

ESUCC

Finance, Audit, and Budget Committee Meeting

Tuesday, April 4, 2017, 11:00 AM

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 11:00 AM.

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

Attendance Update Taken at 11:08 AM.

Tedesco ESU 11: Present

1. Call to Order

2. Roll Call

3. Agenda Item

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

3.2. Approval of March Expenses to be paid in April

3.3. Monthly Staff Budget Meeting

3.4. Innovative Grant Budget

3.5. Coop Budget

3.5.1. Admin Fee VS Revenue

3.6. ESUCC State Audit

3.7. Approve Spectrum Business invoices (NASB internet/phone service)

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}}

**February 2017**

Budget Summary

Checkbook Balances:				
As of Sept. 1, 2016 =		\$1,043,598.38		
As of Feb 1, 2017 =		<b><u>\$1,519,029.81</u></b>		
		<b>Feb 2017</b>		
	<b>Feb 2017 Receipts</b>	<b>Disbursements</b>	<b>Feb 2016 Receipts</b>	<b>Feb 2016 Disbursements</b>
ESUCC Admin	\$284.83	(\$16,541.99)	\$2,895.83	(\$28,435.36)
COOP	\$15,896.96	(\$26,598.51)	\$12,260.46	(\$28,880.14)
DEC	\$0.00	(\$24,579.32)	\$0.00	(\$12,747.22)
IMAT	\$0.00	(\$11,490.67)	\$0.00	(\$9,038.14)
LMS	\$0.00	\$0.00	\$0.00	(\$6,732.28)
SRS	\$0.00	(\$38,210.26)	\$0.00	(\$30,229.47)
PDO	\$200.00	(\$17,074.52)	\$2,720.00	(\$29,495.34)
	\$16,381.79	(\$134,495.27)	\$17,876.29	(\$145,557.95)
ESUCC Reserve	\$250,000.00			
As of February 28, 2017 =	<b>\$1,400,916.33</b>		Feb 29, 2016 =	<b>\$1,427,551.97</b>

<b>Outstanding Receipts</b>	
<b>ESUCC Admin.</b>	<b>\$3,270.59</b>
ESUs, Lobbyist Fee (ESU 6)	\$3,270.59
<b>COOP</b>	<b>\$13,410.54</b>
Annual Buy Vendor Admin Fees (billed on May 24th)	\$37.62
AEPA School Orders Worldbook/Canvas/Movie Lic.	\$2,024.32
AEPA/Special Buys/Food/Custodial Admin Fees	\$11,348.60
<b>DEC</b>	<b>\$17,850.00</b>
Bright Bytes	\$17,850.00
<b>IMAT</b>	<b>\$10,800.00</b>
ESUs, MSA Fee (ESU 6)	\$10,800.00
Marshall Memo (ESU 6)	
<b>LMS</b>	<b>\$1,390.74</b>
Canvas, 2% Admin Fee, Instructure	\$1,390.74
<b>SRS</b>	<b>\$741.00</b>
SRS Tier Billing NE Unified/Billed on May 20th	\$741.00
SRS MSA Billing	\$0.00
<b>PDO</b>	<b>\$15,040.00</b>
PD Fees	\$560.00
NWEA Training/Fees	\$13,780.00
Crisis Training	\$700.00
<b>Total:</b>	<b>\$62,502.87</b>

<b>FY Net Activity 02/28/17</b>	
ESUCC Admin	\$192,014.70
COOP	(\$65,062.73)
DEC	\$128,133.54
IMAT	\$81,051.00
LMS	\$32,306.00
SRS	(\$84,316.39)
PDO	\$73,191.83
	<b>\$357,317.95</b>

<b>Budget Notes/Comments, February 2017:</b>	
22.71%	Total Budget Usage
45.97%	Adjusted Budget Usage
50.00%	Budget Usage Average (Period 6)

<b>Notes/Special Receipts, February 2017:</b>	
(N/A)	

<b>Notes/Special Disbursements, February 2017:</b>	
(N/A)	

<b>March Expenses, Payable 04/06/17, Total \$145,700.63</b>
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	ACCOUNT TITLE	BUDGET	PERIOD EXP	ENCUMBRANCES	YEAR TO DATE ENC + EXP	AVAILABLE	YTD/ BUD
ESUCC Admin	REGULAR SALARIES	\$124,264.00	\$10,465.00	\$0.00	\$44,794.92	\$79,469.08	36.05
	SOCIAL SECURITY	\$8,974.00	\$753.42	\$0.00	\$2,431.85	\$6,542.15	27.1
	RETIREMENT	\$12,275.00	\$1,033.71	\$0.00	\$5,141.48	\$7,133.52	41.89
	FLEX SPEND	\$0.00	\$0.35	\$0.00	\$1.75	-\$1.75	0
	WORK COMP	\$745.00	\$62.59	\$0.00	\$311.31	\$433.69	41.79
	LOBBYIST FEES	\$30,200.00	\$0.00	\$0.00	\$14,150.00	\$16,050.00	46.85
	ACCOUNTING/AUDIT	\$13,330.00	\$0.00	\$0.00	\$0.00	\$13,330.00	0
	FISCAL MANAGEMENT FEE	\$2,500.00	\$206.00	\$0.00	\$1,030.00	\$1,470.00	41.2
	LEGAL SERVICES	\$23,650.00	\$427.85	\$0.00	\$6,162.48	\$17,487.52	26.06
	CONTRACTED SERVICES	\$3,000.00	\$141.35	\$0.00	\$2,016.35	\$983.65	67.21
	RENTAL/LEASES	\$3,979.00	\$395.04	\$0.00	\$1,975.20	\$2,003.80	49.64
	INSURANCE/BONDS	\$10,292.00	\$1,403.00	\$0.00	\$2,806.00	\$7,486.00	27.26
	ADVERTISING	\$1,500.00	\$0.00	\$0.00	\$590.50	\$909.50	39.37
	PRINTING	\$2,000.00	\$0.11	\$0.00	\$415.86	\$1,584.14	20.79
	POSTAGE	\$750.00	\$22.60	\$0.00	\$180.26	\$569.74	24.03
	PHONE	\$600.00	\$0.00	\$0.00	\$200.88	\$399.12	33.48
	SUPPLIES	\$400.00	\$0.00	\$184.00	\$215.98	\$184.02	54
	COMPUTER SOFTWARE/LICENSE	\$0.00	\$0.00	\$0.00	\$48.00	-\$48.00	0
	COMPUTER HARDWARE	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0
	DUES/FEES	\$15,679.00	\$0.00	\$0.00	\$13,130.00	\$2,549.00	83.74
	TRAVEL EXPENSES/MILEAGE	\$25,277.00	\$1,065.72	\$0.00	\$7,769.54	\$17,507.46	30.74
	CONFERENCE/CONVENTION/MTG	\$9,600.00	\$447.50	\$0.00	\$7,803.00	\$1,797.00	81.28
	TRANSFERS	\$29,975.00	\$0.00	\$0.00	\$0.00	\$29,975.00	0
		<b>\$319,740.00</b>	<b>\$16,424.24</b>	<b>\$184.00</b>	<b>\$111,175.36</b>	<b>\$208,564.64</b>	<b>34.77%</b>
COOP	REGULAR SALARIES	\$243,661.00	\$20,318.22	\$0.00	\$90,708.05	\$152,952.95	37.23
	SOCIAL SECURITY	\$15,594.00	\$1,273.71	\$0.00	\$5,892.66	\$9,701.34	37.79
	RETIREMENT	\$24,068.00	\$2,006.99	\$0.00	\$10,034.95	\$14,033.05	41.69
	FLEX SPEND	\$0.00	\$0.53	\$0.00	\$2.65	-\$2.65	0
	WORK COMP	\$1,462.00	\$121.78	\$0.00	\$608.90	\$853.10	41.65
	ACCOUNTING/AUDIT	\$13,330.00	\$0.00	\$0.00	\$0.00	\$13,330.00	0
	FISCAL MANAGEMENT FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	LEGAL SERVICES	\$53,650.00	\$427.85	\$0.00	\$21,239.98	\$32,410.02	39.59
	RENTAL/LEASES	\$14,236.00	\$1,122.36	\$0.00	\$5,931.80	\$8,304.20	41.67
	INSURANCE/BONDS	\$384.00	\$32.00	\$0.00	\$160.00	\$224.00	41.67
	ADVERTISING	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0
	PRINTING	\$400.00	\$20.84	\$0.00	\$144.61	\$255.39	36.15
	POSTAGE	\$1,500.00	\$8.86	\$0.00	\$277.53	\$1,222.47	18.5
	PHONE	\$1,008.00	\$84.00	\$0.00	\$420.00	\$588.00	41.67
	COMPUTER/INTERNET SERVICE	\$598.00	\$10.00	\$0.00	\$50.00	\$548.00	8.36
	SUPPLIES	\$2,000.00	\$0.00	\$184.00	\$622.44	\$1,377.56	31.12
	COMPUTER SOFTWARE/LICENSE	\$191,500.00	\$0.00	\$0.00	\$189,572.00	\$1,928.00	0.99
	COMPUTER HARDWARE	\$2,250.00	\$0.00	\$0.00	\$1,956.50	\$293.50	86.96

DUES/FEES	\$3,210.00	\$0.00	\$0.00	\$0.00	\$3,210.00	0
TRAVEL EXPENSES/MILEAGE	\$13,000.00	\$1,214.66	\$0.00	\$7,353.17	\$5,646.83	56.56
CONFERENCE/CONVENTION/MTG	\$8,000.00	\$41.74	\$0.00	\$2,706.01	\$5,293.99	33.83
	<b>\$592,351.00</b>	<b>\$26,683.54</b>	<b>\$184.00</b>	<b>\$337,681.25</b>	<b>\$254,669.75</b>	<b>57.01%</b>

<b>SRS</b>	REGULAR SALARIES	\$304,508.00	\$25,377.83	\$0.00	\$115,896.43	\$188,611.57	38.06
	SOCIAL SECURITY	\$21,466.00	\$1,765.76	\$0.00	\$8,742.06	\$12,723.94	40.73
	RETIREMENT	\$30,079.00	\$2,506.76	\$0.00	\$12,522.98	\$17,556.02	41.63
	FLEX SPEND	\$0.00	\$7.53	\$0.00	\$30.65	-\$30.65	0
	WORK COMP	\$1,827.00	\$152.49	\$0.00	\$761.79	\$1,065.21	41.7
	ACCOUNTING/AUDIT	\$2,170.00	\$0.00	\$0.00	\$0.00	\$2,170.00	0
	LEGAL SERVICES	\$3,850.00	\$69.65	\$0.00	\$1,003.19	\$2,846.81	26.06
	CONTRACTED SERVICES	\$50,175.00	\$7,200.00	\$0.00	\$21,230.90	\$28,944.10	42.31
	RENTAL/LEASES	\$14,213.00	\$359.44	\$0.00	\$6,772.31	\$7,440.69	47.65
	PRINTING	\$300.00	\$55.00	\$0.00	\$77.77	\$222.23	25.92
	POSTAGE	\$50.00	\$1.38	\$0.00	\$10.23	\$39.77	20.46
	PHONE	\$800.00	\$53.65	\$0.00	\$364.30	\$435.70	45.54
	COMPUTER/INTERNET SERVICE	\$5,472.00	\$224.69	\$0.00	\$1,111.05	\$4,360.95	20.3
	SUPPLIES	\$500.00	\$0.00	\$0.00	\$41.82	\$458.18	8.36
	COMPUTER SOFTWARE/LICENSE	\$13,550.00	\$45.60	\$0.00	\$193.60	\$13,356.40	1.43
	FURNITURE AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$450.06	-\$450.06	0
	COMPUTER HARDWARE	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0
	TRAVEL EXPENSES/MILEAGE	\$9,532.00	\$391.86	\$0.00	\$3,025.64	\$6,506.36	31.74
	CONFERENCE/CONVENTION/MTG	\$4,000.00	\$0.00	\$0.00	\$91.86	\$3,908.14	2.3
		<b>\$466,492.00</b>	<b>\$38,211.64</b>	<b>\$0.00</b>	<b>\$172,326.64</b>	<b>\$294,165.36</b>	<b>36.94%</b>

<b>PROF DEV PD GENERAL</b>	REGULAR SALARIES	\$25,472.00	\$2,402.83	\$0.00	\$11,740.10	\$13,731.90	46.09
	SOCIAL SECURITY	\$1,834.00	\$171.95	\$0.00	\$619.07	\$1,214.93	33.76
	RETIREMENT	\$2,516.00	\$237.35	\$0.00	\$1,159.68	\$1,356.32	46.09
	WORK COMP	\$153.00	\$14.39	\$0.00	\$70.30	\$82.70	45.95
	SUPPLIES	\$0.00	\$0.00	\$0.00	\$9.98	-\$9.98	0
	TRAVEL EXPENSES/MILEAGE	\$0.00	\$10.06	\$0.00	\$10.06	-\$10.06	0
		<b>\$29,975.00</b>	<b>\$2,836.58</b>	<b>\$0.00</b>	<b>\$13,609.19</b>	<b>\$16,365.81</b>	<b>45.40%</b>

<b>PROF DEV PD ESUC</b>	LEGAL SERVICES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
	CONTRACTED SERVICES	\$4,000.00	\$0.00	\$0.00	\$1,500.00	\$2,500.00	37.5
	POSTAGE	\$250.00	\$0.46	\$0.00	\$18.55	\$231.45	7.42
	SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
	TRAVEL EXPENSES/MILEAGE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
	CONFERENCE/CONVENTION/MTG	\$12,500.00	\$14,248.00	\$248.01	\$17,246.51	-\$4,746.51	137.97
		<b>\$19,250.00</b>	<b>\$14,248.46</b>	<b>\$248.01</b>	<b>\$18,765.06</b>	<b>\$484.94</b>	<b>97.48%</b>

PD NOC	PROFESSIONAL DEVELOPMENT	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	0
	PERIODICALS	\$5,100.00	\$0.00	\$0.00	\$4,250.00	\$850.00	83.33
	CONFERENCE/CONVENTION/MTG	\$1,500.00	\$0.00	\$0.00	\$673.37	\$826.63	44.89
		<b>\$27,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,923.37</b>	<b>\$22,676.63</b>	<b>17.84%</b>
PD SDA	PROFESSIONAL DEVELOPMENT	\$9,300.00	\$0.00	\$0.00	\$291.00	\$9,009.00	3.13
	CONFERENCE/CONVENTION/MTG	\$9,480.00	\$0.00	\$0.00	\$3,772.99	\$5,707.01	39.8
		<b>\$18,780.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,063.99</b>	<b>\$14,716.01</b>	<b>21.64%</b>
PD ESPD	LEGAL SERVICES	\$1,000.00	\$0.00	\$0.00	\$450.00	\$550.00	45
	PROFESSIONAL DEVELOPMENT	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	0
	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	CONFERENCE/CONVENTION/MTG	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
	<b>\$16,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$450.00</b>	<b>\$15,550.00</b>	<b>2.81%</b>	
PD TAG	PROFESSIONAL DEVELOPMENT	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0
	TRAVEL EXPENSES/MILEAGE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0
	CONFERENCE/CONVENTION/MTG	\$2,900.00	\$0.00	\$0.00	\$1,800.00	\$1,100.00	62.07
		<b>\$8,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$6,600.00</b>	<b>21.43%</b>
NWEA	CONTRACTED SERVICES	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$0.00	100
	PROFESSIONAL DEVELOPMENT	\$30,250.00	\$0.00	\$0.00	\$45,500.51	-\$15,250.51	150.41
		<b>\$87,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$102,500.51</b>	<b>-\$15,250.51</b>	<b>117.48%</b>
PEP GRANT	PROFESSIONAL DEVELOPMENT	\$25,500.00	\$0.00	\$0.00	\$0.00	\$25,500.00	0
		<b>\$25,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,500.00</b>	<b>0.00%</b>
CRISIS	CONTRACTED SERVICES	\$26,000.00	\$0.00	\$0.00	\$30,442.99	-\$4,442.99	117.09
	PROFESSIONAL DEVELOPMENT	\$9,400.00	\$0.00	\$0.00	\$11,112.72	-\$1,712.72	118.22
		<b>\$35,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$41,555.71</b>	<b>-\$6,155.71</b>	<b>117.39%</b>
NMPDS	REGULAR SALARIES	\$3,289.00	\$0.00	\$0.00	\$1,644.33	\$1,644.67	49.99
	SOCIAL SECURITY	\$223.00	\$0.00	\$0.00	\$111.56	\$111.44	50.03
	RETIREMENT	\$325.00	\$0.00	\$0.00	\$162.42	\$162.58	49.98
	WORK COMP	\$20.00	\$0.00	\$0.00	\$9.88	\$10.12	49.4
	CONTRACTED SERVICES	\$6,666.00	-\$700.00	\$0.00	\$20,017.33	-\$13,351.33	300.29
	SUPPLIES	\$0.00	\$0.00	\$0.00	\$50.00	-\$50.00	0

	TRAVEL EXPENSES/MILEAGE	\$600.00	\$0.00	\$0.00	\$461.55	\$138.45	76.93
	CONFERENCE/CONVENTION/MTG	\$21,000.00	\$0.00	\$0.00	\$16,560.00	\$4,440.00	78.86
		<b>\$32,123.00</b>	<b>-\$700.00</b>	<b>\$0.00</b>	<b>\$39,017.07</b>	<b>-\$6,894.07</b>	<b>121.46%</b>
<b>SLDS</b>	CONTRACTED SERVICES	\$2,000.00	\$0.00	\$0.00	\$1,999.00	\$1.00	1
		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,999.00</b>	<b>\$1.00</b>	<b>99.95%</b>
<b>PD IMAT</b>	PROFESSIONAL DEVELOPMENT	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0
	COMPUTER SOFTWARE/LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	CONFERENCE/CONVENTION/MTG	\$2,000.00	\$0.00	\$0.00	\$690.50	\$1,309.50	34.53
		<b>\$6,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$690.50</b>	<b>\$5,809.50</b>	<b>10.62%</b>
<b>PD BLENDED</b>	SUPPLIES	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0
	COMPUTER SOFTWARE/LICENSE	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0
	CONFERENCE/CONVENTION/MTG	\$18,000.00	\$0.00	\$0.00	\$4,940.51	\$13,059.49	27.45
		<b>\$19,050.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,940.51</b>	<b>\$14,109.49</b>	<b>25.93%</b>
<b>IMAT</b>	REGULAR SALARIES	\$105,221.00	\$9,377.34	\$0.00	\$3,355.67	\$101,865.33	3.19
	SOCIAL SECURITY	\$6,428.00	\$677.19	\$0.00	\$3,100.41	\$3,327.59	48.23
	RETIREMENT	\$8,568.00	\$926.28	\$0.00	\$4,631.36	\$3,936.64	54.05
	FLEX SPEND	\$0.00	\$2.10	\$0.00	\$10.50	-\$10.50	0
	WORK COMP	\$521.00	\$56.21	\$0.00	\$281.05	\$239.95	53.94
	ACCOUNTING/AUDIT	\$1,085.00	\$0.00	\$0.00	\$0.00	\$1,085.00	0
	LEGAL SERVICES	\$1,925.00	\$34.82	\$0.00	\$501.59	\$1,423.41	26.06
	CONTRACTED SERVICES	\$35,100.00	\$0.00	\$0.00	\$3,000.00	\$32,100.00	8.55
	RENTAL/LEASES	\$4,919.00	\$148.19	\$0.00	\$3,990.95	\$928.05	81.13
	POSTAGE	\$50.00	\$0.00	\$0.00	\$11.16	\$38.84	22.32
	COMPUTER/INTERNET SERVICE	\$1,545.00	\$65.00	\$0.00	\$325.00	\$1,220.00	21.04
	SUPPLIES	\$50.00	\$0.00	\$0.00	\$35.38	\$14.62	70.76
	COMPUTER SOFTWARE/LICENSE	\$2,550.00	\$0.00	\$0.00	\$24.00	\$2,526.00	0.94
	COMPUTER HARDWARE	\$400.00	\$0.00	\$0.00	\$112.50	\$287.50	28.13
	TRAVEL EXPENSES/MILEAGE	\$2,600.00	\$203.54	\$0.00	\$406.58	\$2,193.42	15.64
	CONFERENCE/CONVENTION/MTG	\$7,900.00	\$0.00	\$0.00	\$0.00	\$7,900.00	0
	PROGRAM PURCHASES	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	1.00
		<b>\$179,612.00</b>	<b>\$11,490.67</b>	<b>\$0.00</b>	<b>\$20,536.15</b>	<b>\$159,075.85</b>	<b>11.43%</b>
<b>DEC</b>	REGULAR SALARIES	\$222,294.00	\$17,862.40	\$0.00	\$24,988.33	\$197,305.67	11.24
	SOCIAL SECURITY	\$17,285.00	\$1,233.07	\$0.00	\$5,305.20	\$11,979.80	30.69
	RETIREMENT	\$23,157.00	\$1,764.41	\$0.00	\$8,724.59	\$14,432.41	37.68
	FLEX SPEND	\$0.00	\$3.50	\$0.00	\$17.50	-\$17.50	0

