



210 5TH STREET, MILFORD, NE 68405...402/761-3341 OR 800/327-0091...402/761-3279 (FAX)...

ESU 6 BOARD MEETING AGENDA
Thursday, February 12, 2026, 6:00 PM

Strategic Goals - Advocating, Collaborating, & Communicating

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Meeting Law Compliance Statement
5. Public Comment Period
6. Invited Guest Speaker: Colby Coash, Associate Executive Director and Director of Government Relations
7. Consent Agenda -
 - 7.a. Board Minutes Approval
 - 7.b. Consideration of Bills
 - 7.c. Consideration of Financial Summary & Cash Flow Report
8. Information Items -
 - 8.a. Administrator's Report - Dr. Brian Maschmann
 - 8.b. Human Resources Report - Nichole Hall, Director
 - 8.c. Professional Development Report - April Kelley, Director
 - 8.d. Student Services Report - Dr. Michele Rayburn, Director
 - 8.e. Technology Report - Jamen Hall, Director
9. Correspondence -
10. Action Items -



210 5TH STREET, MILFORD, NE 68405...402/761-3341 OR 800/327-0091...402/761-3279 (FAX)...

- 10.a. Purchase of two vehicles for the Student Services Department
- 10.b. Acceptance of Annual Audit
- 10.c. Excuse Absence of Board Member
- 11. Personnel -
 - 11.a. Approve contract for Monica Blank, Regional Literacy Coach, at 1.0 FTE for the 2026-2027 school year
 - 11.b. Evaluation of Administrator
 - 11.c. Accept resignation of Rachel Weakland, Speech Language Pathologist, effective at the end of the 2025-2026 school year
- 12. AESA, NASB, NRCSA and ESUCC updates
 - 12.a. AESA:
 - 12.b. NASB:
 - 12.c. NRCSA:
 - 12.d. ESUCC:
- 13. Board Reports
- 14. Adjourn

ESU 6 BOARD MEETING MINUTES

January 15, 2026

1. Call to Order

Brian Maschmann, ESU 6 Administrator, called the meeting of the Board of Educational Service Unit 6 to order at 6:00 PM on January 15th, 2026.

2. Roll Call

Board Member Present:

Sandy Blankenship Present

Rod Diercks Present

Eric Malina Present

Jan Myers Absent

Ken Reinsch Present

Britt Reynolds Present

Carla Schwahn Absent

Present: 5, Absent: 2

Attendance update taken at 6:24 PM.

Carla Schwahn Present

Present: 6, Absent: 1

3. Pledge of Allegiance

The Pledge of Allegiance was recited.

4. Public Meeting Law Compliance Statement

Sydney Bristol read the public meeting law compliance statement and pointed out the posted location of the Nebraska Open Meeting Act. An advance notice of this meeting was sent to the Lincoln Journal Star for publication.

5. Public Comment Period

Public comment was conducted. No public was present.

6. Election of Officers

a. President

Ken Reinsch nominated Eric Malina for Board President. Sandy Blankenship seconded the nomination. Hearing no other nominations, Brian Maschmann ceased nominations. The motion to elect Eric Malina Board President carried with all in favor.

b. Vice President

Britt Reynolds nominated Sandy Blankenship for Board Vice President. Ken Reinsch seconded the nomination. Hearing no other nominations, Eric Malina ceased nominations. The motion to elect Sandy Blankenship Board Vice President carried with all in favor.

- c. Secretary
Rod Diercks nominated Jan Myers for Board Secretary. Britt Reynolds seconded the nomination. Hearing no other nominations, Eric Malina ceased nominations. The motion to elect Jan Myers Board Secretary carried with all in favor.
 - d. Treasurer
Britt Reynolds nominated Vicki Taylor for Board Treasurer. Ken Reinsch seconded the nomination. Hearing no other nominations, Eric Malina ceased nominations. The motion to elect Vicki Taylor Board Treasurer carried with all in favor.
7. Consider, discuss, take action on legal council, board committees, depository bank, and newspaper of record.
It was moved by Ken Reinsch and seconded by Rod Diercks to maintain the current legal council, depository bank, and newspaper of record. Carried.
Jan Myers: Absent, Carla Schwahn: Absent, Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Ken Reinsch: Yea, Britt Reynolds: Yea
Yea: 5, Nay: 0, Absent: 2
8. Guest Speaker: Rebecca Firestone, OpenSky
Rebecca Firestone with OpenSky Policy Institute presented on the current legislative session.
9. Consent Agenda –
It was moved by Ken Reinsch and seconded by Rod Diercks to approve the consent agenda. Carried.
Jan Myers: Absent, Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Ken Reinsch: Yea, Britt Reynolds: Yea, Carla Schwahn: Yea
Yea: 6, Nay: 0, Absent: 1
10. Information Items –
- a. Administrator’s Report - Dr. Brian Maschmann
Dr. Maschmann submitted a written report and reviewed its contents. He discussed ESU 6’s upcoming external review. He also highlighted two bills to watch this legislative session: LB960 and LB7665.
 - b. Human Resources Report - Nichole Hall, Director
Nichole Hall submitted a written report and reviewed its content. She highlighted the new applicant tracking system that was implemented.
 - c. Professional Development Report - April Kelley, Director
April Kelley submitted a written report and reviewed its contents. She highlighted the Regional Literacy Coach position that is currently open.

April also discussed the upcoming Cognia visit and is excited to share with the team what we have implemented to address their recommendations from the 2020 visit.

d. Student Services Report - Dr. Michele Rayburn, Director

Dr. Rayburn submitted a written report and reviewed its contents. She highlighted that one of her staff members, Kara Coble, ASD Behavior Specialist, was invited to present at a national conference. Dr. Rayburn also discussed employee recruitment and retention in the Student Services department.

e. Technology Report - Jamen Hall, Director

Jamen Hall submitted a written report and reviewed its contents. Jamen congratulated Chris Nieveen for his role in Exeter-Milligan-Friend being selected as a finalist for the CLON 2026 Outstanding Engagement Award. He also discussed that DVLG is currently doing penetration testing to their 27 districts.

11. Information Items -

a. Administrator Evaluation

Nichole Hall provided an update to the Board on the annual Administrator Evaluation process.

12. Correspondence – There was no correspondence for the month of January.

13. Action Items -

a. Excuse absence of Board Member

It was moved by Ken Reinsch and seconded by Rod Diercks to excuse the absence of Board Member, Britt Reynolds, from the December 11th, 2025 regular meeting. Carried.

Jan Myers: Absent, Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Ken Reinsch: Yea, Britt Reynolds: Yea, Carla Schwahn: Yea
Yea: 6, Nay: 0, Absent: 1

14. Personnel - No personnel changes in the month of January.

15. AESA, NASB, NRCSA and ESUCC updates – Updates were provided on the listed organizations.

The NRCSA Legislative Forum will be held February 26th.

16. Board Reports -

The Board thanked ESU 6 staff for a great holiday party in December.

17. Adjourn

Eric Malina, Board President, adjourned the meeting of the Board of Educational Service Unit 6 at 7:31 PM.

Eric Malina, Board President

Jan Myers, Board Secretary

The next meeting of the ESU 6 Board of Directors will take place on February 12th, 2026 at 6:00 PM at ESU 6 Milford Office in Milford or via Zoom.

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
Checking	1		
Checking	1 Fund: 01	GENERAL FUND	
ANDERSON, JENNIFER	01 2900 890 000 003 2200	ELG SOCIAL	300.00
ANDERSON, JENNIFER	01 2900 890 000 003 2200	ELG MATH	300.00
ANDERSON, JENNIFER	01 2900 890 000 003 2200	FAMILIES AS PARTNERS	100.00
ANDERSON, JENNIFER	01 2900 890 000 003 2200	ELG CREATIVE	300.00
		Vendor Total:	1,000.00
APEX ELECTRIC LLC	01 2900 890 000 028 2200	LEASE PAYMENT	800.00
APEX ELECTRIC LLC	01 2900 890 000 028 2200	NOVE/DEC 25 ELECTRICITY	307.92
		Vendor Total:	1,107.92
ARNOLD, ELIZABETH	01 2900 890 000 003 2200	ELC PARTNER MEETING	50.00
		Vendor Total:	50.00
Barbur, Tracy	01 2110 333 000 000 2110	MILEAGE	36.25
		Vendor Total:	36.25
BIMLER, REBECCA	01 2900 890 000 003 2200	ELG MATH	600.00
		Vendor Total:	600.00
BRANCH, ERIN	01 2900 890 000 003 2200	ELC PARTNERS MEETING	50.00
		Vendor Total:	50.00
BRIGHT, JOSETTE	01 6990 330 000 000 4201	CARING SPACES	300.00
		Vendor Total:	300.00
Burgard-Quaranta, Jennifer	01 6415 333 000 000 4002	MILEAGE	445.15
		Vendor Total:	445.15
CAPITAL BUSINESS SYSTEMS, INC.	01 2530 432 000 000 2222	COPY CHARGES	33.99
CAPITAL BUSINESS SYSTEMS, INC.	01 2900 890 000 024 4708	COPY CHARGES	47.38
CAPITAL BUSINESS SYSTEMS, INC.	01 2610 382 000 000 2600	EGOLD FAX	74.04
CAPITAL BUSINESS SYSTEMS, INC.	01 2530 432 000 000 2222	COPY CHARGES	4.25
CAPITAL BUSINESS SYSTEMS, INC.	01 2900 890 000 024 4708	COPY CHARGES	273.85
		Vendor Total:	433.51
CENTENNIAL PUBLIC SCHOOLS	01 6301 330 000 000 0000	LETRS SUBPAY	344.48
CENTENNIAL PUBLIC SCHOOLS	01 6301 330 000 000 0000	LETRS SUBPAY	344.48
CENTENNIAL PUBLIC SCHOOLS	01 6301 330 000 000 0000	LETRS SUBPAY	344.48
		Vendor Total:	1,033.44

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
Coble, Kara	01 6415 330 000 000 4002	MILEAGE	564.05
		Vendor Total:	564.05
Colwell, Amy	01 6415 333 000 000 6415	MILEAGE	746.75
		Vendor Total:	746.75
COMPUTER HARDWARE INC.	01 2580 734 000 000 3554	MAC MINI	775.00
COMPUTER HARDWARE INC.	01 2900 890 000 024 4708	MACBOOK	1,149.00
		Vendor Total:	1,924.00
DATASHIELD CORPORATION	01 2610 340 000 000 2600	SHREDDING	49.50
		Vendor Total:	49.50
Davis, Amy	01 2213 333 000 000 3552	MILEAGE	30.09
		Vendor Total:	30.09
Deines, Lane	01 2146 333 000 000 2140	MILEAGE	854.05
		Vendor Total:	854.05
DIERCKS, RODNEY	01 2310 334 000 000 2310	MILEAGE	21.70
		Vendor Total:	21.70
DIODE CABLE COMPANY	01 2580 650 000 003 3554	OPENPATH	180.00
		Vendor Total:	180.00
DORCHESTER PUBLIC SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	344.48
DORCHESTER PUBLIC SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	344.48
		Vendor Total:	688.96
ECES INCORPORATED	01 2620 352 000 000 2600	CLEANING SERVICES	76.15
ECES INCORPORATED	01 2620 352 000 000 2600	CLEANING SERVICES	2,088.00
		Vendor Total:	2,164.15
Eckman, Scott	01 6990 333 000 000 6415	MILEAGE	616.25
		Vendor Total:	616.25
ESU #10	01 6990 330 000 000 6415	ECKMAN REGISTRATION	20.00
		Vendor Total:	20.00
ESU #5	01 6415 330 000 001 6415	FARMER REGISTRATION	50.00
		Vendor Total:	50.00
ESU #6	01 6301 610 000 000 0000	CLSD GRANT COPIES	324.30
ESU #6	01 6301 610 000 000	CLSD GRANT COPIES	239.70

