

ESUCC

Finance, Audit, and Budget Committee Meeting

Wednesday, April 13, 2016, 1:00 PM

Finance, Audit, and Budget Committee Meeting Educational Service Unit No. 3 6949 So. 110th Street LaVista, NE 68128 DL via Zoom: 1, 3, 6, 7, 9, 10, 13, 18, 6949 South 110th Street, LaVista, NE 68128

Attendance Taken at 1:06 PM.

Jeff West (NE):	Present
Mowinkel ESU 08:	Present
Radford ESU 17:	Present
Standish ESU 18:	Present
Tedesco ESU 11:	Present
Dan Schnoes (NE) (ESU 03):	Present
Paul Calvert (ESU 15):	Absent

1. Call to Order

2. Roll Call

3. Agenda Item

3.1. Approve Claims, Financials Statements, and Assets for Month of March

3.1.1. Approval of March Expenses to be paid in April.

3.2. Monthly Staff Budget Meeting

3.3. ESUCC Audit

3.3.1. State Audit

3.4. Unico Insurance Policy Review

3.5. MSA Funding Formula

3.6. NE Department of Revenue (AG Land Value)

4. Next Meeting Agenda Items

5. Executive Session

6. Adjournment

{{Name: Agenda Item Name}}
{{Discussion: Agenda Item Discussion}}
{{Comments: Agenda Item Comments}}
{{Actions: Agenda Item Actions}}

Budget Summary

March 2016

Checkbook Balances:				
As of Sept. 1, 2015 =		\$1,119,110.98		
As of March 1, 2016 =		\$1,427,551.97		
	March 2016 Receipts	March 2016 Disbursements	March 2015 Receipts	March 2015 Disbursements
ESUCC Admin	\$188.47	(\$16,842.58)	\$2,073.05	(\$32,906.99)
COOP	\$4,436.12	(\$30,652.46)	\$15,384.40	(\$41,082.71)
DEC	\$0.00	(\$15,346.68)	\$1,036.00	(\$18,781.22)
IMAT	\$0.00	(\$9,162.46)	\$46,777.90	(\$5,592.39)
LMS	\$7,410.00	\$0.00	\$12,897.91	(\$14,815.12)
SRS	\$0.00	(\$31,010.22)	\$287.79	(\$56,451.44)
PDO	\$24,200.00	(\$30,564.87)	\$23,517.40	(\$44,542.01)
	\$36,234.59	(\$133,579.27)	\$101,974.45	(\$214,171.88)
ESUCC Reserve	\$250,000.00			
As of March 31, 2016 =	\$1,330,207.29			March 31, 2015 = \$1,267,211.94

Outstanding Receipts	
ESUCC Admin.	\$1,641.18
ESUs, Lobbyist Fee Billed Oct 29th, ESU #6	\$1,641.18
COOP	\$11,626.51
World Book Billed June 2nd, Hay Springs	\$141.51
AEPA, Special Buys & Prime Vendor Admin Fees	\$11,485.00
DEC	\$7,500.00
UWW, NVIS Billed Oct 22	\$7,500.00
IMAT	\$5,400.00
ESUs, MSA Fee Billed Oct 26th, ESU #6	\$5,400.00
LMS	\$2,070.74
Angel Licenses Billed Aug 21st, Arthur & Pierce	\$117.50
Canvas, 2% Admin Fee, Hershey & Fillmore	\$1,953.24
SRS	\$0.00
PDO	\$9,340.00
PD MSA & Onsite Fees Billed May 20th, NDE	\$3,300.00
NWEA Training/Fee Billed Dec 7th, NDE & ESU 10	\$40.00
Crisis Training	\$6,000.00
Total:	\$37,578.43

FY Net Activity 03/31/16	
ESUCC Admin	\$161,957.38
COOP	(\$46,929.05)
DEC	\$133,494.67
IMAT	\$31,753.95
LMS	(\$59,283.11)
SRS	(\$104,030.36)
PDO	\$94,132.83

Budget Notes/Comments:
 04/12/16 - Budget Comr Budget Committee met
 * 7 months into FY, should be at about 58.3% of the budget
 * Estimated Expenditures to date = 49.5% of Budget
 * Coop Admin Fee invoices for Paper will be sent next week
 * SRS Tier Billing invoices will be sent out in May
 * LMS, Some receipts for current FY were received in August

Notes/Special Receipts, March 2016:
 \$13,300.00 Crisis Training Receipts
 \$10,900.00 PD Deposits

Notes/Special Disbursements, March 2016:
 \$3,013.99 COOP AEPA Fee
 \$3,500.00 DEC NDLA Presenter
 \$7,792.78 CRISIS Trainer Fee

April 2016 Disbursements Total \$196,151.72:
\$9,480.00 RMC Research, NMPDS
\$8,660.08 HIE Kearney, Pep Conference
\$7,298.00 Fairfield Kearney, Pep Conference

SUNGARD PENTAMATION
DATE: 04/11/2016
TIME: 09:30:24

ESU COORDINATING COUNCIL
PRINT COMBINING BALANCE SHEET

PAGE NUMBER: 1
STATMN81

SELECTION CRITERIA: ALL
ACCOUNTING PERIOD: 7/16

FUND GROUP - - GENERAL FUND			
ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
09000	CASH	1,330,207.29	.00
TOTAL	CASH	1,330,207.29	.00
09296	PRE-PAID POSTAGE	857.11	.00
TOTAL	PRE-PAID POSTAGE	857.11	.00
TOTAL	ASSETS	1,331,064.40	.00
09401	ACCOUNTS PAYABLE	.00	54.00
TOTAL	ACCOUNTS PAYABLE	.00	54.00
TOTAL	LIABILITIES	.00	54.00
TOTAL	REV CONT	.00	1,778,735.42
TOTAL	EXP CONT	1,567,106.94	.00
TOTAL	RES FOR ENC	.00	4,941.00
TOTAL	ENC CONT	4,941.00	.00
TOTAL	REV BUD CONTL	7,377,022.00	.00
TOTAL	EXP BUD CONT	.00	7,377,022.00
TOTAL	FUND BALANCE	.00	1,119,381.92
TOTAL	EQUITIES	8,949,069.94	10,280,080.34
TOTAL	REPORT	10,280,134.34	10,280,134.34



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6310 0300 OO RP 01 0000150 20160401 NNNNNN 01 000150

NEBRASKA EDUCATIONAL SERVICE
 UNIT COORDINATING COUNCIL
 1292 E 4TH ST
 DBA COOPERATIVE PURCHASING
 AINSWORTH NE 69210-1225

04-07-2016 RCVD



Union Bank & Trust
 238 East 4th Street
 Ainsworth NE 69210

TELEPHONE: 402-387-1350

Add security to your business account with e-Statements. Business e-statements can reduce your risk of fraud, through the mail or from paper left unattended in an office. Best of all, they are free! Contact Treasury Management at 402.323.1557 to get started.

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/29/16	52,399.02
NPAIT Sweep Purchase	2,000.00		03/01/16	50,399.02
CHECK # 13316	290.00		03/03/16	50,109.02
DEPOSIT		520.00	03/08/16	50,629.02
DEPOSIT		780.00	03/10/16	51,409.02
DEPOSIT		1,295.63	03/11/16	52,704.65
STATE OF NE ST PAYMENT 262415220		480.00	03/11/16	53,184.65
NPAIT Sweep Purchase	1,000.00		03/11/16	52,184.65
CHECK # 13351	210.02		03/11/16	51,974.63
CHECK # 13350	322.90		03/11/16	51,651.73
DEPOSIT		2,722.11	03/14/16	54,373.84
NPAIT Sweep Purchase	1,000.00		03/14/16	53,373.84
INTERNET PAYMENT 486551XXXXX5031	408.67		03/14/16	52,965.17
INTERNET PAYMENT 486551XXXXX5049	517.19		03/14/16	52,447.98
INTERNET PAYMENT 486551XXXXX5239				
	2,498.72		03/14/16	49,949.26
CHECK # 13297	99.00		03/14/16	49,850.26
NPAIT Sweep Redemption		1,000.00	03/15/16	50,850.26
CHECK # 13328	160.29		03/15/16	50,689.97
CHECK # 13336	715.65		03/15/16	49,974.32
CHECK # 13363	900.00		03/15/16	49,074.32
CHECK # 13321	3,245.00		03/15/16	45,829.32
NPAIT Sweep Redemption		5,000.00	03/16/16	50,829.32
DEPOSIT		6,160.00	03/16/16	56,989.32



UBT
Union Bank & Trust

NEBRASKA EDUCATIONAL SERVICE
UNIT COORDINATING COUNCIL
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 13347	98.28		03/16/16	56,891.04
CHECK # 13365	100.00		03/16/16	56,791.04
CHECK # 13366	150.00		03/16/16	56,641.04
CHECK # 13337	160.72		03/16/16	56,480.32
CHECK # 13327	175.00		03/16/16	56,305.32
CHECK # 13330	175.53		03/16/16	56,129.79
CHECK # 13360	200.00		03/16/16	55,929.79
CHECK # 13332	379.32		03/16/16	55,550.47
CHECK # 13329	630.00		03/16/16	54,920.47
CHECK # 13331	3,500.00		03/16/16	51,420.47
DEPOSIT		6,980.00	03/17/16	58,400.47
NPAIT Sweep Purchase	1,000.00		03/17/16	57,400.47
CHECK # 13339	120.95		03/17/16	57,279.52
CHECK # 13349	184.02		03/17/16	57,095.50
CHECK # 13324	215.53		03/17/16	56,879.97
CHECK # 13343	1,445.96		03/17/16	55,434.01
CHECK # 13354	1,753.80		03/17/16	53,680.21
CHECK # 13355	1,756.50		03/17/16	51,923.71
CHECK # 13334	2,835.20		03/17/16	49,088.51
CHECK # 13352	3,776.62		03/17/16	45,311.89
CHECK # 13320	88,246.44		03/17/16	42,934.55-
DEPOSIT		4,680.00	03/18/16	38,254.55-
NPAIT Sweep Redemption		93,000.00	03/18/16	54,745.45
SYSCO RESOURCE S PAYMENT		309.16	03/18/16	55,054.61
CHECK # 13362	100.00		03/18/16	54,954.61
CHECK # 13364	100.00		03/18/16	54,854.61
CHECK # 13323	148.72		03/18/16	54,705.89
CHECK # 13359	150.00		03/18/16	54,555.89
DEPOSIT		3,250.00	03/21/16	57,805.89
NPAIT Sweep Purchase	4,000.00		03/21/16	53,805.89
CHECK # 13361	200.00		03/21/16	53,605.89
CHECK # 13346	393.50		03/21/16	53,212.39
CHECK # 13335	1,603.62		03/21/16	51,608.77
APDIRDEP ESU 11 Accounts payable direct deposit		700.00	03/22/16	52,308.77
NPAIT Sweep Purchase	1,000.00		03/22/16	51,308.77
CHECK # 13333	95.00		03/22/16	51,213.77
CHECK # 13344	139.00		03/22/16	51,074.77
CHECK # 13340	645.65		03/22/16	50,429.12
CHECK # 13357	1,849.38		03/22/16	48,579.74
NPAIT Sweep Redemption		2,000.00	03/23/16	50,579.74

*** CONTINUED ***





NEBRASKA EDUCATIONAL SERVICE
UNIT COORDINATING COUNCIL
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 13356	14.71		03/23/16	50,565.03
CHECK # 13345	89.00		03/23/16	50,476.03
CHECK # 13341	534.00		03/23/16	49,942.03
CHECK # 13326	800.00		03/23/16	49,142.03
NPAIT Sweep Redemption		1,000.00	03/24/16	50,142.03
CHECK # 13322	145.00		03/24/16	49,997.03
NPAIT Sweep Redemption		1,000.00	03/28/16	50,997.03
STATE OF NE ST PAYMENT 262415220		20.00	03/28/16	51,017.03
DEPOSIT		8,144.85	03/29/16	59,161.88
NPAIT Sweep Purchase	1,000.00		03/29/16	58,161.88
DEPOSIT		100.00	03/30/16	58,261.88
NPAIT Sweep Purchase	8,000.00		03/30/16	50,261.88
CHECK # 13342	99.95		03/30/16	50,161.93
CHECK # 13338	337.86		03/31/16	49,824.07
CHECK # 13353	7,792.78		03/31/16	42,031.29
BALANCE THIS STATEMENT			03/31/16	42,031.29
TOTAL CREDITS (20)	139,141.75	MINIMUM BALANCE		42,934.55-
TOTAL DEBITS (57)	149,509.48	AVG AVAILABLE BALANCE		47,798.06
		AVERAGE BALANCE		49,045.93

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
03/14 13297* 99.00	03/16 13331 3,500.00	03/17 13343 1,445.96
03/03 13316* 290.00	03/16 13332 379.32	03/22 13344 139.00
03/17 13320 88,246.44	03/22 13333 95.00	03/23 13345 89.00
03/15 13321 3,245.00	03/17 13334 2,835.20	03/21 13346 393.50
03/24 13322 145.00	03/21 13335 1,603.62	03/16 13347* 98.28
03/18 13323 148.72	03/15 13336 715.65	03/17 13349 184.02
03/17 13324* 215.53	03/16 13337 160.72	03/11 13350 322.90
03/23 13326 800.00	03/31 13338 337.86	03/11 13351 210.02
03/16 13327 175.00	03/17 13339 120.95	03/17 13352 3,776.62
03/15 13328 160.29	03/22 13340 645.65	03/31 13353 7,792.78
03/16 13329 630.00	03/23 13341 534.00	03/17 13354 1,753.80
03/16 13330 175.53	03/30 13342 99.95	03/17 13355 1,756.50



Account Number: 20611699
Statement Date: 03/31/2016

NEBRASKA EDUCATIONAL SERVICE
UNIT COORDINATING COUNCIL
DBA COOPERATIVE PURCHASING

YOUR CHECKS SEQUENCED

DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT
03/23	13356	14.71	03/21	13361	200.00	03/16	13365	100.00
03/22	13357*	1,849.38	03/18	13362	100.00	03/16	13366	150.00
03/18	13359	150.00	03/15	13363	900.00			
03/16	13360	200.00	03/18	13364	100.00			

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

- - - - - I N T E R E S T - - - - -

AVERAGE LEDGER BALANCE:	.00	INTEREST EARNED:	.00
INTEREST PAID THIS PERIOD:	.00	DAYS IN PERIOD:	
		ANNUAL PERCENTAGE YIELD EARNED:	.00%

CL21
R0269A CHECKING ACCOUNT DEPOSIT

UB UNION BANK & TRUST COMPANY

DATE: Mar 8, 2016

THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON SIGNATURE CARD AND RULES OF THIS BANK. DEPOSIT TO THE ACCOUNT OF -

NAME: ESU Coordinating Council

CURRENCY: COIN

CHECKS	AMOUNT
ESU 17	520.00
TOTAL	520.00

ACCOUNT NUMBER: 20611699 TOTAL DEPOSIT \$ 520.00

⑆104910795⑆ 009

UB UNION BANK & TRUST COMPANY

TranID=020115-Inst=UNION BANK & TRUST COMPANY
ItemNum=131010795-ItemNum=002072674431

3/8/2016 \$520.00 0

3/8/2016 \$520.00 0

CL21
R0269A CHECKING ACCOUNT DEPOSIT

UB UNION BANK & TRUST COMPANY

DATE: 3/10/16

THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON SIGNATURE CARD AND RULES OF THIS BANK. DEPOSIT TO THE ACCOUNT OF -

NAME: ESUCC

CURRENCY: COIN

CHECKS	AMOUNT
ESU 15	780.00
TOTAL	780.00

ACCOUNT NUMBER: 20611699 TOTAL DEPOSIT \$ 780.00

⑆104910795⑆ 009

UB UNION BANK & TRUST COMPANY

TranID=031013-Inst=UNION BANK & TRUST COMPANY
ItemNum=12451795-ItemNum=0003665010

3/10/2016 \$780.00 0

3/10/2016 \$780.00 0

CL21
R0269A CHECKING ACCOUNT DEPOSIT

UB UNION BANK & TRUST COMPANY

DATE: Mar 11, 2016

THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON SIGNATURE CARD AND RULES OF THIS BANK. DEPOSIT TO THE ACCOUNT OF -

NAME: ESU Coordinating Council

CURRENCY: COIN

CHECKS	AMOUNT
ESU 13	1295.63
TOTAL	1295.63

ACCOUNT NUMBER: 20611699 TOTAL DEPOSIT \$ 1295.63

⑆104910795⑆ 009

UB UNION BANK & TRUST COMPANY

TranID=031115-Inst=UNION BANK & TRUST COMPANY
ItemNum=12451795-ItemNum=00072674431

3/11/2016 \$1,295.63 0

3/11/2016 \$1,295.63 0

CL21
R0269A CHECKING ACCOUNT DEPOSIT

UB UNION BANK & TRUST COMPANY

DATE: Mar 14, 2016

THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON SIGNATURE CARD AND RULES OF THIS BANK. DEPOSIT TO THE ACCOUNT OF -

NAME: ESU Coordinating Council

CURRENCY: COIN

CHECKS	AMOUNT
ESU 12	2722.11
TOTAL	2722.11

ACCOUNT NUMBER: 20611699 TOTAL DEPOSIT \$ 2722.11

⑆104910795⑆ 009

UB UNION BANK & TRUST COMPANY

TranID=031415-Inst=UNION BANK & TRUST COMPANY
ItemNum=12451795-ItemNum=00102727242

3/14/2016 \$2,722.11 0

3/14/2016 \$2,722.11 0

CL21
R0269A CHECKING ACCOUNT DEPOSIT

UB UNION BANK & TRUST COMPANY

DATE: Mar 16, 2016

THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON SIGNATURE CARD AND RULES OF THIS BANK. DEPOSIT TO THE ACCOUNT OF -

NAME: ESU Coordinating Council

CURRENCY: COIN

CHECKS	AMOUNT
ESU 11	6160.00
TOTAL	6160.00

ACCOUNT NUMBER: 20611699 TOTAL DEPOSIT \$ 6160.00

⑆104910795⑆ 009

UB UNION BANK & TRUST COMPANY

TranID=031615-Inst=UNION BANK & TRUST COMPANY
ItemNum=12451795-ItemNum=000066583260

3/16/2016 \$6,160.00 0

3/16/2016 \$6,160.00 0

CL21
R0269A CHECKING ACCOUNT DEPOSIT

UBT Union Bank & Trust

DATE: Mar 17, 2016

THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON SIGNATURE CARD AND RULES OF THIS BANK. DEPOSIT TO THE ACCOUNT OF -

NAME: ESU Coordinating Council

CURRENCY: COIN

CHECKS	AMOUNT
ESU 5	6980.00
TOTAL	6980.00

ACCOUNT NUMBER: 20611699 TOTAL DEPOSIT \$ 6980.00

⑆104910795⑆ 009

UBT Union Bank & Trust

TranID=031715-Inst=UNION BANK & TRUST COMPANY
ItemNum=12451795-ItemNum=000066583432

3/17/2016 \$6,980.00 0

3/17/2016 \$6,980.00 0



CHECKING ACCOUNT DEPOSIT
UBT
 Union Bank & Trust
 DATE: Mar 18, 2016
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON REVERSE CARD AND RULES OF THIS BANK.
 DEPOSIT TO THE ACCOUNT OF -
 NAME: East Coordinating Council
 ACCOUNT NUMBER: 206 116 99
 TOTAL DEPOSIT \$ 4680.00

CURRENCY	COIN	AMOUNT
US		4680.00
TOTAL		4680.00

⑆104910795⑆ 009

3/18/2016 \$4,680.00 0

18-Inst-UNION BANK & TRUST COMPANY
 104910795-ItemNum=0000802020

⑆104910795⑆ 009

3/18/2016 \$4,680.00 0

CHECKING ACCOUNT DEPOSIT
UBT
 Union Bank & Trust
 DATE: Mar 21, 2016
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON REVERSE CARD AND RULES OF THIS BANK.
 DEPOSIT TO THE ACCOUNT OF -
 NAME: East Coordinating Council
 ACCOUNT NUMBER: 206 116 99
 TOTAL DEPOSIT \$ 3250.00

CURRENCY	COIN	AMOUNT
US		3250.00
TOTAL		3250.00

⑆104910795⑆ 009

3/21/2016 \$3,250.00 0

18-Inst-UNION BANK & TRUST COMPANY
 104910795-ItemNum=0000802020

⑆104910795⑆ 009

3/21/2016 \$3,250.00 0

CHECKING ACCOUNT DEPOSIT
UBT
 Union Bank & Trust
 DATE: 3/29/16
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON REVERSE CARD AND RULES OF THIS BANK.
 DEPOSIT TO THE ACCOUNT OF -
 NAME: ESUCC
 ACCOUNT NUMBER: 206 116 99
 TOTAL DEPOSIT \$ 8144.85

CURRENCY	COIN	AMOUNT
US		8144.85
TOTAL		8144.85

⑆104910795⑆ 009

3/29/2016 \$8,144.85 0

18-Inst-UNION BANK & TRUST COMPANY
 104910795-ItemNum=0000802020

⑆104910795⑆ 009

3/29/2016 \$8,144.85 0

CHECKING ACCOUNT DEPOSIT
UBT
 Union Bank & Trust
 DATE: 3/30
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT ON REVERSE CARD AND RULES OF THIS BANK.
 DEPOSIT TO THE ACCOUNT OF -
 NAME: ESUCC
 ACCOUNT NUMBER: 206 116 99
 TOTAL DEPOSIT \$ 100.00

CURRENCY	COIN	AMOUNT
US		100.00
TOTAL		100.00

⑆104910795⑆ 009

3/30/2016 \$100.00 0

18-Inst-UNION BANK & TRUST COMPANY
 104910795-ItemNum=00007267822

⑆104910795⑆ 009

3/30/2016 \$100.00 0

ORIGINAL CHECK HAS AN ANTI-FALSIFY WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 69210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 69210

CHECK DATE: 03/12/16 CHECK NO. 13297
 AMOUNT: \$*****99.00*

Pay the sum of *****99* DOLLARS AND *NO* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
 920 S. 20TH ST.
 NORFOLK NE 68701

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013297⑆ ⑆104910795⑆ 206 116 99

3/14/2016 \$99.00 13297

ORIGINAL CHECK HAS AN ANTI-FALSIFY WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 69210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 69210

CHECK DATE: 02/12/16 CHECK NO. 13316
 AMOUNT: \$*****290.00*

Pay the sum of *****290* DOLLARS AND *NO* CENTS

TO THE ORDER OF: WEST HOLT PUBLIC SCHOOLS
 PO BOX 457
 ATKINSON NE 68713

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013316⑆ ⑆104910795⑆ 206 116 99

3/3/2016 \$290.00 13316

ORIGINAL CHECK HAS AN ANTI-FALSIFY WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 69210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO. 13320
 AMOUNT: \$*****246.44*

Pay the sum of *****246* DOLLARS AND *44* CENTS

TO THE ORDER OF: ESU 17
 207 NORTH MAIN STREET
 AINSWORTH NE 69210

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013320⑆ ⑆104910795⑆ 206 116 99

3/17/2016 \$88,246.44 13320

ORIGINAL CHECK HAS AN ANTI-FALSIFY WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 69210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO. 13321
 AMOUNT: \$*****245.00*

Pay the sum of *****326* DOLLARS AND *NO* CENTS

TO THE ORDER OF: KSB SCHOOL LAW
 301 S. 13TH STREET
 SUITE 210
 LINCOLN NE 68120

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013321⑆ ⑆104910795⑆ 206 116 99

3/15/2016 \$3,245.00 13321

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

207339
 Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13322

AMOUNT: \$*****145.00*

BY THE SUM OF *****145* DOLLARS AND *NO* CENTS

TO THE ORDER OF: NOTARY PUBLIC UNDERWRITERS OF NE
 PO BOX 81206
 LINCOLN NE 68501-1206

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013322⑆ ⑆104910295⑆ 2061 1699⑆

3/24/2016 \$145.00 13322

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13323

AMOUNT: \$*****148.72*

BY THE SUM OF *****148* DOLLARS AND *72* CENTS

TO THE ORDER OF: MAILFINANCE
 25881 NETWORK PLACE
 CHICAGO IL 60673-1258

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013323⑆ ⑆104910295⑆ 2061 1699⑆ ⑆000004872⑆

3/18/2016 \$148.72 13323

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13324

AMOUNT: \$*****215.53*

BY THE SUM OF *****215* DOLLARS AND *53* CENTS

TO THE ORDER OF: TIME WARNER CABLE
 PO BOX 60074
 CITY OF INDUSTRY CA 91716-0074

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013324⑆ ⑆104910295⑆ 2061 1699⑆

3/17/2016 \$215.53 13324

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13325

AMOUNT: \$*****800.00*

BY THE SUM OF *****800* DOLLARS AND *NO* CENTS

TO THE ORDER OF: HARVILL ENTERPRISES
 PO BOX 93121
 LINCOLN NE 68501

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013325⑆ ⑆104910295⑆ 2061 1699⑆

3/23/2016 \$800.00 13325

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13327

AMOUNT: \$*****175.00*

BY THE SUM OF *****175* DOLLARS AND *NO* CENTS

TO THE ORDER OF: SOLLANT CONSULTING INC
 14 N. PEGASUS ST., 83M
 CHICAGO IL 60607

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013327⑆ ⑆104910295⑆ 2061 1699⑆

3/16/2016 \$175.00 13327

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13328

AMOUNT: \$*****160.29*

BY THE SUM OF *****160* DOLLARS AND *29* CENTS

TO THE ORDER OF: BISHOP BUSINESS
 4125 S. 24TH STREET
 OMAHA NE 68127

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013328⑆ ⑆104910295⑆ 2061 1699⑆

3/15/2016 \$160.29 13328

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

cm 1554
 39177
 Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13329

AMOUNT: \$*****630.00*

BY THE SUM OF *****630* DOLLARS AND *NO* CENTS

TO THE ORDER OF: NASH
 1311 STOCKWELL STREET
 LINCOLN NE 68502

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013329⑆ ⑆104910295⑆ 2061 1699⑆

3/16/2016 \$630.00 13329

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13330

AMOUNT: \$*****175.53*

BY THE SUM OF *****175* DOLLARS AND *53* CENTS

TO THE ORDER OF: NE COUNCIL OF SCHOOL ADMINISTRATORS
 455 SOUTH 11TH ST SUITE A
 LINCOLN NE 68508

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013330⑆ ⑆104910295⑆ 2061 1699⑆

3/16/2016 \$175.53 13330

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13331

AMOUNT: \$*****3,500.00*

BY THE SUM OF *****3500* DOLLARS AND *NO* CENTS

TO THE ORDER OF: NE DISTANCE LEARNING ASSOCIATION
 7914 WEST DODGE #165
 OMAHA NE 68114

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013331⑆ ⑆104910295⑆ 2061 1699⑆

3/16/2016 \$3,500.00 13331

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13332

AMOUNT: \$*****379.32*

BY THE SUM OF *****379* DOLLARS AND *32* CENTS

TO THE ORDER OF: CHARTELS DINING SERVICES
 PO BOX 91337
 CHICAGO IL 60693-1337

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013332⑆ ⑆104910295⑆ 2061 1699⑆

3/16/2016 \$379.32 13332

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13333

AMOUNT: \$*****95.00*

BY THE SUM OF *****95* DOLLARS AND *NO* CENTS

TO THE ORDER OF: NORTHEAST COMMUNITY COLLEGE
 PO BOX 469
 NORFOLK NE 68702-0469

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013333⑆ ⑆104910295⑆ 2061 1699⑆

3/22/2016 \$95.00 13333

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
 1292 East 4th Street
 Ainsworth, NE 68210

Union Bank & Trust Company
 Ainsworth Branch
 238 East 4th St.
 Ainsworth, Nebraska 68210

CHECK DATE: 03/11/16 CHECK NO.: 13334

AMOUNT: \$*****2,835.20*

BY THE SUM OF *****2835* DOLLARS AND *20* CENTS

TO THE ORDER OF: ESU 3
 6949 SOUTH 110TH STREET
 OMAHA NE 68128-5702

PRESIDENT: [Signature]
 TREASURER: [Signature]

⑆00013334⑆ ⑆104910295⑆ 2061 1699⑆

3/17/2016 \$2,835.20 13334

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13336

AMOUNT: \$*****603.62*

Pay THE SUM OF *****603* DOLLARS AND *62* CENTS

TO THE ORDER OF: ESU 7
2657 44TH AVENUE
COLUMBUS NE 68601

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013335⑆ ⑆104910795⑆ 2061 1699⑆

3/21/2016 \$\$\$\$1,603.62 13335

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13336

AMOUNT: \$*****715.65*

Pay THE SUM OF *****715* DOLLARS AND *65* CENTS

TO THE ORDER OF: ESU 16
PO BOX 850
KEARNEY-NE-68860-0950

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013335⑆ ⑆104910795⑆ 2061 1699⑆