WORK COMP	\$1,407.00	\$107.04	\$0.00	\$529.28	\$877.72	37.62
ACCOUNTING/AUDIT	\$1,085.00	\$0.00	\$0.00	\$0.00	\$1,085.00	0
LEGAL SERVICES	\$1,925.00	\$34.83	\$0.00	\$501.60	\$1,423.40	26.06
CONTRACTED SERVICES	\$96,780.00	\$0.00	\$17,850.00	\$110,490.00	-\$13,710.00	114.17
RENTAL/LEASES	\$7,326.00	\$275.32	\$0.00	\$2,136.10	\$5,189.90	29.16
PRINTING	\$1,000.00	\$0.00	\$0.00	\$52.88	\$947.12	5.29
POSTAGE	\$100.00	\$2.26	\$0.00	\$12.92	\$87.08	12.92
PHONE	\$1,800.00	\$0.00	\$0.00	\$75.33	\$1,724.67	4.19
COMPUTER/INTERNET SERVICE	\$1,449.00	\$65.00	\$0.00	\$325.00	\$1,124.00	22.43
SUPPLIES	\$500.00	\$0.00	\$0.00	\$71.64	\$428.36	14.33
PERIODICALS	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0
COMPUTER SOFTWARE/LICENSE	\$2,400.00	\$0.00	\$0.00	\$72.00	\$2,328.00	3
FURNITURE AND EQUIPMENT	\$1,150.00	\$0.00	\$1,142.28	\$1,142.28	\$7.72	99.33
COMPUTER HARDWARE	\$21,971.00	\$650.00	\$0.00	\$26,635.00	-\$4,664.00	121.23
DUES/FEES	\$305.00	\$0.00	\$0.00	\$335.00	-\$30.00	109.84
TRAVEL EXPENSES/MILEAGE	\$16,475.00	\$2,583.75	\$0.00	\$8,730.70	\$7,744.30	52.99
CONFERENCE/CONVENTION/MTG	\$21,600.00	\$0.00	\$0.00	\$3,258.31	\$18,341.69	15.08
	<b>\$440,259.00</b>	<b>\$24,581.58</b>	<b>\$18,992.28</b>	<b>\$193,403.66</b>	<b>\$246,855.34</b>	<b>43.93%</b>
	<b>\$2,326,282.00</b>	<b>\$133,776.71</b>	<b>\$19,608.29</b>	<b>\$1,069,437.97</b>	<b>\$1,256,844.03</b>	<b>45.97%</b>

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:07:20

ESU COORDINATING COUNCIL  
PRINT COMBINING BALANCE SHEET

PAGE NUMBER: 1  
STATMN81

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 6/17

FUND GROUP - - GENERAL FUND			
ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
09000	CASH	1,400,916.33	.00
TOTAL	CASH	1,400,916.33	.00
09296	PRE-PAID POSTAGE	103.71	.00
TOTAL	PRE-PAID POSTAGE	103.71	.00
TOTAL	ASSETS	1,401,020.04	.00
09401	ACCOUNTS PAYABLE	.00	54.00
TOTAL	ACCOUNTS PAYABLE	.00	54.00
TOTAL	LIABILITIES	.00	54.00
TOTAL	REV CONT	.00	1,419,410.95
TOTAL	EXP CONT	1,062,334.10	.00
TOTAL	RES FOR ENC	.00	19,608.29
TOTAL	ENC CONT	19,608.29	.00
TOTAL	REV BUD CONTL	4,760,782.00	.00
TOTAL	EXP BUD CONT	.00	4,760,782.00
TOTAL	FUND BALANCE	.00	1,043,889.19
TOTAL	EQUITIES	5,842,724.39	7,243,690.43
TOTAL	REPORT	7,243,744.43	7,243,744.43



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6310 0300 OO RP 01 03012017 NNNNNN 01 005484 0020

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



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 .....			01/31/17	50,154.95
DEPOSIT		111.33	02/03/17	50,266.28
CHECK # 13863	482.39		02/03/17	49,783.89
NPAIT Sweep Redemption		1,000.00	02/06/17	50,783.89
SYSCO PAYMENTS 061CA000162396		8,901.82	02/06/17	59,685.71
VISA PAYMENT 486551XXXX5239	56.38		02/06/17	59,629.33
VISA PAYMENT 486551XXXX8120	73.08		02/06/17	59,556.25
VISA PAYMENT 486551XXXX8112	295.53		02/06/17	59,260.72
Cincinnati Insur INS.PREM 1000120530				
	1,403.00		02/06/17	57,857.72
SYSCO RESOURCE S PAYMENT		181.28	02/07/17	58,039.00
NPAIT Sweep Purchase	7,000.00		02/07/17	51,039.00
CHECK # 13855	91.00		02/07/17	50,948.00
CHECK # 13861	27.89		02/08/17	50,920.11
CHECK # 13849	55.00		02/08/17	50,865.11
CHECK # 13860	346.15		02/08/17	50,518.96
CHECK # 13858	585.36		02/08/17	49,933.60
CHECK # 13851	650.00		02/08/17	49,283.60
NPAIT Sweep Redemption		1,000.00	02/09/17	50,283.60
CHECK # 13843	800.00		02/09/17	49,483.60
CHECK # 13852	1,864.26		02/09/17	47,619.34
CHECK # 13847	102,129.57		02/09/17	54,510.23-
DEPOSIT		1,583.01	02/10/17	52,927.22-
NPAIT Sweep Redemption		105,000.00	02/10/17	52,072.78







Account Number: 20611699  
Statement Date: 02/28/2017

NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 13866	33.82		02/10/17	52,038.96
CHECK # 13850	218.34		02/10/17	51,820.62
CHECK # 13854	219.98		02/10/17	51,600.64
NPAIT Sweep Purchase	1,000.00		02/13/17	50,600.64
CHECK # 13848	995.00		02/13/17	49,605.64
CHECK # 13864	7,200.00		02/13/17	42,405.64
CHECK # 13865	14,248.00		02/13/17	28,157.64
NPAIT Sweep Redemption		22,000.00	02/14/17	50,157.64
CHECK # 13862	243.96		02/14/17	49,913.68
CHECK # 13853	1,259.30		02/14/17	48,654.38
CHECK # 13859	1,735.31		02/14/17	46,919.07
NPAIT Sweep Redemption		4,000.00	02/15/17	50,919.07
CHECK # 13857	190.95		02/15/17	50,728.12
SYSCO RESOURCE S PAYMENT		257.33	02/16/17	50,985.45
CHECK # 13856	91.00		02/16/17	50,894.45
DEPOSIT		100.00	02/17/17	50,994.45
DEPOSIT		1,857.23	02/21/17	52,851.68
DEPOSIT		3,104.96	02/22/17	55,956.64
NPAIT Sweep Purchase	2,000.00		02/22/17	53,956.64
NPAIT Sweep Purchase	3,000.00		02/23/17	50,956.64
BALANCE THIS STATEMENT .....			02/28/17	50,956.64

TOTAL CREDITS	(13)	149,096.96	MINIMUM BALANCE	54,510.23-
TOTAL DEBITS	(29)	148,295.27	AVG AVAILABLE BALANCE	48,047.60
			AVERAGE BALANCE	48,420.64

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
02/09 13843* 800.00	02/14 13853 1,259.30	02/08 13860 346.15
02/09 13847 102,129.57	02/10 13854 219.98	02/08 13861 27.89
02/13 13848 995.00	02/07 13855 91.00	02/14 13862 243.96
02/08 13849 55.00	02/16 13856 91.00	02/03 13863 482.39
02/10 13850 218.34	02/15 13857 190.95	02/13 13864 7,200.00
02/08 13851 650.00	02/08 13858 585.36	02/13 13865 14,248.00
02/09 13852 1,864.26	02/14 13859 1,735.31	02/10 13866 33.82

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

**UBT**  
Union Bank & Trust

Account Number: 20611699  
Statement Date: 02/28/2017

NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

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BASIC BUSINESS ACCOUNT 20611699

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----- 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%



CHECKING ACCOUNT DEPOSIT  
**UBT**  
 Union Bank & Trust  
 DATE Feb 3, 2017  
 NAME ESU Coordinating Council  
 ACCOUNT NUMBER 206 116 99  
 TOTAL DEPOSIT \$ 1113.33

DATE	AMOUNT	DESCRIPTION
02/03/17	1113.33	ESU

2/3/2017 \$1111.33 0

TransDt=02/03/17-Inst=UNION BANK & TRUST COMPANY  
 TransNum=104910795<RemNum=00011005495

2/3/2017 \$1111.33 0

CHECKING ACCOUNT DEPOSIT  
**UBT**  
 Union Bank & Trust  
 DATE 2/10/17  
 NAME ESUCC  
 ACCOUNT NUMBER 206 116 99  
 TOTAL DEPOSIT \$ 1583.01

DATE	AMOUNT	DESCRIPTION
02/10/17	1583.01	ESU

2/10/2017 \$1,583.01 0

TransDt=02/10/17-Inst=UNION BANK & TRUST COMPANY  
 TransNum=104910795<RemNum=00011005495

2/10/2017 \$1,583.01 0

CHECKING ACCOUNT DEPOSIT  
**UBT**  
 Union Bank & Trust  
 DATE Feb 17, 2017  
 NAME ESU Coordinating Council  
 ACCOUNT NUMBER 206 116 99  
 TOTAL DEPOSIT \$ 100.00

DATE	AMOUNT	DESCRIPTION
02/17/17	100.00	ESU

2/17/2017 \$100.00 0

TransDt=02/17/17-Inst=UNION BANK & TRUST COMPANY  
 TransNum=104910795<RemNum=000104577550

2/17/2017 \$100.00 0

CHECKING ACCOUNT DEPOSIT  
**UBT**  
 Union Bank & Trust  
 DATE Feb 21, 2017  
 NAME ESU Coordinating Council  
 ACCOUNT NUMBER 206 116 99  
 TOTAL DEPOSIT \$ 1857.23

DATE	AMOUNT	DESCRIPTION
02/21/17	1857.23	ESU

2/21/2017 \$1,857.23 0

TransDt=02/21/17-Inst=UNION BANK & TRUST COMPANY  
 TransNum=104910795<RemNum=000114320271

2/21/2017 \$1,857.23 0

CHECKING ACCOUNT DEPOSIT  
**UBT**  
 Union Bank & Trust  
 DATE Feb 22, 2017  
 NAME ESU Coordinating Council  
 ACCOUNT NUMBER 206 116 99  
 TOTAL DEPOSIT \$ 3104.96

DATE	AMOUNT	DESCRIPTION
02/22/17	3104.96	ESU

2/22/2017 \$3,104.96 0

TransDt=02/22/17-Inst=UNION BANK & TRUST COMPANY  
 TransNum=104910795<RemNum=000104539451

2/22/2017 \$3,104.96 0

Nebraska ESU Coordinating Council  
 1202 East 4th Street  
 Allamogosa, NE 68020  
 Union Bank & Trust Company  
 Allamogosa Branch  
 238 East 4th St.  
 Allamogosa, Nebraska 68020  
 CHECK DATE 02/09/17  
 CHECK NO. 12843  
 AMOUNT \$\*\*\*\*\*800.00\*

BY THE SIGN OF \*\*\*\*\*800\* DOLLARS AND \*NO\* CENTS

TO THE ORDER OF MARVELL ENTERPRISES  
 PO BOX 80301  
 LINCOLN NE 68501

DATE 2/9/2017

2/9/2017 \$800.00 13843

Nebraska ESU Coordinating Council  
 1202 East 4th Street  
 Allamogosa, NE 68020  
 Union Bank & Trust Company  
 Allamogosa Branch  
 238 East 4th St.  
 Allamogosa, Nebraska 68020  
 CHECK DATE 02/09/17  
 CHECK NO. 12847  
 AMOUNT \$\*\*\*102,129.57\*

BY THE SIGN OF \*\*\*\*\*02129\* DOLLARS AND \*57\* CENTS

TO THE ORDER OF ESU 17  
 207 NORTH MAIN STREET  
 ALLAMOGOSA NE 68020

DATE 2/9/2017

2/9/2017 \$102,129.57 13847

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13848

AMOUNT: \$\*\*\*\*\*995.00\*

By THE SUM OF \*\*\*\*\*995 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: KSB SCHOOL LAW  
301 S. 13TH STREET  
SUITE 210  
LINCOLN NE 68128

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013848\* 61049107956 2061 1699\*

2/13/2017 \$995.00 13848

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13849

AMOUNT: \$\*\*\*\*\*55.00\*

By THE SUM OF \*\*\*\*\*55 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: BISHOP BUSINESS  
4128 S. 94TH STREET  
OMAHA NE 68127

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013849\* 61049107956 2061 1699\*

2/8/2017 \$55.00 13849

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13850

AMOUNT: \$\*\*\*\*\*218.34\*

By THE SUM OF \*\*\*\*\*218 DOLLARS AND \*34\* CENTS

TO THE ORDER OF: SPECTRUM BUSINESS  
PO BOX 60974  
CITY OF INDUSTRY CA 91716-0074

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013850\* 61049107956 2061 1699\*

2/10/2017 \$218.34 13850

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13851

AMOUNT: \$\*\*\*\*\*650.00\*

By THE SUM OF \*\*\*\*\*650 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: DDI LEASING INC  
231 BUCKLEYVILLE ROAD  
BEDFORDTOWN NY 07921

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013851\* 61049107956 2061 1699\*

2/8/2017 \$650.00 13851

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13852

AMOUNT: \$\*\*\*\*\*864.26\*

By THE SUM OF \*\*\*\*\*864 DOLLARS AND \*26\* CENTS

TO THE ORDER OF: ESU J  
6949 SOUTH 130TH STREET  
OMAHA NE 68128-5722

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013852\* 61049107956 2061 1699\*

2/9/2017 \$1,864.26 13852

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13853

AMOUNT: \$\*\*\*\*\*259.30\*

By THE SUM OF \*\*\*\*\*259 DOLLARS AND \*30\* CENTS

TO THE ORDER OF: COMFORT INN  
118 2ND AVENUE  
KEARNY NE 68847

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013853\* 61049107956 2061 1699\*

2/14/2017 \$1,259.30 13853

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13854

AMOUNT: \$\*\*\*\*\*219.98\*

By THE SUM OF \*\*\*\*\*219 DOLLARS AND \*98\* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS OMAHA WEST  
13132 I STREET  
OMAHA NE 68127

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013854\* 61049107956 2061 1699\*

2/10/2017 \$219.98 13854

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13855

AMOUNT: \$\*\*\*\*\*91.00\*

By THE SUM OF \*\*\*\*\*91 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS  
2415 N. LINCOLN AVENUE  
FRENCHTOWN NE 68025

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013855\* 61049107956 2061 1699\*

2/7/2017 \$91.00 13855

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13856

AMOUNT: \$\*\*\*\*\*91.00\*

By THE SUM OF \*\*\*\*\*91 DOLLARS AND \*NO\* CENTS

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

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013856\* 61049107956 2061 1699\*

2/16/2017 \$91.00 13856

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13857

AMOUNT: \$\*\*\*\*\*190.95\*

By THE SUM OF \*\*\*\*\*190 DOLLARS AND \*95\* CENTS

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

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013857\* 61049107956 2061 1699\*

2/15/2017 \$190.95 13857

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13858

AMOUNT: \$\*\*\*\*\*585.36\*

By THE SUM OF \*\*\*\*\*585 DOLLARS AND \*36\* CENTS

TO THE ORDER OF: DAVID LUDWIG  
1287 PIERCEWRIGHT DRIVE  
MICKERSON NE 68044

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013858\* 61049107956 2061 1699\*

2/8/2017 \$585.36 13858

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

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

CHECK DATE: 02/03/17  
CHECK NO.: 13859

AMOUNT: \$\*\*\*\*\*735.31\*

By THE SUM OF \*\*\*\*\*735 DOLLARS AND \*31\* CENTS

TO THE ORDER OF: SCOTT ISAACSON  
5028 S. 133RD ST.  
OMAHA NE 68137

PRESIDENT: *J. J. J. J.*  
TREASURER: *P. J. J. J.*

\*00013859\* 61049107956 2061 1699\*

2/14/2017 \$1,735.31 13859



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

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

CHECK DATE: 02/03/17 CHECK NO.: 13860

AMOUNT: \$\*\*\*\*\*346.15\*

BY THE SUM OF \*\*\*\*\*346\* DOLLARS AND \*15\* CENTS

TO THE ORDER OF: CETH KAGRE  
82354 564TH AVENUE  
LEXIEN NE 69443

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013860\* ⑆104910795⑆ 2061 1699⑆

2/8/2017 \$6346.15 13860

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

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

CHECK DATE: 02/03/17 CHECK NO.: 13861

AMOUNT: \$\*\*\*\*\*27.89\*

BY THE SUM OF \*\*\*\*\*27\* DOLLARS AND \*89\* CENTS

TO THE ORDER OF: DES HERRICKS  
11904 WOOLWORTH AVE  
OPOLA KS 68144

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013861\* ⑆104910795⑆ 2061 1699⑆

2/8/2017 \$627.89 13861

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

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

CHECK DATE: 02/03/17 CHECK NO.: 13862

AMOUNT: \$\*\*\*\*\*243.96\*

BY THE SUM OF \*\*\*\*\*243\* DOLLARS AND \*96\* CENTS

TO THE ORDER OF: CRAIG PETERSON  
312 KROPPLE CT  
BERTRAND NE 69227

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013862\* ⑆104910795⑆ 2061 1699⑆

2/14/2017 \$6243.96 13862

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

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

CHECK DATE: 02/03/17 CHECK NO.: 13863

AMOUNT: \$\*\*\*\*\*482.39\*

BY THE SUM OF \*\*\*\*\*482\* DOLLARS AND \*39\* CENTS

TO THE ORDER OF: PRISCILLA COINTMAN  
PO BOX 16  
LONG PINE NE 69217

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013863\* ⑆104910795⑆ 2061 1699⑆

2/3/2017 \$6482.39 13863

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

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

CHECK DATE: 02/03/17 CHECK NO.: 13864

AMOUNT: \$\*\*\*\*\*7,200.00\*

BY THE SUM OF \*\*\*\*\*7200\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: MINDMIRE TECHNOLOGIES LLC  
3158 ST. IVES COUNTRY CLUB PKWY  
JOHNS CREEK GA 30097

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013864\* ⑆104910795⑆ 2061 1699⑆

2/13/2017 \$67,200.00 13864

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

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

CHECK DATE: 02/03/17 CHECK NO.: 13865

AMOUNT: \$\*\*\*\*\*14,248.00\*

BY THE SUM OF \*\*\*\*\*14248\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: CORWIN PREGO/BAGE PUBLICATIONS  
2455 TELLER ROAD  
THOUSAND OAKS CA 91320-2218

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013865\* ⑆104910795⑆ 2061 1699⑆

2/13/2017 \$614,248.00 13865

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

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

CHECK DATE: 02/03/17 CHECK NO.: 13866

AMOUNT: \$\*\*\*\*\*33.82\*

BY THE SUM OF \*\*\*\*\*33\* DOLLARS AND \*82\* CENTS

TO THE ORDER OF: WORLD BOOK  
WORLD BOOK SCHOOL & LIBRARY  
PO BOX 896009  
LOUISVILLE KY 40286-6009

PRESIDENT: *[Signature]*  
TREASURER: *[Signature]*

\*00013866\* ⑆104910795⑆ 2061 1699⑆

2/10/2017 \$633.82 13866





# Nebraska Public Agency Investment Trust

## Account Statement

February 1, 2017 to February 28, 2017

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

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### Fund Summary

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	<u>PRICE PER SHARE</u>	<u>SHARES OWNED</u>	<u>MARKET VALUE</u>
Nebraska Public Agency Investment Trust XXXXX5-001	\$1.00	1,350,659.69	\$1,350,659.69

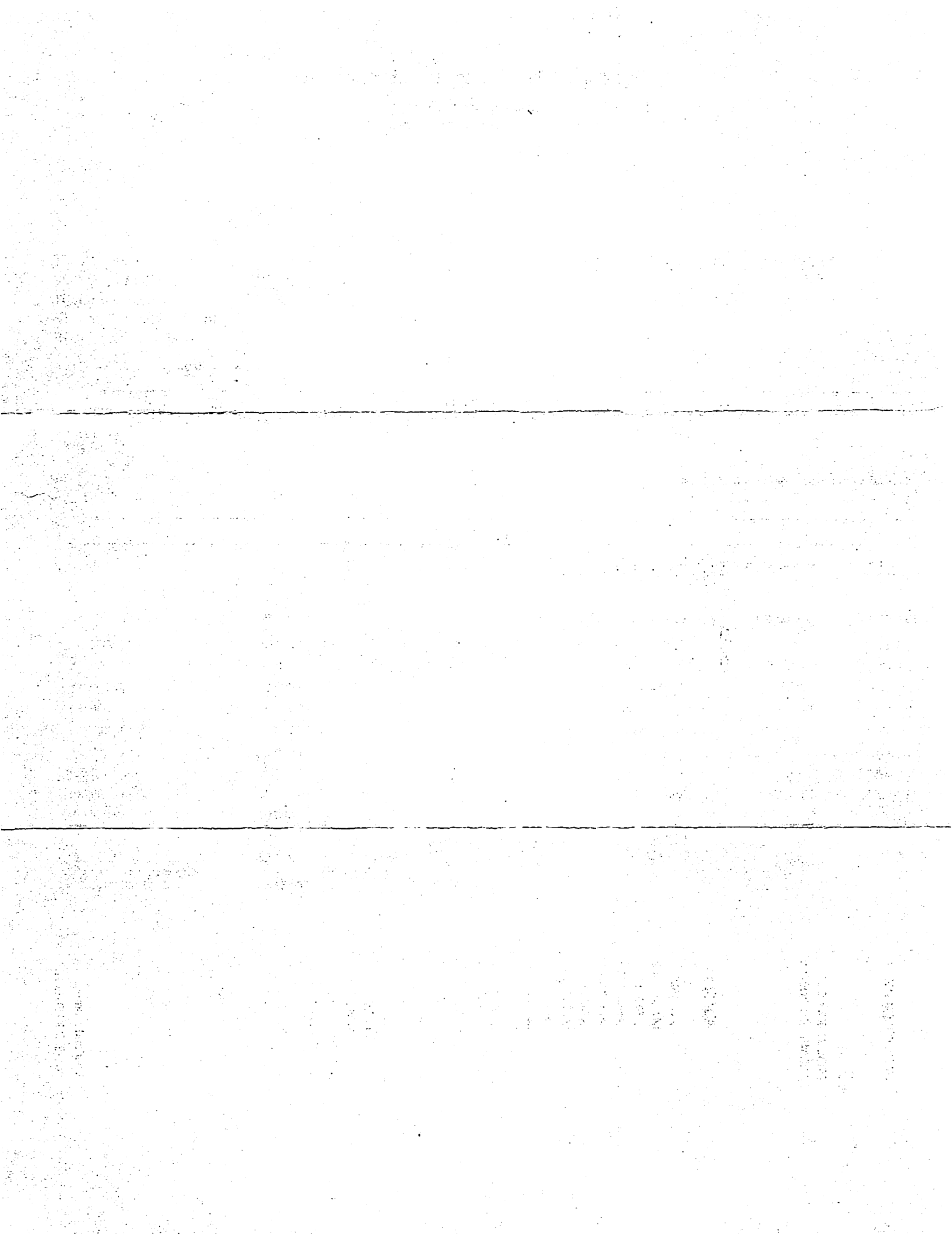
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### Transaction Summary