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	0000		
ESU #6	01 2151 330 000 000	SPED W/S REG FEE	60.00
	1211		
ESU #6	01 2151 330 000 000	ASD W/S REG	20.00
	1211		
ESU #6	01 6416 550 000 000	PARENT BILL BROCHURES	70.00
	4990		
ESU #6	01 6301 610 000 000	LETRS COPIES	468.80
	0000		
ESU #6	01 6301 610 000 000	ELA-IPG COPIES	75.00
	0000		
ESU #6	01 1200 330 000 001	PD W/S REG FEES	100.00
	1210		
ESU #6	01 1200 531 000 000	CRAVE POSTAGE	11.40
	1229		
		Vendor Total:	1,369.20
ESU Coordinating Council	01 2320 330 000 000	MASCHMANN REG	25.00
	2320		
ESU Coordinating Council	01 2320 330 000 000	LOVEGROVE/RAYBURN REG	50.00
	2800		
ESU Coordinating Council	01 2320 330 000 000	PDO REG FEES	100.00
	2800		
ESU Coordinating Council	01 2213 330 000 000	SDA MEETING REG	75.00
	3552		
		Vendor Total:	250.00
Farmer, Heidi	01 6415 333 000 001	MILEAGE	586.24
	6415		
		Vendor Total:	586.24
FARMERS AND MERCHANTS BANK	01 2510 340 000 000	ACH PROCESSING FEES	620.00
	2510		
		Vendor Total:	620.00
FARMERS COOPERATIVE	01 2580 333 000 000	FUEL CHARGES	379.83
	3554		
		Vendor Total:	379.83
FC-HPP	01 6416 340 000 000	Child Find Advertising-	400.00
	4990	Annual Fee	
		Vendor Total:	400.00
FIBER PLATFORM, LLC	01 2580 382 000 002	WAN LEASE	1,507.63
	3554		
		Vendor Total:	1,507.63
FILLMORE CENTRAL SCHOOLS	01 6301 330 000 000	CLSD SUBPAY	344.48
	0000		
FILLMORE CENTRAL SCHOOLS	01 6301 330 000 000	CLSD SUBPAY	344.48
	0000		
FILLMORE CENTRAL SCHOOLS	01 6301 330 000 000	CLSD SUBPAY	688.96
	0000		
FILLMORE CENTRAL SCHOOLS	01 2110 340 000 001	USE FEES	2,434.55
	2110		
		Vendor Total:	3,812.47
Fintel, Jodi	01 1296 333 000 000	MILEAGE	542.88
	1210		
		Vendor Total:	542.88
FIRST NATIONAL BANK OF OMAHA	01 2650 626 000 000	FUEL CHARGES	82.65

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	2520		
		Vendor Total:	82.65
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	SOUTHWEST BAG FEE	35.00
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	UBER	29.95
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	THAI DISTRICT	41.94
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	FAIRMONT	27.96
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	GRAB N GO	13.30
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	YARD HOUSE	53.64
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	AMMATOLI	44.70
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	SOUTHWEST BAG FEE	35.00
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	ROASTING	8.73
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	OMAHA PARKING	35.00
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	WESTIN	1,110.84
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	WESTIN	16.02
		Vendor Total:	1,452.08
FIRST NATIONAL BANK OF OMAHA	01 6990 643 000 000 4202	CHAT GPT	21.39
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 023 2200	CUNNINGHAMS	35.56
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 023 2200	GOOD EVANS	24.64
		Vendor Total:	81.59
FIRST NATIONAL BANK OF OMAHA	01 6990 330 000 000 6415	MIDWEST PBIS	80.00
		Vendor Total:	80.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	CRETE FOODMART	17.47
		Vendor Total:	17.47
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	LIED CONFERENCE	170.46
		Vendor Total:	170.46
FIRST NATIONAL BANK OF OMAHA	01 2580 330 000 000 3554	NETA	249.00
FIRST NATIONAL BANK OF OMAHA	01 2580 650 000 002 3554	SOFTCHOICE	704.56
FIRST NATIONAL BANK OF OMAHA	01 2580 340 000 001 3554	DNS	44.10
FIRST NATIONAL BANK OF OMAHA	01 2580 340 000 001 3554	DNS	241.60
FIRST NATIONAL BANK OF OMAHA	01 2580 382 000 000 3554	STARLINK	10.00
		Vendor Total:	1,249.26
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	WEBSTAIRANT	1,936.99

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	WEBSTAURANT	949.00
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	GRAINGER	539.12
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	GRAINGER-TAX REFUND	(32.90)
Vendor Total:			3,392.21
FIRST NATIONAL BANK OF OMAHA	01 2213 643 000 000 3552	CHAT GPT	20.00
FIRST NATIONAL BANK OF OMAHA	01 2213 580 000 000 3552	MUCHACHOS	67.07
Vendor Total:			87.07
FIRST NATIONAL BANK OF OMAHA	01 2213 330 000 000 3552	FYRE	75.96
FIRST NATIONAL BANK OF OMAHA	01 2213 643 000 000 3552	AUDIBLE	15.92
Vendor Total:			91.88
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	NE BUSINESS TAX	35.86
FIRST NATIONAL BANK OF OMAHA	01 2510 340 000 000 2510	NE BUSINESS TAX FEE	1.28
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	AMAZON	27.88
FIRST NATIONAL BANK OF OMAHA	01 2510 610 000 000 2510	AMAZON	34.07
FIRST NATIONAL BANK OF OMAHA	01 2510 340 000 000 2510	PAYPAL	5.00
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	WORKBENCH	3,832.55
FIRST NATIONAL BANK OF OMAHA	01 2510 610 000 000 2510	AMAZON	29.98
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	WINDSTREAM	140.58
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	STAMPS.COM	20.99
FIRST NATIONAL BANK OF OMAHA	01 6700 610 000 000 4701	AMAZON	126.60
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	WINDSTREAM	139.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	WINDSTREAM	124.61
Vendor Total:			4,518.40
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 017 2200	Amazon	26.99
FIRST NATIONAL BANK OF OMAHA	01 2141 610 000 000 2140	NCS Pearson Assessments	525.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 017 2200	Amazon - Use KOC funds	25.50
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 017 2200	Amazon - Use KOC funds	58.91
FIRST NATIONAL BANK OF OMAHA	01 2110 610 000 000 2110	Office Supply.com	83.98
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 022 2200	AMAZON	33.07
FIRST NATIONAL BANK OF OMAHA	01 1200 610 000 000 1221	Amazon	26.99
Vendor Total:			780.44
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003	CUNNINGHAMS	23.22

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	2200		
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003	STARBUCKS	11.70
	2200		
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003	WALMART	21.68
	2200		
		Vendor Total:	56.60
FIRST NATIONAL BANK OF OMAHA	01 2580 330 000 000	NETA	249.00
	3554		
FIRST NATIONAL BANK OF OMAHA	01 2580 650 000 002	NAMECHEAP	34.95
	3554		
FIRST NATIONAL BANK OF OMAHA	01 2580 650 000 002	ATLASSIAN	41.80
	3554		
		Vendor Total:	325.75
FIRST NATIONAL BANK OF OMAHA	01 1296 333 000 000	FUEL CHARGES	197.19
	1216		
		Vendor Total:	197.19
FIRST NATIONAL BANK OF OMAHA	01 2213 610 000 001	AMAZON	78.51
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 890 000 000	COSTCO	188.92
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 640 000 000	SCHOLASTIC	36.74
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 580 000 000	MAIN STREET	27.61
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 890 000 000	DOLLAR GENERAL	55.00
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 330 000 003	SUPER SAVER	42.80
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 330 000 003	LITTLE GREEN	26.63
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2610 610 000 000	AMAZON	84.28
	2600		
FIRST NATIONAL BANK OF OMAHA	01 2610 610 000 000	AMAZON	34.30
	2600		
FIRST NATIONAL BANK OF OMAHA	01 2213 610 000 000	AMAZON	311.29
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 580 000 000	MAIN STREET	53.47
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 610 000 000	DRY ERASE	114.00
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 610 000 001	AMAZON	17.99
	3552		
FIRST NATIONAL BANK OF OMAHA	01 2213 531 000 000	USPS	27.80
	3552		
		Vendor Total:	1,099.34
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 001	FTF BEHAVIORAL	10.00
	2200		
		Vendor Total:	10.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000	CPI	108.78
	2200		
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 001	AMAZON	29.99
	2200		
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024	AMAZON	23.97
	4708		
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000	CPI	54.39
	2200		
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000	CPI	326.34
	2200		

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	CPI	163.17
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	AMAZON	119.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	CPI	1,522.92
FIRST NATIONAL BANK OF OMAHA	01 1200 330 000 000 1229	UNL	400.00
FIRST NATIONAL BANK OF OMAHA	01 6415 580 000 000 6415	UNITED	880.09
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 6415	COUNCIL FOR EXCEPTIONAL	85.00
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 6415	COUNCIL FOR EXCEPTIONAL CHILDREN	857.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	VOICESHOT	45.00
FIRST NATIONAL BANK OF OMAHA	01 2141 330 000 000 2140	UNL	200.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	AMAZON	78.99
FIRST NATIONAL BANK OF OMAHA	01 2110 610 000 000 2110	AMAZON	22.98
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	WALMART	40.76
FIRST NATIONAL BANK OF OMAHA	01 6415 330 000 000 4002	BEHAVIOR LIVE	525.00
FIRST NATIONAL BANK OF OMAHA	01 6990 330 000 000 6415	MIDWEST SYMPOSIUM	240.00
FIRST NATIONAL BANK OF OMAHA	01 6415 333 000 000 4002	DELTA AIR	532.58
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	AMAZON	200.27
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	CPI	435.12
FIRST NATIONAL BANK OF OMAHA	01 2110 610 000 000 2110	AMAZON	13.01
FIRST NATIONAL BANK OF OMAHA	01 6417 610 000 000 4990	PRO-ED	518.10
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	AMAZON	14.94
Vendor Total:			7,437.40
FIRST NATIONAL BANK OF OMAHA	01 2580 330 000 000 3554	NETA	249.00
Vendor Total:			249.00
FIRST NATIONAL BANK OF OMAHA	01 6417 610 000 000 4990	COMPUTER HARDWARE	53.57
FIRST NATIONAL BANK OF OMAHA	01 1200 610 000 000 1229	COSTCO	30.88
FIRST NATIONAL BANK OF OMAHA	01 1200 610 000 000 1229	ALDI	48.96
Vendor Total:			133.41
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003 2200	RUNZA	10.74
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003 2200	CUNNINGHAMS	24.50
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003 2200	SCOOTERS	6.37
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 003 2200	GOOD EVANS	22.04
Vendor Total:			63.65