3/15/2016 \$\$\$\$715.65 13336

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13337

AMOUNT: \$*****160.72*

Pay THE SUM OF *****160* DOLLARS AND *72* CENTS

TO THE ORDER OF: ESU 13
4215 AVENUE Y
SCOTTSSLUFF NE 69361

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013337⑆ ⑆104910795⑆ 2061 1699⑆

3/16/2016 \$\$\$\$160.72 13337

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13338

AMOUNT: \$*****337.86*

Pay THE SUM OF *****337* DOLLARS AND *86* CENTS

TO THE ORDER OF: ESU 16
PO BOX 915
OGALLALA NE 69353

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013338⑆ ⑆104910795⑆ 2061 1699⑆

3/31/2016 \$\$\$\$337.86 13338

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13339

AMOUNT: \$*****120.95*

Pay THE SUM OF *****120* DOLLARS AND *95* CENTS

TO THE ORDER OF: LINCOLN PUBLIC SCHOOLS
5905 O STREET
PO BOX 82885
LINCOLN NE 68501

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013339⑆ ⑆104910795⑆ 2061 1699⑆

3/17/2016 \$\$\$\$120.95 13339

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13340

AMOUNT: \$*****645.65*

Pay THE SUM OF *****645* DOLLARS AND *65* CENTS

TO THE ORDER OF: COMFORT INN
118 3RD AVENUE
KEARNEY NE 68847

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013340⑆ ⑆104910795⑆ 2061 1699⑆

3/22/2016 \$\$\$\$645.65 13340

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13341

AMOUNT: \$*****534.00*

Pay THE SUM OF *****534* DOLLARS AND *00* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
920 S. 26TH ST.
NORFOLK NE 68701

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013341⑆ ⑆104910795⑆ 2061 1699⑆

3/23/2016 \$\$\$\$534.00 13341

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13342

AMOUNT: \$*****99.95*

Pay THE SUM OF *****99* DOLLARS AND *95* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
524 E 23RD STREET
COLUMBUS NE 68601

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013342⑆ ⑆104910795⑆ 2061 1699⑆

3/30/2016 \$\$\$\$99.95 13342

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13343

AMOUNT: \$*****1,445.96*

Pay THE SUM OF *****1445* DOLLARS AND *96* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
360 HOLIDAY FRONTAGE ROAD
PO BOX 788
NORTH PLATTE NE 69193

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013343⑆ ⑆104910795⑆ 2061 1699⑆

3/17/2016 \$\$\$\$1,445.96 13343

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13344

AMOUNT: \$*****139.00*

Pay THE SUM OF *****139* DOLLARS AND *00* CENTS

TO THE ORDER OF: CORNRUSKER HARRIOTT HOTEL
333 SOUTH 13TH STREET
LINCOLN NE 68508

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013344⑆ ⑆104910795⑆ 2061 1699⑆

3/22/2016 \$\$\$\$139.00 13344

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13345

AMOUNT: \$*****89.00*

Pay THE SUM OF *****89* DOLLARS AND *00* CENTS

TO THE ORDER OF: FAIRFIELD INN & SUITES
605 ALLEN DRIVE
GRAND ISLAND NE 68603

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013345⑆ ⑆104910795⑆ 2061 1699⑆

3/23/2016 \$\$\$\$89.00 13345

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13346

AMOUNT: \$*****393.50*

Pay THE SUM OF *****393* DOLLARS AND *50* CENTS

TO THE ORDER OF: DEB HERICKS
7125 JOYCE STREET
OMAHA NE 68139

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013346⑆ ⑆104910795⑆ 2061 1699⑆

3/21/2016 \$\$\$\$393.50 13346

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13347

AMOUNT: \$*****98.28*

RY THE SUM OF *****98* DOLLARS AND *28* CENTS

TO THE ORDER OF: BETH KNIBBS
82354 564TH AVENUE
LEIGH NE 68643

PRESIDENT: [Signature]
TREASURER: [Signature]

00013347 ⑆104910795⑆ 2061 1699⑆

3/16/2016 \$98.28 13347

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13349

AMOUNT: \$*****184.02*

RY THE SUM OF *****184* DOLLARS AND *02* CENTS

TO THE ORDER OF: CRAIG PETERSON
312 KOPPEL ST
BERTRAND NE 68927

PRESIDENT: [Signature]
TREASURER: [Signature]

00013349 ⑆104910795⑆ 2061 1699⑆

3/17/2016 \$184.02 13349

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13350

AMOUNT: \$*****322.90*

RY THE SUM OF *****322* DOLLARS AND *90* CENTS

TO THE ORDER OF: FRISCELLA QUINZANA
PO BOX 15
LONG PINE NE 69217

PRESIDENT: [Signature]
TREASURER: [Signature]

00013350 ⑆104910795⑆ 2061 1699⑆

3/11/2016 \$322.90 13350

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13351

AMOUNT: \$*****210.02*

RY THE SUM OF *****210* DOLLARS AND *02* CENTS

TO THE ORDER OF: COLLEEN LENZ
105 N ELM STREET
ATMORSE NE 69210

PRESIDENT: [Signature]
TREASURER: [Signature]

00013351 ⑆104910795⑆ 2061 1699⑆

3/11/2016 \$210.02 13351

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13352

AMOUNT: \$*****3,776.62*

RY THE SUM OF *****3776* DOLLARS AND *62* CENTS

TO THE ORDER OF: HELEN DANSHAP
2421 MCKELVIE ROAD
SEWARD NE 68434

PRESIDENT: [Signature]
TREASURER: [Signature]

00013352 ⑆104910795⑆ 2061 1699⑆

3/17/2016 \$3,776.62 13352

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13353

AMOUNT: \$*****7,792.78*

RY THE SUM OF *****7792* DOLLARS AND *78* CENTS

TO THE ORDER OF: JOHN DUDLEY
7320 SOUTH 96TH STREET COURT
LINCOLN NE 68526

PRESIDENT: [Signature]
TREASURER: [Signature]

00013353 ⑆104910795⑆ 2061 1699⑆

3/31/2016 \$7,792.78 13353

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13354

AMOUNT: \$*****1,753.80*

RY THE SUM OF *****1753* DOLLARS AND *80* CENTS

TO THE ORDER OF: TECHNICAL REEVALUATION SVCS/ASMTS
7314 LAKINDALE DRIVE
OWADA NE 68134

PRESIDENT: [Signature]
TREASURER: [Signature]

00013354 ⑆104910795⑆ 2061 1699⑆

3/17/2016 \$1,753.80 13354

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13355

AMOUNT: \$*****1,756.50*

RY THE SUM OF *****1756* DOLLARS AND *50* CENTS

TO THE ORDER OF: I-CUBED SOLUTIONS
PO BOX 572
BLAKORN NE 68022

PRESIDENT: [Signature]
TREASURER: [Signature]

00013355 ⑆104910795⑆ 2061 1699⑆

3/17/2016 \$1,756.50 13355

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13356

AMOUNT: \$*****14.71*

RY THE SUM OF *****14* DOLLARS AND *71* CENTS

TO THE ORDER OF: KATHY VANDAMBE
3392 AVE. D
APT 23
SCOTTSDALE NE 69361

PRESIDENT: [Signature]
TREASURER: [Signature]

00013356 ⑆104910795⑆ 2061 1699⑆

3/23/2016 \$14.71 13356

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13357

AMOUNT: \$*****1,849.38*

RY THE SUM OF *****1849* DOLLARS AND *38* CENTS

TO THE ORDER OF: JOHANNA DARGES
505 EAST 16TH STREET
HAYNE NE 68787

PRESIDENT: [Signature]
TREASURER: [Signature]

00013357 ⑆104910795⑆ 2061 1699⑆

3/22/2016 \$1,849.38 13357

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13359

AMOUNT: \$*****150.00*

RY THE SUM OF *****150* DOLLARS AND *00* CENTS

TO THE ORDER OF: CENTRAL CITY PUBLIC SCHOOLS
1510 28TH STREET
CENTRAL CITY NE 68826

PRESIDENT: [Signature]
TREASURER: [Signature]

00013359 ⑆104910795⑆ 2061 1699⑆

3/18/2016 \$150.00 13359

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK ON REVERSE SIDE - HOLD AT AN ANGLE TO VIEW

Nebaska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13360

AMOUNT: \$*****200.00*

RY THE SUM OF *****200* DOLLARS AND *00* CENTS

TO THE ORDER OF: SELBORN PUBLIC SCHOOLS
2050 GLENN STREET
SELBORN NE 68922

PRESIDENT: [Signature]
TREASURER: [Signature]

00013360 ⑆104910795⑆ 2061 1699⑆

3/16/2016 \$200.00 13360



ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK OR REVERSE SIDE HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13361

AMOUNT: \$*****200.00*

Pay THE SUM OF *****200* DOLLARS AND *NO* CENTS

TO THE ORDER OF: FREMONT PUBLIC SCHOOLS
136 EAST 9TH STREET
FREMONT NE 68025

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013361⑆ ⑆104910795⑆ 2061 1699⑆

3/21/2016 \$200.00 13361

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK OR REVERSE SIDE HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13362

AMOUNT: \$*****100.00*

Pay THE SUM OF *****100* DOLLARS AND *NO* CENTS

TO THE ORDER OF: KEARNEY PUBLIC SCHOOLS
310 WEST 24TH STREET
KEARNEY NE 68845

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013362⑆ ⑆104910795⑆ 2061 1699⑆

3/18/2016 \$100.00 13362

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK OR REVERSE SIDE HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13363

AMOUNT: \$*****900.00*

Pay THE SUM OF *****900* DOLLARS AND *NO* CENTS

TO THE ORDER OF: KIMBALL PUBLIC SCHOOLS
901 E. MADISON
KIMBALL NE 69145

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013363⑆ ⑆104910795⑆ 2061 1699⑆

3/15/2016 \$900.00 13363

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK OR REVERSE SIDE HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13364

AMOUNT: \$*****100.00*

Pay THE SUM OF *****100* DOLLARS AND *NO* CENTS

TO THE ORDER OF: HILLARD PUBLIC SCHOOLS
5606 SOUTH 147TH STREET
OMAHA NE 68137

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013364⑆ ⑆104910795⑆ 2061 1699⑆

3/18/2016 \$100.00 13364

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK OR REVERSE SIDE HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13365

AMOUNT: \$*****100.00*

Pay THE SUM OF *****100* DOLLARS AND *NO* CENTS

TO THE ORDER OF: SARGENT PUBLIC SCHOOLS
PO BOX 366
SARGENT NE 68674

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013365⑆ ⑆104910795⑆ 2061 1699⑆

3/16/2016 \$100.00 13365

ORIGINAL CHECK HAS AN ARTIFICIAL WATERMARK OR REVERSE SIDE HOLD AT AN ANGLE TO VIEW

Nebraska ESU Coordinating Council
1292 East 4th Street
Ainsworth, NE 69210

Union Bank & Trust Company
Ainsworth Branch
238 East 4th St.
Ainsworth, Nebraska 69210

CHECK DATE: 03/11/16 CHECK NO.: 13366

AMOUNT: \$*****150.00*

Pay THE SUM OF *****150* DOLLARS AND *NO* CENTS

TO THE ORDER OF: STUART PUBLIC SCHOOLS
PO BOX 99
STUART NE 68780

PRESIDENT: [Signature]
TREASURER: [Signature]

⑆00013366⑆ ⑆104910795⑆ 2061 1699⑆

3/16/2016 \$150.00 13366

Nebraska Public Agency Investment Trust

Account Statement

March 1, 2016 to March 31, 2016

04-07-2016 RCVD

NEBRASKA ESU COORDINATING COUNCIL
1292 E 4TH ST
AINSWORTH, NE 69210-1225

NPAIT
PO BOX 82529
Lincoln, NE 68501
Toll Free: (800) 640-8817
Local: (402) 323-1615

Account Number: XXXXX5-001

Fund Summary

	<u>PRICE PER SHARE</u>	<u>SHARES OWNED</u>	<u>MARKET VALUE</u>
Nebraska Public Agency Investment Trust XXXXX5-001	\$1.00	1,291,634.79	\$1,291,634.79

Transaction Summary

Nebraska Public Agency Investment Trust
XXXXX5-001

<u>TRADE DATE</u>	<u>SETTLEMENT DATE</u>	<u>TRANSACTION DESCRIPTION</u>	<u>SHARES</u>	<u>AMOUNT</u>
3/1/2016		Beginning Shares Balance	1,375,541.95	\$1,375,541.95
3/1/2016	3/1/2016	Purchase	2,000.00	\$2,000.00
3/11/2016	3/11/2016	Purchase	1,000.00	\$1,000.00
3/14/2016	3/14/2016	Purchase	1,000.00	\$1,000.00
3/15/2016	3/15/2016	Redemption	(1,000.00)	(\$1,000.00)
3/16/2016	3/16/2016	Redemption	(5,000.00)	(\$5,000.00)
3/17/2016	3/17/2016	Purchase	1,000.00	\$1,000.00
3/18/2016	3/18/2016	Redemption	(93,000.00)	(\$93,000.00)
3/21/2016	3/21/2016	Purchase	4,000.00	\$4,000.00
3/22/2016	3/22/2016	Purchase	1,000.00	\$1,000.00
3/23/2016	3/23/2016	Redemption	(2,000.00)	(\$2,000.00)
3/24/2016	3/24/2016	Redemption	(1,000.00)	(\$1,000.00)
3/28/2016	3/28/2016	Redemption	(1,000.00)	(\$1,000.00)
3/29/2016	3/29/2016	Purchase	1,000.00	\$1,000.00
3/30/2016	3/30/2016	Purchase	8,000.00	\$8,000.00
3/31/2016	3/31/2016	Interest	92.84	\$92.84
Total :			1,291,634.79	\$1,291,634.79

Accrual Details for Holdings between 03/01/2016 and 03/31/2016

Fund: NPAIT

Account Number: 123885-001

NEBRASKA ESU COORDINATING COUNCIL
NEBRASKA ESU COORDINATING COUNCIL

Settlement Date	Price Cycle	Settled Shares	Accrual Factor	Accrual Dividend* (USD)	Non-Div. Distribution Accrual Paid (USD)	Accrual Paid (USD)	Cumulative Accrual Dividend* (USD)
03/01/2016	EOD	1,377,541.9500	0.0000020626	2.84	0.00	0.00	2.84
03/02/2016	EOD	1,377,541.9500	0.0000021670	2.99	0.00	0.00	5.83
03/03/2016	EOD	1,377,541.9500	0.0000019005	2.62	0.00	0.00	8.44
03/04/2016	EOD	1,377,541.9500	0.0000056835	7.83	0.00	0.00	16.27
03/07/2016	EOD	1,377,541.9500	0.0000018923	2.61	0.00	0.00	18.88
03/08/2016	EOD	1,377,541.9500	0.0000018906	2.60	0.00	0.00	21.48
03/09/2016	EOD	1,377,541.9500	0.0000016156	2.23	0.00	0.00	23.71
03/10/2016	EOD	1,377,541.9500	0.0000016304	2.25	0.00	0.00	25.96
03/11/2016	EOD	1,378,541.9500	0.0000048906	6.74	0.00	0.00	32.70
03/14/2016	EOD	1,379,541.9500	0.0000019162	2.64	0.00	0.00	35.34
03/15/2016	EOD	1,378,541.9500	0.0000019074	2.63	0.00	0.00	37.97
03/16/2016	EOD	1,373,541.9500	0.0000021374	2.94	0.00	0.00	40.91
03/17/2016	EOD	1,374,541.9500	0.0000020938	2.88	0.00	0.00	43.78
03/18/2016	EOD	1,281,541.9500	0.0000069826	8.95	0.00	0.00	52.73
03/21/2016	EOD	1,285,541.9500	0.0000023199	2.98	0.00	0.00	55.72
03/22/2016	EOD	1,286,541.9500	0.0000028861	3.71	0.00	0.00	59.43
03/23/2016	EOD	1,284,541.9500	0.0000028926	3.72	0.00	0.00	63.14
03/24/2016	EOD	1,283,541.9500	0.0000115652	14.84	0.00	0.00	77.99
03/28/2016	EOD	1,282,541.9500	0.0000028740	3.69	0.00	0.00	81.67
03/29/2016	EOD	1,283,541.9500	0.0000028971	3.72	0.00	0.00	85.39
03/30/2016	EOD	1,291,541.9500	0.0000028388	3.67	0.00	0.00	89.06
03/31/2016	EOD	1,291,634.7900	0.0000029259	3.78	0.00	92.84	0.00
Total: Accrual computed without daily compounding							92.84
Accrued Dividend prior to 03/01/2016:							0.00

March 2016 Bank Reconciliation:

Beginning Bank Balance: \$1,427,940.97

Cleared Deposits/Cash Receipts: \$ 36,141.75

Deposits \$ 4,531.75

Journal Entries \$ 31,610.00

Interest Earned: \$ 92.84

Cleared Checks/Payments: \$ 130,509.48

Payments Cleared \$ 130,509.48

Ending Bank Balance: \$1,333,666.08

Reconciliation Completed By:  4/11/16

Reconciliation Reviewed By: _____

SUNGARD PENTAMATION
 DATE: 04/11/2016
 TIME: 09:04:26

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/05/2016
 STATEMENT END DATE: 04/30/2016

CLEARED DATE RECEIPT

DEPOSIT: BLANK 07/20/2015

N 08/25/2015
 N 08/25/2015
 N 08/25/2015
 N 08/25/2015
 Y 03/14/2016
 Y 03/14/2016
 Y 03/22/2016
 Y 03/31/2016

ESU COORDINATING COUNCIL
 BANK ACCOUNT RECONCILIATION REPORT
 DEPOSITS LIST

BEGINNING BALANCE: 1,427,940.97 INTEREST EARNED:
 ENDING BALANCE: 1,333,666.08 FEES CHARGED:

PAGE NUMBER: 1
 BNKACCTRCN
 BANK ACCOUNT: UNION BANK AND TRUST

92.84
 0.00

AMOUNT DESCRIPTION CONTROL NUMBER

232.60 COOP SYSCO ADMIN FEES 072015PQ
 232.60 COOP SYSCO ADMIN FEES 072015PQ
 886.59 COOP SYSCO ADMIN FEES 072415PQ
 886.59 COOP SYSCO ADMIN FEES 072415PQ
 95.63 ESUCC REIMBURSE LUDWIG 031116PQ
 2,322.11 COOP INTERLINE CUSTODIAL 031416PQ
 309.16 COOP SYSCO ADMIN FEE 031816PQ
 1,804.85 COOP WTI/TREMCO ADMIN FEE 032916PQ

DEPOSIT: BLANK 03/29/2016

TOTAL DEPOSITS 6,770.13
 TOTAL CLEARED DEPOSITS 4,531.75
 TOTAL UNCLEARED DEPOSITS 2,238.38

SUNGARD PENTAMATION
 DATE: 04/11/2016
 TIME: 09:04:26

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/05/2016
 STATEMENT END DATE: 04/30/2016

ESU COORDINATING COUNCIL
 BANK ACCOUNT RECONCILIATION REPORT
 JOURNAL ENTRIES LIST

PAGE NUMBER: 5
 BNKACCTRCN
 BANK ACCOUNT: UNION BANK AND TRUST

BEGINNING BALANCE: 1,427,940.97 INTEREST EARNED: 92.84
 ENDING BALANCE: 1,333,666.08 FEES CHARGED: 0.00

CLEARED	DATE	JE NUMBER	AMOUNT	DESCRIPTION	CONTROL NO	JE DESCRIPTION
N	08/25/2015	BANKREC	11.17	RECONCILIATION INTEREST	20150731	
Y	03/08/2016	68	520.00	RECEIVABLE-RC- 030816PQ	030816PQ	
Y	03/14/2016	69	780.00	RECEIVABLE-RC- 031016PQ	031016PQ	
Y	03/14/2016	70	1,200.00	RECEIVABLE-RC- 031116PQ	031116PQ	
Y	03/14/2016	71	400.00	RECEIVABLE-RC- 031416PQ	031416PQ	
Y	03/17/2016	72	480.00	RECEIVABLE-RC- 031116PQ	031116PQ	
Y	03/17/2016	73	6,160.00	RECEIVABLE-RC- 031616PQ	031616PQ	
Y	03/18/2016	74	6,980.00	RECEIVABLE-RC- 031716PQ	031716PQ	
Y	03/18/2016	75	4,680.00	RECEIVABLE-RC- 031816PQ	031816PQ	
Y	03/22/2016	76	3,250.00	RECEIVABLE-RC- 032116PQ	032116PQ	
Y	03/23/2016	77	700.00	RECEIVABLE-RC- 032216PQ	032216PQ	
Y	03/31/2016	78	20.00	RECEIVABLE-RC- 032816PQ	032816PQ	
Y	03/31/2016	79	6,340.00	RECEIVABLE-RC- 032916PQ	032916PQ	
Y	03/31/2016	80	100.00	RECEIVABLE-RC- 033016PQ	033016PQ	

TOTAL JOURNAL ENTRIES 31,621.17
 TOTAL CLEARED JOURNAL ENTRIES 31,610.00
 TOTAL UNCLEARED JOURNAL ENTRIES 11.17

SUNGARD PENTAWATION
 DATE: 04/11/2016
 TIME: 09:04:26

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/05/2016
 STATEMENT END DATE: 04/30/2016

ESU COORDINATING COUNCIL
 BANK ACCOUNT RECONCILIATION REPORT
 PAYMENTS LIST

PAGE NUMBER: 2
 BNKACCTRCN
 BANK ACCOUNT: UNION BANK AND TRUST

BEGINNING BALANCE: 1,427,940.97 INTEREST EARNED: 92.84
 ENDING BALANCE: 1,333,666.08 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
Y	02/12/2016	13297	99.00	MANUAL	04/30/2016	1085	HOLIDAY INN EXPRESS
Y	02/12/2016	13316	290.00	MANUAL	04/30/2016	1328	WEST HOLT PUBLIC SCHOOLS
Y	03/11/2016	13320	88,246.44	MANUAL	04/30/2016	1064	ESU 17
Y	03/11/2016	13321	3,245.00	MANUAL	04/30/2016	1247	KSB SCHOOL LAW
Y	03/11/2016	13322	145.00	MANUAL	04/30/2016	1339	NOTARY PUBLIC UNDERWRITERS OF NE
Y	03/11/2016	13323	148.72	MANUAL	04/30/2016	1196	MAILFINANCE
Y	03/11/2016	13324	215.53	MANUAL	04/30/2016	1044	TIME WARNER CABLE
N	03/11/2016	13325	3,013.99	MANUAL	04/30/2016	1107	AEPA INC.
Y	03/11/2016	13326	800.00	MANUAL	04/30/2016	1051	HARVILL ENTERPRISES
Y	03/11/2016	13327	175.00	MANUAL	04/30/2016	1052	SOLIANT CONSULTING INC
Y	03/11/2016	13328	160.29	MANUAL	04/30/2016	1050	BISHOP BUSINESS
Y	03/11/2016	13329	630.00	MANUAL	04/30/2016	1041	NASB
Y	03/11/2016	13330	175.53	MANUAL	04/30/2016	1042	NE COUNCIL OF SCHOOL ADMINISTRATORS
Y	03/11/2016	13331	3,500.00	MANUAL	04/30/2016	1023	NE DISTANCE LEARNING ASSOCIATION
Y	03/11/2016	13332	379.32	MANUAL	04/30/2016	1066	CHARTWELLS DINING SERVICES
Y	03/11/2016	13333	95.00	MANUAL	04/30/2016	1106	NORTHEAST COMMUNITY COLLEGE
Y	03/11/2016	13334	2,835.20	MANUAL	04/30/2016	1057	ESU 3
Y	03/11/2016	13335	1,603.62	MANUAL	04/30/2016	1151	ESU 7
Y	03/11/2016	13336	715.65	MANUAL	04/30/2016	1067	ESU 10
Y	03/11/2016	13337	160.72	MANUAL	04/30/2016	1068	ESU 13
Y	03/11/2016	13338	337.86	MANUAL	04/30/2016	1104	ESU 16
Y	03/11/2016	13339	120.95	MANUAL	04/30/2016	1069	LINCOLN PUBLIC SCHOOLS
Y	03/11/2016	13340	645.65	MANUAL	04/30/2016	1198	COMFORT INN
Y	03/11/2016	13341	534.00	MANUAL	04/30/2016	1085	HOLIDAY INN EXPRESS
Y	03/11/2016	13342	99.95	MANUAL	04/30/2016	1240	HOLIDAY INN EXPRESS
Y	03/11/2016	13343	1,445.96	MANUAL	04/30/2016	1084	HOLIDAY INN EXPRESS
Y	03/11/2016	13344	139.00	MANUAL	04/30/2016	1278	HOLIDAY INN EXPRESS
Y	03/11/2016	13345	89.00	MANUAL	04/30/2016	1340	CORNHUSKER MARRIOTT HOTEL
Y	03/11/2016	13346	393.50	MANUAL	04/30/2016	1061	FAIRFIELD INN & SUITES
Y	03/11/2016	13347	98.28	MANUAL	04/30/2016	1314	DEB HERICKS
Y	03/11/2016	13348	244.80	MANUAL	04/30/2016	1087	BETH KABES
N	03/11/2016	13349	184.02	MANUAL	04/30/2016	1101	RHONDA EIS
Y	03/11/2016	13350	322.90	MANUAL	04/30/2016	1076	CRAIG PETERSON
Y	03/11/2016	13351	210.02	MANUAL	04/30/2016	1307	PRISCILLA QUINTANA
Y	03/11/2016	13352	3,776.62	MANUAL	04/30/2016	1176	COLLEEN LENTZ
Y	03/11/2016	13353	7,792.78	MANUAL	04/30/2016	1099	HELEN BANZHAF
Y	03/11/2016	13354	1,753.80	MANUAL	04/30/2016	1079	JOHN DUDLEY
Y	03/11/2016	13355	1,756.50	MANUAL	04/30/2016	1080	TECHNICAL EVALUATION SRVCS/ASMNTS
Y	03/11/2016	13356	14.71	MANUAL	04/30/2016	1341	I-CUBED SOLUTIONS
Y	03/11/2016	13357	1,849.38	MANUAL	04/30/2016	1341	KATHY VANDANME
N	03/11/2016	13358	200.00	MANUAL	04/30/2016	1321	JOHANNA BARNES
Y	03/11/2016	13359	150.00	MANUAL	04/30/2016	1342	BELL ELEMENTARY
Y	03/11/2016	13360	200.00	MANUAL	04/30/2016	1243	CENTRAL CITY PUBLIC SCHOOLS
Y	03/11/2016	13361	200.00	MANUAL	04/30/2016	1325	ELKHORN PUBLIC SCHOOLS
Y	03/11/2016	13362	100.00	MANUAL	04/30/2016	1204	FREMONT PUBLIC SCHOOLS
Y	03/11/2016	13363	900.00	MANUAL	04/30/2016	1092	KEARNEY PUBLIC SCHOOLS
Y	03/11/2016	13364	100.00	MANUAL	04/30/2016	1093	KIMBALL PUBLIC SCHOOLS
Y	03/11/2016	13365	100.00	MANUAL	04/30/2016	1141	MILLARD PUBLIC SCHOOLS
Y	03/11/2016	13366	150.00	MANUAL	04/30/2016	1337	SARGENT PUBLIC SCHOOLS
Y	03/11/2016	13367	3,424.58	MANUAL	04/30/2016	1327	STUART PUBLIC SCHOOLS
N	04/15/2016	EFT00036	88,259.12	MANUAL	04/30/2016	1039	UNION BANK & TRUST COMPANY
N	04/15/2016	13368	1,225.00	MANUAL	04/30/2016	1064	ESU 17
N	04/15/2016	13369	6,520.00	MANUAL	04/30/2016	1041	NASB
N	04/15/2016	13369		MANUAL	04/30/2016	1247	KSB SCHOOL LAW

SUNGARD PENTAMATION
 DATE: 04/11/2016
 TIME: 09:04:26

ESU COORDINATING COUNCIL
 BANK ACCOUNT RECONCILIATION REPORT
 PAYMENTS LIST

PAGE NUMBER: 3
 BNKACCTRCN
 BANK ACCOUNT: UNION BANK AND TRUST

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/05/2016
 STATEMENT END DATE: 04/30/2016

