

ESUCC  
Finance, Audit, and Budget Committee Meeting  
Tuesday, May 2, 2017, 8:30 AM  
ESU No.10, 76 Plaza Blvd, Kearney, NE 68845

Attendance Taken at 8:34 AM.

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

1. Call to Order

2. Roll Call

3. Agenda Item

3.1. Approve Resolution - ESUCC Pre-Meeting Payment and Approval

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

3.3. Approval of April Expenses to be paid in May.

3.4. Monthly Staff Budget Meeting

3.5. Approval of June, July, August Claims as approved by Executive Director

3.6. Approve Staff Salaries

3.6.1. Executive Session

3.7. Coop Budget

3.7.1. Admin Fee VS Revenue

3.8. Approve/Accept ESUCC State Audit

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

4. Next Meeting Agenda Items

5. Adjournment

{{Name: Agenda Item Name}}

{{Discussion: Agenda Item Discussion}}

{{Comments: Agenda Item Comments}}

{{Actions: Agenda Item Actions}}

**RESOLUTION**

WHEREAS, the ESUCC procures necessary operational goods and services which require payment at various points throughout each month, some of which are predictable and some of which are not;

AND WHEREAS, the ESUCC does not want to miss payments, provide late payments, or incur any fees or bad will with its vendors;

AND WHEREAS, due to its meeting schedule the ESUCC Board cannot always meet prior to regular or irregular payment deadlines and so the ESUCC Board delegates monitoring and aggregation of these expenses to its Executive Director and other employees and contracted employees;

NOW BE IT THEREFORE RESOLVED that the ESUCC’s Executive Director be authorized on behalf of the ESUCC, pursuant to this Resolution, to affix his signature to payment instruments and to commit the resources of the ESUCC to provide timely payment as any such bills or expenses become due; and

NOW BE IT THEREFORE FURTHER RESOLVED that the Executive Director will provide such claims and payments to the Board for its approval and will comply with the ESUCC policies and practices for approval of such claims.

It was so moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ this \_\_\_\_ day of \_\_\_\_\_, 2017.

Roll call vote as follows:

	Name	<u>Yes</u>	<u>No</u>
ESU 1:	_____	___	___
ESU 2:	_____	___	___
ESU 3:	_____	___	___
ESU 4:	_____	___	___
ESU 5:	_____	___	___
ESU 6:	_____	___	___
ESU 7:	_____	___	___

ESU 8: \_\_\_\_\_

ESU 9: \_\_\_\_\_

ESU 10: \_\_\_\_\_

ESU 11: \_\_\_\_\_

ESU 13: \_\_\_\_\_

ESU 15: \_\_\_\_\_

ESU 16: \_\_\_\_\_

ESU 17: \_\_\_\_\_

ESU 18: \_\_\_\_\_

ESU 19: \_\_\_\_\_

**March 2017**

Budget Summary

Checkbook Balances:				
As of Sept. 1, 2016 =		\$1,043,598.38		
<b>As of March 1, 2017 =</b>		<b><u>\$1,400,916.33</u></b>		
	<b>Feb 2017 Receipts</b>	<b>March 2017 Disbursements</b>	<b>Mar 2016 Receipts</b>	<b>Mar 2016 Disbursements</b>
ESUCC Admin	\$394.25	(\$15,464.20)	\$188.47	(\$16,842.58)
COOP	\$23,838.28	(\$31,357.99)	\$4,436.12	(\$30,652.46)
DEC	\$8,937.50	(\$41,580.33)	\$0.00	(\$15,346.68)
IMAT	\$0.00	(\$11,835.01)	\$0.00	(\$9,162.46)
LMS	\$0.00	\$0.00	\$7,410.00	\$0.00
SRS	\$0.00	(\$31,394.31)	\$0.00	(\$31,010.22)
PDO	\$5,700.00	(\$18,740.46)	\$24,200.00	(\$30,564.87)
	\$38,870.03	(\$150,372.30)	\$36,234.59	(\$133,579.27)
ESUCC Reserve	\$250,000.00			
<b>As of March 31, 2017 =</b>	<b>\$1,289,414.06</b>		<b>Mar 31, 2016 =</b>	<b>\$1,267,211.96</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>\$41,717.49</b>
Annual Buy Vendor Admin Fees (billed on May 24th)	\$39,526.99
AEPA School Orders Worldbook/Canvas/Movie Lic.	\$1,990.50
AEPA/Special Buys/Food/Custodial Admin Fees	\$200.00
<b>DEC</b>	<b>\$14,912.50</b>
Bright Bytes	\$10,412.50
Blackboard	\$4,500.00
<b>IMAT</b>	<b>\$10,800.00</b>
ESUs, MSA Fee (ESU 6)	\$10,800.00
<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>\$20,900.00</b>
PD Fees	\$200.00
NWEA Training/Fees	\$20,700.00
<b>Total:</b>	<b>\$93,732.32</b>

<b>FY Net Activity 02/28/17</b>	
ESUCC Admin	\$176,944.75
COOP	(\$72,582.44)
DEC	\$95,490.71
IMAT	\$69,215.99
LMS	\$32,306.00
SRS	(\$115,710.70)
PDO	\$60,151.37
	\$245,815.68

<b>Budget Notes/Comments, March 2017:</b>
25.47% Total Budget Usage
51.62% Adjusted Budget Usage
58.31% Budget Usage Average (7 months)

