026	0.00	358.32	358.32
6416	4908	SPED PRT #14 2024-2025	0.00	6.00	6.00
6417	4830	WEST REGION TRANSITION September 2025-July 2026	0.00	8,339.42	8,339.42
6417	4832	WEST REG TRANSITION August 2026	0.00	0.00	0.00
6418	4980	PEAK PROJECT August 2026	0.00	0.00	0.00
6418	4981	PEAK PROJECT Sept. 2025-July 2026	0.00	1,904.64	1,904.64
6690	4940	EARLY LRNG CONNECT Sept. 2025-May 2026	0.00	7,933.12	7,933.12
6690	4942	EARLY LRNG CONNECT June-August 2026	0.00	0.00	0.00
6700	4705	CARL PERKINS July-August 2026	0.00	(273.65)	(273.65)
6700	4706	CARL PERKINS 2025-2026	0.00	0.00	0.00
6915	4915	TITLE I, PART C-MIGRANT ED OCT. 2025-AUG. 2026	0.00	(122.00)	(122.00)
6915	4916	TITLE I, PART C-MIGRANT ED SEPT. 2025	0.00	40,985.76	40,985.76
6925	4925	TITLE III LEP 2025-2026	0.00	0.00	0.00
6925	4927	TITLE III LEP 2024-2025	0.00	70.40	70.40
6926	4928	Title III Immigrant Education	0.00	0.00	0.00
6940	4941	HEAD START SEPTEMBER 2025-MARCH 2026	0.00	127,436.55	127,436.55
6940	4943	EARLY HEAD START SEPTEMBER 2025-MARCH 2026	0.00	147,356.66	147,356.66
6940	4944	HEAD START APRIL-AUGUST 2026	0.00	0.00	0.00
6940	4945	HEAD START T&TA SEPT. 2025-MARCH 2026	0.00	4,061.70	4,061.70
6940	4946	EARLY HEAD START T&TA SEPT. 2025-MARCH 2026	0.00	5,320.50	5,320.50
6940	4947	EARLY HS APRIL-AUGUST 2026	0.00	0.00	0.00
6940	4948	HEAD START T&TA APRIL-AUGUST 2026	0.00	0.00	0.00
6940	4949	EARLY HS T&TA APRIL-AUGUST 2026	0.00	0.00	0.00
6940	4956	Head Start One Time Funds	0.00	0.00	0.00
6940	5803	CAPWN Meal Account (with 4803)	0.00	0.00	0.00
6945	4803	FEDERAL NUTRITION PROGRAMS	0.00	6,484.01	6,484.01
6969	4966	TITLE IV PART A ESEA/ESSA OCT. 2025-AUG. 2026	0.00	0.00	0.00
6969	4967	TITLE IV PART A SEPTEMBER 2025	0.00	6,055.28	6,055.28
6990	3500	EARLY DEVELOPMENT NETWORK	0.00	2,879.58	2,879.58
6990	3558	USDA Rural Utility Grant	0.00	0.00	0.00
6990	3901	Stronger Connections	0.00	0.00	0.00
6990	4455	NEBMAC	0.00	1,599.36	1,599.36
6990	4999	FEDERAL FUNDED GRANTS	0.00	0.00	0.00
TOTAL			0.00	1,488,342.07	1,488,342.07
2025-2026 Budget has not been approved.					

CHECK LISTING SEPTEMBER 23, 2025

<u>Check #</u>	<u>Check Date</u>	<u>Entity Name</u>	<u>DESCRIPTION</u>	<u>Amount</u>
24135	09/02/2025	Allo Communications	TELECOMMUNICATION	2,475.21
24136	09/02/2025	ALLO COMMUNICATIONS	TELECOMMUNICATION	550.44
24137	09/02/2025	BLACK HILLS ENERGY	UTILITIES	460.17
24138	09/02/2025	CENTURYLINK COMMUNICATIONS	TELECOMMUNICATION	1,255.16
24139	09/02/2025	Charter Communications	TELECOMMUNICATION	2,326.61
24140	09/02/2025	CITY OF BRIDGEPORT	UTILITIES	453.79
24141	09/02/2025	NEBRASKA PUBLIC POWER DISTRICT	UTILITIES	1,419.08
24142	09/02/2025	Quadient Leasing USA, Inc.	POSTAGE	612.42
24143	09/02/2025	VERIZON WIRELESS	TELECOMMUNICATION	450.62
24144	09/02/2025	VIAERO WIRELESS	TELECOMMUNICATION	185.29
24145	09/05/2025	ED SERVICE UNIT NO 13	PAYROLL	1,017,618.11
24146	09/10/2025	VISA	MULTIPLE EXPENSES	6,288.59
24147	09/09/2025	CITY OF SCOTTSBLUFF	UTILITIES	231.42
24148	09/09/2025	CITY OF SIDNEY	UTILITIES	2,709.82
24149	09/09/2025	NPPD	UTILITIES	2,792.96
24150	09/09/2025	Quadient Finance USA, Inc.	POSTAGE	549.16
24151	09/23/2025	ACR Properties LLC	RENT RPAD	520.00
24152	09/23/2025	AESA	CONFERENCE REGISTRATION	3,560.00
24153	09/23/2025	AirMedCare Network	INSURANCE PREMIUM	1,790.00
24154	09/23/2025	Apple Inc	SUPPLIES	157.00
24155	09/23/2025	BENZEL PEST CONTROL	PROFESSIONAL SERVICES	104.50
24156	09/23/2025	BIG MACK HVAC	PROFESSIONAL SERVICES	7,094.38
24157	09/23/2025	BOK FINANCIAL	BOND PAYMENT	110,914.38
24158	09/23/2025	Box Butte General Hospital	PROFESSIONAL SERVICES	200.00
24159	09/23/2025	CASH-WA DISTRIBUTING	HS SUPPLIES	9,778.50
24160	09/23/2025	CENTURYLINK COMMUNICATIONS	TELECOMMUNICATION	262.03
24161	09/23/2025	CHADRON STATE COLLEGE	HS TUITION	7,161.00
24162	09/23/2025	CITY OF GERING	UTILITIES	1,995.00
24163	09/23/2025	CITY OF SCOTTSBLUFF	UTILITIES	811.08
24164	09/23/2025	CITY OF SCOTTSBLUFF	UTILITIES	753.64
24165	09/23/2025	Column Software, PBC (Star Herald Notices)	PROFESSIONAL SERVICES	9.27
24166	09/23/2025	Community Christian Child Care Center	PROFESSIONAL SERVICES	120.00
24167	09/23/2025	COMPLETE CARE FAMILY PRACTICE, LLC	PROFESSIONAL SERVICES	101.00
24168	09/23/2025	CORNHUSKER MARRIOTT HOTEL	LODGING	330.00
24169	09/23/2025	CORWIN PRESS	SUPPLIES	639.20
24170	09/23/2025	COUNCIL FOR EXCEPTIONAL CHILDREN	SUPPLIES	199.00
24171	09/23/2025	CULLIGAN	PROFESSIONAL SERVICES	107.73
24172	09/23/2025	CULLIGAN OF SCOTTSBLUFF	PROFESSIONAL SERVICES	88.50
24173	09/23/2025	D. MARTIN-ESU #13	PETTY CASH	49.50
24174	09/23/2025	DIAMOND VOGEL PAINT CENTER	SUPPLIES	50.70
24175	09/23/2025	DOCU-SHRED, LLC	PROFESSIONAL SERVICES	60.00
24176	09/23/2025	EAKES OFFICE SOLUTIONS	SUPPLIES	176.57
24177	09/23/2025	ED SERVICE UNIT NO 10	PROFESSIONAL SERVICES	3,000.00
24178	09/23/2025	Fairfield Inn & Suites Scottsbluff	LODGING	479.00
24179	09/23/2025	FAIRFIELD INN BY MARRIOTT	LODGING	1,100.00
24180	09/23/2025	FINNEYS INC	SUPPLIES	31.99
24181	09/23/2025	Follett School Solutions Inc.	SUPPLIES	1,017.12
24182	09/23/2025	Brandy Foos	MILEAGE REIMBURSEMENT	85.47
24183	09/23/2025	FRENCHMAN VALLEY COOP	FUEL	613.48
24184	09/23/2025	HAMPTON INN - KEARNEY	LODGING	2,224.00
24185	09/23/2025	Hampton Inn-Omaha Midtown	LODGING	135.00
24186	09/23/2025	HOLIDAY INN EXPRESS & SUITES CHADRON	LODGING	110.00
24187	09/23/2025	Holiday Inn Express & Suites Scottsbluff	LODGING	220.00
24188	09/23/2025	HOLIDAY INN EXPRESS-NORFOLK	LODGING	220.00
24189	09/23/2025	HOME DEPOT CREDIT SERVICES	SUPPLIES	348.82
24190	09/23/2025	HULLINGER GLASS AND LOCKS	PROFESSIONAL SERVICES	56.25
24191	09/23/2025	INNOVATIVE OFFICE SOLUTIONS, LLC	PROFESSIONAL SERVICES	3,644.82
24192	09/23/2025	JEO Consulting Group, Inc.	PROFESSIONAL SERVICES	1,800.00
24193	09/23/2025	ELIZABETH KENYON	PROFESSIONAL SERVICES	140.00
24194	09/23/2025	Christina Kilgore	PROFESSIONAL SERVICES	175.00
24195	09/23/2025	KIMBALL PUBLIC SCHOOLS	REIMBURSEMENT	70.40