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
FIRST NATIONAL BANK OF OMAHA	01 2530 643 000 000 2222	ADOBE	29.99
Vendor Total:			29.99
FIRST NATIONAL BANK OF OMAHA	01 2610 610 000 000 2600	RUSS'S	10.06
FIRST NATIONAL BANK OF OMAHA	01 2510 531 000 000 2510	STAMPS.COM	40.99
Vendor Total:			51.05
FIRST NATIONAL BANK OF OMAHA	01 1296 333 000 000 1216	FUEL CHARGES	96.30
Vendor Total:			96.30
FIRST NATIONAL BANK OF OMAHA	01 2213 580 000 000 3552	BARISTAS	8.67
Vendor Total:			8.67
GENEVA SUPER FOODS	01 1200 610 000 001 1221	SUPPLIES	53.01
Vendor Total:			53.01
Ginapp, Cassandra	01 2146 333 000 000 2140	MILEAGE	917.85
Vendor Total:			917.85
Hall, Nichole	01 2570 330 000 000 2511	MILEAGE	82.65
Hall, Nichole	01 2320 580 000 001 2320	EXPENSE REIMB.	21.02
Vendor Total:			103.67
HAMPSON, SHANNON	01 2900 890 000 003 2200	ELC PARTNERSHIP MEETING	50.00
Vendor Total:			50.00
HEARTLAND AUTO BODY	01 2900 890 000 024 4708	WHITE MALIBU WINDSHIELD	852.77
Vendor Total:			852.77
Heartland Community Schools	01 6301 330 000 000 0000	CLSD SUBPAY	344.48
Heartland Community Schools	01 6301 330 000 000 0000	CLSD SUBPAY	344.48
Vendor Total:			688.96
Hicks, Andrea	01 1296 333 000 000 1210	MILEAGE	850.35
Vendor Total:			850.35
Hinrichs, Rachel	01 1296 333 000 000 1210	MILEAGE	431.81
Vendor Total:			431.81
HINZE, RACHEL	01 2900 890 000 003 2200	SAFE WITH YOU	231.00
HINZE, RACHEL	01 2900 890 000 003 2200	SAFE WITH YOU	231.00
Vendor Total:			462.00
JEAN-BAPTISTE, DECUA	01 2310 334 000 000	MILEAGE	107.30

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	2310		
		Vendor Total:	107.30
Josoff, Leanne	01 2146 333 000 000 2140	MILEAGE	972.95
Josoff, Leanne	01 2146 333 000 000 2140	MILEAGE	857.50
		Vendor Total:	1,830.45
KCS HOSPITALITY INC	01 6990 580 000 000 4201	MOOTZ/SMALL LODGING	220.00
KCS HOSPITALITY INC	01 6990 580 000 000 4202	DEFREECE LODGING	110.00
		Vendor Total:	330.00
Kester, Elizabeth	01 2141 333 000 000 2301	MILEAGE	355.74
Kester, Elizabeth	01 2141 333 000 000 2301	MILEAGE	672.95
Kester, Elizabeth	01 2141 333 000 000 2301	MILEAGE	514.29
Kester, Elizabeth	01 2141 333 000 000 2301	MILEAGE	659.26
Kester, Elizabeth	01 2141 333 000 000 2301	MILEAGE	711.48
		Vendor Total:	2,913.72
KILDARE, MICHELLE	01 2110 333 000 000 2110	MILEAGE	36.78
		Vendor Total:	36.78
LAKESHORE LEARNING MATERIALS	01 2900 890 000 017 2200	SUPPLIES	288.99
		Vendor Total:	288.99
LEXIA LEARNING SYSTEMS LLC	01 6415 330 000 000 6415	LETRS EARLY CHILDHOOD	99.00
		Vendor Total:	99.00
LIED LODGE AND CONFERENCE CENTER	01 6415 580 000 001 6415	FARMER LODGING	149.00
		Vendor Total:	149.00
MALCOLM PUBLIC SCHOOLS	01 6925 610 000 000 0000	TITLE III-BOOK EXPENSE REIMB	258.75
		Vendor Total:	258.75
MALINA, ERIC	01 2310 334 000 000 2310	MILEAGE	51.80
		Vendor Total:	51.80
Maschmann, Brian	01 2320 333 000 000 2320	MILEAGE	366.20
		Vendor Total:	366.20
MATHESON TRIGAS INC.	01 6700 610 000 000 4701	MILLER MULTIMATIC-SEWARD	3,581.00
		Vendor Total:	3,581.00
MCCOOL JUNCTION PUBLIC SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	344.48

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
		Vendor Total:	344.48
MCCRIGHT, JON	01 2610 340 000 000 2600	PEST CONTROL	100.00
		Vendor Total:	100.00
METAFORGE NORTH LLC	01 2580 340 000 000 3554	TECHNOLOGY CONSULTING	600.00
		Vendor Total:	600.00
MILFORD PLUMBING, INC.	01 2610 431 000 000 2600	MAINTENANCE CALL	392.50
		Vendor Total:	392.50
Mootz, Jodi	01 6990 333 000 000 4201	MILEAGE	495.32
		Vendor Total:	495.32
NASB ALICAP	01 2310 810 000 000 2310	ANNUAL MEMBERSHIP	980.00
		Vendor Total:	980.00
NCS PEARSON	01 2146 610 000 000 2140	TESTS	121.97
NCS PEARSON	01 2156 610 000 000 1211	TESTS	7.95
NCS PEARSON	01 2146 610 000 000 2140	TESTS	202.13
NCS PEARSON	01 2156 333 000 000 1211	TESTS	11.85
NCS PEARSON	01 2151 610 000 000 1211	TESTS	5.85
NCS PEARSON	01 2151 610 000 000 1211	TESTS	9.75
NCS PEARSON	01 2146 610 000 000 2140	TESTS	177.87
NCS PEARSON	01 2146 610 000 000 2140	TESTS	86.92
		Vendor Total:	624.29
NE COUNCIL OF SCHOOL ADMIN.	01 2510 810 000 000 2510	HATFIELD MEMBERSHIP DUES	125.00
		Vendor Total:	125.00
NEBRASKA PUBLIC POWER DISTRIC	01 2610 621 000 000 2600	ELECTRICITY	982.53
		Vendor Total:	982.53
NEBRASKA SIGNAL INC, THE	01 2310 540 000 000 2310	LEGAL NOTICE	7.95
		Vendor Total:	7.95
Nicolaus, Molly	01 2166 333 000 000 2130	MILEAGE	777.93
		Vendor Total:	777.93
Nieveen, Christopher	01 2580 580 000 000 3554	AIRFARE REIMB.	259.50
		Vendor Total:	259.50
NORRIS PUBLIC SCHOOLS	01 6301 330 000 000	CLSD SUBPAY	366.01

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	0000		
NORRIS PUBLIC SCHOOLS	01 6301 330 000 000	CLSD SUBPAY	1,281.04
	0000		
		Vendor Total:	1,647.05
Pallas, Erica	01 2213 333 000 000	MILEAGE	19.14
	3552		
Pallas, Erica	01 2213 890 000 000	REIMBURSEMENT	85.01
	3552		
		Vendor Total:	104.15
Patterson, Catherine	01 2166 333 000 000	MILEAGE	87.00
	2131		
		Vendor Total:	87.00
REINSCH, KEN	01 2310 334 000 000	MILEAGE	4.90
	2310		
		Vendor Total:	4.90
RESOLUTE GUARD, LLC	01 6990 340 000 000	CYBERSECURITY RISK MANAGEMENT-OPS	130,750.00
	0000		
		Vendor Total:	130,750.00
REYNOLDS, BRITT	01 2310 334 000 000	MILEAGE	51.10
	2310		
		Vendor Total:	51.10
Rosenquist Layher, Nicole	01 2146 330 000 000	MILEAGE CORRECTION	1,424.07
	2140		
Rosenquist Layher, Nicole	01 2146 333 000 000	MILEAGE	1,094.90
	2140		
		Vendor Total:	2,518.97
Schartz, Michalla	01 6417 330 000 000	MILEAGE	28.28
	4990		
		Vendor Total:	28.28
SCHULTZ, BRIDGET	01 2900 890 000 003	SAFE WITH YOU	471.00
	2200		
		Vendor Total:	471.00
SCHWAB, DANIELLE	01 6990 330 000 000	CARING SPACES	300.00
	4201		
		Vendor Total:	300.00
SECURITY EQUIPMENT, INC.	01 2610 431 000 000	SERVICE LABOR	282.00
	2600		
		Vendor Total:	282.00
SEWARD COUNTY PUBLIC TRANSIT	01 1200 333 000 000	TRANSPORTATION	110.00
	1229		
		Vendor Total:	110.00
SEWARD PUBLIC SCHOOL	01 6301 330 000 000	CLSD SUBPAY	172.24
	0000		
SEWARD PUBLIC SCHOOL	01 6301 330 000 000	CLSD SUBPAY	172.24
	0000		
SEWARD PUBLIC SCHOOL	01 6301 330 000 000	CLSD SUBPAY	344.48
	0000		
		Vendor Total:	688.96

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
SID DILLON	01 2900 890 000 024 4708	2023 EQUINOX AWD	25,984.00
SID DILLON	01 2900 890 000 024 4708	2024 EQUINOX	23,191.00
		Vendor Total:	49,175.00
SMALL, CARA	01 6990 333 000 000 4201	MILEAGE	480.68
		Vendor Total:	480.68
SPED STRATEGIES, LLC	01 6418 330 000 000 4415	CONSULTANT SERVICE AGREEMENT	15,500.00
		Vendor Total:	15,500.00
SWEET TEA MEDIA LLC	01 2310 540 000 000 2310	LEGAL NOTICES	73.16
		Vendor Total:	73.16
TALMADGE PROPERTIES, INC.	01 2320 580 000 000 2320	KELLEY/VLASNIK LODGING	497.00
		Vendor Total:	497.00
TECHNOLOGY GROUP SOLUTIONS	01 2580 650 000 002 3554	Adlumin order	6,325.00
		Vendor Total:	6,325.00
TRAUERNICHT, AMY	01 2310 334 000 000 2310	MILEAGE	606.10
		Vendor Total:	606.10
UNIVERSITY OF NEBRASKA-LINCOLN	01 6990 330 000 000 4201	CCFL TRAINING	1,331.60
		Vendor Total:	1,331.60
VERIZON BUSINESS	01 2610 382 000 000 2600	MILFORD LD	5.82
		Vendor Total:	5.82
VOICE NEWS	01 2310 540 000 000 2310	LEGAL NOTICE	8.99
		Vendor Total:	8.99
Wade, Kandy	01 2110 333 000 000 2110	MILEAGE	25.38
		Vendor Total:	25.38
WAVERLY SCHOOL DISTRICT 145	01 6301 330 000 000 0000	CLSD SUBPAY	688.96
WAVERLY SCHOOL DISTRICT 145	01 6301 330 000 000 0000	CLSD SUBPAY	861.20
		Vendor Total:	1,550.16
Wehrs, Denee	01 1200 333 000 001 1210	MILEAGE	200.20
		Vendor Total:	200.20
WESTERLIN, SARA	01 2900 890 000 003 2200	ELG SOCIAL	621.00
		Vendor Total:	621.00

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
WILBER-CLATONIA SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	172.24
WILBER-CLATONIA SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	688.96
WILBER-CLATONIA SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	344.48
		Vendor Total:	1,205.68
WILKEN, CECILIA	01 2310 334 000 000 2310	MILEAGE	94.24
		Vendor Total:	94.24
WOOD RIVER ENERGY LLC	01 2610 621 000 000 2600	FUEL CHARGES	409.53
		Vendor Total:	409.53
YORK PUBLIC SCHOOLS	01 6925 330 000 000 0000	TITLE III SUBPAY	86.12
YORK PUBLIC SCHOOLS	01 6301 330 000 000 0000	CLSD SUBPAY	516.72
		Vendor Total:	602.84
		Fund Total:	280,064.58
		Checking Account Total:	280,064.58

**ESU 6
Automatic Payments**

February 12, 2026

Date	Check Number	Vendor	Description	Amount
1/6/2026	Auto	Capital Business Systems	Copier Lease	\$1,513.18
1/9/2026	Auto	City of Milford	Water/Sewer	\$84.30
1/21/2026	Auto	Omnify	125 Plan Operation	\$93.75
1/26/2026	Auto	Capital Business Systems	Copier Lease	\$1,246.80