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

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

<b>April Expenses, Payable 05/03/17, Total \$152,174.35</b>	
Pep Conferences	\$23,650.50
RMC Research	\$11,750.00

	ACCOUNT TITLE	BUDGET	PERIOD EXP	ENCUMBRANCES	YEAR TO DATE ENC + EXP	AVAILABLE	YTD/ BUD	
ESUCC Admin	REGULAR SALARIES	\$124,264.00	\$10,464.99	\$0.00	\$55,259.91	\$69,004.09	44.47	
	SOCIAL SECURITY	\$8,974.00	\$753.42	\$0.00	\$3,185.27	\$5,788.73	35.49	
	RETIREMENT	\$12,275.00	\$1,033.71	\$0.00	\$6,175.19	\$6,099.81	50.31	
	FLEX SPEND	\$0.00	\$0.35	\$0.00	\$2.10	-\$2.10	0	
	WORK COMP	\$745.00	\$62.59	\$0.00	\$373.90	\$371.10	50.19	
	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	\$1,236.00	\$1,264.00	49.44	
	LEGAL SERVICES	\$23,650.00	\$434.30	\$0.00	\$6,596.78	\$17,053.22	27.89	
	CONTRACTED SERVICES	\$3,000.00	\$0.00	\$0.00	\$2,016.35	\$983.65	67.21	
	RENTAL/LEASES	\$3,979.00	\$395.04	\$0.00	\$2,370.24	\$1,608.76	59.57	
	INSURANCE/BONDS	\$10,292.00	\$0.00	\$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	\$27.88	\$0.00	\$443.74	\$1,556.26	22.19	
	POSTAGE	\$750.00	\$2.76	\$0.00	\$183.02	\$566.98	24.4	
	PHONE	\$600.00	\$51.07	\$0.00	\$251.95	\$348.05	41.99	
	COMPUTER/INTERNET SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	SUPPLIES/MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	SUPPLIES	\$400.00	\$49.00	\$184.00	\$264.98	\$135.02	66.25	
	PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	COMPUTER SOFTWARE/LICENSE	\$0.00	\$0.00	\$0.00	\$48.00	-\$48.00	0	
	LONG TERM PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	FURNITURE AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	COMPUTER HARDWARE	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0	
	OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	DUES/FEES	\$15,679.00	\$0.00	\$0.00	\$13,130.00	\$2,549.00	83.74	
	TRAVEL EXPENSES/MILEAGE	\$25,277.00	\$1,405.51	\$0.00	\$9,175.05	\$16,101.95	36.3	
	CONFERENCE/CONVENTION/MTG	\$9,600.00	\$737.01	\$0.00	\$8,540.01	\$1,059.99	88.96	
	PROGRAM PURCHASES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
	TRANSFERS	\$29,975.00	\$0.00	\$0.00	\$0.00	\$29,975.00	0	
		<b>\$319,740.00</b>	<b>\$15,623.63</b>	<b>\$184.00</b>	<b>\$126,798.99</b>	<b>\$192,941.01</b>	<b>39.66%</b>	
	COOP	REGULAR SALARIES	\$243,661.00	\$20,318.18	\$0.00	\$111,026.23	\$132,634.77	45.57
		SUB OR TEMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
		EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
		SOCIAL SECURITY	\$15,594.00	\$1,273.71	\$0.00	\$7,166.37	\$8,427.63	45.96
		RETIREMENT	\$24,068.00	\$2,006.99	\$0.00	\$12,041.94	\$12,026.06	50.03
		HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
		FLEX SPEND	\$0.00	\$0.53	\$0.00	\$3.18	-\$3.18	0
		WORK COMP	\$1,462.00	\$121.78	\$0.00	\$730.68	\$731.32	49.98
LIFE INSURANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
UNEMPLOYMENT INS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
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	\$434.30	\$0.00	\$21,674.28	\$31,975.72	40.4	
CONTRACTED SERVICES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
PROFESSIONAL DEVELOPMENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
UTILITIES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
RENTAL/LEASES		\$14,236.00	\$1,186.36	\$0.00	\$7,118.16	\$7,117.84	50	
INSURANCE/BONDS		\$384.00	\$32.00	\$0.00	\$192.00	\$192.00	50	
ADVERTISING		\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0	
PRINTING		\$400.00	\$68.55	\$0.00	\$213.16	\$186.84	53.29	
POSTAGE		\$1,500.00	\$156.54	\$0.00	\$434.07	\$1,065.93	28.94	
PHONE		\$1,008.00	\$84.00	\$0.00	\$504.00	\$504.00	50	
COMPUTER/INTERNET SERVICE		\$598.00	\$10.00	\$0.00	\$60.00	\$538.00	10.03	
SUPPLIES		\$2,000.00	\$0.00	\$184.00	\$622.44	\$1,377.56	31.12	
PERIODICALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
REPAIRS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
COMPUTER SOFTWARE/LICENSE		\$191,500.00	\$750.00	\$0.00	\$190,322.00	\$1,178.00	63.13	
LONG TERM PROJECTS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
FURNITURE AND EQUIPMENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
COMPUTER HARDWARE		\$2,250.00	\$0.00	\$0.00	\$1,956.50	\$293.50	86.96	
DUES/FEES		\$3,210.00	\$2,835.76	\$0.00	\$2,835.76	\$374.24	88.34	
REPAYMENT MEMBER EQUITY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
TRAVEL EXPENSES/MILEAGE		\$13,000.00	\$1,930.44	\$0.00	\$9,283.61	\$3,716.39	71.41	
CONFERENCE/CONVENTION/MTG		\$8,000.00	\$0.00	\$0.00	\$2,706.01	\$5,293.99	33.83	
PROGRAM PURCHASES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
CONTINGENCY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
		<b>\$592,351.00</b>	<b>\$31,209.14</b>	<b>\$184.00</b>	<b>\$368,890.39</b>	<b>\$223,460.61</b>	<b>62.28%</b>	
SRS		REGULAR SALARIES	\$304,508.00	\$25,377.77	\$0.00	\$141,274.20	\$163,233.80	46.39
		SUB OR TEMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
		EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
		SOCIAL SECURITY	\$21,466.00	\$1,765.76	\$0.00	\$10,507.82	\$10,958.18	48.95