24196	09/23/2025	KSB SCHOOL LAW, PC LLO	PROFESSIONAL SERVICES	1,250.00
24197	09/23/2025	La Quinta Inn & Suites Kearney	LODGING	330.00
24198	09/23/2025	DEBRA MASON	PROFESSIONAL SERVICES	804.60
24199	09/23/2025	MENARDS	SUPPLIES	1,477.49
24200	09/23/2025	Menards	SUPPLIES	492.76
24201	09/23/2025	REBECCA MILLER	PROFESSIONAL SERVICES	135.00
24202	09/23/2025	NASB ALICAP	INSURANCE PREMIUM	178,919.00
24203	09/23/2025	NATIONAL ART & SCHOOL SUPPLIES INC.	SUPPLIES	254.44
24204	09/23/2025	NCS PEARSON, INC.	SUPPLIES	310.58
24205	09/23/2025	NE ASSOCIATION OF SCHOOL BOARDS	CONFERENCE REGISTRATION	979.00
24206	09/23/2025	NE COUNCIL OF SCHOOL ADMIN	CONFERENCE REGISTRATION	920.00
24207	09/23/2025	NEBRASKA DEPARTMENT OF EDUCATION	CONFERENCE REGISTRATION	125.00
24208	09/23/2025	Nebraska Rural Radio Association	PROFESSIONAL SERVICES	175.00
24209	09/23/2025	SARAH OCHOA	PROFESSIONAL SERVICES	150.00
24210	09/23/2025	OPTK Networks	TELECOMMUNICATION	6,434.34
24211	09/23/2025	PANHANDLE PUBLIC HEALTH DISTRICT	PROFESSIONAL SERVICES	245.35
24212	09/23/2025	PLATTE VALLEY CREAMERY	SUPPLIES	314.80
24213	09/23/2025	PRINT EXPRESS OF SCOTTSBLUFF	SUPPLIES	248.40
24214	09/23/2025	QUICK CARE MEDICAL SERVICES, INC.	PROFESSIONAL SERVICES	310.00
24215	09/23/2025	RAPID FIRE PROTECTION INC	PROFESSIONAL SERVICES	2,321.00
24216	09/23/2025	Rapid Fire Protection INC	PROFESSIONAL SERVICES	2,279.00
24217	09/23/2025	SHAWNA REISH	PROFESSIONAL SERVICES	60.00
24218	09/23/2025	KERI RUFF	PROFESSIONAL SERVICES	135.00
24219	09/23/2025	SANDBERG IMPLEMENT, INC	SUPPLIES	32.00
24220	09/23/2025	Sauder's Automotive	SUPPLIES	75.69
24221	09/23/2025	SCHOOL HEALTH CORPORATION	SUPPLIES	136.44
24222	09/23/2025	School Outfitters	SUPPLIES	3,614.83
24223	09/23/2025	SCOTTSBLUFF FAMILY YMCA	FACILITY RENT	50.00
24224	09/23/2025	SCOTTSBLUFF PUBLIC SCHOOLS	PROFESSIONAL SERVICES	1,226.75
24225	09/23/2025	SONNY'S SUPER FOODS/BRIDGEPORT	SUPPLIES	827.83
24226	09/23/2025	STAPLES ADVANTAGE	SUPPLIES	467.45
24227	09/23/2025	STATE CHEMICAL SOLUTIONS	SUPPLIES	632.26
24228	09/23/2025	Taco De Oro	PROFESSIONAL SERVICES	304.10
24229	09/23/2025	TEAM CHEVROLET	PROFESSIONAL SERVICES	1,005.29
24230	09/23/2025	THE UNIVERSITY OF NEBRASKA - LINCOLN	UNL RENT	3,042.00
24231	09/23/2025	Wash-It LLC DBA Hi Performance Car Wash	PROFESSIONAL SERVICES	84.64
24232	09/23/2025	Waste Connections of Nebraska, Inc	PROFESSIONAL SERVICES	98.76
24233	09/23/2025	WESTERN COOPERATIVE COMPANY	SUPPLIES	220.28
24234	09/23/2025	WESTERN NEBRASKA COMMUNITY COLLEGE	PROFESSIONAL SERVICES	1,824.75
24235	09/23/2025	Western Pathology Consultants, Inc	PROFESSIONAL SERVICES	130.00
24236	09/23/2025	WNCC, Treasurer	CDC RENT	3,365.00
DIRECT DEPOSIT				
2215	09/02/2025	GREAT PLAINS COMMUNICATIONS	TELECOMMUNICATION	3,537.49
2216	09/09/2025	GREAT PLAINS COMMUNICATIONS	TELECOMMUNICATION	1,408.83
2217	09/09/2025	Quadient Finance USA, Inc.	POSTAGE	500.27
2218	09/23/2025	Caitlyn Lastovica	PROFESSIONAL SERVICES	195.00
2219	09/23/2025	CENTURYLINK	TELECOMMUNICATION	739.43
2220	09/23/2025	Crisis Prevention Institute, INC	PROFESSIONAL SERVICES	2,025.86
2221	09/23/2025	Lacee James	SIXPENCE REIMBURSEMENT	135.00
2222	09/23/2025	BRITTANY KOUBA	SIXPENCE REIMBURSEMENT	135.00
2223	09/23/2025	LORI KOUBA	SIXPENCE REIMBURSEMENT	411.30

2224	09/23/2025	ADRIAN LOZOYA	SIXPENCE REIMBURSEMENT	135.00
2225	09/23/2025	PAULA PANDURO	SIXPENCE REIMBURSEMENT	135.00
2226	09/23/2025	LILLIAN RALSTON	SIXPENCE REIMBURSEMENT	135.00
2227	09/23/2025	Rachel Rasmussen	SIXPENCE REIMBURSEMENT	135.00
2228	09/23/2025	Totally Tots LLC	SIXPENCE REIMBURSEMENT	200.00
2229	09/23/2025	Amanda Anderson	MILEAGE REIMBURSEMENT	912.80
2230	09/23/2025	ANITA'S GREENSCAPING, INC	PROFESSIONAL SERVICES	555.00
2231	09/23/2025	Bayard Tiger Cub Childcare Center	SIXPENCE REIMBURSEMENT	225.00
2232	09/23/2025	Angela Borgmann	SIXPENCE REIMBURSEMENT	135.00
2233	09/23/2025	Pamela Brezenski	MILEAGE REIMBURSEMENT	196.00
2234	09/23/2025	Jessica Broderick	CELL REIMBURSE	50.00
2235	09/23/2025	CAPITAL BUSINESS	SUPPLIES	2,810.38
2236	09/23/2025	CAPITAL BUSINESS SYSTEMS	SUPPLIES	1,475.66
2237	09/23/2025	Carpenter Center	RENT	5,200.00
2238	09/23/2025	Jaden Criswell	MILEAGE REIMBURSEMENT	410.90
2239	09/23/2025	Arnulfo Duque	CELL REIMBURSE	500.00
2240	09/23/2025	EGAN SUPPLY CO.	SUPPLIES	84.55
2241	09/23/2025	Ruth Escamilla	MILEAGE REIMBURSEMENT	351.29
2242	09/23/2025	FATHER FLANAGAN'S BOYS' HOME	PROFESSIONAL SERVICES	6,781.59
2243	09/23/2025	FBG SERVICE CORPORATION	PROFESSIONAL SERVICES	1,227.59
2244	09/23/2025	Tessa Fraass	MILEAGE REIMBURSEMENT	275.94
2245	09/23/2025	Meggin Funk	MILEAGE REIMBURSEMENT	880.60
2246	09/23/2025	Amy Garza	MILEAGE REIMBURSEMENT	192.22
2247	09/23/2025	Anna Gamboa	PROFESSIONAL SERVICES	4,345.00
2248	09/23/2025	Krystie Hohnstein	CELL REIMBURSE	50.00
2249	09/23/2025	Humanex Ventures LLC	PROFESSIONAL SERVICES	3,500.00
2250	09/23/2025	Roxane Humphrey	MILEAGE REIMBURSEMENT	121.50
2251	09/23/2025	IDEAL LINEN SUPPLY	SUPPLIES	567.98
2252	09/23/2025	Ideal Linen/Bluffs	SUPPLIES	1,753.81
2253	09/23/2025	Ideal Linen/Bluffs	SUPPLIES	393.27
2254	09/23/2025	Inland Truck Parts Company	SUPPLIES	847.10
2255	09/23/2025	Lynndee Jacobson	MILEAGE REIMBURSEMENT	112.14
2256	09/23/2025	Denita Julius	MILEAGE REIMBURSEMENT	674.80
2257	09/23/2025	Megan Lantis	MILEAGE REIMBURSEMENT	646.80
2258	09/23/2025	LEGACY COOPERATIVE	FUEL	4,166.17
2259	09/23/2025	Kathy Weber	SIXPENCE REIMBURSEMENT	154.90
2260	09/23/2025	Jennifer Lopez	MILEAGE REIMBURSEMENT	180.60
2261	09/23/2025	LR4, LLC	HS BRIDGEPORT RENT	600.00
2262	09/23/2025	Renee Miller	MILEAGE REIMBURSEMENT	75.60
2263	09/23/2025	Bobbie Moseman	MILEAGE REIMBURSEMENT	626.50
2264	09/23/2025	Nicole Murphy	MILEAGE REIMBURSEMENT	504.56
2265	09/23/2025	ONE SOURCE	PROFESSIONAL SERVICES	574.00
2266	09/23/2025	OverDrive, Inc	SUPPLIES	8,195.00
2267	09/23/2025	PowerSchool Group LLC	SUPPLIES	1,689.87
2268	09/23/2025	Samantha Rust	MILEAGE REIMBURSEMENT	1,139.20
2269	09/23/2025	Betty Schubauer	MILEAGE REIMBURSEMENT	1,013.25
2270	09/23/2025	SHERWIN-WILLIAMS CO	SUPPLIES	132.01
2271	09/23/2025	RUSSELL SMITH	ELC RENT	2,250.00
2272	09/23/2025	Stephanie Smith	REIMBURSEMENT	66.66
2273	09/23/2025	Sterling Computers Corporation	SUPPLIES	6,359.71
2274	09/23/2025	Dawn Terrell	MILEAGE REIMBURSEMENT	322.14
2275	09/23/2025	Dana Tewahade	REIMBURSEMENT	40.00
2276	09/23/2025	Kalyn Tisue	MILEAGE REIMBURSEMENT	111.30
2277	09/23/2025	Allison Tramp	MILEAGE REIMBURSEMENT	449.40
2278	09/23/2025	Brittain Trave	MILEAGE REIMBURSEMENT	514.73
2279	09/23/2025	Triton Sensors	SUPPLIES	399.23
2280	09/23/2025	Two Smokin Grills	PROFESSIONAL SERVICES	660.00
2281	09/23/2025	Angela Luppen	SIXPENCE REIMBURSEMENT	231.40
				1,494,253.34

HEAD START DIRECTOR PERFORMANCE REPORT

MONTH OF: August 2025

PREPARED BY: Krystie Hohnstein, Director

Program	Funding Source	Funding Period	Performance Required	Performance Indicators
Early Head Start *With newly accepted children all EHS slots are filled.	HHS	4/1/25-3/31/26	72 children 55% income eligible 35% mid-over-income 10% over-income 10% disabilities 85% attendance	60 children* 93% income eligible 5% mid-over-income 2% over-income disabilities 97.8% attendance
Head Start *With accepted children the total HS children is 182. Many partnerships are still working on filling their open slots. **Based on the 51 children enrolled.	HHS	4/1/25-3/31/26	202 children 55% income eligible 35% mid-over-income 10% over-income 10% disabilities 85% attendance	51 Children* 82% income eligible 8% mid-over-income 10% over-income 29.4% disabilities ** 97.6% attendance
HHS Requirements	HS	EHS	HS / EHS NOTES	Target
Developmental Screenings			not yet started	100% 45 day
Social-Emotional Screenings			in progress	100% 45 day
Vision Screenings			not yet started	100% 45 day
Hearing Screenings			not yet started	100% 45 day
Speech Screenings			not yet started	100% 45 day
Dental Exams				100% 90 day
Dental Screenings				100% 45 day
Physical Exams/Well-child checks				100% 90 day
Immunizations Up-to-Date				100% on-going
Lead Screenings				100% 90 day
1 st Teacher Home Visit			in progress	100% within 2 weeks of enrollment
2 nd Teacher Home Visit				100%
1 st Parent Teacher Conf.				100%
2 nd Parent Teacher Conf.				100%
Bus Evacuations	1		8/21/25	3 per year
Family Partnership Agreements/ Set Goals			In Progress	80-100%
Family Goals Met (YTD)			Goal Setting In Progress	80-100%
Family Development Referrals (YTD)			In Progress	As needed per family needs
Family Needs Assessments Completed			In Progress	80-100% 3-4 times/year

Capacity Development

Current issues impacting work:

Grants Submitted:

Policy Council/Policy & Procedure Approval: Nutrition Written Plan Review

Staff Development & Accomplishments:

In-House Training Provided: August preservice training took place the first two weeks of August. This training included Safe with You, CPR/First Aid, Education Training (curriculum, pyramid model, active supervision, etc.), Nutrition training, Family Advocate training, Transportation training, and Public School Partnership training. In addition, the ESU 13 Unit Improvement Day and the Head Start all-staff day were held. It was a great two weeks preparing for the upcoming year!