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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>
2/1/2017		Beginning Shares Balance	1,470,374.86	\$1,470,374.86
2/6/2017	2/6/2017	Redemption	(1,000.00)	(\$1,000.00)
2/7/2017	2/7/2017	Purchase	7,000.00	\$7,000.00
2/9/2017	2/9/2017	Redemption	(1,000.00)	(\$1,000.00)
2/10/2017	2/10/2017	Redemption	(105,000.00)	(\$105,000.00)
2/13/2017	2/13/2017	Purchase	1,000.00	\$1,000.00
2/14/2017	2/14/2017	Redemption	(22,000.00)	(\$22,000.00)
2/15/2017	2/15/2017	Redemption	(4,000.00)	(\$4,000.00)
2/22/2017	2/22/2017	Purchase	2,000.00	\$2,000.00
2/23/2017	2/23/2017	Purchase	3,000.00	\$3,000.00
2/28/2017	2/28/2017	Interest	284.83	\$284.83
<b>Total :</b>			<b>1,350,659.69</b>	<b>\$1,350,659.69</b>



**Accrual Details for Holdings between 02/01/2017 and 02/28/2017**

Fund: NPAIT

Account Number: 123885-001

NEBRASKA ESU COORDINATING COUNCIL

NEBRASKA ESU COORDINATING COUNCIL

<u>Settlement Date</u>	<u>Price Cycle</u>	<u>Settled Shares</u>	<u>Accrual Factor</u>	<u>Accrual Dividend*</u> (USD)	<u>Non-Div. Distribution</u>	<u>Cumulative Accrual</u>	
					<u>Accrual Paid</u> (USD)	<u>Accrual Paid</u> (USD)	<u>Dividend*</u> (USD)
02/01/2017	EOD	1,470,374.8600	0.0000076799	11.29	0.00	0.00	11.29
02/02/2017	EOD	1,470,374.8600	0.0000076684	11.28	0.00	0.00	22.57
02/03/2017	EOD	1,470,374.8600	0.0000230397	33.88	0.00	0.00	56.44
02/06/2017	EOD	1,469,374.8600	0.0000076573	11.25	0.00	0.00	67.70
02/07/2017	EOD	1,476,374.8600	0.0000069014	10.19	0.00	0.00	77.89
02/08/2017	EOD	1,476,374.8600	0.0000073079	10.79	0.00	0.00	88.67
02/09/2017	EOD	1,475,374.8600	0.0000073044	10.78	0.00	0.00	99.45
02/10/2017	EOD	1,370,374.8600	0.0000220719	30.25	0.00	0.00	129.70
02/13/2017	EOD	1,371,374.8600	0.0000074546	10.22	0.00	0.00	139.92
02/14/2017	EOD	1,349,374.8600	0.0000070996	9.58	0.00	0.00	149.50
02/15/2017	EOD	1,345,374.8600	0.0000072999	9.82	0.00	0.00	159.32
02/16/2017	EOD	1,345,374.8600	0.0000073220	9.85	0.00	0.00	169.17
02/17/2017	EOD	1,345,374.8600	0.0000284928	38.33	0.00	0.00	207.51
02/21/2017	EOD	1,345,374.8600	0.0000072385	9.74	0.00	0.00	217.24
02/22/2017	EOD	1,347,374.8600	0.0000071802	9.67	0.00	0.00	226.92
02/23/2017	EOD	1,350,374.8600	0.0000071040	9.59	0.00	0.00	236.51
02/24/2017	EOD	1,350,374.8600	0.0000214522	28.97	0.00	0.00	265.48
02/27/2017	EOD	1,350,374.8600	0.0000071904	9.71	0.00	0.00	275.19
02/28/2017	EOD	1,350,659.6900	0.0000071414	9.65	0.00	284.83	0.01
<b>Total: Accrual computed without daily compounding</b>					<b>0.01</b>		
<b>Accrued Dividend prior to 02/01/2017: 0.00</b>							

\* Displaying Accrual Dividend rounded to two decimal places for reporting purpose only

February 2017 Bank Reconciliation:

Beginning Bank Balance: \$1,520,529.81

Cleared Deposits/Cash Receipts: \$ 16,096.96

Deposits \$ 15,896.96

Journal Entries \$ 200.00

Interest Earned: \$ 284.83

Cleared Checks/Payments: \$ 135,295.27

Payments Cleared \$ 135,295.27

Ending Bank Balance: \$1,401,616.33

Reconciliation Completed By:  3/9/17

Reconciliation Reviewed By: \_\_\_\_\_

Details Report Search



Date: 03/09/2017 Period: 6/17

**Bank Statement Information**

Bank Account \* UNION BANK AND TRUST  
 Statement Begin Date \* 02/01/2017 Beginning Balance \* 1,520,529.81  
 Statement End Date \* 02/28/2017 Ending Balance \* 1,401,616.33

**Interest/Fees**

Date \* 02/28/2017 Complete   
 Period \* 6 Interest Earned \* 284.83  
 Year \* 2017 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 type="checkbox"/>	07/19/2016		361.22
<input type="checkbox"/>	09/13/2016		17,693.94
<input type="checkbox"/>	09/16/2016		63.16
<input checked="" type="checkbox"/>	02/03/2017		11.33
<input checked="" type="checkbox"/>	02/06/2017		8,901.82
<input checked="" type="checkbox"/>	02/07/2017		181.28

**Transaction Totals**

Deposits 36,253.66  
 Payments 135,995.27  
 Journal Entries 917.96  
 Book Balance 1,421,990.99  
 Bank Ending Balance 1,401,616.33 ✓

**Cleared Amounts**

Bank Beginning Balance 1,520,529.81 ✓  
 Deposits 15,896.96 ✓  
 Payments 135,295.27 ✓  
 Journal Entries 200.00  
 Adjustments Debits 0.00  
 Adjustments Credits 0.00  
 Interest Earned 284.83 ✓  
 Fees Charged 0.00  
 Reconciled Ending Balance 1,401,616.33 ✓

**Uncleared Amounts**

Deposits 20,356.70  
 Payments 700.00  
 Journal Entries 717.96  
 Difference 0.00 ✓

SUNGARD PENTAMATION  
 DATE: 03/09/2017  
 TIME: 10:19:18

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 DEPOSITS LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 02/01/2017  
 STATEMENT END DATE: 02/28/2017

BEGINNING BALANCE: 1,520,529.81 INTEREST EARNED: 284.83  
 ENDING BALANCE: 1,401,616.33 FEES CHARGED: 0.00

CLEARED	DATE	RECEIPT	AMOUNT	DESCRIPTION	CONTROL NUMBER
DEPOSIT: BLANK	07/20/2015				
N	08/25/2015		232.60	COOP SYSCO ADMIN FEES	072015PQ
N	08/25/2015		232.60	COOP SYSCO ADMIN FEES	072015PQ
N	08/25/2015		886.59	COOP SYSCO ADMIN FEES	072415PQ
N	08/25/2015		886.59	COOP SYSCO ADMIN FEES	072415PQ
N	08/16/2016		180.61	COOP	071916PQ
N	08/16/2016		180.61	COOP	071916PQ
N	10/03/2016		8,846.97	COOP SYSCO ADMIN FEE	091316PQ
N	10/03/2016		8,846.97	COOP SYSCO ADMIN FEE	091316PQ
N	10/03/2016		31.58	COOP SYSCO ADMIN FEE	091616PQ
N	10/03/2016		31.58	COOP SYSCO ADMIN FEE	091616PQ
Y	02/03/2017		11.33	COOP INDEPENDENT STATIONE	020317PQ
Y	02/13/2017		1,583.01	COOP QUILL ADMIN FEE	021017PQ
Y	02/16/2017		8,901.82	COOP SYSCO ADMIN FEE	020617PQ
Y	02/16/2017		181.28	COOP SYSCO ADMIN FEE	020717PQ
Y	02/16/2017		257.33	COOP SYSCO ADMIN FEE	021617PQ
Y	02/21/2017		207.87	COOP SOFTCHOICE ADMIN FEE	022117PQ
Y	02/21/2017		1,649.36	COOP VOSS ADMIN FEE	022117PQ
Y	02/22/2017		2,956.66	COOP INTERLINE ADMIN FEE	022217PQ
Y	02/22/2017		148.30	COOP STAPLES ADMIN FEE	022217PQ
DEPOSIT: BLANK	02/22/2017		36,253.66		
TOTAL DEPOSITS			36,253.66		
TOTAL CLEARED DEPOSITS			15,896.96		
TOTAL UNCLEARED DEPOSITS			20,356.70		

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 10:19:18

ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
JOURNAL ENTRIES LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 02/01/2017  
STATEMENT END DATE: 02/28/2017

BEGINNING BALANCE: 1,520,529.81 INTEREST EARNED: 284.83  
ENDING BALANCE: 1,401,616.33 FEES CHARGED: 0.00

CLEARED	DATE	JE NUMBER	AMOUNT	DESCRIPTION	CONTROL NO	JE DESCRIPTION
N	08/25/2015	BANKREC	11.17	RECONCILIATION INTEREST	20150731	
N	04/30/2016	BANKREC	92.84	RECONCILIATION INTEREST	20160430	
N	08/16/2016	BANKREC	156.42	RECONCILIATION INTEREST	20160731	
N	09/02/2016	BANKREC	122.29	RECONCILIATION INTEREST	20160831	
N	10/03/2016	BANKREC	145.94	RECONCILIATION INTEREST	20160930	
N	12/02/2016	BANKREC	189.30	RECONCILIATION INTEREST	20161130	
Y	02/03/2017	66	100.00	RECEIVABLE-RC- 020317PQ	020317PQ	
Y	02/17/2017	67	100.00	RECEIVABLE-RC- 021717PQ	021717PQ	
TOTAL JOURNAL ENTRIES			917.96			
TOTAL CLEARED JOURNAL ENTRIES			200.00			
TOTAL UNCLEARED JOURNAL ENTRIES			717.96			

SUNGARD PENTAMATION  
 DATE: 03/09/2017  
 TIME: 10:19:18

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 PAYMENTS LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 02/01/2017  
 STATEMENT END DATE: 02/28/2017

BEGINNING BALANCE: 1,520,529.81 INTEREST EARNED: 284.83  
 ENDING BALANCE: 1,401,616.33 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
N	07/06/2016	13540	280.00	MANUAL		1370	HORIZON MIDDLE SCHOOL
N	07/06/2016	13582	420.00	MANUAL		1370	HORIZON MIDDLE SCHOOL
Y	01/06/2017	13843	800.00	MANUAL	02/28/2017	1051	HARVILL ENTERPRISES
Y	02/03/2017	13847	102,129.57	MANUAL	02/28/2017	1064	ESU 17
Y	02/03/2017	13848	995.00	MANUAL	02/28/2017	1247	KSB SCHOOL LAW
Y	02/03/2017	13849	55.00	MANUAL	02/28/2017	1050	BISHOP BUSINESS
Y	02/03/2017	13850	218.34	MANUAL	02/28/2017	1044	SPECTRUM BUSINESS
Y	02/03/2017	13851	650.00	MANUAL	02/28/2017	1393	DDI LEASING INC
Y	02/03/2017	13852	1,864.26	MANUAL	02/28/2017	1057	ESU 3
Y	02/03/2017	13853	1,259.30	MANUAL	02/28/2017	1198	COMFORT INN
Y	02/03/2017	13854	219.98	MANUAL	02/28/2017	1384	HOLIDAY INN EXPRESS OMAHA WEST
Y	02/03/2017	13855	91.00	MANUAL	02/28/2017	1394	HOLIDAY INN EXPRESS
Y	02/03/2017	13856	91.00	MANUAL	02/28/2017	1085	HOLIDAY INN EXPRESS
Y	02/03/2017	13857	190.95	MANUAL	02/28/2017	1240	HOLIDAY INN EXPRESS
Y	02/03/2017	13858	585.36	MANUAL	02/28/2017	1155	DAVID LUDWIG
Y	02/03/2017	13859	1,735.31	MANUAL	02/28/2017	1086	SCOTT ISAACSON
Y	02/03/2017	13860	346.15	MANUAL	02/28/2017	1314	BETH KABES
Y	02/03/2017	13861	27.89	MANUAL	02/28/2017	1061	DEB HERICKS
Y	02/03/2017	13862	243.96	MANUAL	02/28/2017	1101	CRAIG PETERSON
Y	02/03/2017	13863	482.39	MANUAL	02/28/2017	1076	PRISCILLA QUINTANA
Y	02/03/2017	13864	7,200.00	MANUAL	02/28/2017	1382	MINDSHINE TECHNOLOGIES LLC
Y	02/03/2017	13865	14,248.00	MANUAL	02/28/2017	1391	CORWIN PRESS/SAGE PUBLICATIONS
Y	02/03/2017	13866	33.82	MANUAL	02/28/2017	1038	WORLD BOOK
Y	02/03/2017	EFT00047	1,403.00	MANUAL	02/28/2017	1209	CINCINNATI INSURANCE COMPANY
Y	02/03/2017	EFT00048	424.99	MANUAL	02/28/2017	1039	UNION BANK & TRUST COMPANY
TOTAL PAYMENTS			135,995.27				
TOTAL CLEARED PAYMENTS			135,295.27				
TOTAL UNCLEARED PAYMENTS			700.00				

SUNGARD PENTAMATION  
 DATE: 03/20/2017  
 TIME: 12:58:44

ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 1  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

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	124,264.00	10,465.00	.00	44,794.92	79,469.08	36.05
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	8,974.00	753.42	.00	2,431.85	6,542.15	27.10
22200	RETIREMENT	12,275.00	1,033.71	.00	5,141.48	7,133.52	41.89
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.35	.00	1.75	-1.75	.00
22400	WORK COMP	745.00	62.59	.00	311.31	433.69	41.79
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	14,150.00	16,050.00	46.85
23150	ACCOUNTING/AUDIT	13,330.00	.00	.00	.00	13,330.00	.00
23160	FISCAL MANAGEMENT FEE	2,500.00	206.00	.00	1,030.00	1,470.00	41.20
23170	LEGAL SERVICES	23,650.00	427.85	.00	6,162.48	17,487.52	26.06
23180	CONTRACTED SERVICES	3,000.00	141.35	.00	2,016.35	983.65	67.21
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	3,979.00	395.04	.00	1,975.20	2,003.80	49.64
23280	INSURANCE/BONDS	10,292.00	1,403.00	.00	2,806.00	7,486.00	27.26
23500	ADVERTISING	1,500.00	.00	.00	590.50	909.50	39.37
23525	PRINTING	2,000.00	.11	.00	415.86	1,584.14	20.79
23810	POSTAGE	750.00	22.60	.00	180.26	569.74	24.03
23820	PHONE	600.00	.00	.00	200.88	399.12	33.48
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	400.00	.00	184.00	215.98	184.02	54.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	48.00	-48.00	.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	750.00	.00	.00	.00	750.00	.00
26000	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	15,679.00	.00	.00	13,130.00	2,549.00	83.74
26700	TRAVEL EXPENSES/MILEAGE	25,277.00	1,065.72	.00	7,769.54	17,507.46	30.74
26800	CONFERENCE/CONVENTION/MTG	9,600.00	447.50	.00	7,803.00	1,797.00	81.28
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
27000	TRANSFERS	29,975.00	.00	.00	.00	29,975.00	.00
TOTAL	GENERAL ESUCC/ADM	319,740.00	16,424.24	184.00	111,175.36	208,564.64	34.77

ORG UNIT - 0120100000 - GENERAL ADM GENERAL

21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
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SUNGARD PENTAMATION  
 DATE: 03/20/2017  
 TIME: 12:58:44

ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 2  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

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	243,661.00	20,318.22	.00	90,708.05	152,952.95	37.23
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	15,594.00	1,273.71	.00	5,892.66	9,701.34	37.79
22200	RETIREMENT	24,068.00	2,006.99	.00	10,034.95	14,033.05	41.69
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.53	.00	2.65	-2.65	.00
22400	WORK COMP	1,462.00	121.78	.00	608.90	853.10	41.65
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	427.85	.00	21,239.98	32,410.02	39.59
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	14,236.00	1,122.36	.00	5,931.80	8,304.20	41.67
23280	INSURANCE/BONDS	384.00	32.00	.00	160.00	224.00	41.67
23500	ADVERTISING	2,500.00	.00	.00	.00	2,500.00	.00

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23525	PRINTING	400.00	20.84	.00	144.61	255.39	36.15
23810	POSTAGE	1,500.00	8.86	.00	277.53	1,222.47	18.50
23820	PHONE	1,008.00	84.00	.00	420.00	588.00	41.67
23830	COMPUTER/INTERNET SERVICE	598.00	10.00	.00	50.00	548.00	8.36
24100	SUPPLIES	2,000.00	.00	184.00	622.44	1,377.56	31.12
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	301,500.00	.00	.00	189,572.00	111,928.00	62.88
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	2,250.00	.00	.00	1,956.50	293.50	86.96
26300	DUES/FEES	3,210.00	.00	.00	.00	3,210.00	.00
26600	REPAYMENT MEMBER EQUITY	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	13,000.00	1,214.66	.00	7,353.17	5,646.83	56.56
26800	CONFERENCE/CONVENTION/MTG	8,000.00	41.74	.00	2,706.01	5,293.99	33.83
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	COOP COOP GENERAL	702,351.00	26,683.54	184.00	337,681.25	364,669.75	48.08

ORG UNIT - 0140400000 - SRS SRS GENERAL

21100	REGULAR SALARIES	304,508.00	25,377.83	.00	115,896.43	188,611.57	38.06
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	21,466.00	1,765.76	.00	8,742.06	12,723.94	40.73
22200	RETIREMENT	30,079.00	2,506.76	.00	12,522.98	17,556.02	41.63
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	7.53	.00	30.65	-30.65	.00
22400	WORK COMP	1,827.00	152.49	.00	761.79	1,065.21	41.70
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	2,170.00	.00	.00	.00	2,170.00	.00
23170	LEGAL SERVICES	3,850.00	69.65	.00	1,003.19	2,846.81	26.06
23180	CONTRACTED SERVICES	50,175.00	7,200.00	.00	21,230.90	28,944.10	42.31
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	14,213.00	359.44	.00	6,772.31	7,440.69	47.65
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	300.00	55.00	.00	77.77	222.23	25.92
23810	POSTAGE	50.00	1.38	.00	10.23	39.77	20.46
23820	PHONE	800.00	53.65	.00	364.30	435.70	45.54
23830	COMPUTER/INTERNET SERVICE	5,472.00	224.69	.00	1,111.05	4,360.95	20.30
24100	SUPPLIES	500.00	.00	.00	41.82	458.18	8.36
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	13,550.00	45.60	.00	193.60	13,356.40	1.43
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	450.06	-450.06	.00
25600	COMPUTER HARDWARE	4,000.00	.00	.00	.00	4,000.00	.00
26300	DUES/FEES	.00	.00	.00	.00	.00	.00

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
26700	TRAVEL EXPENSES/MILEAGE	9,532.00	391.86	.00	3,025.64	6,506.36	31.74
26800	CONFERENCE/CONVENTION/MTG	4,000.00	.00	.00	91.86	3,908.14	2.30
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	SRS SRS GENERAL	466,492.00	38,211.64	.00	172,326.64	294,165.36	36.94

ORG UNIT - 0150500000 - PROF DEV PD GENERAL

21100	REGULAR SALARIES	25,472.00	2,402.83	.00	11,740.10	13,731.90	46.09
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,834.00	171.95	.00	619.07	1,214.93	33.76
22200	RETIREMENT	2,516.00	237.35	.00	1,159.68	1,356.32	46.09
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	153.00	14.39	.00	70.30	82.70	45.95
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	9.98	-9.98	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	10.06	.00	10.06	-10.06	.00
TOTAL	PROF DEV PD GENERAL	29,975.00	2,836.58	.00	13,609.19	16,365.81	45.40

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	1,500.00	2,500.00	37.50
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23810	POSTAGE	250.00	.46	.00	18.55	231.45	7.42
24100	SUPPLIES	500.00	.00	.00	.00	500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	.00	1,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	12,500.00	14,248.00	248.01	17,246.51	-4,746.51	137.97
TOTAL	PROF DEV PD ESU	19,250.00	14,248.46	248.01	18,765.06	484.94	97.48

ORG UNIT - 0150500400 - PROF DEV PD FEDERAL

23180	CONTRACTED SERVICES	775,000.00	.00	.00	.00	775,000.00	.00
TOTAL	PROF DEV PD FEDERAL	775,000.00	.00	.00	.00	775,000.00	.00