	RETIREMENT	\$30,079.00	\$2,506.76	\$0.00	\$15,029.74	\$15,049.26	49.97
	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	FLEX SPEND	\$0.00	\$7.53	\$0.00	\$38.18	-\$38.18	0
	WORK COMP	\$1,827.00	\$152.49	\$0.00	\$914.28	\$912.72	50.04
	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	UNEMPLOYMENT INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	ACCOUNTING/AUDIT	\$2,170.00	\$0.00	\$0.00	\$0.00	\$2,170.00	0
	LEGAL SERVICES	\$3,850.00	\$70.70	\$0.00	\$1,073.89	\$2,776.11	27.89
	CONTRACTED SERVICES	\$50,175.00	\$0.00	\$0.00	\$21,230.90	\$28,944.10	42.31
	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	RENTAL/LEASES	\$14,213.00	\$1,184.44	\$0.00	\$7,956.75	\$6,256.25	55.98
	INSURANCE/BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	PRINTING	\$300.00	\$0.00	\$0.00	\$77.77	\$222.23	25.92
	POSTAGE	\$50.00	\$1.38	\$0.00	\$11.61	\$38.39	23.22
	PHONE	\$800.00	\$79.18	\$0.00	\$443.48	\$356.52	55.44
	COMPUTER/INTERNET SERVICE	\$5,472.00	\$224.68	\$0.00	\$1,335.73	\$4,136.27	24.41
	SUPPLIES	\$500.00	\$0.00	\$0.00	\$41.82	\$458.18	8.36
	PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	COMPUTER SOFTWARE/LICENSE	\$13,550.00	\$25.00	\$0.00	\$218.60	\$13,331.40	1.61
	LONG TERM PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	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
	DUES/FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	TRAVEL EXPENSES/MILEAGE	\$9,532.00	\$0.00	\$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
	PROGRAM PURCHASES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
		<b>\$466,492.00</b>	<b>\$31,395.69</b>	<b>\$0.00</b>	<b>\$203,722.33</b>	<b>\$262,769.67</b>	<b>43.67%</b>
<b>PROF DEV PD GENERAL</b>	REGULAR SALARIES	\$25,472.00	\$2,402.83	\$0.00	\$14,142.93	\$11,329.07	55.52
	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	SOCIAL SECURITY	\$1,834.00	\$171.95	\$0.00	\$791.02	\$1,042.98	43.13
	RETIREMENT	\$2,516.00	\$237.35	\$0.00	\$1,397.03	\$1,118.97	55.53
	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	FLEX SPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	WORK COMP	\$153.00	\$14.39	\$0.00	\$84.69	\$68.31	55.35
	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	SUPPLIES	\$0.00	\$0.00	\$0.00	\$9.98	-\$9.98	0
	TRAVEL EXPENSES/MILEAGE	\$0.00	\$0.00	\$0.00	\$10.06	-\$10.06	0
		<b>\$29,975.00</b>	<b>\$2,826.52</b>	<b>\$0.00</b>	<b>\$16,435.71</b>	<b>\$13,539.29</b>	<b>54.83%</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
	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	POSTAGE	\$250.00	\$5.98	\$0.00	\$24.53	\$225.47	9.81
	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	\$1,645.00	\$248.01	\$18,891.51	-\$6,391.51	151.13
		<b>\$19,250.00</b>	<b>\$1,650.98</b>	<b>\$248.01</b>	<b>\$20,416.04</b>	<b>-\$1,166.04</b>	<b>106.06%</b>
<b>PD NOC</b>	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>
<b>PD SDA</b>	PROFESSIONAL DEVELOPMENT	\$9,300.00	\$7,493.65	\$0.00	\$7,784.65	\$1,515.35	83.71
	CONFERENCE/CONVENTION/MTG	\$9,480.00	\$517.30	\$0.00	\$4,290.29	\$5,189.71	45.26
		<b>\$18,780.00</b>	<b>\$8,010.95</b>	<b>\$0.00</b>	<b>\$12,074.94</b>	<b>\$6,705.06</b>	<b>64.30%</b>
<b>PD ESPD</b>	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	\$168.55	\$0.00	\$168.55	\$831.45	16.86
		<b>\$16,000.00</b>	<b>\$168.55</b>	<b>\$0.00</b>	<b>\$618.55</b>	<b>\$15,381.45</b>	<b>3.87%</b>
<b>PD TAG</b>	PROFESSIONAL DEVELOPMENT	\$3,500.00	\$3,430.00	\$0.00	\$3,430.00	\$70.00	98
	TRAVEL EXPENSES/MILEAGE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0
	CONFERENCE/CONVENTION/MTG	\$2,900.00	\$405.00	\$0.00	\$2,205.00	\$695.00	76.03
		<b>\$8,400.00</b>	<b>\$3,835.00</b>	<b>\$0.00</b>	<b>\$5,635.00</b>	<b>\$2,765.00</b>	<b>67.08%</b>

