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, January 20, 2026

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

Dinner - 6:30 PM

Regular Meeting - 7:00 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. **Reorganization of the Board**

1. Nominations for President
   The administrator will call for nominations from the floor for president.
2. Nominations for Vice President
   The president will call for nominations from the floor for vice president.
3. Nominations for Secretary
   The president will call for nominations from the floor for secretary.

D. **Conflict of Interest Statutes, and Code of Ethics for Board Members**

- State Statutes 49-14, 101.01, 49-14, 101.02, and 49-1499.03 regarding conflict of interest will be discussed. Disclosure forms will be available, if needed.
- Following Board Policy Article 1, Section 7, and to assure that the entire Board acts in accordance with the foregoing legal responsibility, and to ensure the effective functioning of the Board, each Board member will sign the Board-approved Code of Ethics statement.

E. **Approval of Agenda**

1. Consent Action Items

   a. Minutes of meeting (December regular meeting)

   b. Treasurer's Report

   c. Fund Balance

   d. Budget Report

   e. Claims for Disbursement - vote excludes claims for Coon, Jones, Marx, Millette, Packer, Plog, and Winchester.

   f. ESU 13 Legal Counsel
   ESU 13 utilizes two law firms for legal counsel: Douglas, Kelly, Ostdiek, Snyder, Ossian, and Vogl, P.C., and Perry Law Firm.

   g. ESU 13 Depositories
   Each year, the Board approves ESU 13's current depositories as listed on the Treasurer's Report, and gives the treasurer and/or the administrator the latitude to shift funds when in ESU 13's best interest.

   h. Approval of ESU 13 Claims between Board meetings for credit cards, utilities, payroll, and postage. These claims will be included in the check listing for official approval at the next regular Board meeting.

   i. ESU 13 Memberships
   Board Policy Article 1, Section 2(C)7 requires the Board to determine whether to continue membership in professional organizations. ESU 13's current memberships are AESA, NASB, NRCSA, Scottsbluff/Gering United Chamber of Commerce, and Panhandle Partnership.

   j. Designate Newspaper of Record
   Pursuant to Board Policy Article 2, Section 6(A), and the Open Meetings Act, meeting notices will be published in the Star-Herald, a newspaper of general circulation within ESU 13's jurisdiction.

   k. Board Policy Review Process
   As part of our annual organizational meeting, the Board is asked to approve the process for review and approval of Board Policy updates and amendments.

   l. ESU 13 Title IX/Non-Discrimination Compliance Coordinator - Human Resources Department

   m. Approval of Certificated Staff Hire - Jaime Cawley, Early Childhood Teacher

   n. Approval of Certificated Staff Resignation - Dr. Julie Downing - June 10, 2026

F. **Appointment of Board Committees**
Annually, the Board president appoints Board members to committees.

G. **Calendar**

- **January 25-26, 2026 - Legislative Issues Conference - Lincoln (Millette)**

- **January 25-31, 2026 - School Board Member week in Nebraska**
- **February 16, 2026 - Midwinter Conference**
- **February 16, 2026 - NASB President's Retreat (Sinner)**
- **February 17, 2026 - Regular Board meeting**
- **February 18, 2026 - Administrative Advisory Council - Conference Room B/C - 10:00 AM (MST)**
- **March 10, 2026 - Budget & Finance Workshop - Seward**
- **March 18-20, 2026 - NRCSA Spring Conference - Kearney**

H.

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

J. **Reports**

1. Head Start Director's Report and Financial Reports (Policy Council did not meet in December)

2. Administrator's Report

3. Board Committee Reports (Finance, Personnel)

4. Board Member Comments

K. **Business**

1. Expenses for Board Members

   a. Claims for Disbursement for Coon, Jones, and Marx

   b. Claims for Disbursement for Tom Millette, Eric Packer, Mandy Plog, and Caroline Winchester.

2. ESU 13 Financial Audit for 2024-2025
   Dana F. Cole & Company has completed the audit of financial statements ending August 31, 2025. The Finance Committee met with auditors from the company prior to this meeting to discuss the results.

L. **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) Until January 1, 2025:

(a) 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 committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

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

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district . Such notice shall be posted in the same three places for each meeting.

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

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) 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. 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) Beginning January 1, 2025:

(a) 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 (2)(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 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 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 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 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)(III) 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 (2) (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) submit a post on a statewide website 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. 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.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(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 subsections (1) and (2) 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.

(4) 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.

(5) 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.

(6) 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 (5) 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.

(7) 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.

(8)(a) Notwithstanding subsections (3) and (6) 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 subsections (1) and (2) 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 (5) 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.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(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 (3)(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.

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Code of Ethics for ESU #13 Board Members

Members of the Board of ESU #13 are expected to abide by the following Code of Ethics in performance of their duties as a Board member and will be requested to acknowledge their intent to do so:

1. **Follow Laws:** I will uphold and enforce the constitutions, laws, rules and regulations of the state and federal governments, the state and federal agencies, binding court orders pertaining to educational service units, and the policies and regulations of ESU #13. Desired changes shall be brought about only through legal and ethical procedures.
2. **Non-Discrimination:** I will not make decisions which affect personnel, students, parents, the public, or otherwise on the basis of any protected status or on the basis of constitutionally protected speech.
3. **Welfare of Students:** I will make decisions in terms of the educational welfare of students served by ESU #13 and will seek to develop and maintain services and programs that meet the individual needs of students served by ESU #13 regardless of any protected status, social standing, or personal feelings not associated with the best interests of ESU #13 and the students.
4. **Role of the Board:** I will confine my action as a member of the Board to policy making, planning, and evaluation of the Administrator. I will carry out my responsibility, not to administer ESU #13 or its services and programs, but, together with my fellow Board members, to see that they are well run. I will refer all complaints which I may receive to the Administrator and will act on the complaints at public meetings only after failure of an administrative solution. I will support decisions made by the Board, even if it is not the one I would have made, although I will reserve my independent right to seek a change using appropriate procedures. I will recognize that authority rests with the Board as a whole and will make no personal promises nor take any private action that may compromise the Board.
5. **Meetings of the Board:** I will attend all meetings of the Board except when I am unable to attend for excusable reasons, will be prepared to be an active participant at such meetings, and will follow appropriate rules of order at such meetings. I will fulfill my responsibilities on any committees and any officer positions to which I may be elected, assigned or appointed. I will not attempt to circumvent the open meetings laws by participating in meetings with a quorum of other members of the Board to make decisions on ESU #13 matters. I will not seek closed session meetings or participate in closed session meetings except as permitted by law.
6. **Independent Judgment:** I will refuse to surrender my independent judgment to special interest or partisan political groups.
7. **Confidentiality:** I will hold confidential all matters pertaining to ESU #13 which, if disclosed, would needlessly injure individuals, the Board, or ESU #13. I will not ask for legally confidential information about staff or students when not required to fulfill my duties as a Board member. When such information is made available to me in my role as a Board member, I will maintain the confidentiality of such information.
8. **Conflicts:** I will not use my position as a Board member for personal gain or for the gain of family or friends. Where I have a personal conflict which affects or may be reasonably seen by others as affecting my ability to make a fair and impartial decision

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

9. **Personnel Matters:** I will vote to appoint the best qualified personnel available after consideration of the recommendation of the administration. I will support and protect personnel in the proper performance of their duties but likewise will hold staff accountable, on matters which reach the Board, to the standards and expectations of the Board and the administration.
10. **Role Model.** I understand that my personal actions may reflect on ESU #13 and the schools and communities served by ESU #13 due to my position as a Board member. I will in all respects serve as a proper role model and engage in conduct which is reflective of a good citizen in the communities served by ESU #13.

Agreed to by the members of the Board of Educational Service Unit #13 on this ___ day of _____, 20____.

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

49-14,101.01. Financial gain; gift of travel or lodging; prohibited acts; violation; penalty; permissible activities and uses.

(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

(3) Unless otherwise restricted by an employment contract, a collective-bargaining agreement, or a written agreement or policy approved by a government body, a public official or public employee may use a telecommunication system, a cellular telephone, an electronic handheld device, or a computer under the control of a government body for email, text messaging, a local call, or a long-distance call to a child at home, a teacher, a doctor, a day care center, a baby-sitter, a family member, or any other person to inform any such person of an unexpected schedule change or for other essential personal business. Any such communication shall be kept to a minimum and shall not interfere with the conduct of public business. A public official or public employee shall be responsible for payment or reimbursement of charges, if any, that directly result from any such communication. An agency or government body may establish procedures for reimbursement of charges pursuant to this subsection.

(4) A public official shall not accept a gift of travel or lodging or a gift of reimbursement for travel or lodging if the gift is made so that a member of the public official's immediate family can accompany the public official in the performance of his or her official duties.

(5) A member of the immediate family of a public official shall not accept a gift of travel or lodging or a gift of reimbursement for travel or lodging if the gift is made so that a member of the public official's immediate family can accompany the public official in the performance of his or her official duties.

(6) This section does not prohibit the Executive Board of the Legislative Council from adopting policies that allow a member of the Legislature to install and use with private funds a telephone line, telephone, and telefax machine in his or her public office for private purposes.

(7) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

Source: Laws 2001, LB 242, § 19; Laws 2002, LB 1086, § 4; Laws 2005, LB 242, § 44; Laws 2009, LB626, § 4.

49-14,101.02. Public official or public employee; use of public resources or funds; prohibited acts; exceptions.

(1) For purposes of this section, public resources means personnel, property, resources, or funds under the official care and control of a public official or public employee.

(2) Except as otherwise provided in this section, a public official or public employee shall not use or authorize the use of public resources for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

(3) This section does not prohibit a public official or public employee from making government facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the government facility available or a factor in determining the cost or conditions of use.

(4) This section does not prohibit a governing body from discussing and voting upon a resolution supporting or opposing a ballot question or a public corporation organized under Chapter 70 from otherwise supporting or opposing a ballot question concerning the sale or purchase of its assets.

(5) This section does not prohibit a public official or a public employee under the direct supervision of a public official from responding to specific inquiries by the press or the public as to his or her opinion regarding a ballot question or from providing information in response to a request for information.

(6) This section does not prohibit a member of the Legislature from making use of public resources in expressing his or her opinion regarding a candidate or a ballot question or from communicating that opinion. A member is not authorized by this section to utilize mass mailings or other mass communications at public expense for the purpose of campaigning for or against the nomination or election of a candidate. A member is not authorized by this section to utilize mass mailings at public expense for the purpose of qualifying, supporting, or opposing a ballot question.

(7) This subsection applies to public officials other than members of the Legislature provided for in subsection (6) of this section. This section does not prohibit, in the normal course of his or her duties, a public official or a public employee under the direct supervision of a public official from using public resources to research and prepare materials to assist the government body for which the individual is a public official or public employee in determining the effect of the ballot question on the government body. This section does not authorize mass mailings, mass duplication, or other mass communications at public

expense for the purpose of qualifying, supporting, or opposing a ballot question. Mass communications shall not include placing public records demonstrating the consequences of the passage or defeat of a ballot question affecting the government body for which the individual is a public official or public employee on existing web sites of such government body.

(8) Nothing in this section prohibits a public official from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used.

(9) Nothing in this section prohibits a public employee from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used. Except as otherwise provided in this section, a public employee shall not engage in campaign activity for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate while on government work time or when otherwise engaged in his or her official duties.

(10) This section does not prohibit an employee of the Legislature from using public resources consistent with this section for the purpose of researching or campaigning for or against the qualification, passage, or defeat of a ballot question if the employee is under the direction and supervision of a member of the Legislature.

(11) Nothing in this section prohibits a public official or public employee from identifying himself or herself by his or her official title.

Source: Laws 2001, LB 242, § 20; Laws 2005, LB 242, § 45; Laws 2009, LB626, § 5.

Annotations

In order to determine whether there has been a violation of subsection (2) of this section, a court must consider the intent behind the expenditure of public resources. Nebraska Account. & Disclosure Comm. v. Skinner, 288 Neb. 804, 853 N.W.2d 1 (2014).

Public resources are used "for the purpose of campaigning" when their use is intended to influence public support for or against a particular political candidate, ticket, or measure. Nebraska Account. & Disclosure Comm. v. Skinner, 288 Neb. 804, 853 N.W.2d 1 (2014).

The language of subsection (2) of this section does not make a distinction between express advocacy and issue advocacy. Nebraska Account. & Disclosure Comm. v. Skinner, 288 Neb. 804, 853 N.W.2d 1 (2014).

The filming of a city council member in his city office for the purpose of creating a video advertisement for his reelection campaign was not a "use" of

resources in violation of this section. Vokal v. Nebraska Acct. & Disclosure Comm., 276 Neb. 988, 759 N.W.2d 75 (2009).

This section is penal in nature and must be strictly construed in the context of the object sought to be accomplished, the evils and mischiefs sought to be remedied, and the purpose sought to be served. Vokal v. Nebraska Acct. & Disclosure Comm., 276 Neb. 988, 759 N.W.2d 75 (2009).

49-1499.03. Political subdivision personnel; school board; discharge of official duties; potential conflict; actions required; nepotism; restrictions on supervision of family members.

(1)(a) An official of a political subdivision designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict; and

(ii) Deliver a copy of the statement to the commission and to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the subdivision.

(b) The official shall take such action as the commission shall advise or prescribe to remove himself or herself from influence over the action or decision on the matter.

(c) This subsection does not prevent such a person from making or participating in the making of a governmental decision to the extent that the individual's participation is legally required for the action or decision to be made. A person acting pursuant to this subdivision shall report the occurrence to the commission.

(2)(a) Any person holding an elective office of a city or village not designated in section 49-1493 and any person holding an elective office of a school district who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;

(ii) Deliver a copy of the statement to the person in charge of keeping records for the city, village, or school district who shall enter the statement onto the public

records of the city, village, or school district; and

(iii) Except as otherwise provided in subsection (3) of this section, abstain from participating or voting on the matter in which the person holding elective office has a conflict of interest.

(b) The person holding elective office may apply to the commission for an opinion as to whether the person has a conflict of interest.

(3)(a) This section does not prevent a person holding an elective office of any city, village, or school district from making or participating in the making of a governmental decision:

(i) To the extent that the individual's participation is legally required for the action or decision to be made; or

(ii) If the potential conflict of interest is based on a business association and (A) such business association is an association of cities and villages or school districts, (B) the city, village, or school district is a member of such association, and (C) the business association exists only as the result of such person holding elective office.

(b) A person holding elective office of any city subject to subsection (1) of this section who is acting pursuant to this subsection shall report the occurrence as provided in subdivisions (1)(a)(i) and (ii) of this section.

(c) A person subject to subsection (2) of this section who is acting pursuant to this subsection shall report the occurrence as provided in subdivisions (2)(a)(i) and (ii) of this section.

(4) Matters involving an interest in a contract are governed either by sections 49-14,102 and 49-14,103 or by sections 49-14,103.01 to 49-14,103.06. Matters involving the hiring of an immediate family member are governed by section 49-1499.04. Matters involving nepotism or the supervision of a family member by an official or employee in the executive branch of state government are governed by section 49-1499.07.

Source: Laws 2001, LB 242, § 14; Laws 2005, LB 242, § 42; Laws 2009, LB322, § 3; Laws 2019, LB411, § 66.

OFFICIAL MINUTES, BOARD OF EDUCATIONAL SERVICE UNIT NO. 13

Tuesday, December 16, 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, December 16, 2025 at 7:00 PM at the ESU 13 Main Office, 4215 Avenue I, Scottsbluff, NE 69361. The meeting notice was published in the Star-Herald on December 13, 2025.

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

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

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

Moved by Marsh, seconded by Packer that consent action items be approved as listed (minutes of November regular meeting, treasurer's report, fund balance, budget report, and claims for disbursement). Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed.

December 16, 2025 Approved Claims	
Salaries, Benefits,	$1,024,427.59
Prof. & Tech. Services; Mileage	$ 105,782.14
Leases, Utilities & Maintenance	$ 21,477.00
Copies, Postage, Telephone & Travel	$ 69,998.90
Supplies, Materials, Software & other Util.	$1,091,850.26
Bldg. Improvements, Furn., Equipment, Hardware, Vehicle Acquisition	$ 6,339.00
Dues, Fees & Ind. Costs	$ 134.95
Total	**$2,320,009.84**

Calendar:

- December 22, 2025 - January 2, 2026 - ESU Offices closed for Winter Break
- January 20, 2026 - Regular Meeting
- January 25-26, 2026 - Legislative Issues Conference - Lincoln
- January 25-31, 2026 - School Board Member Week in Nebraska
- February 16, 2026 - ESU 13's Mid-Winter Conference
- March 18-20, 2026 - NRCSA Spring Conference - Kearney

No Public Forum.