ORG UNIT - 0150510200 - PROF DEV NOC ESU

23190	PROFESSIONAL DEVELOPMENT	21,000.00	.00	.00	.00	21,000.00	.00
24400	PERIODICALS	5,100.00	.00	.00	4,250.00	850.00	83.33
26800	CONFERENCE/CONVENTION/MTG	1,500.00	.00	.00	673.37	826.63	44.89
TOTAL	PROF DEV NOC ESU	27,600.00	.00	.00	4,923.37	22,676.63	17.84

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

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	9,300.00	.00	.00	291.00	9,009.00	3.13
26800	CONFERENCE/CONVENTION/MTG	9,480.00	.00	.00	3,772.99	5,707.01	39.80
TOTAL	PROF DEV SDA ESU	18,780.00	.00	.00	4,063.99	14,716.01	21.64
ORG UNIT - 0150530200 - PROF DEV ESPD ESU							
23170	LEGAL SERVICES	1,000.00	.00	.00	450.00	550.00	45.00
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	450.00	15,550.00	2.81
ORG UNIT - 0150540200 - PROF DEV TAG ESU							
23190	PROFESSIONAL DEVELOPMENT	3,500.00	.00	.00	.00	3,500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,000.00	.00	.00	.00	2,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	2,900.00	.00	.00	1,800.00	1,100.00	62.07
TOTAL	PROF DEV TAG ESU	8,400.00	.00	.00	1,800.00	6,600.00	21.43
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	45,500.51	-15,250.51	150.41
TOTAL	PROF DEV NWEA ESU	87,250.00	.00	.00	102,500.51	-15,250.51	117.48
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	25,500.00	.00	.00	.00	25,500.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.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	INTEL/PEP GRANT	25,500.00	.00	.00	.00	25,500.00	.00
ORG UNIT - 0150560000 - PROF DEV CRISIS GENERAL							
23180	CONTRACTED SERVICES	26,000.00	.00	.00	30,442.99	-4,442.99	117.09
23190	PROFESSIONAL DEVELOPMENT	9,400.00	.00	.00	11,112.72	-1,712.72	118.22

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	PROF DEV CRISIS GENERAL	35,400.00	.00	.00	41,555.71	-6,155.71	117.39
ORG UNIT - 0150570310 - GEN GRANT							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
22200	RETIREMENT	.00	.00	.00	.00	.00	.00
22400	WORK COMP	.00	.00	.00	.00	.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
TOTAL	GEN GRANT	.00	.00	.00	.00	.00	.00
ORG UNIT - 0150570311 - SIMPL							
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
TOTAL	SIMPL	.00	.00	.00	.00	.00	.00
ORG UNIT - 0150570312 - TECH INF							
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
TOTAL	TECH INF	.00	.00	.00	.00	.00	.00
ORG UNIT - 0150570313 - AAP							
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
TOTAL	AAP	.00	.00	.00	.00	.00	.00
ORG UNIT - 0150570314 - BLENDED							
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.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
TOTAL	BLENDED	.00	.00	.00	.00	.00	.00
ORG UNIT - 0150570315 - NROC							

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.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	NROC	.00	.00	.00	.00	.00	.00
ORG UNIT - 0150570400 - PROF DEV NMPDS GR FEDERAL							
21100	REGULAR SALARIES	3,289.00	.00	.00	1,644.33	1,644.67	49.99
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	223.00	.00	.00	111.56	111.44	50.03
22200	RETIREMENT	325.00	.00	.00	162.42	162.58	49.98
22305	FLEX SPEND	.00	.00	.00	.00	.00	.00
22400	WORK COMP	20.00	.00	.00	9.88	10.12	49.40
23180	CONTRACTED SERVICES	6,666.00	-700.00	.00	20,017.33	-13,351.33	300.29
24100	SUPPLIES	.00	.00	.00	50.00	-50.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	600.00	.00	.00	461.55	138.45	76.93
26800	CONFERENCE/CONVENTION/MTG	21,000.00	.00	.00	16,560.00	4,440.00	78.86
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	PROF DEV NMPDS GR FEDERAL	32,123.00	-700.00	.00	39,017.07	-6,894.07	121.46
ORG UNIT - 0150575400 - SLDS GRANT							
23180	CONTRACTED SERVICES	200,000.00	.00	.00	1,999.00	198,001.00	1.00
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00
TOTAL	SLDS GRANT	200,000.00	.00	.00	1,999.00	198,001.00	1.00
ORG UNIT - 0150600200 - PROF DEV IMAT ESU							
23190	PROFESSIONAL DEVELOPMENT	4,500.00	.00	.00	.00	4,500.00	.00
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	2,000.00	.00	.00	690.50	1,309.50	34.53
TOTAL	PROF DEV IMAT ESU	6,500.00	.00	.00	690.50	5,809.50	10.62
ORG UNIT - 0150620000 - PD BLENDED ESU							
24100	SUPPLIES	300.00	.00	.00	.00	300.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
26800	CONFERENCE/CONVENTION/MTG	18,000.00	.00	.00	4,940.51	13,059.49	27.45

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
TOTAL	PD BLENDED ESU	19,050.00	.00	.00	4,940.51	14,109.49	25.93

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
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 - 0160600000 - BLENDED IMAT GENERAL

21100	REGULAR SALARIES	105,221.00	9,377.34	.00	3,355.67	101,865.33	3.19
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	6,428.00	677.19	.00	3,100.41	3,327.59	48.23
22200	RETIREMENT	8,568.00	926.28	.00	4,631.36	3,936.64	54.05
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	2.10	.00	10.50	-10.50	.00
22400	WORK COMP	521.00	56.21	.00	281.05	239.95	53.94
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	1,085.00	.00	.00	.00	1,085.00	.00
23170	LEGAL SERVICES	1,925.00	34.82	.00	501.59	1,423.41	26.06
23180	CONTRACTED SERVICES	35,100.00	.00	.00	3,000.00	32,100.00	8.55
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	4,919.00	148.19	.00	3,990.95	928.05	81.13
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.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: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23810	POSTAGE	50.00	.00	.00	11.16	38.84	22.32
23820	PHONE	.00	.00	.00	.00	.00	.00
23830	COMPUTER/INTERNET SERVICE	1,545.00	65.00	.00	325.00	1,220.00	21.04
24100	SUPPLIES	50.00	.00	.00	35.38	14.62	70.76
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	2,550.00	.00	.00	24.00	2,526.00	.94
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	400.00	.00	.00	112.50	287.50	28.13
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,600.00	203.54	.00	406.58	2,193.42	15.64
26800	CONFERENCE/CONVENTION/MTG	7,900.00	.00	.00	.00	7,900.00	.00
26850	PROGRAM PURCHASES	257,250.00	.00	.00	750.00	256,500.00	.29
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED IMAT GENERAL	436,112.00	11,490.67	.00	20,536.15	415,575.85	4.71

ORG UNIT - 0160620000 - BLENDED DEC GENERAL

21100	REGULAR SALARIES	222,294.00	17,862.40	.00	24,988.33	197,305.67	11.24
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	17,285.00	1,233.07	.00	5,305.20	11,979.80	30.69
22200	RETIREMENT	23,157.00	1,764.41	.00	8,724.59	14,432.41	37.68
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	3.50	.00	17.50	-17.50	.00
22400	WORK COMP	1,407.00	107.04	.00	529.28	877.72	37.62
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	1,085.00	.00	.00	.00	1,085.00	.00
23170	LEGAL SERVICES	1,925.00	34.83	.00	501.60	1,423.40	26.06
23180	CONTRACTED SERVICES	96,780.00	.00	17,850.00	110,490.00	-13,710.00	114.17
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	7,326.00	275.32	.00	2,136.10	5,189.90	29.16
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	1,000.00	.00	.00	52.88	947.12	5.29
23810	POSTAGE	100.00	2.26	.00	12.92	87.08	12.92
23820	PHONE	1,800.00	.00	.00	75.33	1,724.67	4.19
23830	COMPUTER/INTERNET SERVICE	1,449.00	65.00	.00	325.00	1,124.00	22.43
24100	SUPPLIES	500.00	.00	.00	71.64	428.36	14.33
24400	PERIODICALS	250.00	.00	.00	.00	250.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	2,400.00	.00	.00	72.00	2,328.00	3.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	1,150.00	.00	1,142.28	1,142.28	7.72	99.33
25600	COMPUTER HARDWARE	21,971.00	650.00	.00	26,635.00	-4,664.00	121.23
26300	DUES/FEES	305.00	.00	.00	335.00	-30.00	109.84
26700	TRAVEL EXPENSES/MILEAGE	16,475.00	2,583.75	.00	8,730.70	7,744.30	52.99
26800	CONFERENCE/CONVENTION/MTG	21,600.00	.00	.00	3,258.31	18,341.69	15.08
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED DEC GENERAL	440,259.00	24,581.58	18,992.28	193,403.66	246,855.34	43.93

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
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	.00	.00	.00	.00	.00	.00
23170	LEGAL SERVICES	.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
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
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED LMS GENERAL	.00	.00	.00	.00	.00	.00

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

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 BUDGET CONTROL STATUS

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 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
26950	FLOW THROUGH - EXPENSES	760,000.00	33.82	.00	11,804.42	748,195.58	1.55
TOTAL	COOP FLOW THROUGH	760,000.00	33.82	.00	11,804.42	748,195.58	1.55
ORG UNIT - 0170400000 - SRS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
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	.00	235,000.00	.00
TOTAL	PD FLOW THROUGH	235,000.00	.00	.00	.00	235,000.00	.00
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

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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
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							
26950	FLOW THROUGH - EXPENSES	.00	.00	.00	.00	.00	.00
TOTAL	LMS FLOW THROUGH	.00	.00	.00	.00	.00	.00
TOTAL REPORT		4,760,782.00	133,810.53	19,608.29	1,081,242.39	3,679,539.61	22.71

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ESU COORDINATING COUNCIL  
 CHECK REGISTER - BY FUND

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 ACCTPA21

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
 ACCOUNTING PERIOD: 6/17

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13847	02/03/17	1064	ESU 17	0110100000	21100	ADMIN SALARIES	0.00	10,465.00
09000	13847	02/03/17	1064	ESU 17	0110100000	22100	ADMIN SS/MEDICARE	0.00	753.42
09000	13847	02/03/17	1064	ESU 17	0110100000	22200	ADMIN RETIREMENT	0.00	1,033.71
09000	13847	02/03/17	1064	ESU 17	0110100000	22400	ADMIN WORK COMP	0.00	62.59
09000	13847	02/03/17	1064	ESU 17	0110100000	22305	ADMIN WAGE WORKS	0.00	0.35
09000	13847	02/03/17	1064	ESU 17	0110100000	23160	ADMIN FISCAL AGENT	0.00	206.00
09000	13847	02/03/17	1064	ESU 17	0110100000	23270	ADMIN RENT AINSWORT	0.00	63.42
09000	13847	02/03/17	1064	ESU 17	0130300000	21100	COOP SALARIES	0.00	20,318.22
09000	13847	02/03/17	1064	ESU 17	0130300000	22100	COOP SS/MEDICARE	0.00	1,273.71
09000	13847	02/03/17	1064	ESU 17	0130300000	22200	COOP RETIREMENT	0.00	2,006.99
09000	13847	02/03/17	1064	ESU 17	0130300000	22400	COOP WORK COMP	0.00	121.78
09000	13847	02/03/17	1064	ESU 17	0130300000	22305	COOP WAGE WORKS	0.00	0.53
09000	13847	02/03/17	1064	ESU 17	0130300000	23270	COOP RENT AINSWORTH	0.00	1,013.35
09000	13847	02/03/17	1064	ESU 17	0130300000	23820	COOP PHONE AINSWORT	0.00	84.00
09000	13847	02/03/17	1064	ESU 17	0130300000	23525	COOP PRINTING/COPIE	0.00	20.84
09000	13847	02/03/17	1064	ESU 17	0130300000	23280	COOP BOND/INSUR	0.00	32.00
09000	13847	02/03/17	1064	ESU 17	0160620000	21100	DEC SALARIES	0.00	17,862.40
09000	13847	02/03/17	1064	ESU 17	0160620000	22100	DEC SS/MEDICARE	0.00	1,233.07
09000	13847	02/03/17	1064	ESU 17	0160620000	22200	DEC RETIREMENT	0.00	1,764.41
09000	13847	02/03/17	1064	ESU 17	0160620000	22400	DEC WORK COMP	0.00	107.04
09000	13847	02/03/17	1064	ESU 17	0160620000	22305	DEC WAGE WORKS	0.00	3.50
09000	13847	02/03/17	1064	ESU 17	0160620000	23270	DEC RENT AINSWORTH	0.00	9.08
09000	13847	02/03/17	1064	ESU 17	0160600000	21100	IMAT SALARIES	0.00	9,377.34
09000	13847	02/03/17	1064	ESU 17	0160600000	22100	IMAT SS/MEDICARE	0.00	677.19
09000	13847	02/03/17	1064	ESU 17	0160600000	22200	IMAT RETIREMENT	0.00	926.28
09000	13847	02/03/17	1064	ESU 17	0160600000	22400	IMAT WORK COMP	0.00	56.21
09000	13847	02/03/17	1064	ESU 17	0160600000	22305	IMAT WAGE WORKS	0.00	2.10
09000	13847	02/03/17	1064	ESU 17	0160600000	23270	IMAT RENT AINSWORTH	0.00	9.07
09000	13847	02/03/17	1064	ESU 17	0140400000	21100	SRS SALARIES	0.00	25,377.83
09000	13847	02/03/17	1064	ESU 17	0140400000	22100	SRS SS/MEDICARE	0.00	1,765.76
09000	13847	02/03/17	1064	ESU 17	0140400000	22200	SRS RETIREMENT	0.00	2,506.76
09000	13847	02/03/17	1064	ESU 17	0140400000	22400	SRS WORK COMP	0.00	152.49
09000	13847	02/03/17	1064	ESU 17	0140400000	22305	SRS WAGE WORKS	0.00	7.53
09000	13847	02/03/17	1064	ESU 17	0140400000	23270	SRS RENT AINSWORTH	0.00	9.08
09000	13847	02/03/17	1064	ESU 17	0150500000	21100	PD SALARIES	0.00	2,402.83
09000	13847	02/03/17	1064	ESU 17	0150500000	22100	PD SS/MEDICARE	0.00	171.95
09000	13847	02/03/17	1064	ESU 17	0150500000	22200	PD RETIREMENT	0.00	237.35
09000	13847	02/03/17	1064	ESU 17	0150500000	22400	PD WORK COMP	0.00	14.39
TOTAL CHECK								0.00	102,129.57
09000	13848	02/03/17	1247	KSB SCHOOL LAW	0110100000	23170	ESUCC LEGAL SERVICE	0.00	427.85
09000	13848	02/03/17	1247	KSB SCHOOL LAW	0140400000	23170	SRS LEGAL SERVICE	0.00	69.65
09000	13848	02/03/17	1247	KSB SCHOOL LAW	0160600000	23170	IMAT LEGAL SERVICE	0.00	34.82
09000	13848	02/03/17	1247	KSB SCHOOL LAW	0160620000	23170	DEC LEGAL SERVICE	0.00	34.83
09000	13848	02/03/17	1247	KSB SCHOOL LAW	0130300000	23170	COOP LEGAL SERVICE	0.00	427.85
TOTAL CHECK								0.00	995.00
09000	13849	02/03/17	1050	BISHOP BUSINESS	0140400000	23525	SRS PRINTING EXP	0.00	55.00
09000	13850	02/03/17	1044	SPECTRUM BUSINESS	0140400000	23820	SRS PHONE LINCOLN	0.00	53.65
09000	13850	02/03/17	1044	SPECTRUM BUSINESS	0140400000	23830	SRS INTERNET LINCOL	0.00	164.69
TOTAL CHECK								0.00	218.34

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 ACCTPA21

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
 ACCOUNTING PERIOD: 6/17

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13851	02/03/17	1393	DDI LEASING INC	0160620000	25600	DEC HARDWARE	0.00	650.00
09000	13852	02/03/17	1057	ESU 3	0110100000	23270	ESUCC RENT OMAHA	0.00	331.62
09000	13852	02/03/17	1057	ESU 3	0130300000	23270	COOP RENT OMAHA	0.00	109.01
09000	13852	02/03/17	1057	ESU 3	0140400000	23270	SRS RENT OMAHA	0.00	350.36
09000	13852	02/03/17	1057	ESU 3	0160600000	23270	IMAT RENT OMAHA	0.00	139.12
09000	13852	02/03/17	1057	ESU 3	0160620000	23270	DEC RENT OMAHA	0.00	266.24
09000	13852	02/03/17	1057	ESU 3	0110100000	23810	ESUCC POSTAGE OMAHA	0.00	20.30
09000	13852	02/03/17	1057	ESU 3	0110100000	23525	ESUCC PRINTING OMAH	0.00	0.11
09000	13852	02/03/17	1057	ESU 3	0130300000	23830	COOP INTERNET OMAHA	0.00	10.00
09000	13852	02/03/17	1057	ESU 3	0140400000	23830	SRS INTERNET OMAHA	0.00	60.00
09000	13852	02/03/17	1057	ESU 3	0160600000	23830	IMAT INTERNET OMAHA	0.00	65.00
09000	13852	02/03/17	1057	ESU 3	0160620000	23830	DEC INTERNET OMAHA	0.00	65.00
09000	13852	02/03/17	1057	ESU 3	0110100000	26800	ESUCC MEETINGS	0.00	447.50
TOTAL CHECK								0.00	1,864.26
09000	13853	02/03/17	1198	COMFORT INN	0160620000	26700	DEC TRAVEL/LODGING	0.00	359.80
09000	13853	02/03/17	1198	COMFORT INN	0160600000	26700	IMAT TRAVEL/LODGING	0.00	179.90
09000	13853	02/03/17	1198	COMFORT INN	0110100000	26700	ESUCC TRAVEL/LODGIN	0.00	179.90
09000	13853	02/03/17	1198	COMFORT INN	0130300000	26700	COOP TRAVEL/LODGING	0.00	179.90
09000	13853	02/03/17	1198	COMFORT INN	0140400000	26700	SRS TRAVEL/LODGING	0.00	359.80
TOTAL CHECK								0.00	1,259.30
09000	13854	02/03/17	1384	HOLIDAY INN EXPRESS	0160620000	26700	DEC TRAVEL/LODGING	0.00	109.99
09000	13854	02/03/17	1384	HOLIDAY INN EXPRESS	0130300000	26700	ESUCC TRAVEL/LODGIN	0.00	109.99
TOTAL CHECK								0.00	219.98
09000	13855	02/03/17	1394	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	91.00
09000	13856	02/03/17	1085	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	91.00
09000	13857	02/03/17	1240	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	190.95
09000	13858	02/03/17	1155	DAVID LUDWIG	0110100000	26700	ESUCC TRAVEL REIMBU	0.00	585.36
09000	13859	02/03/17	1086	SCOTT ISAACSON	0160620000	26700	DEC TRAVEL REIMBURS	0.00	1,735.31
09000	13860	02/03/17	1314	BETH KABES	0160620000	26700	DEC TRAVEL EXP REIM	0.00	346.15
09000	13861	02/03/17	1061	DEB HERICKS	0110100000	26700	ESUCC TRAVEL EXP RE	0.00	27.89
09000	13862	02/03/17	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL REIMBUR	0.00	243.96
09000	13863	02/03/17	1076	PRISCILLA QUINTANA	0110100000	26700	ESUCC TRAVEL EXP RE	0.00	241.19
09000	13863	02/03/17	1076	PRISCILLA QUINTANA	0130300000	26700	COOP TRAVEL EXP REI	0.00	241.20
TOTAL CHECK								0.00	482.39
09000	13864	02/03/17	1382	MINDSHINE TECHNOLOG	0140400000	23180	SRS CONTRACTED SERV	0.00	7,200.00
09000	13865	02/03/17	1391	CORWIN PRESS/SAGE P	0150500200	26800	PD CONF/MEETING EXP	0.00	8,500.00
09000	13865	02/03/17	1391	CORWIN PRESS/SAGE P	0150500200	26800	BETTER CONVERSATION	0.00	2,973.88

SUNGARD PENTAMATION  
 DATE: 03/09/2017  
 TIME: 11:08:03

ESU COORDINATING COUNCIL  
 CHECK REGISTER - BY FUND

PAGE NUMBER: 3  
 ACCTPA21

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
 ACCOUNTING PERIOD: 6/17

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13865	02/03/17	1391	CORWIN PRESS/SAGE P	0150500200	26800	REFLECTION GUIDE TO	0.00	2,298.24
09000	13865	02/03/17	1391	CORWIN PRESS/SAGE P	0150500200	26800	BETTER CONVERSATION	0.00	380.12
09000	13865	02/03/17	1391	CORWIN PRESS/SAGE P	0150500200	26800	REFLECTION GUIDE TO	0.00	95.76
TOTAL CHECK								0.00	14,248.00
09000	13866	02/03/17	1038	WORLD BOOK	0170300000	26950	COOP WORL BOOK ST M	0.00	33.82
09000	EFT00047	02/03/17	1209	CINCINNATI INSURANC	0110100000	23280	ESUCC INSURANCE	0.00	1,403.00
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0140400000	24650	SRS SOFTWARE - GITH	0.00	25.00
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXP	0.00	31.38
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0140400000	24650	SRS SOFTWARE - ATLA	0.00	20.60
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0110100000	23180	ESUCC GODADDY SERVI	0.00	141.35
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0130300000	26700	COOP TRAVEL EXP	0.00	35.32
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0140400000	26700	SRS TRAVEL EXP	0.00	22.35
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0160600000	26700	IMAT TRAVEL EXP	0.00	18.14
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0160620000	26700	DEC TRAVEL EXP	0.00	26.24
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0150500000	26700	PD TRAVEL EXP	0.00	10.06
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0160600000	26700	IMAT TRAVEL EXP	0.00	5.50
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0160620000	26700	DEC TRAVEL EXP	0.00	6.26
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0140400000	26700	SRS TRAVEL EXP	0.00	9.71
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0130300000	26700	COOP TRAVEL EXP	0.00	31.34
09000	EFT00048	02/03/17	1039	UNION BANK & TRUST	0130300000	26800	COOP CONF/MEETING E	0.00	41.74
TOTAL CHECK								0.00	424.99
TOTAL CASH ACCOUNT								0.00	134,495.27
TOTAL FUND								0.00	134,495.27
TOTAL REPORT								0.00	134,495.27