NWEA	CONTRACTED SERVICES	\$57,000.00	\$0.00	\$0.00	\$57,000.00	\$0.00	100
	PROFESSIONAL DEVELOPMENT	\$30,250.00	\$225.68	\$0.00	\$45,726.19	-\$15,476.19	151.16
		<b>\$87,250.00</b>	<b>\$225.68</b>	<b>\$0.00</b>	<b>\$102,726.19</b>	<b>-\$15,476.19</b>	<b>117.74%</b>
PEP GRANT	REGULAR SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	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>
NROC	CONFERENCE/CONVENTION/MTG	\$0.00	\$1,704.20	\$0.00	\$1,704.20	-\$1,704.20	0
		<b>\$0.00</b>	<b>\$1,704.20</b>	<b>\$0.00</b>	<b>\$1,704.20</b>	<b>-\$1,704.20</b>	<b>0.00%</b>
NMPDS	REGULAR SALARIES	\$3,289.00	\$0.00	\$0.00	\$1,644.33	\$1,644.67	49.99
	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	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
	FLEX SPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	WORK COMP	\$20.00	\$0.00	\$0.00	\$9.88	\$10.12	49.4
	CONTRACTED SERVICES	\$6,666.00	\$0.00	\$0.00	\$20,017.33	-\$13,351.33	300.29
	SUPPLIES	\$0.00	\$0.00	\$0.00	\$50.00	-\$50.00	0
	COMPUTER SOFTWARE/LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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>\$0.00</b>	<b>\$0.00</b>	<b>\$39,017.07</b>	<b>-\$6,894.07</b>	<b>121.46%</b>
SLDS	CONTRACTED SERVICES	\$2,000.00	\$0.00	\$0.00	\$1,999.00	\$198,001.00	1
		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,999.00</b>	<b>\$198,001.00</b>	<b>99.95%</b>
PD IMAT	COMPUTER/INTERNET SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	COMPUTER SOFTWARE/LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	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>	
PD BLENDED	SUPPLIES	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0
	COMPUTER SOFTWARE/LICENSE	\$750.00	\$328.24	\$0.00	\$328.24	\$421.76	43.77
	CONFERENCE/CONVENTION/MTG	\$18,000.00	\$0.00	\$0.00	\$4,940.51	\$13,059.49	27.45
	<b>\$19,050.00</b>	<b>\$328.24</b>	<b>\$0.00</b>	<b>\$5,268.75</b>	<b>\$13,781.25</b>	<b>27.66%</b>	
IMAT	REGULAR SALARIES	\$105,221.00	\$9,377.32	\$0.00	\$12,732.99	\$92,488.01	12.1
	SUB OR TEMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	SOCIAL SECURITY	\$6,428.00	\$677.19	\$0.00	\$3,777.60	\$2,650.40	58.77
	RETIREMENT	\$8,568.00	\$926.27	\$0.00	\$5,557.63	\$3,010.37	64.86
	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	FLEX SPEND	\$0.00	\$2.10	\$0.00	\$12.60	-\$12.60	0
	WORK COMP	\$521.00	\$56.21	\$0.00	\$337.26	\$183.74	64.73
	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	UNEMPLOYMENT INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	ACCOUNTING/AUDIT	\$1,085.00	\$0.00	\$0.00	\$0.00	\$1,085.00	0
	LEGAL SERVICES	\$1,925.00	\$35.35	\$0.00	\$536.94	\$1,388.06	27.89
	CONTRACTED SERVICES	\$35,100.00	\$0.00	\$0.00	\$3,000.00	\$32,100.00	8.55
	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	RENTAL/LEASES	\$4,919.00	\$148.19	\$0.00	\$4,139.14	\$779.86	84.15
	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	POSTAGE	\$50.00	\$0.92	\$0.00	\$12.08	\$37.92	24.16
	PHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	COMPUTER/INTERNET SERVICE	\$1,545.00	\$65.00	\$0.00	\$390.00	\$1,155.00	25.24
	SUPPLIES	\$50.00	\$0.00	\$0.00	\$35.38	\$14.62	70.76
	PERIODICALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	COMPUTER SOFTWARE/LICENSE	\$2,550.00	\$0.00	\$0.00	\$24.00	\$2,526.00	0.94
	LONG TERM PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

FURNITURE AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
COMPUTER HARDWARE	\$400.00	\$0.00	\$0.00	\$112.50	\$287.50	28.13
DUES/FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
TRAVEL EXPENSES/MILEAGE	\$2,600.00	\$249.38	\$0.00	\$655.96	\$1,944.04	25.23
CONFERENCE/CONVENTION/MTG	\$7,900.00	\$119.00	\$0.00	\$119.00	\$7,781.00	1.51
PROGRAM PURCHASES	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	0.29
CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	<b>\$179,612.00</b>	<b>\$11,656.93</b>	<b>\$0.00</b>	<b>\$32,193.08</b>	<b>\$147,418.92</b>	<b>17.92%</b>