BEGINNING BALANCE: 1,427,940.97
 ENDING BALANCE: 1,333,666.08

INTEREST EARNED: 92.84
 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
N	04/15/2016	13370	215.53	MANUAL		1044	TIME WARNER CABLE
N	04/15/2016	13371	429.26	MANUAL		1066	CHARTWELLS DINING SERVICES
N	04/15/2016	13372	1,600.00	MANUAL		1051	HARVILL ENTERPRISES
N	04/15/2016	13373	9,480.00	MANUAL		1054	RMC RESEARCH CORPORATION
N	04/15/2016	13374	4,415.03	MANUAL		1057	ESU 3
N	04/15/2016	13375	35,233.46	MANUAL		1151	ESU 7
N	04/15/2016	13376	315.86	MANUAL		1067	ESU 10
N	04/15/2016	13377	128.00	MANUAL		1108	ESU 11
N	04/15/2016	13378	143.00	MANUAL		1068	ESU 13
N	04/15/2016	13379	797.85	MANUAL		1198	COMFORT INN
N	04/15/2016	13380	694.00	MANUAL		1072	HOLIDAY INN EXPRESS
N	04/15/2016	13381	8,660.08	MANUAL		1344	HOLIDAY INN KEARNEY
N	04/15/2016	13382	267.00	MANUAL		1085	HOLIDAY INN EXPRESS
N	04/15/2016	13383	1,178.96	MANUAL		1084	HOLIDAY INN EXPRESS
N	04/15/2016	13384	72.99	MANUAL		1073	RODEWAY INN
N	04/15/2016	13385	7,298.00	MANUAL		1256	FAIRFIELD INN & SUITES
N	04/15/2016	13386	2,492.00	MANUAL		1345	LA QUINTA INN & SUITES
N	04/15/2016	13387	567.60	MANUAL		1061	DEB HERICKS
N	04/15/2016	13388	803.08	MANUAL		1314	BETH KABES
N	04/15/2016	13389	203.04	MANUAL		1087	RHONDA ETS
N	04/15/2016	13390	517.86	MANUAL		1101	CRAG PETERSON
N	04/15/2016	13391	243.34	MANUAL		1076	PRISCILLA QUINTANA
N	04/15/2016	13392	4,051.27	MANUAL		1176	HELEN BANZHAF
N	04/15/2016	13393	1,756.50	MANUAL		1080	I-CUBED SOLUTIONS
N	04/15/2016	13394	1,510.80	MANUAL		1079	TECHNICAL EVALUATION SRVCS/ASMNTS
N	04/15/2016	13395	3,679.86	MANUAL		1320	TAMARA WORNER
N	04/15/2016	13396	1,849.38	MANUAL		1321	JOHANNA BARNES
N	04/15/2016	13397	150.00	MANUAL		1243	CENTRAL CITY PUBLIC SCHOOLS
N	04/15/2016	13398	300.00	MANUAL		1325	ELKHORN PUBLIC SCHOOLS
N	04/15/2016	13399	500.00	MANUAL		1260	EUSTIS-FARNAM PUBLIC SCHOOLS
N	04/15/2016	13400	200.00	MANUAL		1204	FREMONT PUBLIC SCHOOLS
N	04/15/2016	13401	1,200.00	MANUAL		1334	GREYNA PUBLIC SCHOOLS
N	04/15/2016	13402	100.00	MANUAL		1092	KEARNEY PUBLIC SCHOOLS
N	04/15/2016	13403	200.00	MANUAL		1346	KEYA PAHA COUNTY SCHOOLS
N	04/15/2016	13404	100.00	MANUAL		1141	MILLARD PUBLIC SCHOOLS
N	04/15/2016	13405	1,500.00	MANUAL		1144	NORTH BEND CENTRAL PUBLIC SCHOOLS
N	04/15/2016	13406	500.00	MANUAL		1245	POTTER-DIX PUBLIC SCHOOLS
N	04/15/2016	13407	100.00	MANUAL		1337	SARGENT PUBLIC SCHOOLS
N	04/15/2016	13408	400.00	MANUAL		1347	SCOTTSLUFF HIGH SCHOOL
N	04/15/2016	13409	300.00	MANUAL		1276	SEWARD PUBLIC SCHOOLS
N	04/15/2016	13410	500.00	MANUAL		1348	G. STANLEY HALL ELEMENTARY
N	04/15/2016	13411	150.00	MANUAL		1327	STUART PUBLIC SCHOOLS
N	04/15/2016	13412	500.00	MANUAL		1139	SUMNER-EDDYVILLE-MILLER SCHOOLS
N	04/15/2016	13413	500.00	MANUAL		1277	THAYER CENTRAL COMMUNITY SCHOOLS
N	04/15/2016	13414	600.00	MANUAL		1142	WEST BOYD PUBLIC SCHOOLS
N	04/15/2016	13415	435.00	MANUAL		1328	WEST HOLT PUBLIC SCHOOLS
N	04/15/2016	13416	150.00	MANUAL		1064	ESU 17
N	04/15/2016	13417	171.00	MANUAL		1312	INSTRUCTURE INC
N	04/15/2016	13418	156.19	MANUAL		1062	STAPLES ADVANTAGE
N	04/15/2016	EFT00037	2,831.66	MANUAL		1039	UNION BANK & TRUST COMPANY

TOTAL PAYMENTS 330,119.99
 TOTAL CLEARED PAYMENTS 130,509.48

SUNGARD PENTAMATION
DATE: 04/11/2016
TIME: 09:04:26

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/05/2016
STATEMENT END DATE: 04/30/2016

CLEARED CHECK DATE CHECK NUMBER

TOTAL UNCLEARED PAYMENTS

ESU COORDINATING COUNCIL
BANK ACCOUNT RECONCILIATION REPORT
PAYMENTS LIST

PAGE NUMBER: 4
BNKACCTRCN
BANK ACCOUNT: UNION BANK AND TRUST

BEGINNING BALANCE: 1,427,940.97 INTEREST EARNED: 92.84
ENDING BALANCE: 1,333,666.08 FEES CHARGED: 0.00

AMOUNT CHECK TYPE CLEAR DATE VENDOR VENDOR NAME

199,610.51

Details Report Search

Date: 04/11/2016 Period: 7/16

Bank Statement Information

Bank Account * UNION BANK AND TRUST
 Statement Begin Date * 03/05/2016 Beginning Balance * 1,427,940.97
 Statement End Date * 04/30/2016 Ending Balance * 1,333,666.08

Interest/Fees

Date * 04/30/2016 Complete
 Period * 7 Interest Earned * 92.84
 Year * 2016 Fees Charged * 0.00

Deposits Payments Journal Entries Adjustments Voids

Deposits

Clear	Deposit Date	Deposit	Amount
<input type="checkbox"/>	07/20/2015		465.20
<input type="checkbox"/>	07/24/2015		1,773.18
<input checked="" type="checkbox"/>	03/11/2016		95.63
<input checked="" type="checkbox"/>	03/14/2016		2,322.11
<input checked="" type="checkbox"/>	03/18/2016		309.16
<input checked="" type="checkbox"/>	03/29/2016		1,804.85

Transaction Totals

Deposits	6,770.13
Payments	330,119.99
Journal Entries	31,621.17
Book Balance	1,136,305.12
Bank Ending Balance	1,333,666.08 ✓

Cleared Amounts

Bank Beginning Balance	1,427,940.97
Deposits	4,531.75
Payments	130,509.48
Journal Entries	31,610.00
Adjustments Debits	0.00
Adjustments Credits	0.00
Interest Earned	92.84
Fees Charged	0.00
Reconciled Ending Balance	1,333,666.08 ✓

Uncleared Amounts

Deposits	2,238.38
Payments	199,610.51
Journal Entries	11.17
Difference	0.00 ✓

SUNGARD PENTAMATION
 DATE: 04/11/2016
 TIME: 09:29:48

ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 1
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0110100000 - GENERAL ESUCC/ADM							
21000	SALARIES	.00	.00	.00	.00	.00	.00
21100	REGULAR SALARIES	118,656.00	9,886.57	.00	59,361.38	59,294.62	50.03
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	8,570.00	713.54	.00	3,154.02	5,415.98	36.80
22200	RETIREMENT	11,721.00	976.58	.00	5,861.23	5,859.77	50.01
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.35	.00	2.10	-2.10	.00
22400	WORK COMP	712.00	59.32	.00	355.92	356.08	49.99
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23000	PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
23140	LOBBYIST FEES	30,200.00	.00	.00	27,900.00	2,300.00	92.38
23150	ACCOUNTING/AUDIT	13,330.00	.00	.00	.00	13,330.00	.00
23160	FISCAL MANAGEMENT FEE	2,500.00	206.00	.00	1,236.00	1,264.00	49.44
23170	LEGAL SERVICES	25,216.00	1,395.35	.00	7,536.54	17,679.46	29.89
23180	CONTRACTED SERVICES	3,000.00	.00	.00	1,500.00	1,500.00	50.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	112.59	-112.59	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	5,405.00	.00	.00	2,865.60	2,539.40	53.02
23280	INSURANCE/BONDS	8,496.00	.00	.00	1,912.00	6,584.00	22.50
23500	ADVERTISING	1,500.00	.00	.00	790.50	709.50	52.70
23525	PRINTING	2,000.00	160.29	.00	789.80	1,210.20	39.49
23810	POSTAGE	750.00	3.13	.00	199.18	550.82	26.56
23820	PHONE	600.00	.00	.00	298.12	301.88	49.69
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	400.00	.00	.00	139.75	260.25	34.94
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25000	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	1,000.00	.00	.00	364.24	635.76	36.42
26000	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	15,330.00	145.00	.00	14,315.00	1,015.00	93.38
26700	TRAVEL EXPENSES/MILEAGE	25,743.00	448.18	.00	10,342.06	15,400.94	40.17
26800	CONFERENCE/CONVENTION/MTG	7,500.00	2,755.77	.00	2,101.54	5,398.46	28.02
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
27000	TRANSFERS	28,569.00	.00	.00	.00	28,569.00	.00
TOTAL	GENERAL ESUCC/ADM	311,948.00	16,750.08	.00	141,137.57	170,810.43	45.24

ORG UNIT - 0120100000 - GENERAL ADM GENERAL

21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
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SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 2
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	.00	.00	.00	.00	.00	.00
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.00	.00	.00	.00	.00
23820	PHONE	.00	.00	.00	.00	.00	.00
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	GENERAL ADM GENERAL	.00	.00	.00	.00	.00	.00

ORG UNIT - 0130300000 - COOP COOP GENERAL

21100	REGULAR SALARIES	241,951.00	20,158.11	.00	121,011.73	120,939.27	50.01
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	15,347.00	1,273.65	.00	7,145.16	8,201.84	46.56
22200	RETIREMENT	23,899.00	1,991.18	.00	11,949.78	11,949.22	50.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.53	.00	3.17	-3.17	.00
22400	WORK COMP	1,452.00	121.03	.00	726.18	725.82	50.01
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	13,330.00	.00	.00	.00	13,330.00	.00
23160	FISCAL MANAGEMENT FEE	.00	.00	.00	.00	.00	.00
23170	LEGAL SERVICES	53,650.00	1,395.35	.00	7,536.51	46,113.49	14.05
23180	CONTRACTED SERVICES	5,000.00	.00	.00	.00	5,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	17,346.00	1,104.00	.00	7,917.89	9,428.11	45.65
23280	INSURANCE/BONDS	384.00	32.00	.00	192.00	192.00	50.00
23500	ADVERTISING	2,500.00	.00	.00	1,613.00	887.00	64.52

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 3
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23525	PRINTING	500.00	18.27	.00	205.29	294.71	41.06
23810	POSTAGE	3,000.00	151.15	.00	542.93	2,457.07	18.10
23820	PHONE	1,368.00	84.00	.00	504.00	864.00	36.84
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	3,000.00	.00	.00	496.57	2,503.43	16.55
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	300,000.00	.00	.00	69,500.00	230,500.00	23.17
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	1,000.00	.00	.00	-174.51	1,174.51	-17.45
26300	DUES/FEES	4,190.00	3,013.99	.00	3,013.99	1,176.01	71.93
26600	REPAYMENT MEMBER EQUITY	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	15,000.00	855.23	.00	8,298.14	6,701.86	55.32
26800	CONFERENCE/CONVENTION/MTG	8,100.00	456.40	.00	3,535.28	4,564.72	43.65
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	COOP COOP GENERAL	711,017.00	30,654.89	.00	244,017.11	466,999.89	34.32

ORG UNIT - 0140400000 - SRS SRS GENERAL

21100	REGULAR SALARIES	294,144.00	24,506.67	.00	147,103.04	147,040.96	50.01
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	20,354.00	1,689.69	.00	10,067.42	10,286.58	49.46
22200	RETIREMENT	29,055.00	2,420.72	.00	14,527.02	14,527.98	50.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.53	.00	3.17	-3.17	.00
22400	WORK COMP	1,765.00	147.09	.00	882.54	882.46	50.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	1,860.00	.00	.00	.00	1,860.00	.00
23170	LEGAL SERVICES	3,300.00	194.70	.00	1,051.61	2,248.39	31.87
23180	CONTRACTED SERVICES	60,350.00	985.30	.00	24,488.65	35,861.35	40.58
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	9,942.00	825.00	.00	5,903.20	4,038.80	59.38
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	200.00	.00	.00	184.59	15.41	92.30
23810	POSTAGE	100.00	1.94	.00	14.08	85.92	14.08
23820	PHONE	1,549.00	62.24	.00	380.76	1,168.24	24.58
23830	COMPUTER/INTERNET SERVICE	4,188.00	153.29	.00	927.06	3,260.94	22.14
24100	SUPPLIES	500.00	.00	.00	-16.05	516.05	-3.21
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,700.00	25.00	4,941.00	5,091.00	-1,391.00	137.59
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	2,500.00	.00	.00	222.08	2,277.92	8.88
26300	DUES/FEES	.00	.00	.00	.00	.00	.00

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 4
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
26700	TRAVEL EXPENSES/MILEAGE	9,340.00	.00	.00	1,844.48	7,495.52	19.75
26800	CONFERENCE/CONVENTION/MTG	3,029.00	.00	.00	917.09	2,111.91	30.28
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	SRS SRS GENERAL	445,876.00	31,012.17	4,941.00	213,591.74	232,284.26	47.90

ORG UNIT - 0150500000 - PROF DEV PD GENERAL

21100	REGULAR SALARIES	24,276.00	2,023.37	.00	12,140.27	12,135.73	50.01
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,749.00	145.74	.00	693.72	1,055.28	39.66
22200	RETIREMENT	2,398.00	199.86	.00	1,199.16	1,198.84	50.01
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	146.00	12.14	.00	72.84	73.16	49.89
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	14.53	.00	25.89	-25.89	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	384.94	-384.94	.00
TOTAL	PROF DEV PD GENERAL	28,569.00	2,395.64	.00	14,516.82	14,052.18	50.81

ORG UNIT - 0150500200 - PROF DEV PD ESU

23170	LEGAL SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
23180	CONTRACTED SERVICES	4,000.00	.00	.00	.00	4,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23810	POSTAGE	250.00	.00	.00	.00	250.00	.00
24100	SUPPLIES	500.00	.00	.00	.00	500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	99.95	900.05	10.00
26800	CONFERENCE/CONVENTION/MTG	12,750.00	143.87	.00	4,735.12	8,014.88	37.14
TOTAL	PROF DEV PD ESU	19,500.00	143.87	.00	4,835.07	14,664.93	24.80

ORG UNIT - 0150500400 - PROF DEV PD FEDERAL

23180	CONTRACTED SERVICES	1,450,000.00	.00	.00	.00	1,450,000.00	.00
TOTAL	PROF DEV PD FEDERAL	1,450,000.00	.00	.00	.00	1,450,000.00	.00

ORG UNIT - 0150510200 - PROF DEV NOC ESU

23190	PROFESSIONAL DEVELOPMENT	21,000.00	.00	.00	1,250.00	19,750.00	5.95
24400	PERIODICALS	5,640.00	.00	.00	5,640.00	.00	100.00
26800	CONFERENCE/CONVENTION/MTG	1,550.00	103.86	.00	816.79	733.21	52.70
TOTAL	PROF DEV NOC ESU	28,190.00	103.86	.00	7,706.79	20,483.21	27.34

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 5
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0150520200 - PROF DEV SDA ESU							
23190	PROFESSIONAL DEVELOPMENT	7,300.00	.00	.00	6,597.78	702.22	90.38
26800	CONFERENCE/CONVENTION/MTG	9,100.00	.00	.00	3,191.79	5,908.21	35.07
TOTAL	PROF DEV SDA ESU	16,400.00	.00	.00	9,789.57	6,610.43	59.69
ORG UNIT - 0150530200 - PROF DEV ESPD ESU							
23170	LEGAL SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	14,000.00	.00	.00	.00	14,000.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	.00	.00	.00	1,000.00	.00
TOTAL	PROF DEV ESPD ESU	16,000.00	.00	.00	.00	16,000.00	.00
ORG UNIT - 0150540200 - PROF DEV TAG ESU							
23190	PROFESSIONAL DEVELOPMENT	2,000.00	.00	.00	.00	2,000.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,000.00	.00	.00	.00	2,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	4,300.00	335.65	.00	1,765.65	2,534.35	41.06
TOTAL	PROF DEV TAG ESU	8,300.00	335.65	.00	1,765.65	6,534.35	21.27
ORG UNIT - 0150550200 - PROF DEV NWEA ESU							
23180	CONTRACTED SERVICES	57,000.00	.00	.00	57,000.00	.00	100.00
23190	PROFESSIONAL DEVELOPMENT	30,250.00	.00	.00	30,314.21	-64.21	100.21
TOTAL	PROF DEV NWEA ESU	87,250.00	.00	.00	87,314.21	-64.21	100.07
ORG UNIT - 0150555300 - INTEL/PEP GRANT							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	20,000.00	.00	.00	.00	20,000.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	2,397.66	-2,397.66	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
TOTAL	INTEL/PEP GRANT	20,000.00	.00	.00	2,397.66	17,602.34	11.99
ORG UNIT - 0150560000 - PROF DEV CRISIS GENERAL							
23180	CONTRACTED SERVICES	25,999.00	7,887.78	.00	25,296.52	702.48	97.30
23190	PROFESSIONAL DEVELOPMENT	9,400.00	3,315.25	.00	6,185.56	3,214.44	65.80

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 6
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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	PROF DEV CRISIS GENERAL	35,399.00	11,203.03	.00	31,482.08	3,916.92	88.93
ORG UNIT - 0150570400 - PROF DEV NMPDS GR FEDERAL							
21100	REGULAR SALARIES	19,155.00	1,596.22	.00	9,577.37	9,577.63	50.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,303.00	108.54	.00	651.24	651.76	49.98
22200	RETIREMENT	1,892.00	157.67	.00	946.02	945.98	50.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	115.00	9.58	.00	57.48	57.52	49.98
23180	CONTRACTED SERVICES	259,618.00	9,833.33	.00	66,372.48	193,245.52	25.57
24100	SUPPLIES	11,256.00	74.64	.00	4,415.79	6,840.21	39.23
24650	COMPUTER SOFTWARE/LICENSE	1,633.00	.00	.00	.00	1,633.00	.00
26700	TRAVEL EXPENSES/MILEAGE	57,940.00	2,195.19	.00	16,208.93	41,731.07	27.98
26800	CONFERENCE/CONVENTION/MTG	47,089.00	2,429.37	.00	21,327.63	25,761.37	45.29
26900	CONTINGENCY	100,000.00	.00	.00	.00	100,000.00	.00
TOTAL	PROF DEV NMPDS GR FEDERAL	500,001.00	16,404.54	.00	119,556.94	380,444.06	23.91
ORG UNIT - 0150575400 - SLDS GRANT							
23180	CONTRACTED SERVICES	200,000.00	.00	.00	1,999.00	198,001.00	1.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	32,034.04	-32,034.04	.00
25600	COMPUTER HARDWARE	.00	.00	.00	75,285.88	-75,285.88	.00
TOTAL	SLDS GRANT	200,000.00	.00	.00	109,318.92	90,681.08	54.66
ORG UNIT - 0150600200 - PROF DEV IMAT ESU							
23190	PROFESSIONAL DEVELOPMENT	175.00	.00	.00	-30.00	205.00	-17.14
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,500.00	.00	.00	320.39	1,179.61	21.36
TOTAL	PROF DEV IMAT ESU	1,675.00	.00	.00	290.39	1,384.61	17.34
ORG UNIT - 0150620000 - PD BLENDED ESU							
24100	SUPPLIES	300.00	22.14	.00	22.14	277.86	7.38
24650	COMPUTER SOFTWARE/LICENSE	3,000.00	.00	.00	.00	3,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	18,000.00	.00	.00	2,004.90	15,995.10	11.14
TOTAL	PD BLENDED ESU	21,300.00	22.14	.00	2,027.04	19,272.96	9.52
ORG UNIT - 0160100000 - BLENDED ADM GENERAL							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00

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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.00	.00	.00	.00	.00
23820	PHONE	.00	.00	.00	.00	.00	.00
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED ADM GENERAL	.00	.00	.00	.00	.00	.00

ORG UNIT - 016060000 - BLENDED IMAT GENERAL

21100	REGULAR SALARIES	84,431.00	14,649.44	.00	43,704.74	40,726.26	51.76
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	4,823.00	-6,865.89	.00	2,991.24	1,831.76	62.02
22200	RETIREMENT	6,553.00	715.37	.00	4,302.92	2,250.08	65.66
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	2.10	.00	12.60	-12.60	.00
22400	WORK COMP	388.00	43.59	.00	261.54	126.46	67.41
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	827.00	.00	.00	.00	827.00	.00
23170	LEGAL SERVICES	1,470.00	86.53	.00	467.38	1,002.62	31.79
23180	CONTRACTED SERVICES	16,984.00	.00	.00	.00	16,984.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	4,233.00	.00	.00	3,768.03	464.97	89.02
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	100.00	.49	.00	4.37	95.63	4.37
23820	PHONE	200.00	.00	.00	.00	200.00	.00
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	150.00	.00	.00	8.75	141.25	5.83
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	1,500.00	.00	.00	.00	1,500.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	500.00	.00	.00	209.99	290.01	42.00

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ESU COORDINATING COUNCIL
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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
25600	COMPUTER HARDWARE	2,280.00	.00	.00	.00	2,280.00	.00
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,600.00	244.80	.00	850.15	1,749.85	32.70
26800	CONFERENCE/CONVENTION/MTG	3,950.00	.00	.00	.00	3,950.00	.00
26850	PROGRAM PURCHASES	750,250.00	.00	.00	780.00	749,470.00	.10
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED IMAT GENERAL	882,373.00	8,876.43	.00	57,361.71	825,011.29	6.50

ORG UNIT - 0160620000 - BLENDED DEC GENERAL

21100	REGULAR SALARIES	167,674.35	8,525.59	.00	51,572.95	116,101.40	30.76
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	10,299.00	636.31	.00	3,286.21	7,012.79	31.91
22200	RETIREMENT	13,757.00	842.14	.00	5,070.64	8,686.36	36.86
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	3.50	.00	21.00	-21.00	.00
22400	WORK COMP	795.00	51.34	.00	308.04	486.96	38.75
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	827.00	.00	.00	.00	827.00	.00
23170	LEGAL SERVICES	1,470.00	86.54	.00	467.40	1,002.60	31.80
23180	CONTRACTED SERVICES	95,000.00	3,500.00	.00	92,580.00	2,420.00	97.45
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	4,444.00	.00	.00	1,201.62	3,242.38	27.04
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	1,000.00	.00	.00	.00	1,000.00	.00
23810	POSTAGE	200.00	1.94	.00	26.41	173.59	13.21
23820	PHONE	2,000.00	.00	.00	300.00	1,700.00	15.00
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	500.00	.00	.00	163.94	336.06	32.79
24400	PERIODICALS	250.00	.00	.00	.00	250.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	15,400.00	.00	.00	537.86	14,862.14	3.49
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	54,500.00	.00	.00	2,681.50	51,818.50	4.92
26300	DUES/FEES	.00	.00	.00	145.00	-145.00	.00
26700	TRAVEL EXPENSES/MILEAGE	19,000.00	432.87	.00	5,461.92	13,538.08	28.75
26800	CONFERENCE/CONVENTION/MTG	23,302.00	1,268.38	.00	4,302.64	18,999.36	18.46
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED DEC GENERAL	411,552.35	15,348.61	.00	168,127.13	243,425.22	40.85

ORG UNIT - 0160641000 - BLENDED LMS GENERAL

21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	827.00	.00	.00	.00	827.00	.00
23170	LEGAL SERVICES	1,467.00	86.53	.00	467.36	999.64	31.86
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	1,820.00	.00	.00	936.44	883.56	51.45
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.96	.00	2.89	-2.89	.00
23820	PHONE	.00	.00	.00	298.12	-298.12	.00
23830	COMPUTER/INTERNET SERVICE	5,046.00	200.00	.00	1,200.00	3,846.00	23.78
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	77,276.00	.00	.00	79,163.98	-1,887.98	102.44
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	24,819.00	.00	.00	-580.76	25,399.76	-2.34
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	-26.99	26.99	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED LMS GENERAL	111,255.00	287.49	.00	81,461.04	29,793.96	73.22

ORG UNIT - 0170100000 - ADMIN FLOW THROUGH

26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	ADMIN FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00

ORG UNIT - 0170300000 - COOP FLOW THROUGH

26950	FLOW THROUGH - EXPENSES	1,610,000.00	.00	.00	188.50	1,609,811.50	.01
TOTAL	COOP FLOW THROUGH	1,610,000.00	.00	.00	188.50	1,609,811.50	.01

ORG UNIT - 0170400000 - SRS FLOW THROUGH

26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
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SELECTION CRITERIA: ALL
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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
TOTAL	SRS FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170500000 - PD FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	235,000.00	.00	.00	168,000.00	67,000.00	71.49
TOTAL	PD FLOW THROUGH	235,000.00	.00	.00	168,000.00	67,000.00	71.49
ORG UNIT - 0170550000 - NWEA FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	NWEA FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170560000 - CRISIS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	CRISIS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170600000 - IMAT FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL	IMAT FLOW THROUGH	20,000.00	.00	.00	.00	20,000.00	.00
ORG UNIT - 0170602000 - IMAT SP PROJ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT SP PROJ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170603000 - IMAT MED ACQ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT MED ACQ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170620000 - DEC FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	DEC FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170641000 - LMS FLOW THROUGH							

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BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL
ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
26950	FLOW THROUGH - EXPENSES	165,000.00	.00	.00	107,162.00	57,838.00	64.95
TOTAL	LMS FLOW THROUGH	165,000.00	.00	.00	107,162.00	57,838.00	64.95
TOTAL REPORT		7,416,605.35	133,538.40	4,941.00	1,572,047.94	5,844,557.41	21.20

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ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1
 ACCTPA21

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13320	03/11/16	1064	ESU 17	0110100000	21100	ESUCC SALARIES	0.00	9,886.57
09000	13320	03/11/16	1064	ESU 17	0110100000	22100	ESUCC SS/MEDICARE	0.00	713.54
09000	13320	03/11/16	1064	ESU 17	0110100000	22200	ESUCC RETIREMENT	0.00	976.58
09000	13320	03/11/16	1064	ESU 17	0110100000	22400	ESUCC WORK COMP	0.00	59.32
09000	13320	03/11/16	1064	ESU 17	0110100000	22305	ESUCC WAGE WORKS	0.00	0.35
09000	13320	03/11/16	1064	ESU 17	0110100000	23160	ESUCC FISCAL AGENT	0.00	206.00
09000	13320	03/11/16	1064	ESU 17	0130300000	21100	COOP SALARIES	0.00	20,158.11
09000	13320	03/11/16	1064	ESU 17	0130300000	22100	COOP SS/MEDICARE	0.00	1,273.65
09000	13320	03/11/16	1064	ESU 17	0130300000	22200	COOP RETIREMENT	0.00	1,991.18
09000	13320	03/11/16	1064	ESU 17	0130300000	22400	COOP WORK COMP	0.00	121.03
09000	13320	03/11/16	1064	ESU 17	0130300000	22305	COOP WAGE WORKS	0.00	0.53
09000	13320	03/11/16	1064	ESU 17	0130300000	23270	COOP RENT AINSWORTH	0.00	1,104.00
09000	13320	03/11/16	1064	ESU 17	0130300000	23820	COOP PHONE AINSWORTH	0.00	84.00
09000	13320	03/11/16	1064	ESU 17	0130300000	23525	COOP PRINTING/COPIE	0.00	18.27
09000	13320	03/11/16	1064	ESU 17	0130300000	23280	COOP BOND/INSUR	0.00	32.00
09000	13320	03/11/16	1064	ESU 17	0160620000	21100	DEC SALARIES	0.00	8,525.59
09000	13320	03/11/16	1064	ESU 17	0160620000	22100	DEC SS/MEDICARE	0.00	636.31
09000	13320	03/11/16	1064	ESU 17	0160620000	22200	DEC RETIREMENT	0.00	842.14
09000	13320	03/11/16	1064	ESU 17	0160620000	22400	DEC WORK COMP	0.00	51.34
09000	13320	03/11/16	1064	ESU 17	0160620000	22305	DEC WAGE WORKS	0.00	3.50
09000	13320	03/11/16	1064	ESU 17	0160600000	21100	IMAT SALARIES	0.00	7,242.17
09000	13320	03/11/16	1064	ESU 17	0160600000	22100	IMAT SS/MEDICARE	0.00	541.38
09000	13320	03/11/16	1064	ESU 17	0160600000	22200	IMAT RETIREMENT	0.00	715.37
09000	13320	03/11/16	1064	ESU 17	0160600000	22400	IMAT WORK COMP	0.00	43.59
09000	13320	03/11/16	1064	ESU 17	0160600000	22305	IMAT WAGE WORKS	0.00	2.10
09000	13320	03/11/16	1064	ESU 17	0140400000	21100	SRS SALARIES	0.00	24,506.67
09000	13320	03/11/16	1064	ESU 17	0140400000	22100	SRS SS/MEDICARE	0.00	1,689.69
09000	13320	03/11/16	1064	ESU 17	0140400000	22200	SRS RETIREMENT	0.00	2,420.72
09000	13320	03/11/16	1064	ESU 17	0140400000	22400	SRS WORK COMP	0.00	147.09
09000	13320	03/11/16	1064	ESU 17	0140400000	22305	SRS WAGE WORKS	0.00	0.53
09000	13320	03/11/16	1064	ESU 17	0150500000	21100	PD SALARIES	0.00	2,023.37
09000	13320	03/11/16	1064	ESU 17	0150500000	22100	PD SS/MEDICARE	0.00	145.74
09000	13320	03/11/16	1064	ESU 17	0150500000	22200	PD RETIREMENT	0.00	199.86
09000	13320	03/11/16	1064	ESU 17	0150500000	22400	PD WORK COMP	0.00	12.14
09000	13320	03/11/16	1064	ESU 17	0150570400	21100	NMPDS SALARIES	0.00	1,596.22
09000	13320	03/11/16	1064	ESU 17	0150570400	22100	NMPDS SS/MEDICARE	0.00	108.54
09000	13320	03/11/16	1064	ESU 17	0150570400	22200	NMPDS RETIREMENT	0.00	157.67
09000	13320	03/11/16	1064	ESU 17	0150570400	22400	NMPDS WORK COMP	0.00	9.58
TOTAL CHECK									88,246.44
09000	13321	03/11/16	1247	KSB SCHOOL LAW	0110100000	23170	ESUCC LEGAL SERVICE	0.00	1,395.35
09000	13321	03/11/16	1247	KSB SCHOOL LAW	0130300000	23170	COOP LEGAL SERVICES	0.00	1,395.35
09000	13321	03/11/16	1247	KSB SCHOOL LAW	0140400000	23170	SRS LEGAL SERVICES	0.00	194.70
09000	13321	03/11/16	1247	KSB SCHOOL LAW	0160600000	23170	IMAT LEGAL SERVICES	0.00	86.53
09000	13321	03/11/16	1247	KSB SCHOOL LAW	0160620000	23170	DEC LEGAL SERVICES	0.00	86.54
09000	13321	03/11/16	1247	KSB SCHOOL LAW	0160641000	23170	LMS LEGAL SERVICES	0.00	86.53
TOTAL CHECK									3,245.00
09000	13322	03/11/16	1339	NOTARY PUBLIC UNDER	0110100000	26300	ESUCC NOTARY FEE	0.00	145.00
09000	13323	03/11/16	1196	MAILFINANCE	0130300000	23810	COOP POSTAGE METER	0.00	148.72