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:10:10

ESU COORDINATING COUNCIL  
Purchase Order STATUS REPORT

PAGE NUMBER: 1  
STATMN21  
INFO: ORDERED BY NUMBER

SELECTION CRITERIA: encl'edgr.yr='17'

PURCHASE OR	ORG UNIT	ACCOUNT	ACCOUNT	VENDOR DATE	NAME DESCRIPTION	SALES TAX USE TAX	ORIGINAL PAYMENTS	CHANGE BALANCE
P1700009-03	0150500200	26800		1391 12/20/16	CORWIN PRESS/SAGE PUBLIC SHIPPING & HANDLING	0.00 0.00	248.01 0.00	0.00 248.01
TOTAL P1700009						0.00 0.00	248.01 0.00	0.00 248.01
P1700013-01	0130300000	24100		1226 02/22/17	TPRINT BUSINESS CARDS, CRAIG PET	0.00 0.00	178.00 0.00	0.00 178.00
P1700013-02	0110100000	24100		1226 02/22/17	TPRINT BUSINESS CARDS, DAVID LUD	0.00 0.00	178.00 0.00	0.00 178.00
P1700013-03	0110100000	24100		1226 02/22/17	TPRINT SHIPPING/DELIVERY	0.00 0.00	6.00 0.00	0.00 6.00
P1700013-03	0130300000	24100		1226 02/22/17	TPRINT SHIPPING/DELIVERY	0.00 0.00	6.00 0.00	0.00 6.00
TOTAL P1700013						0.00 0.00	368.00 0.00	0.00 368.00
TOTAL REPORT						0.00 0.00	616.01 0.00	0.00 616.01

SUNGARD PENTAMATION  
 DATE: 03/09/2017  
 TIME: 11:08:56

ESU COORDINATING COUNCIL  
 SUMMARY EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1  
 EXPCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
TOTAL ESUCC/ADM	319,740.00	110,991.36	208,748.64	34.71	311,948.00	124,387.49	187,560.51	39.87
TOTAL GENERAL	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL COOP	702,351.00	337,497.25	364,853.75	48.05	711,017.00	213,362.22	497,654.78	30.01
TOTAL SRS	466,492.00	172,326.64	294,165.36	36.94	445,876.00	177,638.57	268,237.43	39.84
TOTAL PROF DEV	1,300,828.00	234,766.90	1,066,061.10	18.05	2,432,584.00	360,392.41	2,072,191.59	14.82
TOTAL BLENDED	876,371.00	194,947.53	681,423.47	22.24	1,365,597.00	282,437.35	1,083,159.65	20.68
TOTAL FLOW THROUGH	1,095,000.00	11,804.42	1,083,195.58	1.08	2,110,000.00	275,350.50	1,834,649.50	13.05
TOTAL GENERAL FUND	4,760,782.00	1,062,334.10	3,698,447.90	22.31	7,377,022.00	1,433,568.54	5,943,453.46	19.43
TOTAL REPORT	4,760,782.00	1,062,334.10	3,698,447.90	22.31	7,377,022.00	1,433,568.54	5,943,453.46	19.43

SUNGARD PENTAMATION, INC.  
 DATE: 03/09/2017  
 TIME: 11:12:27

ESU COORDINATING COUNCIL  
 INVOICE SHORT LISTING

PAGE NUMBER: 1  
 MODULE: mrinvlpr

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
10/12/2016	ADMN000026	ESU06	EDUCATIONAL SERVIC	1,629.41	.00	.00	.00	.00	1,629.41
07/18/2016	AEPA000184	NORRIS	NORRIS SCHOOL DIST	1,386.50	.00	.00	.00	.00	1,386.50
08/30/2016	AEPA000299	HTRS	HUMBOLDT TABLE ROC	312.00	.00	.00	.00	.00	312.00
08/30/2016	AEPA000346	LEIGH	LEIGH COMMUNITY SC	292.00	.00	.00	.00	.00	292.00
01/27/2017	AEPA000377	POWERSCHOO	POWERSCHOOL GROUP	200.00	.00	.00	.00	.00	200.00
01/27/2017	AEPA000378	SCHOODOLOGY	SCHOODOLOGY INC	5,366.55	-3,340.55	.00	.00	.00	2,026.00
03/07/2017	AEPA000379	STMARYWAYN	ST MARY SCHOOL - W	33.82	.00	.00	.00	.00	33.82
03/07/2017	COOP001063	BROWN	BROWN & SAENGER	17.34	.00	.00	.00	.00	17.34
03/07/2017	COOP001064	BSN	BSN SPORTS	14.04	.00	.00	.00	.00	14.04
03/07/2017	COOP001065	PYRAMID	PYRAMID SCHOOL PRO	6.24	.00	.00	.00	.00	6.24
10/28/2016	CRIS000259	KENESAW	KENESAW PUBLIC SCH	700.00	.00	.00	.00	.00	700.00
03/07/2017	DEC0000057	ESU01	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000058	ESU03	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000059	ESU05	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000060	ESU07	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000061	ESU08	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000062	ESU09	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000063	ESU10	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000064	ESU13	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000065	ESU15	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000066	ESU16	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000067	ESU17	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
03/07/2017	DEC0000068	ESU19	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50
10/26/2015	IMAT000076	ESU06	EDUCATIONAL SERVIC	5,400.00	.00	.00	.00	.00	5,400.00
10/12/2016	IMAT000125	ESU06	EDUCATIONAL SERVIC	5,400.00	.00	.00	.00	.00	5,400.00
05/25/2016	LMS0000095	CANVAS	CANVAS	1,844.98	.00	.00	.00	.00	1,844.98
10/26/2015	NWEA000072	NDE	NEBRASKA DEPT OF E	60.00	.00	-20.00	.00	.00	40.00
04/26/2016	NWEA000078	MILLARD	MILLARD PUBLIC SCH	5,080.00	.00	-2,540.00	.00	.00	2,540.00
03/07/2017	NWEA000099	ESU06	EDUCATIONAL SERVIC	1,020.00	.00	.00	.00	.00	1,020.00
03/07/2017	NWEA000100	LCC	LAUREL CONCORD COL	2,040.00	.00	.00	.00	.00	2,040.00
03/07/2017	NWEA000101	ESU02	EDUCATIONAL SERVIC	1,020.00	.00	.00	.00	.00	1,020.00
03/07/2017	NWEA000102	ESU03	EDUCATIONAL SERVIC	4,060.00	.00	.00	.00	.00	4,060.00
03/07/2017	NWEA000103	ESU10	EDUCATIONAL SERVIC	1,020.00	.00	.00	.00	.00	1,020.00
03/07/2017	NWEA000104	ESU19	EDUCATIONAL SERVIC	2,040.00	.00	.00	.00	.00	2,040.00
05/20/2015	PDO0000212	NDE	NEBRASKA DEPT OF E	980.00	.00	-840.00	.00	.00	140.00
05/25/2016	PDO0000383	ESU03	EDUCATIONAL SERVIC	1,880.00	.00	-1,680.00	.00	.00	200.00
12/09/2016	PDO0000445	FAIRBURY	FAIRBURY PUBLIC SC	100.00	.00	.00	.00	.00	100.00
12/09/2016	PDO0000456	ESU16	EDUCATIONAL SERVIC	600.00	.00	-560.00	.00	.00	40.00
12/09/2016	PDO0000459	ESU18	EDUCATIONAL SERVIC	200.00	.00	-120.00	.00	.00	80.00
05/20/2016	SRS0000105	NEUNIFIED1	NEBRASKA UNIFIED S	741.00	.00	.00	.00	.00	741.00
TOTAL REPORT: 41				62,935.06	-3,340.55	-5,760.00	.00	.00	53,834.51

SUNGARD PENTAMATION  
 DATE: 03/09/2017  
 TIME: 11:09:34

ESU COORDINATING COUNCIL  
 SUMMARY REVENUE COMPARISON REPORT

PAGE NUMBER: 1  
 REVCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 6/17

Fund - 01 - GENERAL FUND

		CURRENT YEAR				PRIOR YEAR			
TITLE	BUDGET	REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%	
TOTAL ESUCC/ADM	319,740.00	302,732.41	17,007.59	94.68	311,948.00	303,294.66	8,653.34	97.23	
TOTAL COOP	416,766.00	284,173.81	132,592.19	68.19	700,008.00	193,618.76	506,389.24	27.66	
TOTAL SRS	466,492.00	88,000.00	378,492.00	18.86	431,237.00	104,606.25	326,630.75	24.26	
TOTAL PROF DEV	1,300,828.00	308,050.73	992,777.27	23.68	2,432,584.00	465,909.48	1,966,674.52	19.15	
TOTAL BLENDED	876,371.00	436,454.00	439,917.00	49.80	1,515,597.00	507,167.31	1,008,429.69	33.46	
TOTAL FLOW THROUGH	1,095,000.00	.00	1,095,000.00	.00	1,860,000.00	168,000.00	1,692,000.00	9.03	
TOTAL MISC CASH BROUGHT FW	285,585.00	.00	285,585.00	.00	125,648.00	.00	125,648.00	.00	
TOTAL GENERAL FUND	4,760,782.00	1,419,410.95	3,341,371.05	29.81	7,377,022.00	1,742,596.46	5,634,425.54	23.62	
TOTAL REPORT	4,760,782.00	1,419,410.95	3,341,371.05	29.81	7,377,022.00	1,742,596.46	5,634,425.54	23.62	

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:08:38

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
ACCOUNTING PERIOD: 6/17

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

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11410	INTEREST						
6 /17	02/28/17	19	BANKREC			284.83	RECONCILIATION INTEREST
TOTAL	INTEREST				.00	284.83	.00
TOTAL	GENERAL ESUCC/ADM				.00	284.83	.00

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:08:38

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 2  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
ACCOUNTING PERIOD: 6/17

FUND - 01 - GENERAL FUND  
ORG UNIT - 0130333000 - COOP PRIMEVEND BUY GEN

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
12400			ADMIN FEES				
6 /17	02/16/17	24				8,901.82	.00 COOP SYSCO ADMIN FEE
6 /17	02/16/17	24				181.28	.00 COOP SYSCO ADMIN FEE
6 /17	02/16/17	24				257.33	.00 COOP SYSCO ADMIN FEE
6 /17	02/22/17	24				2,956.66	.00 COOP INTERLINE ADMIN FEE
TOTAL			ADMIN FEES		.00	12,297.09	.00
TOTAL			COOP PRIMEVEND BUY GEN		.00	12,297.09	.00

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:08:38

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 3  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
ACCOUNTING PERIOD: 6/17

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				
	6 /17	02/03/17	24			11.33	.00 COOP INDEPENDENT STATIONE
	6 /17	02/13/17	24			1,583.01	.00 COOP QUILL ADMIN FEE
	6 /17	02/21/17	24			207.87	.00 COOP SOFTCHOICE ADMIN FEE
	6 /17	02/21/17	24			1,649.36	.00 COOP VOSS ADMIN FEE
	6 /17	02/22/17	24			148.30	.00 COOP STAPLES ADMIN FEE
TOTAL			ADMIN FEES		.00	3,599.87	.00
TOTAL			COOP AEPA/SPEC BUY GEN		.00	3,599.87	.00

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:08:38

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 4  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
ACCOUNTING PERIOD: 6/17

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					
6 /17	02/03/17	19		66			100.00		RECEIVABLE-RC- 020317PQ
6 /17	02/17/17	19		67			100.00		RECEIVABLE-RC- 021717PQ
TOTAL			INVOICED	REVENUE		.00	200.00	.00	
TOTAL			PROF DEV PD ESU			.00	200.00	.00	

SUNGARD PENTAMATION  
DATE: 03/09/2017  
TIME: 11:08:38

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 5  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='6'  
ACCOUNTING PERIOD: 6/17

FUND - 01 - GENERAL FUND  
ORG UNIT - 0150500300 - PROF DEV PD STATE

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
14000			GRANT REVENUE				
6 /17	03/07/17	12			.00		PROF DEV PD STATE GRANT R
TOTAL			GRANT REVENUE		.00	.00	
TOTAL			PROF DEV PD STATE		.00	.00	
TOTAL			GENERAL FUND		.00	16,381.79	.00
TOTAL REPORT					.00	16,381.79	.00

SUNGARD PENTAMATION  
 DATE: 03/31/2017  
 TIME: 12:27:15

ESU COORDINATING COUNCIL  
 BATCH MANUAL CHECK EDIT LIST

RECORD PERIOD	ENTERED ENTRY	PURCHASE OR CASH ACCT	P/F ORG UNIT ACCOUNT	ACCOUNT INVOICE	VENDOR DESCRIPTION	VENDOR NAME	CHECK DATE	1099 HOLD	SALES TAX USE TAX	AMOUNT DISCOUNT
CONTROL NUMBER: 040617PQ			CHECK NO: 13898							
5984 8/17	03/16/17 pquintan	09000	0110100000	23170 2719	1247 ESUCC	KSB SCHOOL LAW LEGAL SERVICE	04/06/2017	M Y	.00 .00	532.55 .00
5985 8/17	03/16/17 pquintan	09000	0130300000	23170 2719	1247 COOP	KSB SCHOOL LAW LEGAL SERVICE	04/06/2017	M Y	.00 .00	532.55 .00
5986 8/17	03/16/17 pquintan	09000	0140400000	23170 2719	1247 SRS	KSB SCHOOL LAW LEGAL SERVICE	04/06/2017	M Y	.00 .00	86.70 .00
5987 8/17	03/16/17 pquintan	09000	0160600000	23170 2719	1247 IMAT	KSB SCHOOL LAW LEGAL SERVICE	04/06/2017	N Y	.00 .00	43.35 .00
5988 8/17	03/16/17 pquintan	09000	0160620000	23170 2719	1247 DEC	KSB SCHOOL LAW LEGAL SERVICE	04/06/2017	M Y	.00 .00	43.35 .00
TOTAL CHECK 13898										1,238.50
CONTROL NUMBER: 040617PQ			CHECK NO: 13899							
5990 8/17	03/16/17 pquintan	09000	0110100000	26300 41581 /41576	1041 ESUCC	NASB NASB MEMBERSHIP	04/06/2017	N Y	.00 .00	400.00 .00
5989 8/17	03/16/17 pquintan	09000	0140400000	23270 41581 /41576	1041 SRS	NASB RENT LINCOLN	04/06/2017	N Y	.00 .00	825.00 .00
TOTAL CHECK 13899										1,225.00
CONTROL NUMBER: 040617PQ			CHECK NO: 13900							
5991 8/17	03/16/17 pquintan	09000	0110100000	23140 8036M, #5	1318 ESUCC	BROMM & ASSOCIATES LOBBYING, 2017	04/06/2017	N Y	.00 .00	13,950.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13901							
5992 8/17	03/16/17 pquintan	09000	0110100000	23525 369542	1050 ESUCC	BISHOP BUSINESS PRINTING EXP	04/06/2017	N Y	.00 .00	213.93 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13902							
5993 8/17	03/16/17 pquintan	09000	0110100000	23180 749	1053 ESUCC	SPARQ DATA SOLUTIONS EMEETINGS FEE	04/06/2017	N Y	.00 .00	1,500.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13903							
5994 8/17	03/16/17 pquintan	09000	0130300000	26800	1098 COOP	AESA AEPA MTG REGISTRATI	04/06/2017	N Y	.00 .00	700.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13904							

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5995 8/17	03/16/17 pquintan	09000	0160620000	23180 ESUCC_NDLA17	1023 DEC NDLA	NE DISTANCE LEARNING ASSOCI N CONF SPONSORSHI	04/06/2017	N Y	.00 .00	3,500.00 .00
CONTROL NUMBER: 040617PQ CHECK NO: 13905										
5996 8/17	03/16/17 pquintan	09000	0150510200	26800 PD180	1056 NOC BY-LAWS	ESU 2 MEETING	04/06/2017	N Y	.00 .00	102.80 .00
CONTROL NUMBER: 040617PQ CHECK NO: 13906										
6002 8/17	03/16/17 pquintan	09000	0110100000	23270	1057 ESUCC	ESU 3 RENT OMAHA	04/06/2017	N Y	.00 .00	331.62 .00
6011 8/17	03/16/17 pquintan	09000	0110100000	23525	1057 ESUCC	ESU 3 PRINTING OMAHA	04/06/2017	N Y	.00 .00	51.75 .00
6010 8/17	03/16/17 pquintan	09000	0110100000	23810	1057 ESUCC	ESU 3 POSTAGE OMAHA	04/06/2017	N Y	.00 .00	36.53 .00
6007 8/17	03/16/17 pquintan	09000	0110100000	23820	1057 ESUCC	ESU 3 PHONE OMAHA	04/06/2017	N Y	.00 .00	51.07 .00
6027 8/17	03/23/17 pquintan	09000	0110100000	24100 DAN0003405	1057 ESUCC	ESU 3 CHECK ORDER	04/06/2017	N Y	.00 .00	25.35 .00
6003 8/17	03/16/17 pquintan	09000	0130300000	23270	1057 COOP	ESU 3 RENT OMAHA	04/06/2017	N Y	.00 .00	109.01 .00
5998 8/17	03/16/17 pquintan	09000	0130300000	23830	1057 COOP	ESU 3 INTERNET OMAHA	04/06/2017	N Y	.00 .00	10.00 .00
6004 8/17	03/16/17 pquintan	09000	0140400000	23270	1057 SRS	ESU 3 RENT OMAHA	04/06/2017	N Y	.00 .00	350.36 .00
6009 8/17	03/16/17 pquintan	09000	0140400000	23820	1057 SRS	ESU 3 PHONE OMAHA	04/06/2017	N Y	.00 .00	25.54 .00
5999 8/17	03/16/17 pquintan	09000	0140400000	23830	1057 SRS	ESU 3 INTERNET OMAHA	04/06/2017	N Y	.00 .00	60.00 .00
6012 8/17	03/16/17 pquintan	09000	0150540200	26800	1057 TAG	ESU 3 TLT TRAINING	04/06/2017	N Y	.00 .00	325.00 .00
5997 8/17	03/16/17 pquintan	09000	0150550200	23190	1057 NWEA	ESU 3 TRAINING/CATERING	04/06/2017	N Y	.00 .00	222.00 .00
6005 8/17	03/16/17 pquintan	09000	0160600000	23270	1057 IMAT	ESU 3 RENT OMAHA	04/06/2017	N Y	.00 .00	139.12 .00

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6000 8/17	03/16/17 pquintan	09000	0160600000	23830	1057 IMAT	ESU 3 INTERNET OMAHA	04/06/2017	N Y	.00 .00	65.00 .00
6006 8/17	03/16/17 pquintan	09000	0160620000	23270	1057 DEC RENT	ESU 3 OMAHA	04/06/2017	N Y	.00 .00	266.24 .00
6008 8/17	03/16/17 pquintan	09000	0160620000	23820	1057 DEC PHONE	ESU 3 OMAHA	04/06/2017	N Y	.00 .00	25.54 .00
6001 8/17	03/16/17 pquintan	09000	0160620000	23830	1057 DEC	ESU 3 INTERNET OMAHA	04/06/2017	N Y	.00 .00	65.00 .00
TOTAL CHECK 13906										2,159.13
CONTROL NUMBER: 040617PQ			CHECK NO: 13907							
6109 8/17	03/31/17 pquintan	09000	0150510200	26800 TE032801	1151 NOC CONF/MEETING	ESU 7	04/06/2017	N Y	.00 .00	455.68 .00
6013 8/17	03/16/17 pquintan	09000	0160620000	23525	1151 DEC PRINTING	ESU 7 COLUMBUS	04/06/2017	N Y	.00 .00	22.77 .00
TOTAL CHECK 13907										478.45
CONTROL NUMBER: 040617PQ			CHECK NO: 13908							
6014 8/17	03/16/17 pquintan	09000	0130300000	23270 3072	1108 COOP RENT	ESU 11 HOLDREGE	04/06/2017	N Y	.00 .00	64.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13909							
6015 8/17	03/16/17 pquintan	09000	0150500200	26800 7254494	1391 PD PROF DEV JIM KNIGHT	CORWIN PRESS/SAGE PUBLICATI N	04/06/2017	N Y	.00 .00	248.01 .00
DUPLICATE INVOICE ON FILE										
CONTROL NUMBER: 040617PQ			CHECK NO: 13910							
6016 8/17	03/16/17 pquintan	09000	0110100000	26700	1198 ESUCC TRAVEL/LODGING	COMFORT INN	04/06/2017	N Y	.00 .00	199.90 .00
6110 8/17	03/31/17 pquintan	09000	0110100000	26700	1198 ESUCC TRAVEL/LODGING	COMFORT INN	04/06/2017	N Y	.00 .00	195.90 .00
6017 8/17	03/16/17 pquintan	09000	0130300000	26700	1198 COOP TRAVEL/LODGING	COMFORT INN	04/06/2017	N Y	.00 .00	99.95 .00
TOTAL CHECK 13910										495.75
CONTROL NUMBER: 040617PQ			CHECK NO: 13911							