DEC	REGULAR SALARIES	\$222,294.00	\$17,862.37	\$0.00	\$42,850.70	\$179,443.30	19.28
	SUB OR TEMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	SOCIAL SECURITY	\$17,285.00	\$1,233.06	\$0.00	\$6,538.26	\$10,746.74	37.83
	RETIREMENT	\$23,157.00	\$1,764.41	\$0.00	\$10,489.00	\$12,668.00	45.3
	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	FLEX SPEND	\$0.00	\$3.50	\$0.00	\$21.00	-\$21.00	0
	WORK COMP	\$1,407.00	\$107.04	\$0.00	\$636.32	\$770.68	45.23
	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	UNEMPLOYMENT INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	ACCOUNTING/AUDIT	\$1,085.00	\$0.00	\$0.00	\$0.00	\$1,085.00	0
	LEGAL SERVICES	\$1,925.00	\$35.35	\$0.00	\$536.95	\$1,388.05	27.89
	CONTRACTED SERVICES	\$96,780.00	\$17,850.00	\$0.00	\$110,490.00	-\$13,710.00	114.17
	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	RENTAL/LEASES	\$7,326.00	\$275.32	\$0.00	\$2,411.42	\$4,914.58	32.92
	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	PRINTING	\$1,000.00	\$0.00	\$0.00	\$52.88	\$947.12	5.29
	POSTAGE	\$100.00	\$10.12	\$0.00	\$23.04	\$76.96	23.04
	PHONE	\$1,800.00	\$25.54	\$0.00	\$100.87	\$1,699.13	5.6
	COMPUTER/INTERNET SERVICE	\$1,449.00	\$65.00	\$0.00	\$390.00	\$1,059.00	26.92
	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
	REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	COMPUTER SOFTWARE/LICENSE	\$2,400.00	\$0.00	\$0.00	\$72.00	\$2,328.00	3
	LONG TERM PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	FURNITURE AND EQUIPMENT	\$1,150.00	\$1,142.28	\$0.00	\$1,142.28	\$7.72	99.33
	COMPUTER HARDWARE	\$21,971.00	\$0.00	\$0.00	\$26,635.00	-\$4,664.00	121.23
	DUES/FEES	\$305.00	\$125.00	\$0.00	\$460.00	-\$155.00	150.82
	TRAVEL EXPENSES/MILEAGE	\$16,475.00	\$871.46	\$0.00	\$9,602.16	\$6,872.84	58.28
	CONFERENCE/CONVENTION/MTG	\$21,600.00	\$345.00	\$0.00	\$3,603.31	\$17,996.69	16.68
		<b>\$440,259.00</b>	<b>\$41,715.45</b>	<b>\$0.00</b>	<b>\$216,126.83</b>	<b>\$224,132.17</b>	<b>49.09%</b>
		<b>\$2,326,282.00</b>	<b>\$150,350.96</b>	<b>\$616.01</b>	<b>\$1,200,796.65</b>	<b>\$1,323,485.35</b>	<b>51.62%</b>





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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

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BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT .....			02/28/17	50,956.64
SYSCO PAYMENTS 061CA000163835		18,570.60	03/03/17	69,527.24
CHECK # 13888	313.33		03/03/17	69,213.91
DEPOSIT		120.00	03/06/17	69,333.91
NPAIT Sweep Purchase	19,000.00		03/06/17	50,333.91
VISA PAYMENT 486551XXXX8120	89.88		03/06/17	50,244.03
VISA PAYMENT 486551XXXX5239	3,008.63		03/06/17	47,235.40
NPAIT Sweep Redemption		3,000.00	03/07/17	50,235.40
CHECK # 13876	107.19		03/07/17	50,128.21
CHECK # 13869	825.00		03/07/17	49,303.21
CHECK # 13891	1,142.28		03/07/17	48,160.93
CHECK # 13892	102,177.10		03/07/17	54,016.17-
NPAIT Sweep Redemption		105,000.00	03/08/17	50,983.83
CHECK # 13881	91.00		03/08/17	50,892.83
CHECK # 13884	99.51		03/08/17	50,793.32
CHECK # 13880	107.00		03/08/17	50,686.32
CHECK # 13893	182.00		03/08/17	50,504.32
CHECK # 13890	328.24		03/08/17	50,176.08
CHECK # 13887	1,121.90		03/08/17	49,054.18
CHECK # 13872	1,748.38		03/08/17	47,305.80
NPAIT Sweep Redemption		3,000.00	03/09/17	50,305.80
CHECK # 13878	182.00		03/09/17	50,123.80
CHECK # 13874	2,735.85		03/09/17	47,387.95
NPAIT Sweep Redemption		3,000.00	03/10/17	50,387.95