SUNGARD PENTAMATION
 DATE: 04/11/2016
 TIME: 09:31:08

ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 2
 ACCTPA21

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13324	03/11/16	1044	TIME WARNER CABLE	0140400000	23820	SRS PHONE LINCOLN	0.00	62.24
09000	13324	03/11/16	1044	TIME WARNER CABLE	0140400000	23830	SRS INTERNET LINCOL	0.00	153.29
TOTAL CHECK									
09000	13325	03/11/16	1107	AEPA INC.	0130300000	26300	COOP AEPA ASSESSMEN	0.00	3,013.99
09000	13326	03/11/16	1051	HARVILL ENTERPRISES	0140400000	23180	SRS CONTRACTED SERV	0.00	800.00
09000	13327	03/11/16	1052	SOLIANT CONSULTING	0140400000	23180	SRS CONTRACTED SERV	0.00	175.00
09000	13328	03/11/16	1050	BISHOP BUSINESS	0110100000	23525	ESUCC PRINTING/COPI	0.00	160.29
09000	13329	03/11/16	1041	NASB	0140400000	23270	SRS RENT LINCOLN	0.00	825.00
09000	13329	03/11/16	1041	NASB	0110100000	26800	ESUCC NASB CREDIT	0.00	-195.00
TOTAL CHECK									
09000	13330	03/11/16	1042	NE COUNCIL OF SCHOO	0110100000	26800	ESUCC MEETING EXP	0.00	175.53
09000	13331	03/11/16	1023	NE DISTANCE LEARNIN	0160620000	23180	DEC CONTRACTED SERV	0.00	3,500.00
09000	13332	03/11/16	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS CONF/WORKSHOP	0.00	358.65
09000	13332	03/11/16	1066	CHARTWELLS DINING S	0150500200	26800	PD CONF/NATM	0.00	20.67
TOTAL CHECK									
09000	13333	03/11/16	1106	NORTHEAST COMMUNITY	0150560000	23180	CRISIS FACILITY COS	0.00	95.00
09000	13334	03/11/16	1057	ESU 3	0160641000	23830	LMS INTERENET OMAHA	0.00	200.00
09000	13334	03/11/16	1057	ESU 3	0110100000	26800	ESUCC MEETING EXP	0.00	366.00
09000	13334	03/11/16	1057	ESU 3	0150560000	23190	CRISIS PROF DEV TRA	0.00	1,150.00
09000	13334	03/11/16	1057	ESU 3	0150570400	26800	NMPDS CONF/WORKSHOP	0.00	528.00
09000	13334	03/11/16	1057	ESU 3	0150570400	26800	NMPDS CONF/WORKSHOP	0.00	468.00
09000	13334	03/11/16	1057	ESU 3	0150500200	26800	PD CONF NATM	0.00	123.20
TOTAL CHECK									
09000	13335	03/11/16	1151	ESU 7	0160620000	26700	DEC TRAVEL EXPENSE	0.00	37.92
09000	13335	03/11/16	1151	ESU 7	0160620000	26800	DEC CONF/MEETING EX	0.00	899.68
09000	13335	03/11/16	1151	ESU 7	0150560000	23190	CRISIS PRO DEV TRAI	0.00	643.88
09000	13335	03/11/16	1151	ESU 7	0150620000	24100	PD BROCHURES/POSTCA	0.00	22.14
TOTAL CHECK									
09000	13336	03/11/16	1067	ESU 10	0150570400	26800	NMPDS CONF/WORKSHOP	0.00	380.00
09000	13336	03/11/16	1067	ESU 10	0150540200	26800	TAG MEETING EXPENSE	0.00	335.65
TOTAL CHECK									
09000	13337	03/11/16	1068	ESU 13	0150570400	26800	NMPDS CONF/WORKSHOP	0.00	160.72
09000	13338	03/11/16	1104	ESU 16	0150560000	23190	CRISIS PRO DEV TRAI	0.00	234.00
09000	13338	03/11/16	1104	ESU 16	0150510200	26800	NOC MEETING EXPENSE	0.00	103.86
TOTAL CHECK									
09000	13339	03/11/16	1069	LINCOLN PUBLIC SCHO	0110100000	26800	ESUCC MEETING EXPEN	0.00	120.95

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 3
 ACCTPA21

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13340	03/11/16	1198	COMFORT INN	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	549.70
09000	13340	03/11/16	1198	COMFORT INN	0110100000	26700	ESUCC TRAVEL/LODGIN	0.00	95.95
TOTAL CHECK									645.65
09000	13341	03/11/16	1085	HOLIDAY INN EXPRESS	0150570400	26800	NMPDS TRAVEL/LODGIN	0.00	178.00
09000	13341	03/11/16	1085	HOLIDAY INN EXPRESS	0150570400	26800	NMPDS TRAVEL/LODGIN	0.00	356.00
TOTAL CHECK									534.00
09000	13342	03/11/16	1240	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	99.95
09000	13343	03/11/16	1084	HOLIDAY INN EXPRESS	0160620000	26700	DEC TRAVEL/LODGING	0.00	89.00
09000	13343	03/11/16	1084	HOLIDAY INN EXPRESS	0160620000	26700	DEC TRAVEL/LODGING	0.00	89.00
09000	13343	03/11/16	1084	HOLIDAY INN EXPRESS	0150560000	23190	CRISIS PRO DEV	0.00	89.00
09000	13343	03/11/16	1084	HOLIDAY INN EXPRESS	0150560000	23190	CRISIS PRO DEV TRAI	0.00	1,178.96
TOTAL CHECK									1,445.96
09000	13344	03/11/16	1278	CORNHUSKER MARRIOTT	0130300000	26700	COOP TRAVEL/LODGING	0.00	139.00
09000	13345	03/11/16	1340	FAIRFIELD INN & SUI	0160620000	26700	DEC TRAVEL/LODGING	0.00	89.00
09000	13346	03/11/16	1061	DEB HERICKS	0150570400	26700	NMPDS TRAVEL EXP	0.00	292.52
09000	13346	03/11/16	1061	DEB HERICKS	0110100000	26700	ESUCC TRAVEL EXP	0.00	100.98
TOTAL CHECK									393.50
09000	13347	03/11/16	1314	BETH KABES	0160620000	26700	DEC TRAVEL EXP	0.00	98.28
09000	13348	03/11/16	1087	RHONDA EIS	0160600000	26700	IMAT TRAVEL EXPENSE	0.00	47.52
09000	13348	03/11/16	1087	RHONDA EIS	0160600000	26700	IMAT TRAVEL EXPENSE	0.00	197.28
TOTAL CHECK									244.80
09000	13349	03/11/16	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL EXPENSE	0.00	184.02
09000	13350	03/11/16	1076	PRISCILLA QUINTANA	0110100000	26700	ESUCC TRAVEL EXPENS	0.00	161.45
09000	13350	03/11/16	1076	PRISCILLA QUINTANA	0130300000	26700	COOP TRAVEL EXPENSE	0.00	161.45
TOTAL CHECK									322.90
09000	13351	03/11/16	1307	COLLEEN LENTZ	0130300000	26700	COOP TRAVEL EXPENSE	0.00	210.02
09000	13352	03/11/16	1176	HELEN BANZHAF	0150570400	26700	NMPDS TRAVEL EXP	0.00	393.29
09000	13352	03/11/16	1176	HELEN BANZHAF	0150570400	23180	NMPDS CONT. SERVICE	0.00	3,333.33
09000	13352	03/11/16	1176	HELEN BANZHAF	0150570400	24100	NMPDS SUPPLIES/PHON	0.00	50.00
TOTAL CHECK									3,776.62
09000	13353	03/11/16	1099	JOHN DUDLEY	0150560000	23180	CRISIS CONTRACT SER	0.00	7,792.78
09000	13354	03/11/16	1079	TECHNICAL EVALULATI	0150570400	23180	NMPDS CONTRACT SERV	0.00	1,500.00
09000	13354	03/11/16	1079	TECHNICAL EVALULATI	0150570400	26700	NMPDS TRAVEL EXP	0.00	253.80
TOTAL CHECK									1,753.80
09000	13355	03/11/16	1080	I-CUBED SOLUTIONS	0150570400	23180	NMPDS CONTRACT SERV	0.00	1,500.00
09000	13355	03/11/16	1080	I-CUBED SOLUTIONS	0150570400	26700	NMPDS TRAVEL EXP	0.00	256.50
TOTAL CHECK									1,756.50

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 4
 ACCTPA21

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13356	03/11/16	1341	KATHY VANDAMME	0150570400	24100	NMPDS SUPPLIES	0.00	14.71
09000	13357	03/11/16	1321	JOHANNA BARNES	0150570400	23180	NMPDS CONTRACT SERV	0.00	1,500.00
09000	13357	03/11/16	1321	JOHANNA BARNES	0150570400	26700	NMPDS TRAVEL EXP	0.00	349.38
TOTAL CHECK									1,849.38
09000	13358	03/11/16	1342	BELL ELEMENTARY	0150570400	23180	NMPDS SUB REIMBURSE	0.00	200.00
09000	13359	03/11/16	1243	CENTRAL CITY PUBLIC	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13359	03/11/16	1243	CENTRAL CITY PUBLIC	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	50.00
TOTAL CHECK									150.00
09000	13360	03/11/16	1325	ELKHORN PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	200.00
09000	13361	03/11/16	1204	FREMONT PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	200.00
09000	13362	03/11/16	1092	KEARNEY PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13363	03/11/16	1093	KIMBALL PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	900.00
09000	13364	03/11/16	1141	MILLARD PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13365	03/11/16	1337	SARGENT PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13366	03/11/16	1327	STUART PUBLIC SCHOO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13366	03/11/16	1327	STUART PUBLIC SCHOO	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	50.00
TOTAL CHECK									150.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0160620000	26800	DEC CONF/MEETING EX	0.00	24.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0160620000	26800	DEC CONF/MEETING EX	0.00	344.70
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0160620000	26700	DEC TRAVEL/PARKING	0.00	4.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0160620000	26700	DEC TRAVEL EXPENSE	0.00	7.48
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0160620000	26700	DEC TRAVEL EXPENSE	0.00	18.19
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0140400000	23180	SRS CONTRACTED SERV	0.00	10.30
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL/PARKIN	0.00	8.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0140400000	24650	SRS SOFTWARE/GITHUB	0.00	25.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0110100000	26800	ESUCC CONF/MEETING	0.00	1,433.92
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXPENS	0.00	81.80
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0110100000	26800	ESUCC NCSA-GRIT	0.00	85.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0110100000	26800	ESUCC CONF/NCSA	0.00	515.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0110100000	26800	ESUCC CONF/NASB	0.00	350.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0130300000	26700	COOP TRAVEL EXPENSE	0.00	60.79
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0130300000	26800	COOP CONF/AEPA	0.00	350.00
09000	EFT00036	03/11/16	1039	UNION BANK & TRUST	0130300000	26800	COOP CONF/AEPA	0.00	106.40
TOTAL CHECK									3,424.58
TOTAL CASH ACCOUNT								0.00	133,579.27
TOTAL FUND								0.00	133,579.27
TOTAL REPORT								0.00	133,579.27

SUNGARD PENTAMATION
DATE: 04/11/2016
TIME: 09:33:31

ESU COORDINATING COUNCIL
Purchase Order STATUS REPORT

PAGE NUMBER: 1
STATMN21
INFO: ORDERED BY NUMBER

SELECTION CRITERIA: enclredgr.yr='16'

PURCHASE OR	ORG UNIT	ACCOUNT	ACCOUNT	VENDOR DATE	NAME DESCRIPTION	SALES TAX USE TAX	ORIGINAL PAYMENTS	CHANGE BALANCE
P1600009-01	0140400000	24650		1343 03/08/16	ZEND TECHNOLOGIES INC. ZEND STUDIO - 12 MONTH SU	0.00 0.00	104.00 0.00	0.00 104.00
P1600009-02	0140400000	24650		1343 03/08/16	ZEND TECHNOLOGIES INC. ZEND SERVER LINUX PROFESS	0.00 0.00	3671.00 0.00	0.00 3671.00
P1600009-03	0140400000	24650		1343 03/08/16	ZEND TECHNOLOGIES INC. ZEND SERVER DEVELOPER EDI	0.00 0.00	420.00 0.00	0.00 420.00
P1600009-04	0140400000	24650		1343 03/08/16	ZEND TECHNOLOGIES INC. ONLINE TRAINING: ZEND FRA	0.00 0.00	746.00 0.00	0.00 746.00
TOTAL REPORT						0.00 0.00	4941.00 0.00	0.00 4941.00

SUNGARD PENTAMATION
 DATE: 04/11/2016
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ESU COORDINATING COUNCIL
 SUMMARY EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
 EXPCOM31

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
TOTAL ESUCC/ADM	311,948.00	141,137.57	170,810.43	45.24	275,228.00	143,132.88	132,095.12	52.01
TOTAL GENERAL	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL COOP	711,017.00	244,017.11	466,999.89	34.32	2,302,876.00	212,427.30	2,090,448.70	9.22
TOTAL SRS	445,876.00	208,650.74	237,225.26	46.80	434,734.00	181,943.20	252,790.80	41.85
TOTAL PROF DEV	2,432,584.00	391,001.14	2,041,582.86	16.07	1,153,220.00	291,955.47	861,264.53	25.32
TOTAL BLENDED	1,365,597.00	306,949.88	1,058,647.12	22.48	1,002,356.00	405,524.55	596,831.45	40.46
TOTAL FLOW THROUGH	2,110,000.00	275,350.50	1,834,649.50	13.05	360,000.00	215,000.00	145,000.00	59.72
TOTAL GENERAL FUND	7,377,022.00	1,567,106.94	5,809,915.06	21.24	5,528,414.00	1,449,983.40	4,078,430.60	26.23
TOTAL REPORT	7,377,022.00	1,567,106.94	5,809,915.06	21.24	5,528,414.00	1,449,983.40	4,078,430.60	26.23

SUNGARD PENTAMATION, INC.
 DATE: 04/11/2016
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ESU COORDINATING COUNCIL
 INVOICE SHORT LISTING

PAGE NUMBER: 1
 MODULE: mrinvlrp

SELECTION CRITERIA: cmropenitem.total_due>0.0

INV DATE	INVOICE NO	CUSTOMER #	CUSTOMER NAME	ORIG INVOICE	INVOICE ADJT	----PAYMENTS	PAYMENT ADJT	-WRITTEN OFF	---TOTAL DUE
10/29/2015	ADMN000006	ESU06	EDUCATIONAL SERVIC	1,641.18	.00	.00	.00	.00	1,641.18
06/02/2015	AEPA000128	HAYS SPRINGS	HAY SPRINGS PUBLIC	141.51	.00	.00	.00	.00	141.51
10/28/2015	CRIS000151	HERSHEY	HERSHEY PUBLIC SCH	500.00	.00	.00	.00	.00	500.00
03/02/2016	CRIS000184	COLUMBUS	COLUMBUS PUBLIC SC	1,600.00	.00	.00	.00	.00	1,600.00
03/02/2016	CRIS000187	ESU16	EDUCATIONAL SERVIC	500.00	.00	.00	.00	.00	500.00
03/02/2016	CRIS000191	GRANDISLAN	GRAND ISLAND PUBLI	100.00	.00	.00	.00	.00	100.00
03/02/2016	CRIS000200	PAPILLAVIS	PAPILLION-LAVISTA	1,000.00	.00	.00	.00	.00	1,000.00
03/02/2016	CRIS000201	RIVERSIDE	RIVERSIDE PUBLIC S	700.00	.00	.00	.00	.00	700.00
03/02/2016	CRIS000204	STANTHONY	ST ANTHONY SCHOOL	100.00	.00	.00	.00	.00	100.00
03/02/2016	CRIS000210	WALLACE	WALLACE PUBLIC SCH	200.00	.00	.00	.00	.00	200.00
03/02/2016	CRIS000213	WAVERLY	WAVERLY SCHOOL DIS	1,300.00	.00	.00	.00	.00	1,300.00
10/22/2015	DEC0000040	UWW	UNIVERSITY OF WISC	7,500.00	.00	.00	.00	.00	7,500.00
10/26/2015	IMAT0000076	ESU06	EDUCATIONAL SERVIC	5,400.00	.00	.00	.00	.00	5,400.00
08/21/2015	LMS0000085	PIERCE	PIERCE PUBLIC SCHO	117.50	.00	.00	.00	.00	117.50
10/02/2015	LMS0000091	CANVAS	CANVAS	1,953.24	.00	.00	.00	.00	1,953.24
10/26/2015	NWEA0000072	NDE	NEBRASKA DEPT OF E	60.00	.00	-20.00	.00	.00	40.00
05/20/2015	PDO0000212	NDE	NEBRASKA DEPT OF E	980.00	.00	-400.00	.00	.00	580.00
02/29/2016	PDO0000287	ESU03	EDUCATIONAL SERVIC	880.00	.00	.00	.00	.00	880.00
02/29/2016	PDO0000298	ESU16	EDUCATIONAL SERVIC	400.00	.00	-300.00	.00	.00	100.00
02/29/2016	PDO0000300	ESU18	EDUCATIONAL SERVIC	80.00	.00	.00	.00	.00	80.00
02/29/2016	PDO0000302	NDE	NEBRASKA DEPT OF E	460.00	.00	-280.00	.00	.00	180.00
02/29/2016	PDO0000304	ESU03	EDUCATIONAL SERVIC	40.00	.00	.00	.00	.00	40.00
02/29/2016	PDO0000316	ESU18	EDUCATIONAL SERVIC	80.00	.00	.00	.00	.00	80.00
02/29/2016	PDO0000318	NDE	NEBRASKA DEPT OF E	40.00	.00	.00	.00	.00	40.00
02/29/2016	PDO0000319	OCIO	OCIO	20.00	.00	.00	.00	.00	20.00
03/01/2016	PDO0000322	ESU03	EDUCATIONAL SERVIC	60.00	.00	.00	.00	.00	60.00
03/01/2016	PDO0000332	ESU18	EDUCATIONAL SERVIC	40.00	.00	.00	.00	.00	40.00
03/01/2016	PDO0000333	NDE	NEBRASKA DEPT OF E	60.00	.00	.00	.00	.00	60.00
03/01/2016	PDO0000334	OCIO	OCIO	20.00	.00	.00	.00	.00	20.00
03/01/2016	PDO0000338	MIDLANDU	MIDLAND UNIVERSTIY	100.00	.00	.00	.00	.00	100.00
03/01/2016	PDO0000340	ESU03	EDUCATIONAL SERVIC	540.00	-20.00	.00	.00	.00	520.00
03/01/2016	PDO0000341	BELLEVUE	BELLEVUE PUBLIC SC	100.00	.00	.00	.00	.00	100.00
03/01/2016	PDO0000359	NDE	NEBRASKA DEPT OF E	240.00	.00	-100.00	.00	.00	140.00
03/01/2016	PDO0000362	ESU03	EDUCATIONAL SERVIC	160.00	.00	.00	.00	.00	160.00
03/01/2016	PDO0000374	ESU18	EDUCATIONAL SERVIC	20.00	.00	.00	.00	.00	20.00
03/01/2016	PDO0000376	NDE	NEBRASKA DEPT OF E	20.00	.00	.00	.00	.00	20.00
03/08/2016	PDO0000377	ESU16	EDUCATIONAL SERVIC	40.00	.00	.00	.00	.00	40.00
03/18/2016	PDO0000378	BENNINGTON	BENNINGTON PUBLIC	20.00	.00	.00	.00	.00	20.00
TOTAL REPORT: 38				27,213.43	-20.00	-1,100.00	.00	.00	26,093.43

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ESU COORDINATING COUNCIL
 SUMMARY REVENUE COMPARISON REPORT

PAGE NUMBER: 1
 REVCOM31

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%
TOTAL ESUCC/ADM	311,948.00	303,387.50	8,560.50	97.26	275,228.00	277,366.66	-2,138.66	100.78
TOTAL COOP	700,008.00	198,154.88	501,853.12	28.31	2,153,390.00	456,246.06	1,697,143.94	21.19
TOTAL SRS	431,237.00	104,606.25	326,630.75	24.26	392,723.00	97,191.54	295,531.46	24.75
TOTAL PROF DEV	2,432,584.00	490,009.48	1,942,574.52	20.14	1,135,457.00	604,232.30	531,224.70	53.21
TOTAL BLENDED	1,515,597.00	514,577.31	1,001,019.69	33.95	902,470.00	553,414.27	349,055.73	61.32
TOTAL FLOW THROUGH	1,860,000.00	168,000.00	1,692,000.00	9.03	360,000.00	.00	360,000.00	.00
TOTAL MISC CASH BROUGHT FW	125,648.00	.00	125,648.00	.00	309,146.00	.00	309,146.00	.00
TOTAL GENERAL FUND	7,377,022.00	1,778,735.42	5,598,286.58	24.11	5,528,414.00	1,988,450.83	3,539,963.17	35.97
TOTAL REPORT	7,377,022.00	1,778,735.42	5,598,286.58	24.11	5,528,414.00	1,988,450.83	3,539,963.17	35.97

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1
AUDIT31

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND
ORG UNIT - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11410	INTEREST						
7 /16	04/30/16	19	BANKREC			92.84	RECONCILIATION INTEREST
TOTAL	INTEREST				.00	92.84	.00
TOTAL	GENERAL ESUCC/ADM				.00	92.84	.00

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
REVENUE TRANSACTION ANALYSIS

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AUDIT31

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND
ORG UNIT - 0130334000 - COOP AEPA/SPEC BUY GEN

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
12400	ADMIN FEES						
7 /16	03/31/16	24				1,804.85	.00 COOP WTI/TREMCO ADMIN FEE
TOTAL	ADMIN FEES				.00	1,804.85	.00
TOTAL	COOP AEPA/SPEC BUY GEN				.00	1,804.85	.00

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ESU COORDINATING COUNCIL
REVENUE TRANSACTION ANALYSIS

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AUDIT31

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND
ORG UNIT - 0130334200 - COOP AEPA/SPEC BUY ESU

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED REVENUE				
7 /16	03/18/16	19	75			100.00	RECEIVABLE-RC- 031816PQ
TOTAL			INVOICED REVENUE		.00	100.00	.00
TOTAL			COOP AEPA/SPEC BUY ESU		.00	100.00	.00

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 5
 AUDIT31

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND
 ORG UNIT - 0150500200 - PROF DEV PD ESU

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED	REVENUE				
	7 /16	03/08/16	19	68			520.00	RECEIVABLE-RC- 030816PQ
	7 /16	03/14/16	19	69			180.00	RECEIVABLE-RC- 031016PQ
	7 /16	03/14/16	19	70			1,000.00	RECEIVABLE-RC- 031116PQ
	7 /16	03/17/16	19	72			380.00	RECEIVABLE-RC- 031116PQ
	7 /16	03/17/16	19	73			1,360.00	RECEIVABLE-RC- 031616PQ
	7 /16	03/18/16	19	74			480.00	RECEIVABLE-RC- 031716PQ
	7 /16	03/18/16	19	75			680.00	RECEIVABLE-RC- 031816PQ
	7 /16	03/22/16	19	76			740.00	RECEIVABLE-RC- 032116PQ
	7 /16	03/23/16	19	77			700.00	RECEIVABLE-RC- 032216PQ
	7 /16	03/31/16	19	80			100.00	RECEIVABLE-RC- 033016PQ
	7 /16	03/31/16	19	79			4,740.00	RECEIVABLE-RC- 032916PQ
	7 /16	03/31/16	19	78			20.00	RECEIVABLE-RC- 032816PQ
TOTAL			INVOICED	REVENUE		.00	10,900.00	.00
TOTAL			PROF DEV PD ESU			.00	10,900.00	.00

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ESU COORDINATING COUNCIL
 REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 6
 AUDIT31

SELECTION CRITERIA: transact.yr='16' and transact.period='7'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND
 ORG UNIT - 0150560200 - PROF DEV CRISIS ESU

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED	REVENUE				
7 /16	03/14/16	19		70			200.00	RECEIVABLE-RC- 031116PQ
7 /16	03/14/16	19		71			400.00	RECEIVABLE-RC- 031416PQ
7 /16	03/14/16	19		69			600.00	RECEIVABLE-RC- 031016PQ
7 /16	03/17/16	19		72			100.00	RECEIVABLE-RC- 031116PQ
7 /16	03/17/16	19		73			1,800.00	RECEIVABLE-RC- 031616PQ
7 /16	03/18/16	19		74			3,500.00	RECEIVABLE-RC- 031716PQ
7 /16	03/18/16	19		75			3,900.00	RECEIVABLE-RC- 031816PQ
7 /16	03/22/16	19		76			1,100.00	RECEIVABLE-RC- 032116PQ
7 /16	03/31/16	19		79			1,600.00	RECEIVABLE-RC- 032916PQ
TOTAL			INVOICED	REVENUE		.00	13,200.00	.00
TOTAL			PROF DEV	CRISIS ESU		.00	13,200.00	.00

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ESU COORDINATING COUNCIL
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 7
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SELECTION CRITERIA: transact.yr='16' and transact.period='7'
ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND
ORG UNIT - 0160640200 - BLENDED LMS ESU

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
11990			INVOICED	REVENUE					
	7 /16	03/17/16	19	73			3,000.00		RECEIVABLE-RC- 031616PQ
	7 /16	03/18/16	19	74			3,000.00		RECEIVABLE-RC- 031716PQ
	7 /16	03/22/16	19	76			1,410.00		RECEIVABLE-RC- 032116PQ
TOTAL			INVOICED	REVENUE		.00	7,410.00	.00	
TOTAL			BLENDED	LMS ESU		.00	7,410.00	.00	
TOTAL			GENERAL	FUND		.00	36,138.96	.00	
TOTAL			REPORT			.00	36,138.96	.00	