Reports:

Amy Trauernicht from ESU 13's Professional Learning shared data about Nebraska AQuESTT Classifications and Federal Designations.

Jones, Plog, and Winchester went to the 2025 State Education Conference in Omaha and they each gave updates on the conference.

Coon, Kinsey, Marsh, Plog, Richards, and Sinner all attended the AESA Annual Conference. Sessions attended were discussed.

Head Start Director's Report, Policy Council, and Financial Reports: no discussion. Krystie Hohnstein, Head Start Director, reported the program will be consolidating two of their locations into one.

Administrator's Report:

- Dr. Barrett updated the board on plans for the Meridian addition. The facility committee will meet in January to look at the draft and discuss next steps.
- ESU 13 is continuing to work towards meeting the WCAG 2.2 standards for digital accessibility.
- State and Federal legislative issues were discussed.
- We recognized Dr. Julie Downing for receiving the 2025 NSASSP Friend of Education award.

Board Committee Reports: none

Board Member Comments: President Sinner announced that the January board meeting will be held by video conference.

Business:

President Sinner declared a vacancy in election district 12 due to the passing of board member Steve Diemoz.

Moved by Millette, seconded by Marsh that the Board approve the 2026-2027 Head Start continuation grant application that will be submitted on or before December 31, 2025, to the Administration for Children and Families for the Head Start preschool and Early Head Start programs. Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Coon, seconded by Kinsey that the Board appoint Jodi Walker as ESU 13's treasurer, and approve Stephanie Ryan as an authorized signer for the depositories as listed on the Treasurer's Report. Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Coon, seconded by Plog that the board approve the amendment to Board Policy Article 4, Section 12 (Substitute Teachers and Educators) as recommended by the Policy Committee and to waive the second reading. Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Marsh, seconded by Packer that the board approve the proposed amendments to Article 3, Section 4, Article 3, Section 5, and Article 6, Section 5 as recommended by the policy committee and waive the second reading. Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed.

Moved by Sinner, seconded by Marsh that the Board move into executive session for the purpose of the administrator's evaluation with the Board and the administrator present. The Board moved into executive session at 8:20pm. Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed. Moved by Sinner, seconded by Marx that the regular meeting reconvene. The regular meeting reconvened at 8:34pm. Coon: Aye, Jones: Aye, Kinsey: Aye, Marsh: Aye, Marx: Aye, Millette: Aye, Packer: Aye, Plog: Aye, Richards: Absent, Sinner: Aye, Winchester: Aye. Motion passed.

President Sinner declared the meeting adjourned at 8:35pm. The next regular board meeting will be held on January 20, 2025, at the ESU 13 Main Office, 4215 Avenue I, Scottsbluff, NE and by video conference.

President	Secretary

TREASURER'S REPORT		
December 2025		
GENERAL FUND: Platte Valley Bank		
Balance - Balance November 30, 2025	$724,638.11	
Revenue - December	$1,578,857.17	
Checks/ACH Payments - December	$2,323,407.01	
HS Rent: ($3355.00); HS CDC Meal Reimbursement ($4,959.56); HS Supply Reimbursement ($223.67); HS Class Reimbursement ($407.44); Indirect Costs: $71,189.26; Interest (NLAF): $625.03; Professional Learning Registration Fees: $625.00	-$63,493.62	
NALF Transfer to General Fund	$446,249.92	
BALANCE GENERAL FUND - December 31, 2025		**$362,844.57**
PETTY CASH FUND (Scottsbluff site): Riverstone Bank		
Cash on hand - November 30, 2025	$500.00	
Cash received - December	$0.00	
Cash available - December	$500.00	
Cash paid out - December	$75.00	
Cash on hand - December 31, 2025	$425.00	
TOTAL ACCOUNTED FOR IN PETTY CASH (Scottsbluff site)	**$500.00**	
PETTY CASH FUND (Sidney site): Security First Bank		
Cash on Hand - November 30, 2025	$300.00	
Cash received - December	$0.00	
Cash available - December	$300.00	
Cash paid out - December	$0.00	
Cash on hand - December 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	$400,050.95	
Nebraska Liquid Asset Fund (NLAF):		
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-Tab Bank, Ogden, UT	$242,000.00	
CD-Cornerstone Bank, Nebraska, York, NE	$234,000.00	
CD-Solera National Bank, Lakewood, CO	$239,000.00	
CD-Royal Business Bank, Los Angeles, CA	$239,000.00	
CD-First Pryority 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	$625.03	
Security First Bank (Sidney): CD# 10050664	$173,785.58	
BALANCE GENERAL FUND INVESTMENTS - December 31, 2025		**$4,317,461.56**
TOTAL FUNDS AVAILABLE GENERAL FUND - December 31, 2025		**$4,680,306.13**
PAYROLL CHECKING: Platte Valley Bank		
Balance - November 30, 2025	$7,283.61	
Deposits (includes Interest) - December	$1,024,464.11	
Expense - (Includes transfer of Interest to General Fund) - December	$1,024,464.11	
BALANCE PAYROLL CHECKING - December 31, 2025		**$7,283.61**
SECTION 125 FUND		
Balance - November 30, 2025	$1,459.01	
Deposits - December	$3,828.70	
Payments - December	$4,638.97	
BALANCE SECTION 125 FUND, First National Bank of Omaha	**$648.74**	
Balance at BanCorp for Benecards	$2,360.22	
TOTAL BALANCE OF FUNDS FOR SECTION 125 - December 31, 2025	**$3,008.96**	
TOTAL FUNDS AVAILABLE PAYROLL FUND - December 31, 2025		**$7,283.61**
REVENUE SOURCES	**THIS MONTH**	**YEAR TO DATE**
Property Taxes	$15,865.72	$681,873.76
School Contracts	$574,906.28	$1,463,411.15
Professional Learning	$7,009.00	$36,295.52
Laminating/Copies	$5.40	$12.01
State/Federal Sources	$684,249.82	$2,243,167.24
Interest on Investments	$1,416.69	$56,505.94
Core Services/Technology Infrastructure	$173,795.50	$347,591.00
Insurance Adjustments/Other Non-Revenue Receipts	$121,608.76	$540,135.84
TOTAL	**$1,578,857.17**	**$5,368,992.46**

CHECK REGISTER DECEMBER 2025			
Check #	**Check Date**	**Entity Name**	**Amount**
24480	12/03/2025	ALLO COMMUNICATIONS	$2,481.30
24481	12/03/2025	CHARTER COMMUNICATIONS	$2,065.88
24482	12/08/2025	VISA	$3,854.31
24483	12/05/2025	ALLO COMMUNICATIONS	$550.79
24484	12/05/2025	ED SERVICE UNIT NO 13	$1,024,427.59
24485	12/05/2025	NEBRASKA PUBLIC POWER DISTRICT	$807.75
24486	12/09/2025	BLACK HILLS ENERGY	$18.02
24487	12/09/2025	CITY OF SIDNEY	$3,520.22
24488	12/09/2025	NPPD	$2,328.64
24489	12/16/2025	20/20 TECHNOLOGIES LLC	$1,048.00
24490	12/16/2025	ACR PROPERTIES, LLC	$520.00
24491	12/16/2025	ALLO COMMUNICATIONS	$4,961.13
24492	12/16/2025	BANNER COUNTY PUBLIC SCHOOLS	$3,218.63
24493	12/16/2025	BAYARD PUBLIC SCHOOLS	$3,363.25
24494	12/16/2025	BAYARD PUBLIC SCHOOLS	$3,039.00
24495	12/16/2025	BENZEL PEST CONTROL	$104.50
24496	12/16/2025	BIG MACK HVAC	$6,339.00
24497	12/16/2025	BOMGAARS	$15.98
24498	12/16/2025	BRIDGEPORT PUBLIC SCHOOLS	$777.00
24499	12/16/2025	BURGER WERX	$137.62
24500	12/16/2025	CASH-WA DISTRIBUTING	$8,721.32
24501	12/16/2025	CENTURYLINK COMMUNICATIONS	$1,843.39
24502	12/16/2025	CENTURYLINK COMMUNICATIONS	$524.06
24503	12/16/2025	CHARTER COMMUNICATIONS	$2,163.84
24504	12/16/2025	CITY OF SCOTTSBLUFF	$482.30
24505	12/16/2025	CITY OF SCOTTSBLUFF	$228.07
24506	12/16/2025	COLUMN SOFTWARE, PBC (STAR-HERALD NOTICES)	$9.27
24507	12/16/2025	COMFORT INN - KEARNEY	$1,100.00
24508	12/16/2025	CRAWFORD PUBLIC SCHOOLS	$3,500.00
24509	12/16/2025	CREATIVE SIGNS BY COZAD	$235.00
24510	12/16/2025	CREEK VALLEY PUBLIC SCHOOLS	$10,763.50
24511	12/16/2025	CULLIGAN	$54.57
24512	12/16/2025	CULLIGAN OF SCOTTSBLUFF	$60.00
24513	12/16/2025	CYTEK MEDIA SYSTEMS, INC	$989,134.04
24514	12/16/2025	DENNIS SUPPLY CO	$80.16
24515	12/16/2025	ED SERVICE UNIT NO 10	$1,154.15
24516	12/16/2025	ED SERVICE UNIT NO 16	$25,535.60
24517	12/16/2025	ESU COORDINATE COUNCIL	$250.00
24518	12/16/2025	FRENCHMAN VALLEY COOP	$661.11
24519	12/16/2025	GERING PUBLIC SCHOOLS	$11,629.65
24520	12/16/2025	GrackleDocs Inc.	$2,500.00
24521	12/16/2025	HAMPTON INN - KEARNEY	$139.00
24522	12/16/2025	HAMPTON INN & SUITES	$3,624.08
24523	12/16/2025	HEMINGFORD PUBLIC SCHOOLS	$4,241.73

24524	12/16/2025	HILTON GARDEN INN LINCOLN DOWNTOW	$2,286.00
24525	12/16/2025	HOLIDAY INN EXPRESS & SUITES CHADRON	$770.00
24526	12/16/2025	HOLIDAY INN EXPRESS & SUITES SCOTTSBLUFF	$220.00
24527	12/16/2025	HOLIDAY INN EXPRESS ALLIANCE	$550.00
24528	12/16/2025	HOLIDAY INN EXPRESS-HASTINGS	$220.00
24529	12/16/2025	HULLINGER GLASS AND LOCKS	$495.00
24530	12/16/2025	JESSIE JAMES	$200.00
24531	12/16/2025	JEO CONSULTING GROUP, INC	$2,392.50
24532	12/16/2025	LA QUINTA INN & SUITES KEARNEY	$660.00
24533	12/16/2025	LAKESHORE LEARNING MATERIALS	$681.09
24534	12/16/2025	LEADING EDGE GROUP, LLC	$86.64
24535	12/16/2025	LEYTON PUBLIC SCHOOLS	$1,295.00
24536	12/16/2025	LITTLE BEE SPEECH CO	$839.93
24537	12/16/2025	DEBRA MASON	$750.00
24538	12/16/2025	MENARDS	$208.32
24539	12/16/2025	MENARDS	$48.98
24540	12/16/2025	REBECCA MILLER	$210.00
24541	12/16/2025	MINATARE PUBLIC SCHOOLS	$2,849.00
24542	12/16/2025	MINATARE PUBLIC SCHOOLS	$4,000.00
24543	12/16/2025	MITCHELL PUBLIC SCHOOLS	$4,205.00
24544	12/16/2025	MITCHELL PUBLIC SCHOOLS	$290.00
24545	12/16/2025	MORRILL PUBLIC SCHOOLS	$2,886.00
24546	12/16/2025	MOUNTAIN VISION PIZZA DBA DOMINO'S	$13.00
24547	12/16/2025	NATIONAL ART & SCHOOL SUPPLIES INC.	$4.16
24548	12/16/2025	NCS PEARSON, INC.	$1,110.00
24549	12/16/2025	NASB	$2,032.00
24550	12/16/2025	NEBRASKA RURAL RADIO ASSOCIATION	$350.00
24551	12/16/2025	NEBRASKA SAFETY CENTER	$125.00
24552	12/16/2025	NMC EXCHANGE LLC	$1,870.00
24553	12/16/2025	VOID NPA FOR $150.00	$0.00
24554	12/16/2025	SARAH OCHOA	$1,113.90
24555	12/16/2025	OPTK NETWORKS	$6,101.94
24556	12/16/2025	O'REILLY AUTOMOTIVE	$224.85
24557	12/16/2025	PLATTE VALLEY CREAMERY	$752.41
24558	12/16/2025	POTTER-DIX PUBLIC SCHOOLS	$125.00
24559	12/16/2025	PRAIRIE WINDS COMMUNITY CENTER	$140.00
24560	12/16/2025	QUILL LLC	$12.10
24561	12/16/2025	RAKA RENTALS	$201.55
24562	12/16/2025	RAPID FIRE PROTECTION INC	$150.00
24563	12/16/2025	RAPID FIRE PROTECTION INC	$1,200.00
24564	12/16/2025	SHAWNA REISH	$210.00
24565	12/16/2025	RETIREMENT PLAN CONSULTANTS LLC	$400.00
24566	12/16/2025	KERI RUFF	$210.00
24567	12/16/2025	SAUDER'S AUTOMOTIVE	$195.01
24568	12/16/2025	SCOTTSBLUFF FAMILY YMCA	$520.00

24569	12/16/2025	SCOTTSBLUFF PUBLIC SCHOOLS	$1,851.50
24570	12/16/2025	SCOTTSBLUFF PUBLIC SCHOOLS	$22,155.00
24571	12/16/2025	SB SCREENPRINTING & EMBROIDERY	$448.00
24572	12/16/2025	SONNY'S SUPER FOODS/BRIDGEPORT	$1,829.20
24573	12/16/2025	STAYBRIDGE SUITES LINCOLN-NORTHEAST	$220.00
24574	12/16/2025	TACO DE ORO	$234.67
24575	12/16/2025	TEAM CHEVROLET	$3,229.71
24576	12/16/2025	THINKING COLLABORATIVE, LLC	$141.00
24577	12/16/2025	THE UNIVERSITY OF NEBRASKA - LINCOLN	$3,042.00
24578	12/16/2025	ERIN KAMPBELL	$510.00
24579	12/16/2025	VERIZON WIRELESS	$931.67
24580	12/16/2025	VERIZON WIRELESS	$490.60
24581	12/16/2025	VERIZON WIRELESS	$164.85
24582	12/16/2025	VIAERO WIRELESS	$370.46
24583	12/16/2025	WASH-IT LLC DBA HI PERFORMANCE CAR WASH	$148.92
24584	12/16/2025	WESTERN COOPERATIVE COMPANY	$445.07
24585	12/16/2025	WESTERN NEBRASKA COMMUNITY COLLEGE	$1,079.50
24586	12/16/2025	WNCC, TREASURER	$3,365.00
24587	12/19/2025	VISA	$16,518.93
24588	12/16/2025	BLACK HILLS ENERGY	$353.90
24589	12/16/2025	NPPD	$47.68
24590	12/16/2025	QUADIENT LEASING USA, INC	$597.42
24591	12/19/2025	BLACK HILLS ENERGY	$269.77
24592	12/19/2025	CENTURYLINK COMMUNICATIONS	$1,176.46
24593	12/19/2025	CHARTER COMMUNICATIONS	$48.98
24594	12/19/2025	CITY OF SCOTTSBLUFF	$465.16
DIRECT DEPOSIT			
2406	12/16/2025	LACEE JAMES	$210.00
2407	12/16/2025	BRITTANY KOUBA	$210.00
2408	12/16/2025	ADRIAN LOZOYA	$210.00
2409	12/16/2025	RACHEL RASMUSSEN	$210.00
2410	12/16/2025	JILL TRAUTMAN	$54.19
2411	12/16/2025	AMANDA ANDERSON	$953.40
2412	12/16/2025	ANITA'S GREENSCAPING, INC	$555.00
2413	12/16/2025	XAVIER ARELLANO	$64.82
2414	12/16/2025	BAYARD TIGER CUB CHILDCARE CENTER	$90.00
2415	12/16/2025	CASSANDRA BEHNKE	$106.40
2416	12/16/2025	ANGELA BORGMANN	$210.00
2417	12/16/2025	JESSICA BRODERICK	$50.00
2418	12/16/2025	CAPITAL BUSINESS	$2,818.83
2419	12/16/2025	CAPITAL BUSINESS SYSTEMS	$2,360.60
2420	12/16/2025	CARPENTER CENTER	$5,200.00