Training Attended:

Intensive Coaching: During training weeks, ESU 13 Head Start staff and Public Partnership staff completed their coaching interest surveys. There were multiple individuals who showed interest and coach will now work with them to get needs assessments completed.

Number of Coaches: 1 **Number of Coachees:** 9 **Goals Completed:** *not yet set*

CLASS Observations Completed: Observations will begin in September.

Behavioral Health Observations Completed: Observations will begin in September.

Partnerships & Collaborations

Program Coordination:

Public Schools –

Intra-Agency –

Inter-Agency –Other –

Community Involvement:

Parent Community Projects – None yet

Parent Meetings – None yet

Father/Mother Engagement: None yet

Recruitment- ESU13 Head Start attended the Scottsbluff National Night Out on August 5th from 6-8. There were 10 employees that supported this event with setup, games, program information sharing and general interactions with attendees. This event was very well attended by the public and a great amount of program information was provided to families in our communities. Social Media posts continue to be shared to keep the public aware of the program.

HEAD START DIRECTOR PERFORMANCE REPORT

MONTH OF: August 2025

PREPARED BY: Krystie Hohnstein, Director

Policy Council Meeting
8-26-25

Submitted by: Brandy Klinesmith and Teena Branson

Members Present: Vanessa Gleason, Brandy Klinesmith, Kristen Gompert, Cara Edington, Debra Jo Mason, Tiah Alvizar, Brittian Reinmuth, Jessica Brenizer, Maria Garcia, Echo Woyak, Jessica Goodrich, Shayna Hudson, Makenna Sempek, Veronica Gonzales,

Guests Present: NA

Staff Present: Kerry Mehling, Krystie Hohnstein, Lauren Starke, Joan DeWitt, Teena Branson, Crystal Smith, Susie Dominguez

Board Members Present: Tom Millette

Policy Council Meeting called to order by Tiah Alvizar, at 6:04pm. There were no new member introductions needed. Members reviewed the minutes from the July meeting. **Jessica Goodrich moved to approve the July minutes. Debra Jo Mason seconded the motion. Motion carried by roll call vote.**

Director's Report:

All members received a copy of the Director's report. Krystie Hohnstein reported on the enrollment numbers for the start of the year. The majority of the Teacher home visits have been completed, but numbers are still being entered. The first bus evacuation was completed this month. There was many pre-service trainings in preparation for the new year. Observations for classrooms and behavior health will start in September. National Night out went great as well for recruitment efforts.

Finance Report:

Head Start Preschool spending decreased during July due to not paying partnership school tuition. Head Start Preschool TTA had a lot of training, but currently is not exceeding the training budget. EHS spending was very similar to the prior month. EHS TTA had minimal training, but this will pick up in the coming months. The administrative cost percentage is well below 15% at 7.07%. The credit card report was reviewed and questions on charges were answered by Lauren. **Echo Woyak moved to approve the finance report. Jessica Brenizer seconded the motion. Motion carried by roll call vote.**

Board Report: Director Krystie Hohnstein reported on the Board Minutes, the new board member Eric Packer, was elected for the vacancy in District 11 and then the regular meeting took place. Dr. Barrett was asked to serve on the NDE Commissioner's Superintendent Advisory Committee, there are updates to Rule 11 that were discussed, ESU13 was awarded the Comprehensive State Literacy Development Grant to provide literacy training in 11 districts.

Old Business: Results of the 3rd Parent/Staff Self-Assessment-Members received a copy of the survey overviews in their monthly packets. The majority of the results were similar to previous years. Overall, the results were good. Teachers would like more time was a common response. Parents seemed to be overall satisfied.

New Business:

ESU#13 Employee Handbook and Human Resources Written Plan Review: Crystal Smith ESU13 Human Resources Manager presented on the handbook updates, the ESU/Head start turnover, retention and exit information along with employment trends and statistics.

5 Year Continuation Grant (Due December 2025): Krystie Hohnstein stated that there are no new updates. Community and Self-Assessment results will be reviewed to see if any changes will be needed in the upcoming grant application. Updates will be provided as the process moves forward.

Head Start One-Time Funds Grant Submission: Lauren Starke & Krystie Hohnstein reported on this. There are one-time funds grants that can be utilized for the nutrition program component. These could include kitchen updates, resources, and new nutrition supplies for the centers. A total of \$124,277 will be applied for. If it is awarded, then it will need to be used over the fiscal year. **Veronica Gonzales moved to approve the one-time funds grant submission. Brittain Reinmuth seconded the motion. Motion approved by roll call vote.**

Employment Openings - Agency-wide employment openings are found on the ESU13 website (www.esu13.org) under *Employment Openings*. There are no current employment openings within Head Start. Prospective Employees can also apply directly on this site. This was shown to members.

New Hires: Nirupama Das was hired on 8/4/25 for a full-time, full year Assistant Teacher at ELC. She volunteered over the summer and has two degrees in education from India and is in the process of getting those converted to American degrees. She also has ECE experience from her time working in India. *updates: employee records have been converted and she is now a teacher and has her CDA (8/28/25)

Veronica Gonzales moved to approve the New Staff Hires. Maria Garcia seconded the motion. Motion approved by roll call vote.

Center Reports: Minatare, HS CDC, and HS ELC provided center reports

The next meeting is scheduled for Tuesday, September 30th. Dinner will be served at 5:45pm and the meeting will begin promptly at 6:00pm.

**Remember to return your Policy Council Binders at this meeting to be updated for the new year.*

Meeting adjourned at 6:56 p.m.