**ESU 6
Activities Account**

February 12, 2026

Date	Check Number	Vendor	Description	Staff Kitty	ESU Flow Through	Pop Fund
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<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
Checking	1		
Checking	1 Fund: 01	GENERAL FUND	
BIMLER, REBECCA	01 2900 890 000 003 2200	ELG CREATIVE ARTS	600.00
		Vendor Total:	600.00
Butzke, Laura	01 2156 333 000 000 1211	MILEAGE	390.20
		Vendor Total:	390.20
CAPITAL BUSINESS SYSTEMS, INC.	01 2610 382 000 000 2600	EGOLD FAX	66.00
		Vendor Total:	66.00
DeFreece, Gina	01 6990 333 000 000 4202	MILEAGE	616.25
		Vendor Total:	616.25
DRAGONFLY	01 2900 890 000 000 2200	COFFEE	76.00
		Vendor Total:	76.00
ESU #3	01 2213 890 000 000 3552	GO LIBRARIES AMENITIES	265.00
		Vendor Total:	265.00
ESU Coordinating Council	01 2570 643 000 000 2511	SPARQ NEGOTIATIONS	1,000.00
		Vendor Total:	1,000.00
FAIRFIELD INN & SUITES	01 6990 580 000 000 6415	ECKMAN LODGING	110.00
		Vendor Total:	110.00
FIRST NATIONAL BANK OF OMAHA	01 2110 333 000 000 2110	CORNER STOP	29.65
FIRST NATIONAL BANK OF OMAHA	01 2110 333 000 000 2110	CASEYS	28.76
FIRST NATIONAL BANK OF OMAHA	01 2110 333 000 000 2110	CASEYS	23.06
FIRST NATIONAL BANK OF OMAHA	01 2110 333 000 000 2110	CASEYS	32.39
FIRST NATIONAL BANK OF OMAHA	01 2110 333 000 000 2110	CORNER STOP	29.79
		Vendor Total:	143.65
FIRST NATIONAL BANK OF OMAHA	01 2320 580 000 000 2320	PANERA	21.84
FIRST NATIONAL BANK OF OMAHA	01 2213 890 000 004 2200	AWARDS UNLIMITED	93.84
FIRST NATIONAL BANK OF OMAHA	01 2610 610 000 000 2600	TRUE VALUE	10.12
FIRST NATIONAL BANK OF OMAHA	01 2320 580 000 001 2320	CASEYS	24.47
FIRST NATIONAL BANK OF OMAHA	01 2320 580 000 000 2320	COBBLSTONE REFUND	(158.89)
FIRST NATIONAL BANK OF OMAHA	01 2610 610 000 000 2600	ZAZZLE	10.27
FIRST NATIONAL BANK OF OMAHA	01 2610 340 000 000 2600	VOICESHOT	45.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	DOLLAR GENERAL	18.00

Vendor Name	Account Number	Description	Amount
FIRST NATIONAL BANK OF OMAHA	01 2320 580 000 000 2320	COGNIA	18.77
FIRST NATIONAL BANK OF OMAHA	01 2610 610 000 000 2600	AMAZON	9.57
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 024 4708	ZAZZLE	19.87
FIRST NATIONAL BANK OF OMAHA	01 2310 540 000 000 2310	COLUMN	7.35
FIRST NATIONAL BANK OF OMAHA	01 2320 580 000 000 2320	PIZZA KITCHEN	22.64
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	UNITED BAG FEE REFUND	(120.00)
Vendor Total:			22.85
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	WALMART	25.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	WALMART	50.00
FIRST NATIONAL BANK OF OMAHA	01 1200 610 000 000 1229	WALMART	16.85
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	WALMART	25.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	WALMART	25.00
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 000 2200	WALMART	25.00
FIRST NATIONAL BANK OF OMAHA	01 1200 610 000 000 1229	WALMART	12.95
FIRST NATIONAL BANK OF OMAHA	01 2900 890 000 030 2200	WALMART	41.88
Vendor Total:			221.68
KELLY, BARBARA	01 6990 330 000 000 4201	FAMILIES AND PARTNERS	1,000.00
Vendor Total:			1,000.00
LOVEGROVE, HOLLI	01 1200 610 000 000 1221	SUPPLY REIMB	76.64
Vendor Total:			76.64
LOVELESS SHARPENING AND GRINDING	01 2530 610 000 000 2222	KNIFE SHARPENING	138.00
Vendor Total:			138.00
Milford Public Schools	01 6700 610 000 000 4701	STRIV AV EXPENSE REIMB.	439.00
Vendor Total:			439.00
PIZZA KITCHEN	01 2213 890 000 000 3552	KAGAN	160.00
PIZZA KITCHEN	01 2213 890 000 000 3552	ART NETWORK	182.80
PIZZA KITCHEN	01 2213 890 000 000 3552	CLSD	481.90
PIZZA KITCHEN	01 2310 580 000 000 2310	BOARD MEETING	27.40
PIZZA KITCHEN	01 2213 890 000 000 3552	GROW YOUR OWN	376.50
PIZZA KITCHEN	01 2213 890 000 000 3552	BLUE RIVER COHORT	1,397.50
PIZZA KITCHEN	01 2213 890 000 000 3552	IPG TRAINING	397.50
PIZZA KITCHEN	01 2213 890 000 000	ADVANCED MATH	74.60

<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	3552		
PIZZA KITCHEN	01 2320 580 000 001	COGNIA	45.00
	2320		
PIZZA KITCHEN	01 2320 580 000 001	COGNIA	77.50
	2320		
PIZZA KITCHEN	01 2213 890 000 000	BTN	132.45
	3552		
PIZZA KITCHEN	01 2213 890 000 000	MATH 1.0	323.75
	3552		
PIZZA KITCHEN	01 2213 890 000 000	MATH 2.0	165.45
	3552		
PIZZA KITCHEN	01 2580 580 000 000	LAN	165.45
	3554		
PIZZA KITCHEN	01 2213 890 000 000	HAL NETWORK	145.95
	3552		
PIZZA KITCHEN	01 2320 580 000 001	SUPT MEETING	133.75
	2320		
PIZZA KITCHEN	01 2900 890 000 024	ENHANCING COLLABORATIVE	179.20
	4708		
		Vendor Total:	4,466.70
RESOLUTE GUARD, LLC	01 6990 340 000 000	HARDWARE/LICENSING/SUPPORT	357,475.12
	0000		
		Vendor Total:	357,475.12
SCHOOL SPECIALTY, LLC	01 6700 610 000 000	PERKINS ORDER-EMF	485.30
	4701		
		Vendor Total:	485.30
Shickley Public School	01 6301 330 000 000	CLSD GRANT SUBPAY	172.24
	0000		
Shickley Public School	01 6301 330 000 000	CLSD GRANT SUBPAY	172.24
	0000		
Shickley Public School	01 6301 330 000 000	CLSD GRANT SUBPAY	172.24
	0000		
		Vendor Total:	516.72
STATE OF NEBRASKA	01 2580 382 000 001	NETWORK NEBRASKA	317.87
	3554		
		Vendor Total:	317.87
VERIZON	01 2320 382 000 000	HOTSPOTS	150.20
	2320		
		Vendor Total:	150.20
WERGIN'S LAWN SERVICE, LLC	01 2610 431 000 000	SNOW REMOVAL/SALT	425.00
	2600		
		Vendor Total:	425.00
		Fund Total:	369,002.18
		Checking Account Total:	369,002.18



Financial Report

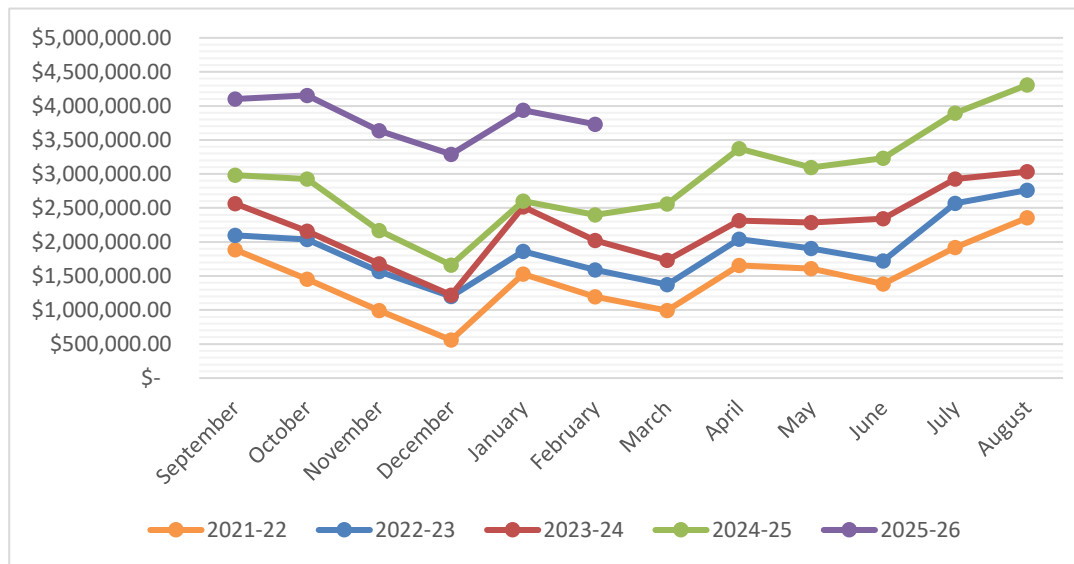
2/6/2026

Assets			
Cash:			
Cash in Checking Account (2.25%)		\$577,446.42	
Activities Account (2.25%)		\$2,508.24	
Certificates of Deposit (5.15%)		\$291,158.85	
NE Liquid Asset Fund (3.44%)		<u>\$3,747,842.70</u>	
Total Cash			\$4,618,956.21
Receivables:			
School Billings Outstanding		\$37,745.37	
Payments to ESU6		<u>\$1,369.20</u>	
Total Assets			<u><u>\$4,658,070.78</u></u>
Liabilities and Net Funds			
Current Liabilities:			
February Accounts Payable		\$280,064.58	
February Payroll (Estimated)		<u>\$650,000.00</u>	
Current Liabilities			\$930,064.58
Total Net Funds			<u>\$3,728,006.20</u>
Total Liabilities and Net Funds			<u><u>\$4,658,070.78</u></u>
Certificates of Deposit		Interest Rate	Maturity Date
CD #2729	<u>\$291,158.85</u>	5.15%	5/2/2027
Total Certificates of Deposit	<u>\$291,158.85</u>		

Budget Summary	
1/31/2026	
Revenue	
Receipts through January 31, 2026	\$3,282,123.80
Expenses	
2025-2026 Budget of Expenditures	\$13,255,005.00
Year-to-Date Actual Expenses (5 of 12 months)	\$4,438,463.62
% of Budget Spent	33.49%
Revenue vs. Expenses	(\$1,156,339.82)

Educational Service Unit 6 Monthly Cash Flow Summary

Month	2021-22	2022-23	2023-24	2024-25	2025-26
September	\$ 1,887,767.78	\$ 2,095,500.31	\$ 2,563,257.65	\$ 2,981,718.79	\$ 4,102,932.05
October	\$ 1,452,366.08	\$ 2,036,766.99	\$ 2,157,988.27	\$ 2,925,768.45	\$ 4,154,976.46
November	\$ 994,743.51	\$ 1,567,564.06	\$ 1,678,164.38	\$ 2,168,492.22	\$ 3,637,462.58
December	\$ 558,462.25	\$ 1,199,044.15	\$ 1,219,530.32	\$ 1,661,318.21	\$ 3,288,905.74
January	\$ 1,529,049.53	\$ 1,863,384.43	\$ 2,518,663.69	\$ 2,601,324.28	\$ 3,938,308.81
February	\$ 1,194,224.57	\$ 1,588,206.09	\$ 2,022,691.12	\$ 2,398,841.32	\$ 3,728,006.20
March	\$ 993,609.88	\$ 1,375,043.27	\$ 1,731,267.29	\$ 2,559,353.07	
April	\$ 1,653,632.27	\$ 2,040,767.87	\$ 2,315,799.78	\$ 3,370,087.30	
May	\$ 1,610,579.48	\$ 1,905,176.51	\$ 2,283,728.35	\$ 3,095,266.12	
June	\$ 1,383,499.42	\$ 1,719,915.35	\$ 2,342,365.53	\$ 3,232,684.93	
July	\$ 1,918,119.08	\$ 2,568,688.83	\$ 2,925,738.41	\$ 3,895,594.92	
August	\$ 2,354,876.89	\$ 2,762,221.67	\$ 3,033,056.91	\$ 4,307,416.18	



ESU 6 Administrator's Report for February 2026

ADVOCATING - COLLABORATING - COMMUNICATING

Advocating

- Took part in the ESUCC Bill Review process during the Legislature's 60-day session. Reviewed education bills as they moved through the legislative process and discussed potential impacts on ESUs and school districts. Helped determine whether to support, oppose, or remain neutral on proposed bills, considering how each could affect students and schools.
- Supported advocacy efforts by helping prepare letters and testimony. Assisted with communication during committee hearings to provide accurate information to lawmakers.
- Advocated through STANCE by sharing a statewide view on education issues. STANCE represents districts of different sizes and funding levels and ensures balanced input in policy discussions.
- Reviewed results from the ESU 6 External Review to support advocacy efforts. Highlighted the value of ESU services and shared evidence of impact with stakeholders and policymakers. (April will present this information in her report.)