2421	12/16/2025	CHUCK ELLEY PRESENTATIONS	$275.00
2422	12/16/2025	COMMUNITY CHRISTIAN SCHOOL	$120.00
2423	12/16/2025	JADEN CRISWELL	$179.20
2424	12/16/2025	VIRGINIA DALY	$75.60
2425	12/16/2025	DAS STATE ACCOUNTING	$592.87
2426	12/16/2025	ARNULFO DUQUE	$150.00
2427	12/16/2025	HALEE ESTRADA	$21.70
2428	12/16/2025	FBG SERVICE CORPORATION	$1,158.00
2429	12/16/2025	SEAN GARCIA	$109.20
2430	12/16/2025	NANCY GARNER	$275.10
2431	12/16/2025	AMY GARZA	$124.04
2432	12/16/2025	ANNA GAMBOA	$4,622.00
2433	12/16/2025	HOBBY LOBBY	$58.71
2434	12/16/2025	KRYSTIE HOHNSTEIN	$50.00
2435	12/16/2025	ROXANE HUMPHREY	$40.01
2436	12/16/2025	IDEAL LINEN SUPPLY	$174.26
2437	12/16/2025	IDEAL LINEN/BLUFFS	$1,272.07
2438	12/16/2025	IDEAL LINEN/BLUFFS	$327.55
2439	12/16/2025	IMAGINE LEARNING LLC	$8,250.00
2440	12/16/2025	LYNDEE JACOBSON	$145.04
2441	12/16/2025	JOE JOE OZUNA	$210.00
2442	12/16/2025	DENITA JULIUS	$296.80
2443	12/16/2025	LEGACY COOPERATIVE	$4,720.80
2444	12/16/2025	JENNIFER LOPEZ	$725.20
2445	12/16/2025	LR4, LLC	$600.00
2446	12/16/2025	MIDWEST AUTO SUPPLY, INC	$590.00
2447	12/16/2025	BOBBIE MOSEMAN	$899.50
2448	12/16/2025	NICOLE MURPHY	$287.00
2449	12/16/2025	JADEN NYBERG	$177.10
2450	12/16/2025	ONE SOURCE	$215.00
2451	12/16/2025	SIERRA OSTDIEK	$59.71
2452	12/16/2025	DANIELLE PARKER	$37.80
2453	12/16/2025	LEAH REED	$414.40
2454	12/16/2025	DIANE REINHARDT	$101.78
2455	12/16/2025	SAMANTHA RUST	$444.80
2456	12/16/2025	SARAH SCHAAF	$40.39
2457	12/16/2025	KAYCEE SCHMIDT	$62.16
2458	12/16/2025	BETTY SCHUBAUER	$352.66
2459	12/16/2025	SIDNEY PUBLIC SCHOOLS	$6,279.94
2460	12/16/2025	RUSSELL SMITH	$2,250.00
2461	12/16/2025	MICHELLE WEIMER	$18,089.06
2462	12/16/2025	STERLING COMPUTERS INC	$4,102.41
2463	12/16/2025	DAWN TERRELL	$204.19
2464	12/16/2025	KALYN TISUE	$285.60
2465	12/16/2025	ALLISON TRAMP	$886.20
2466	12/16/2025	TWO SMOKIN GRILLS	$350.00
2467	12/16/2025	ANGELA LUPPEN	$120.00

2468	12/16/2025	WESTERN NE PAPERS - LEE ADVERTISINNG	$162.50
2469	12/19/2025	GREAT PLAINS	$13,565.14
TOTAL			**$2,323,407.01**

FUND BALANCE: December 31, 2025	
Board Meeting: January 20, 2026	
	GENERAL FUND
Total Fund Balance, 9/1/2025	$6,005,361.62
Revenue YTD	$5,368,992.46
Available Funds	$11,374,354.08
Expenses YTD include Dec. adjustments: HS Rent: ($3355.00); HS CDC Meal Reimbursement ($4,959.56); HS Supply Reimbursement ($223.67); HS Class Reimbursement ($407.44); Indirect Costs: $71,189.26; Professional Learning Registration Fees: $625.00	$6,694,047.95
TOTAL FUND BALANCE December 31, 2025	**$4,680,306.13**
General Fund Checking	$362,844.57
Money Market Checking (FNBO)	$400,050.95
Certificates of Deposit	$3,917,410.61
TOTAL FUND BALANCE December 31, 2025	**$4,680,306.13**

Board of Education Summary					
December 2025					
	Sub		Adopted	Expended During	YTD Total for
Function #	Account	Program	Budget	December 2025	2025-2026
1100	1100	VALTS	293,043	23,595.39	100,886.40
1100	1110	NEVA - NE ED VIRTUAL ACADEMY	183,218	14,962.48	60,003.97
1190	3544	SIXPENCE CCP GERING JULY-AUG 2026	66,409	0.00	0.00
1190	3545	SIXPENCE CCP GERING SEPT. 25-JUNE 26	332,050	28,058.49	115,158.02
1200	1212	TRANSITION PROGRAM	69,675	4,995.04	21,879.95
1200	1217	EARLY CHILDHOOD EDUCATOR	0	(0.94)	0.00
1200	1232	MERIDIAN	1,231,027	88,395.00	362,564.23
1200	1234	LIFELINK	286,743	22,501.14	93,603.49
1200	3402	PANHANDLE BEGINNINGS	678,820	47,642.99	203,369.93
1296	1217	EARLY CHILDHOOD EDUCATOR	213,196	17,710.28	71,118.63
2120	1241	SUPERVISION PROGRAM	298,839	26,034.71	106,566.92
2120	2160	IOP	4,723	0.00	1,776.27
2141	2140	PSYCHOLOGICAL SERVICES SCHOOL AGE	1,010,454	80,104.78	331,638.45
2146	2140	PSYCHOLOGICAL SERVICES BELOW AGE 5	49,237	4,464.12	16,599.77
2151	1216	SPEECH/LANGUAGE PROGRAM SCHOOL AGE	636,818	48,675.66	194,367.63
2156	1216	SPEECH/LANGUAGE PROGRAM BELOW AGE 5	258,086	18,688.67	76,985.02
2151	1218	DEAF EDUCATION SCHOOL AGE	146,825	11,111.24	44,738.77
2156	1218	DEAF EDUCATION BELOW AGE 5	49,736	3,759.64	15,093.90
2161	1214	OCCUPATIONAL THERAPY SCHOOL AGE	208,099	16,498.00	67,629.31
2166	1214	OCCUPATIONAL THERAPY BELOW AGE 5	12,900	765.41	3,408.98
2171	1215	PHYSICAL THERAPY SCHOOL AGE	49,000	11,099.90	18,471.21
2176	1215	PHYSICAL THERAPY BELOW AGE 5	11,000	6,989.16	12,401.93
2181	1211	VISUALLY IMPAIRED SCHOOL AGE	135,175	16,049.58	48,404.96
2186	1211	VISUALLY IMPAIRED BELOW AGE 5	29,980	3,720.11	11,733.44
2190	1232	MERIDIAN	5,700	0.00	0.00
2190	1234	LIFELINK	2,484	0.00	198.21
2190	2501	HS/EHS NON GRANT EXPENDITURES	14,281	35.45	35.45
2190	2502	BUFFINGTON MEM HS SCHOLARSHIP	2,870	0.00	247.50
2190	2550	MEDICAID IN PUBLIC SCHOOLS	32,721	0.24	59.22
2213	1970	STAFF TRAINING FLOW THROUGH	1,500	0.00	0.00
2213	2192	ASD TRAININGS	13,412	0.00	0.00
2213	2193	Transition Trainings	2,000	0.00	0.00
2213	2200	Literacy Project	101,818	8,218.34	39,391.85
2213	3551	CORE Professional Learning	1,189,044	87,152.10	359,759.28
2290	2230	SCHOOL SPECIAL EDUCATION INSERVICE	24,449	1,148.18	4,966.21
2310	2310	BOARD OF EDUCATION	154,242	10,933.32	66,302.27
2320	2320	EXECUTIVE ADMINISTRATION	263,534	21,387.92	84,059.72
2320	2321	ADMINISTRATION - SATELLITE OFFICES	82,367	5,841.75	25,355.93
2510	2508	GRANT ADMINISTRATION	465,000	22,866.24	99,233.73
2510	2510	GENERAL BUSINESS	165,450	9,460.43	37,823.42
2520	2223	PURCHASING, WAREHOUSING AND DIST.	18,824	320.09	15,519.99
2560	2560	Public Information	67,768	5,713.66	21,792.18
2570	2570	PERSONNEL SERVICES	43,866	2,377.57	21,431.89
2580	2226	DL INTERLOCAL SCHOOL CONSORTIUM	137,319	9,671.66	51,458.44
2580	2227	DL EQUIPMENT REPLACEMENT	299,220	164,740.71	165,519.39
2580	2228	E-RATE CONSORTIUM	307,758	39,387.38	95,092.43
2580	2231	SCHOOL TECHNOLOGY INSERVICE (SRS)	44,000	0.00	6,000.00
2590	2509	CENTRAL SUPPORT	160,819	23,245.25	47,895.94
2590	5614	Staff Fund	2,962	0.00	392.27
2590	5615	Sidney Vending	428	0.00	0.00
2590	5617	SB Vending	936	214.08	627.09
2610	2610	OPERATION OF SCOTTSBLUFF BUILDING	112,000	3,230.54	75,997.49
2610	2611	OPERATION OF SIDNEY BUILDING	55,000	4,678.22	17,788.04
2610	2612	OPERATION OF HATC BUILDING	40,000	0.00	0.00
2620	2620	MAINTENANCE OF FACILITY	197,634	13,622.85	64,413.53
2630	2610	CARE AND UPKEEP OF GROUNDS	13,200	861.05	3,216.67
2650	2525	UNIT TRANSPORTATION	244,702	(4,537.36)	6,871.86
2670	2125	ELLEY PRESENTATION CONSORTIUM	16,311	275.00	2,091.00
2712	2760	SCHOOL AGE TRANSPORTATION	23,261	589.20	5,510.38

Function #	Sub Account	Program	Adopted Budget	Expended During December 2025	YTD Total for 2025-2026
3100	2190	LUNCH PROGRAM	42,151	2,931.00	11,863.75
3300	2191	PELC TRAININGS	9,310	1,306.99	3,343.56
3300	2194	ELC Coach Consultant Trainings	3,230	0.00	0.00
3300	2210	PANHANDLE PARTNERSHIP Systems of Care	4,000	349.08	1,404.18
3400	3400	ROOTED IN RELATIONS JULY-AUGUST 2026	23,340	0.00	32.54
3400	3401	ROOTED IN RELATIONS SEPT. 25-JUNE 26	126,660	13,171.57	41,949.94
3400	3402	PANHANDLE BEGINNINGS	0	(138.48)	0.00
3400	3403	United Healthcare Transition Grant	5,203	0.00	0.00
3400	3404	Healthy Snacks For Schools Funds	1,689	481.40	565.32
3512	0000	DL INCENTIVES	27,169	2,550.95	10,203.80
3599	0005	Step Up To Quality	23,250	0.00	0.00
3599	3500	EARLY DEVELOPMENT NETWORK	357,083	27,713.01	108,379.88
3599	3552	CORE TECHNOLOGY	378,701	22,852.99	114,039.63
3599	3553	EIHFT	100,000	6,472.91	25,457.72
3599	3900	NDE SCHOOL MENTAL HEALTH GRANT	104,908	9,026.25	45,723.13
3599	3905	Region I Grant	9,900	0.00	0.00
3599	3908	TRANSITION SUMMER PROGRAM 2026-VR	13,000	0.00	0.00
3599	3910	TRANSITION SUMMER PROGRAM 2025-VR	5,703	0.00	714.42
3599	3995	STATE FUNDED GRANTS	500,000	0.00	0.00
4500	4500	Building Construction	3,200,000	2,392.50	11,070.00
4700	4700	Building Improvements	50,000	6,339.00	40,686.00
5000	2515	TECH CENTER-WNCC LEASE PURCHASE	113,361	0.00	110,998.13
6301	6301	Comprehensive Literacy State Development	880,000	638.54	40,311.03
6415	4403	ELC Coach Consultant Sept. 2025-May 2026	96,000	8,111.29	33,987.89
6415	4404	ELC Coach Consultant June-August 2026	32,000	0.00	1,477.90
6415	4414	NeMTSS Regional Grant 2025-2026	162,000	10,663.95	44,865.07
6415	4415	NeMTSS Regional Grant 2024-2025	31,742	0.00	2,490.97
6415	4520	Teacher Retention Grant 2025-2026	138,800	8,471.28	41,229.48
6415	4521	Teacher Retention Grant 2024-2025	21,987	0.00	10,352.02
6415	4950	WEST REGION ASD PROJECT 2025-2026	219,490	19,190.77	68,178.99
6415	4951	WEST REGION ASD PROJECT 2024-2025	21,209	1,014.94	6,584.20
6415	4955	WESTERN REGION ASD Part C 2024-2025	2,356	112.78	731.64
6416	4905	SPED PRT #13 2025-2026	22,000	578.36	3,014.68
6416	4906	SPED PRT #13 2024-2025	10,839	0.00	24.87
6416	4907	SPED PRT #14 2025-2026	15,250	343.25	1,770.42
6416	4908	SPED PRT #14 2024-2025	4,995	0.00	6.38
6417	4830	WEST REGION TRANSITION SEPT. 25-JULY 26	120,640	8,436.66	37,366.95
6417	4832	WEST REG TRANSITION AUGUST 2026	10,053	0.00	3,072.12
6418	4980	PEAK/JOURNEY TO INCLUSION AUG. 26	7,919	0.00	(4,155.35)
6418	4981	JOURNEY TO INCLUSION SEPT. 25-JULY 26	95,025	3,810.55	22,274.77
6690	4940	EARLY LRNG CONNECT SEPT. 25-MAY 26	152,901	9,173.59	38,506.04
6690	4942	EARLY LRNG CONNECT JUNE-AUG. 2026	42,182	0.00	0.00
6700	4705	CARL PERKINS JULY-AUGUST 2026	16,886	0.00	(273.65)
6700	4706	CARL PERKINS 2025-2026	101,316	23,025.82	50,164.82
6915	4915	TITLE I, PART C OCT. 2025-AUG. 2026	700,000	39,251.15	74,573.30
6915	4916	TITLE I, PART C-SEPT. 2025	322,970	3,559.79	86,130.39
6925	4925	TITLE III LEP 2025-2026	67,784	8,250.74	8,502.22
6925	4927	TITLE III LEP 2024-2025	32,083	0.00	30,568.80
6925	4928	Title III Immigrant Education	2,500	0.00	0.00
6926	4928	Title III Immigrant Education	0	0.00	2,638.00
6940	4941	HEAD START SEPT. 2025-MARCH 2026	1,381,170	188,087.72	673,838.37
6940	4943	EARLY HEAD START SEPT. 2025-MAR. 2026	1,136,518	169,433.77	654,871.55
6940	4944	HEAD START APRIL-AUGUST 2026	683,947	0.00	0.00
6940	4945	HEAD START T&TA SEPT. 2025-MARCH 2026	22,443	307.86	6,096.96
6940	4946	EARLY HEAD START T&TA SEPT. 25-MAR. 26	19,463	(207.85)	7,271.19
6940	4947	EARLY HS APRIL-AUGUST 2026	569,119	0.00	0.00
6940	4948	HEAD START T&TA APRIL-AUGUST 2026	8,977	0.00	0.00
6940	4949	EARLY HS T&TA APRIL-AUGUST 2026	7,785	0.00	0.00
6940	4957	Head Start One Time Funds	124,277	0.00	0.00
6945	4803	FEDERAL NUTRITION PROGRAMS	154,335	10,002.66	40,966.68
6969	4966	TITLE IV PART A OCT. 2025-AUG. 2026	160,000	7,529.97	22,465.02
6969	4967	TITLE IV PART A SEPTEMBER 2025	20,000	0.00	6,325.47

	Sub		Adopted	Expended During	YTD Total for
Function #	**Account**	**Program**	**Budget**	**December 2025**	**2025-2026**
6990	3500	EARLY DEVELOPMENT NETWORK	199,521	3,105.19	13,194.46
6990	3558	USDA Rural Utility Grant	973,345	840,678.93	840,678.93
6990	3901	Stronger Connections	153,000	0.00	0.00
6990	4455	NEBMAC	34,370	0.00	60.81
6990	4999	FEDERAL FUNDED GRANTS	1,000,000	0.00	0.00
TOTAL			**25,639,788**	**2,386,275.60**	**6,694,047.95**
4 of 12 months are complete					
The budget should be at 33%. Without grant the budget is at 25%.					