	PP3-1 6940-4941				
	HEAD START - OPERATING				
	AUGUST 2025				
		CURRENT	PREVIOUS	Budget Period	2025-2026 BUDGET
		MONTH	MONTH	YTD	
Account Number	Account Description	August 2025	July 2025	04/01/25 - 3/31/26	04/01/25 - 3/31/26
01 6940 4941 110 000 000	Non-Instructional / Staff	\$ 23,300.92	\$ 24,332.58	\$ 103,412.11	
01 6940 4941 110 000 000 2	Non-Instructional / Staff	\$ 2,102.88	\$ 2,102.88	\$ 8,411.52	
01 6940 4941 111 000 000	Certificated / Salaries	\$ 5,885.18	\$ 5,863.45	\$ 23,540.78	
01 6940 4941 112 000 000	Instructional Aides	\$ 22,291.18	\$ 21,234.98	\$ 83,359.91	
01 6940 4941 113 000 000	Substitute	\$ -	\$ -	\$ -	
01 6940 4941 116 000 000	Professional Non-Certificated /Staff	\$ 18,943.18	\$ 19,890.54	\$ 76,829.92	
01 6940 4941 116 000 000 2	Professional Non-Certificated /Staff	\$ 9,740.64	\$ 9,698.23	\$ 38,962.56	
01 6940 4941 210 000 000	Non Instructional / Group Insurance	\$ 1,896.23	\$ 1,896.23	\$ 7,638.07	
01 6940 4941 210 000 000 2	Non Instructional / Group Insurance	\$ 366.34	\$ 366.34	\$ 1,465.36	
01 6940 4941 211 000 000	Certificated / Group Insurance	\$ 31.24	\$ 31.24	\$ 124.96	
01 6940 4941 212 000 000	Instructional Aides / Group Insurance	\$ 1,291.37	\$ 1,830.77	\$ 6,771.11	
01 6940 4941 216 000 000	Professional Non-Certificated / Group Insurance	\$ 1,099.55	\$ 1,099.55	\$ 4,390.48	
01 6940 4941 216 000 000 2	Professional Non-Certificated / Group Insurance	\$ 734.23	\$ 734.23	\$ 2,936.92	
01 6940 4941 220 000 000	Non-Instructional / FICA	\$ 1,699.03	\$ 1,788.94	\$ 7,576.39	
01 6940 4941 220 000 000 2	Non-Instructional / FICA	\$ 151.84	\$ 151.84	\$ 606.56	
01 6940 4941 221 000 000	Certificated / FICA	\$ 450.22	\$ 450.22	\$ 1,800.88	
01 6940 4941 222 000 000	Instructional Aides / FICA	\$ 1,666.20	\$ 1,583.74	\$ 6,178.90	
01 6940 4941 223 000 000	Substitutes / FICA	\$ -	\$ -	\$ -	
01 6940 4941 226 000 000	Professional Non-Certificated / FICA	\$ 1,396.80	\$ 1,477.69	\$ 5,668.09	
01 6940 4941 226 000 000 2	Professional Non-Certificated / FICA	\$ 707.40	\$ 707.40	\$ 2,829.60	
01 6940 4941 230 000 000	Non-Instructional / Retirement	\$ 1,882.72	\$ 1,977.69	\$ 9,355.93	
01 6940 4941 230 000 000 2	Non-Instructional / Retirement	\$ 169.91	\$ 169.91	\$ 755.26	
01 6940 4941 231 000 000	Certificated / Retirement	\$ 475.52	\$ 475.52	\$ 2,113.70	
01 6940 4941 232 000 000	Instructional Aides /Retirement	\$ 1,601.03	\$ 1,392.33	\$ 6,912.78	
01 6940 4941 236 000 000	Professional Non-Certificated / Retirement	\$ 1,530.61	\$ 1,616.03	\$ 6,888.97	
01 6940 4941 236 000 000 2	Professional Non-Certificated / Retirement	\$ 787.04	\$ 787.04	\$ 3,498.40	
01 6940 4941 262 000 000	Instructional Aides / Unemployment	\$ -	\$ -	\$ -	
01 6940 4941 270 000 000	Non Instructional Work Comp	\$ -	\$ -	\$ -	
01 6940 4941 270 000 000 2	Non Instructional Work Comp	\$ -	\$ -	\$ -	
01 6940 4941 272 000 000	Instructional Aides / Workers Comp	\$ -	\$ -	\$ -	
01 6940 4941 276 000 000	Proff Non Cert Work Comp	\$ -	\$ -	\$ -	
01 6940 4941 276 000 000 2	Professional Non-Certificated / Workers Comp	\$ -	\$ -	\$ -	
01 6940 4941 290 000 000	Non Instructional / Other Benefits	\$ 3.58	\$ 147.13	\$ 157.87	
01 6940 4941 290 000 000 2	Non Instructional / Other Benefits	\$ -	\$ -	\$ -	
01 6940 4941 291 000 000	Certificated / Other Benefits	\$ -	\$ 21.75	\$ 21.75	
01 6940 4941 292 000 000	Instructional Aides / Other Benefits	\$ -	\$ 154.21	\$ 154.21	
01 6940 4941 296 000 000	Professional Non-Certificated / Other Benefits	\$ 1.10	\$ 110.94	\$ 114.24	
01 6940 4941 296 000 000 2	Professional Non-Certificated / Other Benefits	\$ 3.58	\$ 45.99	\$ 56.73	
01 6940 4941 330 000 000	Employee Training and Development	\$ -	\$ -	\$ -	
01 6940 4941 333 000 000	Staff Mileage Reimbursement	\$ -	\$ -	\$ -	
01 6940 4941 340 000 000	Professional Services - Miscellaneous	\$ -	\$ -	\$ 373.75	
01 6940 4941 340 317 000	Professional Services - Legal Services	\$ -	\$ -	\$ -	
01 6940 4941 340 430 000	Professional Services - Vehicle Maintenance	\$ 373.82	\$ -	\$ 730.41	
01 6940 4941 340 497 000	Professional Services - Building Maintenance	\$ 199.12	\$ -	\$ 199.12	
01 6940 4941 340 540 000	Professional Services - Advertising	\$ -	\$ -	\$ -	
01 6940 4941 340 591 000	Professional Services - School District	\$ -	\$ -	\$ -	
01 6940 4941 340 683 000	Professional Services - Employee Health	\$ 50.50	\$ 139.38	\$ 380.77	
01 6940 4941 340 685 000	Professional Services - Background Checks	\$ 27.50	\$ 50.57	\$ 207.81	
01 6940 4941 340 685 000 2	Other Professional Services	\$ -	\$ -	\$ -	
01 6940 4941 382 000 000	Distance Education and Telecommunications	\$ 159.77	\$ 1,148.30	\$ 2,162.64	
01 6940 4941 382 000 000 2	Distance Education and Telecommunications	\$ 32.50	\$ 32.50	\$ 130.00	
01 6940 4941 490 000 000	Other Purchased Property Services	\$ 1,055.10	\$ 674.96	\$ 3,819.86	
01 6940 4941 490 410 000	Other Purchased Property Services - Supplies	\$ -	\$ -	\$ -	
01 6940 4941 490 441 000	Rentals of Land and Buildings	\$ 2,854.55	\$ 2,943.10	\$ 13,792.86	
01 6940 4941 490 441 000 2	Rentals of Land and Buildings	\$ 444.85	\$ 479.79	\$ 2,106.20	
01 6940 4941 490 497 000	Other Supplies and Materials	\$ -	\$ -	\$ -	
01 6940 4941 531 000 000	Postage	\$ 224.76	\$ 61.12	\$ 433.50	
01 6940 4941 550 000 000	Printing and Binding	\$ 165.29	\$ 165.29	\$ 693.88	
01 6940 4941 550 000 000 2	Printing and Binding	\$ 46.49	\$ 46.49	\$ 195.16	
01 6940 4941 569 000 000	Tuition to Other School Districts	\$ -	\$ -	\$ 98,002.00	
01 6940 4941 580 471 000	Travel Expense - Parent Engagement	\$ -	\$ 50.82	\$ 101.78	
01 6940 4941 580 520 000	Insurance-Auto/Liability	\$ -	\$ -	\$ -	
01 6940 4941 580 670 000	Travel Expense - Local Travel	\$ 171.13	\$ 43.14	\$ 954.39	
01 6940 4941 580 670 000 2	Travel Expense - Local Travel	\$ -	\$ -	\$ -	
01 6940 4941 610 000 000	Supplies	\$ -	\$ -	\$ -	
01 6940 4941 610 000 000 2	Supplies	\$ -	\$ -	\$ -	
01 6940 4941 610 410 000	Supplies - General Supplies	\$ 604.45	\$ 804.37	\$ 2,146.30	
01 6940 4941 610 412 000	Supplies - Office Supplies	\$ 96.79	\$ 21.16	\$ 141.34	
01 6940 4941 610 412 000 2	Supplies - Office Supplies	\$ -	\$ -	\$ -	
01 6940 4941 610 415 000	Supplies - Co-Op Purchases	\$ -	\$ -	\$ -	
01 6940 4941 610 428 000	Supplies - Classroom Supplies	\$ 397.14	\$ 873.19	\$ 2,110.28	
01 6940 4941 610 430 000	Supplies - Vehicle Repair	\$ -	\$ -	\$ -	
01 6940 4941 610 471 000	Supplies - Policy Council /Socialization	\$ 345.37	\$ 102.11	\$ 864.43	
01 6940 4941 610 471 000 2	Supplies - Policy Council /Socialization	\$ -	\$ 38.25	\$ 38.25	
01 6940 4941 610 495 000	Supplies - Nursery Supplies	\$ -	\$ 39.94	\$ 59.91	
01 6940 4941 610 497 000	Supplies - Building Maintenance	\$ 62.26	\$ 815.06	\$ 1,130.00	
01 6940 4941 610 540 000	Supplies - Advertising	\$ -	\$ -	\$ -	
01 6940 4941 610 621 000	Supplies - Utility Services	\$ 472.47	\$ 730.93	\$ 2,419.89	
01 6940 4941 610 626 000	Supplies - Bus Fuel	\$ -	\$ -	\$ 690.27	
01 6940 4941 610 643 000	Web/Cloud Based Software	\$ 6,320.60	\$ -	\$ 8,832.24	
01 6940 4941 650 460 000	Technology - Computer Hardware	\$ -	\$ -	\$ -	
01 6940 4941 650 460 000 2	Technology - Computer Hardware	\$ -	\$ -	\$ -	
01 6940 4941 650 465 000	Technology - Computer Software	\$ -	\$ -	\$ -	
01 6940 4941 739 000 000	Machinery	\$ -	\$ -	\$ -	
01 6940 4941 810 000 000	Dues and Fees	\$ -	\$ 56.97	\$ 1,062.22	
01 6940 4941 810 430 000	Dues and Fees - Auto Supplies	\$ -	\$ -	\$ -	
01 6940 4941 950 000 000 2	Indirect Costs	\$ -	\$ -	\$ -	
		27			
		\$ 114,313.78	\$ 111,456.63	\$ 556,313.22	\$ 2,051,842.00
01 6940 4941 xxx xxx xxx 2	Notates ADMINISTRATIVE Expense				
\$61,954.27 ADMINISTRATIVE Expense YTD TOTAL			Percent of Budget Period (5 of 12 mo)	Percent Expended	
			41.7%	27.1%	

	PP3-1 6940-4945				
	HEAD START - TTA				
	(Training and Technical Assistance)				
	AUGUST 2025				
		CURRENT	PREVIOUS	YTD	2025-2026 BUDGET TTA HEAD START
		MONTH	MONTH	BUDGET PERIOD	
Account Number	Account Description	August 2025	July 2025	04/01/25 - 3/31/26	
01 6940 4945 330 675 000	Employee Development	\$ 87.67	\$ 2,006.12	\$ 2,093.79	
01 6940 4945 330 675 000 2	Employee Development	\$ 377.61	\$ 860.47	\$ 1,238.08	
01 6940 4945 330 692 000	Dues and Fees	\$ -	\$ 217.97	\$ 217.97	
01 6940 4945 330 692 000 2	Dues and Fees	\$ -	\$ -	\$ -	
01 6940 4945 340 000 000	Professional Services	\$ -	\$ -	\$ -	
01 6940 4945 340 675 000	Employee Development - Conference Registration	\$ -	\$ -	\$ -	
01 6940 4945 340 675 000 2	Employee Development - Conference Registration	\$ -	\$ -	\$ -	
01 6940 4945 340 692 000	Employee Development - Tuition Expense	\$ -	\$ -	\$ -	
01 6940 4945 340 692 000 2	Employee Development - Tuition Expense	\$ -	\$ -	\$ -	
01 6940 4945 610 410 000	Supplies - Material Costs	\$ -	\$ -	\$ -	
01 6940 4945 610 490 000	Supplies - Food Costs	\$ -	\$ -	\$ -	
		\$ 465.28	\$ 3,084.56	\$ 3,549.84	\$ 26,931.00
01 6940 4945 xxx xxx xxx 2	Notates ADMINISTRATIVE Expense				
\$1,238.08 ADMINISTRATIVE Expense YTD TOTAL		Percent of Budget Period (5 of 12 mo)		Percent Expended	
		41.7%		13.2%	