Account Number: 20611699  
Statement Date: 03/31/2017

NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699



DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 13875	64.00		03/10/17	50,323.95
CHECK # 13883	107.54		03/10/17	50,216.41
CHECK # 13870	148.72		03/10/17	50,067.69
CHECK # 13871	218.32		03/10/17	49,849.37
CHECK # 13894	3,430.00		03/10/17	46,419.37
DEPOSIT		449.99	03/13/17	46,869.36
NPAIT Sweep Redemption		4,000.00	03/13/17	50,869.36
CHECK # 13867	1,010.00		03/13/17	49,859.36
NPAIT Sweep Redemption		1,000.00	03/14/17	50,859.36
CHECK # 13868	174.18		03/14/17	50,685.18
CHECK # 13897	750.00		03/14/17	49,935.18
CHECK # 13889	7,493.65		03/14/17	42,441.53
DEPOSIT		1,487.50	03/15/17	43,929.03
NPAIT Sweep Redemption		8,000.00	03/15/17	51,929.03
NPAIT Sweep Purchase	1,000.00		03/16/17	50,929.03
CHECK # 13879	91.00		03/16/17	50,838.03
CHECK # 13877	182.00		03/16/17	50,656.03
CHECK # 13885	249.38		03/16/17	50,406.65
CHECK # 13882	955.51		03/16/17	49,451.14
CHECK # 13896	2,835.76		03/16/17	46,615.38
DEPOSIT		3,883.87	03/17/17	50,499.25
NPAIT Sweep Redemption		4,000.00	03/17/17	54,499.25
CHECK # 13873	54.00		03/17/17	54,445.25
DEPOSIT		751.16	03/20/17	55,196.41
NPAIT Sweep Purchase	4,000.00		03/20/17	51,196.41
SYSCO RESOURCE S PAYMENT		294.19	03/21/17	51,490.60
NPAIT Sweep Purchase	1,000.00		03/21/17	50,490.60
CHECK # 13886	498.95		03/22/17	49,991.65
NPAIT Sweep Redemption		1,000.00	03/23/17	50,991.65
DEPOSIT		4,547.50	03/23/17	55,539.15
DEPOSIT		5,482.50	03/24/17	61,021.65
NPAIT Sweep Purchase	5,000.00		03/24/17	56,021.65
CHECK # 13895	17,850.00		03/24/17	38,171.65
DEPOSIT		2,188.47	03/27/17	40,360.12
NPAIT Sweep Redemption		12,000.00	03/27/17	52,360.12
NPAIT Sweep Purchase	2,000.00		03/28/17	50,360.12
BALANCE THIS STATEMENT .....			03/31/17	50,360.12

TOTAL CREDITS	(20)	181,775.78	MINIMUM BALANCE	54,016.17-
TOTAL DEBITS	(39)	182,372.30	AVG AVAILABLE BALANCE	47,884.53
			AVERAGE BALANCE	49,046.98



Account Number: 20611699  
Statement Date: 03/31/2017

NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
03/13 13867 1,010.00	03/09 13878 182.00	03/14 13889 7,493.65
03/14 13868 174.18	03/16 13879 91.00	03/08 13890 328.24
03/07 13869 825.00	03/08 13880 107.00	03/07 13891 1,142.28
03/10 13870 148.72	03/08 13881 91.00	03/07 13892 102,177.10
03/10 13871 218.32	03/16 13882 955.51	03/08 13893 182.00
03/08 13872 1,748.38	03/10 13883 107.54	03/10 13894 3,430.00
03/17 13873 54.00	03/08 13884 99.51	03/24 13895 17,850.00
03/09 13874 2,735.85	03/16 13885 249.38	03/16 13896 2,835.76
03/10 13875 64.00	03/22 13886 498.95	03/14 13897 750.00
03/07 13876 107.19	03/08 13887 1,121.90	
03/16 13877 182.00	03/03 13888 313.33	



- - - - - 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: 3/24/2017

NAME: ESU

ACCOUNT NUMBER: 20611699

TOTAL DEPOSIT: \$ 5482.50

⑆104910795⑆ 009

3/24/2017 \$5,482.50 0

TransID=03/24/17 Inst=UNION BANK & TRUST COMPANY  
RtNum=>104910795< ItemNum=00010064191

⑆104910795⑆ 009

3/24/2017 \$5,482.50 0

CHECKING ACCOUNT DEPOSIT  
UBT  
Union Bank & Trust

DATE: March 27 2017

NAME: ESU Coordinated Council

ACCOUNT NUMBER: 20611699

TOTAL DEPOSIT: \$ 2188.47

⑆104910795⑆ 009

3/27/2017 \$2,188.47 0

TransID=03/27/17 Inst=UNION BANK & TRUST COMPANY  
RtNum=>104910795< ItemNum=00010454703