	Check Listing January 20, 2026				
	Check #	**Check Date**	**Entity Name**	**Description**	**Amount**
	24587	12/19/2025	VISA	Multiple Expenses	16,518.93
	24588	12/16/2025	BLACK HILLS ENERGY	Utilities	353.90
	24589	12/16/2025	NEBRASKA PUBLIC POWER DISTRICT	Utilities	47.68
	24590	12/16/2025	Quadient Leasing USA, Inc.	Postage	597.42
	24591	12/19/2025	BLACK HILLS ENERGY	Utilities	269.77
	24592	12/19/2025	CENTURYLINK COMMUNICATIONS	Telecommunications	1,176.46
	24593	12/19/2025	Charter Communications	Telecommunications	48.98
	24594	12/19/2025	CITY OF SCOTTSBLUFF	Utilities	465.16
	24595	01/05/2026	ED SERVICE UNIT NO 13	January 2026 Payroll	1,028,788.60
	24596	01/07/2026	VISA	Multiple Expenses	2,929.53
	24597	01/07/2026	ALLO COMMUNICATIONS	Telecommunications	550.79
	24598	01/07/2026	BLACK HILLS ENERGY	Utilities	3,039.90
	24599	01/07/2026	CITY OF BRIDGEPORT	Utilities	303.48
	24600	01/07/2026	CITY OF SCOTTSBLUFF	Utilities	472.86
	24601	01/07/2026	CITY OF SCOTTSBLUFF	Utilities	238.28
	24602	01/07/2026	CITY OF SIDNEY	Utilities	4,415.17
	24603	01/07/2026	NEBRASKA PUBLIC POWER DISTRICT	VOID	0.00
	24604	01/07/2026	NEBRASKA PUBLIC POWER DISTRICT	VOID	0.00
	24605	01/07/2026	NEBRASKA PUBLIC POWER DISTRICT	Utilities	789.14
	24606	01/07/2026	NEBRASKA PUBLIC POWER DISTRICT	Utilities	3,063.10
	24607	01/13/2026	Quadient Leasing USA, Inc.	Postage	41.32
	24608	01/13/2026	VERIZON WIRELESS	Telecommunications	1,387.08
	24609	01/20/2026	ACR Properties LLC	Rent for RPAD Apt.	520.00
	24610	01/20/2026	AUTOZONE, INC	Automotive Supplies	133.80
	24611	01/20/2026	Sue Bainter	Presenter for Mid Winter Conference	100.00
	24612	01/20/2026	BAYARD PUBLIC SCHOOLS	HS Tuition	3,039.00
	24613	01/20/2026	BENZEL PEST CONTROL	Professional Services	168.00
	24614	01/20/2026	BENZEL PEST CONTROL	Professional Services	451.00
	24615	01/20/2026	Box Butte General Hospital	Sixpence Reimbursement	120.00
	24616	01/20/2026	BRIDGEPORT PUBLIC SCHOOLS	HS Tuition/Journey to Inclusion	2,802.00
	24617	01/20/2026	CASH-WA DISTRIBUTING	HS Supplies	5,628.97
	24618	01/20/2026	THE CHAPPELL REGISTER	Advertisement	17.18
	24619	01/20/2026	CHARTER COMMUNICATIONS	Telecommunications	48.98
	24620	01/20/2026	CITY OF SCOTTSBLUFF	Utilities	465.16
	24621	01/20/2026	COMPLETE CARE FAMILY PRACTICE, LLC	Professional Services	101.00
	24622	01/20/2026	CULLIGAN OF SCOTTSBLUFF	Supplies	32.23
	24623	01/20/2026	DENNIS SUPPLY CO	Supplies	161.52
	24624	01/20/2026	DOCU-SHRED, LLC	Professional Services	35.00
	24625	01/20/2026	ED SERVICE UNIT NO 3	Professional Services	10,000.00
	24626	01/20/2026	ED SERVICE UNIT NO 10	Registration Fee	40.00
	24627	01/20/2026	ED SERVICE UNIT NO 6	Hosting Fee for Coach Development	200.00
	24628	01/20/2026	STEVE DIEMOZ	Mileage	679.70
	24629	01/20/2026	ESU #13 Petty Cash	Purchases from Staff Fund	75.00
	24630	01/20/2026	ESU COORDINATE COUNCIL	Proofpoint Renewal	682.65
	24631	01/20/2026	FINNEYS INC	Supplies	11.98
	24632	01/20/2026	Brandy Foos	Mileage	17.50
	24633	01/20/2026	FRENCHMAN VALLEY COOP	Fuel	491.02
	24634	01/20/2026	GERING PUBLIC SCHOOLS	Title III Reimbursement	252.50
	24635	01/20/2026	GERING PUBLIC SCHOOLS	HS Tuition	11,567.00
	24636	01/20/2026	GORDON-RUSHVILLE PUBLIC SCHOOLS	Journey to Inclusion Reimbursement	1,170.00
	24637	01/20/2026	Graduate - Lincoln	Lodging	116.00
	24638	01/20/2026	CYNTHIA GUERUE	Professional Services	1,431.00
	24639	01/20/2026	HAMPTON INN SIDNEY	Lodging	99.00
	24640	01/20/2026	HOLIDAY INN EXPRESS & SUITES CHADRON	Lodging	550.00
	24641	01/20/2026	HOME DEPOT CREDIT SERVICES	Supplies	79.00
	24642	01/20/2026	HX3 HANDYMAN SERVICE LLC	Professional Services	1,466.25
	24643	01/20/2026	Joshua MacNeill	Presenter for Mid Winter Conference	8,000.00
	24644	01/20/2026	Jaymar Business Forms Inc.	Supplies	61.76
	24645	01/20/2026	JEO Consulting Group, Inc.	Professional Services	26,317.50
	24646	01/20/2026	PATRICIA JONES	Mileage	746.90
	24647	01/20/2026	ELIZABETH KENYON	Professional Services	105.00
	24648	01/20/2026	KSB SCHOOL LAW, PC LLO	2025 PPACA Training	350.00
	24649	01/20/2026	LEYTON PUBLIC SCHOOLS	HS Tuition	1,554.00
	24650	01/20/2026	Life First Learning LLC	Professional Services	245.00
	24651	01/20/2026	KIM MARX	Mileage	1,282.40

	Check #	Check Date	Entity Name	Description	Amount
	24652	01/20/2026	DEBRA MASON	Professional Services	750.00
	24653	01/20/2026	MENARDS	Supplies	126.38
	24654	01/20/2026	Menards	Supplies	838.30
	24655	01/20/2026	MINATARE PUBLIC SCHOOLS	HS Tuition	2,849.00
	24656	01/20/2026	MITCHELL PUBLIC SCHOOLS	HS Tuition	4,205.00
	24657	01/20/2026	MORRILL PUBLIC SCHOOLS	HS Tuition	2,886.00
	24658	01/20/2026	MOUNTAIN VISION PIZZA dba DOMINO'S	Hospitality	99.20
	24659	01/20/2026	NCS PEARSON, INC.	Supplies	620.36
	24660	01/20/2026	NCSA	Registration Fees	1,863.00
	24661	01/20/2026	NEBRASKA DEPARTMENT OF EDUCATION	Registration Fee	20.00
	24662	01/20/2026	Nebraska Rural Radio Association	Advertisements for Mental Health	175.00
	24663	01/20/2026	Andrea Nelson	Professional Services	200.00
	24664	01/20/2026	Casper Ningen	Mileage	224.00
	24665	01/20/2026	NKC Tire Group (NebraskaLand Tire & Service)	Automotive Services	185.50
	24666	01/20/2026	NPPD	Utilities	47.20
	24667	01/20/2026	SARAH OCHOA	Professional Services	1,211.00
	24668	01/20/2026	OPTK Networks	Telecommunications	6,101.95
	24669	01/20/2026	Panhandle Partnership	2026 Early Childhood Membership Dues	150.00
	24670	01/20/2026	PERRY, GUTHERY, HAASE & GESSFORD, P.C.	Legal Services	478.80
	24671	01/20/2026	Platte River Glass	Automotive Services	519.00
	24672	01/20/2026	PLATTE VALLEY CREAMERY	HS Supplies	653.00
	24673	01/20/2026	PRAIRIE WINDS COMMUNITY CENTER	Room Rentals	140.00
	24674	01/20/2026	Rapid Fire Protection INC	Professional Services	330.00
	24675	01/20/2026	Rodeway Inn	Lodging	220.00
	24676	01/20/2026	ROTARY CLUB OF SB-GERING	Semi-annual Dues	360.00
	24677	01/20/2026	SCOTTSBLUFF FAMILY YMCA	Facility Usage	440.00
	24678	01/20/2026	SCOTTSBLUFF PUBLIC SCHOOLS	Meridian Lunches	1,426.50
	24679	01/20/2026	SCOTTSBLUFF PUBLIC SCHOOLS	HS Tuition	21,635.00
	24680	01/20/2026	SCOTTSBLUFF/GERING CHAMBER OF COMM.	Membership	215.00
	24681	01/20/2026	SIDNEY SUN-TELEGRAPH	Advertisement	21.48
	24682	01/20/2026	Sioux County Public Schools	Journey to Inclusion Reimbursement	400.00
	24683	01/20/2026	SONNY'S SUPER FOODS/BRIDGEPORT	HS Groceries	979.36
	24684	01/20/2026	Studio Blue LLC	Presenter for Mid Winter Conference	6,500.00
	24685	01/20/2026	Ashley Talkington	Presenter for Mid Winter Conference	150.00
	24686	01/20/2026	TEAM CHEVROLET	Automotive Services	474.03
	24687	01/20/2026	THE UNIVERSITY OF NEBRASKA - LINCOLN	UNL Rent	3,042.00
	24688	01/20/2026	University of NE-Lincoln	Registration Fee	200.00
	24689	01/20/2026	VERIZON WIRELESS	Telecommunications	164.85
	24690	01/20/2026	Marie Wadas	Presenter for Mid Winter Conference	270.00
	24691	01/20/2026	Waste Connections of Nebraska, Inc	Professional Services	56.85
	24692	01/20/2026	WESTERN COOPERATIVE COMPANY	Fuel	57.24
	24693	01/20/2026	WESTERN NEBRASKA COMMUNITY COLLEGE	LifeLink Lunches	952.00
	24694	01/20/2026	WNCC, Treasurer	HS Rent	3,365.00
	Direct Deposits				
	2469	12/19/2025	GREAT PLAINS COMMUNICATIONS	Telecommunications	13,565.14
	2470	01/20/2026	Eric Packer	Mileage	550.90
	2471	01/20/2026	SNELL SERVICES	Professional Services	3,042.68
	2472	01/20/2026	Totally Tots LLC	Sixpence Reimbursement	150.00
	2473	01/20/2026	Brock Manley	Professional Services	800.00
	2474	01/20/2026	ALL MAKES OFFICE EQUIPMENT CO.	Furniture	5,306.55
	2475	01/20/2026	Deirdre Amundsen	Cell Phone Reimbursement	50.00
	2476	01/20/2026	Amanda Anderson	Mileage	588.00
	2477	01/20/2026	Laura Barrett	Cell Phone Reimbursement	100.00
	2478	01/20/2026	Jessica Broderick	Cell Phone Reimbursement	50.00
	2479	01/20/2026	CAPITAL BUSINESS	Copier Lease	2,986.96
	2480	01/20/2026	CAPITAL BUSINESS SYSTEMS	Copier Lease	1,401.82
	2481	01/20/2026	Carpenter Center	Rent for Panhandle Beginnings	5,200.00
	2482	01/20/2026	Diane Coon	Mileage	391.30
	2483	01/20/2026	Jaden Criswell	Mileage	179.20
	2484	01/20/2026	DAS STATE ACCOUNTING	Telecommunications	592.87
	2485	01/20/2026	Ruth Escamilla	Mileage	77.70
	2486	01/20/2026	FBG SERVICE CORPORATION	Professional Services	1,158.00
	2487	01/20/2026	Nancy Garner	Mileage	249.20
	2488	01/20/2026	Anna Gamboa	Professional Services	4,622.00
	2489	01/20/2026	Hilton Omaha	Lodging	2,286.00
	2490	01/20/2026	HOBBY LOBBY	Supplies	14.97
	2491	01/20/2026	Krystie Hohnstein	Cell Phone Reimbursement	50.00

	Check #	Check Date	Entity Name	Description	Amount
	2492	01/20/2026	Tim Horn	Mileage	100.80
	2493	01/20/2026	Roxane Humphrey	Cell Phone Reimbursement	40.01
	2494	01/20/2026	IDEAL LINEN SUPPLY	Supplies	85.15
	2495	01/20/2026	Ideal Linen/Bluffs	Supplies	1,334.94
	2496	01/20/2026	Ideal Linen/Bluffs	Supplies	420.22
	2497	01/20/2026	Denita Julius	Mileage	407.01
	2498	01/20/2026	LEGACY COOPERATIVE	Fuel	3,961.53
	2499	01/20/2026	Jennifer Lopez	Mileage	342.30
	2500	01/20/2026	LR4, LLC	HS Rent	600.00
	2501	01/20/2026	Bobbie Moseman	Mileage	556.50
	2502	01/20/2026	Nicole Murphy	Mileage	258.58
	2503	01/20/2026	The New Teachers Project Inv	TNTP Science of Reading PL	119,391.50
	2504	01/20/2026	Jaden Nyberg	Mileage	33.60
	2505	01/20/2026	Karisa Deandra Odrunia	Mileage	109.62
	2506	01/20/2026	Omaha Marriott Downtown Capitol District	Lodging	1,454.00
	2507	01/20/2026	ONE SOURCE	Professional Services	138.50
	2508	01/20/2026	Mandy Plog	Travel Reimbursement/Mileage	552.47
	2509	01/20/2026	Qualtrics, LLC	Renewal	25,525.00
	2510	01/20/2026	Samantha Rust	Cell Phone/Mileage	456.70
	2511	01/20/2026	RUSSELL SMITH	HS Rent	2,250.00
	2512	01/20/2026	MICHELLE WEIMER	Professional Services	5,584.50
	2513	01/20/2026	SparQ Data Solutions	Subscription	2,700.00
	2514	01/20/2026	Sterling Computers Corporation	Supplies	4,578.27
	2515	01/20/2026	Dawn Terrell	Mileage/Reimbursement from State	2,258.91
	2516	01/20/2026	Allison Tramp	Mileage	683.20
	2517	01/20/2026	Two Smokin Grills	Hospitality	770.00
	2518	01/20/2026	Jodi Walker	Mileage	75.60
	2519	01/20/2026	Caroline Winchester	Mileage	1,714.30
	2520	01/20/2026	Mandy Plog	Mileage	810.20
	2521	01/20/2026	Betty Schubauer	Mileage	692.44
	TOTAL				**1,433,813.69**

Policy Committee
2026 Board Policy Review Schedule

Board Meeting Month	Month Desira will email other staff/committee reminder	Articles to be Reviewed by Committee	Additional Staff Review D-Directors; J-Jodi; C-Crystal; N-Nurse-
Jan 2026	Oct/Nov	Article 1 - Sections 1-8	
June 2026	Apr/May	Article 2 - Sections 1-12	
Jan 2027	Oct/Nov	Article 3 - Sections 1-5	D, J
June 2027	Apr/May	Article 3 - Sections 6-10	D,J
Jan 2028	Oct/Nov	Article 4 - Sections 1-6	C,D
June 2028	Apr/May	Article 4 - Sections 7-13	C,D
Jan 2029	Oct/No	Article 5 - Sections 1-4	C,D,N
June 2029	Apr/May	Article 6 Sections 1-9	C,D,N
Jan 2030	Apr/May	Article 6 - Sections 6-9	C,D,N

Board of Educational Service Unit 13

Committee Appointments

Effective January 2026

Policy/Legislative
Members: Caroline Winchester, Patricia Jones, Diane Coon, Mandy Plog, Eric Packer
Responsibilities:

- View proposed Board policy
- Review handbook language
- Stay up to date with current legislation and the potential impact to ESUs

Building/Grounds
Members: Ray Richards, Tom Millette, Scott Marsh
Responsibilities:

- Anything facility related
- Review facility audit
- Provide recommendation to Board on bids and RFPs for facility work

Finance
Members: Tom Millette, Ronda Kinsey, Mandy Plog, Eric Packer
Responsibilities:

- Budget input and development
- Audit review
- Provide recommendation to Board on purchases requiring bids per Board policy

Negotiations/Personnel
Members: Ronda Kinsey, Tom Millette, Kim Marx, Caroline Winchester, Mandy Plog, Eric Packer
Responsibilities:

- Participate in salary negotiations with the ESU 13 Education Association
- Respond to grievances or complaints filed per Board policy
- Address personnel issues as outlined in board policy

Head Start Policy Council Liaisons (2 members)
Members: Tom Millette

Responsibilities:

- Attend Head Start Policy Council meetings
- Provide updates to ESU 13 Board on Head Start Policy Council

ESU/WNCC Project Board (3 members)
Members: Ray Richards, Scott Marsh, Kim Marx
Responsibilities:

- Collaborative Board with WNCC Board to govern joint public agency activities

*The Board president will serve as an ex-officio member of all committees
*Other than those noted, Board committees will consist of 4-5 ESU 13 Board members
*Each committee appoints a chairperson
*Per board policy, additional ad hoc committees may be created as needed.