	PP3-1 6940-4943				
	EARLY HEAD START - OPERATING				
	AUGUST 2025				
		CURRENT	PREVIOUS	Budget Period	2025-2026 BUDGET
		MONTH	MONTH	YTD	
Account Number	Account Description	August 2025	July 2025	04/01/25 - 3/31/26	04/01/25 - 3/31/26
01 6940 4943 110 000 000	Non-Instructional / Staff	\$ 17,032.68	\$ 16,959.18	\$ 67,948.92	
01 6940 4943 110 000 000 2	Non-Instructional / Staff	\$ 1,132.32	\$ 1,132.32	\$ 4,529.28	
01 6940 4943 112 000 000	Instructional Aides	\$ 67,066.76	\$ 68,846.47	\$ 272,565.64	
01 6940 4943 116 000 000	Professional Non-Certificated /Staff	\$ 14,678.12	\$ 14,445.96	\$ 58,544.48	
01 6940 4943 116 000 000 2	Professional Non-Certificated /Staff	\$ 4,733.79	\$ 4,712.47	\$ 18,935.16	
01 6940 4943 210 000 000	Non Instructional / Group Insurance	\$ 911.16	\$ 911.55	\$ 3,654.41	
01 6940 4943 210 000 000 2	Non Instructional / Group Insurance	\$ 197.26	\$ 197.26	\$ 789.04	
01 6940 4943 212 000 000	Instructional Aides / Group Insurance	\$ 2,303.42	\$ 2,341.08	\$ 9,845.54	
01 6940 4943 216 000 000	Professional Non-Certificated / Group Insurance	\$ 943.45	\$ 943.45	\$ 3,773.80	
01 6940 4943 216 000 000 2	Professional Non-Certificated / Group Insurance	\$ 354.66	\$ 354.66	\$ 1,418.64	
01 6940 4943 220 000 000	Non-Instructional / FICA	\$ 1,261.35	\$ 1,264.39	\$ 5,031.50	
01 6940 4943 220 000 000 2	Non-Instructional / FICA	\$ 81.65	\$ 81.65	\$ 326.60	
01 6940 4943 222 000 000	Instructional Aides / FICA	\$ 5,072.79	\$ 5,250.38	\$ 20,605.04	
01 6940 4943 226 000 000	Professional Non-Certificated / FICA	\$ 1,063.33	\$ 1,050.47	\$ 4,240.46	
01 6940 4943 226 000 000 2	Professional Non-Certificated / FICA	\$ 342.85	\$ 342.85	\$ 1,371.40	
01 6940 4943 230 000 000	Non-Instructional / Retirement	\$ 1,376.25	\$ 1,379.45	\$ 6,098.76	
01 6940 4943 230 000 000 2	Non-Instructional / Retirement	\$ 91.49	\$ 91.49	\$ 406.68	
01 6940 4943 232 000 000	Instructional Aides /Retirement	\$ 5,311.29	\$ 5,426.03	\$ 24,011.55	
01 6940 4943 236 000 000	Professional Non-Certificated / Retirement	\$ 1,185.99	\$ 1,172.42	\$ 5,258.17	
01 6940 4943 236 000 000 2	Professional Non-Certificated / Retirement	\$ 382.49	\$ 382.49	\$ 1,700.18	
01 6940 4943 262 000 000	Instructional Aides / Unemployment	\$ -	\$ -	\$ -	
01 6940 4943 270 000 000	Non Instructional Work Comp	\$ -	\$ -	\$ -	
01 6940 4943 270 000 000 2	Non Instructional Work Comp	\$ -	\$ -	\$ -	
01 6940 4943 272 000 000	Instructional Aides / Workers Comp	\$ -	\$ -	\$ -	
01 6940 4943 276 000 000	Proff Non Cert Work Comp	\$ -	\$ -	\$ -	
01 6940 4943 276 000 000 2	Professional Non-Certificated / Workers Comp	\$ -	\$ -	\$ -	
01 6940 4943 290 000 000	Non-Instructional / Other Benefits	\$ 1.92	\$ 115.02	\$ 120.78	
01 6940 4943 290 000 000 2	Non-Instructional / Other Benefits	\$ -	\$ -	\$ -	
01 6940 4943 292 000 000	Instructional Aides / Other Benefits	\$ -	\$ 541.79	\$ 541.79	
01 6940 4943 296 000 000	Professional Non-Certificated / Other Benefits	\$ 4.40	\$ 68.56	\$ 81.76	
01 6940 4943 296 000 000 2	Professional Non-Certificated / Other Benefits	\$ 1.92	\$ 23.24	\$ 29.00	
01 6940 4943 330 000 000	Employee Training and Development	\$ -	\$ -	\$ -	
01 6940 4943 333 000 000	Staff Mileage Reimbursement	\$ -	\$ -	\$ -	
01 6940 4943 340 000 000	Professional Services - Miscellaneous	\$ -	\$ -	\$ 1,121.25	
01 6940 4943 340 317 000	Professional Services - Legal Services	\$ -	\$ -	\$ -	
01 6940 4943 340 430 000	Professional Services - Vehicle Maintenance	\$ 150.44	\$ -	\$ 150.44	
01 6940 4943 340 471 000	Other Professional Services	\$ -	\$ -	\$ -	
01 6940 4943 340 497 000	Professional Services - Building Maintenance	\$ 780.68	\$ -	\$ 780.68	
01 6940 4943 340 540 000	Professional Services - Advertising	\$ -	\$ -	\$ -	
01 6940 4943 340 683 000	Professional Services - Employee Health	\$ 93.65	\$ 163.62	\$ 571.38	
01 6940 4943 340 685 000	Professional Services - Background Checks	\$ 27.50	\$ 56.93	\$ 346.19	
01 6940 4943 340 685 000 2	Other Professional Services	\$ -	\$ -	\$ -	
01 6940 4943 382 000 000	Distance Education and Telecommunications	\$ 27.97	\$ 2,840.50	\$ 3,720.19	
01 6940 4943 382 000 000 2	Distance Education and Telecommunications	\$ 17.50	\$ 17.50	\$ 70.00	
01 6940 4943 490 000 000	Other Purchased Property Services	\$ 2,065.50	\$ 1,762.64	\$ 7,485.14	
01 6940 4943 490 441 000	Rentals of Land and Buildings	\$ 3,469.50	\$ 3,496.38	\$ 16,930.35	
01 6940 4943 490 441 000 2	Rentals of Land and Buildings	\$ 135.30	\$ 145.93	\$ 640.59	
01 6940 4943 490 497 000	Other Supplies and Materials	\$ -	\$ -	\$ -	
01 6940 4943 531 000 000	Postage	\$ -	\$ -	\$ 55.00	
01 6940 4943 550 000 000	Printing and Binding	\$ 273.75	\$ 273.75	\$ 1,149.21	
01 6940 4943 550 000 000 2	Printing and Binding	\$ 30.99	\$ 30.99	\$ 130.10	
01 6940 4943 580 471 000	Travel Expense - Parent Engagement	\$ -	\$ -	\$ -	
01 6940 4943 580 520 000	Insurance-Auto/Liability	\$ -	\$ -	\$ -	
01 6940 4943 580 670 000	Travel Expense - Local Travel	\$ 134.73	\$ 203.33	\$ 533.55	
01 6940 4943 580 670 000 2	Travel Expense - Local Travel	\$ -	\$ -	\$ -	
01 6940 4943 610 000 000	Supplies	\$ -	\$ -	\$ -	
01 6940 4943 610 000 000 2	Supplies	\$ -	\$ -	\$ -	
01 6940 4943 610 410 000	Supplies - General Supplies	\$ 1,456.73	\$ 1,999.93	\$ 5,233.40	
01 6940 4943 610 412 000	Supplies - Office Supplies	\$ 52.11	\$ 63.48	\$ 128.18	
01 6940 4943 610 412 000 2	Supplies - Office Supplies	\$ -	\$ -	\$ -	
01 6940 4943 610 428 000	Supplies - Classroom Supplies	\$ 1,314.11	\$ 670.68	\$ 2,553.87	
01 6940 4943 610 430 000	Supplies - Vehicle Repair	\$ -	\$ -	\$ -	
01 6940 4943 610 471 000	Supplies - Policy Council /Socialization	\$ 537.63	\$ 95.21	\$ 1,198.58	
01 6940 4943 610 471 000 2	Supplies - Policy Council /Socialization	\$ -	\$ 20.59	\$ 20.59	
01 6940 4943 610 495 000	Supplies - Nursery Supplies	\$ 374.96	\$ 303.27	\$ 2,238.77	
01 6940 4943 610 497 000	Supplies - Building Maintenance	\$ 212.53	\$ 935.89	\$ 1,732.19	
01 6940 4943 610 540 000	Supplies - Advertising	\$ -	\$ -	\$ -	
01 6940 4943 610 621 000	Supplies - Utility Services	\$ 1,253.76	\$ 1,325.11	\$ 4,205.70	
01 6940 4943 610 643 000	Technology - Software	\$ 3,403.40	\$ -	\$ 6,421.74	
01 6940 4943 650 460 000	Technology - Computer Hardware	\$ -	\$ -	\$ -	
01 6940 4943 650 460 000 2	Technology - Computer Hardware	\$ -	\$ -	\$ -	
01 6940 4943 650 465 000	Technology - Computer Software	\$ -	\$ -	\$ -	
01 6940 4943 739 000 000	Machinery	\$ -	\$ -	\$ -	
01 6940 4943 810 000 000	Dues and Fees	\$ -	\$ 42.99	\$ 667.70	
01 6940 4943 950 000 000 2	Indirect Costs	\$ -	\$ -	\$ -	
		\$ 29,141,344.08	\$ 142,483.35	\$ 569,913.37	\$ 1,707,358.00
01 6940 4943 xxx xxx xxx 2	Notates ADMINISTRATIVE Expense				
\$30,346.67 ADMINISTRATIVE Expense YTD TOTAL			Percent of Budget Period (5 of 12 mo)		Percent Expended
			41.7%		33.4%

		PP3-1 6940-4946				
		EARLY HEAD START - TTA				
		(Training and Technical Assistance)				
		AUGUST 2025				
			CURRENT	PREVIOUS	YTD	2025-2026 BUDGET
			MONTH	MONTH	BUDGET PERIOD	TTA
			August 2025	July 2025	04/01/25 - 3/31/26	EARLY HEAD START
Account Number	Account Description					
01 6940 4946 330 675 000	Employee Development	\$ 203.33	\$ 4.90	\$ 208.23		
01 6940 4946 330 675 000 2	Employee Development	\$ -	\$ -	\$ -		
01 6940 4946 330 692 000	TUITION EXPENSE FOR EMPLOYEES	\$ -	\$ -	\$ -		
01 6940 4946 330 692 000 2	TUITION EXPENSE FOR EMPLOYEES	\$ -	\$ -	\$ -		
01 6940 4946 340 000 000	Professional Services	\$ -	\$ -	\$ -		
01 6940 4946 340 675 000	Employee Development - Conference Registration	\$ -	\$ -	\$ -		
01 6940 4946 340 675 000 2	Employee Development - Conference Registration	\$ -	\$ -	\$ -		
01 6940 4946 340 692 000	Employee Development - Tuition Expense	\$ -	\$ -	\$ -		
01 6940 4946 340 692 000 2	Employee Development - Tuition Expense	\$ -	\$ -	\$ -		
01 6940 4946 610 410 000	Supplies - Material Costs	\$ -	\$ -	\$ -		
01 6940 4946 610 490 000	Supplies - Food Costs	\$ -	\$ -	\$ -		
		\$ 203.33	\$ 4.90	\$ 208.23	\$	23,356.00
01 6940 4946 xxx xxx xxx 2	Notates ADMINISTRATIVE Expense					
	\$0.00 ADMINISTRATIVE Expense YTD TOTAL				Percent of Budget Period (5 of 12 mo)	Percent Expended
					41.7%	0.9%

**2025-2026 Budget Period
HS/EHS Administrative Percentage
As of August 31, 2025**

Head Start Operating ADMIN Expenses YTD	\$	61,954.27
Head Start TTA ADMIN Expenses YTD	\$	1,238.08
Early Head Start Operating ADMIN Expenses YTD	\$	30,346.67
Early Head Start TTA ADMIN Expenses YTD	\$	-
TOTAL ADMIN EXPENSES YTD	\$	93,539.02

TOTAL Head Start Operating Expenses YTD	\$	556,313.22
TOTAL Head Start TTA Expenses YTD	\$	3,549.84
TOTAL Early Head Start Operating Expenses YTD	\$	569,913.37
TOTAL Early Head Start TTA Expenses YTD	\$	208.23
HS/EHS Inkind YTD	\$	128,436.19
TOTAL PROGRAM EXPENSES YTD	\$	1,258,420.85

YTD ADMINISTRATIVE PERCENTAGE **7.43%**
(Total Admin Expense YTD/Total Program Expense YTD)