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6018 8/17	03/16/17 pquintan	09000	0160620000	26700 14456	1240 DEC TRAVEL/LODGING	HOLIDAY INN EXPRESS	04/06/2017	N Y	.00 .00	99.95 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13912							
6019 8/17	03/16/17 pquintan	09000	0110100000	26700	1061 ESUCC TRAVEL EXP REIMBUR	DEB HERICKS	04/06/2017	N Y	.00 .00	58.50 .00
6020 8/17	03/16/17 pquintan	09000	0110100000	26700	1061 ESUCC TRAVEL EXP REIMBUR	DEB HERICKS	04/06/2017	N Y	.00 .00	256.80 .00
6112 8/17	03/31/17 pquintan	09000	0110100000	26700	1061 ESUCC TRAVEL EXP REIMBUR	DEB HERICKS	04/06/2017	N Y	.00 .00	204.44 .00
6111 8/17	03/31/17 pquintan	09000	0150570315	26800	1061 INNOV GRANT NROC CONF	DEB HERICKS	04/06/2017	N Y	.00 .00	226.99 .00
TOTAL CHECK 13912										746.73
CONTROL NUMBER: 040617PQ			CHECK NO: 13913							
6021 8/17	03/16/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL EXP REIMBURSE	BETH KABES	04/06/2017	N Y	.00 .00	299.75 .00
6028 8/17	03/23/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	305.96 .00
6029 8/17	03/23/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	292.60 .00
6030 8/17	03/23/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	80.79 .00
6031 8/17	03/23/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	90.42 .00
6032 8/17	03/23/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	114.49 .00
6048 8/17	03/28/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	87.21 .00
6049 8/17	03/28/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	371.29 .00
6050 8/17	03/28/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL REIMBURSEMENT	BETH KABES	04/06/2017	N Y	.00 .00	40.13 .00

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6051 8/17	03/28/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL	BETH KABES REIMBURSEMENT	04/06/2017	N Y	.00 .00	277.13 .00
TOTAL CHECK 13913										1,959.77
CONTROL NUMBER: 040617PQ		CHECK NO: 13914								
6052 8/17	03/28/17 pquintan	09000	0130300000	26700	1101 COOP TRAVEL	CRAIG PETERSON REIMBURSEMEN	04/06/2017	N Y	.00 .00	17.66 .00
6033 8/17	03/23/17 pquintan	09000	0130300000	26700	1101 COOP TRAVEL	CRAIG PETERSON REIMBURSEME	04/06/2017	N Y	.00 .00	161.57 .00
6023 8/17	03/16/17 pquintan	09000	0130300000	26700	1101 COOP TRAVEL	CRAIG PETERSON EXP REIMBURS	04/06/2017	N Y	.00 .00	75.97 .00
6022 8/17	03/16/17 pquintan	09000	0130300000	26700	1101 COOP TRAVEL	CRAIG PETERSON EXP REIMBURS	04/06/2017	N Y	.00 .00	162.64 .00
TOTAL CHECK 13914										417.84
CONTROL NUMBER: 040617PQ		CHECK NO: 13915								
6024 8/17	03/16/17 pquintan	09000	0110100000	26700	1076 ESUCC TRAVEL	PRISCILLA QUINTANA EXP REIMBUR	04/06/2017	N Y	.00 .00	111.28 .00
6025 8/17	03/16/17 pquintan	09000	0130300000	26700	1076 COOP TRAVEL	PRISCILLA QUINTANA EXP REIMBURS	04/06/2017	N Y	.00 .00	111.28 .00
TOTAL CHECK 13915										222.56
CONTROL NUMBER: 040617PQ		CHECK NO: 13916								
6026 8/17	03/16/17 pquintan	09000	0150570400	23180	1370 NMPDS STAFF	HORIZON MIDDLE SCHOOL STIPENDS	04/06/2017	N Y	.00 .00	700.00 .00
CONTROL NUMBER: 040617PQ		CHECK NO: 13917								
6034 8/17	03/23/17 pquintan	09000	0160620000	26700 509 / 523	1384 DEC TRAVEL	HOLIDAY INN EXPRESS OMAHA /LODGING	04/06/2017	N Y	.00 .00	321.00 .00
CONTROL NUMBER: 040617PQ		CHECK NO: 13918								
6035 8/17	03/23/17 pquintan	09000	0160620000	26700	1086 DEC TRAVEL	SCOTT ISAACSON REIMBURSEMENT	04/06/2017	N Y	.00 .00	89.35 .00
6036 8/17	03/23/17 pquintan	09000	0160620000	26700	1086 DEC TRAVEL	SCOTT ISAACSON REIMBURSEMENT	04/06/2017	N Y	.00 .00	103.26 .00

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6037 8/17	03/23/17 pquintan	09000		0160620000	26700	1086 DEC TRAVEL REIMBURSEMENT	SCOTT ISAACSON	04/06/2017	N Y	.00 .00	51.36 .00
TOTAL CHECK 13918											243.97
CONTROL NUMBER: 040617PQ CHECK NO: 13919											
6039 8/17	03/23/17 pquintan	P1700013-02 09000	F	0110100000	24100 317059	1226 ESUCC SUPPLIES	PUBLICATION PRINTING OF NEB	04/06/2017	N Y	.00 .00	89.00 .00
PURCHASE ORDER ITEM NOT FULLY RECEIVED											
6040 8/17	03/23/17 pquintan	P1700013-03 09000	F	0110100000	24100 317059	1226 ESUCC/COOP	PUBLICATION PRINTING OF NEB	04/06/2017	N Y	.00 .00	12.00 .00
PURCHASE ORDER ITEM NOT FULLY RECEIVED EXCEEDS ENCUMBRANCE BALANCE - CURRENT BALANCE IS 6.00											
6038 8/17	03/23/17 pquintan	P1700013-01 09000	F	0130300000	24100 317059	1226 COOP SUPPLIES	PUBLICATION PRINTING OF NEB	04/06/2017	N Y	.00 .00	89.00 .00
PURCHASE ORDER ITEM NOT FULLY RECEIVED											
TOTAL CHECK 13919											190.00
CONTROL NUMBER: 040617PQ CHECK NO: 13920											
6041 8/17	03/23/17 pquintan	09000		0110100000	24100 SI00211001	1338 ESUCC OFFICE SUPPLIES	INDEPENDENT STATIONERS INC	04/06/2017	N Y	.00 .00	22.01 .00
6113 8/17	03/31/17 pquintan	09000		0130300000	24100 SI00213588	1338 COOP OFFICE SUPPLIES	INDEPENDENT STATIONERS INC	04/06/2017	N Y	.00 .00	9.25 .00
TOTAL CHECK 13920											31.26
CONTROL NUMBER: 040617PQ CHECK NO: 13921											
6042 8/17	03/23/17 pquintan	09000		0110100000	24100 5139373	1231 ESUCC OFFICE SUPPLIES	QUILL	04/06/2017	N Y	.00 .00	20.99 .00
CONTROL NUMBER: 040617PQ CHECK NO: 13922											
6053 8/17	03/28/17 pquintan	09000		0110100000	21100 6359	1064 ESUCC SALARIES	ESU 17	04/06/2017	N Y	.00 .00	10,465.00 .00
6054 8/17	03/28/17 pquintan	09000		0110100000	22100 6359	1064 ESUCC SS/MEDICARE	ESU 17	04/06/2017	N Y	.00 .00	753.42 .00
6055 8/17	03/28/17 pquintan	09000		0110100000	22200 6359	1064 ESUCC RETIREMENT	ESU 17	04/06/2017	N Y	.00 .00	1,033.71 .00

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6057 8/17	03/28/17 pquintan	09000		0110100000	22305 6359	1064 ESUCC WAGE	ESU 17 WORKS	04/06/2017	N Y	.00 .00	.35 .00
6056 8/17	03/28/17 pquintan	09000		0110100000	22400 6359	1064 ESUCC WORK	ESU 17 COMP	04/06/2017	N Y	.00 .00	62.59 .00
6058 8/17	03/28/17 pquintan	09000		0110100000	23160 6359	1064 ESUCC FISCAL	ESU 17 AGENT FEE	04/06/2017	N Y	.00 .00	206.00 .00
6059 8/17	03/28/17 pquintan	09000		0110100000	23270 6359	1064 ESUCC RENT	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	63.42 .00
6060 8/17	03/28/17 pquintan	09000		0130300000	21100 6359	1064 COOP SALAIRES	ESU 17	04/06/2017	N Y	.00 .00	20,318.22 .00
6061 8/17	03/28/17 pquintan	09000		0130300000	22100 6359	1064 COOP SS/MEDICARE	ESU 17	04/06/2017	N Y	.00 .00	1,273.71 .00
6062 8/17	03/28/17 pquintan	09000		0130300000	22200 6359	1064 COOP RETIREMENT	ESU 17	04/06/2017	N Y	.00 .00	2,006.99 .00
6064 8/17	03/28/17 pquintan	09000		0130300000	22305 6359	1064 COOP WAGE	ESU 17 WORKS	04/06/2017	N Y	.00 .00	.53 .00
6063 8/17	03/28/17 pquintan	09000		0130300000	22400 6359	1064 COOP WORK	ESU 17 COMP	04/06/2017	N Y	.00 .00	121.78 .00
6065 8/17	03/28/17 pquintan	09000		0130300000	23270 6359	1064 COOP RENT	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	1,013.35 .00
6068 8/17	03/28/17 pquintan	09000		0130300000	23280 6359	1064 COOP BOND/INSURANCE	ESU 17	04/06/2017	N Y	.00 .00	32.00 .00
6067 8/17	03/28/17 pquintan	09000		0130300000	23525 6359	1064 COOP PRINTING	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	18.72 .00
6066 8/17	03/28/17 pquintan	09000		0130300000	23820 6359	1064 COOP PHONE	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	84.00 .00
6081 8/17	03/28/17 pquintan	09000		0140400000	21100 6359	1064 SRS SALARIES	ESU 17	04/06/2017	N Y	.00 .00	25,377.83 .00
6082 8/17	03/28/17 pquintan	09000		0140400000	22100 6359	1064 SRS SS/MEDICARE	ESU 17	04/06/2017	N Y	.00 .00	1,765.76 .00
6083 8/17	03/28/17 pquintan	09000		0140400000	22200 6359	1064 SRS RETIREMENT	ESU 17	04/06/2017	N Y	.00 .00	2,506.76 .00

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6085 8/17	03/28/17 pquintan	09000		0140400000	22305 6359	1064 SRS WAGE	ESU 17 WORKS	04/06/2017	N Y	.00 .00	7.53 .00
6084 8/17	03/28/17 pquintan	09000		0140400000	22400 6359	1064 SRS WORK	ESU 17 COMP	04/06/2017	N Y	.00 .00	152.49 .00
6086 8/17	03/28/17 pquintan	09000		0140400000	23270 6359	1064 SRS RENT	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	9.08 .00
6087 8/17	03/28/17 pquintan	09000		0150500000	21100 6359	1064 PD SALARIES	ESU 17	04/06/2017	N Y	.00 .00	2,402.83 .00
6088 8/17	03/28/17 pquintan	09000		0150500000	22100 6359	1064 PD SS/MEDICARE	ESU 17	04/06/2017	N Y	.00 .00	171.95 .00
6089 8/17	03/28/17 pquintan	09000		0150500000	22200 6359	1064 PD RETIREMENT	ESU 17	04/06/2017	N Y	.00 .00	237.35 .00
6090 8/17	03/28/17 pquintan	09000		0150500000	22400 6359	1064 PD WORK	ESU 17 COMP	04/06/2017	N Y	.00 .00	14.39 .00
6075 8/17	03/28/17 pquintan	09000		0160600000	21100 6359	1064 IMAT SALARIES	ESU 17	04/06/2017	N Y	.00 .00	9,377.34 .00
6076 8/17	03/28/17 pquintan	09000		0160600000	22100 6359	1064 IMAT SS/MEDICARE	ESU 17	04/06/2017	N Y	.00 .00	677.19 .00
6077 8/17	03/28/17 pquintan	09000		0160600000	22200 6359	1064 IMAT RETIREMENT	ESU 17	04/06/2017	N Y	.00 .00	926.28 .00
6079 8/17	03/28/17 pquintan	09000		0160600000	22305 6359	1064 IMAT WAGE	ESU 17 WORKS	04/06/2017	N Y	.00 .00	2.10 .00
6078 8/17	03/28/17 pquintan	09000		0160600000	22400 6359	1064 IMAT WORK	ESU 17 COMP	04/06/2017	N Y	.00 .00	56.21 .00
6080 8/17	03/28/17 pquintan	09000		0160600000	23270 6359	1064 IMAT RENT	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	9.07 .00
6069 8/17	03/28/17 pquintan	09000		0160620000	21100 6359	1064 DEC SALARIES	ESU 17	04/06/2017	N Y	.00 .00	17,862.40 .00
6070 8/17	03/28/17 pquintan	09000		0160620000	22100 6359	1064 DEC SS/MEDICARE	ESU 17	04/06/2017	N Y	.00 .00	1,233.07 .00
6071 8/17	03/28/17 pquintan	09000		0160620000	22200 6359	1064 DEC RETIREMENT	ESU 17	04/06/2017	N Y	.00 .00	1,764.41 .00

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6073 8/17	03/28/17 pquintan	09000		0160620000	22305 6359	1064 DEC WAGE	ESU 17 WORKS	04/06/2017	N Y	.00 .00	3.50 .00
6072 8/17	03/28/17 pquintan	09000		0160620000	22400 6359	1064 DEC WORK	ESU 17 COMP	04/06/2017	N Y	.00 .00	107.04 .00
6074 8/17	03/28/17 pquintan	09000		0160620000	23270 6359	1064 DEC RENT	ESU 17 AINSWORTH	04/06/2017	N Y	.00 .00	9.08 .00
TOTAL CHECK 13922											102,127.45
CONTROL NUMBER: 040617PQ			CHECK NO: 13923								
6091 8/17	03/28/17 pquintan	09000		0110100000	26700	1155 TRAVEL FEB	DAVID LUDWIG REIMBURSEMENT	04/06/2017	N Y	.00 .00	781.10 .00
6092 8/17	03/28/17 pquintan	09000		0110100000	26700	1155 TRAVEL MARCH	DAVID LUDWIG REIMBURSEME	04/06/2017	N Y	.00 .00	1,259.39 .00
6108 8/17	03/31/17 pquintan	09000		0110100000	26700	1155 ESUCC TRAVEL/PARKING	DAVID LUDWIG	04/06/2017	N Y	.00 .00	10.00 .00
TOTAL CHECK 13923											2,050.49
CONTROL NUMBER: 040617PQ			CHECK NO: 13924								
6093 8/17	03/28/17 pquintan	09000		0130300000	24650 1301	1311 COOP EQUAL	EQUAL LEVEL LEVEL UPGRADE	04/06/2017	N Y	.00 .00	1,750.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13925								
6094 8/17	03/28/17 pquintan	09000		0110100000	24100 208117966792	1130 ESUCC SUPPLIES	SCHOOL SPECILATY INC. SUPPLIES	04/06/2017	N Y	.00 .00	41.59 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13926								
6095 8/17	03/28/17 pquintan	09000		0130300000	24100 3521087	1063 COOP SUPPLIES	MNJ TECHNOLOGIES	04/06/2017	N Y	.00 .00	62.06 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13927								
6114 8/17	03/31/17 pquintan	09000		0160620000	26700 265435	1386 DEC TRAVEL/LODGING	COBBLESTONE HOTEL & SUITES	04/06/2017	N Y	.00 .00	166.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: 13928								
6115 8/17	03/31/17 pquintan	09000		0140400000	24650	1343 SRS ZEND	ZEND TECHNOLOGIES INC. RENEWAL	04/06/2017	N Y	.00 .00	4,976.00 .00
CONTROL NUMBER: 040617PQ			CHECK NO: EFT00050								

SUNGARD PENTAMATION  
 DATE: 03/31/2017  
 TIME: 12:27:15

ESU COORDINATING COUNCIL  
 BATCH MANUAL CHECK EDIT LIST

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RECORD PERIOD	ENTERED ENTRY BY	PURCHASE OR CASH ACCT	P/F ORG UNIT ACCOUNT	ACCOUNT INVOICE	VENDOR DESCRIPTION	VENDOR NAME	CHECK DATE	1099 HOLD	SALES TAX USE TAX	AMOUNT DISCOUNT
6096 8/17	03/28/17 pquintan	09000	0140400000	23820	1044 SRS PHONE	SPECTRUM BUSINESS LINCOLN	04/06/2017	N Y	.00 .00	53.64 .00
6097 8/17	03/28/17 pquintan	09000	0140400000	23830	1044 SRS INTERNET	SPECTRUM BUSINESS LINCOLN	04/06/2017	N Y	.00 .00	164.68 .00
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6098 8/17	03/28/17 pquintan	09000	0110100000	26700	1039 ESUCC TRAVEL EXPENSE	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	122.03 .00
6099 8/17	03/28/17 pquintan	09000	0110100000	26800	1039 ESUCC CONF/MEETINGS	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	1,189.00 .00
6106 8/17	03/28/17 pquintan	09000	0130300000	26700	1039 COOP TRAVEL EXPENSE	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	7.50 .00
6107 8/17	03/28/17 pquintan	09000	0130300000	26800	1039 COOP CONF/MEETING EXP	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	1,408.34 .00
6103 8/17	03/28/17 pquintan	09000	0140400000	24650	1039 SRS SOFTWARE ATLASSIN	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	20.60 .00
6100 8/17	03/28/17 pquintan	09000	0140400000	24650	1039 SRS SOFTWARE GITHUB	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	25.00 .00
6105 8/17	03/28/17 pquintan	09000	0150500200	23180	1039 PD CONT SERV	UNION BANK & TRUST COMPANY GODADDY	04/06/2017	N Y	.00 .00	100.85 .00
6104 8/17	03/28/17 pquintan	09000	0160620000	26700	1039 DEC TRAVEL EXP	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	27.67 .00
6102 8/17	03/28/17 pquintan	09000	0160620000	26800	1039 DEC CONF/MEETINGS	UNION BANK & TRUST COMPANY	04/06/2017	N Y	.00 .00	540.09 .00
TOTAL CHECK EFT00051										3,479.08
TOTAL CONTROL NUMBER										145,700.63
TOTAL REPORT										145,700.63

## Coop Project Expenses & Revenue -

2015-2016 Fiscal Year:

Audit confirmed total Coop expenses at \$569,971

Total Coop receipts were confirmed at \$500,965

Therefore, Coop realized a loss of \$69,006

Current Fiscal Year, 2016-2017:

We projected Annual Buy and Paper Sales to be \$3.5 million resulting in \$175,000 in revenue. We now know that Paper Buy revenue is down by about \$7,020.64

If Annual Buy sales are equal to last year (\$2.4 million), we should receive about \$124,682.30 in revenue for a total of \$163,919.46.

Taking the above into account, this brings our projected revenue for the current year to \$405,685.46, IF all other sales remain as predicted.

Budgeted expenses for the current year, minus ESM "fluff" are at about \$592,351

Current actual expense through February (6 months) are \$337,681.25

In summary, we could be looking at a loss of about \$186,665.54 for the current year.

Keep in mind that when we created the budget for this year, Coop was at a \$285,585 deficit.

Budget Projections for 2017-2018:

- Expenses = \$490,326.00. This includes salary adjustments and adjustments for the ESM settlement.

- Revenue = \$405,685.46. IF paper sales are equal to this year and we get at least 2.4 million in annual buy sales and all other sales are equal to original projections.

This leaves us with a budget shortfall of \$84,640.54 for next year.

Sales History:

2013 Total Annual Buy Sales = \$4,612,760.50

Paper Sales = \$993,236.96

Coop Sales = \$3,619,523.54

2014 Total Annual Buy Sales = \$4,367,848.69

Paper Sales = \$1,102,048.77

Coop Sales = \$3,265,799.92

2015 Total Annual Buy Sales = \$3,954,205.51

Paper Sales = \$1,079,497.81

Coop Sales = \$2,874,707.70

2016 Total Annual Buy Sales = \$3,418,762.08

Paper Sales = \$925,156.08

Coop Sales = \$2,493,606.00

2017 Total Annual Buy Sales = ?????

Paper Sales = \$790,259.16

Coop Sales = ?????

**AUDIT REPORT  
OF THE  
EDUCATIONAL SERVICE UNIT  
COORDINATING COUNCIL**

**SEPTEMBER 1, 2015, THROUGH AUGUST 31, 2016**

**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 March 14, 2017**

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

The Nebraska 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 ESU. The ESUCC was created by LB 603 (2007) and officially came into existence according to statute on July 1, 2008. Fiscal year 2008-2009 was the first year of operation for the ESUCC. The duties of the ESUCC are set out at Neb. Rev. Stat 79-1245 to 79-1248 (Reissue 2014, Cum. Supp. 2016). Section 79-1246 provides 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.*

Prior to the creation of the ESUCC, the legislature passed LB 1208 (2006) which created the Distance Education Council (DEC). The duties and responsibilities of the DEC were transferred to the ESUCC with the passage of LB 603.

As the administrators for the ESUs discussed the formation of the ESUCC, they considered the intent of LB 603. In consultation with legal counsel, policy makers, and various State officials, it was decided that all statewide activities offered in partnership by the ESUs would be placed under the umbrella of the ESUCC. In order to transition to the new structure, the ESUCC established a master services agreement with each ESU. Additionally, fiscal agents for each of the projects were continued in the transition to the ESUCC.

The ESUCC met in April 2010 in planning session and adopted a new organizational chart and administrative structure to manage the statewide projects by September 1, 2010. The new organizational structure organized each of the statewide projects under the administration of a single entity and under management of the ESUCC Executive Director. Much of this transition, including centralizing the accounting, policies, and procedures, was completed during the summer of 2010.