Collaborating

- Worked with ESUCC Board members, administrators, and partners during Board meetings. Collaborated on financial, operational, and planning decisions while supporting teamwork and shared problem-solving.

- Listened to stakeholder perspectives and collaborated with the external review team to gather and respond to feedback. This process supported continuous improvement efforts.
- Partnered with ESUCC staff and state agencies during the Rule 84 meeting on shared projects such as the Nebraska Canvas Consortium. Worked together on technology planning and implementation and supported coordination around cybersecurity efforts.
- Participated in Nebraska Manufacturing Alliance (NeMAC) and Policy Council meetings. Collaborated on workforce development, robotics initiatives, manufacturing credential programs, and curriculum planning. Took part in discussions on using artificial intelligence in education and manufacturing, sharing ideas about benefits, challenges, costs, and cybersecurity.
- Helped plan statewide events and future meetings with NeMAC partners. Worked together on meeting agendas and focus areas, supporting collaboration around workforce leadership.

Communication

- Prepared the February Administrator's Newsletter for release by February 27. The newsletter will continue to provide timely updates, upcoming events, and helpful resources for member districts.
- Shared important updates from state and regional meetings with ESU 6 leaders and stakeholders to ensure consistent messaging.
- Managed communication for ESUCC Board meetings, including sharing dates, times, locations, and prior meeting minutes for review and preparation.

Upcoming Dates / Events

- February 16 – NASB President's Retreat, Kearney
- March 10 – Budget & Finance Workshop, Seward
- March 12 – ESU 6 Board Meeting at 6:00 PM



Human Resources Report

February 2026

Submitted by Nichole Hall, Director of Human Resources

Advocating | Collaborating | Communicating

New Position Filled

- **Regional Literacy Coach - 1.0 FTE**
 - The Regional Literacy Coach works collaboratively with ESU 6 school districts to strengthen PreK–3 literacy instruction across the region. This role provides targeted, job-embedded support and professional development aligned to district needs, helping leadership teams implement evidence-based reading practices that improve student outcomes.
 - Begins July 1, 2026

EHA Wellness Program

February Challenge - Tech Timeout

In a screen-filled world, this challenge helps staff create healthier digital habits through daily breaks and mindful activities. By reducing distractions and setting tech boundaries, you'll improve focus, sleep, and mental clarity. Small changes lead to a more balanced, present, and refreshed life.

- Began February 1, 2026
- [Promotional Video](#)
- Challenge Behaviors:
 - Create daily intentional limits around screen use.
 - Swap digital distractions for activities that promote wellbeing.
- Completion Requirements:
 - Log 2 behaviors for 20 days or more to complete the challenge and be entered into a drawing for a \$25 gift card.
- Incentive:
 - Every participant receives a foam roller and guided videos just for signing up.



The first LincolnHR program of 2026 was a huge success reaching maximum capacity on-site and 25+ joining virtually!



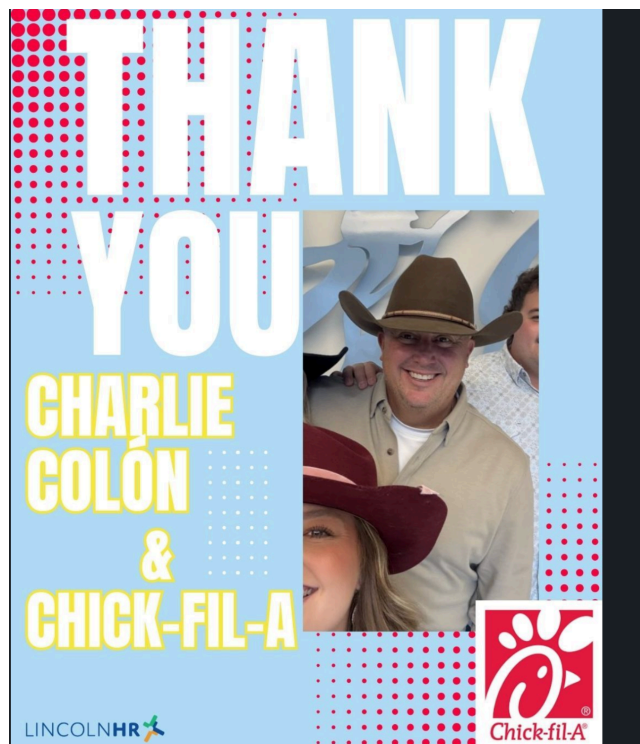
Megan Septak · 1st Employee Benefits Sales Executive at Hub Internation... 2m ·

More Than Great Food...Great Culture 🍴 ✨

Grateful for yesterday's LincolnHR January program: great people, strong programming, and exceptional Chick-fil-A Restaurants food...a winning combination!

A big thank you to Charlie Colón, owner/operator of the Chick-fil-A at SouthPointe, for sharing how he's built a culture by leading with honor, treating people with dignity, and creating authentic relationships with customers and employees. A great reminder that culture is built intentionally, every single day.

Always appreciate the chance to learn and connect through LincolnHR and their outstanding leaders (a few pictured below ✨). Nichole Hall, Katie Welp, Amber Dingwell, SHRM-CP.



Facebook post from LincolnHR (423 followers) dated 3 weeks ago. The post thanks Charlie Colón for an incredible January program with LincolnHR, highlighting his leadership insights and the waffle fries provided. It includes engagement metrics (47 likes, 2 comments, 1 repost) and two comments from Charlie Colón and Shawn Buchanan.

HR Maintenance

- HRIS Implementation
- Recruiting & Hiring
- Benefits Management
- Safety Team
- Cognia Accreditation

Thank you, ESU 6 Board of Directors, for your support of the ESU 6 staff!

ESU 6 Professional Development Report

February 2026

Submitted by April Kelley
Director of Professional Development

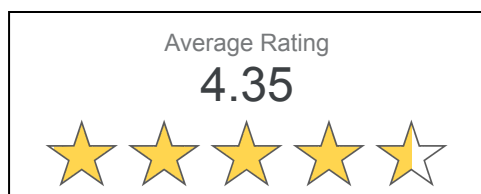
PD Team Spotlight

Over the past several months, I've had the opportunity to support ESU 6 and our member districts in a variety of ways, always in close collaboration with our team and district partners. This has included helping coordinate the Cognia Accreditation Engagement Review Visit, hosting our second Cognitive Coaching for Administrators session with 17 administrators focused on strengthening feedback conversations, and hiring a new Regional Literacy Coach to provide science of reading coaching for teachers and administrators. I also co-presented another session of a four-day training series in Shickley focused on aligning

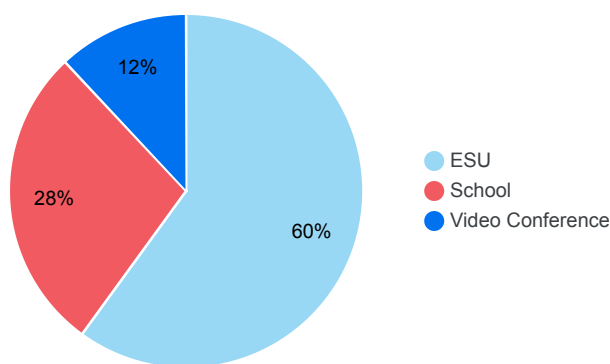
explicit instruction and Universal Design for Learning, hosted our second successful Blue River Cohort Day for our smallest districts, and continued to facilitate principals' networks with guest speakers on topics such as student behavior, chronic absenteeism, and staying focused amid daily challenges. I genuinely enjoy this work and value the opportunity to partner with districts in ways that support their goals and day-to-day realities.



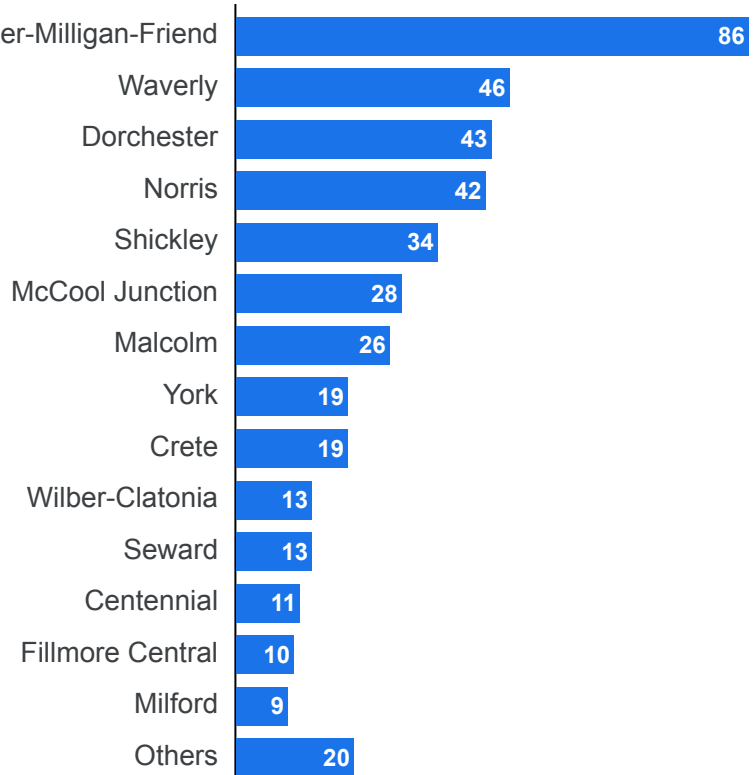
Advocate, Collaborate, Communicate



Location of Events




Number of Teachers that Participated in ESU 6 Events



Student Services Board Report

Early Childhood

EDN:	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> EDN billed for 139 contacts in January. 	X		X
<ul style="list-style-type: none"> PRT6 submitted all Corrective Action Plan Materials to the EDN CoLeads for approval. Assistive technology in IFSPs as well as Prior Written Notice were areas of individual file corrections. When approved, local EI Teams will use the materials for training during their team meeting time. 		X	X
Early Learning Connections - Gina DeFreece, Coach Consultant	Advocate	Collaborating	Communicate
<ul style="list-style-type: none"> The ELC Coach Consultant attended a statewide ELC/NDE Office of Early Childhood systems meeting in Kearney on Jan. 27. On Jan. 15, the Southeast ELC team held a virtual partnership meeting with 24 partners in attendance. 			
<ul style="list-style-type: none"> The ELC Coach Consultant team will be conducting an annual needs assessment with coaches from across the state. Data will be collected and analyzed, then shared at the upcoming spring partners meeting. 			
Southeast Early Learning Connection, Cara Small & Jodi Mootz	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> The ELC Coordinators attended a statewide NDE partners meeting in Kearney on Jan. 27. On Jan. 15, the Southeast ELC held a virtual partnership meeting with 24 partners attending. 	X	X	X
<ul style="list-style-type: none"> The ELC sponsored two sessions at the Blue River Cohort in Dorchester on Jan. 19—Cheryl Turner from UNL presented on Trauma Informed Care. Cheryl will also present two sessions on Feb. 2 at the Engaging Educators Conference in Nebraska City. 	X	X	X
			