Pd 12/19/2025

Chk #24587

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

VISA

Platte Valley Bank
A Platte Valley Company

Account Information		Account Summary	
Statement Closing Date	12/03/2025	Previous Balance	$0.00

Transactions

Post Date	Trans Date	Reference	Description	Amount
11/05	11/04	24226389M0FQ5P3P0	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: $ 0.00 TAX INCLUDED: 0	$114.46
11/07	11/06	24000779N2X5F9VS1	NAEYC NATIONAL ASSOC WWW.NAEYC.ORGDC MCC: 8398 MERCHANT ZIP: 20005 SALES TAX: $ 0.06 TAX INCLUDED: 1 CUSTOMER CODE: 003677842	$57.60
11/11	11/10	24445009VBLL4T8GN	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: $ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 000000718708	$347.12
11/11	11/10	24445009VBLL4T8JZ	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: $ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 000000715291	$30.75
11/11	11/10	24445009VBLL4T8MB	WM SUPERCENTER #867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361	$490.17
11/13	11/11	24733099W2P96GK29	DEPT OF REGULATORY-TTC EGOV.COM CO MCC: 9399 MERCHANT ZIP: 80202 SALES TAX: $ 0.00 TAX INCLUDED: 2 CUSTOMER CODE: 260074208	$66.00
11/13	11/12	24226389X0FMBE8DL	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: $ 0.00 TAX INCLUDED: 0	$19.43
11/14	11/12	24073149XS66MMLTY	TEACHSTONE INC 866-9988352 VA MCC: 8299 MERCHANT ZIP: 22911 SALES TAX: $ 0.00 TAX INCLUDED: 2	$150.00
11/14	11/13	24269759XS66DLGK9	PLAK SMACKER 847-4585400 IL MCC: 5047 MERCHANT ZIP: 60102 SALES TAX: $ 3.12 TAX INCLUDED: 1 CUSTOMER CODE: 1085269	$47.72
11/19	11/17	2407314A2S66DJ4HT	TEACHSTONE INC 866-9988352 VA MCC: 8299 MERCHANT ZIP: 22911 SALES TAX: $ 0.00 TAX INCLUDED: 2	$150.00
11/23	11/22	2469216A631VPA70D	AMAZON MKTPL*B07BZ2RP1 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109 SALES TAX: $ 0.00 TAX INCLUDED: 2 CUSTOMER CODE: H25-13932	$189.70
11/26	11/24	2407105A9VAKYVMDE	WIPFLI LLP MADISON WI MCC: 8641 MERCHANT ZIP:	$124.00
12/01	11/30	2469216AE302KJW0D	AMAZON MKTPL*BB5N71NM0 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109 SALES TAX: $ 0.00 TAX INCLUDED: 2 CUSTOMER CODE: H25-14069	$31.98
12/03	12/02	2422638AH0GBTLQX1	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: $ 0.00 TAX INCLUDED: 0	$653.43
12/03	12/03	000000000000COMPC	TOTAL PURCHASES	$2,472.36

Platte Valley Bank
A Platte Valley Company

Cardholder Name and Account Number
HEAD START 2
4215 AVENUE I
XXXX-XXXX-XXXX-9273

Account Information		Account Summary	
Statement Closing Date	12/03/2025	Previous Balance	$0.00

Transactions

Post Date	Trans Date	Reference	Description	Amount
11/23	11/21	2411343A52XE3PT7S	THE WEBSTAURANT STORE INC717-392-7472 PA MCC: 5099 MERCHANT ZIP: 17602 SALES TAX: $ 132.44 TAX INCLUDED: 1 CUSTOMER CODE: 118873118	$2,024.37
11/26	11/24	7411343A85SH86VNS	THE WEBSTAURANT STORE INCLANCASTER PA MCC: 5099 MERCHANT ZIP: 17602 SALES TAX: $ 0.00 TAX INCLUDED: 0 CUSTOMER CODE: 118873118	-$132.44
11/26	11/25	2422638AA0G48H7EA	WAL-MART #0867 SCOTTSBLUFF NE MCC: 5411 MERCHANT ZIP: 69361 SALES TAX: $ 0.00 TAX INCLUDED: 0	$85.22
11/26	11/25	2478930A9PY6QT2PH	RUNZA SCOTTSBLUFF SCOTTSBLUFF NE MCC: 5814 MERCHANT ZIP:	$299.40
12/03	12/03	000000000000COMPC	TOTAL PURCHASES $2,408.99 TOTAL RETURNS $132.44 TOTAL $2,276.55 TOTAL FEES FOR THIS PERIOD	

PP3-1 6940-4941
HEAD START - OPERATING
DECEMBER 2025

Account Number	Account Description	CURRENT MONTH December 2025	PREVIOUS MONTH November 2025	Budget Period YTD 04/01/25 - 3/31/26	2025-2026 BUDGET 04/01/25 - 3/31/26
01 6940 4941 110 000 000	Non-Instructional / Staff	$ 24,053.07	$ 23,928.40	$ 198,329.39	
01 6940 4941 110 000 000 2	Non-Instructional / Staff	$ 2,152.80	$ 2,152.80	$ 16,972.80	
01 6940 4941 111 000 000	Certificated / Salaries	$ 6,049.07	$ 6,049.07	$ 47,737.06	
01 6940 4941 112 000 000	Instructional Aides	$ 19,188.66	$ 19,368.84	$ 166,993.99	
01 6940 4941 113 000 000	Substitute	$ -	$ -	$ -	
01 6940 4941 116 000 000	Professional Non-Certificated /Staff	$ 17,925.13	$ 15,930.70	$ 147,041.20	
01 6940 4941 116 000 000 2	Professional Non-Certificated /Staff	$ 9,971.52	$ 9,971.52	$ 78,617.76	
01 6940 4941 210 000 000	Non Instructional / Group Insurance	$ 2,765.27	$ 2,896.96	$ 18,770.69	
01 6940 4941 210 000 000 2	Non Instructional / Group Insurance	$ 408.16	$ 408.16	$ 3,098.00	
01 6940 4941 211 000 000	Certificated / Group Insurance	$ 31.96	$ 31.96	$ 252.80	
01 6940 4941 212 000 000	Instructional Aides / Group Insurance	$ 1,378.01	$ 1,417.16	$ 12,491.56	
01 6940 4941 216 000 000	Professional Non-Certificated / Group Insurance	$ 1,245.19	$ 826.67	$ 8,529.05	
01 6940 4941 216 000 000 2	Professional Non-Certificated / Group Insurance	$ 794.99	$ 794.99	$ 6,116.88	
01 6940 4941 220 000 000	Non-Instructional / FICA	$ 1,701.13	$ 1,677.89	$ 14,250.43	
01 6940 4941 220 000 000 2	Non-Instructional / FICA	$ 156.67	$ 156.67	$ 1,229.42	
01 6940 4941 221 000 000	Certificated / FICA	$ 462.75	$ 462.75	$ 3,651.88	
01 6940 4941 222 000 000	Instructional Aides / FICA	$ 1,433.01	$ 1,450.01	$ 12,437.12	
01 6940 4941 223 000 000	Substitutes / FICA	$ -	$ -	$ -	
01 6940 4941 226 000 000	Professional Non-Certificated / FICA	$ 1,286.66	$ 1,172.43	$ 10,801.12	
01 6940 4941 226 000 000 2	Professional Non-Certificated / FICA	$ 725.55	$ 725.55	$ 5,714.15	
01 6940 4941 230 000 000	Non-Instructional / Retirement	$ 1,943.49	$ 1,933.43	$ 17,025.30	
01 6940 4941 230 000 000 2	Non-Instructional / Retirement	$ 173.95	$ 173.95	$ 1,447.02	
01 6940 4941 231 000 000	Certificated / Retirement	$ 488.76	$ 488.76	$ 4,068.74	
01 6940 4941 232 000 000	Instructional Aides /Retirement	$ 1,550.44	$ 1,569.86	$ 13,675.28	
01 6940 4941 236 000 000	Professional Non-Certificated / Retirement	$ 1,448.34	$ 1,287.20	$ 12,562.02	
01 6940 4941 236 000 000 2	Professional Non-Certificated / Retirement	$ 805.70	$ 805.70	$ 6,702.54	
01 6940 4941 262 000 000	Instructional Aides / Unemployment	$ -	$ -	$ -	
01 6940 4941 270 000 000	Non Instructional Work Comp	$ -	$ -	$ 3,566.17	
01 6940 4941 270 000 000 2	Non Instructional Work Comp	$ -	$ -	$ 65.39	
01 6940 4941 272 000 000	Instructional Aides / Workers Comp	$ -	$ -	$ 847.61	
01 6940 4941 276 000 000	Proff Non Cert Work Comp	$ -	$ -	$ 532.11	
01 6940 4941 276 000 000 2	Professional Non-Certificated / Workers Comp	$ -	$ -	$ 252.93	
01 6940 4941 290 000 000	Non Instructional / Other Benefits	$ 3.58	$ 3.58	$ 172.19	
01 6940 4941 290 000 000 2	Non Instructional / Other Benefits	$ -	$ -	$ -	
01 6940 4941 291 000 000	Certificated / Other Benefits	$ -	$ -	$ 21.75	
01 6940 4941 292 000 000	Instructional Aides / Other Benefits	$ -	$ -	$ 154.21	
01 6940 4941 296 000 000	Professional Non-Certificated / Other Benefits	$ 1.10	$ 1.10	$ 118.64	
01 6940 4941 296 000 000 2	Professional Non-Certificated / Other Benefits	$ 3.58	$ 3.58	$ 71.05	
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	$ -	$ -	$ 464.75	
01 6940 4941 340 317 000	Professional Services - Legal Services	$ -	$ -	$ -	
01 6940 4941 340 430 000	Professional Services - Vehicle Maintenance	$ 450.22	$ 40.50	$ 2,098.73	
01 6940 4941 340 497 000	Professional Services - Building Maintenance	$ -	$ -	$ 407.30	
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	$ -	$ 82.82	$ 651.33	
01 6940 4941 340 685 000	Professional Services - Background Checks	$ -	$ 37.51	$ 270.32	
01 6940 4941 340 685 000 2	Other Professional Services	$ -	$ -	$ -	
01 6940 4941 382 000 000	Distance Education and Telecommunications	$ 334.43	$ 182.58	$ 3,518.13	
01 6940 4941 382 000 000 2	Distance Education and Telecommunications	$ 32.50	$ 32.50	$ 260.00	
01 6940 4941 490 000 000	Other Purchased Property Services	$ 1,138.45	$ 1,079.91	$ 9,379.37	
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	$ 2,854.55	$ 25,211.06	
01 6940 4941 490 441 000 2	Rentals of Land and Buildings	$ 444.85	$ 444.85	$ 3,885.60	
01 6940 4941 490 497 000	Other Supplies and Materials	$ -	$ -	$ -	
01 6940 4941 531 000 000	Postage	$ 50.72	$ 51.80	$ 670.30	
01 6940 4941 550 000 000	Printing and Binding	$ 165.29	$ 165.29	$ 1,387.28	
01 6940 4941 550 000 000 2	Printing and Binding	$ 46.49	$ 46.49	$ 390.19	
01 6940 4941 569 000 000	Tuition to Other School Districts	$ 48,835.65	$ 46,745.00	$ 239,913.41	
01 6940 4941 580 471 000	Travel Expense - Parent Engagement	$ 37.80	$ 37.80	$ 286.58	
01 6940 4941 580 520 000	Insurance-Auto/Liability	$ -	$ -	$ 10,892.10	
01 6940 4941 580 670 000	Travel Expense - Local Travel	$ 184.23	$ 248.15	$ 2,729.47	
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	$ 354.92	$ 272.95	$ 3,916.99	
01 6940 4941 610 412 000	Supplies - Office Supplies	$ -	$ 11.53	$ 166.01	
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	$ 110.45	$ 9.48	$ 2,569.03	
01 6940 4941 610 430 000	Supplies - Vehicle Repair	$ 191.88	$ 35.99	$ 288.31	
01 6940 4941 610 471 000	Supplies - Policy Council /Socialization	$ 250.00	$ 277.25	$ 2,220.42	
01 6940 4941 610 471 000 2	Supplies - Policy Council /Socialization	$ -	$ -	$ 38.25	
01 6940 4941 610 495 000	Supplies - Nursery Supplies	$ 111.77	$ -	$ 534.50	
01 6940 4941 610 497 000	Supplies - Building Maintenance	$ 135.12	$ 111.16	$ 1,618.04	
01 6940 4941 610 540 000	Supplies - Advertising	$ -	$ -	$ -	
01 6940 4941 610 621 000	Supplies - Utility Services	$ 428.17	$ 573.04	$ 5,616.71	
01 6940 4941 610 626 000	Supplies - Bus Fuel	$ 393.39	$ 357.29	$ 1,848.65	
01 6940 4941 610 643 000	Web/Cloud Based Software	$ -	$ -	$ 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	$ 37.44	$ -	$ 3,124.63	
01 6940 4941 810 430 000	Dues and Fees - Auto Supplies	$ -	$ -	$ -	
01 6940 4941 950 000 000 2	Indirect Costs	$ 33,350.86	$ -	$ 82,643.64	
		36			
		$ 188,087.72	**$ 149,388.13**	**$ 1,230,151.59**	**$ 2,051,842.00**

01 6940 4941 xxx xxx xxx 2 **Notates ADMINISTRATIVE Expense**

$207,467.37 ADMINISTRATIVE Expense YTD TOTAL

Percent of Budget Period (9 of 12 mo) 75.0%

Percent Expended 60.0%

	PP3-1 6940-4945				
	HEAD START - TTA				
	(Training and Technical Assistance)				
	DECEMBER 2025				
		CURRENT	PREVIOUS	YTD	2025-2026 BUDGET
		MONTH	MONTH	BUDGET PERIOD	TTA
Account Number	Account Description	December 2025	November 2025	04/01/25 - 3/31/26	HEAD START
01 6940 4945 330 675 000	Employee Development	$ 180.00	$ 55.00	$ 6,077.39	
01 6940 4945 330 675 000 2	Employee Development	$ 80.60	$ -	$ 1,351.18	
01 6940 4945 330 692 000	Dues and Fees	$ -	$ -	$ 217.97	
01 6940 4945 330 692 000 2	Dues and Fees	$ 42.90	$ -	$ 42.90	
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	$ -	$ -	$ 1,953.00	
01 6940 4945 340 692 000 2	Employee Development - Tuition Expense	$ -	$ -	$ -	
01 6940 4945 610 410 000	Supplies - Material Costs	$ 4.36	$ -	$ 4.36	
01 6940 4945 610 490 000	Supplies - Food Costs	$ -	$ -	$ -	
		$ 307.86	**$ 55.00**	**$ 9,646.80**	**$ 26,931.00**
01 6940 4945 xxx xxx xxx 2	**Notates ADMINISTRATIVE Expense**				
		Percent of Budget Period (9 of 12 mo)		**Percent Expended**	
$1,394.08	**ADMINISTRATIVE Expense YTD TOTAL**		**75.0%**	**35.8%**	