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1
 ACCTPA21

SELECTION CRITERIA: transact.yr='16' and transact.period='8'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13367	04/15/16	1064	ESU 17	0110100000	21100	ESUCC SALARIES	0.00	9,886.57
09000	13367	04/15/16	1064	ESU 17	0110100000	22100	ESUCC SS/MEDICARE	0.00	713.54
09000	13367	04/15/16	1064	ESU 17	0110100000	22200	ESUCC RETIREMENT	0.00	976.58
09000	13367	04/15/16	1064	ESU 17	0110100000	22400	ESUCC WORK COMP	0.00	59.32
09000	13367	04/15/16	1064	ESU 17	0110100000	22305	ESUCC WAGE WORKS	0.00	0.35
09000	13367	04/15/16	1064	ESU 17	0110100000	23160	ESUCC FISCAL AGENT	0.00	206.00
09000	13367	04/15/16	1064	ESU 17	0130300000	21100	COOP SALARIES	0.00	20,158.15
09000	13367	04/15/16	1064	ESU 17	0130300000	22100	COOP SS/MEDICARE	0.00	1,273.65
09000	13367	04/15/16	1064	ESU 17	0130300000	22200	COOP RETIREMENT	0.00	1,991.18
09000	13367	04/15/16	1064	ESU 17	0130300000	22400	COOP WORK COMP	0.00	121.03
09000	13367	04/15/16	1064	ESU 17	0130300000	22305	COOP WAGE WORKS	0.00	0.53
09000	13367	04/15/16	1064	ESU 17	0130300000	23270	COOP RENT AINSWORTH	0.00	1,104.00
09000	13367	04/15/16	1064	ESU 17	0130300000	23820	COOP PHONE AINSWORTH	0.00	84.00
09000	13367	04/15/16	1064	ESU 17	0130300000	23525	COOP PRINTING/COPIE	0.00	30.83
09000	13367	04/15/16	1064	ESU 17	0130300000	23280	COOP BOND/INSUR	0.00	32.00
09000	13367	04/15/16	1064	ESU 17	0160620000	21100	DEC SALARIES	0.00	8,525.60
09000	13367	04/15/16	1064	ESU 17	0160620000	22100	DEC SS/MEDICARE	0.00	636.31
09000	13367	04/15/16	1064	ESU 17	0160620000	22200	DEC RETIREMENT	0.00	842.14
09000	13367	04/15/16	1064	ESU 17	0160620000	22400	DEC WORK COMP	0.00	51.34
09000	13367	04/15/16	1064	ESU 17	0160620000	22305	DEC WAGE WORKS	0.00	3.50
09000	13367	04/15/16	1064	ESU 17	0160600000	21100	IMAT SALARIES	0.00	7,242.20
09000	13367	04/15/16	1064	ESU 17	0160600000	22100	IMAT SS/MEDICARE	0.00	541.38
09000	13367	04/15/16	1064	ESU 17	0160600000	22200	IMAT RETIREMENT	0.00	715.37
09000	13367	04/15/16	1064	ESU 17	0160600000	22400	IMAT WORK COMP	0.00	43.59
09000	13367	04/15/16	1064	ESU 17	0160600000	22305	IMAT WAGE WORKS	0.00	2.10
09000	13367	04/15/16	1064	ESU 17	0140400000	21100	SRS SALARIES	0.00	24,506.70
09000	13367	04/15/16	1064	ESU 17	0140400000	22100	SRS SS/MEDICARE	0.00	1,689.69
09000	13367	04/15/16	1064	ESU 17	0140400000	22200	SRS RETIREMENT	0.00	2,420.72
09000	13367	04/15/16	1064	ESU 17	0140400000	22400	SRS WORK COMP	0.00	147.09
09000	13367	04/15/16	1064	ESU 17	0140400000	22305	SRS WAGE WORKS	0.00	0.53
09000	13367	04/15/16	1064	ESU 17	0150500000	21100	PD SALARIES	0.00	2,023.37
09000	13367	04/15/16	1064	ESU 17	0150500000	22100	PD SS/MEDICARE	0.00	145.74
09000	13367	04/15/16	1064	ESU 17	0150500000	22200	PD RETIREMENT	0.00	199.86
09000	13367	04/15/16	1064	ESU 17	0150500000	22400	PD WORK COMP	0.00	12.14
09000	13367	04/15/16	1064	ESU 17	0150570400	21100	NMPDS SALARIES	0.00	1,596.23
09000	13367	04/15/16	1064	ESU 17	0150570400	22100	NMPDS SS/MEDICARE	0.00	108.54
09000	13367	04/15/16	1064	ESU 17	0150570400	22200	NMPDS RETIREMENT	0.00	157.67
09000	13367	04/15/16	1064	ESU 17	0150570400	22400	NMPDS WORK COMP	0.00	9.58
TOTAL CHECK									88,259.12
09000	13368	04/15/16	1041	NASB	0110100000	26300	ESUCC MEMBER DUES	0.00	400.00
09000	13368	04/15/16	1041	NASB	0140400000	23270	SRS RENT LINCOLN	0.00	825.00
TOTAL CHECK									1,225.00
09000	13369	04/15/16	1247	KSB SCHOOL LAW	0110100000	23170	ESUCC LEGAL SERVICE	0.00	2,803.60
09000	13369	04/15/16	1247	KSB SCHOOL LAW	0130300000	23170	COOP LEGAL SERVICE	0.00	2,803.60
09000	13369	04/15/16	1247	KSB SCHOOL LAW	0140400000	23170	SRS LEGAL SERVICE	0.00	391.20
09000	13369	04/15/16	1247	KSB SCHOOL LAW	0160600000	23170	IMAT LEGAL SERVICE	0.00	173.87
09000	13369	04/15/16	1247	KSB SCHOOL LAW	0160620000	23170	DEC LEGAL SERVICE	0.00	173.87
09000	13369	04/15/16	1247	KSB SCHOOL LAW	0160641000	23170	LMS LEGAL SERVICE	0.00	173.86
TOTAL CHECK									6,520.00

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ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 2
 ACCTPA21

SELECTION CRITERIA: transact.yr='16' and transact.period='8'
 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13370	04/15/16	1044	TIME WARNER CABLE	0140400000	23820	SRS PHONE LINCOLN	0.00	62.24
09000	13370	04/15/16	1044	TIME WARNER CABLE	0140400000	23830	SRS INTERNET LINCOL	0.00	153.29
TOTAL CHECK									215.53
09000	13371	04/15/16	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS CONF/MEETING	0.00	239.26
09000	13371	04/15/16	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS CONF/MEETING	0.00	169.33
09000	13371	04/15/16	1066	CHARTWELLS DINING S	0150500200	26800	PD CONF/MEETING	0.00	13.78
09000	13371	04/15/16	1066	CHARTWELLS DINING S	0150500200	26800	PD CONF/MEETING	0.00	6.89
TOTAL CHECK									429.26
09000	13372	04/15/16	1051	HARVILL ENTERPRISES	0140400000	23180	SRS CONTRACTED SERV	0.00	800.00
09000	13372	04/15/16	1051	HARVILL ENTERPRISES	0140400000	23180	SRS CONTRACTED SERV	0.00	800.00
TOTAL CHECK									1,600.00
09000	13373	04/15/16	1054	RMC RESEARCH CORPOR	0150570400	23180	NMPDS CONTRACTED SE	0.00	9,480.00
09000	13374	04/15/16	1057	ESU 3	0110100000	23270	ESUCC RENT OMAHA	0.00	477.60
09000	13374	04/15/16	1057	ESU 3	0130300000	23270	COOP RENT OMAHA	0.00	90.65
09000	13374	04/15/16	1057	ESU 3	0140400000	23270	SRS RENT OMAHA	0.00	54.70
09000	13374	04/15/16	1057	ESU 3	0160600000	23270	IMAT RENT OMAHA	0.00	86.34
09000	13374	04/15/16	1057	ESU 3	0160620000	23270	DEC RENT OMAHA	0.00	200.27
09000	13374	04/15/16	1057	ESU 3	0160641000	23270	LMS RENT OMAHA	0.00	156.07
09000	13374	04/15/16	1057	ESU 3	0110100000	23820	ESUCC PHONE OMAHA	0.00	50.02
09000	13374	04/15/16	1057	ESU 3	0160641000	23820	LMS PHONE OMAHA	0.00	50.02
09000	13374	04/15/16	1057	ESU 3	0110100000	23810	ESUCC POSTAGE OMAHA	0.00	61.98
09000	13374	04/15/16	1057	ESU 3	0150560000	23190	CRISIS PRO DEV MATE	0.00	20.42
09000	13374	04/15/16	1057	ESU 3	0160641000	23830	LMS INTERNET OMAHA	0.00	200.00
09000	13374	04/15/16	1057	ESU 3	0150570400	26800	NMPDS CONF/MEETING	0.00	261.00
09000	13374	04/15/16	1057	ESU 3	0150500200	26800	PD CONF/MEETING	0.00	72.50
09000	13374	04/15/16	1057	ESU 3	0150570400	26800	NMPDS CONF/MEETING	0.00	279.00
09000	13374	04/15/16	1057	ESU 3	0150500200	26800	PD CONF/MEETING	0.00	62.00
09000	13374	04/15/16	1057	ESU 3	0110100000	23270	ESUCC RENT OMAHA	0.00	477.60
09000	13374	04/15/16	1057	ESU 3	0130300000	23270	COOP RENT OMAHA	0.00	90.65
09000	13374	04/15/16	1057	ESU 3	0140400000	23270	SRS RENT OMAHA	0.00	54.70
09000	13374	04/15/16	1057	ESU 3	0160600000	23270	IMAT RENT OMAHA	0.00	86.34
09000	13374	04/15/16	1057	ESU 3	0160620000	23270	DEC RENT OMAHA	0.00	200.27
09000	13374	04/15/16	1057	ESU 3	0160641000	23270	LMS RENT OMAHA	0.00	156.07
09000	13374	04/15/16	1057	ESU 3	0110100000	23820	ESUCC PHONE OMAHA	0.00	50.02
09000	13374	04/15/16	1057	ESU 3	0160641000	23820	LMS PHONE OMAHA	0.00	50.02
09000	13374	04/15/16	1057	ESU 3	0110100000	23810	ESUCC POSTAGE OMAHA	0.00	23.79
09000	13374	04/15/16	1057	ESU 3	0160641000	23830	LMS INTERENT OMAHA	0.00	200.00
09000	13374	04/15/16	1057	ESU 3	0150520200	26800	PD SDA CONF/MEETING	0.00	637.00
09000	13374	04/15/16	1057	ESU 3	0150520200	26800	PD SDA CONF/MEETING	0.00	266.00
TOTAL CHECK									4,415.03
09000	13375	04/15/16	1151	ESU 7	0160620000	21100	DEC SALARIES	0.00	29,302.42
09000	13375	04/15/16	1151	ESU 7	0160620000	22100	DEC SS/MEDICARE	0.00	1,879.79
09000	13375	04/15/16	1151	ESU 7	0160620000	22200	DEC RETIREMENT	0.00	2,894.43
09000	13375	04/15/16	1151	ESU 7	0160600000	22300	DEC HEALTH INSURANC	0.00	1,149.12
09000	13375	04/15/16	1151	ESU 7	0160620000	22600	DEC LIFE INSURANCE	0.00	7.70
TOTAL CHECK									35,233.46

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 ACCOUNTING PERIOD: 7/16

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13376	04/15/16	1067	ESU 10	0150570400	26800	NMPDS CONF/MEETING	0.00	315.86
09000	13377	04/15/16	1108	ESU 11	0130300000	23270	COOP RENT HOLDREGE	0.00	64.00
09000	13377	04/15/16	1108	ESU 11	0130300000	23270	COOP RENT HOLDREGE	0.00	64.00
TOTAL CHECK									128.00
09000	13378	04/15/16	1068	ESU 13	0150570400	26800	NMPDS CONF/MEETING	0.00	143.00
09000	13379	04/15/16	1198	COMFORT INN	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	249.00
09000	13379	04/15/16	1198	COMFORT INN	0150500200	26700	PD TRAVEL/LODGING	0.00	99.95
09000	13379	04/15/16	1198	COMFORT INN	0110100000	26700	ESUCC TRAVEL/LODGIN	0.00	99.95
09000	13379	04/15/16	1198	COMFORT INN	0130300000	26700	COOP TRAVEL/LODGING	0.00	99.95
09000	13379	04/15/16	1198	COMFORT INN	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	83.00
09000	13379	04/15/16	1198	COMFORT INN	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	83.00
09000	13379	04/15/16	1198	COMFORT INN	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	83.00
TOTAL CHECK									797.85
09000	13380	04/15/16	1072	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	166.00
09000	13380	04/15/16	1072	HOLIDAY INN EXPRESS	0150570400	26700	PD TRAVEL/LODGI	0.00	356.00
09000	13380	04/15/16	1072	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	89.00
09000	13380	04/15/16	1072	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	83.00
TOTAL CHECK									694.00
09000	13381	04/15/16	1344	HOLIDAY INN KEARNEY	0150555300	23190	PEP CONFERENCE	0.00	8,660.08
09000	13382	04/15/16	1085	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	89.00
09000	13382	04/15/16	1085	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	89.00
09000	13382	04/15/16	1085	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	89.00
TOTAL CHECK									267.00
09000	13383	04/15/16	1084	HOLIDAY INN EXPRESS	0150560000	23190	CRISIS TRAINING	0.00	1,178.96
09000	13384	04/15/16	1073	RODEWAY INN	0130300000	26700	COOP TRAVEL/LODGING	0.00	72.99
09000	13385	04/15/16	1256	FAIRFIELD INN & SUI	0150555300	23190	PEP CONF ROOM	0.00	7,298.00
09000	13386	04/15/16	1345	LA QUINTA INN & SUI	0150555300	26700	PEP CONF ROOM/LODGI	0.00	2,492.00
09000	13387	04/15/16	1061	DEB HERICKS	0110100000	26700	ESUCC TRAVEL EXPENS	0.00	278.40
09000	13387	04/15/16	1061	DEB HERICKS	0150620000	26800	PD NROC CONF	0.00	233.36
09000	13387	04/15/16	1061	DEB HERICKS	0110100000	26700	PD UNICO MEETING	0.00	55.84
TOTAL CHECK									567.60
09000	13388	04/15/16	1314	BETH KABES	0160620000	26700	DEC TRAVEL EXPENSE	0.00	602.64
09000	13388	04/15/16	1314	BETH KABES	0160620000	23820	DEC PHONE EXPENSE	0.00	100.00
09000	13388	04/15/16	1314	BETH KABES	0160620000	26700	DEC TRAVEL EXPENSE	0.00	83.16
09000	13388	04/15/16	1314	BETH KABES	0160620000	26700	DEC TRAVEL EXPENSE	0.00	17.28
TOTAL CHECK									803.08
09000	13389	04/15/16	1087	RHONDA EIS	0160600000	26700	IMAT TRAVEL EXP NDL	0.00	203.04
09000	13390	04/15/16	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL EXP, AI	0.00	187.92

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FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13390	04/15/16	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL EXP SIS	0.00	185.76
09000	13390	04/15/16	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL EXP ADC	0.00	144.18
TOTAL CHECK									517.86
09000	13391	04/15/16	1076	PRISCILLA QUINTANA	0110100000	26700	ESUCC TRAVEL EXPENS	0.00	121.67
09000	13391	04/15/16	1076	PRISCILLA QUINTANA	0130300000	26700	COOP TRAVEL EXPENSE	0.00	121.67
TOTAL CHECK									243.34
09000	13392	04/15/16	1176	HELEN BANZHAF	0150570400	23180	NMPDS CONTRACTED SE	0.00	3,333.33
09000	13392	04/15/16	1176	HELEN BANZHAF	0150570400	26700	NMPDS TRAVEL EXPENS	0.00	667.94
09000	13392	04/15/16	1176	HELEN BANZHAF	0150570400	24100	NMPDS SUPPLIES/PHON	0.00	50.00
TOTAL CHECK									4,051.27
09000	13393	04/15/16	1080	I-CUBED SOLUTIONS	0150570400	23180	NMPDS CONTRACTED SE	0.00	1,500.00
09000	13393	04/15/16	1080	I-CUBED SOLUTIONS	0150570400	26700	NMPDS TRAVEL EXPENS	0.00	256.50
TOTAL CHECK									1,756.50
09000	13394	04/15/16	1079	TECHNICAL EVALULATI	0150570400	23180	NMPDS CONTRACTED SE	0.00	1,500.00
09000	13394	04/15/16	1079	TECHNICAL EVALULATI	0150570400	26700	NMPDS TRAVEL EXPENS	0.00	10.80
TOTAL CHECK									1,510.80
09000	13395	04/15/16	1320	TAMARA WORNER	0150570400	23180	NMPDS CONTRACTED SE	0.00	3,000.00
09000	13395	04/15/16	1320	TAMARA WORNER	0150570400	26700	NMPDS TRAVEL EXPENS	0.00	679.86
TOTAL CHECK									3,679.86
09000	13396	04/15/16	1321	JOHANNA BARNES	0150570400	23180	NMPDS CONTRACTED SE	0.00	1,500.00
09000	13396	04/15/16	1321	JOHANNA BARNES	0150570400	26700	NMPDS TRAVEL EXPENS	0.00	349.38
TOTAL CHECK									1,849.38
09000	13397	04/15/16	1243	CENTRAL CITY PUBLIC	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13397	04/15/16	1243	CENTRAL CITY PUBLIC	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	50.00
TOTAL CHECK									150.00
09000	13398	04/15/16	1325	ELKHORN PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	300.00
09000	13399	04/15/16	1260	EUSTIS-FARNAM PUBLI	0150570400	23180	NMPDS SUB REIMBURSE	0.00	500.00
09000	13400	04/15/16	1204	FREMONT PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	200.00
09000	13401	04/15/16	1334	GRETNA PUBLIC SCHOO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	1,200.00
09000	13402	04/15/16	1092	KEARNEY PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13403	04/15/16	1346	KEYA PAHA COUNTY SC	0150570400	23180	NMPDS SUB REIMBURSE	0.00	200.00
09000	13404	04/15/16	1141	MILLARD PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13405	04/15/16	1144	NORTH BEND CENTRAL	0150570400	23180	NMPDS SUB REIMBURSE	0.00	1,500.00
09000	13406	04/15/16	1245	POTTER-DIX PUBLIC S	0150570400	23180	NMPDS SUB REIMBURSE	0.00	500.00
09000	13407	04/15/16	1337	SARGENT PUBLIC SCHO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00

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SELECTION CRITERIA: transact.yr='16' and transact.period='8'
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FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13408	04/15/16	1347	SCOTTSBLUFF HIGH SC	0150570400	23180	NMPDS SUB REIMBURSE	0.00	400.00
09000	13409	04/15/16	1276	SEWARD PUBLIC SCHOO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	200.00
09000	13409	04/15/16	1276	SEWARD PUBLIC SCHOO	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	100.00
TOTAL CHECK									300.00
09000	13410	04/15/16	1348	G. STANLEY HALL ELE	0150570400	23180	NMPDS SUB REIMBURSE	0.00	500.00
09000	13411	04/15/16	1327	STUART PUBLIC SCHOO	0150570400	23180	NMPDS SUB REIMBURSE	0.00	100.00
09000	13411	04/15/16	1327	STUART PUBLIC SCHOO	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	50.00
TOTAL CHECK									150.00
09000	13412	04/15/16	1139	SUMNER-EDDYVILLE-MI	0150570400	23180	NMPDS SUB REIMBURSE	0.00	500.00
09000	13413	04/15/16	1277	THAYER CENTRAL COMM	0150570400	23180	NMPDS SUB REIMBURSE	0.00	500.00
09000	13414	04/15/16	1142	WEST BOYD PUBLIC SC	0150570400	23180	NMPDS SUB REIMBURSE	0.00	400.00
09000	13414	04/15/16	1142	WEST BOYD PUBLIC SC	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	200.00
TOTAL CHECK									600.00
09000	13415	04/15/16	1328	WEST HOLT PUBLIC SC	0150570400	23180	NMPDS SUB REIMBURSE	0.00	285.00
09000	13415	04/15/16	1328	WEST HOLT PUBLIC SC	0150570400	26700	NMPDS TRAVEL STIPEN	0.00	150.00
TOTAL CHECK									435.00
09000	13416	04/15/16	1064	ESU 17	0150570400	26700	NMPDS TRAVEL, PIER	0.00	150.00
09000	13417	04/15/16	1312	INSTRUCTURE INC	0160641000	24650	LMS CANVAS, CROSS C	0.00	171.00
09000	13418	04/15/16	1062	STAPLES ADVANTAGE	0130300000	24100	COOP OFFICE SUPPLIE	0.00	156.19
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL/PARKIN	0.00	31.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXPENS	0.00	59.10
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0150620000	26800	PD CONF/MEETING EXP	0.00	51.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0150620000	26800	PD CONF/MONTEREY	0.00	375.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0150620000	26800	PD CONF/MEETINGS	0.00	605.20
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0140400000	24650	SRS SOFTWARE/GITHUB	0.00	25.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0160620000	24100	DEC SUPPLIES/ASCD	0.00	25.45
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0150620000	26800	PD CONFERENCE	0.00	589.68
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0140400000	25600	SRS HARDWARE/DRIVES	0.00	79.95
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0130300000	26800	COOP NASBO CONF	0.00	135.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0110100000	26700	ESUCC PD DINNER, NC	0.00	25.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0150500000	26700	PD NCSA PD DINNER	0.00	25.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0160600000	26700	IMAT PD DINNER, NCS	0.00	25.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0160620000	26700	DEC PD DINNER, NCSA	0.00	50.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0160620000	26700	DEC TRAVEL/PARKING	0.00	7.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0140400000	23180	SRS CONTRACTED SERV	0.00	10.30
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0130300000	26700	COOP TRAVEL/PARKING	0.00	4.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0130300000	23810	COOP POSTAGE/STAMPS	0.00	49.00
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0130300000	26700	COOP TRAVEL EXPENSE	0.00	37.78
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0130300000	26800	COOP CONF EXPENSE	0.00	433.20
09000	EFT00037	04/15/16	1039	UNION BANK & TRUST	0130300000	24100	COOP SUPPLIES	0.00	189.00

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FUND - 01 - GENERAL FUND

CASH ACCT CHECK NO	ISSUE DT	VENDOR NAME	ORG UNIT	ACCNT	-----DESCRIPTION-----	SALES TAX	AMOUNT
TOTAL CHECK						0.00	2,831.66
TOTAL CASH ACCOUNT						0.00	196,151.72
TOTAL FUND						0.00	196,151.72
TOTAL REPORT						0.00	196,151.72

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 1
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0110100000 - GENERAL ESUCC/ADM							
21000	SALARIES	.00	.00	.00	.00	.00	.00
21100	REGULAR SALARIES	118,656.00	9,886.57	.00	59,361.38	59,294.62	50.03
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	8,570.00	713.54	.00	3,154.02	5,415.98	36.80
22200	RETIREMENT	11,721.00	976.58	.00	5,861.23	5,859.77	50.01
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.35	.00	2.10	-2.10	.00
22400	WORK COMP	712.00	59.32	.00	355.92	356.08	49.99
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23000	PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
23140	LOBBYIST FEES	30,200.00	.00	.00	27,900.00	2,300.00	92.38
23150	ACCOUNTING/AUDIT	13,330.00	.00	.00	.00	13,330.00	.00
23160	FISCAL MANAGEMENT FEE	2,500.00	206.00	.00	1,236.00	1,264.00	49.44
23170	LEGAL SERVICES	25,216.00	1,395.35	.00	7,536.54	17,679.46	29.89
23180	CONTRACTED SERVICES	3,000.00	.00	.00	1,500.00	1,500.00	50.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	112.59	-112.59	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	5,405.00	.00	.00	2,865.60	2,539.40	53.02
23280	INSURANCE/BONDS	8,496.00	.00	.00	1,912.00	6,584.00	22.50
23500	ADVERTISING	1,500.00	.00	.00	790.50	709.50	52.70
23525	PRINTING	2,000.00	160.29	.00	789.80	1,210.20	39.49
23810	POSTAGE	750.00	3.13	.00	199.18	550.82	26.56
23820	PHONE	600.00	.00	.00	298.12	301.88	49.69
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	400.00	.00	.00	139.75	260.25	34.94
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25000	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	1,000.00	.00	.00	364.24	635.76	36.42
26000	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	15,330.00	145.00	.00	14,315.00	1,015.00	93.38
26700	TRAVEL EXPENSES/MILEAGE	25,743.00	448.18	.00	10,342.06	15,400.94	40.17
26800	CONFERENCE/CONVENTION/MTG	7,500.00	2,755.77	.00	2,101.54	5,398.46	28.02
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
27000	TRANSFERS	28,569.00	.00	.00	.00	28,569.00	.00
TOTAL	GENERAL ESUCC/ADM	311,948.00	16,750.08	.00	141,137.57	170,810.43	45.24

ORG UNIT - 0120100000 - GENERAL ADM GENERAL

21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
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SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 2
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	.00	.00	.00	.00	.00	.00
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.00	.00	.00	.00	.00
23820	PHONE	.00	.00	.00	.00	.00	.00
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	GENERAL ADM GENERAL	.00	.00	.00	.00	.00	.00

ORG UNIT - 0130300000 - COOP COOP GENERAL

21100	REGULAR SALARIES	241,951.00	20,158.11	.00	121,011.73	120,939.27	50.01
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	15,347.00	1,273.65	.00	7,145.16	8,201.84	46.56
22200	RETIREMENT	23,899.00	1,991.18	.00	11,949.78	11,949.22	50.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.53	.00	3.17	-3.17	.00
22400	WORK COMP	1,452.00	121.03	.00	726.18	725.82	50.01
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	13,330.00	.00	.00	.00	13,330.00	.00
23160	FISCAL MANAGEMENT FEE	.00	.00	.00	.00	.00	.00
23170	LEGAL SERVICES	53,650.00	1,395.35	.00	7,536.51	46,113.49	14.05
23180	CONTRACTED SERVICES	5,000.00	.00	.00	.00	5,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	17,346.00	1,104.00	.00	7,917.89	9,428.11	45.65
23280	INSURANCE/BONDS	384.00	32.00	.00	192.00	192.00	50.00
23500	ADVERTISING	2,500.00	.00	.00	1,613.00	887.00	64.52

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ESU COORDINATING COUNCIL
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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23525	PRINTING	500.00	18.27	.00	205.29	294.71	41.06
23810	POSTAGE	3,000.00	151.15	.00	542.93	2,457.07	18.10
23820	PHONE	1,368.00	84.00	.00	504.00	864.00	36.84
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	3,000.00	.00	.00	496.57	2,503.43	16.55
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	300,000.00	.00	.00	69,500.00	230,500.00	23.17
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	1,000.00	.00	.00	-174.51	1,174.51	-17.45
26300	DUES/FEES	4,190.00	3,013.99	.00	3,013.99	1,176.01	71.93
26600	REPAYMENT MEMBER EQUITY	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	15,000.00	855.23	.00	8,298.14	6,701.86	55.32
26800	CONFERENCE/CONVENTION/MTG	8,100.00	456.40	.00	3,535.28	4,564.72	43.65
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	COOP COOP GENERAL	711,017.00	30,654.89	.00	244,017.11	466,999.89	34.32

ORG UNIT - 0140400000 - SRS SRS GENERAL

21100	REGULAR SALARIES	294,144.00	24,506.67	.00	147,103.04	147,040.96	50.01
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	20,354.00	1,689.69	.00	10,067.42	10,286.58	49.46
22200	RETIREMENT	29,055.00	2,420.72	.00	14,527.02	14,527.98	50.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.53	.00	3.17	-3.17	.00
22400	WORK COMP	1,765.00	147.09	.00	882.54	882.46	50.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	1,860.00	.00	.00	.00	1,860.00	.00
23170	LEGAL SERVICES	3,300.00	194.70	.00	1,051.61	2,248.39	31.87
23180	CONTRACTED SERVICES	60,350.00	985.30	.00	24,488.65	35,861.35	40.58
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	9,942.00	825.00	.00	5,903.20	4,038.80	59.38
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	200.00	.00	.00	184.59	15.41	92.30
23810	POSTAGE	100.00	1.94	.00	14.08	85.92	14.08
23820	PHONE	1,549.00	62.24	.00	380.76	1,168.24	24.58
23830	COMPUTER/INTERNET SERVICE	4,188.00	153.29	.00	927.06	3,260.94	22.14
24100	SUPPLIES	500.00	.00	.00	-16.05	516.05	-3.21
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,700.00	25.00	4,941.00	5,091.00	-1,391.00	137.59
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	2,500.00	.00	.00	222.08	2,277.92	8.88
26300	DUES/FEES	.00	.00	.00	.00	.00	.00

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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
26700	TRAVEL EXPENSES/MILEAGE	9,340.00	.00	.00	1,844.48	7,495.52	19.75
26800	CONFERENCE/CONVENTION/MTG	3,029.00	.00	.00	917.09	2,111.91	30.28
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	SRS SRS GENERAL	445,876.00	31,012.17	4,941.00	213,591.74	232,284.26	47.90