<ul style="list-style-type: none"> Caring Spaces was presented virtually on Jan. 17, with 27 	X	X	X

<ul style="list-style-type: none"> educators attending. National Speaker Michelle Kelly presented Families as Partners virtually on Jan. 31. Linking Literature and Science was held in Beatrice on Jan. 7. This was a partnership with Nebraska Game and Parks. 			
<ul style="list-style-type: none"> The Southeast ELC has partnered with two local home providers from Lincoln (as well as other agencies) to support the ‘Stronger Together: The Start of Something Big’ Conference (a childcare advocacy conference) that will be held in Aurora, NE on Feb. 28. The providers have received a grant through Home Grown as well as funding from other resources in order to offer this conference at a very low cost for child care providers. 	X	X	X
<ul style="list-style-type: none"> The Southeast ELC is offering a no-cost, daytime virtual 7-part training series, Decode, Respond, Transform: Challenging Behavior, beginning March 3. This series provides early childhood professionals with practical strategies for understanding and responding to challenging behaviors. Presenter: Hayley Jackson 			
<ul style="list-style-type: none"> The Southeast ELC is offering Language and Literacy Strategies for Infant and Toddler Educators with 2 virtual options and 1 in-person option These dates are: February 23 and March 26th (virtual) and April 1 (in person, Fairbury). This no-cost training supports early childhood professionals in strengthening language and literacy practices in everyday routines. Presenter: Hayley Jackson 			
EC MTSS State Lead, Amy Colwell	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> The NeMTSS EC State Lead collaborated with NDE Office of Special Education and Technical Assistance partners to refine support materials and provide the Targeted Improvement Plan Workshop at ESU 2, 3 and 16. 	X	X	X
<ul style="list-style-type: none"> The NeMTSS EC State Lead co-facilitated the Determinations Day 4 Work Day for Regions 3 and 5. 	X	X	X
<ul style="list-style-type: none"> The NeMTSS EC State Lead presented two sessions “Accelerating Language Development with the Strive - For - Five Framework” and “Transforming Behavior in Early Childhood: Boosting Positive Behavior with Powerful Instruction” at the ESU 8 Winter Workshop. 	X		X
PreK Programming, Holli Lovegrove	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Holli and Michele presented EC MTSS to the Crete PreK team. The team reviewed the essential elements and began to look at their GOLD data for action planning. 	X	X	X
<ul style="list-style-type: none"> Holli is supporting FC preschool with a curriculum adoption process this spring semester. 	X	X	X

<ul style="list-style-type: none"> Holli is supporting Fillmore Central's preschool spring ECERS observation as part of their Rule 11 support plan. 	X	X	X
<ul style="list-style-type: none"> Holli is coaching two early childhood providers as they work toward their Routines Based Interview initial approval. This includes coaching sessions and feedback on recorded RBI videos. 		X	X

School Based Services

Mental Health	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Dr. Cassie Ginapp provided a training for staff about second hand trauma. The training provides awareness and support strategies for the staff members supporting children who have experienced trauma. The training was well received so another date has been scheduled for summer 2026, and a district asked to have the training onsite for their paras. 			X
Deaf & Hard of Hearing Program - Jenny Owen & Sheena Tripp	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Jenny and Sheena completed a virtual training on the CASLLS assessment tool for assessing language in students with hearing loss. 		✓	✓
<ul style="list-style-type: none"> Jenny and Sheena continue to participate in regional PLC meetings to collaborate with and support other deaf educators in our surrounding districts. 		✓	✓
NeMTSS Regional Lead -Heidi Farmer	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> The Region 1 NeMTSS Team provided implementation support in the following districts: LPS, Fillmore Central, Wilber-Clatonia, York, Pawnee City, Deshler, Crete, Diller-Odell 		✓	✓
<ul style="list-style-type: none"> The Region 1 Team collaborated with the Office of Special Education to provide a Targeted Improvement Plan training at ESU 5. There were 45 participants in attendance. 	✓	✓	✓
<ul style="list-style-type: none"> Heidi & Mackenzie provided a Secondary MTSS training at ESU 4. There were 24 people in attendance. 		✓	✓
NeMTSS/SPDG - Dr. Scott Eckman	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Scott collaborated with Region 3 and Region 4 NeMTSS team to provide Targeted Improvement Plan training at ESU 1 and ESU 10. 	✓	✓	✓
<ul style="list-style-type: none"> Provided implementation support to Umo n Ho n, David City, Crete, Lincoln Public Schools, Bellevue Public Schools, Hay Springs Public Schools, and Morrill Public Schools. 		✓	✓

Occupational Therapy - Molly Nicolaus & Kristy Miller	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> • 			
<ul style="list-style-type: none"> • Kristy has had an OT student for a few days this semester (this is not for field work, just to show the student school based OT). She continues to be an active member of the Crete AT team and AT cadre. She also continues to support Crete Public Schools birth to 21 with the assistance of Cathy. 			
Psychologists - Holli Lovegrove, Lane Deines, Nicole Layher, Leanne Josoff, Cassie Ginapp	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> • Attending the National Association of School Psychologists Conference 	X	X	
<ul style="list-style-type: none"> • Providing additional CPI trainings 		X	X
<ul style="list-style-type: none"> • Cassie provided training on “Trauma Happens. Now What?” Leanne provided training on the difference between 504 Plans and IEPs at one of her schools and will offer the training at her other districts. 		X	X
Southeast ASD Regional Services - Jen Quaranta & Kara Coble	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> • The ASD Network hosted days 5&6 of STEPS on January 28 and 29th. The Southeast Region teams are from Tri-County and JCC. 			
<ul style="list-style-type: none"> • Kara presented at the CEC-DADD conference about Universal Protocol. She brought back information from the conference and shared it with the Southeast Region ASD Advisory Team. She also embedded some resources from the conference into the content she presented during STEPS on January 29th. • Jen and Kara each presented topics at the ESU 4 Engaging Educators Conference on February 2nd. 			
<ul style="list-style-type: none"> • As of 8 AM on January 30th, there are 65 referrals to the ASD Network for the Southeast Region, and one school working on paperwork. <ul style="list-style-type: none"> ○ 22 of the 39 districts in the region have a current referral ○ Demographic break down includes <ul style="list-style-type: none"> ■ 2 for Part C (age 0-3) (an increase of 1 since last month) ■ 11 for ages 3-5 ■ 31 for ages 6-10 (an increase of 4 since last month) ■ 16 for ages 11-15 ■ 5 for ages 16+ (an increase of 1 since last month) 	X	X	X
<ul style="list-style-type: none"> • 			
Speech Language Pathologists	Advocate	Collaborate	Communicate

<ul style="list-style-type: none"> Megan Kennedy, Language Resource Teacher, continues participation in the AT cadre. She is seeking feedback from district staff about their understanding and implementation of assistive technology. 	X	X	X
<ul style="list-style-type: none"> Laura Butzke continues to serve as a Routines Based Interview coach 			

Transition Programs

SUCCESS	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Jen Quaranta provided professional development for SUCCESS teachers and paras about the critical communication skills within the Pyramid Approach. 	X	X	X
<ul style="list-style-type: none"> SUCCESS staff continue to collaborate with Rob Bishop with Nebraska Vocational Rehab to serve students on a monthly basis. 	X	X	X
<ul style="list-style-type: none"> Para evaluations have begun; this provides an opportunity for a mid year check in and reflection for support staff. 		X	X
Crave West - Nichole Wetjen	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Nichole is working on final rotation sites for 2025-26 that will start at the beginning of March. 	X	X	X
<ul style="list-style-type: none"> 			
CRAVE East - Michalla Schartz, Penni Cummings	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> Continued student visits for prospective students for next year. Inclement weather has affected scheduling and rescheduling. 		X	X
<ul style="list-style-type: none"> Draft calendar for 26-27 CRAVE has been submitted to Dr. Rayburn for approval. 			X
<ul style="list-style-type: none"> Penni hosted the Accreditation visit at CRAVE on Thursday, January 22, 2026. Michalla participated in the Accreditation panel on January 22, 2026. 	X	X	X
Southeast Nebraska Transition Grant - Michalla Schartz	Advocate	Collaborate	Communicate
<ul style="list-style-type: none"> TIP training and Determinations support have been provided for ESU5, and ESU4. Continued guidance and support for Indicator 13 Corrective action plans has been provided for 10 districts within the SE region. Of those 10, 8 have accessed support. 		X	X
<ul style="list-style-type: none"> Training on Waiver applications and services was provided in January to 14 families across the region. The recording was 	X	X	X

shared out with all who registered.			
<ul style="list-style-type: none"> Midterm progress report has been prepared and will be submitted by the end of February per grant requirements. 			x
<ul style="list-style-type: none"> Training for students, parents and teachers continues to be provided monthly via our series and newsletter. Registration records as of 1/31/26 <ul style="list-style-type: none"> T. F. Newsletter (317) Chat N Chow (111) Agencies and Anxiety (122) Knowing to Doing (156) 	x	x	x
<ul style="list-style-type: none"> Michalla presented at the Engaging Educators Conference on February 4, 2026. The presentation "Future Ready for All: Embedding Transition Skills and Activities in General Ed" 		x	x

Educational Service Unit No 6

PO JV-0651

Vendor ID: SIDDILLON

210 5th Street
Milford NE 68405

Phone: 402-761-3341
Fax: 402-761-3279

Ship to:
JERRI VAN HORN
210 5TH STREET
MILFORD NE 68405

To SID DILLON
2455 E HWY 33
CRETE NE 68333

Fax:

PO Date: 01/27/2026 Date Required: 01/27/2026 Requested By: MICHELE RAYBURN

<u>Quantity</u>	<u>Catalogue Number</u>	<u>Description</u>	<u>Unit Price</u>	<u>Total Price</u>
1.00		2024 Chevrolet Equinox	22,892.00	22,892.00
1.00		Documentation Fee	299.00	299.00


PO serves as intent to purchase pending board approval 2/12/2026

Total Amount: 23,191.00

<u>Account Number</u>	<u>Amount</u>	<u>Account Number</u>	<u>Amount</u>
01 2900 890 000 024 4708	23,191.00		

Subject to these Conditions:

1. Submit invoice for each shipment in duplicate. Attach bill of lading.
2. All goods must be furnished as specified and are subject to our approval on arrival.
3. Purchase order number must appear on all packages & invoices.
4. All boxes MUST contain a packing slip.

By 
Michele Rayburn (Jan 27, 2026 17:53:19 CST)

Authorized Official

ACKNOWLEDGE RECEIPT OF THIS
ORDER. GIVE DEFINITE
SHIPPING DATE.