Although complete, this transition continues presently with the review of policies and procedures, as well as the development of strategic plans for each project and the ESUCC as a whole. Additionally, Title 92 NAC 84-003.02.A1 provides the following:

*The ESU Administrator or his or her designee shall participate in two jointly established meetings with representatives of the Department and the ESU Coordinating Council annually to establish the focus and coordination of necessary core services based on priorities and needs that are identified through the analysis of data.*

The Nebraska Department of Education (NDE) and the ESUCC meet annually during October and April of each year to identify collaborative efforts to meet the core services needs of ESUs and school districts.

The ESUCC meets twice annually to plan jointly with the Commissioner of Education and NDE staff to identify collaborative efforts to meet the core services needs of ESUs and school districts.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

This effort was included as part of Title 92 NAC 84, which governs the accreditation of ESUs passed by the State Board of Education in 2012.

#### Overview of Statewide Projects and Activities:

- **ESU Professional Development Organization (ESUPDO):** The ESUPDO serves as a collaborative effort to provide statewide training for ESU employees and key NDE Staff statewide. Professional development is among the core services identified by State statute for ESUs. The ESUPDO consists of five affiliate groups comprised of ESU employees across the 17 ESUs with representation from essential NDE Staff. As the NDE and the ESUCC continue with statewide efforts, alignment with the NDE Strategic Plan, as well as the six tenets of AQuESTT (Accountability for a Quality Education System, Today and Tomorrow), will better define the direction for the ESUPDO. These groups are the following:
  - **Staff Development Affiliate (SDA):** Members are responsible for providing staff development for their school districts and have assisted the NDE's efforts on statewide and local assessment as well as school improvement for Nebraska's school districts.
  - **Technology Assistance Group (TAG):** Members provide assistance to school districts in the dissemination and integration of new educational technologies deployed by school districts. Additionally, TAG members may provide assistance to school districts in the use of new software and computer applications, including statewide assessment. The governance structure within the TAG Affiliate is recommended as part of the Teaching and Learning with Technology (TLT) Affiliate with full implementation beginning 2017-2018.
  - **Network Operations Committee (NOC):** NOC supports the extensive communications network within and among the ESUs and school districts. NOC provides network security and protocols for its districts and ESUs and ensures that 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 help ensure the education network functions well.
  - **Instructional Materials Affiliate (I-Mat):** I-Mat consists of media professionals from across the State. It serves the dual role of providing for and assisting school districts in using and implementing the statewide I-Mat digital resources. Originally, I-Mat served to ensure that school districts had access to educational films, videos, and DVDs. Currently, I-Mat is developing plans for digital delivery of library and media resources. This service is among the core services identified by State statute. The governance structure within the I-MAT Affiliate is recommended as part of the Teaching and Learning with Technology (TLT) Affiliate, with full implementation beginning 2017-2018.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

- **Teaching and Learning with Technology (TLT):** Between 2015 and 2017, membership for TAG, I-Mat, and Distance Education began dialogue regarding combined efforts within the three affiliates/projects based upon the fact that 46% of the membership serve in multiple roles. Formalized discussion began during January of 2016 and, as a result of the membership's efforts, the concept of a newly formed affiliate, TLT, evolved. The initial meeting regarding the development of the TLT began with the following stated purpose:

*Enhance communication through efficient and effective planning, development and implementation while maintaining autonomy of each affiliate.*

The development and implementation of the TLT governance and structure will continue throughout the 2016-17 year, with final approval made by the ESUCC during March of 2017 and full implementation beginning 2017-2018.

- **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 ESUPDO as the need for special education professional development for special education and classroom teachers emerged in the age of standards and assessment, and the need to develop and share professional development efforts for special education teachers and classroom teachers alike. ESPD is also involved with the NDE in providing leadership for special education training and support.
- **Nebraska ESU Cooperative Purchasing (Coop):** The Coop provides cooperative purchasing services to ESU member schools throughout the State of Nebraska. The service is offered by the ESUCC and Nebraska's 17 ESUs in a joint effort. The ESUCC serves as the governing body for cooperative purchasing.

Per the ESUCC's website, the Coop's vision is to "provide compliant, competitive, aggregated bidding and purchasing to control and reduce costs to its members by maximizing efficiency of resources and processes in Nebraska and Nationally."

Additionally, the ESUCC's website provides the following information regarding the Coop:

*ESUCC Cooperative Purchasing represents 17 Educational Service Units statewide who in turn service Nebraska school districts with over 300,000 students and is currently in its 5th decade of operation. ESUCC Cooperative Purchasing is authorized to coordinate purchases for public school districts, nonpublic school systems, other ESUs, and other public agencies, including any county, city, village, school district, or agency of the state government, any drainage district, sanitary and improvement district, or other municipal corporation or political subdivision of the State of Nebraska.*

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

- **Distance Education:** Created by LB 1208 (2006), the Distance Education Council began as a State project with ESU 10 serving as the fiscal agent. Coordination of the Distance Education project has since been taken over by the ESUCC, however. In striving to build, improve, and maintain the State's Distance Education network, the ESUCC exercises the powers and duties specified at Neb. Rev. Stat. § 79-1248 (Reissue 2014), as follows:

- (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 and academic standards as set forth by the State Department of Education related to distance education;*
- (7) Establishment of a system for prioritizing courses if the demand for Network Nebraska exceeds the capacity available for distance education 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) Scheduling and prioritization for access to Network Nebraska by educational entities in cooperation with the Chief Information Officer and using scheduling software or scheduling services which meet any applicable standards established by the commission;*
- (9) Administration of learning management systems that are in compliance with any applicable standards of the commission either through the staff of the council or by delegation to an appropriate educational entity with the funding for such systems provided by participating educational entities; and*
- (10) 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.*

The governance structure within the Distance Education project is recommended as part of the TLT Affiliate, with full implementation beginning 2017-2018.

- **Instructional Materials (I-Mat):** I-Mat has a long history of providing services statewide for school districts through Nebraska's network of ESUs. For approximately 40 years, the ESUs have worked together to purchase rights to media resources and made those available through local ESUs. Beginning in 2010-11, the fiscal management was moved under the ESUCC's central accounting system. ESUs contribute to the project for the "spring buy" and "special projects" each year as needed and defined by the affiliate(s). The purpose of the I-Mat project is designed for research and development of digital resources. The governance structure within the I-MAT project is recommended as part of the TLT Affiliate with full implementation beginning 2017-2018.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

- **BlendED:** My e-Learning (MyE) was 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, exists as a project directly managed under the ESUCC. ESU 10 in Kearney previously served as the fiscal agent for the project. Per the ESUCC's website, the mission of MyE was "to implement an asynchronous web-based learning management system to ensure statewide accessibility to expanded educational opportunities for all K-12 students and timely delivery of staff development opportunities." MyE is staffed by a director and shares administrative staffing with the ESUCC. The project has been guided by an advisory board consisting of ESU and school district (users) representatives. Currently, MyE supports the ANGEL/Bb learning management system. That service is provided through annual user contracts and fees. Recent statistics indicate that there are approximately 40,000 user accounts in use by approximately 159 entities (schools 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. Currently, the project director is a critical piece of the development of a technology support system for the whole ESUCC. The MyE project is also a foundational piece of the conversations surrounding virtual education in the State.

Beginning 2015-2016, a statewide committee comprised of NDE, ESUCC, and ESU staff recommended three learning management systems to be included within the ESUCC market place. The recommended LMS included Schoology, Canvas, and BlackBoard. In addition to the LMS, the BlendED Advisory Committee was charged with providing a recommendation for a statewide Learning Object Repository (LOR). After a lengthy review, the recommendation included the integration of the current Learn360 project, Amazon Inspire, and the IlliniCloud ISLE program.

The BlendEd Project leadership is comprised of a tiered governance structure that includes a BlendEd/Distance Education Director, co-chairs for the overall BlendEd Initiative, and leadership for the BlendEd Pilot Project. Specific duties for each level of leadership includes: 1) the Director serving as a project manager for the BlendEd Project; 2) the BlendEd co-chairs providing leadership for the BlendEd Initiative; and 3) the BlendEd Pilot leadership providing the vision and guidance for the daily operations of the pilot program. In addition, a BlendEd Advisory Committee comprised of NDE, ESUCC, ESU staff and school district staff provides the direction and input for the BlendEd Project.

- **Special Education (SPED) Projects:** Three special education projects are managed by the ESUCC. The projects also transitioned in 2010-11 to the ESUCC from a fiscal agent management model under ESU 1. The purpose of the SPED Project 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. Each participating ESU contributes a \$5,000 annual fee in general support of the projects; additionally, each participating school is assessed a fee for services provided under the Student Records System (SRS) fee structure.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### **BACKGROUND**

(Concluded)

- **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 ESUCC's 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 para-educators. The project assists schools in meeting the para-educator training requirements of No Child Left Behind, Title 92 NAC 11, and the Individuals with Disabilities Education Act. Project PARA is a collaborative effort between the University of Nebraska, the NDE, and Nebraska ESUs.
- **Student Records System (SRS):** SRS is an online special education record-keeping system designed to create all special education documents required by Title 92 NAC 51, including IEP, MDT, IFSP, and all required notices. The SRS is a highly secured 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.

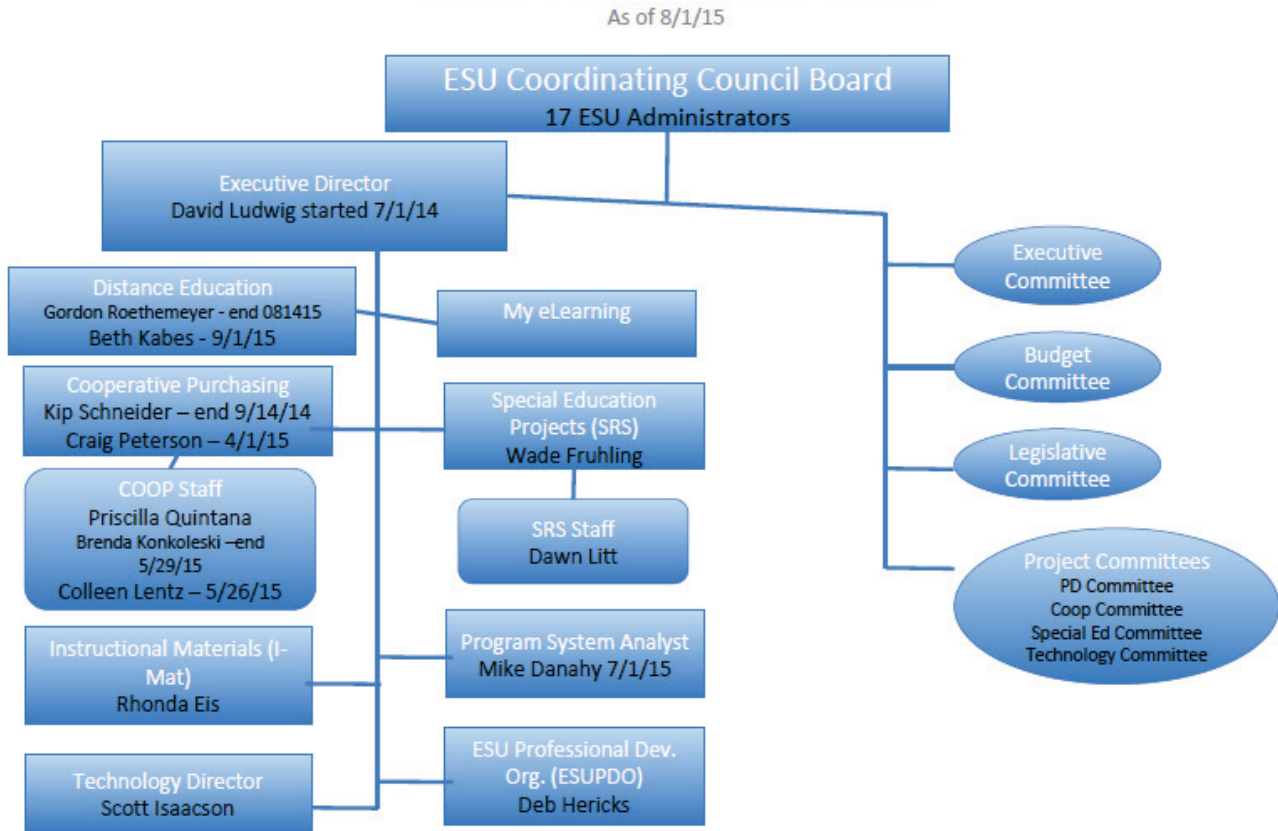
EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**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.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

ORGANIZATIONAL CHART



EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**KEY OFFICIALS AND AGENCY CONTACT INFORMATION**

**Educational Service Unit Coordinating Council (ESUCC)**  
**(By State statute Educational Service Unit (ESU) Executive Directors are Council members of the ESUCC and serve on the Council as long as they are in that position. The term Started/Ended is indicated when there was a change during the FYE August 31, 2016.)**

<u>Name</u>	<u>Title</u>	<u>Term Started/Ended</u>
Jeff West ESU 13	Chairperson	
Bob Uhing ESU 01	Council member	
Ted DeTurk ESU 02	Council member	
Dan J.Schnoes ESU 03	Council member	
Jon Fisher ESU 04	Council member	
Brian Gegg ESU 05	Council member	Term Ended – 3/24/16
Brenda McNiff ESU 05	Council member	Term Started – 3/24/16
Daniel Shoemake ESU 06	Council member	
Larianne Polk ESU 07	Council member	
Bill Mowinkel ESU 08	Council member	
Kraig Lofquist ESU 09	Council member	
Wayne Bell ESU 10	Council member	
Paul Tedesco ESU 11	Council member	
Paul Calvert ESU 15	Council member	
Marge Beatty ESU 16	Council member	
Dennis Radford ESU 17	Council member	Term Ended – 6/30/16
Geraldine Erickson ESU 17	Council member	Term Started – 7/1/16
Liz Standish ESU 18	Council member	
Julia Allen ESU 19	Council member	

**Educational Service Unit Coordinating Council**

<u>Name</u>	<u>Title</u>
David M. Ludwig	Executive Director

Educational Service Unit Coordinating Council  
6949 South 110<sup>th</sup> Street  
LaVista, Nebraska, 68128  
dludwig@esucc.org

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### SUMMARY OF COMMENTS

During our audit of the Educational Service Unit Coordinating Council (ESUCC), we noted certain matters involving the internal control over financial reporting and other operational matters that are presented here.

1. ***Information Technology (IT) Controls:*** Our review of controls over the payroll system note IT controls over the system could be improved.
2. ***Payroll Costs:*** When employees worked on more than one project, the ESUCC did not have adequate documentation to support the payroll cost charged to each project.
3. ***Capital Assets:*** Our review of the controls over capital assets noted those controls could be improved.
4. ***Lack of Segregation of Duties:*** In our review of the disbursement, receipt, payroll, and capital asset internal controls, we noted a lack of segregation of duties.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas identified for improvement.

Draft copies of this report were furnished to the ESUCC to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### COMMENTS AND RECOMMENDATIONS

#### 1. **Information Technology (IT) Controls**

ESUCC contracts with Educational Service Unit (ESU) 17 for staffing, and it processes payroll for these employees using the Harris Fund Accounting Program (Program). In our review of the Program, we noted the following:

- Only one person at ESU 17 has the necessary knowledge of the Program to process payroll. The ESU 17 Administrator and ESU 17 Business Manager both have access to the Program; however, despite having experience with the Program, the ESU 17 Administrator has not been cross-trained to use it to process payroll.
- The software for the Program does not require passwords to be changed and does not require certain password parameters to strengthen password controls.
- ESU 17 does not have policies or procedures for changing the Program's passwords periodically or for password parameters.

A good internal control plan and sound business practice require more than one employee to be cross-trained to use the Program, and policies and procedures to be in place regarding the Program's password controls.

A similar finding was noted in our prior audit.

When only one person is trained to use the Program to process payroll, there is a potential risk for a delay in, or even a failure to perform, payroll processing. Lack of password integrity and controls could lead to potential security breaches, including the release of confidential information contained within the system.

We recommend the ESU 17 Administrator or some other individual be cross-trained on the Program to process payroll. We also recommend policies and procedures be developed for password security, including guidelines for periodically changing passwords, prohibiting the sharing of passwords, and requiring certain parameters when creating a password.

*ESUCC Response: ESU 17 has a new administrator beginning July 1, 2016. The administrator has knowledge and experience with the Harris Fund Accounting System. ESUCC will continue work with ESU 17 regarding procedural changes for cross training and password security. A meeting is being scheduled prior to May 1, 2017 between the ESUCC Director and ESU 17 Administrator regarding concerns and recommendations. Procedures will be reviewed during monthly budget meetings at least twice a year.*

#### 2. **Payroll Costs**

During the fiscal year ended August 31, 2016, the ESUCC had a total of 10 staff members, including the Executive Director, all of whom were contracted for through ESU 17. Despite working on ESUCC projects, all of these 10 staff members remained ESU 17 employees. An interlocal agreement between the ESUCC and ESU 17 stipulated that, though continuing to be employed by ESU 17, the 10 staff members would be under the direct supervision of the ESUCC, which was also ultimately responsible for their payroll costs.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Payroll Costs (Concluded)**

In previous audits, we noted that four ESUCC employees split their time between projects; however, this time split was based on a general understanding of the Executive Director's discussion with staff regarding the amount of time that they worked on their respective projects. No formal time study was used by the ESUCC to determine the actual time splits, and documentation of that determination was not maintained.

Our current audit noted that the ESUCC conducted a time study in the summer of 2015 and in the fall of 2016. However, it was unclear how the results of these time studies correlated with the ESUCC pay splits, and no changes were made to the ESUCC's budget afterwards. The ESUCC still does not have adequate documentation for how the time splits used were determined.

A good internal control plan requires payroll costs that are split between projects to be adequately supported by documentation, and time worked on each project to be paid from its own funds.

As mentioned above, a similar finding has been noted in previous audits.

When time worked is not tracked by project, there is an increased risk that disbursements reported for projects will be inaccurate, making it difficult for budget purposes to anticipate the amount of payroll costs needed for each project in the future and to support payroll charges to Federal grant programs.

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

*ESUCC Response: ESUCC will continue to monitor staff splits to best match budget requirements/needs. We will implement Time Table (for the MAC Users) to see if this meets the needs of the auditors.*

**3. Capital Assets**

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.

We noted that, during the prior fiscal year ended August 31, 2015, the ESUCC developed a formal system to track and monitor capital assets through the use of a Google Document. The ESUCC continued to use this system in the fiscal year ended August 31, 2016 (FY16). However, we noted that five ESUCC employees have access to update or change assets on this

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### COMMENTS AND RECOMMENDATIONS

(Continued)

#### 3. **Capital Assets** (Concluded)

listing. Beginning in FY16, we noted that the Finance Audit Budget Committee began reviewing the fixed asset listing, including all additions and retirements, during its monthly meetings and documented that review in the minutes. However, the ESUCC did not complete a formal inventory of its capital assets during the fiscal year.

A good internal control plan requires policies and procedures to be implemented and followed to ensure capital assets are being recorded properly. Such a plan would include a periodic (at least annual) inventory of capital assets and documented review of the capital asset listing, including all additions and retirements. The plan also would include a limited number of employees having access to update or change capital assets on this listing.

A similar finding was noted in our prior audit.

Without the above-noted elements of a good internal control plan in place, there is an increased risk for fraud, waste, or abuse involving capital assets.

We recommend again the ESUCC Board continue to implement a strong internal control plan, which should include a periodic (at least annual) inventory and documented review of the capital asset listing, including all additions and retirements. The plan should also include limiting the number of employees who have access to update or change assets on the capital asset listing.

*ESUCC Response: We will continue to monitor during monthly budget meetings and scheduled staff meetings for review and documentation. We will do a periodic inventory (annually) and document the review.*

#### 4. **Lack of Segregation of Duties**

During our review of the ESUCC's disbursement, receipt, payroll, and capital asset processes, as well as our testing of selected transactions, we noted a lack of segregation of duties. We also noted compensating controls adopted by the ESUCC. However, these compensating controls do not completely eliminate the risk for errors or fraud to occur and go undetected. We noted the following:

- **Disbursements:** There is a lack of segregation of duties over the disbursement process due to one person having 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.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Concluded)

4. **Lack of Segregation of Duties** (Concluded)

- **Receipts:** There is also a lack of segregation of duties over the receipts process due to one person having 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.
- **Payroll:** There is a lack of segregation of duties over the payroll process. During our audit, we noted two employees, the ESU 17 Administrator and the ESU 17 Business Manager, had access to the Harris Fund Accounting Program used to process payroll. Although the ESU 17 Administrator has experience with the accounting system, she has not been cross-trained to use the system to process payroll. Therefore, one person has the ability to add new employees to the accounting system, prepare the monthly payroll, and reconcile the leave used by employees. However, we noted compensating controls in place during the fiscal year, including review and approval of the monthly payroll register by the ESU 17 Executive Director, as well as a reconciliation of leave used by the Executive Assistant.
- **Capital Assets:** There is a lack of segregation of duties over the capital assets process. One person has the ability to add and remove capital assets to the accounting records, as well as perform the physical inventory. We noted compensating controls in place during the fiscal year, including a review of capital asset activity at the monthly staff meetings, as well as at the Finance Audit Budget (FAB) Committee meetings, as documented in the meeting minutes.

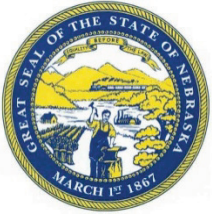
A good internal control plan involves an adequate segregation of duties to ensure that no one person is in a position both to perpetuate and to conceal errors or irregularities.

A similar finding was noted in the previous two reports.