Pd 8/19/2025

Chk #24046

Cardholder Name and Account Number

KERRY MEHLING
4215 AVENUE I
XXXX-XXXX-XXXX-1800



Page 1 of 2



Platte Valley Bank
A Platte Valley Company

Account Information

Statement Closing Date 08/01/2025

Account Summary

Previous Balance \$0.00

Transactions				
Post Date	Trans Date	Reference	Description	Amount
07/08	07/07	24226385X0AW1YMQG	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0	\$51.39
07/10	07/08	24055245YBMQPMT8K	ARBYS 1542 SCOTTSBLUFF NE MCC: 5814 MERCHANT ZIP: 69361	\$99.90
07/15	07/14	244450064BLLAVEV1	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 000000025338	\$125.04
07/15	07/14	244450064BLLAVEXM	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 000000026687	\$352.90
07/17	07/16	244450066BLL9SFG3	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 000000028178	\$111.28
07/20	07/18	242697567S66F2ADG	PLAK SMACKER 847-4585400 IL MCC: 5047 MERCHANT ZIP: 60102 SALES TAX: \$ 103.92 TAX INCLUDED: 1 CUSTOMER CODE: 962620	\$1,588.57
07/24	07/23	24793386Q03RL4P1Q	ETSY, INC. 718-8557955 NY MCC: 5699 MERCHANT ZIP: 11201 SALES TAX: \$ 1.81 TAX INCLUDED: 1 CUSTOMER CODE: 479338001624558	\$27.70
07/27	07/25	24027626E1Z4PGKGE	PAYPAL *POSITIVEPIN 800-282-0085 OK MCC: 5331 MERCHANT ZIP: 74152 SALES TAX: \$ 6.54 TAX INCLUDED: 1	\$100.00
07/27	07/25	24445006FBLLP7FBZ	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 000000054869	\$55.79
07/30	07/29	24226386K0BLHEL1N	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0	\$223.89
07/31	07/30	74226386L0BMNMF3	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0	-\$111.28
08/01	07/31	24445006MBLLD8F1H	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: \$ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 00000005685	\$23.22
08/01	08/01	000000000000COMPC	TOTAL PURCHASES \$2,759.68 TOTAL RETURNS \$111.28 TOTAL \$2,648.40	



Platte Valley Bank
A Platte Valley Company

Cardholder Name and Account Number
KRYSTIE HOHNSTEIN
4215 AVENUE I
XXXX-XXXX-XXXX-9158



Page 1 of 2

Account Information			Account Summary	
Statement Closing Date		08/03/2025	Previous Balance	\$0.00
Transactions				
Post Date	Trans Date	Reference	Description	Amount
07/20	07/18	24692166833ZDKMW0	AMAZON MKTPL*BK98Z4AB3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109 SALES TAX: \$ 0.00 TAX INCLUDED: 2 CUSTOMER CODE: H25-12492	\$27.59
07/24	07/22	24692166Q2YQZ6SSA	TST*FYRE MODERN GRILL Kearney NE MCC: 5812 MERCHANT ZIP: 68845 SALES TAX: \$ 0.00 TAX INCLUDED:	\$53.32
07/25	07/23	24692166D2ZB0B5F3	TST*GOOD EVANS - KEARNEY Kearney NE MCC: 5812 MERCHANT ZIP: 68845 SALES TAX: \$ 2.29 TAX INCLUDED: 1 CUSTOMER CODE: xxJKcw/270d236SaM	\$36.26
07/27	07/24	24013396E04MFS6SQ	ANGUS BURGERS & SHAKES KEARNEY NE MCC: 5812 MERCHANT ZIP:	\$64.91
07/27	07/24	24137466EEJH4A3EM	FIREHOUSE SUBS 1523 QSR KEARNEY NE MCC: 5814 MERCHANT ZIP: 68845 SALES TAX: \$ 0.00 TAX INCLUDED: 0	\$28.66
07/27	07/25	24231686FQ7FRS5PW	PUMP & PANTRY #39 NORTH PLATTE NE MCC: 5542 MERCHANT ZIP: 69103 SALES TAX: \$ 3.00 TAX INCLUDED: 1	\$43.06
07/27	07/25	24445006FEJ4PDJNH	FREDDY'S 52-0003 KEARNEY NE MCC: 5814 MERCHANT ZIP: 68845 SALES TAX: \$ 0.00 TAX INCLUDED: 0	\$22.55
07/27	07/25	24692166E30FBQKQ6	AMAZON MKTPL*N77TD0HH3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109 SALES TAX: \$ 0.00 TAX INCLUDED: 2 CUSTOMER CODE: H25-12557	\$49.43
07/31	07/30	24011346K2X5XTJ5D	AMAZON RETA* EN0EN2Y43 WWW.AMAZON.COWA MCC: 5331 MERCHANT ZIP: 98109 SALES TAX: \$ 0.00 TAX INCLUDED: 2 CUSTOMER CODE: H25-12230	\$4.54
08/03	08/03	000000000000COMPC	TOTAL PURCHASES \$330.32 TOTAL \$330.32 TOTAL FEES FOR THIS PERIOD TOTAL INTEREST FOR THIS PERIOD	



Platte Valley Bank
A Platte Valley Company

Cardholder Name and Account Number

HEAD START 2
4215 AVENUE I
XXXX-XXXX-XXXX-9273



Page 1 of 2

Account Information

Statement Closing Date 08/03/2025

Account Summary

Previous Balance \$0.00

Transactions					
Post Date	Trans Date	Reference	Description	Amount	
07/27	07/25	24445006E2X8KN6PA	WALMART.COM 8009256278 800-966-6546 AR MCC: 5310 MERCHANT ZIP: 72716 SALES TAX: \$ 0.00 TAX INCLUDED:	\$59.96	
08/01	07/31	24445006L8PPYQBGM	WALMART.COM 8009256278 BENTONVILLE AR MCC: 5310 MERCHANT ZIP: 72716 SALES TAX: \$ 0.00 TAX INCLUDED:	\$42.96	
08/03	08/03	000000000000COMPC	TOTAL PURCHASES \$102.92 TOTAL \$102.92 TOTAL FEES FOR THIS PERIOD TOTAL INTEREST FOR THIS PERIOD		

2025-2026 Proposed Budget

PROGRAMS	BUDGETS	INCOME	CORE \$	Taxes	Bond	Cash Reserve	Carryover Special Accts.
1100 1100 VALTS-Valley Alternative Learning School	293,043	242,000		51,043			
1100 1110 NEVA-Nebraska Educational Virtual Academy	183,218	161,500		21,718			
1190 3544 Sixpence CCP Gering July-August 2026	66,409	66,409					
1190 3545 Sixpence CCP Gering September 2025-June 2026	332,050	332,050					
1200 1212 School Transition Specialist	69,675	66,419				3,256	
1200 1232 Meridian School	1,231,027	1,231,027					
1200 1234 LifeLink-Nebraska	286,743	286,743					
1200 3402 Panhandle Beginnings	678,820	616,420		62,400			
1296 1217 Early Childhood Educator	213,196	180,000		33,196			
2120 1241 Supervision Program	298,839	274,260		24,579			
2120 2160 IOP	4,723						4,723
2141/2146 2140 Psychological Services	1,059,691	961,699		97,992			
2151/2156 1216 Speech/Language Services	893,904	882,673		11,231			
2151/2156 1218 Deaf Education Services	197,561	168,741				28,820	
2161/2166 1214 Occupational Therapy	220,999	220,999					
2171/2176 1215 Physical Therapy	60,000	60,000					
2181/2186 1211 Visually Impaired Program	165,155	165,155					
2190 1232 Meridian Activity Account	5,700						5,700
2190 1234 LifeLink Activity Account	2,484						2,484
2190 2501 HS/EHS Non Grant Expenditures	14,281						14,281
2190 2502 Buffington Memorial Head Start Scholarship	2,870						2,870
2190 2550 Medicaid in Public Schools	32,721	32,721					
2213 1970 Staff Training Flow Through	1,500	1,500					
2213 2192 ASD Trainings	13,412	3,500					9,912
2213 2193 Transition Trainings	2,000	2,000					
2213 2200 Literacy	101,818	94,402					7,416
2213 3551 CORE Professional Learning	1,189,044	154,100	608,284	426,660			
2290 2230 School Special Education Inservice	24,449	24,449					
2310 2310 Board of Education	154,242			154,242			
2320 2320 Administration	263,534			263,534			
2320 2321 Administration-Satellite Offices	82,367			82,367			
2510 2508 Grant Administration	465,000	465,000					
2510 2510 General Business	165,450			165,450			
2520 2223 Purchasing, Warehousing, and Distribution	18,824	8,195		10,629			
2560 2560 Public Information	67,768			67,768			
2570 2570 Personnel Services	43,866			43,866			
2580 2226 Distance Learning Consortium	137,319	137,319					
2580 2227 DL Equipment Replacement	299,220	52,500					246,720
2580 2228 Erate Consortium	307,758	273,000		34,758			
2580 2231 School Technology Inservice (SRS)	44,000	44,000					
2590 2509 Central Support	160,819	44,585		116,234			
2590 5614 Staff Fund	2,962						2,962
2590 5615 Sidney Vending	428	428					
2590 5617 Scottsbluff Vending	936	936					
2610 2610 Operation of Scottsbluff Building	112,000			112,000			
2610 2611 Operation of Sidney Building	55,000			55,000			
2610 2612 Operation of HATC Building	40,000			40,000			
2620 2620 Maintenance of Facility	197,634			197,634			
2630 2610 Care and Upkeep of Grounds	13,200			13,200			
2650 2525 Unit Transportation	244,702	184,702		60,000			
2670 2125 Elley Presentation Consortium	16,311	3,000					13,311
2712 2760 School Age Transportation	23,261	23,261					
3100 2190 Lunch Program (Meridian/LifeLink/Pan Beg.)	42,151	42,151					
3300 2191 PELC Trainings	9,310	8,000					1,310
3300 2194 ELC CC Trainings	3,230	2,333					897
3300 2210 Panhandle Partnership Systems of Care	4,000	4,000					
3400 3400 Rooted In Relationships July-August 2026	23,340	23,340					
3400 3401 Rooted In Relationships September 2025-June 2026	126,660	126,660					
3400 3403 United Healthcare Grant (Transition)	5,203						5,203
3400 3404 Healthy Snacks Grant	1,689	35					1,689
3512 0000 DL Incentives	27,169	27,169					
3599 0005 Step Up To Quality	23,250	23,250					