SID DILLON



Buyer: EDUCATION SERVICE UNIT NO.6

Address: 210 5TH ST
MILFORD, NE 68405

Home Phone:

Cell Phone: (402) 761-7024

Email: accounting@esu6.org

Stock #

2024 CHEVROLET EQUINOX, Body Style: FWD 4DR LT W/1LT
Color: VIN: 3GNAXKEG8RS113970

Purchase

	1 Mo
\$0.00	\$23,191 - 23,2...

MSRP/Retail	\$	23,995.00
Sid Dillon Savings	\$	1,103.00
Sid Dillon Sale Price	\$	22,892.00
Doc Fee	\$	299.00
Title/Lien Fee	\$	0.00
Total Taxes	\$	0.00
Cash Down	\$	0.00
Amount Financed	\$	23,191.00

X

Customer Signature

Date

X

Manager Signature

Date

Sid Dillon PO

Final Audit Report


2026-01-27

Created:	2026-01-27
By:	Rosie Lawver (rosie.lawver@esu6.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAnqRzXHt5wER7kIQiO7qSTdrX3t6lonpf


"Sid Dillon PO" History

 Document created by Rosie Lawver (rosie.lawver@esu6.org)

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2026-01-27 - 11:18:27 PM GMT

 Email viewed by Michele Rayburn (michele.rayburn@esu6.org)

2026-01-27 - 11:52:36 PM GMT- IP address: 74.125.215.99

 Document e-signed by Michele Rayburn (michele.rayburn@esu6.org)

Signature Date: 2026-01-27 - 11:53:19 PM GMT - Time Source: server- IP address: 74.51.135.45

 Agreement completed.

2026-01-27 - 11:53:19 PM GMT

Educational Service Unit No 6

PO JV-0652

Vendor ID: SIDDILLON

210 5th Street
Milford NE 68405

Phone: 402-761-3341
Fax: 402-761-3279

Ship to:
JERRI VAN HORN
210 5TH STREET
MILFORD NE 68405

To SID DILLON
2455 E HWY 33
CRETE NE 68333

Fax:

PO Date: 02/03/2026 Date Required: 02/03/2026 Requested By: MICHELE RAYBURN

<u>Quantity</u>	<u>Catalogue Number</u>	<u>Description</u>	<u>Unit Price</u>	<u>Total Price</u>
1.00		2023 Equinox AWD	25,685.00	25,685.00
1.00		Documentation Fee	299.00	299.00


PO serves as intent to purchase pending board approval 2/12/2026

Total Amount: 25,984.00

<u>Account Number</u>	<u>Amount</u>	<u>Account Number</u>	<u>Amount</u>
01 2900 890 000 024 4708	25,984.00		

Subject to these Conditions:

1. Submit invoice for each shipment in duplicate. Attach bill of lading.
2. All goods must be furnished as specified and are subject to our approval on arrival.
3. Purchase order number must appear on all packages & invoices.
4. All boxes MUST contain a packing slip.

By 
Michele Rayburn (Feb 3, 2026 11:14:20 CST)

Authorized Official

ACKNOWLEDGE RECEIPT OF THIS
ORDER. GIVE DEFINITE
SHIPPING DATE.

SID DILLON



Buyer: EDUCATION SERVICE UNIT NO.6

Address: 210 5TH ST
MILFORD, NE 68405

Home Phone:

Cell Phone: (402) 761-7024

Email: accounting@esu6.org

Stock #

2023 CHEVROLET EQUINOX, Body Style: AWD 4DR LT W/1LT
Color: VIN: 3GNAXUEG4PS189548

Purchase

	1 Mo
\$0.00	\$25,984 - 25,9...

MSRP/Retail	\$	26,990.00
Sid Dillon Savings	\$	1,305.00
Sid Dillon Sale Price	\$	25,685.00
Doc Fee	\$	299.00
Title/Lien Fee	\$	0.00
Total Taxes	\$	0.00
Cash Down	\$	0.00
Amount Financed	\$	25,984.00

X

Customer Signature

Date

X

Manager Signature

Date



Sid Dillon PO

Final Audit Report

2026-02-03

Created:	2026-02-03
By:	Rosie Lawver (rosie.lawver@esu6.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAwypIsUMAGOecKt-lwSZmDC9BKWcyW7HT

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-  Document e-signed by Michele Rayburn (michele.rayburn@esu6.org)
Signature Date: 2026-02-03 - 5:14:20 PM GMT - Time Source: server- IP address: 138.74.191.190
-  Agreement completed.
2026-02-03 - 5:14:20 PM GMT

EDUCATIONAL SERVICE UNIT NO. 6

MILFORD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, 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. 6
Milford, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of Educational Service Unit No. 6, Milford, 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. 6, Milford, 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 modified cash basis financial position of the governmental activities and the major fund of Educational Service Unit No. 6, Milford, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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. 6, Milford, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified 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. 6, Milford, 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. 6, Milford, 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. 6, Milford, Nebraska's, basic financial statements. The accompanying schedule of expenditures of federal awards on pages 25 - 27 is presented for purposes of additional analysis 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), and is 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 schedule of expenditures of federal awards on pages 25 - 27 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises supplementary information on pages 21 - 24 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2026, on our consideration of Educational Service Unit No. 6, Milford, 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. 6, Milford, 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. 6, Milford, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Lincoln, Nebraska
January 23, 2026

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
STATEMENT NET POSITION - MODIFIED CASH BASIS
AUGUST 31, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	4,631,780
Cash at county treasurer	486,912
Certificates of deposit	<u>283,745</u>
 TOTAL ASSETS	 <u>5,402,437</u>
 NET POSITION	
Unrestricted	<u>5,402,437</u>

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

	Cash	<u>Program Receipts</u>		Net
	Disbursements	Charges for Services	Operating Grants and Contributions	(Disbursements) Receipts and Changes in Net Position
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	2,846,168	1,109,808		(1,736,360)
Support services	5,363,833	4,392,508	3,797	(967,528)
Operation of noninstructional services	135,036			(135,036)
Private and state categorical programs	310,556			(310,556)
Debt service	98,594			(98,594)
Federally funded programs	1,947,604		2,172,801	225,197
Non-program expenditures	<u>59,573</u>	<u>59,573</u>		
Total governmental activities	<u>10,761,364</u>	<u>5,561,889</u>	<u>2,176,598</u>	<u>(3,022,877)</u>
GENERAL RECEIPTS				
Property taxes				2,536,822
Unrestricted state funds				521,558
Interest income				123,583
Other				<u>1,220,033</u>
Total general receipts				<u>4,401,996</u>
CHANGE IN NET POSITION				1,379,119
NET POSITION, beginning of year				<u>4,023,318</u>
NET POSITION, end of year				<u>5,402,437</u>

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 6
 MILFORD, NEBRASKA
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 MODIFIED CASH BASIS
 GOVERNMENTAL FUND
 AUGUST 31, 2025

	General Fund
ASSETS	
ASSETS	
Cash and cash equivalents	4,631,780
Cash at county treasurer	486,912
Certificates of deposit	<u>283,745</u>
 TOTAL ASSETS	 <u><u>5,402,437</u></u>
LIABILITIES AND FUND BALANCES	
TOTAL LIABILITIES	<u> </u>
FUND BALANCES	
Unassigned	<u>5,402,437</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>5,402,437</u></u>

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
GOVERNMENTAL FUND
YEAR ENDED AUGUST 31, 2025

	General Fund
RECEIPTS	
Local	9,189,170
State	525,355
Federal	2,172,801
Non-revenue	193,584
Non-program	59,573
Total receipts	<u>12,140,483</u>
DISBURSEMENTS	
Instruction	2,846,168
Support services	5,363,833
Operation of noninstructional services	135,036
Private and state categorical programs	310,556
Debt service	98,594
Federally funded programs	1,947,604
Non-program expenditures	59,573
Total disbursements	<u>10,761,364</u>
NET CHANGE IN FUND BALANCES	1,379,119
FUND BALANCE, beginning of year	<u>4,023,318</u>
FUND BALANCE, end of year	<u><u>5,402,437</u></u>

See accompanying notes to financial statements.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
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. 6, Milford, Nebraska (the Service Unit).

Organization

Educational Service Unit No. 6, Milford, Nebraska, 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. Educational Service Unit No. 6, Milford, Nebraska, serves as an educational service provider to its member school districts.

Reporting Entity

Educational Service Unit No. 6, Milford, Nebraska, has given consideration to 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 or to provide specific financial benefits to, or impose specific financial burdens on, Educational Service Unit No. 6 Milford, Nebraska. 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 statement 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.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 are reported as separate columns in the fund financial statements as applicable.

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 reports all governmental funds as major funds.

Measurement Focus and Basis of Accounting

The Service Unit prepares its financial statements on the modified 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, as applicable to governmental units. Under the modified 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 accounting principles generally accepted in the United States of America, as applicable to governmental units.

Taxes and other revenues collected by the county treasurers are included in revenues of the Service Unit in the year collected by the counties, and the Service Unit's funds held by the county treasurers at year end are included as assets of the Service Unit. This is in accordance with the requirements of the State of Nebraska Department of Education.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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 modified 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.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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. The Service Unit currently has no amounts classified in this category.

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 Educational Service Unit No. 6, Milford, Nebraska, earn paid sick days, personal days, and other time off depending on the length of service and position. The Service Unit maintains records of cumulative days of sick and personal leave. Sick leave is cumulative for up to 50 days. Employees are not paid for any unused leave upon closure of the Service Unit's employment.

Use of Estimates

The preparation of financial statements in conformity with the modified 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

Since the Service Unit reports on the modified cash basis of accounting, 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

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. There was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

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 Service Unit 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.

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.

The Service Unit's cash and investments are reported as follows:

Governmental activities	<u>4,915,525</u>
-------------------------	------------------

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	4,631,780
Certificates of deposit	<u>283,745</u>
Total cash and investments	<u><u>4,915,525</u></u>

Maturities of certificates of deposit are as follows:

1 - 5 years	<u><u>283,745</u></u>
-------------	-----------------------

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the Service Unit's August 31, 2025, basic financial statements.

Custodial Credit Risk - Deposits

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

The NLAFF 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 NLAFF 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. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF Board of Trustees has engaged PFM Asset Management, LLC, as administrator and investment advisor. For a copy of the most recent audit report for the NLAFF, contact NLAFF at 1.877.667.3523 or via the NLAFF website at <https://www.nlafpool.org/>.

Bank Deposits

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

NLAFF Deposits

State law requires 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 NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

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

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

At August 31, 2025, the Service Unit had \$4,109,261 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

The Service Unit is exposed to the risks noted below in relation to its investments in the NLAF. The Service Unit 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 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.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
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.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

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. RETIREMENT PLAN

Plan Description

Educational Service Unit No. 6, Milford, 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.

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

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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. Educational Service Unit No. 6, Milford, Nebraska's contribution to the Plan for its year ended August 31, 2025, was \$542,178.

For the Service Unit's Year ended August 31, 2025, the Service Unit's total payroll for all employees was \$5,676,157. Total covered payroll was \$5,607,629. Covered payroll refers to all compensation paid by the Service Unit to active employees covered by the Plan.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Fiduciary Net Position

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

NOTE 4. UNEMPLOYMENT COMPENSATION INSURANCE

Educational Service Unit No. 6, Milford, Nebraska, 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 5. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following:

In July 2017, Educational Service Unit No. 6, Milford, Nebraska, joined with Malcolm Public Schools to form the Nebraska Educational Facilities Financing Cooperative #1 with the ability to issue bonds for the purpose of financing the cost of educational facilities. In October 2017, the Service Unit issued General Obligation Bonds, Series 2017B, for \$1,500,000. The bonds mature in December 2037 and require semiannual interest payments ranging from 1.25% - 3.40%. The bonds are being retired by tax levy through the General Fund. The balance at August 31, 2025, was \$1,065,000.

The following is a summary of long-term debt transactions for the year ended August 31, 2025:

Total long-term debt payable, September 1, 2024	1,130,000
Bond payments	<u>(65,000)</u>
Total long-term debt payable, August 31, 2025	<u>1,065,000</u>
Interest paid during the fiscal year	<u>33,194</u>

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

The principal and interest maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2026	70,000	31,675	101,675
2027	70,000	29,960	99,960
2028	70,000	28,105	98,105
2029	75,000	26,184	101,184
2030	75,000	24,065	99,065
2031 - 2035	420,000	82,989	502,989
2036 - 2038	<u>285,000</u>	<u>14,875</u>	<u>299,875</u>
	<u>1,065,000</u>	<u>237,853</u>	<u>1,302,853</u>

NOTE 6. 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 7. CONTINGENCIES

Educational Service Unit No. 6, Milford, Nebraska, 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 Educational Service Unit No. 6, Milford, Nebraska, or its federal grant programs.