When one individual is able to perform all phases of a transaction, there is a great risk for errors or fraud to occur and go undetected, resulting in loss or misuse of State funds.

We recommend again 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 monitoring to ensure compensating controls are in place and effective.

*ESUCC Response: We will continue to monitor and ensure compensating controls are in place and effective. We will also continue to ensure that all transactions are reviewed and approved by multiple personnel. We will continue to review at monthly budget meetings, FAB Committee meetings, and ESUCC Board meetings.*



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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 cash basis 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, 2016, 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 cash basis financial position of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of August 31, 2016, and the respective changes in cash basis financial position thereof for the year then ended in accordance 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, Management's Discussion and Analysis, Budgetary Comparison Schedule, and Notes to the Budgetary Comparison Schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The Management's Discussion and Analysis, Budgetary Comparison Schedule, and Notes to the Budgetary Comparison Schedule on pages 18 through 23, 37, and 38 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 March 10, 2017, 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.

March 10, 2017



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, 2016. 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, and Combining Schedule of Cash Basis Receipts and Disbursements – General Fund) 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 24 presents all of the ESUCC's assets on the cash basis, as described above.

The *Statement of Activities* on page 25 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 26 and 27, 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 Student Records System (SRS).

#### **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 28.

#### **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, and the Combining Schedule of Cash Basis Receipts and Disbursements – General. This information can be found beginning on page 37.

#### **FINANCIAL AND OPERATING HIGHLIGHTS**

The ESUCC's Net Position for the fiscal year ended August 31, 2016, compared to the fiscal year ended August 31, 2015, decreased by \$75,493. This decrease 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 \$1,043,889 at August 31, 2016, as compared to \$1,119,382 at August 31, 2015. Due to the preparation of the financial statements on a cash basis for fiscal years ended August 31, 2016, and August 31, 2015, there were no liabilities as of August 31, 2016, and as of August 31, 2015.

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 \$1,043,889, as of August 31, 2016.

	<b>Net Position</b>	
	<b>As of August 31</b>	
	<b>Cash Basis</b>	<b>Cash Basis</b>
	<b>2016</b>	<b>2015</b>
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$ 1,043,889	\$ 1,119,382
<b>Total Assets</b>	<u>1,043,889</u>	<u>1,119,382</u>
<b>NET POSITION:</b>		
Unrestricted	1,043,889	1,119,382
<b>Total Net Position:</b>	<u>\$ 1,043,889</u>	<u>\$ 1,119,382</u>

As of August 31, 2016, and as of August 31, 2015, the ESUCC's assets consisted of cash and cash equivalents.

The ESUCC did not have any liabilities as of August 31, 2016, and as of August 31, 2015.

The ESUCC's net position was \$1,043,889 and \$1,119,382 as of August 31, 2016, and 2015, 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, 2016.

**Changes in Net Position**

	<b>Fiscal Year Ended August 31, 2016 Cash Basis</b>	<b>Fiscal Year Ended August 31, 2015 Cash Basis</b>
Receipts:		
Program Receipts		
Charges for Services	\$ 1,588,400	\$ 1,975,752
Operating Grants and Contributions	680,062	694,834
General Receipts:		
State Appropriations	565,593	565,593
Penalties and Fees	-	-
Miscellaneous	15,929	4,924
<b>Total Receipts</b>	<b>2,849,984</b>	<b>3,241,103</b>
Disbursements:		
ESU Professional Development	1,127,064	1,088,116
Distance Education Council	326,307	294,831
My E-Learning	268,364	234,997
Special Education	408,445	420,073
Instructional Materials	225,326	337,830
Nebraska ESU Cooperative	569,971	474,759
<b>Total Disbursements</b>	<b>2,925,477</b>	<b>2,850,606</b>
Change in Net Position	(75,493)	390,497
<b>Net Position - Beginning</b>	<b>1,119,382</b>	<b>728,885</b>
<b>Net Position - Ending</b>	<b>\$ 1,043,889</b>	<b>\$ 1,119,382</b>

**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, 2016, were \$1,588,400 and for the fiscal year ended August 31, 2015, were \$1,975,752. 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, 2016, were \$680,062 and for the fiscal year ended August 31, 2015, were \$694,834. 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, 2016, were \$1,127,064 and for the fiscal year ended August 31, 2015, were \$1,088,116.

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, 2016, were \$569,971 and for the fiscal year ended August 31, 2015, were \$474,759. The change between periods reflects the change in the Cooperative Purchasing annual buy for the 2015-2016 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, 2016, were \$1,228,442 and for the fiscal year ended August 31, 2015, were \$1,287,731.

**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	\$ 1,119,382	\$ 1,119,382	\$ -
Total Receipts	7,699,862	2,849,984	(4,849,878)
Total Disbursements	<u>7,348,453</u>	<u>2,925,477</u>	<u>4,422,976</u>
Net Increase (Decrease)	<u>351,409</u>	<u>(75,493)</u>	<u>(426,902)</u>
Ending Balance	<u>\$ 1,470,791</u>	<u>\$ 1,043,889</u>	<u>\$ (426,902)</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 \$4,344,179 but were actually \$1,588,400. The majority of this variance can be explained primarily by the budgeted flow-through revenues included in the budget.

The largest variances between budgeted and actual disbursements were due to General Administration, which had budgeted \$2,438,466 but incurred actual costs of \$230,572.

### 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 110<sup>th</sup> Street, LaVista, Nebraska, 68128. The telephone number is (402) 597-4915, and the email address is [dludwig@esucc.org](mailto:dludwig@esucc.org).

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF NET POSITION - CASH BASIS**

August 31, 2016

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	<u>\$ 1,043,889</u>
Total Assets	<u><u>1,043,889</u></u>
<b>NET POSITION</b>	
Unrestricted	<u>1,043,889</u>
Total Net Position	<u><u>\$ 1,043,889</u></u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF ACTIVITIES - CASH BASIS**

For the Year Ended August 31, 2016

	<u>Disbursements</u>	<u>Program Receipts</u>		Net (Disbursements), Receipts, and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
<b>FUNCTIONS/PROGRAMS:</b>				
Primary Government				
ESU Professional Development	\$ 1,127,064	\$ 458,846	\$ 655,456	\$ (12,762)
Distance Education Council	326,307	26,839	-	(299,468)
My E-Learning	268,364	-	-	(268,364)
Special Education	408,445	419,730	24,606	35,891
Instructional Materials:				
General Administration	112,546	182,020	-	69,474
I-Mat Program Purchases	112,780	-	-	(112,780)
Nebraska ESU Cooperative Purchasing:				
General Administration	441,571	500,965	-	59,394
Coop Program Purchases	128,400	-	-	(128,400)
Total Governmental Activities	<u>\$ 2,925,477</u>	<u>\$ 1,588,400</u>	<u>\$ 680,062</u>	<u>(657,015)</u>
General Receipts:				
				565,593
				15,929
				<u>581,522</u>
				(75,493)
				<u>1,119,382</u>
				<u>\$ 1,043,889</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, 2016

	<u>General Fund</u>
ASSETS:	
Cash and Cash Equivalents	<u>\$ 1,043,889</u>
Total Assets	<u><u>\$ 1,043,889</u></u>
FUND BALANCE:	
Committed	250,000
Unassigned	<u>793,889</u>
Total Fund Balance	<u><u>\$ 1,043,889</u></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, 2016

	General Fund
<b>RECEIPTS:</b>	
Local	\$ 1,588,400
State - Appropriations	565,593
State - Contracts (Neb.Dept. of Labor & Neb.Dept. of Ed)	280,340
Federal	399,722
Miscellaneous	15,929
Total Receipts	<u>2,849,984</u>
<b>DISBURSEMENTS:</b>	
Purchased Services (Note 6)	1,279,082
General Administration	230,572
Supplies	5,127
Capital Outlay	87,969
Computer Software and Other Equipment	263,003
Travel	52,493
Instructional Materials (I-MAT)	542
Network Operations Committee (NOC)	26,019
Staff Development Affiliate (SDA)	130,456
Special Education Projects (SPED)	14,904
Parents Encouraging Parents Conference (PEP)	18,552
Technology Assistance Group (TAG)	1,976
NE Mathematics Professional Development Series (NMPDS)	298,440
Career Connections (CC)	168,000
I-Mat Program Purchases	112,780
Coop Program Purchases	235,562
Total Disbursements	<u>2,925,477</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	(75,493)
Fund Balance - Beginning	<u>1,119,382</u>
Fund Balance - Ending	<u>\$ 1,043,889</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, 2016

### 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 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 MyE. 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.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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, 2016, 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, 2016, 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, which is as of June 30, 2016, contact David Ludwig, Executive Director, Educational Service Unit Coordinating Council, 6949 South 110<sup>th</sup> Street, LaVista, Nebraska, 68128. The telephone number is (402) 597-4915, and the email address is [dludwig@esucc.org](mailto:dludwig@esucc.org).

The ESUCC's bank balance and carrying amount of deposits at August 31, 2016, are set out below:

	<b>Bank Balance</b>	<b>Carrying Amount</b>
Bank Deposits	\$ 54,428	\$ 27,663
NPAIT Deposits	<u>271,027</u>	<u>271,027</u>
<b>Total</b>	<b><u>\$ 325,455</u></b>	<b><u>\$ 298,690</u></b>

**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, 2016, 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, 2016, 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, 2016, 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, 2016, the ESUCC had \$745,199 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, 2016, 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 ESUCC has no specific policy as to credit risk. All of the underlying securities for the NPAIT investments in repurchase agreements at June 30, 2016, 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, 2016, is as follows:

<b>Carrying Value:</b>	
Bank and NPAIT Deposits	\$ 298,690
NPAIT Investments	745,199
<b>Total</b>	<b>\$ 1,043,889</b>

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
Electronic Data Processing Equip. (Various Coverage types from \$5,000 to \$50,000.	\$ 10,000 to \$ 200,000	
Commercial General Liability (Each Occurrence limit-\$1,000,000, Aggregate Limit-\$2,000,000)	\$ 2,000,000	\$ -
Commercial Umbrella Liability Coverage (Each Occurrence limit-\$1,000,000, Aggregate Limit-\$1,000,000)	\$ 1,000,000	\$ -
Employee Benefits Liability (Each Employee Limit-\$1,000,000, Aggregate Limit- \$3,000,000, & deductible is per employee)	\$ 3,000,000	\$ 1,000
Automobile (Non-Owned & Hired) Liability	\$ 1,000,000	\$ -
Automobile (Comprehensive, Collision)	\$ 50,000	\$ 250
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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**4. School Retirement** (Concluded)

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.

Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2015, to August 31, 2016. 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 August 31, 2016, the ESUCC employees contributed \$87,171 and the ESUCC contributed \$88,042, which equaled the required contribution. For the fiscal years ended August 31, 2015, and August 31, 2014, the ESUCC employees contributed \$77,074 and \$81,492, respectively, and the ESUCC contributed \$77,845 and \$82,307, respectively, which equaled the required contribution.

**5. Lease Commitments**

ESUCC leases office facilities under operating leases. The future minimum annual lease payments are as follows:

<u>Year</u>	<u>Governmental Activities</u>
2017	37,692
2018	16,839
Total	<u>\$ 54,531</u>

Operating lease payments for the year ended August 31, 2016, totaled \$37,019.

**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, \$1,107,312 of salaries and benefits was classified as Purchased Services on the Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS**

(Concluded)

**7. Accounts Receivable**

At August 31, 2016, the ESUCC had \$204,408 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).

**9. Related Parties**

The governing body for the ESUCC consists of the Administrator from each of the 17 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.

**10. Subsequent Event**

During the fiscal year ended August 31, 2016, the ESUCC became involved in litigation with ESM Solutions Corporation (ESM), a contractor with whom it had contracted. In order to avoid the time and expense of further litigation, the parties entered into a settlement agreement on October 11, 2016, with the following terms:

*ESUCC shall pay to ESM the sum of \$220,000 as follows:*

- a) Upon execution and delivery of this Agreement, ESUCC shall make a cash payment to ESM in the sum of \$120,000.*
- b) The remaining \$100,000 is payable to ESM in three equal annual installments of \$33,333.33 beginning on September 30, 2017, with like payments due on September 30, 2018, and September 30, 2019.*

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**BUDGETARY COMPARISON SCHEDULE  
BUDGET AND ACTUAL  
GENERAL FUND**

For the Fiscal Year Ended August 31, 2016

	Budget (Original/Final)	Actual	Positive (Negative) Variance with Final Budget
<b>RECEIPTS:</b>			
Local	\$ 4,344,179	\$ 1,588,400	\$ (2,755,779)
State - Appropriations	565,593	565,593	-
State - Contracts (Neb.Dept. of Labor & Neb.Dept. of Ed)	280,340	280,340	-
Federal	2,509,750	399,722	(2,110,028)
Miscellaneous	-	15,929	15,929
Total Receipts	<u>7,699,862</u>	<u>2,849,984</u>	<u>(4,849,878)</u>
<b>DISBURSEMENTS:</b>			
Purchased Services	2,905,663	1,279,082	1,626,581
General Administration	2,438,466	230,572	2,207,894
Supplies	5,350	5,127	223
Capital Outlay	86,099	87,969	(1,870)
Computer Software and Other Equipment	402,126	263,003	139,123
Travel	72,684	52,493	20,191
Instructional Materials (I-MAT)	1,675	542	1,133
Network Operations Committee (NOC)	28,190	26,019	2,171
Staff Development Affiliate (SDA)	113,650	130,456	(16,806)
Special Education Projects (SPED)	16,000	14,904	1,096
Parents Encouraging Parents Conference (PEP)	20,000	18,552	1,448
Technology Assistance Group (TAG)	8,300	1,976	6,324
NE Mathematics Professional Development Series (NMPDS)	500,000	298,440	201,560
Career Connections (CC)	-	168,000	(168,000)
I-Mat Program Purchases	750,250	112,780	637,470
Coop Program Purchases	-	235,562	(235,562)
Total Disbursements	<u>7,348,453</u>	<u>2,925,477</u>	<u>4,422,976</u>
Excess Receipts Over (Under) Disbursements	351,409	(75,493)	(426,902)
Fund Balance - Beginning	1,119,382	1,119,382	-
Fund Balance - Ending	<u>\$ 1,470,791</u>	<u>\$ 1,043,889</u>	<u>\$ (426,902)</u>

See Notes to Other Information.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE BUDGETARY COMPARISON SCHEDULE**

For the Fiscal Year Ended August 31, 2016

**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:

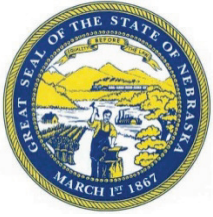
- Public hearings are conducted at public meetings to obtain taxpayer comments.
- Prior to September 20, the budget is legally adopted by the Board through passage of a resolution. Total disbursements may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions thereto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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

For the Fiscal Year Ended August 31, 2016

	ESUCC Admin and Professional Development Organization	Distance Education Council	Instructional Materials	My E- Learning	Special Education	Nebraska ESU Cooperative Purchasing	Total General Fund
<b>RECEIPTS:</b>							
Local	\$ 458,846	\$ 26,839	\$ 182,020	\$ -	\$ 419,730	\$ 500,965	\$ 1,588,400
State - Appropriations	275,228	290,365	-	-	-	-	565,593
State - Contracts (Neb.Dept. of Labor & Neb.Dept. of Ed)	280,340	-	-	-	-	-	280,340
Federal	375,116	-	-	-	24,606	-	399,722
Miscellaneous	15,851	78	-	-	-	-	15,929
Total Revenues	<u>\$ 1,405,381</u>	<u>\$ 317,282</u>	<u>\$ 182,020</u>	<u>\$ -</u>	<u>\$ 444,336</u>	<u>\$ 500,965</u>	<u>\$ 2,849,984</u>
<b>DISBURSEMENTS:</b>							
Purchased Services	\$ 215,358	\$ 292,347	\$ 103,800	\$ -	\$ 382,127	\$ 285,450	\$ 1,279,082
General Administration	117,875	11,919	6,244	7,043	18,000	69,491	230,572
Supplies	3,051	499	62	-	123	1,392	5,127
Capital Outlay	76,956	9,441	-	(494)	362	1,704	87,969
Computer Software and Other Equipment	32,206	549	216	154,680	5,513	69,839	263,003
Travel	22,729	11,552	2,224	(27)	2,320	13,695	52,493
Instructional Materials (I-MAT)	542	-	-	-	-	-	542
Network Operations Committee (NOC)	26,019	-	-	-	-	-	26,019
Staff Development Affiliate (SDA)	130,456	-	-	-	-	-	130,456
Special Education Projects (SPED)	14,904	-	-	-	-	-	14,904
Parents Encouraging Parents Conference (PEP)	18,552	-	-	-	-	-	18,552
Technology Assistance Group (TAG)	1,976	-	-	-	-	-	1,976
NE Mathematics Professional Development Series (NMPDS)	298,440	-	-	-	-	-	298,440
Career Connections (CC)	168,000	-	-	-	-	-	168,000
I-Mat Program Purchases	-	-	112,780	-	-	-	112,780
Coop Program Purchases	-	-	-	107,162	-	128,400	235,562
Total Disbursements/Expenditures	<u>\$ 1,127,064</u>	<u>\$ 326,307</u>	<u>\$ 225,326</u>	<u>\$ 268,364</u>	<u>\$ 408,445</u>	<u>\$ 569,971</u>	<u>\$ 2,925,477</u>



## 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, 2016, 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 March 10, 2017. 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 opinion 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 Comment Number 1 (Information Technology (IT) Controls), Comment Number 2 (Payroll Costs), Comment Number 3 (Capital Assets), and Comment Number 4 (Lack of Segregation of Duties) in the accompanying Comments and Recommendations section of this report.

### **The Educational Service Unit Coordinating Council's Response to our Comments and Recommendations**

The Educational Service Unit Coordinating Council's responses to our Comments and Recommendations identified in our audit are described in the Comments and Recommendations section of this report. 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.



Don Dunlap, CPA  
Assistant Deputy Auditor

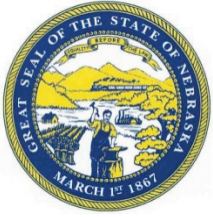
March 10, 2017

**EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL (ESUCC)**

Required Communications

For the

Fiscal Year Ended August 31, 2016



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Charlie Janssen  
State Auditor

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March 10, 2017

Board of Directors  
ESUCC  
LaVista, Nebraska

We have audited the cash basis financial statements of the governmental activities and general fund of the Educational Service Unit Coordinating Council (ESUCC) as of and for the year ended August 31, 2016, and have issued our report thereon dated March 10, 2017. Under our professional standards, we are providing you with the accompanying information related to the conduct of our audit.

### **Our Responsibility Under Professional Standards**

- We are responsible for forming and expressing an opinion about whether the financial statements, which have been prepared by management, are presented fairly, in all material respects, in conformity with the cash basis of accounting. We have a responsibility to perform our audit of the financial statements in accordance with professional standards. In carrying out this responsibility, we planned and performed the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Because of the nature of audit evidence and the characteristics of fraud, we are to obtain reasonable, not absolute, assurance that material misstatements are detected. We have no responsibility to plan and perform the audit to obtain reasonable assurance that misstatements, whether caused by error or fraud, that are not material to the financial statements are detected. Our audit does not relieve management of their responsibilities.

In addition, in planning and performing our audit of the financial statements, we considered internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the ESUCC's internal control. Accordingly, we do not express an opinion on the effectiveness of the ESUCC's internal control.

We also have a responsibility to communicate significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of the Board of Directors in overseeing the financial reporting process. We are not required to design procedures for the purpose of identifying other matters to communicate to you.

## **Comments and Recommendation Section of the Report**

We have communicated in the Schedule of Findings Section of the audit report our comments and recommendations for improvements in procedures and internal controls. We did not identify any material weaknesses or significant deficiency in internal control.

## **Other Information in Documents Containing Audited Financial Statements**

Our responsibility for other information in documents containing the ESUCC's financial statements and our auditors' report thereon does not extend beyond the financial information identified in our auditors' report, and we have no obligation to perform any procedures to corroborate other information contained in these documents. We have, however, read the other information – the Management's Discussion and Analysis and Budgetary Comparison Schedule – included in the ESUCC financial report, and no matters came to our attention that cause us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

## **Accounting Practices and Alternative Treatments**

### Significant Accounting Policies

The significant accounting policies used by the ESUCC are described in Note 1 to the financial statements.

### Unusual Transactions

None

### Qualitative Aspects of Accounting Practices

We have discussed with management our judgments about the quality, not merely the acceptability, of the ESUCC's accounting principles as applied in its financial reporting. The discussions generally included such matters as the consistency of the ESUCC's accounting policies and their application, and the understandability and completeness of the ESUCC's financial statements, which include related disclosures.

## **Management Judgments and Accounting Estimates**

The preparation of the financial statements of the ESUCC is on the cash basis. This basis of accounting does not require management of the ESUCC to make any material estimates and assumptions relating to the reported cash amounts.

## **Uncorrected Misstatements**

In connection with our audit of the ESUCC's financial statements, there were no material misstatements that have not been corrected in the ESUCC's books and records.

## **Material Corrected Misstatements**

None

### **Management's Consultation with Other Accountants**

None to our knowledge as it relates to the ESUCC's basic financial statements.

### **Disagreements with Management**

There were no disagreements with management on financial accounting and reporting matters that, if not satisfactorily resolved, would have caused a modification of our auditors' reports on the ESUCC's financial statements.

### **Significant Issues Discussed, or Subject to Correspondence, with Management**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management throughout our fieldwork.

### **Other Communications**

We were provided by management with a management representation letter, which is the other communication between management and us.

### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management in performing our audit.

Sincerely,



Don Dunlap, CPA  
Assistant Deputy Auditor