2025-2026 Proposed Budget

PROGRAMS	BUDGETS	INCOME	CORE \$	Taxes	Bond	Cash Reserve	Carryover Special Accts.
3599 3500 Early Development Network	357,083	357,083					
3599 3552 CORE Technology	378,701		260,693	118,008			
3599 3553 EIHT	100,000	100,000					
3599 3900 NDE School Mental Health Grant	104,908						104,908
3599 3905 Region One Grant	9,900	9,900					
3599 3908 Transition Summer Program 2026-VR Grant	13,000	13,000					
3599 3910 Transition Summer Program 2025-VR Grant	5,703	5,703					
3599 3995 State Funded Grants	500,000	500,000					
4500 4500 Building Construction	3,200,000			45,800		3,154,200	
4700 4700 Building Improvements	50,000			50,000			
5000 2515 Technology Center at WNCC Lease Purchase	113,361				113,361		
6301 6301 Comprehensive Literacy State Development (CLSD)	880,000	880,000					
6415 4403 ELC Coach Consultant September 2025-May 2026	96,000	96,000					
6415 4404 ELC Coach Consultant June-August 2026	32,000	32,000					
6415 4414 NeMTSS Regional Grant 2025-2026	162,000	162,000					
6415 4415 NeMTSS Regional Grant 2024-2025	31,742	31,742					
6415 4520 Teacher Retention Grant 2025-2026	138,800	138,800					
6415 4521 Teacher Retention Grant 2024-2025	21,987	21,987					
6415 4950 Western ASD Project 2025-2026	219,490	219,490					
6415 4951 Western ASD Project 2024-2025	21,209	21,209					
6415 4955 Western ASD Project Part C 2024-2025	2,356	2,356					
6416 4905 Interagency Plan Region Team #13 2025-2026	22,000	22,000					
6416 4906 Interagency Plan Region Team #13 2024-2025	10,839	10,839					
6416 4907 Interagency Plan Region Team #14 2025-2026	15,250	15,250					
6416 4908 Interagency Plan Region Team #14 2024-2025	4,995	4,995					
6417 4830 Western Region Transition Team Sept. 2025-July 2026	120,640	120,640					
6417 4832 Western Region Transition Team August 2026	10,053	10,053					
6418 4980 PEaK Project/Journey to Inclusion August 2026	7,919	7,919					
6418 4981 PEaK/Journey to Inclusion Sept. 2025-July 2026	95,025	95,025					
6690 4940 Early Learning Connection September 2025-May 2026	152,901	152,901					
6690 4942 Early Learning Connection June-August 2026	42,182	42,182					
6700 4705 Carl Perkins July-August 2026	16,886	16,886					
6700 4706 Carl Perkins 2025-2026	101,316	101,316					
6915 4915 Title I, Part C-Migrant Education Oct. 2025-Aug. 2026	700,000	700,000					
6915 4916 Title I, Part C-Migrant Education Sept. 2025	322,970	322,970					
6925 4925 Title III Limited English Proficient 2025-2026	67,784	67,784					
6925 4927 Title III Limited English Proficient 2024-2025	32,083	32,083					
6926 4928 Title III Immigrant Education	2,500	2,500					
6940 4941 Head Start September 2025-March 2026	1,381,170	1,381,170					
6940 4943 Early Head Start September 2025-March 2026	1,136,518	1,136,518					
6940 4944 Head Start April-August 2026	683,947	683,947					
6940 4945 HS Trng & Tech Assistance Sept. 2025-March 2026	22,443	22,443					
6940 4946 EHS Trng & Tech Assistance Sept. 2025-March 2026	19,463	19,463					
6940 4947 Early Head Start April-August 2026	569,119	569,119					
6940 4948 HS Trng & Tech Assistance April-August 2026	8,977	8,977					
6940 4949 EHS Trng & Tech Assistance April-August 2026	7,785	7,785					
6940 4957 Head Start One Time Funds	124,277	124,277					
6945 4803 Federal Nutrition Programs	154,335	154,335					
6969 4966 Title IV Student Support October 2025-August 2026	160,000	160,000					
6969 4967 Title IV Student Support September 2025	20,000	20,000					
6990 3500 TCMO for EDN ARPA	199,521						199,521
6990 3558 USDA Distance Learning Grant	973,345	973,345					
6990 3901 Stronger Connections	153,000	153,000					
6990 4455 NEBMAC	34,370	34,370					
6990 4999 Federal Funded Grants	1,000,000	1,000,000					
GRAND TOTAL	25,639,788	18,487,958	868,977	2,359,309	113,361	3,186,276	623,907

2025-2026
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM

ESU # 13

This budget is for the Period September 1, 2025 through August 31, 2026

Upon Filing, the Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 2,359,324.32	Property Taxes for Non-Bond Purposes
\$ 113,361.00	Principal and Interest on Bonds
\$ 2,472,685.32	Total Personal and Real Property Tax Required

\$ 15,728,726,018.00 **Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Outstanding Bonded Indebtedness as of September 1, 2025

Principal	\$ 112,500.00
Interest	\$ 4,507.50
Total Bonded Indebtedness	\$ 117,007.50

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

☒

YES

☐

NO

If YES, Please submit Interlocal Agreement Report by September 30th.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

☐

YES

☒

NO

If YES, Please submit Trade Name Report by September 30th.

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

ESU # 13

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 327,272.26	\$ 1,147,019.92	\$ 1,093,659.74
3	Investments	3,681,847.71	3,321,240.23	4,911,701.88
4	County Treasurer's Balance	453,032.80	477,026.70	465,029.75
5	Subtotal of Beginning Balances (Lines 2 thru 4)	4,462,152.77	4,945,286.85	6,470,391.37
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,817,226.23	1,912,872.62	2,448,203.29
7	Federal Receipts	6,218,082.05	7,238,809.75	10,153,626.00
8	State Receipts: Motor Vehicle Pro-Rate	5,133.25	5,326.62	5,229.94
9	State Receipts: Aid for Core Services & Technology Infrastructure	919,065.80	938,710.30	868,977.53
10	State Receipts: Other	811,107.86	893,709.47	1,495,477.00
11	State Receipts: Property Tax Credit	144,252.98	188,573.60	
12	Local Receipts: Nameplate Capacity Tax	1,742.73	1,210.25	1,476.49
13	Local Receipts: In Lieu of Tax	198.01	422.55	310.28
14	Local Receipts: Other	7,152,395.31	6,965,281.13	6,856,305.00
15	Transfers In Of Surplus Fees	-	-	-
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	-	-
17	Total Resources Available (Lines 5 thru 16)	21,531,356.99	23,090,203.14	28,299,996.90
18	Disbursements & Transfers:			
19	Operating Expenses	16,295,686.14	16,224,136.69	22,216,427.00
20	Capital Improvements (Real Property/Improvements)	132,239.40	99,671.56	3,250,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	98,837.10	236,628.52	60,000.00
22	Debt Service: Bond Principal & Interest Payments	59,307.50	59,375.00	113,361.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	-	-	-
26	Judgments	-	-	-
27	Transfers Out of Surplus Fees	-	-	-
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	-	-
29	Total Disbursements & Transfers (Lines 19 thru 28)	16,586,070.14	16,619,811.77	25,639,788.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	4,945,286.85	6,470,391.37	2,660,208.90
31	Cash Reserve Percentage			12%
PROPERTY TAX RECAP		Tax from Line 6		2,448,203.29
		38 County Treasurer's Commission at 1% of Line 6		24,482.03
		Total Property Tax Requirement		2,472,685.32

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 23 day of September 2025, at 7:00 o'clock P.M., at ESU 13 Main Office, 4215 Avenue I, Scottsbluff 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	\$ 16,586,070.14
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 16,619,811.77
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 25,639,788.00
2025-2026 Necessary Cash Reserve	\$ 2,660,208.90
2025-2026 Total Resources Available	\$ 28,299,996.90
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 2,472,685.32
Unused Budget Authority Created For Next Year	\$ 1,234,532.61

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,359,324.32
Personal and Real Property Tax Required for Bonds	\$ 113,361.00

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 23 day of September 2025, at 7:15 o'clock P.M., at ESU 13 Main Office, 4215 Avenue I, Scottsbluff 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	22,108,964.00	25,639,788.00	16%
Property Tax Request	\$ 2,223,461.32	\$ 2,472,685.32	11%
Valuation	14,427,500,473	15,728,726,018	9%
Tax Rate	0.015411	0.015721	2%
Tax Rate if Prior Tax Request was at Current Valuation	0.014136		

RESOLUTION SETTING THE 2025-2026 PROPERTY TAX REQUEST
FOR EDUCATIONAL SERVICE UNIT NO. 13 (ESU 13)

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of ESU 13 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 property tax request;

NOW, THEREFORE, the Governing Body of ESU 13, resolves that:

1. The 2025-2026 property tax request be set at:

Fund	Tax Request	Levy
General Fund	\$2,359,324.32	.015000
Bonded Fund	\$ 113,361.00	.000721
Total	\$2,472,685.32	.015721

2. The total assessed value of property differs from last year's total assessed value by 9.02%.

2024 Valuation	2025 Valuation
\$14,427,500,473	\$15,728,726,018

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 \$.014136 per \$100 of assessed value.
4. ESU 13 proposes to adopt a property tax request that will cause its tax rate to be \$.015721 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ESU 13 will increase last year's budget by 15.97%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt this *Resolution* setting the Property Tax Request this 23rd day of September, 2025..

Roll call vote as follows:

Board Member	Yes	No
Diane Coon		
Steve Diemoz		
Patricia Jones		
Ronda Kinsey		
Scott Marsh		

Kim Marx		
Tom Millette		
Eric Packer		
Mandy Plog		
Ray Richards		
Mark Sinner		
Caroline Winchester		

The undersigned herewith certifies as President of the Board of ESU 13 that the above stated *RESOLUTION* was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

President of the Board _____

SERVICES and OPERATIONS

Section 4 Funds Management

A. System of Accounting

Uniform accounting methods shall be used for all ESU #13 funds so as to conform to best business practice and existing guides from the Nebraska Department of Education. Monthly financial statements of the general fund accounts will be made available at each regular board meeting.

The Administrator shall be responsible for the proper use of the budget. The Administrator shall establish and operate budget controls for all departments and shall ensure administration of the budget such that funds are expended for the purposes appropriated and in conformity with legal requirements as well as the policies and actions of the Board.

Legal Reference:	
Date of Adoption:	December 17, 2019
Updated:	

B. Borrowing

ESU #13 may borrow money in amounts not to exceed the limits established by law and may execute and deliver in evidence thereof its promissory notes which it is hereby authorized and empowered to make and negotiate, bearing a rate of interest set by the ESU #13 Board and maturing not more than two fiscal years from the date thereof. Such notes, before they are negotiated, shall be presented to the ESU #13 Treasurer and registered with ESU #13's records by the Treasurer. Such notes shall be payable out of the funds collected by ESU #13 in the order of their registry after the payment of prior registered warrants but prior to the payment of any warrant subsequently registered, except that if both warrants and notes are registered, the total of such registered notes and warrants shall not exceed one hundred percent of the unexpended balance of the total anticipated receipts of the general fund of ESU #13 for the current fiscal year and the following fiscal year. For the purpose of making such calculation, such total anticipated receipts shall not include any anticipated receipts against which ESU #13 has borrowed and issued notes pursuant to this section in either the current or the immediately preceding fiscal year.

In addition, ESU #13 may accept interest-free or low-interest loans from the state or federal government and may execute and deliver in evidence thereof its promissory notes maturing not more than twenty years from the date of execution.

Further, ESU #13 may enter into loan agreements for the purpose of borrowing money from financial institutions, including banks, in amounts not to exceed the limits established by law. As evidence of such borrowing, ESU #13 may execute and deliver one or more written loan agreements but shall not be required to execute and deliver separate promissory notes for each borrowing under such agreements. Money borrowed pursuant to such agreements shall bear

interest at such rate or rates and shall become due and be repaid as provided in such agreements. Any such agreement shall provide for repayment in full at least once each fiscal year and shall be for a term not exceeding one fiscal year. Any such agreement shall be registered upon books kept by the ESU #13 Treasurer, and money borrowed pursuant to such agreement shall be paid out of funds collected upon the current existing levy prior to the payment of any warrant or note registered subsequent to any such loan agreement. If ESU #13 has any such loan agreement or agreements outstanding and has warrants or notes registered, the total amount shall not exceed the limits established by law.

All such borrowings shall require approval of the ESU #13 Board.