PP3-1 6940-4943
EARLY HEAD START - OPERATING
DECEMBER 2025

Account Number	Account Description	CURRENT MONTH December 2025	PREVIOUS MONTH November 2025	Budget Period YTD 04/01/25 - 3/31/26	2025-2026 BUDGET 04/01/25 - 3/31/26
01 6940 4943 110 000 000	Non-Instructional / Staff	$ 19,936.29	$ 17,325.11	$ 138,961.18	
01 6940 4943 110 000 000 2	Non-Instructional / Staff	$ 1,159.20	$ 1,159.20	$ 9,139.20	
01 6940 4943 112 000 000	Instructional Aides	$ 65,684.28	$ 67,046.69	$ 547,939.81	
01 6940 4943 116 000 000	Professional Non-Certificated /Staff	$ 14,188.37	$ 13,114.44	$ 114,378.02	
01 6940 4943 116 000 000 2	Professional Non-Certificated /Staff	$ 4,846.02	$ 4,846.02	$ 38,207.01	
01 6940 4943 210 000 000	Non Instructional / Group Insurance	$ 1,315.67	$ 1,290.48	$ 8,535.77	
01 6940 4943 210 000 000 2	Non Instructional / Group Insurance	$ 219.78	$ 219.78	$ 1,668.16	
01 6940 4943 212 000 000	Instructional Aides / Group Insurance	$ 3,854.21	$ 3,671.88	$ 24,922.12	
01 6940 4943 216 000 000	Professional Non-Certificated / Group Insurance	$ 1,444.11	$ 1,216.01	$ 9,137.43	
01 6940 4943 216 000 000 2	Professional Non-Certificated / Group Insurance	$ 382.85	$ 382.85	$ 2,950.04	
01 6940 4943 220 000 000	Non-Instructional / FICA	$ 1,473.52	$ 1,274.44	$ 10,269.36	
01 6940 4943 220 000 000 2	Non-Instructional / FICA	$ 84.37	$ 84.37	$ 662.02	
01 6940 4943 222 000 000	Instructional Aides / FICA	$ 4,945.04	$ 5,037.60	$ 41,316.27	
01 6940 4943 226 000 000	Professional Non-Certificated / FICA	$ 991.82	$ 930.30	$ 8,191.31	
01 6940 4943 226 000 000 2	Professional Non-Certificated / FICA	$ 351.55	$ 351.55	$ 2,769.01	
01 6940 4943 230 000 000	Non-Instructional / Retirement	$ 1,610.87	$ 1,399.88	$ 11,836.60	
01 6940 4943 230 000 000 2	Non-Instructional / Retirement	$ 93.66	$ 93.66	$ 779.15	
01 6940 4943 232 000 000	Instructional Aides /Retirement	$ 5,307.31	$ 5,366.75	$ 46,211.23	
01 6940 4943 236 000 000	Professional Non-Certificated / Retirement	$ 1,146.42	$ 1,059.65	$ 9,769.52	
01 6940 4943 236 000 000 2	Professional Non-Certificated / Retirement	$ 391.56	$ 391.56	$ 3,257.35	
01 6940 4943 262 000 000	Instructional Aides / Unemployment	$ -	$ -	$ -	
01 6940 4943 270 000 000	Non Instructional Work Comp	$ -	$ -	$ 1,610.06	
01 6940 4943 270 000 000 2	Non Instructional Work Comp	$ -	$ -	$ 35.21	
01 6940 4943 272 000 000	Instructional Aides / Workers Comp	$ -	$ -	$ 1,958.11	
01 6940 4943 276 000 000	Proff Non Cert Work Comp	$ -	$ -	$ 497.03	
01 6940 4943 276 000 000 2	Professional Non-Certificated / Workers Comp	$ -	$ -	$ 197.15	
01 6940 4943 290 000 000	Non-Instructional / Other Benefits	$ 1.92	$ 1.92	$ 128.46	
01 6940 4943 290 000 000 2	Non-Instructional / Other Benefits	$ -	$ -	$ -	
01 6940 4943 292 000 000	Instructional Aides / Other Benefits	$ -	$ -	$ 541.79	
01 6940 4943 296 000 000	Professional Non-Certificated / Other Benefits	$ 4.40	$ 4.40	$ 99.36	
01 6940 4943 296 000 000 2	Professional Non-Certificated / Other Benefits	$ 1.92	$ 1.92	$ 36.68	
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	$ -	$ -	$ 1,170.25	
01 6940 4943 340 317 000	Professional Services - Legal Services	$ -	$ -	$ -	
01 6940 4943 340 430 000	Professional Services - Vehicle Maintenance	$ 170.00	$ -	$ 398.94	
01 6940 4943 340 471 000	Other Professional Services	$ -	$ -	$ -	
01 6940 4943 340 497 000	Professional Services - Building Maintenance	$ -	$ -	$ 1,042.85	
01 6940 4943 340 540 000	Professional Services - Advertising	$ -	$ -	$ -	
01 6940 4943 340 683 000	Professional Services - Employee Health	$ -	$ 119.18	$ 969.20	
01 6940 4943 340 685 000	Professional Services - Background Checks	$ -	$ 51.99	$ 423.18	
01 6940 4943 340 685 000 2	Other Professional Services	$ -	$ -	$ -	
01 6940 4943 382 000 000	Distance Education and Telecommunications	$ 421.22	$ 27.98	$ 5,422.15	
01 6940 4943 382 000 000 2	Distance Education and Telecommunications	$ 17.50	$ 17.50	$ 122.50	
01 6940 4943 490 000 000	Other Purchased Property Services	$ 2,308.15	$ 2,313.49	$ 17,966.33	
01 6940 4943 490 441 000	Rentals of Land and Buildings	$ 2,949.50	$ 3,469.50	$ 30,288.35	
01 6940 4943 490 441 000 2	Rentals of Land and Buildings	$ 135.30	$ 135.30	$ 1,181.79	
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	$ 2,297.62	
01 6940 4943 550 000 000 2	Printing and Binding	$ 30.99	$ 30.99	$ 260.11	
01 6940 4943 580 471 000	Travel Expense - Parent Engagement	$ -	$ -	$ -	
01 6940 4943 580 520 000	Insurance-Auto/Liability	$ -	$ -	$ 2,186.15	
01 6940 4943 580 670 000	Travel Expense - Local Travel	$ -	$ -	$ 635.43	
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	$ 968.15	$ 831.35	$ 9,496.30	
01 6940 4943 610 412 000	Supplies - Office Supplies	$ -	$ 6.21	$ 138.88	
01 6940 4943 610 412 000 2	Supplies - Office Supplies	$ -	$ -	$ -	
01 6940 4943 610 428 000	Supplies - Classroom Supplies	$ -	$ 218.14	$ 3,697.01	
01 6940 4943 610 430 000	Supplies - Vehicle Repair	$ -	$ -	$ -	
01 6940 4943 610 471 000	Supplies - Policy Council /Socialization	$ 134.62	$ 190.59	$ 2,013.90	
01 6940 4943 610 471 000 2	Supplies - Policy Council /Socialization	$ -	$ -	$ 20.59	
01 6940 4943 610 495 000	Supplies - Nursery Supplies	$ 890.31	$ 622.53	$ 5,044.15	
01 6940 4943 610 497 000	Supplies - Building Maintenance	$ 201.17	$ 190.27	$ 2,586.77	
01 6940 4943 610 540 000	Supplies - Advertising	$ -	$ -	$ -	
01 6940 4943 610 621 000	Supplies - Utility Services	$ 775.58	$ 1,032.22	$ 10,764.48	
01 6940 4943 610 643 000	Technology - Software	$ -	$ -	$ 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	$ 20.16	$ -	$ 1,762.85	
01 6940 4943 950 000 000 2	Indirect Costs	$ 30,702.23	$ -	$ 82,413.99	
		$ 169,433.77	**$ 135,801.45**	**$ 1,224,784.92**	**$ 1,707,358.00**

01 6940 4943 xxx xxx xxx 2 **Notates ADMINISTRATIVE Expense**

$143,679.37 ADMINISTRATIVE Expense YTD TOTAL

Percent of Budget Period (9 of 12 mo) 75.0%

Percent Expended 71.7%

	PP3-1 6940-4946				
	EARLY HEAD START - TTA				
	(Training and Technical Assistance)				
	DECEMBER 2025				
		CURRENT	PREVIOUS	YTD	2025-2026 BUDGET
		MONTH	MONTH	BUDGET PERIOD	TTA
Account Number	Account Description	December 2025	November 2025	04/01/25 - 3/31/26	EARLY HEAD START
01 6940 4946 330 675 000	Employee Development	$ (287.44)	$ 150.00	$ 2,472.48	
01 6940 4946 330 675 000 2	Employee Development	$ 43.40	$ -	$ 355.30	
01 6940 4946 330 692 000	TUITION EXPENSE FOR EMPLOYEES	$ -	$ -	$ -	
01 6940 4946 330 692 000 2	TUITION EXPENSE FOR EMPLOYEES	$ 23.10	$ -	$ 23.10	
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	$ -	$ -	$ 4,615.45	
01 6940 4946 340 692 000 2	Employee Development - Tuition Expense	$ -	$ -	$ -	
01 6940 4946 610 410 000	Supplies - Material Costs	$ 13.09	$ -	$ 13.09	
01 6940 4946 610 490 000	Supplies - Food Costs	$ -	$ -	$ -	
		$ (207.85)	**$ 150.00**	**$ 7,479.42**	**$ 23,356.00**
01 6940 4946 xxx xxx xxx 2	**Notates ADMINISTRATIVE Expense**				
				Percent of Budget Period (9 of 12 mo)	**Percent Expended**
$378.40	**ADMINISTRATIVE Expense YTD TOTAL**			**75.0%**	**32.0%**

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

Head Start Operating ADMIN Expenses YTD	$	207,467.37
Head Start TTA ADMIN Expenses YTD	$	1,394.08
Early Head Start Operating ADMIN Expenses YTD	$	143,679.37
Early Head Start TTA ADMIN Expenses YTD	$	378.40
TOTAL ADMIN EXPENSES YTD	**$**	**352,919.22**

TOTAL Head Start Operating Expenses YTD	$	1,230,151.59
TOTAL Head Start TTA Expenses YTD	$	9,646.80
TOTAL Early Head Start Operating Expenses YTD	$	1,224,784.92
TOTAL Early Head Start TTA Expenses YTD	$	7,479.42
HS/EHS Inkind YTD	$	304,163.91
TOTAL PROGRAM EXPENSES YTD	**$**	**2,776,226.64**

YTD ADMINISTRATIVE PERCENTAGE **12.71%**
(**Total Admin Expense YTD/Total Program Expense YTD)**

HEAD START DIRECTOR PERFORMANCE REPORT

MONTH OF: December 2025 **PREPARED BY: Krystie Hohnstein, Director**

Program	Funding Source	Funding Period	Performance Required	Performance Indicators
Early Head Start *4 current openings in EHS only one less than 30 days without a child accepted others will start in January	HHS	4/1/25-3/31/26	72 children 55% income eligible 35% mid-over-income 10% over-income 10% disabilities 85% attendance	68 children* 93% income eligible 6% mid-over-income 1% over-income 10% disabilities 88.8% attendance
Head Start *2 openings in stand-alone centers and 2 open in partnerships less than 30 days, children might be accepted but will start in January **with combined totals this program number is 10%	HHS	4/1/25-3/31/26	202 children 55% income eligible 35% mid-over-income 10% over-income 10% disabilities 85% attendance	198 Children 77% income eligible 10% mid-over-income 13% over-income** 20% disabilities 93.1% attendance

HHS Requirements	**HS**	**EHS**	**HS / EHS NOTES**	**Target**
Developmental Screenings	99.5%	100%	New enrollee	100% 45 day
Social-Emotional Screenings	100%	100%		100% 45 day
Vision Screenings	100%	100%		100% 45 day
Hearing Screenings	100%	100%		100% 45 day
Speech Screenings	98%	NA		100% 45 day
Dental Exams	45%	51%		100% 90 day
Dental Screenings	54%	97%		100% 45 day
Physical Exams/Well-child checks	39%	46%		100% 90 day
Immunizations Up-to-Date	84%	64%		100% on-going
Lead Screenings	36%	54%		100% 90 day
1st Teacher Home Visit	95%	98%		100% within 2 weeks of enrollment
2nd Teacher Home Visit				100%
1st Parent Teacher Conf.	IP	IP	Data entry in progress	100%
2nd Parent Teacher Conf.				100%
Bus Evacuations	2		8/21/25 11/17/25	3 per year
Family Partnership Agreements/ Set Goals	74%	91%	Some new families have recently started	80-100%
Family Goals Met (YTD)	1%	4%	In Progress	80-100%
Family Development Referrals (YTD)	46%	27%		As needed per family needs
Family Needs Assessments Completed	97%	98%		80-100% 3-4 times/year

Capacity Development

Current issues impacting work:

Grants Submitted: Continuation grant will be submitted by 12/19/25

Policy Council/Policy & Procedure Approval: During New Business, officers were elected: Erica Medina as President, Jessica Brenizer as Vice President, and Brandy Klinesmith as Secretary, with additional volunteers joining the Personnel and Health/Mental Health committees. The 2025–2030 Strategic Priorities were reviewed, focusing on family engagement, program culture, mental-health supports, and community presence. Program Governance Policies from last month were also discussed. Proposed 2026–27 program changes include moving Early Learning Center classrooms to the Child Development Center and converting 15 Head Start slots into Partnership slots to support budget stability. The Policy Council approved the 2025–30 5-Year/Continuation Grant, and President Erica Medina signed the submission.

Staff Development & Accomplishments:

In-House Training Provided:

Training Attended:

Intensive Coaching:

Number of Coaches: 1 **Number of Coachees:** 7 **Goals Completed:** 28

CLASS Observations Completed: 9/9 Toddler; 31/32 Preschool (one not completed due to partner teacher resignation)

Behavioral Health Observations Completed: 39/40 observations completed. One will not be completed until the 1st of the year when a new teacher starts in the classroom to give feedback specific to this new teacher. This observation was scheduled for early December, with just a couple of weeks left in the semester, and the feedback may not be relevant to a new person coming in. All feedback reports are in progress to wrap the fall semester up.

Partnerships & Collaborations

Program Coordination:

Public Schools –

Intra-Agency –

Inter-Agency –Other –

Community Involvement:

Parent Community Projects –Gering locations are working on a community project for February to create cards for the Northfield Villa/Heritage locations.

Parent Meetings – Minatare had a family gathering and worked on parent involvement and fall activities. Gering locations had a gathering with families that included a speaker and activities on active children. Bridgeport Public Partnership lead an event with parents decorating paper doughnuts containing positive messages for their child.

Father/Mother Engagement: SBBC has both mother and father engagement events with activities reading books and playing card games. Morrill held a father event that included children and dad's decorating super hero capes and mother engagement about reading to your child and being involved with their education. A mother engagement was held at Gering with Thanksgiving lunch and activities. Leyton had a father engagement where

the activity focused on kindness and nurturing skills. Our Bridgeport stand-alone center held a mother event focused on meal planning and making thank you cards.

Recruitment- Recruitment events continue to be in the planning stages for upcoming opportunities. Social Media posts continue to be shared on a regular basis to remain visible in our communities.