ORG UNIT - 0150500000 - PROF DEV PD GENERAL

21100	REGULAR SALARIES	24,276.00	2,023.37	.00	12,140.27	12,135.73	50.01
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,749.00	145.74	.00	693.72	1,055.28	39.66
22200	RETIREMENT	2,398.00	199.86	.00	1,199.16	1,198.84	50.01
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	146.00	12.14	.00	72.84	73.16	49.89
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	14.53	.00	25.89	-25.89	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	384.94	-384.94	.00
TOTAL	PROF DEV PD GENERAL	28,569.00	2,395.64	.00	14,516.82	14,052.18	50.81

ORG UNIT - 0150500200 - PROF DEV PD ESU

23170	LEGAL SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
23180	CONTRACTED SERVICES	4,000.00	.00	.00	.00	4,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23810	POSTAGE	250.00	.00	.00	.00	250.00	.00
24100	SUPPLIES	500.00	.00	.00	.00	500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	99.95	900.05	10.00
26800	CONFERENCE/CONVENTION/MTG	12,750.00	143.87	.00	4,735.12	8,014.88	37.14
TOTAL	PROF DEV PD ESU	19,500.00	143.87	.00	4,835.07	14,664.93	24.80

ORG UNIT - 0150500400 - PROF DEV PD FEDERAL

23180	CONTRACTED SERVICES	1,450,000.00	.00	.00	.00	1,450,000.00	.00
TOTAL	PROF DEV PD FEDERAL	1,450,000.00	.00	.00	.00	1,450,000.00	.00

ORG UNIT - 0150510200 - PROF DEV NOC ESU

23190	PROFESSIONAL DEVELOPMENT	21,000.00	.00	.00	1,250.00	19,750.00	5.95
24400	PERIODICALS	5,640.00	.00	.00	5,640.00	.00	100.00
26800	CONFERENCE/CONVENTION/MTG	1,550.00	103.86	.00	816.79	733.21	52.70
TOTAL	PROF DEV NOC ESU	28,190.00	103.86	.00	7,706.79	20,483.21	27.34

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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0150520200 - PROF DEV SDA ESU							
23190	PROFESSIONAL DEVELOPMENT	7,300.00	.00	.00	6,597.78	702.22	90.38
26800	CONFERENCE/CONVENTION/MTG	9,100.00	.00	.00	3,191.79	5,908.21	35.07
TOTAL	PROF DEV SDA ESU	16,400.00	.00	.00	9,789.57	6,610.43	59.69
ORG UNIT - 0150530200 - PROF DEV ESPD ESU							
23170	LEGAL SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	14,000.00	.00	.00	.00	14,000.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	.00	.00	.00	1,000.00	.00
TOTAL	PROF DEV ESPD ESU	16,000.00	.00	.00	.00	16,000.00	.00
ORG UNIT - 0150540200 - PROF DEV TAG ESU							
23190	PROFESSIONAL DEVELOPMENT	2,000.00	.00	.00	.00	2,000.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,000.00	.00	.00	.00	2,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	4,300.00	335.65	.00	1,765.65	2,534.35	41.06
TOTAL	PROF DEV TAG ESU	8,300.00	335.65	.00	1,765.65	6,534.35	21.27
ORG UNIT - 0150550200 - PROF DEV NWEA ESU							
23180	CONTRACTED SERVICES	57,000.00	.00	.00	57,000.00	.00	100.00
23190	PROFESSIONAL DEVELOPMENT	30,250.00	.00	.00	30,314.21	-64.21	100.21
TOTAL	PROF DEV NWEA ESU	87,250.00	.00	.00	87,314.21	-64.21	100.07
ORG UNIT - 0150555300 - INTEL/PEP GRANT							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	20,000.00	.00	.00	.00	20,000.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	2,397.66	-2,397.66	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
TOTAL	INTEL/PEP GRANT	20,000.00	.00	.00	2,397.66	17,602.34	11.99
ORG UNIT - 0150560000 - PROF DEV CRISIS GENERAL							
23180	CONTRACTED SERVICES	25,999.00	7,887.78	.00	25,296.52	702.48	97.30
23190	PROFESSIONAL DEVELOPMENT	9,400.00	3,315.25	.00	6,185.56	3,214.44	65.80

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	PROF DEV CRISIS GENERAL	35,399.00	11,203.03	.00	31,482.08	3,916.92	88.93
ORG UNIT - 0150570400 - PROF DEV NMPDS GR FEDERAL							
21100	REGULAR SALARIES	19,155.00	1,596.22	.00	9,577.37	9,577.63	50.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,303.00	108.54	.00	651.24	651.76	49.98
22200	RETIREMENT	1,892.00	157.67	.00	946.02	945.98	50.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	115.00	9.58	.00	57.48	57.52	49.98
23180	CONTRACTED SERVICES	259,618.00	9,833.33	.00	66,372.48	193,245.52	25.57
24100	SUPPLIES	11,256.00	74.64	.00	4,415.79	6,840.21	39.23
24650	COMPUTER SOFTWARE/LICENSE	1,633.00	.00	.00	.00	1,633.00	.00
26700	TRAVEL EXPENSES/MILEAGE	57,940.00	2,195.19	.00	16,208.93	41,731.07	27.98
26800	CONFERENCE/CONVENTION/MTG	47,089.00	2,429.37	.00	21,327.63	25,761.37	45.29
26900	CONTINGENCY	100,000.00	.00	.00	.00	100,000.00	.00
TOTAL	PROF DEV NMPDS GR FEDERAL	500,001.00	16,404.54	.00	119,556.94	380,444.06	23.91
ORG UNIT - 0150575400 - SLDS GRANT							
23180	CONTRACTED SERVICES	200,000.00	.00	.00	1,999.00	198,001.00	1.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	32,034.04	-32,034.04	.00
25600	COMPUTER HARDWARE	.00	.00	.00	75,285.88	-75,285.88	.00
TOTAL	SLDS GRANT	200,000.00	.00	.00	109,318.92	90,681.08	54.66
ORG UNIT - 0150600200 - PROF DEV IMAT ESU							
23190	PROFESSIONAL DEVELOPMENT	175.00	.00	.00	-30.00	205.00	-17.14
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,500.00	.00	.00	320.39	1,179.61	21.36
TOTAL	PROF DEV IMAT ESU	1,675.00	.00	.00	290.39	1,384.61	17.34
ORG UNIT - 0150620000 - PD BLENDED ESU							
24100	SUPPLIES	300.00	22.14	.00	22.14	277.86	7.38
24650	COMPUTER SOFTWARE/LICENSE	3,000.00	.00	.00	.00	3,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	18,000.00	.00	.00	2,004.90	15,995.10	11.14
TOTAL	PD BLENDED ESU	21,300.00	22.14	.00	2,027.04	19,272.96	9.52
ORG UNIT - 0160100000 - BLENDED ADM GENERAL							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.00	.00	.00	.00	.00
23820	PHONE	.00	.00	.00	.00	.00	.00
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED ADM GENERAL	.00	.00	.00	.00	.00	.00

ORG UNIT - 016060000 - BLENDED IMAT GENERAL

21100	REGULAR SALARIES	84,431.00	14,649.44	.00	43,704.74	40,726.26	51.76
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	4,823.00	-6,865.89	.00	2,991.24	1,831.76	62.02
22200	RETIREMENT	6,553.00	715.37	.00	4,302.92	2,250.08	65.66
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	2.10	.00	12.60	-12.60	.00
22400	WORK COMP	388.00	43.59	.00	261.54	126.46	67.41
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	827.00	.00	.00	.00	827.00	.00
23170	LEGAL SERVICES	1,470.00	86.53	.00	467.38	1,002.62	31.79
23180	CONTRACTED SERVICES	16,984.00	.00	.00	.00	16,984.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	4,233.00	.00	.00	3,768.03	464.97	89.02
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	100.00	.49	.00	4.37	95.63	4.37
23820	PHONE	200.00	.00	.00	.00	200.00	.00
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	150.00	.00	.00	8.75	141.25	5.83
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	1,500.00	.00	.00	.00	1,500.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	500.00	.00	.00	209.99	290.01	42.00

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 8
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
25600	COMPUTER HARDWARE	2,280.00	.00	.00	.00	2,280.00	.00
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,600.00	244.80	.00	850.15	1,749.85	32.70
26800	CONFERENCE/CONVENTION/MTG	3,950.00	.00	.00	.00	3,950.00	.00
26850	PROGRAM PURCHASES	750,250.00	.00	.00	780.00	749,470.00	.10
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED IMAT GENERAL	882,373.00	8,876.43	.00	57,361.71	825,011.29	6.50

ORG UNIT - 0160620000 - BLENDED DEC GENERAL

21100	REGULAR SALARIES	167,674.35	8,525.59	.00	51,572.95	116,101.40	30.76
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	10,299.00	636.31	.00	3,286.21	7,012.79	31.91
22200	RETIREMENT	13,757.00	842.14	.00	5,070.64	8,686.36	36.86
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	3.50	.00	21.00	-21.00	.00
22400	WORK COMP	795.00	51.34	.00	308.04	486.96	38.75
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	827.00	.00	.00	.00	827.00	.00
23170	LEGAL SERVICES	1,470.00	86.54	.00	467.40	1,002.60	31.80
23180	CONTRACTED SERVICES	95,000.00	3,500.00	.00	92,580.00	2,420.00	97.45
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	4,444.00	.00	.00	1,201.62	3,242.38	27.04
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	1,000.00	.00	.00	.00	1,000.00	.00
23810	POSTAGE	200.00	1.94	.00	26.41	173.59	13.21
23820	PHONE	2,000.00	.00	.00	300.00	1,700.00	15.00
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	500.00	.00	.00	163.94	336.06	32.79
24400	PERIODICALS	250.00	.00	.00	.00	250.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	15,400.00	.00	.00	537.86	14,862.14	3.49
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	54,500.00	.00	.00	2,681.50	51,818.50	4.92
26300	DUES/FEES	.00	.00	.00	145.00	-145.00	.00
26700	TRAVEL EXPENSES/MILEAGE	19,000.00	432.87	.00	5,461.92	13,538.08	28.75
26800	CONFERENCE/CONVENTION/MTG	23,302.00	1,268.38	.00	4,302.64	18,999.36	18.46
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED DEC GENERAL	411,552.35	15,348.61	.00	168,127.13	243,425.22	40.85

ORG UNIT - 0160641000 - BLENDED LMS GENERAL

21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00

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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 9
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	827.00	.00	.00	.00	827.00	.00
23170	LEGAL SERVICES	1,467.00	86.53	.00	467.36	999.64	31.86
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	1,820.00	.00	.00	936.44	883.56	51.45
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.96	.00	2.89	-2.89	.00
23820	PHONE	.00	.00	.00	298.12	-298.12	.00
23830	COMPUTER/INTERNET SERVICE	5,046.00	200.00	.00	1,200.00	3,846.00	23.78
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	77,276.00	.00	.00	79,163.98	-1,887.98	102.44
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	24,819.00	.00	.00	-580.76	25,399.76	-2.34
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	-26.99	26.99	.00
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	.00	.00	.00
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED LMS GENERAL	111,255.00	287.49	.00	81,461.04	29,793.96	73.22

ORG UNIT - 0170100000 - ADMIN FLOW THROUGH

26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	ADMIN FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00

ORG UNIT - 0170300000 - COOP FLOW THROUGH

26950	FLOW THROUGH - EXPENSES	1,610,000.00	.00	.00	188.50	1,609,811.50	.01
TOTAL	COOP FLOW THROUGH	1,610,000.00	.00	.00	188.50	1,609,811.50	.01

ORG UNIT - 0170400000 - SRS FLOW THROUGH

26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
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ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

PAGE NUMBER: 10
 BUDSTAT1

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
TOTAL	SRS FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170500000 - PD FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	235,000.00	.00	.00	168,000.00	67,000.00	71.49
TOTAL	PD FLOW THROUGH	235,000.00	.00	.00	168,000.00	67,000.00	71.49
ORG UNIT - 0170550000 - NWEA FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	NWEA FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170560000 - CRISIS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	CRISIS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170600000 - IMAT FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL	IMAT FLOW THROUGH	20,000.00	.00	.00	.00	20,000.00	.00
ORG UNIT - 0170602000 - IMAT SP PROJ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT SP PROJ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170603000 - IMAT MED ACQ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT MED ACQ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170620000 - DEC FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	DEC FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170641000 - LMS FLOW THROUGH							

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ESU COORDINATING COUNCIL
BUDGET CONTROL STATUS

PAGE NUMBER: 11
BUDSTAT1

SELECTION CRITERIA: ALL
ACCOUNTING PERIOD: 7/16

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
26950	FLOW THROUGH - EXPENSES	165,000.00	.00	.00	107,162.00	57,838.00	64.95
TOTAL	LMS FLOW THROUGH	165,000.00	.00	.00	107,162.00	57,838.00	64.95
TOTAL REPORT		7,416,605.35	133,538.40	4,941.00	1,572,047.94	5,844,557.41	21.20

Budget Summary

March 2016

Checkbook Balances:				
As of Sept. 1, 2015 =		\$1,119,110.98		
As of March 1, 2016 =		\$1,427,551.97		
	March 2016 Receipts	March 2016 Disbursements	March 2015 Receipts	March 2015 Disbursements
ESUCC Admin	\$188.47	(\$16,842.58)	\$2,073.05	(\$32,906.99)
COOP	\$4,436.12	(\$30,652.46)	\$15,384.40	(\$41,082.71)
DEC	\$0.00	(\$15,346.68)	\$1,036.00	(\$18,781.22)
IMAT	\$0.00	(\$9,162.46)	\$46,777.90	(\$5,592.39)
LMS	\$7,410.00	\$0.00	\$12,897.91	(\$14,815.12)
SRS	\$0.00	(\$31,010.22)	\$287.79	(\$56,451.44)
PDO	\$24,200.00	(\$30,564.87)	\$23,517.40	(\$44,542.01)
	\$36,234.59	(\$133,579.27)	\$101,974.45	(\$214,171.88)
ESUCC Reserve	\$250,000.00			
As of March 31, 2016 =	\$1,330,207.29		March 31, 2015 = \$1,267,211.94	

Outstanding Receipts	
ESUCC Admin.	\$1,641.18
ESUs, Lobbyist Fee Billed Oct 29th, ESU #6	\$1,641.18
COOP	\$11,626.51
World Book Billed June 2nd, Hay Springs	\$141.51
AEPA, Special Buys & Prime Vendor Admin Fees	\$11,485.00
DEC	\$7,500.00
UWW, NVIS Billed Oct 22	\$7,500.00
IMAT	\$5,400.00
ESUs, MSA Fee Billed Oct 26th, ESU #6	\$5,400.00
LMS	\$2,070.74
Angel Licenses Billed Aug 21st, Arthur & Pierce	\$117.50
Canvas, 2% Admin Fee, Hershey & Fillmore	\$1,953.24
SRS	\$0.00
PDO	\$9,340.00
PD MSA & Onsite Fees Billed May 20th, NDE	\$3,300.00
NWEA Training/Fee Billed Dec 7th, NDE & ESU 10	\$40.00
Crisis Training	\$6,000.00
Total:	\$37,578.43

FY Net Activity 03/31/16	
ESUCC Admin	\$161,957.38
COOP	(\$46,929.05)
DEC	\$133,494.67
IMAT	\$31,753.95
LMS	(\$59,283.11)
SRS	(\$104,030.36)
PDO	\$94,132.83

Budget Notes/Comments:
 04/12/16 - Budget Comr Budget Committee met
 * 7 months into FY, should be at about 58.3% of the budget
 * Estimated Expenditures to date = 49.5% of Budget
 * Coop Admin Fee invoices for Paper will be sent next week
 * SRS Tier Billing invoices will be sent out in May
 * LMS, Some receipts for current FY were received in August

Notes/Special Receipts, March 2016:
 \$13,300.00 Crisis Training Receipts
 \$10,900.00 PD Deposits

Notes/Special Disbursements, March 2016:
 \$3,013.99 COOP AEPA Fee
 \$3,500.00 DEC NDLA Presenter
 \$7,792.78 CRISIS Trainer Fee

April 2016 Disbursements Total \$196,151.72:
\$9,480.00 RMC Research, NMPDS
\$8,660.08 HIE Kearney, Pep Conference
\$7,298.00 Fairfield Kearney, Pep Conference

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ESU COORDINATING COUNCIL
 REVENUE STATUS REPORT

PAGE NUMBER: 1
 REVSTA11

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

SORTED BY: Fund,Department,Program
 TOTALED ON: Fund,Department,Program
 PAGE BREAKS ON: Fund

Fund-01 GENERAL FUND
 Department-10 ESUCC/ADM

Program - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
100 ADMIN	311,948.00	92.84	.00	303,387.50	8,560.50	97.26
TOTAL ADMIN	311,948.00	92.84	.00	303,387.50	8,560.50	97.26
TOTAL ESUCC/ADM	311,948.00	92.84	.00	303,387.50	8,560.50	97.26
Department-30 COOP						
332 ANNUAL BUY	197,000.00	.00	.00	53,386.09	143,613.91	27.10
TOTAL ANNUAL BUY	197,000.00	.00	.00	53,386.09	143,613.91	27.10
333 PRIME VENDOR BUYS	138,000.00	2,631.27	.00	77,478.74	60,521.26	56.14
TOTAL PRIME VENDOR BUYS	138,000.00	2,631.27	.00	77,478.74	60,521.26	56.14
334 AEPA/SPECIAL BUYS	365,008.00	1,904.85	.00	67,290.05	297,717.95	18.44
TOTAL AEPA/SPECIAL BUYS	365,008.00	1,904.85	.00	67,290.05	297,717.95	18.44
TOTAL COOP	700,008.00	4,536.12	.00	198,154.88	501,853.12	28.31
Department-40 SRS						
400 SRS	431,237.00	.00	.00	104,606.25	326,630.75	24.26
TOTAL SRS	431,237.00	.00	.00	104,606.25	326,630.75	24.26
TOTAL SRS	431,237.00	.00	.00	104,606.25	326,630.75	24.26
Department-50 PROF DEV						
500 PROF DEV	1,574,934.00	10,900.00	.00	99,205.00	1,475,729.00	6.30
TOTAL PROF DEV	1,574,934.00	10,900.00	.00	99,205.00	1,475,729.00	6.30
530 ESPD	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL ESPD	15,000.00	.00	.00	.00	15,000.00	.00
550 NWEA	87,250.00	.00	.00	102,764.00	-15,514.00	117.78
TOTAL NWEA	87,250.00	.00	.00	102,764.00	-15,514.00	117.78
555 INTEL GRANT	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL INTEL GRANT	20,000.00	.00	.00	.00	20,000.00	.00
560 CRISIS TRAINING	35,400.00	13,200.00	.00	30,200.00	5,200.00	85.31
TOTAL CRISIS TRAINING	35,400.00	13,200.00	.00	30,200.00	5,200.00	85.31
570 MATH GRANT	500,000.00	.00	.00	145,500.48	354,499.52	29.10
TOTAL MATH GRANT	500,000.00	.00	.00	145,500.48	354,499.52	29.10
575 SLDS GRANT	200,000.00	.00	.00	112,340.00	87,660.00	56.17
TOTAL SLDS GRANT	200,000.00	.00	.00	112,340.00	87,660.00	56.17

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ESU COORDINATING COUNCIL
 REVENUE STATUS REPORT

PAGE NUMBER: 2
 REVSTA11

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

SORTED BY: Fund,Department,Program
 TOTALED ON: Fund,Department,Program
 PAGE BREAKS ON: Fund

Fund-01 GENERAL FUND
 Department-50 PROF DEV

Program - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
TOTAL PROF DEV	2,432,584.00	24,100.00	.00	490,009.48	1,942,574.52	20.14
Department-60 BLENDED						
600 IMAT	882,373.00	.00	.00	84,486.00	797,887.00	9.57
TOTAL IMAT	882,373.00	.00	.00	84,486.00	797,887.00	9.57
620 DEC	371,969.00	.00	.00	301,626.27	70,342.73	81.09
TOTAL DEC	371,969.00	.00	.00	301,626.27	70,342.73	81.09
640 MEL	261,255.00	7,410.00	.00	128,465.04	132,789.96	49.17
TOTAL MEL	261,255.00	7,410.00	.00	128,465.04	132,789.96	49.17
TOTAL BLENDED	1,515,597.00	7,410.00	.00	514,577.31	1,001,019.69	33.95
Department-70 FLOW THROUGH						
100 ADMIN	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL ADMIN	10,000.00	.00	.00	.00	10,000.00	.00
300 COOP	1,510,000.00	.00	.00	.00	1,510,000.00	.00
TOTAL COOP	1,510,000.00	.00	.00	.00	1,510,000.00	.00
400 SRS	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL SRS	10,000.00	.00	.00	.00	10,000.00	.00
500 PROF DEV	235,000.00	.00	.00	168,000.00	67,000.00	71.49
TOTAL PROF DEV	235,000.00	.00	.00	168,000.00	67,000.00	71.49
550 NWEA	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL NWEA	10,000.00	.00	.00	.00	10,000.00	.00
560 CRISIS TRAINING	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL CRISIS TRAINING	15,000.00	.00	.00	.00	15,000.00	.00
600 IMAT	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL IMAT	20,000.00	.00	.00	.00	20,000.00	.00
602 SPECIAL PROJECTS	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL SPECIAL PROJECTS	10,000.00	.00	.00	.00	10,000.00	.00
603 MEDIA ACQUISITIONS	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL MEDIA ACQUISITIONS	10,000.00	.00	.00	.00	10,000.00	.00
620 DEC	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL DEC	15,000.00	.00	.00	.00	15,000.00	.00

SUNGARD PENTAMATION
 DATE: 04/11/2016
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ESU COORDINATING COUNCIL
 REVENUE STATUS REPORT

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/16

SORTED BY: Fund,Department,Program
 TOTALED ON: Fund,Department,Program
 PAGE BREAKS ON: Fund

Fund-01 GENERAL FUND
 Department-70 FLOW THROUGH

Program - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
641 LMS	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL LMS	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL FLOW THROUGH	1,860,000.00	.00	.00	168,000.00	1,692,000.00	9.03
Department-80 MISC CASH BROUGHT FWD						
300 COOP	111,008.00	.00	.00	.00	111,008.00	.00
TOTAL COOP	111,008.00	.00	.00	.00	111,008.00	.00
400 SRS	14,640.00	.00	.00	.00	14,640.00	.00
TOTAL SRS	14,640.00	.00	.00	.00	14,640.00	.00
TOTAL MISC CASH BROUGHT FWD	125,648.00	.00	.00	.00	125,648.00	.00
TOTAL GENERAL FUND	7,377,022.00	36,138.96	.00	1,778,735.42	5,598,286.58	24.11
TOTAL REPORT	7,377,022.00	36,138.96	.00	1,778,735.42	5,598,286.58	24.11



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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March 31, 2016

David Ludwig, Executive Director
Educational Service Unit Coordinating Council
6949 South 110th Street
P.O. Box 649
LaVista, Nebraska 68128

Dear Mr. Ludwig:

Attached is a draft copy of the audit report of the Educational Service Unit Coordinating Council for the fiscal year ended August 31, 2015. If you have any questions after reviewing this report, please let us know.

We would like you to respond to this email to advise us whether the report contains any errors of any kind or if there are any comments you would like to respond to in the published version. Please respond to this email by **April 14, 2016**.

Sincerely,

Charlie Janssen
Auditor of Public Accounts

Enclosure

cc: Jeff West, Board Chair

**AUDIT REPORT
OF THE
EDUCATIONAL SERVICE UNIT
COORDINATING COUNCIL
SEPTEMBER 1, 2014, THROUGH AUGUST 31, 2015**

**This document is an official public record of the State of Nebraska, issued by
the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original
document and may be prohibited by law.**

Issued on April , 2016

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

The Educational Service Unit Coordinating Council (ESUCC) was created in statute to coordinate statewide activities of Nebraska's 17 Educational Service Units (ESUs). The governing body for the ESUCC consists of one administrator from each ESU. The ESUCC came into existence, per Neb. Rev. Stat. § 79-1245 (Reissue 2014), on July 1, 2008. The statutory description and duties of the ESUCC can be found in Neb. Rev. Stat. §§ 79-1245 through 79-1249 (Reissue 2014). In particular, § 79-1246(1) states the following:

The Educational Service Unit Coordinating Council shall work toward statewide coordination to provide the most cost-effective services for the students, teachers, and school districts in each educational service unit. The council's duties include, but are not limited to:

- (a) Preparation of strategic plans to assure the cost-efficient and equitable delivery of services across the state;*
- (b) Administration of statewide initiatives and provision of statewide services; and*
- (c) Coordination of distance education.*

Based on the above statutory authority, the ESUCC, in its first year of existence, determined that all statewide projects previously offered in partnership by various ESUs would be placed under the umbrella of the ESUCC. Any ESU hosting a statewide project became known as the "fiscal agent" for that project, now under the ESUCC. The ESUCC then established agreements with each fiscal agent to continue to provide the various projects and also established a master services agreement with all of the ESUs, enabling them to choose the statewide projects in which they wished to participate.

During the fiscal year ended August 31, 2010, the ESUCC began a transition away from the fiscal agent organization. That transition took the form of the ESUCC contracting with Educational Service Unit No. 17 (ESU 17) to provide all staff for the ESUCC. This was accomplished for the fiscal year ended August 31, 2011, by ESU 17 developing employment contracts with all previous ESUCC project employees, including the Executive Director of the ESUCC. Thus, all ESUCC project employees and the ESUCC Executive Director became ESU 17 employees. Through an interlocal agreement, the ESUCC agreed to reimburse ESU 17 for all salaries and benefits for these employees.

The following is a brief description of each statewide project as it operated during the fiscal year ended August 31, 2015:

- **ESU Professional Development Organization (ESUPDO)**

The ESUPDO serves as a collaborative effort to provide training for ESU employees statewide. Professional development is among the core services identified by State statute for ESUs. The ESUCC manages ESUPDO functions as part of the overall general administrative costs and activities of the ESUCC. The ESUPDO consists of five affiliate groups comprised of ESU employees across the 17 ESUs. These groups are:

- **Staff Development Affiliate (SDA):** Members are generally responsible for providing staff development for their school districts and have assisted the Nebraska Department of Education (Education) efforts on statewide and local assessment, as well as school improvement for Nebraska's school districts.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

(Continued)

- **Technology Assistance Group (TAG):** Members provide assistance to school districts in the dissemination and integration of new educational technologies deployed by school districts. Recently, this has included numerous initiatives, such as learning management systems and one-to-one laptop initiatives, as well as classroom technologies, including electronic whiteboards, clickers, and other educational technologies. Additionally, the TAG members may assist districts in the use of new software and computer applications, including statewide assessment.
- **Network Operations Committee (NOC):** The NOC supports the extensive communications network within and among the ESUs and school districts. The NOC provides network security and protocols for its districts and ESUs and ensures the communications network for distance education, internet, email, and internet protocol phones are functioning and secure. Statewide, this group establishes common frameworks and capacities for assisting one another to ensure the education network functions well.
- **Instructional Materials (I-Mat):** I-Mat consists of media professionals from across the State. It serves the dual role of providing for and assisting school districts to make use of the statewide I-Mat media, as well as the integration of media materials in school districts. Originally, I-Mat served to ensure that school districts had access to educational films, videos, and DVDs. Currently, I-Mat is researching a Learning Object Repository (LOR) system for digital delivery of library and media materials. This service is among the core services identified by State statute.
- **ESU Special Populations Directors (ESPD):** This affiliate group consists of the Special Education Directors and staff from across the State. This affiliate group was included in the ESUPDO as the need for special education professional development has progressed in the age of standards and assessment, along with the need to establish and share professional development efforts for special education teachers and classroom teachers alike. ESPD is also involved with Education in providing leadership for special education training and support, as well as programs such as Results Driven Accountability (RDA).
- **BlendEd Initiative (Technology Direction)**
In May 2013, the position of Technology Director was formed to coordinate this work across the ESUCC project areas. Projects involved in this effort are the Distance Education, I-Mat, including Learning Object Repository, and MyE Learning. Work is continuing across these projects in the areas of federated identity management and an enhanced evaluative system. Blended education has been promoted by educational researchers as a one of the most promising recent innovations in education because it calls for making strategic choices about when face-to-face (synchronous) instruction is needed and when and how online (asynchronous) instruction can be best used to provide elements of student control over time, place, path, and pace and provide more equity, efficiency, and flexibility.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

(Continued)

- **Distance Education**

Originating with the Distance Education Council formed legislatively through LB 1208 (2006), distance education is now a responsibility of the ESUCC. Section 79-1248 addresses the ESUCC's powers and duties, which may be used as part of the effort to build, improve, and maintain the State's distance education network, as follows:

The powers and duties of the Educational Service Unit Coordinating Council include, but are not limited to:

- (1) Providing public access to lists of qualified distance education courses;*
- (2) Collecting and providing school schedules for participating educational entities;*
- (3) Facilitation of scheduling for qualified distance education courses;*
- (4) Brokering of qualified distance education courses to be purchased by educational entities;*
- (5) Assessment of distance education needs and evaluation of distance education services;*
- (6) Compliance with technical standards as set forth by the Nebraska Information Technology Commission [NITC] and academic standards as set forth by the State Department of Education related to distance education;*
- (7) Establishment of a system for scheduling courses brokered by . . . [ESUCC] and for choosing receiving educational entities when the demand for a course exceeds the capacity as determined by either the technology available or the course provider;*
- (8) Administration of learning management systems, either through the staff of . . . [ESUCC] or by delegation to an appropriate educational entity, with the funding for such systems provided by participating educational entities; and*
- (9) Coordination with educational service units and postsecondary educational institutions to provide assistance for instructional design for both two-way interactive video distance education courses and the offering of graduate credit courses in distance education.*

- **Instructional Materials (I-Mat)**

I-Mat also has a long history of providing services statewide for school districts through Nebraska's network of ESUs. For approximately 30 years, the ESUs have worked together to purchase rights to media materials and made those materials available through local ESUs in a variety of formats. This undertaking exists as a project of the ESUCC and, beginning in 2010-11, the fiscal management was moved under the ESUCC central accounting system. ESUs contribute to the project for the "spring buy" and "special projects" each year. Now that I-Mat is one of the ESUCC projects, the master services agreement between the ESUCC and the ESUs identifies the level of participation of each ESU. As technology moves forward, so does the I-Mat project. Currently, videos are available in physical formats, including DVD and digital resources. Additionally, the project works to match media to specific standards and is making media searchable for the most appropriate classroom use. I-Mat, like other ESUCC projects, continues to evolve with conversations about moving to fully digital online media and expansion of other library and media resources.