⑆104910795⑆ 009

3/27/2017 \$2,188.47 0

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

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

CHECK DATE: 03/03/17 CHECK NO: 13867

AMOUNT: \$\*\*\*\*\*1,010.00\*

TO THE ORDER OF: VSB SCHOOL LAN  
101 S. 13TH STREET  
SUITE 210  
LINCOLN NE 68508

⑆00013867⑆ ⑆104910795⑆ 2061 1699⑆

3/13/2017 \$1,010.00 13867

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

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

CHECK DATE: 03/03/17 CHECK NO: 13868

AMOUNT: \$\*\*\*\*\*174.18\*

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

⑆00013868⑆ ⑆104910795⑆ 2061 1699⑆

3/14/2017 \$174.18 13868

41314

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

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

CHECK DATE: 03/03/17 CHECK NO: 13869

AMOUNT: \$\*\*\*\*\*825.00\*

TO THE ORDER OF: VSB  
1111 BOWEN STREET  
LINCOLN NE 68502

⑆00013869⑆ ⑆104910795⑆ 2061 1699⑆

3/7/2017 \$825.00 13869

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

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

CHECK DATE: 03/03/17 CHECK NO: 13870

AMOUNT: \$\*\*\*\*\*148.72\*

TO THE ORDER OF: WELLSFARGO  
DEPT 3682  
PO BOX 123682  
DALLAS TX 75212-3682

⑆00013870⑆ ⑆104910795⑆ 2061 1699⑆

3/10/2017 \$148.72 13870

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

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

CHECK DATE: 03/03/17 CHECK NO: 13871

AMOUNT: \$\*\*\*\*\*218.32\*

TO THE ORDER OF: SPECTRUM BUSINESS  
PO BOX 60074  
CITY OF INDIANAPOLIS IN 46206-0074

⑆00013871⑆ ⑆104910795⑆ 2061 1699⑆

3/10/2017 \$218.32 13871

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

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

CHECK DATE: 03/03/17 CHECK NO: 13872

AMOUNT: \$\*\*\*\*\*748.38\*

TO THE ORDER OF: ESU 3  
6915 SOUTH 110TH STREET  
OMAHA NE 68128-8722

⑆00013872⑆ ⑆104910795⑆ 2061 1699⑆

3/8/2017 \$1,748.38 13872

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

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

CHECK DATE: 03/03/17 CHECK NO: 13873

AMOUNT: \$\*\*\*\*\*54.00\*

TO THE ORDER OF: ESU 3  
PO BOX 600  
NEARSHORE IN 68130

⑆00013873⑆ ⑆104910795⑆ 2061 1699⑆

3/17/2017 \$54.00 13873

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

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

CHECK DATE: 03/03/17 CHECK NO: 13874

AMOUNT: \$\*\*\*\*\*735.85\*

TO THE ORDER OF: ESU 3  
PO BOX 600  
NEARSHORE IN 68130

⑆00013874⑆ ⑆104910795⑆ 2061 1699⑆

3/9/2017 \$2,735.85 13874

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13875

AMOUNT: \$\*\*\*\*\*664.00

Pay to the order of \*\*\*\*\* DOLLARS AND 00/100 CENTS

TO THE ORDER OF: KSU 13  
PO BOX 859  
WOLLEGE NE 68949

PREPARED BY: [Signature]

#00013875# 6101910795# 2061 1699#

3/10/2017 \$664.00 13875

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13876

AMOUNT: \$\*\*\*\*\*107.19

Pay to the order of \*\*\*\*\* DOLLARS AND 19/100 CENTS

TO THE ORDER OF: LINCOLN PUBLIC SCHOOLS  
5908 O STREET  
LINCOLN NE 68501

PREPARED BY: [Signature]

#00013876# 6101910795# 2061 1699#

3/7/2017 \$107.19 13876

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13877

AMOUNT: \$\*\*\*\*\*182.00

Pay to the order of \*\*\*\*\* DOLLARS AND 00/100 CENTS

TO THE ORDER OF: COMFORT INN EXPRESS  
711 NORTH LINCOLN  
LINCOLN NE 68501

PREPARED BY: [Signature]

#00013877# 6101910795# 2061 1699#

3/16/2017 \$182.00 13877

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13878

AMOUNT: \$\*\*\*\*\*182.00

Pay to the order of \*\*\*\*\* DOLLARS AND 00/100 CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS & SUITES  
6205 NORTH 6TH STREET  
BEAUMONT NE 68310

PREPARED BY: [Signature]

#00013878# 6101910795# 2061 1699#

3/9/2017 \$182.00 13878

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13879

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

Pay to the order of \*\*\*\*\* DOLLARS AND 00/100 CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS  
923 E 2014 ST  
HARFORD NE 68721

PREPARED BY: [Signature]

#00013879# 6101910795# 2061 1699#

3/16/2017 \$91.00 13879

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13880

AMOUNT: \$\*\*\*\*\*107.00

Pay to the order of \*\*\*\*\* DOLLARS AND 00/100 CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS OMAHA WEST  
1311 I STREET  
OMAHA NE 68137

PREPARED BY: [Signature]

#00013880# 6101910795# 2061 1699#

3/8/2017 \$107.00 13880

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13881

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

Pay to the order of \*\*\*\*\* DOLLARS AND 00/100 CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS  
1822 FRONTAGE RD  
PO BOX 2123  
SCOTTSBLUFF NE 69361

PREPARED BY: [Signature]

#00013881# 6101910795# 2061 1699#

3/8/2017 \$91.00 13881

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13882

AMOUNT: \$\*\*\*\*\*955.51

Pay to the order of \*\*\*\*\* DOLLARS AND 51/100 CENTS

TO THE ORDER OF: DAVID LUDWIG  
1187 PIERCEMENT RD 178  
MCCORMICK NE 68044

PREPARED BY: [Signature]

#00013882# 6101910795# 2061 1699#

3/16/2017 \$955.51 13882

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13883

AMOUNT: \$\*\*\*\*\*107.54

Pay to the order of \*\*\*\*\* DOLLARS AND 54/100 CENTS

TO THE ORDER OF: OED HERICKS  
11906 WOODMORTH AVE  
OMAHA NE 68144

PREPARED BY: [Signature]

#00013883# 6101910795# 2061 1699#

3/10/2017 \$107.54 13883

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13884

AMOUNT: \$\*\*\*\*\*99.51

Pay to the order of \*\*\*\*\* DOLLARS AND 51/100 CENTS

TO THE ORDER OF: SCOTT BRANSON  
5025 N. 113RD ST.  
OMAHA NE 68137

PREPARED BY: [Signature]

#00013884# 6101910795# 2061 1699#

3/8/2017 \$99.51 13884

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13885

AMOUNT: \$\*\*\*\*\*249.38

Pay to the order of \*\*\*\*\* DOLLARS AND 38/100 CENTS

TO THE ORDER OF: RHONDA EIS  
521 BELLWOOD DRIVE  
DEATRICE NE 68320

PREPARED BY: [Signature]