In-kind

Classroom/Site Name	April	May	June	July	August	September	October	November
Bayard	$32.62	$32.62	$32.62	$149.39	$382.95	$703.20	$891.60	$1,107.38
Gering	$402.14	$402.14	$402.14	$697.00	$3,310.93	$4,265.29	$5,641.64	$7,648.65
Minatare	$0.00	$0.00	$0.00	$0.00	$1,853.87	$1,857.87	$2,042.40	$2,042.40
Mitchell	$103.19	$103.19	$103.19	$190.82	$264.28	$1,273.03	$1,556.31	$2,225.15
Scottsbluff	$84.99	$84.99	$84.99	$84.99	$1,164.17	$2,694.90	$4,013.09	$7,906.19
Morrill	$0.00	$0.00	$0.00	$0.00	$178.58	$451.12	$3,100.56	$5,497.10
CDC 101	$3,620.82	$9,504.65	$14,136.69	$15,555.66	$22,226.45	$28,266.01	$31,691.11	$35,980.64
CDC 102	$2,850.19	$5,932.78	$9,284.50	$10,210.10	$11,205.02	$12,334.49	$12,334.49	$13,671.92
CDC 103	$169.98	$169.98	$283.30	$339.96	$1,207.63	$2,564.16	$5,583.92	$6,866.64
CDC 104	$3,297.89	$10,486.59	$15,026.38	$19,295.56	$21,346.13	$27,242.23	$32,194.69	$35,582.29
CDC 105	$0.00	$5,064.28	$7,796.23	$8,583.19	$9,928.77	$12,624.01	$13,077.29	$19,353.69
CDC 108	$248.73	$248.73	$248.73	$248.73	$1,023.46	$2,556.61	$2,813.25	$4,545.36
ELC Combo 1	$5,325.25	$9,058.70	$13,658.16	$16,333.04	$18,163.86	$24,451.38	$31,640.07	$36,239.51
ELC Combo 2	$8,644.33	$13,794.22	$22,650.57	$26,887.10	$30,581.60	$35,095.40	$41,976.53	$49,197.79
ELC Combo 3	$2,210.02	$2,210.02	$5,504.01	$7,897.10	$10,355.42	$14,857.01	$18,959.01	$22,221.03
ELC Preschool	$104.06	$104.06	$6,993.79	$7,083.68	$7,159.41	$8,482.85	$8,631.50	$13,071.93
Bridgeport HS	$113.32	$537.39	$1,267.78	$1,267.78	$1,267.78	$2,462.19	$2,462.19	$3,069.80
Bridgeport EHS	$1,092.78	$1,661.02	$7,846.62	$11,324.73	$11,961.35	$18,346.77	$23,390.70	$27,456.00
Leyton	$280.67	$280.67	$280.67	$680.42	$872.51	$872.51	$1,443.45	$1,573.94
Bridgeport Public Schools	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Policy Council In-Kind	$1,440.49	$1,440.49	$1,775.64	$3,660.07	$6,707.47	$7,808.21	$10,689.59	$12,682.16
Total	**$30,021.47**	**$61,116.52**	**$107,376.01**	**$130,489.32**	**$161,161.64**	**$209,209.24**	**$254,133.39**	**$307,939.57**
Needed	$930,794.00	$930,794.00	$930,794.00	$930,794.00	$930,794.00	$930,794.00	$930,794.00	$930,794.00
% Complete	3%	7%	12%	14%	17%	22%	27%	33%
At this time last year:	**$42,675.14**	**$85,451.90**	**$117,519.59**	**$133,804.39**	**$162,980.04**	**$206,522.64**	**$249,464.34**	**$279,176.89**

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Diane Coon Month/Year: Jan-Dec, 2025

Department: Board Member

Bayard to Scottsbluff (RT) 64 miles

Date	From	To	Miles	Reason for Trip
1/21/2025	DL		0	Regular meeting
2/18/2025	DL		0	Regular meeting
2/21/2025	DL		0	Special meeting
3/18/2025	DL		0	Regular meeting
4/15/2025	Bayard	Scottsbluff (RT)	64	Regular meeting
5/20/2025	Bayard	Scottsbluff (RT)	64	Regular meeting
6/17/2025	Bayard	Scottsbluff (RT)	64	Regular meeting
7/15/2025	N/A	N/A	0	No July Board Meeting
8/19/2025	Bayard	Harms Center	58	Regular meeting
8/20/2025	Bayard	Gering (RT)	53	NASB Area Membership meeting
9/23/2025	N/A	N/A	0	Absent
10/21/2025	Bayard	Scottsbluff (RT)	64	Regular meeting
11/17/2025	Bayard	Scottsbluff (RT)	64	Regular meeting
12/2-12/5/25	Bayard	Scottsbluff (RT)	64	AESA Conference
12/16/2025	Bayard	Scottsbluff (RT)	64	Regular meeting
total			559	

Total Miles Traveled:	559
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$391.30

Signature of Person Submitting Report:_____

For Office Use Only

Approved for payment by:_____Date_____

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Patricia Jones Month/Year: Jan-Dec, 2025

Department: Board Member

Alliance to SB 120 rt

Date	From	To	Miles	Reason for Trip
1/21/2025	DL		0	Regular meeting
2/18/2025	DL		0	Regular meeting
2/21/2025	DL		0	Special meeting
3/18/2025	DL		0	Regular meeting
4/15/2025	Alliance	Scottsbluff	120	Regular meeting
5/20/2025	Alliance	Scottsbluff	120	Regular meeting
6/17/2025	Alliance	Scottsbluff	120	Regular meeting
7/15/2025	N/A	N/A	0	No July Board meeting
8/19/2025	Alliance	Harms Center	107	Regular meeting
8/20/2025	Alliance	Gering Civic Cntr	120	NASB Area Membership meeting
9/23/2025	Alliance	Scottsbluff	120	Regular meeting
10/21/2025	Alliance	Scottsbluff	120	Regular meeting
11/17/2025	Alliance	Scottsbluff	120	Regular meeting
12/16/2025	Alliance	Scottsbluff	120	Regular meeting
total			1067	

Total Miles Traveled:	1067
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$746.90

Signature of Person Submitting Report:_____

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Approved for payment by:_____Date_____

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Kim Marx Month/Year: Jan-Dec, 2025

Department: Board Member

Hay Springs to SB 204 rt

Date	From	To	Miles	Reason for Trip
1/21/2025	DL		0	Regular meeting
2/18/2025	DL		0	Regular meeting
2/21/2025	DL		0	Special meeting
3/18/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
4/15/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
5/20/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
6/17/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
7/15/2025	N/A	N/A	0	No July Board Meeting
8/19/2025	Hay Springs	Harms Center	200	Regular meeting
9/23/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
10/21/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
11/17/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
12/16/2025	Hay Springs	Scottsbluff (RT)	204	Regular meeting
total			1832	

Total Miles Traveled:	1832
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$1,282.40

Signature of Person Submitting Report:_____

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Approved for payment by:_____Date_____

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Tom Millette Month/Year: Jan-Dec, 2025

Department: Board Member

Bridgeport to SB 70 rt

Date	From	To	Miles	Reason for Trip
1/21/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
2/18/2025	DL		0	Absent
2/21/2025	Bridgeport	Scottsbluff (RT)	70	Special Meeting
3/18/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
4/15/2025	N/a	N/a	0	Absent
5/20/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
6/17/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
7/15/2025	N/a	N/a	0	No July Board Meeting
8/19/2025	Bridgeport	Harms Center	70	Regular Meeting
9/23/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
10/21/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
11/17/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
12/16/2025	Bridgeport	Scottsbluff (RT)	70	Regular Meeting
total			700	

Total Miles Traveled:	700
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$490.00

Signature of Person Submitting Report:_____

For Office Use Only

Approved for payment by:_____Date_____

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Eric Packer Month/Year: Jan-Dec, 2025

Department: Board Member

Sidney to Scottsbluff (RT) 158 miles

Date	From	To	Miles	Reason for Trip
8/19/2025	Sidney	Harms (RT)	155	Regular meeting
9/23/2025	Sidney	Scottsbluff (RT)	158	Regular meeting
10/21/2025	Sidney	Scottsbluff (RT)	158	Regular meeting
11/17/2025	Sidney	Scottsbluff (RT)	158	Regular meeting
12/16/2025	Sidney	Scottsbluff (RT)	158	Regular meeting
total			787	

Total Miles Traveled:	787
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$550.90

Signature of Person Submitting Report:_____

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Approved for payment by:_____Date_____

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Mandy Plog Month/Year: Jan-Dec, 2025

Department: Board Member

Hemingford to SB 117 rt

Date	From	To	Miles	Reason for Trip
5/20/2025	Hemingford	Scottsbluff (RT)	117	Appointment/Regular meeting
6/17/2025	Hemingford	Scottsbluff (RT)	117	Regular Meeting
7/15/2025	N/A	N/A	0	No July Board Meeting
8/19/2025	Hemingford	Harms Center	121	Regular Meeting
8/20/2025	Hemingford	Gering Civic Cntr	127	NASB Area Membership meeting
9/23/2025	Hemingford	Scottsbluff (RT)	117	Regular Meeting
10/21/2025	Hemingford	Scottsbluff (RT)	117	Regular Meeting
11/17/2025	Hemingford	Scottsbluff (RT)	117	Regular Meeting
11/18-21/25	Hemingford	Omaha	842	NE State Education Conference
12/2-12/5/25	Hemingford	Scottsbluff (RT)	117	AESA Conference
12/16/2025	Hemingford	Scottsbluff (RT)	117	Regular Meeting
total			1909	

Total Miles Traveled:	1909
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$1,336.30

Signature of Person Submitting Report:_____

For Office Use Only

Approved for payment by:_____Date_____

Mileage Reimbursement Claim Form

(Use only for travel within ESU boundaries.)

Submitted By: Caroline Winchester Month/Year: Jan-Dec, 2025

Department: Board Member

Chadron to SB 212 rt

Date	From	To	Miles	Reason for Trip
1/21/2025	DL		0	Regular Meeting
2/18/2025	DL		0	Regular Meeting
2/21/2025	DL		0	Special Meeting
3/18/2025	DL		0	Regular Meeting
4/15/2025	Chadron	Scottsbluff (RT)	193	Regular Meeting
5/20/2025	N/A		0	Absent
6/20/2025	Chadron	Scottsbluff (RT)	193	Regular Meeting
7/15/2025	N/A	N/A	0	No July Board meeting
8/19/2025	Chadron	Harms Center	197	Regular Meeting
8/20/2025	Chadron	Gering Civic Center	212	NASB Area Membership meeting
9/23/2025	Chadron	Scottsbluff (RT)	193	Regular Meeting
10/21/2025	Chadron	Scottsbluff (RT)	193	Regular Meeting
11/17/2025	Chadron	Scottsbluff (RT)	193	Regular Meeting
11/18-11/21/25	Chadron	Omaha	882	Ne State Education Conference
12/16/2025	Chadron	Scottsbluff (RT)	193	Regular Meeting
total			2449	

Total Miles Traveled:	2449
Rate of Reimbursement:	0.70
TOTAL AMOUNT DUE:	$1,714.30

Signature of Person Submitting Report:_____

For Office Use Only

Approved for payment by:_____Date_____

EDUCATIONAL SERVICE UNIT NO. 13

SCOTTSBLUFF, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025

DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
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DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Educational Service Unit No. 13
Scottsbluff, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities and each major fund of Educational Service Unit No. 13, Scottsbluff, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Educational Service Unit No. 13, Scottsbluff, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of Educational Service Unit No. 13, Scottsbluff, Nebraska, as of August 31, 2025, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Educational Service Unit No. 13, Scottsbluff, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Educational Service Unit No. 13, Scottsbluff, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Educational Service Unit No. 13, Scottsbluff, Nebraska's basic financial statements. The supplementary information on pages 20 - 25 and the schedule of expenditures of federal awards on pages 26 - 28, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 20 - 25 and schedule of expenditures of federal awards on pages 26 - 28 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025, on our consideration of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control over financial reporting and compliance.

Dana T Cole + Company, LLP

Scottsbluff, Nebraska
December 29, 2025

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	6,024,947
Cash at county treasurer	500,195
TOTAL ASSETS	6,525,143
NET POSITION	
Unrestricted	6,525,143

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Cash Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	2,420,230	4,498,143		2,077,913
Support services - student	2,722,846			(2,722,846)
Support services - instruction	1,106,197			(1,106,197)
Support services - general administration	464,429			(464,429)
Central services	1,351,349			(1,351,349)
Operation and maintenance of plant	485,584			(485,584)
Student transportation	22,843			(22,843)
Food service	20,199			(20,199)
Community service	21,392			(21,392)
Private grants	723,005			(723,005)
State categorical programs	1,053,792		1,808,531	754,739
Facilities acquisitions and construction	170,475			(170,475)
Debt service	59,375			(59,375)
Federal programs	5,980,688		7,241,874	1,261,186
Total governmental activities	16,602,404	4,498,143	9,050,405	(3,053,856)
GENERAL RECEIPTS				
Taxes				1,947,720
General state assistance				1,378,309
Interest				121,151
Other local receipts				585,795
Nonrevenue				581,152
Total general receipts				4,614,127
CHANGE IN NET POSITION				1,560,271
NET POSITION, beginning of year				4,964,872
NET POSITION, end of year				6,525,143

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
STATEMENT OF ASSETS AND FUND BALANCES
CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Total Governmental Funds
ASSETS		
Cash and cash equivalents	6,024,947	6,024,947
Cash at county treasurer	500,195	500,195
TOTAL ASSETS	6,525,143	6,525,143
FUND BALANCES		
Unassigned	6,525,143	6,525,143

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Total Governmental Funds
RECEIPTS		
Local	8,313,563	8,313,563
State	2,007,800	2,007,800
Federal	7,241,874	7,241,874
Nonrevenue	599,438	599,438
Total receipts	18,162,675	18,162,675
DISBURSEMENTS		
Instruction	2,420,230	2,420,230
Support services - student	2,722,846	2,722,846
Support services - instruction	1,106,197	1,106,197
Support services - general administration	464,429	464,429
Central services	1,351,349	1,351,349
Operation and maintenance of plant	485,584	485,584
Student transportation	22,843	22,843
Food service	20,199	20,199
Community Services	21,392	21,392
Private grants	723,005	723,005
State categorical programs	1,053,792	1,053,792
Facilities acquisitions and construction	170,475	170,475
Debt service	59,375	59,375
Federal programs	5,980,688	5,980,688
Total disbursements	16,602,404	16,602,404
NET CHANGE IN FUND BALANCES	1,560,271	1,560,271
FUND BALANCE, beginning of year	4,964,872	4,964,872
FUND BALANCE, end of year	6,525,143	6,525,143

See accompanying notes to financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Educational Service Unit No. 13, Scottsbluff, Nebraska (the Service Unit).

Organization

The Service Unit is a governmental entity established under and governed by the laws of the state of Nebraska and administrative regulations of the Nebraska Department of Education. The Service Unit serves as an educational service provider to its member school districts.

Reporting Entity

The Service Unit has considered potential component units for which it is financially accountable. GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of the organization's governing body and the ability of the Service Unit to impose its will on that organization to provide specific financial benefits to, or impose specific financial burdens on, the Service Unit. The Service Unit did not have any component units.

Basic Financial Statements - Government-Wide Statements

The statement of activities and statement of net position report information on the Service Unit as a whole. They include all funds of the Service Unit except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Service Unit does not report any business-type activities.

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

Basic Financial Statements - Fund Financial Statements

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

The financial transactions of the Service Unit are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the Service Unit are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

General Fund - Used to account for current financial resources, not accounted for in other funds, related to general operations.

Major Funds

The Service Unit utilizes a General Fund only and reports the General Fund as a major fund.

Measurement Focus and Basis of Accounting

The Service Unit prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the Service Unit and do not include certain transactions that would be included if the Service Unit prepared its financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Under the cash basis, receipts are recognized when collected rather than when earned, and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with GAAP, as applicable to governmental units.

Taxes and other revenues collected by the county treasurers are included in revenues of Educational Service Unit No. 13, Scottsbluff, Nebraska, in the year collected by the counties, and Educational Service Unit No. 13, Scottsbluff, Nebraska, funds held by the county treasurers at year end are included as assets of Educational Service Unit No. 13, Scottsbluff, Nebraska. This is in accordance with the requirements of the State of Nebraska Department of Education.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts, and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Budget Process and Property Taxes

The Service Unit is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien-on property within the Service Unit as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1, become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Government-Wide Statements (Continued)

It is the Service Unit's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Service Unit is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The Service Unit currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. The Service Unit currently has no amounts classified in this category.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the Board).