- **My E-Learning (MEL or MyE)**

MyE is a statewide project to make available an online learning management system (LMS) to school districts, teachers, and students. Similar to the other projects, MyE was brought under the umbrella of the ESUCC and, beginning in 2010-11, came to exist as a

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

(Concluded)

project directly managed under the ESUCC. ESU 10 in Kearney previously served as the fiscal agent for the project. The mission of MyE is to implement an asynchronous web-based learning management system to ensure statewide accessibility to: 1) expanded educational opportunities for all K-12 students; and 2) timely delivery of staff development opportunities. Currently, MyE supports the ANGEL and Blackboard learning management systems and will conclude June 2016. The service is provided through annual user contracts and fees. Recent statistics indicate that there are approximately 19,000 user accounts in use by approximately 34 contracts (districts or ESUs) across the State. The transition to management by the ESUCC has developed a shift in strategic planning and implementation of the MyE project. The MyE project is also a foundational piece of the conversations surrounding virtual education in the State.

- **Nebraska ESU Cooperative Purchasing (Coop)**

Coop provides cooperating purchasing services to ESU member schools throughout the State of Nebraska. The service is offered jointly by the ESUCC and Nebraska's 17 ESUs. The ESUCC now serves as the governing body for Coop.

- **Special Education (SPED) Projects**

The purpose of the SPED Projects is for participating parties to pool their resources in connection with the special education services and for the training of special education teachers and other staff members employed by educational institutions within the State. Each participating ESU contributes a \$5,000 annual fee in general support of the projects and, additionally, each participating school is assessed a fee for services provided under the Student Records System (SRS) fee structure. There are three special education projects:

- **Improving Learning for Children with Disabilities (ILCD):** ILCD is a State self-assessment project that gathers information for Federal reporting requirements. The ILCD project utilizes parent, teacher, and administration survey assessments. The survey results can be accessed via the ILCD website. The ESUCCs' technology role includes purchasing, distributing, and scanning surveys. ESUCC staff provides technical assistance for the ILCD website and survey design.
- **Project PARA:** Project PARA is a web-based method for school districts to provide introductory training for their paraeducators. Project PARA assists schools in meeting the paraeducator training requirements of No Child Left Behind, Rule 11, and the Individuals with Disabilities Education Act (IDEA). Project PARA is a collaborative effort between the University of Nebraska, the Nebraska Department of Education, and Nebraska ESUs.
- **Student Records System (SRS):** SRS is an online special education record-keeping system. It creates all special education documents required by Rule 51, including Individual Education Program (IEP), Multidisciplinary Evaluation Team (MDT), Individualized Family Service Plan (IFSP), and all required notices. SRS is a highly secure system that organizes and stores documents and provides easy access to files from anywhere via the internet. SRS training is provided across the State for district staff and college and university staff.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

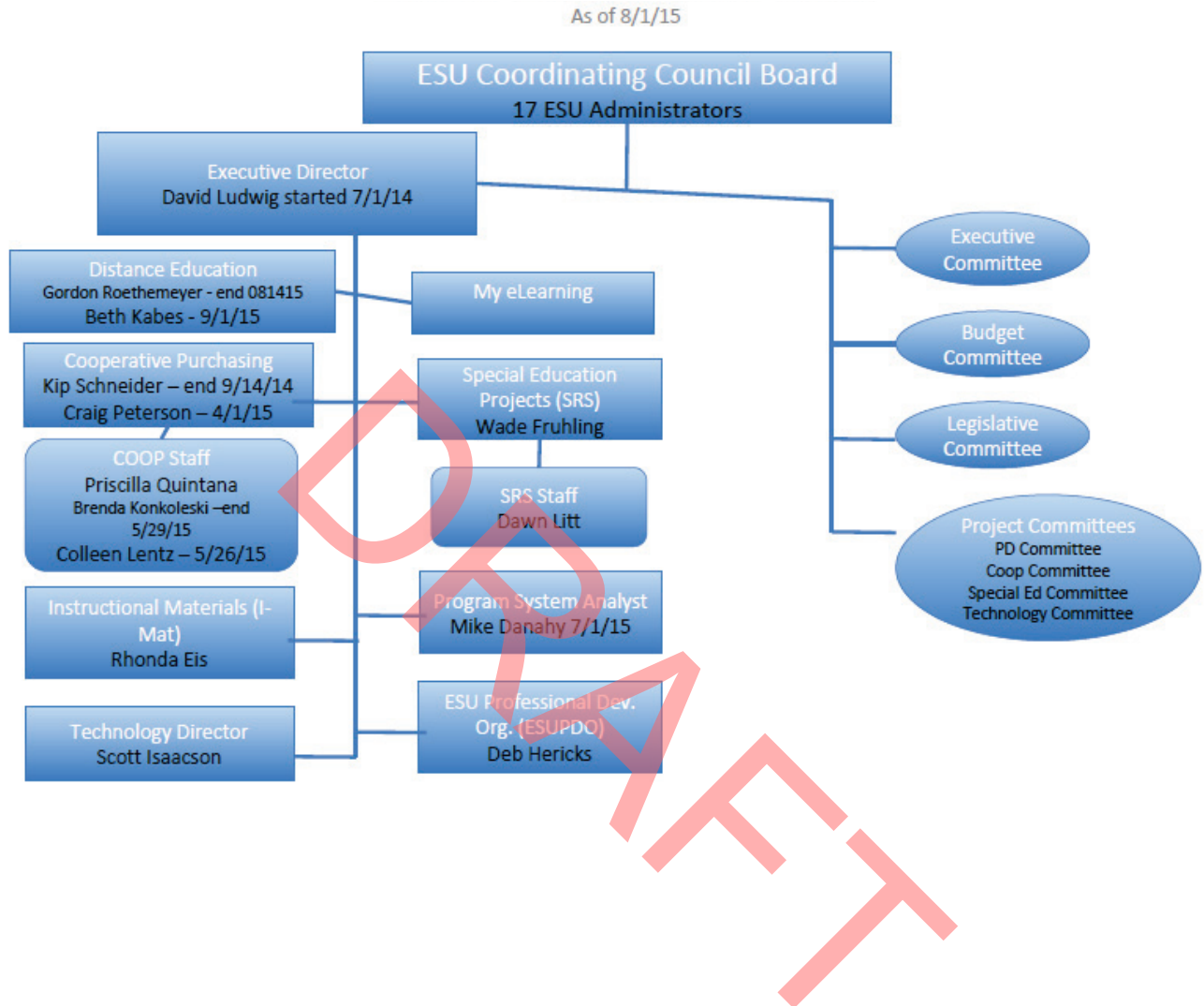
MISSION STATEMENT

The mission of the ESUCC is to provide the most cost effective educational support for the students, teachers, and school districts in each Nebraska educational service unit by facilitating statewide coordination of educational services and strategic planning.

DRAFT

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

ORGANIZATIONAL CHART



EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

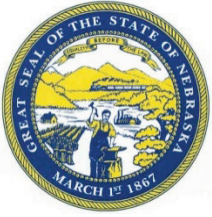
EXIT CONFERENCE

An exit conference was held **March , 2016**, with the Educational Service Unit Coordinating Council (ESUCC) to discuss the results of our examination. Those in attendance for the ESUCC were:

NAME

TITLE

DRAFT



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Educational Service Unit Coordinating Council
LaVista, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Educational Service Unit Coordinating Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of August 31, 2015, and the respective changes in financial position thereof for the year then ended in conformity with the cash basis of accounting described in Note 1.

Basis of Accounting and Emphasis of Matter

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements. The Combining Schedule of Cash Basis Receipts and Disbursements – General Fund and the Schedule of Expenditures of Federal Awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Combining Schedule of Cash Basis Receipts and Disbursements – General Fund and the Schedule of Expenditures of Federal Awards 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. Such 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 Combining Schedule of Cash Basis Receipts and Disbursements – General Fund and the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Management’s Discussion and Analysis and Budgetary Comparison Schedule on pages 11 through 16 and 30 herein have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE, on our consideration of the Educational Service Unit Coordinating Council’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, not to provide an opinion on 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 the Educational Service Unit Coordinating Council’s internal control over financial reporting and compliance.

DATE

Don Dunlap, CPA
Assistant Deputy Auditor

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management of the Educational Service Unit Coordinating Council (ESUCC) provides the following discussion and analysis of the ESUCC's financial performance, as reflected in the financial report for the fiscal year ended August 31, 2015. Please read it in conjunction with the ESUCC's basic financial statements, which follow.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the ESUCC's financial statements. The provisions of Statement No. 34 (Statement 34) of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments," established standards for external financial reporting for all state and local government entities. These standards require three components for the ESUCC's basic financial statements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other information (Budgetary Comparison Schedule, Combining Schedule of Cash Basis Receipts and Disbursements – General Fund, and Schedule of Expenditures of Federal Awards) in addition to the basic financial statements. These components are described below:

Government-Wide Financial Statements

These statements are intended to provide a broad view of the ESUCC's operations in a manner similar to the private sector, providing both a short-term and a long-term view of the ESUCC's financial position. The ESUCC prepared its government-wide statements on the cash basis of accounting. Under the cash basis, receipts are recognized when collected rather than when earned, and disbursements are recognized when paid rather than when incurred. Accordingly, the ESUCC's government-wide financial statements are not intended to present the financial position and results of operations in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The government-wide financial statements include two statements, the Statement of Net Position and the Statement of Activities.

The *Statement of Net Position* on page 17 presents all of the ESUCC's assets on the cash basis, as described above.

The *Statement of Activities* on page 18 presents information showing how the ESUCC's net position changed during the reported year. Changes reported are on the cash basis, as described above. The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Appropriations and other items not properly included among program receipts are reported, instead, as general receipts.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

Fund Financial Statements

This is the second set of financial statements presented in the report. Under GAAP, these statements would be different from the government-wide statements in that these statements would use a different accounting approach and focus on the near-term inflows and outflows of ESUCC operations.

The ESUCC has only one fund, the General Fund. GAAP classifies funds into three categories – Governmental Funds, Proprietary Funds, and Fiduciary Funds. The General Fund of an entity is classified as a Governmental Fund, as it accounts for all basic services. The Fund Financial Statements, which can be found on pages 19 and 20, provide detailed information about the ESUCC's General Fund. A fund is a method of accounting that uses a set of accounts to maintain accountability and control over specific sources of funding and spending for a particular activity or objective. GAAP requires governmental funds to use the modified accrual basis of accounting.

The six projects that make up the General Fund in addition to ESUCC Administration are: ESU Professional Development Organization (ESUPDO); Nebraska ESU Cooperative Purchasing Unit (Coop); Distance Education; My E-Learning (MyE); Instructional Materials (I-Mat); and Special Education Projects (SPED).

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in all of the basic financial statements. The notes can be found beginning on page 21.

Other Information

Following the basic financial statements and the accompanying notes thereto is additional information that further explains and supports the information in such financial statements. The other information consists of the Budgetary Comparison Schedule and notes, Combining Schedule of Cash Basis Receipts and Disbursements – General Fund and the Schedule of Expenditures of Federal Awards and notes. This information can be found beginning on page 30.

FINANCIAL AND OPERATING HIGHLIGHTS

The ESUCC's Net Position for the fiscal year ended August 31, 2015, compared to the fiscal year ended August 31, 2014, increased by \$390,497. This increase is primarily due to the fact that the ESUCC's fiscal year ends in the middle of the Coop Annual Buy timeframe; therefore, its end of the year balance is directly affected by the timing of receipts of vendor administrative fees. The table on the following page provides a more detailed picture of the changes in net position.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT’S DISCUSSION AND ANALYSIS
(Continued)

FINANCIAL ANALYSIS OF ESUCC AS A WHOLE

Net Position

The ESUCC’s assets totaled \$1,119,382 at August 31, 2015, as compared to \$728,885 at August 31, 2014. Due to the preparation of the financial statements on a cash basis for fiscal years ended August 31, 2015, and August 31, 2014, there were no liabilities as of August 31, 2015, and as of August 31, 2014.

Unrestricted net position is all other net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.” The ESUCC’s unrestricted net position totaled \$1,119,382, as of August 31, 2015.

	Net Position	
	As of August 31	
	Cash Basis	Cash Basis
	2015	2014
ASSETS:		
Cash and Cash Equivalents	\$ 1,119,382	\$ 728,885
Total Assets	<u>1,119,382</u>	<u>728,885</u>
NET POSITION:		
Unrestricted	1,119,382	728,885
Total Net Position:	<u>\$ 1,119,382</u>	<u>\$ 728,885</u>

As of August 31, 2015, and as of August 31, 2014, the ESUCC’s assets consisted of cash and cash equivalents.

The ESUCC did not have any liabilities as of August 31, 2015, and as of August 31, 2014.

The ESUCC’s net position was \$1,119,382 and \$728,885, as of August 31, 2015, and 2014, respectively. The ESUCC’s net position may vary based on receipts and disbursements in Cooperative Purchasing as well as other ESUCC projects.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Changes in Net Position

The condensed financial information below was derived from the government-wide Statement of Activities and reflects how the ESUCC's net position changed during the year. Following the table is management's analysis of the changes in net position for the fiscal year ended August 31, 2015.

Changes in Net Position

	Fiscal Year Ended August 31, 2015 Cash Basis	Fiscal Year Ended August 31, 2014 Cash Basis
Receipts:		
Program Receipts		
Charges for Services	\$ 1,975,752	\$ 2,502,100
Operating Grants and Contributions	694,834	118,081
General Receipts:		
State Appropriations	565,593	565,593
Penalties and Fees	0	37
Miscellaneous	4,924	264
Total Receipts	3,241,103	3,186,075
Disbursements:		
ESU Professional Development	1,088,116	878,201
Distance Education Council	294,831	354,264
My E-Learning	234,997	306,263
Special Education	420,073	455,513
Instructional Materials	337,830	220,469
Nebraska ESU Cooperative	474,759	3,009,926
Total Disbursements	2,850,606	5,224,636
Change in Net Position	390,497	(2,038,561)
Net Position - Beginning	728,885	2,767,446
Net Position - Ending	\$ 1,119,382	\$ 728,885

Receipts

The largest single source of receipts for the ESUCC is charges for services. Charges for services are primarily receipts generated by the Nebraska ESU Cooperative Purchasing Unit for services provided to ESUs and school districts and program receipts for the various projects. Charges for services for the fiscal year ended August 31, 2015, were \$1,975,752 and for the fiscal year ended August 31, 2014, were \$2,502,100. As mentioned previously, fluctuations in the timing of the ESUCC's Coop vendor administrative fee receipts are expected given the ESUCC's fiscal year ends in the middle of the Coop annual buy timeframe.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT’S DISCUSSION AND ANALYSIS
(Continued)

The second largest source of receipts is generated by operating grants and contributions. Operating grants and contributions receipts for the fiscal year ended August 31, 2015, were \$694,834 and for the fiscal year ended August 31, 2014, were \$118,081. The change is attributable to the availability of grant sources, such as NMPDS and Career Connections, supporting ESUCC projects.

Disbursements

The largest single purpose of disbursements for the ESUCC was for ESU Professional Development Organization (ESUPDO), which provides training for ESU employees statewide. Disbursements for these services for the fiscal year ended August 31, 2015, were \$1,088,116 and for the fiscal year ended August 31, 2014, were \$878,201.

The second largest purpose of disbursements for the ESUCC was for goods and services disbursed by the Nebraska ESU Cooperative Purchasing Unit, which were then provided to ESUs and school districts. Disbursements for these services for the fiscal year ended August 31, 2015, were \$474,759 and for the fiscal year ended August 31, 2014, were \$3,009,926. The change between periods reflects the change in the Cooperative Purchasing annual buy for the 2014-2015 school year. Prior to the 2014-2015 school year, the ESUs and school districts would purchase administrative instructional supplies, equipment, and personal property from vendors. The vendor would bill the ESUCC, which would then bill the ESUs for reimbursement. Beginning with the annual buy for the 2015-2016 school year, the school districts purchase needed items directly from the vendors, and the ESUCC no longer operates and administers the billing for the project.

The remaining disbursements for the ESUCC relate primarily to the various other programs managed by the ESUCC. Disbursements for various programs for the fiscal year ended August 31, 2015, were \$1,287,731 and for the fiscal year ended August 31, 2014, were \$1,336,509.

ANALYSIS OF ESUCC’S GENERAL FUND VARIATIONS

The table below provides a comparison of budgeted receipts and disbursements to actual receipts and disbursements.

	<u>Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
Beginning Balance	\$ 865,546	\$ 728,885	\$ (136,661)
Total Receipts	5,192,048	3,241,103	(1,950,945)
Total Disbursements	<u>5,528,413</u>	<u>2,850,606</u>	<u>2,677,807</u>
Net Increase (Decrease)	<u>(336,365)</u>	<u>390,497</u>	<u>726,862</u>
Ending Balance	<u>\$ 529,181</u>	<u>\$ 1,119,382</u>	<u>\$ 590,201</u>

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Concluded)

The largest variance between budgeted and actual receipts was Local Receipts, which were budgeted to be \$3,889,955 but were actually \$1,975,752. The majority of this variance can be explained primarily by the ESU Coop, which typically experiences large fluctuations each year between budgeted and actual figures due to the high volume of purchases that can be made.

The largest variances between budgeted and actual disbursements were due to the Coop Program Purchases, which had budgeted \$1,700,000 but incurred actual costs of \$100,851. Again, this is due to the potential for the ESU Coop's large fluctuations.

FACTORS THAT WILL AFFECT THE FUTURE

Several factors influence the future of the ESUCC and its projects. Projects that are based on conditions of ESUs and school districts, as far as purchasing of products and services, tend to vary depending on the levels of participation in Cooperative Purchasing, My E-Learning, and professional development. General economics have created an environment where schools and ESUs have fewer resources available to buy goods and services. Additionally, State appropriations have been reduced for support of the ESUCC and the Distance Education program. These reductions will impact overall resources available for the foreseeable future. Long-term trends will include further strategic reorganization of projects and services to address the likelihood of a decrease in future resources. Strategic reorganization efforts impacting the future will include organizing professional development services under a new structure that will allow for the development of new statewide projects. Additionally, existing projects in technology are being organized to most efficiently and effectively manage the changing environment in educational technology. Future fiscal years will continue to combine efforts in instructional materials, My E-Learning, and distance education under a "BlendEd" initiative. Similarly, professional development efforts will include new statewide projects and services. Future projects and services of the ESUCC will be maintained through expanded partnerships and possibly through statewide grants or contracts facilitated by the ESUCC.

CONTACTING ESUCC'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers a general overview of the ESUCC's finances and to demonstrate the ESUCC's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact David M. Ludwig, Educational Service Unit Coordinating Council Executive Director, 6949 South 110th Street, LaVista, Nebraska, 68128. The telephone number is (402) 597-4915, and the email address is dludwig@esucc.org.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

STATEMENT OF NET POSITION - CASH BASIS

August 31, 2015

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,119,382
Total Assets	<u>1,119,382</u>
NET POSITION	
Unrestricted	1,119,382
Total Net Position	<u>\$ 1,119,382</u>

The accompanying notes are an integral part of the financial statements.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

STATEMENT OF ACTIVITIES - CASH BASIS

For the Fiscal Year Ended August 31, 2015

	Disbursements	Program Receipts		Net (Disbursements), Receipts, and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/PROGRAMS:				
Primary Government				
ESU Professional Development	\$ 1,088,116	\$ 227,557	\$ 672,930	\$ (187,629)
Distance Education Council	294,831	24,194	-	(270,637)
My E-Learning	234,997	228,064	-	(6,933)
Special Education	420,073	396,406	21,904	(1,763)
Instructional Materials:				
General Administration	63,904	317,362	-	253,458
I-Mat Program Purchases	273,926	-	-	(273,926)
Nebraska ESU Cooperative Purchasing:				
General Administration	373,908	782,169	-	408,261
Coop Program Purchases	100,851	-	-	(100,851)
Total Governmental Activities	<u>\$ 2,850,606</u>	<u>\$ 1,975,752</u>	<u>\$ 694,834</u>	<u>(180,020)</u>
General Receipts:				
State Appropriations				565,593
Penalties and Fees				-
Miscellaneous				4,924
Total General Receipts				<u>570,517</u>
Change in Net Assets				390,497
Net Position - Beginning				<u>728,885</u>
Net Position - Ending				<u>\$ 1,119,382</u>

The accompanying notes are an integral part of the financial statements.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCE
GOVERNMENTAL FUND**

August 31, 2015

	<u>General Fund</u>
ASSETS:	
Cash and Cash Equivalents	\$ 1,119,382
Total Assets	<u>\$ 1,119,382</u>
FUND BALANCE:	
Committed	250,000
Unassigned	<u>869,382</u>
Total Fund Balance	1,119,382
Total Fund Balance	<u>\$ 1,119,382</u>

The accompanying notes are an integral part of the financial statements.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCE
GOVERNMENTAL FUND**

For the Fiscal Year Ended August 31, 2015

	General Fund
RECEIPTS:	
Charges for Services	
Local	\$ 1,975,752
Intergovernmental	
State	565,593
Federal	694,834
Miscellaneous	4,924
Total Receipts	<u>3,241,103</u>
DISBURSEMENTS:	
Purchased Services (Note 6)	1,216,737
General Administration	291,432
Supplies	9,839
Capital Outlay	33,119
Computer Software and Other Equipment	135,850
Travel	59,776
Instructional Materials (I-Mat)	3,825
Network Operations Committee (NOC)	26,147
Staff Development Affiliate (SDA)	105,757
Special Education Projects (SPED)	15,521
Technology Assistance Group (TAG)	5,100
NE Mathematics Professional Development Series (NMPDS)	357,726
Career Connection (CC)	215,000
I-Mat Program Purchases	273,926
Coop Program Purchases	100,851
Total Disbursements	<u>2,850,606</u>
Excess of Receipts Over (Under) Disbursements	390,497
Fund Balance - Beginning	<u>728,885</u>
Fund Balance - Ending	<u>\$ 1,119,382</u>

The accompanying notes are an integral part of the financial statements.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the Fiscal Year Ended August 31, 2015

1. Summary of Significant Accounting Policies

A. Organization

The Educational Service Unit Coordinating Council (ESUCC) was created in statute to coordinate statewide activities of Nebraska's 17 Educational Service Units (ESUs). The governing body for the ESUCC consists of an Administrator Representative from each of the 17 ESUs and an Executive Director. The ESUCC was created by LB 603 (2007) and officially came into existence, according to statute, on July 1, 2008. Neb. Rev. Stat. § 79-1246(1) (Reissue 2014) outlines the ESUCC's general responsibilities and duties, in relevant part, as follows:

The Educational Service Unit Coordinating Council shall work toward statewide coordination to provide the most cost-effective services for the students, teachers, and school districts in each educational service unit. The Council's duties include, but are not limited to:

- (a) Preparation of strategic plans to assure the cost-efficient and equitable delivery of services across the state;*
- (b) Administration of statewide initiatives and provision of statewide services; and*
- (c) Coordination of distance education.*

Prior to the creation of the ESUCC by the Nebraska Legislature, the 17 ESUs worked in partnership to provide statewide activities. Based on the above statutory authority, the ESUCC decided that all statewide activities offered in partnership by the ESUs would be placed under the umbrella of the ESUCC. Although identified separately in the "ESUCC Admin and Professional Development Organization" column of the Combining Schedule, the ESUCC reports the general administrative costs of the ESUCC overall, along with the ESUPDO project costs. The ESUCC contracts with ESU 17 to provide all staff for the ESUCC. This is accomplished annually by ESU 17 developing employment contracts with all ESUCC project employees, including the Executive Director of the ESUCC. Thus, all ESUCC project employees and the ESUCC Executive Director are ESU 17 employees. Through an interlocal agreement, the ESUCC reimburses ESU 17 for all salaries and benefits for these employees.

The following is a brief description of each statewide project budgeted for and administered by ESUCC:

- **ESU Professional Development Organization (ESUPDO):** The ESUPDO serves as a collaborative effort to provide training for ESU employees statewide. Professional development is among the core services identified by State statute for ESUs.
- **Distance Education:** Distance Education originated with the Distance Education Council, which was formed by legislation in 2006 and has since evolved into a program under the ESUCC. Neb. Rev. Stat. § 79-1248 (Reissue 2014) includes, among the powers and duties of the ESUCC, various responsibilities pertaining to the operation of the State's distance education network.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

- **Nebraska ESU Cooperative Purchasing (Coop):** Coop provides cooperating purchasing services to Educational Service Unit Member schools throughout the State of Nebraska.
- **Instructional Materials (I-Mat):** I-Mat is a statewide project that purchases rights to media materials and makes them available through local ESUs in a variety of formats.
- **My E-Learning (MEL or MyE):** MyE is a statewide project to make available an online learning management system (LMS) to school districts, teachers, and students.
- **Special Education (SPED) Projects:** The purpose of the SPED Projects is for participating parties to pool their resources in connection with the special education services and for the training of special education teachers and other staff members employed by educational institutions within the State of Nebraska.
- **BlendEd Initiative (Technology Direction):** In May 2013, the position of Technology Director was formed to coordinate this work across the ESUCC project areas. Projects involved in this effort are the Distance Education, I-Mat, including Learning Object Repository, and My E-Learning. Blended education calls for making strategic choices about when face-to-face (synchronous) instruction is needed and when and how online (asynchronous) instruction can be best used to provide elements of student control over time, place, path, and pace and provide more equity, efficiency, and flexibility.

B. Reporting Entity

The ESUCC is a governmental entity established under and governed by the laws of the State of Nebraska. In evaluating how to define the ESUCC for financial reporting purposes, all potential component units have been considered. The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, and the ability to significantly influence operations and accountability for fiscal matters. Based upon the above criteria, the accompanying financial statements include all funds for which the ESUCC has oversight responsibility. The ESUCC does not have any component units and has only one fund – the General Fund. The ESUCC is not considered a component unit of any other governmental entity.

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

C. Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The reporting model, based on GASB Statement 34, focuses on the ESUCC as a whole in the government-wide financial statements and major individual funds in the fund financial statements. The government-wide financial statements report information on all of the activities of the primary government and any component units. The ESUCC has only one fund – the General Fund – and has no component units. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately.

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

D. Fund Types

The accounts of the ESUCC are organized on the basis of funds. The ESUCC has only one governmental fund type – the General Fund.

E. Basis of Accounting

The ESUCC prepares its financial statements, both its governmental-wide and fund statements, on the cash basis of accounting. Under the cash basis of accounting, 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 information in accordance with generally accepted accounting principles.

F. Cash and Cash Equivalents

In addition to the ESUCC's bank account, this classification includes all short-term investments, such as certificates of deposit, and investments in the Nebraska Public Agency Investment Trust (NPAIT), having original maturities of less than two years. NPAIT deposits and investments include certificate of deposits, demand deposit accounts, repurchase agreements, and government agency securities. These investments are valued at amortized cost, which approximates fair value due to the short-term nature of the investments.

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

G. Basis of Presentation

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

H. Net Position Classification

Government-Wide Statements. Net Position is displayed as unrestricted net position. Unrestricted net position is all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Financial Statements. Governmental fund equity is classified as fund balance. Fund balances are further classified as committed or unassigned. Commitments of fund balances are established to identify the existence of assets that are intended to be used for specific purposes that are internally imposed by the government through formal action of the Board, and the constraints do not lapse at year-end. The ESUCC had committed fund balance in the amount of \$250,000. Unassigned fund balance is the residual classification for the General Fund.

I. Capital Assets

Capital assets are recorded as disbursements at the time of purchase. This differs from generally accepted accounting principles, which require capital assets to be capitalized and depreciated over the life of the asset.