NOTE 8. TAX ABATEMENTS

Educational Service Unit No. 6, Milford, Nebraska, is subject to property tax abatements granted by various cities in the area through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the Service Unit's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the Service Unit's share, are returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the Service Unit for the year ending August 31, 2025, are as follows:

Total TIF valuation 2024	2,877,073
Service Unit's total levy	0.015526
Service Unit's share of tax abatement	28,713

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

On January 25, 2021, the Service Unit entered a five-year software lease for software services with Dell Marketing LP. The contract is with an unrelated party. Software payments for the year ended August 31, 2025, totaled \$16,798.

On August 23, 2023, the Service Unit entered a 3-year software lease for software maintenance services with Vertiv Corporation. The contract is with an unrelated party.

On July 1, 2022, the Service Unit entered a 3-year software lease for building automation systems with Trane Technologies. The contract is with an unrelated party. Software payments for the year ended August 31, 2025, totaled \$2,409.

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

Years Ending August 31, 2026	2,409
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NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the Service Unit has evaluated events and transactions for potential recognition or disclosure through, January 23, 2026, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS		
Local sources		
Local property taxes	2,896,788	2,532,043
Penalties and interest on taxes		4,779
SPED contracts	4,636,578	4,392,508
Regular education contracts	65,535	229,208
Interest	50,000	123,583
Contributions and donations	258,500	275,875
Local tuition	775,976	880,600
Other local sources	517,067	750,574
Total local sources	<u>9,200,444</u>	<u>9,189,170</u>
State sources		
Homestead exemption		54,091
Property tax relief		302,848
Nameplate capacity tax		14,935
Pro-rate motor vehicle		6,372
Core services and technology	143,313	143,312
Other state sources	25,000	3,797
Total state sources	<u>168,313</u>	<u>525,355</u>
Federal sources		
IDEA Part B, PEaK	73,617	50,774
IDEA special projects	708,470	834,592
Carl Perkins	192,729	82,875
Medicaid in Public Schools (MIPS)	60,000	72,141
Medicaid Administrative Activities (MAAPS)	60,000	19,203
Other federal sources	2,403,824	1,113,216
Total federal sources	<u>3,498,640</u>	<u>2,172,801</u>
Non-revenue receipts		
Other non-revenue receipts	95,000	193,584
Non-program receipts		59,573
TOTAL RECEIPTS	<u>12,962,397</u>	<u>12,140,483</u>

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
DISBURSEMENTS		
Instruction		
Early childhood educational programs	658,338	636,789
Special education instructional programs - school age	2,027,571	1,951,856
Special education instructional programs - below age 5	296,781	257,523
Support services - students		
Attendance and social work services	387,067	365,964
Psychological services - SPED school age	522,766	544,679
Psychological services - SPED below age 5	32,787	29,898
Speech pathology and audiology services - SPED school age	466,675	345,900
Speech pathology and audiology services - SPED below age 5	14,968	114,825
Occupational therapy - related services - SPED school age	236,939	230,944
Occupational therapy - related services - SPED below age 5	25,891	25,084
Support services - instruction		
Instructional staff training	995,931	887,846
Support services - general administration		
Board of Education	51,000	40,139
Executive administration	690,452	643,073
Central services		
Fiscal services	364,529	352,676
Personnel services	125,953	99,874
Administrative technology services	1,094,163	787,703
Central services - other	211,612	179,236
Operation and maintenance of plant		
Operation of buildings	210,371	106,212
Maintenance of buildings	123,000	24,001
Vehicle operation, maintenance, and purchasing	36,114	4,823
Other support services	604,297	715,992
Private and state categorical programs		
Categorical grants from corporations and other private interests	283,355	282,269
School Safety and Security Act	25,000	28,287
Debt service		
Debt principal redemption	65,000	65,000
Interest and fees on bonds	33,194	33,594

EDUCATIONAL SERVICE UNIT NO. 6
 MILFORD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs		
IDEA special projects	561,582	548,793
IDEA Part C, planning region team	26,251	25,001
IDEA Part B, transition projects	120,639	128,985
IDEA Part B, PEaK projects	73,617	83,618
Federal vocational and applied technology	192,729	174,944
Title III	25,345	18,284
Other federal programs	2,378,480	967,979
Non-program expenditures	_____	_____
TOTAL DISBURSEMENTS	12,962,397	10,761,364
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,379,119
FUND BALANCE, beginning of year		4,023,318
FUND BALANCE, end of year		5,402,437

See accompanying notes to budgetary schedules.

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO BUDGETARY SCHEDULE

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

Basis of Accounting

The accompanying schedule of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual is presented on the modified 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

The Service Unit is required by state law to hold public hearings and adopt annual budgets for all funds on the modified 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. 6
MILFORD, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster			
Knowledge (PEaK) 23-24	25-6415-54-06-00-0006-A	84.027	240,596
ESU 6 MTSS Regional Lead	25-6415-81-06-00-0006-M	84.027	149,149
Southeast Regional Transition grant	25-6417-60-06-00-0006-T	84.027	103,185
Journey to Inclusion	25-6418-20-06-00-0006-P	84.027	72,389
EC MTSS Facilitator Grant	24-6415-46-06-00-0006-M	84.027	10,029
Promoting Engagement and Knowledge (PEaK)	24-6418-08-06-00-0006-P	84.027	11,229
Transition Grant 23-24	24-6414-35-06-00-0006-T	84.027	18,502
Transition grant 25-26	26-6417-51-06-00-0006-T	84.027	7,298
Total program			<u>612,377</u>
NE MTSS Facilitator Grant	25-6415-67-06-00-0006-E	84.173	<u>61,143</u>
Total Special Education Cluster			<u>673,520</u>
Special Education Grants for Infants and Families			
Southeast Region ASD Grant	25-6415-54-06-00-0006-A	84.181	26,733
Planning Region Team	25-6416-00-06-000-0006	84.181	25,001
EC MTSS Facilitator Grant	25-6415-67-06-00-0006-E	84.181	61,143
Total Special Education Grants for Infants and Families			<u>112,877</u>
Basic grants to states			
Perkins Secondary grant	25-6700-00-06-000-0006	84.048	94,766
reVISION Action Grant	25-6741-00-06-000-0006	84.048	71,661
Perkins 25-26	26-6700-00-06-000-0006	84.048	8,516
Total basic grants to states			<u>174,943</u>
NE State Personnel Development SPDG Coordinator			
	25-6990-68-06-00-0006-S	84.323	<u>168,808</u>
Education Stabilization Fund			
Grow your Own	22-4989-01-06-00-0006	84.425U	147,598
LEAD Nebraska	22-4989-01-06-00-0006	84.425U	33,635
Total education stabilization fund			<u>181,233</u>
Title III English Language grant			
	25-6925-00-06-000-0006	84.365	<u>18,284</u>
Total U.S. Department of Education			<u>1,329,665</u>

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Education			
CCDF Cluster - Child Care and Development Block Grant			
Early Learning Connection Coordinator Grant	25-4530-01-06-000-0001	93.575	303,891
Early Learning Connection Coordinator Grant	25-4530-00-06-000-0001	93.575	108,122
Early Learning Connection Coordinator Grant	26-6990-01-06-000-0006	93.575	37,524
Total CCDF Cluster			<u>449,537</u>
Passed through Nebraska Department of Health and Human Services			
Medicaid cluster - Medicaid Administrative Program		93.778	<u>19,203</u>
Total U.S. Department of Health and Human Services			<u>468,740</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Nebraska Emergency Management Agency			
State and Local Cybersecurity Grant Program			
Tribal Cybersecurity Grant Program	22-SR 31827-01	97.137	<u>168,400</u>
Total U.S. Department of Homeland Security			<u>168,400</u>
TOTAL			<u><u>1,966,805</u></u>

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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. 6, Milford, 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. 6, Milford, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Educational Service Unit No. 6, Milford, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Educational Service Unit No. 6, Milford, Nebraska, provided no federal awards to subrecipients.

NOTE 4. INDIRECT COST RATE

Educational Service Unit No. 6, Milford, 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. 6
Milford, 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, the major fund, and the aggregate remaining fund information of Educational Service Unit No. 6, Milford, 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. 6, Milford, Nebraska's basic financial statements, and have issued our report thereon dated January 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Educational Service Unit No. 6, Milford, Nebraska's internal control over financial reporting (internal control) as a basis for designing the 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. 6, Milford, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Educational Service Unit No. 6, Milford, 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Educational Service Unit No. 6, Milford, 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. 6, Milford, 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. 6, Milford, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
January 23, 2026



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. 6
Milford, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Educational Service Unit No. 6, Milford, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Educational Service Unit No. 6, Milford, Nebraska's major federal programs for the year ended August 31, 2025. Educational Service Unit No. 6, Milford, 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. 6, Milford, 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 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. 6, Milford, 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 on Educational Service Unit No. 6, Milford, 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 and grant agreements applicable to Educational Service Unit No. 6, Milford, 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. 6, Milford, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Educational Service Unit No. 6, Milford, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Educational Service Unit No. 6, Milford, 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. 6, Milford, 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. 6, Milford, 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 our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
January 23, 2026

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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 XNo

Significant deficiencies identified that are not considered to be material weaknesses: ___Yes XNone reported

Noncompliance matter to the financial statements disclosed: ___Yes XNo

Federal Awards

Internal control over major programs:

Material weakness identified: ___Yes XNo

Significant deficiencies identified that are not considered to be material weakness: ___Yes XNone 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 XNo

Identification of major programs:

Special Education Cluster: 84.027/84.173

Education Stabilization Fund: 84.425

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee: ___Yes XNo

EDUCATIONAL SERVICE UNIT NO. 6
MILFORD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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. 6
MILFORD, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

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

January 23, 2026

Dana F. Cole & Company, LLP
1248 O Street, Suite 500
Lincoln, NE 68508

RE: AU-C 580

This representation letter is provided in connection with your audits of the financial statements of Educational Service Unit No. 6, which comprise the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of August 31, 2025, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 23, 2026, the following representations made to you during your audit:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 18, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the modified cash basis of accounting.

- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Service Unit's accounts.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- Guarantees, whether written or oral, under which the Service Unit is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the Service Unit from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Service Unit and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.

- We have no knowledge of any allegations of fraud or suspected fraud affecting the Service Unit's financial statements communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the names of the Service Unit's related parties and all the related party relationships and transactions, including any side agreements.

Government - specific

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- The Service Unit has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances or net position.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee

the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.

- In regard to the proposing journal entries related to the financial statements services performed by you, we have:
 - Assumed all management responsibilities.
 - Designated an individual (within senior management) who has suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.
 - Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
- The Service Unit has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The Service Unit has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include all component units, appropriately present major equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- We have appropriately disclosed the Service Unit's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- With respect to the General Fund components - combining schedule of receipts, disbursements, and changes in fund balance - modified cash basis:
 - We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- With respect to federal award programs:
 - We are responsible for understanding and complying with and have complied 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), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, Subpart E).
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: *Vicki Taylor*

Title: Director of Business Services

Signed: *Brian Maschmann*
[Brian Maschmann \(Jan 29, 2026 10:58:36 CST\)](#)

Title: ESU 6 Administrator

February 10, 2026

Dear Mrs. Nichole Hall,

Please accept this as my formal resignation from ESU 6 at the end of the 2025-2026 school year. I am grateful for all the support I have received over the past six years after making the transition from private practice to a school setting. I have gained valuable knowledge and skills, and I am forever grateful for this experience.

Please let me know how I can help during the transition. I wish you and ESU 6 nothing but the best.

Sincerely,

Rachel Weakland