Legal Reference:	Nebraska Statute: 79-1244
Date of Adoption:	December 17, 2019
Updated:	

C. Depositories of Funds

The Board shall annually in January re-authorize the depository banks or other institutions or investments in which the treasurer and officials of ESU #13 are authorized to deposit or invest funds of ESU #13. The treasurer and the Administrator or designee may use non-designated banks or institutions for deposit or investment when it is determined that such is required by financial exigencies or the sound protection of ESU #13 funds; provided a report of such is made at the next following regular meeting of the Board.

The treasurer and the Administrator or designee shall be responsible for ensuring that deposits in excess of the limits of the Federal Deposit Insurance Guaranty are secured by securities, bonds, or other means as required by law.

Legal Reference:	
Date of Adoption:	December 17, 2019
Updated:	

D. Bonds

The treasurer for the Board of ESU #13 and employees of the Board of ESU #13 who handle money of a substantial nature shall be bonded. Extent of bonding and coverage shall be determined annually.

Legal Reference:	
Date of Adoption:	December 17, 2019
Updated:	

E. Disbursement of Funds

Checks written on the treasury of ESU #13 shall be signed by the president, or in his/her absence the vice president, the secretary and the treasurer. Use of facsimile signature is authorized.

The Administrator and the treasurer are authorized to sign checks written on an ESU #13 account with said account not to exceed five hundred dollars (\$500). Authorization is to be reviewed annually by the Board of ESU #13.

Legal Reference:	
Date of Adoption:	December 17, 2019
Updated:	

F. Administrative Authorization to Pay Claims

The Board must approve all claims for payment except the Administrator may approve payment of claims, including credit card invoices, payment of utilities, payment of approved payroll and related taxes as they become due, prior to presentation to the Board. To avoid interest charges, payment for credit card purchases shall be made on or before the balance due date. Any such approval of payment by the Administrator must be presented to the Board for ratification at the next regular board meeting.

Legal Reference:	
Date of Adoption:	December 17, 2019
Updated:	

G. Coffee Act Policy (Reimbursable Expenses)

1. Workshops. Board members, employees, and volunteers of ESU #13 are expected to maintain effectiveness by being well informed on educational and related issues and are encouraged to diligently perform their required duties, attend educational workshops, conferences, training programs, official functions, hearings or meetings which are necessary to perform required duties, sponsored by ESU #13 or state and national educational organizations or which are otherwise in the best interests of ESU #13.
 - a. Approval to Attend. Board members are hereby given prior approval by the ESU #13 Board to attend such functions within the state which are sponsored by ESU #13, the Nebraska Association of School Boards, the Nebraska Council of School Administrators, the Nebraska Rural Community Schools Association, and similar organizations, without additional or further approval by the Board unless otherwise so determined. Upon approval by the Board or, in the case of in-state functions, by the Administrator or the Administrator's designee, Board members are further authorized to attend other similar functions.

Employees and volunteers are authorized to attend such functions upon prior approval by the Administrator or the Administrator's designee.

- b. Reimbursement of Expenses. ESU #13 will pay the registration costs, tuition costs, fees or charges for attendance by Board members at such approved functions. ESU #13 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. ESU #13 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, ESU #13 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. Itemized receipts will be required for the reimbursement of the above listed travel expenses.

- c. Recognition. The Board hereby authorizes the president, Administrator or the Administrator's designee to determine when and to whom plaques, certificates of achievement, flowers or other items of value should be granted to recognize service by Board members, employees and volunteers. The maximum value of any such item to be awarded shall not exceed \$150.00. The Board may alter such maximum, but not more than once in any twelve-month period.
- 2. Meeting Refreshments. Non-alcoholic beverages may be provided to individuals attending public meetings. Meals may be provided to Board members, employees and volunteers attending joint meetings with other governing bodies. When the president or Administrator determines it to be in the best interests of ESU #13 and not in the form of a perquisite, because of timing or duration of a meeting or ESU #13 activity, or other factors, the Board authorizes other nutritional refreshments to be provided to persons attending public meetings or in other appropriate or necessary situations.
 - 3. Participants in Board Approved Activities. Non-alcoholic beverages and meals may be provided for individuals while performing or immediately after performing relief, assistance or support activities in emergency situations (including, but not limited to, tornado, severe storm, fire, or accident) and to volunteers during or immediately following their participation in any activity approved by the Board (including, but not limited to, mowing, picking up litter, removing graffiti, or snow removal).
 - 4. Annual Recognition Dinner. One recognition dinner each fiscal year may be held for Board members, employees or volunteers. Such annual dinner may be held separately for Board members, employees of each department and volunteers, or in any combination. The maximum cost per person for such recognition dinner is hereby established at \$50.00.

5. Spouses. This policy does not authorize the expenditure of public funds to pay for any expenses incurred by a spouse of a Board member, employee, or volunteer unless the spouse is also a Board member, employee or volunteer or unless the expenditure is otherwise permitted by law.
6. General. Payment or reimbursement for expenses incurred by Board members, employees or volunteers may be allowed to the extent otherwise specifically permitted by law. The authority necessary to carry out the provisions of this policy should be and is hereby delegated from the Board to the designated officials as indicated herein.

Legal Reference:	Nebraska Statutes: 13-2201 to 13-2204; 81-1176 (mileage rate)
Date of Adoption: Updated:	December 17, 2019

H. Gifts

1. Gifts to ESU #13. The Board welcomes monetary and material contributions or other types of citizen contributions to ESU #13. Material contributions may be rejected where not suitable to efficient use by ESU #13. All donations become the property of ESU #13 and will be used in the interests of ESU #13. The gift shall not promote a political cause or a religious view.
2. Gifts to Employees. Students and patrons shall not be encouraged or coerced to give personal gifts to ESU #13 employees in their position as employees. In the event an employee receives such a gift with a monetary value in excess of \$50, the employee is to inform the Administrator, who is then authorized to require that the employee disburse the gift to ESU #13 or equitably among other ESU #13 staff serving the person making the gift.
3. Gifts by ESU #13 Employees. ESU #13 employees are not to give gifts to students who they serve in their employment. Exceptions are allowed for a homebound or seriously ill child, and in other cases where administrative approval is given.

Legal Reference:	
Date of Adoption: Updated:	December 17, 2019

I. Internal Controls

ESU #13 will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If ESU #13 receives federal awards, grants, or other funds, ESU #13 will:

1. Establish and maintain effective internal control over the federal award that provides reasonable assurance that ESU #13 manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. ESU #13 will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
2. Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
3. Evaluate and monitor the ESU 's compliance with statutes, regulations and the terms and conditions of federal award;
4. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
5. Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or ESU #13 considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: ESU #13 will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until ESU #13 disposes of such equipment. ESU #13 will, as a minimum, meet the following requirements:

1. Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
2. Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two years;
3. Implement a control system to ensure safeguards for preventing property loss, damage or theft;
4. Implement adequate maintenance procedures for the equipment; and
5. Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board’s Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: ESU #13 will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the requirement standards imposed by law, including:

1. A procedure for micro-purchases (Under \$10,000);
2. A procedure for simplified acquisition threshold (between \$10,000 to \$250,000);
3. A procedure for sealed bids (over \$250,000);
4. A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$250,000); and
5. A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Article 3, Section 5 & Article 6, Section 5

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

1. An assurance that minority business enterprises and labor surplus area firms are used, when possible;
2. An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
3. A Suspension and Debarment clause;
4. A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
5. A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
6. For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
7. A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
8. A provision addressing ESU 13's conflict of interest policies; and
9. A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 C.F.R. § 200.319(d); 2 C.F.R. § 200.321; 2 C.F.R. § 200, Appendix II(I); 2 C.F.R. § 200, Appendix II(H); 2 C.F.R. § 200, Appendix II(B); 2 C.F.R. § 200, Appendix II(A); 2 C.F.R. § 200, Appendix II(G); 2 C.F.R. § 200.318(b); 2 C.F.R. § 200.318(c)(1); 2 C.F.R. § 200.318(i); 2 C.F.R. § 200.324(a); 2 C.F.R. § 200.324(b).

Federal Interest Reporting: ESU 13 will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 C.F.R. §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient or as otherwise specified by the federal award or federal law.

For all other records, ESU #13 will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: ESU #13 will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, ESU #13 will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. ESU #13 will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: ESU #13 will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit ESU #13 to prepare reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system will provide for the following:

1. Identifying all of the federal awards received and expended and the federal programs under which they were received;
2. Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
3. Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally-funded activities;
4. Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
5. Comparing actual expenditures with budget amounts for each federal award;
6. Ensuring payments of federal funds are made in accordance with applicable law, including 2 C.F.R. § 200.305; and

7. Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: ESU #13 will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of ESU #13's cost sharing or matching, when such contributions meet all of the following criteria:

1. Are verifiable from ESU #13's records;
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for accomplishment of project or program objectives;
4. Are allowable under the applicable Cost Principles requirements;
5. Are not paid by the Federal Government under another Federal award, except where the federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6. Are provided for in the approved budget when required by the federal awarding agency; and
7. Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

1. Is reasonable for the services rendered; and
2. Conforms to the established written expectations of ESU #13, as applied consistently to both Federal and non-Federal activities.

If ESU #13 intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into the official records of ESU #13;
3. Reasonably reflect the total activity for which the employee is compensated by ESU #13, not exceeding 100% of compensated activities;

4. Encompass both federally-assisted and all other activities compensated by ESU #13 on an integrated basis, but may include the use of subsidiary records as defined in ESU #13's written procedures;
5. Comply with the established accounting policies and practices of ESU #13; and
6. Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support for charges to Federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If ESU 13 is granted the authority to use federal funds for a construction project, ESU 13 will follow the Davis-Bacon and Related Acts, including the payment of "prevailing wages" to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S. Code § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The ESU will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, ESU staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and ESU personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- A. Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.

- D. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 C.F.R. § 200.436 and 2 C.F.R. § 200.465.
- E. When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.
- F. If the ESU is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- G. Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Maintaining Records: Financial records, supporting documents, statistical records, and all other ESU records pertinent to a federal award must be retained for the minimum period time as required by federal law or the terms of the federal awarding agency, whichever is longer in time.

Legal Reference: 2 C.F.R. § 200.334.

Conflict of Interest: No ESU 13 employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or Board Member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. ESU 13 employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with ESU 13’s Conflict of Interest Policy. Any ESU 13 employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if ESU #13 does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, ESU #13 may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by ESU #13 in order to meet a matching requirement. ESU #13 will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. §§ 200, et seq.

Travel Costs: Travel costs (including transportation, lodging, subsistence, and related items) incurred by an employee who travels on official business for a federal award may only be charged to the federal award on an actual cost basis, a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. ESU #13 will ensure that the method used will be consistent with the method normally allowed in similar circumstances in ESU #13's other travel and Board Policies. Any travel costs charged directly to a federal award must be documented to justify that (1) the individual's participation is necessary for the federal award and (2) the costs are reasonable and consistent with ESU #13's travel costs and expectations. All travel costs must be reasonable and not in excess of what ESU #13 typically allows for other travel. All reasonable rates and amounts will be consistent with the rates and amounts established under 5 U.S.C. 5701-11.

Legal Reference: 2 C.F.R. § 200.475