These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Service Unit currently has no amounts classified in this category.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Assigned

This classification includes amounts that are constrained by the Service Unit's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the Service Unit manager through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

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

Compensated Absences

Employees of the Service Unit earn paid vacation, sick days, and other time off depending on the length of service and position. The Service Unit maintains records of cumulative days of vacation and sick leave. Vacation is cumulative up to 30 days for all other full-time employees and payable upon termination. Sick leave is cumulative for up to 60 days. Employees are not paid for unused sick leave upon closure of the Service Unit employment. The dollar amount of accrued vacation is not readily determinable. The Service Unit's policy is to recognize the costs of compensated absences when paid to employees.

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting used by the Service Unit requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

GASB Statement 96, *Subscription-based Information Technology Arrangements* provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria, the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAF Board of Trustees is elected from representatives of various participants in the fund. The NLAF Board of Trustees engaged PFM Asset Management, LLC, (PFMAM) as administrator and investment advisor through September 30, 2024. Effective October 1, 2024, PFMAM consolidated its investment management and administration accounts under its parent company, U.S. Bancorp Asset Management Inc. (USBAM). As a result of the consolidation, effective October 1, 2024, USBAM is the investment manager and administrator of the Fund and PFM Asset Management will continue to serve the fund as a division of USBAM. For a copy of the most recent audit report for the NLAF, contact NLAF at 1-877-667-3523 or via the NLAF website at https://www.nlafpool.org/.

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

Bank Deposits

As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NLAF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2025, all of NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

The NLAF is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAF seeks to maintain a stable net asset value of $1 per share, but it is possible to lose money investing in the NLAF. The NLAF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2025, the District had $4,394,545 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

The District is exposed to risks noted below in relation to its investments in the NLAF. The District does not have a policy for these risks. The following NLAF risk policies below were taken from footnotes in the NLAF audit report.

Interest Rate Risk

The NLAF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2025, the date of the latest NLAF audit report, was 42 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAF, as of May 31, 2025, the NLAF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2025, the investment portfolio

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Credit Risk (Continued)

was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2025.

S&P Rating	Percent of Portfolio
AA+	79.88%
A-1+	01.02%
Exempt*	19.10%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAF investments in repurchase agreements at May 31, 2025, the latest audit report date for the NLAF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2025, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas *	12.51%
BofA Securities, Inc. *	14.33%
Freddie Mac	6.43%
Federal Farm Credit Bank	15.07%
Federal Home Loan Bank	18.53%
Goldman Sachs & Company *	5.18%
Toronto Dominion Bank *	12.00%
U.S. Treasury	10.49%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

NOTE 3. LONG-TERM DEBT

The Service Unit entered into bonded indebtedness of $875,000 on January 16, 2007. The total amount of the bonds was $3,500,000 with the remaining $2,625,000 being covered by Western Nebraska Community College. The bonds were issued for a building addition where both entities own a portion of the new building. The original bonds bore interest between 3.6% and 4.7% and mature in 2027. Interest payments began in the fiscal year ended August 31, 2008, while principal payments began in the fiscal year ended August 31, 2009. These bonds were refinanced on June 17, 2013, and now bear interest between 0.4% and 2.7%. The refinanced bonds still mature in 2027. Total interest paid for the year ended August 31, 2025, on the bonds was $4,275.

Bond activity and bonds outstanding as of August 31, 2025, are shown below.

	August 31, 2024	Additions	Deletions	August 31, 2025
2013 Refunding Bonds	167,500		55,000	112,500

The schedule of maturities is as follows:

Years Ending August 31,	Principal	Interest	Total
2026	55,000	3,137	58,137
2027	57,500	1,371	58,871
	112,500	4,508	117,008

NOTE 4. RETIREMENT PLAN

Plan Description

Educational Service Unit No. 13, Scottsbluff, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

NOTE 4. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The Service Unit’s contribution to the Plan for the year ended August 31, 2025, was $910,249.

NOTE 4. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the Service Unit's year ended August 31, 2025, the Service Unit's total payroll for all employees was $9,741,082. Total covered payroll was $9,504,120. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 5. UNEMPLOYMENT COMPENSATION INSURANCE

The Service Unit has adopted the reimbursable option of the State's Unemployment Compensation Insurance Program. Under this option, a claimant would receive unemployment compensation from the State. The Service Unit is obligated to reimburse to the State the amount of any claim.

The Service Unit has not established a reserve for this contingent liability. However, the expense is included as a line item on the budget each year, at an estimated amount based on factors including past experience.

NOTE 6. CONTRACT OBLIGATIONS

On October 20, 2020, the Service Unit entered into a 60-month contract for multiple copiers. Payments are $1,978 per month with the last payment being made in September of 2025.

On June 15, 2025, the Service Unit entered into a 36-month contract for classroom space. Payments are $5,200 per month with the last payment being made in June of 2028.

On September 1, 2021, the Service Unit entered into a 36-month contract for classroom space. Payments are $3,365 per month with the last payment being made in August of 2025.

On August 1, 2025, the Service Unit entered into a 60-month contract for classroom space. Payments are $2,250 per month with the last payment being made in August of 2030.

NOTE 6. CONTRACT OBLIGATIONS (Continued)

The following is a summary of future payments due as of August 31, 2025:

Years Ending August 31,	Amount
2026	133,738
2027	129,780
2028	119,380
2029	27,000
2030	24,750
	434,648

NOTE 7. INTERNAL TRANSACTIONS

The Service Unit records entries for the purpose of recording indirect costs applied to federal programs in the amount of $483,507.

NOTE 8. RISK MANAGEMENT

The Service Unit is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Service Unit has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 9. CONTINGENCIES

The Service Unit participates in a variety of federally funded programs. Federal expenditures are subject to audit by the U.S. government and pass-through agencies. In the opinion of management, disallowed costs, if any, will not have a material effect on the financial position of the Service Unit or its federal grant programs.

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the Service Unit has evaluated events and transactions for potential recognition or disclosure through December 29, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS		
Local		
Taxes	2,332,270	1,947,720
Special education	5,007,068	4,182,177
Tuition	359,708	300,399
Interest	145,070	121,151
Food services	9,793	8,178
Contracted services	903,456	755,356
Other local receipts	1,056,663	998,582
Total local receipts	9,814,028	8,313,563
State		
Homestead exemption	61,468	51,333
Property tax credit	225,805	188,574
Pro-rate motor vehicle	6,545	5,466
Distance education	50,024	41,776
ESU Core service	1,124,046	938,710
Other state receipts	790,870	781,941
Total state receipts	2,258,758	2,007,800
Federal		
Universal service fund (E-rate)	152,180	127,088
Federal nutrition programs	215,314	179,812
Head Start	4,701,804	3,926,560
IDEA Part B PEaK Projects	202,392	169,022
Title IV, Part A	128,540	107,346
IDEA special projects	1,126,703	864,138
Regional training partnership	197,159	164,651
Vocational and applied technology education	120,382	100,533
Title I, Part C	1,302,153	1,087,451
Title III, Part A	102,447	84,385
Other federal programs		200,721
Medicaid Administrative Activities (MAAPS)	275,611	230,167
Total federal receipts	8,524,685	7,241,874

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Nonrevenue		
Insurance proceeds	40,647	33,945
Other nonrevenue receipts	664,195	565,493
Total nonrevenue receipts	704,842	599,438
TOTAL RECEIPTS	21,302,313	18,162,675
DISBURSEMENTS		
Instruction	3,222,735	2,420,230
Support services - student	3,625,679	2,722,846
Support services - instruction	1,472,986	1,106,197
Support services - general administration	618,424	464,429
Central services	1,799,429	1,351,349
Operation and maintenance of plant	646,595	485,584
Student transportation	30,417	22,843
Food service	26,896	20,199
Community service	28,483	21,392
Private grants	962,738	723,005
State categorical programs	1,403,204	1,053,792
Facilities acquisitions and construction	227,002	170,475
Debt service	79,062	59,375
Federal programs	7,965,311	5,980,688
TOTAL DISBURSEMENTS	22,108,961	16,602,404
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,560,271
FUND BALANCE, beginning of year		4,964,872
FUND BALANCE, end of year		6,525,143

See accompanying notes to budgetary schedules.

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
NOTES TO BUDGETARY SCHEDULE

NOTE 1. SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedule of receipts, disbursements, and changes in fund balance - cash basis - budget and actual is presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

Educational Service Unit No. 13, Scottsbluff, Nebraska, is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF DISBURSEMENTS BY FUNCTION - CASH BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget	Actual
Instruction		
Salaries and wages	2,108,915	1,583,770
Employee benefits	530,819	398,639
Purchased services	262,467	197,105
Supplies and materials	103,525	77,745
Capital outlay	186,059	139,728
Other expenditures	30,950	23,242
	3,222,735	2,420,229
Support services - student		
Salaries and wages	2,530,877	1,900,659
Employee benefits	546,997	410,784
Purchased services	349,206	262,248
Supplies and materials	191,033	143,473
Other expenditures	7,566	5,681
	3,625,679	2,722,845
Support services - instruction		
Salaries and wages	983,744	738,780
Employee benefits	196,808	147,800
Purchased services	230,851	173,367
Supplies and materials	60,329	45,307
Other expenditures	1,254	942
	1,472,986	1,106,196
Support services - general administration		
Salaries and wages	357,208	268,259
Employee benefits	69,737	52,372
Purchased services	155,178	116,538
Supplies and materials	30,599	22,979
Other expenditures	5,702	4,281
	618,424	464,429
Central services		
Salaries and wages	845,901	635,261
Employee benefits	229,737	172,530
Purchased services	606,008	455,104
Supplies and materials	127,290	95,593
Other expenditures	(9,507)	(7,140)
	1,799,429	1,351,348

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF DISBURSEMENTS BY FUNCTION - CASH BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget	Actual
Operation and maintenance of plant		
Salaries and wages	192,020	144,205
Employee benefits	57,133	42,906
Purchased services	257,992	193,750
Supplies and materials	275,829	207,143
Capital outlay	114,481	85,974
Other expenditures	(250,860)	(188,393)
	646,595	485,585
Student transportation		
Salaries and wages	20,377	15,303
Employee benefits	3,105	2,332
Purchased services	6,737	5,060
Supplies and materials	198	149
	30,417	22,844
Food service		
Purchased services	26,896	20,199
Community service		
Salaries and wages	5,109	3,837
Employee benefits	1,101	828
Purchased services	12,091	9,080
Supplies and materials	10,182	7,647
	28,483	21,392
Private Grants		
Salaries and wages	672,810	505,273
Employee benefits	144,849	108,781
Purchased services	116,007	87,119
Supplies and materials	19,446	14,604
Other expenditures	9,626	7,229
	962,738	723,006

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF DISBURSEMENTS BY FUNCTION - CASH BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget	Actual
State categorical programs		
Salaries and wages	878,124	659,462
Employee benefits	241,549	181,400
Purchased services	141,789	106,483
Supplies and materials	102,403	76,903
Capital outlay	14,549	10,926
Other expenditures	24,790	18,618
	1,403,204	1,053,792
Facilities acquisitions and construction		
Purchased services	15,290	11,483
Supplies and materials	78,991	59,321
Capital outlay	132,721	99,672
	227,002	170,476
Debt service		
Other expenditures	79,062	59,375
Federal programs		
Salaries and wages	4,327,294	3,249,746
Employee benefits	1,007,530	756,647
Purchased services	1,405,638	1,055,617
Supplies and materials	644,396	482,764
Other expenditures	580,453	435,914
	7,965,311	5,980,688
Government-wide		
Salaries and wages	12,922,379	9,704,555
Employee benefits	3,029,365	2,275,019
Purchased services	3,586,150	2,693,153
Supplies and materials	1,644,221	1,233,628
Capital outlay	447,810	336,300
Other expenditures	479,036	359,749
	22,108,961	16,602,404

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Nebraska Department of Education			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	00-0013-000	5,768
National School Lunch Program	10.555	00-0013-000	20,600
Total Child Nutrition Cluster			26,368
Child and Adult Care Food Program	10.558	00-0013-000	153,444
Distance Learning and Telemedicine Loans and Grants	10.855	NE0708 E16	43,887
Total U.S. Department of Agriculture			223,699
U.S. Department of Education			
Passed through Nebraska Department of Education			
Migrant Education State Grant Program	84.011	25-6915-00-13-000-0013	522,464
Special Education Cluster			
Special Education - Grants to States	84.027	25-6415-57-13-00-0013-A 25-6415-83-13-00-0013-M 25-6417-63-13-00-0013-T 25-6418-26-13-00-0013-P	577,264
Special Education - Preschool Grants (IDEA Preschool)	84.173	25-6415-83-13-00-0013-M	2,340
Total Special Education Cluster			579,604
Career and Technical Education - Basic Grants to States (Carl Perkins)	84.048	25-6700-00-13-000-0013	94,684

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Education (Continued)			
Passed through Nebraska Department of Education (Continued)			
Special Education - Grants for Infants and Families with Disabilities	84.181	25-6416-00-13-000-0013	77,538
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	25-6415-85-13-00-0013-G	140,840
English Language Acquisition Grants	84.365	25-6925-00-13-000-0013 25-6926-00-13-000-0013	74,264
Student Support and Academic Enrichment Program	84.424	25-6969-00-13-000-0013	82,583
Total U.S. Department of Education			1,571,977
U.S. Department of Health and Human Services			
Passed through Nebraska Department of Education			
CCDF Cluster Child Care and Development Block Grant	93.575	25-4530-00-13-000-0001	309,784
Passed through Nebraska Department of Health and Human Services			
Medicaid Cluster Medical Assistance Program	93.778	00-0013-000	34,142
Head Start Cluster Head Start	93.600	07CH011456	3,926,560
Total U.S. Department of Health and Human Services			4,270,486
TOTAL EXPENDITURES			6,066,162

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule), includes the federal award activity of Educational Service Unit No. 13, Scottsbluff, Nebraska, under programs of the federal government for the year ended August 31, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Educational Service Unit No. 13, Scottsbluff, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Educational Service Unit No. 13, Scottsbluff, Nebraska.

The accompanying schedule of expenditures of federal awards is prepared on the basis of cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is prepared on the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, disbursements are recognized when cash is disbursed. This basis of accounting is consistent with the method utilized for the basic financial statements of Educational Service Unit No. 13, Scottsbluff, Nebraska.

NOTE 3. SUBRECIPIENTS

Educational Service Unit No. 13, Scottsbluff, Nebraska, provided no federal awards to subrecipients.

NOTE 4. INDIRECT COST RATE

Educational Service Unit No. 13, Scottsbluff, Nebraska, has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Educational Service Unit No. 13
Scottsbluff, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Educational Service Unit No. 13, Scottsbluff, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Educational Service Unit No. 13, Scottsbluff, Nebraska's basic financial statements, and have issued our report thereon dated December 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Educational Service Unit No. 13, Scottsbluff, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana Cole + Company, LLP

Scottsbluff, Nebraska
December 29, 2025

DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Educational Service Unit No. 13
Scottsbluff, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Educational Service Unit No. 13, Scottsbluff, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Educational Service Unit No. 13, Scottsbluff, Nebraska's major federal programs for the year ended August 31, 2025. Educational Service Unit No. 13, Scottsbluff, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Educational Service Unit No. 13, Scottsbluff, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Educational Service Unit No. 13, Scottsbluff, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Educational Service Unit No. 13, Scottsbluff, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Educational Service Unit No. 13, Scottsbluff, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Educational Service Unit No. 13, Scottsbluff, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Educational Service Unit No. 13, Scottsbluff, Nebraska's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Educational Service Unit No. 13, Scottsbluff, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Educational Service Unit No. 13, Scottsbluff, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Dana Cole + Company, LLP

Scottsbluff, Nebraska
December 29, 2025

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2025

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified:	___Yes _X_No
Significant deficiencies identified that are not considered to be material weaknesses:	___Yes _X_None reported
Noncompliance matter to the financial statements disclosed:	___Yes _X_No

Federal Awards

Internal control over major programs:	
Material weakness identified:	___Yes _X_No
Significant deficiencies identified that are not considered to be material weaknesses:	___Yes _X_None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):	___Yes _X_No
Identification of major programs:	
Head Start	93.600
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as a low-risk auditee:	___Yes _X_No

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2025

SECTION II. FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

EDUCATIONAL SERVICE UNIT NO. 13
SCOTTSBLUFF, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2025

There were no prior audit findings for the year ended August 31, 2024.