J. Estimates

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

K. Compensated Absences

The ESUCC contracts with ESU 17, through an interlocal agreement, to provide staffing for the ESUCC. The ESUCC has entered into negotiated agreements with contracted personnel. In those agreements, the ESUCC has agreed to provide benefits for personal and sick leave. In accordance with the cash basis of accounting, these benefits are recorded as a disbursement when paid.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

2. **Deposits and Investments**

Listed below is a summary of the deposit and investment portfolio that comprises the Cash and Cash Equivalents on the ESUCC's August 31, 2015, basic financial statements.

Deposits – Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. At August 31, 2015, the ESUCC held bank deposits and also held funds in certificates of deposits, demand deposits, and money market accounts with the Nebraska Public Agency Investment Trust (NPAIT).

The NPAIT was established in June 1996 through the Interlocal Cooperation Act and commenced operations July 25, 1996. The NPAIT was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment trust is voluntary for its members. The objective of the NPAIT is to provide its owner members with a conservative and effective investment alternative tailored to the needs of its members. The NPAIT currently consists of and operates one portfolio and a fixed-term account. The NPAIT portfolio management generally follows established investment criteria developed by the Securities and Exchange Commission (SEC) for money market funds designed to offer acceptable yield while maintaining liquidity. The NPAIT is not registered with the SEC as an investment company. For a copy of the most recent audit report for the NPAIT, contact David Ludwig, Executive Director, Educational Service Unit Coordinating Council, 6949 South 110th Street, LaVista, Nebraska, 68128. The telephone number is (402) 597-4915, and the email address is dludwig@esucc.org.

The ESUCC's bank balance and carrying amount of deposits at August 31, 2015, are set out below:

	Bank Balance	Carrying Amount
Bank Deposits	\$ 50,694	\$ (204,265)
NPAIT Deposits	460,138	460,138
Total	\$ 510,832	\$ 255,873

Bank Deposits: The ESUCC does not have a policy for custodial credit risk associated with deposits.

The ESUCC is required by State statute to collateralize bank deposits in excess of federally insured amounts. The bank deposits at August 31, 2015, were covered by the Federal Depository Insurance Corporation (FDIC).

NPAIT Deposits: The NPAIT's deposit policy for custodial credit risk required compliance with the provisions of State law.

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 amount of the deposits. At June 30, 2015, all of the NPAIT's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NPAIT's name.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

2. **Deposits and Investments** (Concluded)

Investments – The NPAIT may legally invest in direct obligations of, as well as other obligations guaranteed as to principal by, the U.S. Treasury and U.S. Agency and Instrumentalities and in bank repurchase agreements. It may also invest in guaranteed student loans, loans guaranteed by the Small Business Administration, Federal Home Administration, or any other agency of the United States, as well as any other type of investment permitted for public agencies by State law. At June 30, 2015, all of the NPAIT's investments in U.S. agencies and repurchase agreements mature in a period of less than two years.

At August 31, 2015, the ESUCC had \$863,238 in NPAIT investments. These investments consisted of government agency securities and repurchase agreements, which were collateralized by U.S. government securities.

The ESUCC is exposed to the risks noted below in relation to its investments in the NPAIT. The ESUCC does not have a policy for these risks.

Interest Rate Risk – As a means of limiting its members' exposure to fair value losses arising from rising interest rates, all of the NPAIT's investments have maturities of less than two years.

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 NPAIT, as of June 30, 2015, the NPAIT's investments in government agency securities were rated as AA+.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NPAIT will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party.

The NPAIT has no specific policy as to credit risk. All of the underlying securities for the NPAIT investments in repurchase agreements at June 30, 2015, the latest audit report date for the NPAIT, are held by the counterparties in the NPAIT's name.

Concentration of Credit Risk – The NPAIT places no limit on the amount that may be invested in any one issuer.

Reconciliation of deposits and investments for the ESUCC to Cash and Cash Equivalents on the Statement of Net Position, as of August 31, 2015, is as follows:

Carrying Value:

Bank and NPAIT Deposits	\$	255,873
NPAIT Investments		863,238
Total	\$	1,119,111

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

3. **Contingencies and Commitments**

Risk Management – The ESUCC is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors, or omissions, injuries to employees, and natural disasters. During the fiscal year, the ESUCC chose to purchase the following commercial insurance policies to cover these risks:

	Limit	Deductible
Personal Property Coverage (per location)	\$ 1,000	\$ 500
General Liability	\$ 2,000,000	\$ -
Employee Benefits Liability (deductible is per employee)	\$ 3,000,000	\$ 1,000
School Leaders E&O Liability	\$ 1,000,000	\$ 5,000
Automobile (Non-Owned & Hired) Liability	\$ 1,000,000	\$ -
Workers' Compensation Insurance	\$ 500,000	\$ -
Transportation Coverage	\$ 300,000	\$ 1,000

No insurance claims resulting from these risks were filed during the fiscal year by the ESUCC. Settled claims resulting from these risks have not exceeded the above coverage in the past three years.

4. **School Retirement**

Plan Description

The ESUCC contracts with ESU 17 to provide all staff for the ESUCC. Thus, all of the ESUCC project employees and the ESUCC Executive Director are ESU 17 employees. Through an interlocal agreement, the ESUCC agreed to reimburse ESU 17 for all salaries and benefits for these employees. Benefits provided by the ESUCC included retirement benefits, as ESU 17 employees are eligible to be members of the Nebraska School Employees Retirement System. Thus, ESU 17 contributes to the Nebraska School Employees Retirement System on behalf of the ESUCC. The Nebraska School Employees Retirement System is 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. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing NPERS, 1526 K Street, Suite 400, P.O. Box 94816, Lincoln, NE, 68509-4816, or by calling 1-800-245-5712.

Funding Policy

Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2014, to August 31, 2015. The ESUCC is required to contribute 101% of the employee contribution. The contribution requirements of the plan members and the ESUCC are established by the Nebraska statutes. For the fiscal year ended

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

4. **School Retirement** (Concluded)

August 31, 2015, the ESUCC employees contributed \$77,074, and the ESUCC contributed \$77,845, which equaled the required contribution. For the fiscal years ended August 31, 2014, and August 31, 2013, the ESUCC employees contributed \$81,492 and \$73,338, respectively, and the ESUCC contributed \$82,307 and \$74,075, respectively, which equaled the required contribution.

5. **Lease Commitments**

The ESUCC leases office facilities under operating leases. Operating lease payments for the fiscal year ended August 31, 2015, totaled \$42,198. The future minimum annual lease payments are as follows:

<u>Year</u>	<u>Governmental Activities</u>
2016	\$ 32,998
Total	\$ 32,998

6. **Reclassification**

The ESUCC records in its general ledger employee salaries and benefits; however, the ESUCC staff are ESU 17 employees, as the ESUCC contracts, through an interlocal agreement, with ESU 17 to provide staffing for the ESUCC, making all employees of the ESUCC contract employees. To better reflect the nature of these disbursements, \$965,455 of salaries and benefits was classified as Purchased Services on the Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance.

7. **Accounts Receivable**

At August 31, 2015, the ESUCC had \$219,585 in accounts receivable. In accordance with the cash basis of accounting, these receivables are not recorded on the financial statements. They are recorded as receipts on the financial statements when the ESUCC receives the funds.

8. **Unemployment Compensation Insurance**

The ESUCC 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 ESUCC is liable to reimburse the State the actual amount of the claim(s).

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Concluded)

9. Related Parties

The governing body for the ESUCC consists of the Administrator from each of the 17 Educational Service Units (ESUs) across the State. The ESUCC coordinates statewide activities and provides services for the 17 ESUs. In turn, the ESUCC bills each of the ESUs for those services.

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

OTHER INFORMATION
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL
GENERAL FUND

For the Fiscal Year Ended August 31, 2015

	Budget (Original/Final)	Actual	Positive (Negative) Variance with Final Budget
RECEIPTS:			
Charges for Services			
Local	\$ 3,889,955	\$ 1,975,752	\$ (1,914,203)
Intergovernmental			
State	565,593	565,593	-
Federal	736,500	694,834	(41,666)
Miscellaneous	-	4,924	4,924
Total Receipts	<u>5,192,048</u>	<u>3,241,103</u>	<u>(1,950,945)</u>
DISBURSEMENTS:			
Purchased Services	1,749,860	1,216,737	533,123
General Administration	626,750	291,432	335,318
Supplies	6,350	9,839	(3,489)
Capital Outlay	23,721	33,119	(9,398)
Computer Software and Other Equipment	345,760	135,850	209,910
Travel	79,484	59,776	19,708
Instructional Materials (I-Mat)	5,750	3,825	1,925
Network Operations Committee (NOC)	27,600	26,147	1,453
Staff Development Affiliate (SDA)	94,988	105,757	(10,769)
Special Education Projects (SPED)	12,500	15,521	(3,021)
Technology Assistance Group (TAG)	9,900	5,100	4,800
NE Mathematics Professional Development Series (NMPDS)	500,000	357,726	142,274
Career Connection (CC)	-	215,000	(215,000)
I-Mat Program Purchases	345,750	273,926	71,824
Coop Program Purchases	1,700,000	100,851	1,599,149
Total Disbursements	<u>5,528,413</u>	<u>2,850,606</u>	<u>2,677,807</u>
Excess Receipts Over (Under)			
Disbursements	(336,365)	390,497	726,862
Fund Balance - Beginning	865,546	728,885	(136,661)
Fund Balance - Ending	<u>\$ 529,181</u>	<u>\$ 1,119,382</u>	<u>\$ 590,201</u>

See Notes to Other Information.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

For the Fiscal Year Ended August 31, 2015

BUDGETARY COMPARISON SCHEDULE

Basis of Budgeting – The ESUCC prepares its budget on the cash basis, which is consistent with the financial statement presentation.

Budget Process and Property Taxes – The ESUCC follows these procedures in establishing the budgetary data reflected in the accompanying statements:

- Public hearings are conducted at public meetings to obtain taxpayer comments.
- Prior to September 20, the budget is legally adopted by the Board through passage of a resolution. Total disbursements may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions thereto require Board approval.

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**COMBINING SCHEDULE OF CASH BASIS RECEIPTS AND DISBURSEMENTS
GENERAL FUND**

For the Fiscal Year Ended August 31, 2015

	ESUCC Admin and Professional Development Organization	Distance Education Council	Instructional Materials	My E- Learning	Special Education	Nebraska ESU Cooperative Purchasing	Total General Fund
RECEIPTS:							
Charges for Services							
Local	\$ 227,557	\$ 24,194	\$ 317,362	\$ 228,064	\$ 396,406	\$ 782,169	\$ 1,975,752
Intergovernmental							
State	275,228	290,365	-	-	-	-	565,593
Federal	672,930	-	-	-	21,904	-	694,834
Miscellaneous	2,318	128	128	-	288	2,062	4,924
Total Revenues	<u>\$ 1,178,033</u>	<u>\$ 314,687</u>	<u>\$ 317,490</u>	<u>\$ 228,064</u>	<u>\$ 418,598</u>	<u>\$ 784,231</u>	<u>\$ 3,241,103</u>
DISBURSEMENTS:							
Purchased Services	\$ 195,163	\$ 251,745	\$ 52,432	\$ 108,606	\$ 382,634	\$ 226,157	\$ 1,216,737
General Administration	120,989	10,440	7,422	8,078	21,808	122,695	291,432
Supplies	6,134	689	307	-	421	2,288	9,839
Capital Outlay	4,500	5,374	1,875	7,197	7,297	6,876	33,119
Computer Software and Other Equipment	2,389	19,043	93	110,963	439	2,923	135,850
Travel	29,865	7,540	1,775	153	7,474	12,969	59,776
Instructional Materials (I-Mat)	3,825	-	-	-	-	-	3,825
Network Operations Committee (NOC)	26,147	-	-	-	-	-	26,147
Staff Development Affiliate (SDA)	105,757	-	-	-	-	-	105,757
Special Education Projects (SPED)	15,521	-	-	-	-	-	15,521
Technology Assistance Group (TAG)	5,100	-	-	-	-	-	5,100
NE Mathematics Professional Development Series (NMPDS)	357,726	-	-	-	-	-	357,726
Career Connection (CC)	215,000	-	-	-	-	-	215,000
I-Mat Program Purchases	-	-	273,926	-	-	-	273,926
Coop Program Purchases	-	-	-	-	-	100,851	100,851
Total Disbursements/Expenditures	<u>\$ 1,088,116</u>	<u>\$ 294,831</u>	<u>\$ 337,830</u>	<u>\$ 234,997</u>	<u>\$ 420,073</u>	<u>\$ 474,759</u>	<u>\$ 2,850,606</u>

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended August 31, 2015

Federal Grantor	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Federal CFDA Number	Expenditures
Program Title				
U.S. Department of Education:				
Passed-Through Nebraska Department of Education:				
Special Education Cluster:				
Special Education_Grants to States		H027A130149	84.027	\$ 21,325
Career and Technical Education -- Basic Grants to States		V048A140027 V048A130027	84.048	215,000
*Mathematics and Science Partnerships		S366B130028 S366B140028	84.366	357,726
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 594,051

*Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended August 31, 2015

1. General

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all Federal awards programs of the Educational Service Unit Coordinating Council for the year ended August 31, 2015. The Educational Service Unit Coordinating Council's reporting entity is defined in note 1.B. to the Educational Service Unit Coordinating Council's financial statements. The Educational Service Unit Coordinating Council did not pass through any Federal funds to subrecipients.

2. Basis of Presentation

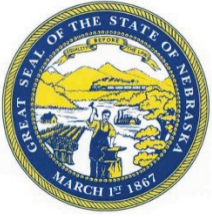
The accompanying Schedule presents total expenditures for each Federal awards program in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Educational Service Unit Coordinating Council, it is not intended to, and does not, present the net position/fund balance, and changes in net position/fund balance of the Educational Service Unit Coordinating Council. Federal program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA).

Major Program – In accordance with OMB Circular A-133, the major program was determined using a risk-based approach.

3. Basis of Accounting

The accompanying Schedule was prepared on the cash basis of accounting. Such disbursements are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of disbursements are not allowable or are limited as to reimbursement.

Matching Costs – The Schedule does not include matching expenditures from general revenues of the Educational Service Unit Coordinating Council.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL
**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***

Independent Auditor's Report

Board of Directors
Educational Service Unit Coordinating Council
LaVista, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements, and have issued our report thereon dated DATE. The report notes the financial statements were prepared on the cash basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Educational Service Unit Coordinating Council's internal control over financial reporting (internal control) to determine 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 the Educational Service Unit Coordinating Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Educational Service Unit Coordinating Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable

possibility that a material misstatement of the Educational Service Unit Coordinating Council'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Educational Service Unit Coordinating Council's financial statements are free of 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 determination of financial statement amounts. 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*.

Additional items

We noted certain additional items that we reported to management of the Educational Service Unit Coordinating Council as identified as # 2015-001 (Lack of Segregation of Duties), # 2015-002 (Contractual Employees), # 2015-003 (Capital Assets), and # 2015-004 (ESUCC Contracts) in the accompanying Schedule of Findings and Questioned Costs.

The Educational Service Unit Coordinating Council's Response to Findings

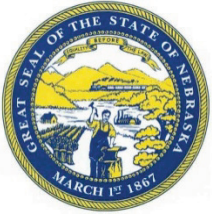
The Educational Service Unit Coordinating Council's responses to the findings identified in our audit are described in the Schedule of Findings and Questioned Costs. The Educational Service Unit Coordinating Council's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them. Where no response is indicated, the Educational Service Unit Coordinating Council declined to respond.

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 result of that testing, not to provide an opinion on the effectiveness of the Educational Service Unit Coordinating Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Educational Service Unit Coordinating Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DATE

Don Dunlap, CPA
Assistant Deputy Auditor



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

Independent Auditor's Report

Board of Directors
Educational Service Unit Coordinating Council
LaVista, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Educational Service Unit Coordinating Council's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Educational Service Unit Coordinating Council's major Federal program for the year ended August 31, 2015. Educational Service Unit Coordinating Council's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Educational Service Unit Coordinating Council's major Federal program based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the

types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Educational Service Unit Coordinating Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major Federal program. However, our audit does not provide a legal determination of the Educational Service Unit Coordinating Council's compliance.

Opinion on Major Federal Program

In our opinion, the Educational Service Unit Coordinating Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended August 31, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item # 2015-5. Our opinion on each major Federal program is not modified with respect to these matters.

The Educational Service Unit Coordinating Council's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Educational Service Unit Coordinating Council's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Educational Service Unit Coordinating Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Educational Service Unit Coordinating Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Educational Service Unit Coordinating Council's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

DATE

Don Dunlap, CPA
Assistant Deputy Auditor

DRAFT

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2015

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X No

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major Federal program:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X No

Type of auditor's report issued on compliance for major Federal program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

 X Yes _____ No

Identification of major Federal program: **Mathematics and Science Partnerships**

CFDA Number: **84.366**

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

_____ Yes X No

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS

Finding # 2015-001: Lack of Segregation of Duties

A good internal control plan involves an adequate segregation of duties to ensure no one person is in a position both to perpetuate and to conceal errors or irregularities.

During our review of the ESUCC's disbursement and receipt processes and our testing of selected transactions, we noted the following:

There is a lack of segregation of duties over the disbursement process. The lack of segregation of duties arises as one person has the ability to receive purchased items, approve the invoice for payment, prepare the payment voucher, and reconcile documents to the general ledger. However, we also noted compensating controls in place during the fiscal year, including review and approval of disbursements by the Executive Director, dual signatures on checks by the Board President and Board Treasurer, and approval of disbursements by the Board.

There is also a lack of segregation of duties over the receipts process. One person has the ability to receive checks and record initial control, perform the deposit entry, and reconcile the deposit document to the general ledger. We noted compensating controls in place during the fiscal year, including review of the deposit slip by the person who recorded initial control before taking the deposit to the bank; initials of both the individuals preparing and reviewing the deposit on the deposit slip; and review and approval of deposits, bank statements, and reconciliation reports by the Board.

A similar finding was noted in our prior audit.

When a segregation of duties does not exist, there is a greater risk of fraud and misuse of funds.

We again recommend the ESUCC review its staffing and assignments to determine if an adequate segregation of duties can be obtained, so no one individual is able to process a transaction from being to end. If an adequate segregation of duties cannot be obtained, we recommend the ESUCC continue to monitor to ensure compensating controls are in place and effective.

Finding # 2015-002: Contractual Employees

During the fiscal year ended August 31, 2015, the ESUCC had a total of 13 employees, which included the Executive Director, working on ESUCC projects. These 13 employees were officially ESU 17 employees. This was accomplished through an interlocal agreement between the ESUCC and ESU 17, which stipulated the employees were under the direct supervision of the ESUCC, and the ESUCC was ultimately responsible for the payroll costs of the employees.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

Finding # 2015-002: Contractual Employees (Continued)

In testing of payroll, we noted multiple findings in both the processing of payroll and the personnel policies and procedures for the ESUCC. The findings are outlined below.

A. A lack of segregation of duties exists in the payroll process, and certain controls over the payroll could be improved.

A good internal control plan requires a segregation of duties that prevents one individual from processing a transaction from beginning to end.

During our audit, we noted that two employees, the ESU 17 Administrator and the ESU 17 Business Manager, had access to the Harris Fund Accounting Program used to process payroll. However, the ESU 17 Administrator has not been cross-trained to use the system to process payroll. With regards to the Harris Fund Accounting Program, we noted the system does not require passwords to be changed or certain password parameters to strengthen passwords. ESU 17 also does not have policies and procedures that address system passwords.

A similar finding was noted in our prior audit.

A lack of segregation of duties and a lack of controls over the payroll process and payroll system creates an increased risk of asset misappropriation.

We again recommend the ESUCC develop a proper segregation of duties over the payroll process. We also recommend other employees be cross-trained to use the system to process payroll and policies and procedures be developed for password security.

B. Pay Splits between ESUCC Projects are Inadequately Supported

A good internal control plan requires pay splits to be adequately supported by documentation and also requires time worked on a project to be paid from that project's funds.

During audit for the fiscal year ended August 31, 2013, we noted the following:

In December 2013, the ESUCC started splitting four employee's time between projects. According to staff, the split times were based on a general understanding of the executive director's discussion with staff of the time they worked on the projects. No formal time study was used by the ESUCC to determine the time splits, and the ESUCC did not have any documentation of how these time splits were determined.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

Finding # 2015-002: Contractual Employees (Concluded)

During our current audit, we noted the ESUCC conducted a time study in the summer of 2015. However, it was not clear how the results correlated with the pay splits the ESUCC used, and the ESUCC did not make any changes to its budget following the time study. The ESUCC did not have adequate documentation of how the time splits were determined.

A similar finding was noted in our prior audit.

When time worked is not tracked by project, there is an increased risk that disbursements reported for projects will be inaccurate – which, for budgeting purposes, makes it difficult to anticipate the amount of payroll costs needed for each project in the future.

We again recommend the ESUCC either direct its project employees to start tracking their time worked on each project or have the employees do time studies periodically to ensure their pay is being split correctly between the various ESUCC projects.

C. A Terminated Employee was Overpaid

A good internal control plan requires procedures to ensure employees are paid correctly based on the number of days of worked.

During our testing of terminated ESUCC employees, we noted one terminated employee's final paycheck included a gross overpayment of \$244.

Contracts for ESUCC employees stipulate the number of days they are required to work during a fiscal year. If the employee is terminated during the fiscal year, the ESUCC performs a calculation to determine if the employee had been over or under paid based on the number of days the employee worked. In the case of the employee tested, the ESUCC based the employee's final pay on its calculation that the employee had worked 188 days during the fiscal year, when in actuality the employee had only worked 187 days. As the employee earned \$244 per day worked, paying the employee for one additional day resulted in an overpayment of \$244.

We recommend the ESUCC implement procedures to ensure days worked are accurately tracked and that terminated employees are paid properly based on their days of service.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

Finding # 2015-003: Capital Assets

The ESUCC's informal capital asset policy #8-6003 (Certificate of Destruction) states the following:

All requests for destruction of property need to be recorded on a "certificate of destruction". On this form, these categories are itemized. All equipment in the possession of any ESUCC Project needs to be authorized prior to destroying/scraping/cannibalizing the property.

A good internal control plan would require policies and procedures to be implemented and followed to ensure capital assets are being recorded properly and that an adequate segregation of duties exists over the capital asset inventory process. Such a plan should include a periodic (at least annual) inventory and documented review of the fixed asset listing, including all additions and retirements.

During our prior audits, we have reported that the ESUCC has no formal system in place to track capital assets. While an informal policy on fixed asset management was developed, including the creation of forms for the disposal of assets, there were no formal and approved policies or procedures in place to govern capital asset additions, deletions, useful life, or depreciation method for the fiscal year. Additionally, there was a lack of segregation of duties noted, as one person can perform all the functions for capital asset inventory.

During our current audit, we noted the ESUCC developed a formal system to track and monitor capital assets, through the use of a Google Document. Four ESUCC employees have access to update or change assets on this listing, while all other staff have view-only access to the list. However, we noted no periodic documented review of the fixed asset listing, including all additions and retirements, is performed. Additionally, the ESUCC did not complete a formal inventory during the fiscal year. Finally, the ESUCC did not complete a Certificate of Destruction, as required by its own informal policies, for one of five asset disposals we tested.

A similar finding was noted in our prior audit.

Without the above-noted elements of a good internal control plan and good business practices in place, there is an increased risk fraud, waste, or abuse will occur.

We again recommend the ESUCC Board continue to implement a strong internal control plan, which would include policies and procedures for capital assets, and review its staffing and assignments to determine if an adequate segregation of duties can be obtained. If an adequate segregation of duties cannot be obtained, we recommend the ESUCC put compensating controls in place to monitor capital asset inventory, including additions

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

Finding # 2015-003: Capital Assets (Concluded)

and deletions of items in the system and the capital asset listing. We further recommend that a periodic (at least annual) inventory be completed. Finally, we recommend that a Certificate of Destruction be completed, as required by informal policy, for all asset disposals.

Finding # 2015-004: ESUCC Contracts

During our review of 14 ESUCC operational contracts, we noted multiple findings in both the processing of operational contracts and the policies and procedures of these contracts. The findings are outlined below.

A. Lack of Formal Bidding Procedures

A good internal control plan and good business practice would include a requirement that the ESUCC create policies and procedures that provide guidelines on which contracts are required to be bid out and which require formal or informal inquiries.

For one vendor payment tested, we noted that no formal competitive bidding had been conducted for the services provided.

The ESUCC entered into a contract with Unicon, Inc. to develop an online portal. According to ESUCC staff, the contract was bid informally, and four vendors submitted bids. The total worth of the contract was \$88,000.

A similar finding was noted in our prior audit.

When large dollar contracts are not formally bid out, there is a greater risk the ESUCC may not be giving all potential bidders an opportunity to submit a bid proposal, and the ESUCC may not be receiving the lowest possible price for its services and products.

We recommend that the ESUCC develop specific policies and procedures to be used to judge when contracts are required to be bid out and whether this bid process is to be formal or informal.

B. Lack of Adequate Supporting Documentation

A good internal control plan would include a requirement that all evaluations be completed and consistent criteria be applied when evaluating vendors.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS (Concluded)

Finding # 2015-004: ESUCC Contracts (Concluded)

For one vendor payment tested, we noted there was not adequate written documentation available to support that the best possible bidder was selected.

A vendor was to host all digital media for the Blended/IMat project for schools throughout the State. The ESUCC signed a three-year agreement with Infobase Learning, the vendor, for the Learn360 license for statewide coverage for Nebraska Pre-Kindergarten to grade 12 schools. Payment was made to Infobase Learning in the amount of \$105,000 in the fiscal year ended August 31, 2015. To select the vendor, a selection committee comprised of staff from the ESUCC, ESUs, school personnel, etc., narrowed the field to prospective bidders who made presentations to the selection committee. The selection committee evaluated the vendors; however, not all evaluators completed all sections for all vendors, and it appears that inconsistent criteria were applied in the evaluation of vendors.

A similar finding was noted in our prior audit.

When this documentation is not prepared, there is a greater risk the ESUCC may not be receiving the lowest possible price for its services and products.

We recommend that, when the ESUCC selection committee evaluates vendors, written documentation be maintained to support its selection.

C. Legal Review of All Contracts

A good internal control plan would include a requirement that all contracts have a legal review.

During our testing of contracts between the ESUCC and vendors, the ESUCC did not provide documentation to support that eight contracts had been subject to legal review prior to being signed.

A similar finding was noted in our prior audit.

When a legal review is not documented for each contract entered into, there is a greater risk that all legal contractual requirements will not be considered and included in the contract, resulting in possible unnecessary litigation and disputes with vendors.

We again recommend the ESUCC document the legal review performed prior to the final approval and signing of all contracts.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding # 2015-005

Program: CFDA 84.366 – Mathematics and Science Partnerships – Allowable Cost Principles

Grant Number & Year: All open, including ##S366B1300280/S366B1400280, FFY 2015

Federal Grantor Agency: U.S. Department of Education

Criteria: OMB Circular A-87, Attachment B, §§ 8(h)(4) & (5), states, in relevant part:

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,*
- (b) A Federal award and a non Federal award,*
- (c) An indirect cost activity and a direct cost activity,*
- (d) Two or more indirect activities which are allocated using different allocation bases, or*
- (e) An unallowable activity and a direct or indirect cost activity.*

(5) Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after the fact distribution of the actual activity of each employee,*
- (b) They must account for the total activity for which each employee is compensated,*
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and*
- (d) They must be signed by the employee.*
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards*

A good internal control plan requires procedures to ensure the ESUCC's payroll records are in compliance with Federal regulations.

Condition: The ESUCC did not have proper documentation on file to support payroll charged to the Nebraska Mathematics Professional Development Series (NMPDS) grant.

Questioned Costs: \$22,055

Context: During our audit period, the ESUCC received Federal grants, including NMPDS funds, from the Nebraska Department of Education. One ESUCC staff member charged time both to the NMPDS grant and to ESUCC general funds during the fiscal year ended August 31, 2015. The staff member's timesheets did not track time charged to the Federal grant, and ESUCC did not have other adequate documentation to support the charges. ESUCC charged a total of \$22,055 in payroll to the grant during the fiscal year ended August 31, 2015.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2015

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Concluded)

Finding # 2015-005 (Concluded)

Cause: Unknown.

Effect: Without proper documentation on file to support payroll charged to Federal grants, there is an increased risk for loss or misuse of grant funds.

Recommendation: We recommend the ESUCC implement procedures to ensure proper documentation for all staff paid with Federal grants is on file in accordance with Federal regulations (OMB Circular A-87 for Federal awards issued prior to 12-26-14 and OMB Super Circular for Federal awards issued on or after 12-26-14).

Management Response:

Corrective Action Plan:

Contact:

Anticipated Completion Date:

SECTION IV. SCHEDULE OF PRIOR AUDIT FINDINGS

No prior single audit findings existed.