#00013885# 6101910795# 2061 1699#

3/16/2017 \$249.38 13885

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13886

AMOUNT: \$\*\*\*\*\*498.95

Pay to the order of \*\*\*\*\* DOLLARS AND 95/100 CENTS

TO THE ORDER OF: BETH KARES  
82354 541TH AVENUE  
LEIGH NE 68643

PREPARED BY: [Signature]

#00013886# 6101910795# 2061 1699#

3/22/2017 \$498.95 13886



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

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

CHECK DATE: 03/03/17  
CHECK NO: 13887

AMOUNT: \$\*\*\*\*\*121.90\*

BY THE SUM OF \*\*\*\*\*121\* DOLLARS AND 90\* CENTS

TO THE ORDER OF: GRAFF INTERIOR  
312 2201 1/2 ST  
DEPTWASH DC 44927

PREPARED BY: [Signature]

#00013887\* 61049107956 2061 1699\*

3/8/2017 \$81,121.90 13887

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13888

AMOUNT: \$\*\*\*\*\*313.33\*

BY THE SUM OF \*\*\*\*\*313\* DOLLARS AND 33\* CENTS

TO THE ORDER OF: FRIDICILLA CUINTANA  
PO BOX 16  
LONG PINE NE 69217

PREPARED BY: [Signature]

#00013888\* 61049107956 2061 1699\*

3/3/2017 \$313.33 13888

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13889

AMOUNT: \$\*\*\*\*\*493.65\*

BY THE SUM OF \*\*\*\*\*493\* DOLLARS AND 65\* CENTS

TO THE ORDER OF: AMITA ARCHER, PH. D. INC.  
1105 NW 26TH AVENUE  
PORTLAND OR 97210

PREPARED BY: [Signature]

#00013889\* 61049107956 2061 1699\*

3/14/2017 \$7,493.65 13889

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13890

AMOUNT: \$\*\*\*\*\*328.24\*

BY THE SUM OF \*\*\*\*\*328\* DOLLARS AND 24\* CENTS

TO THE ORDER OF: JOHANNES.COM INC.  
ACQUISITION RECEIVABLE  
60 BOX 70718  
DALLAS TX 75179-0718

PREPARED BY: [Signature]

#00013890\* 61049107956 2061 1699\*

3/8/2017 \$328.24 13890

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13891

AMOUNT: \$\*\*\*\*\*142.28\*

BY THE SUM OF \*\*\*\*\*142\* DOLLARS AND 28\* CENTS

TO THE ORDER OF: OFFICE INTERIORS & UPHOLSTERY INC  
121 CHEMIST HILL BLVD  
BIRMINGHAM AL 35210

PREPARED BY: [Signature]

#00013891\* 61049107956 2061 1699\*

3/7/2017 \$81,142.28 13891

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13892

AMOUNT: \$\*\*\*\*\*102,177.10\*

BY THE SUM OF \*\*\*\*\*102177\* DOLLARS AND 10\* CENTS

TO THE ORDER OF: ESU 17  
241 NORTH MAIN STREET  
AURORA NE 68210

PREPARED BY: [Signature]

#00013892\* 61049107956 2061 1699\*

3/7/2017 \$102,177.10 13892

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13893

AMOUNT: \$\*\*\*\*\*182.00\*

BY THE SUM OF \*\*\*\*\*182\* DOLLARS AND 00\* CENTS

TO THE ORDER OF: HANFORD INN & SUITES  
301 WEST HOBSON ST  
SCOTTSDALE AZ 85261

PREPARED BY: [Signature]

#00013893\* 61049107956 2061 1699\*

3/8/2017 \$182.00 13893

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13894

AMOUNT: \$\*\*\*\*\*3,430.00\*

BY THE SUM OF \*\*\*\*\*3430\* DOLLARS AND 00\* CENTS

TO THE ORDER OF: JAROD BORNHADE  
1 TENDER CT  
ELEXANDER IA 52043

PREPARED BY: [Signature]

#00013894\* 61049107956 2061 1699\*

3/10/2017 \$3,430.00 13894

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13895

AMOUNT: \$\*\*\*\*\*17,850.00\*

BY THE SUM OF \*\*\*\*\*17850\* DOLLARS AND 00\* CENTS

TO THE ORDER OF: BETH TRAYNES  
430 MAD STREET  
STE 102  
1528 FRANCISCO CA 94134

PREPARED BY: [Signature]

#00013895\* 61049107956 2061 1699\*

3/24/2017 \$17,850.00 13895

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13896

AMOUNT: \$\*\*\*\*\*2,835.76\*

BY THE SUM OF \*\*\*\*\*2835\* DOLLARS AND 76\* CENTS

TO THE ORDER OF: AREA LLC  
STARK COUNTY ESC  
2100 38TH STREET SW  
CAUTION OH 44709

PREPARED BY: [Signature]

#00013896\* 61049107956 2061 1699\*

3/16/2017 \$2,835.76 13896

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

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

CHECK DATE: 03/03/17  
CHECK NO: 13897

AMOUNT: \$\*\*\*\*\*750.00\*

BY THE SUM OF \*\*\*\*\*750\* DOLLARS AND 00\* CENTS

TO THE ORDER OF: ION WAYNE TECHNOLOGIES INC.  
3630 SOUTH AVENUE  
BERRINGTON MD 45807

PREPARED BY: [Signature]

#00013897\* 61049107956 2061 1699\*

3/14/2017 \$750.00 13897



# Nebraska Public Agency Investment Trust

## Account Statement

March 1, 2017 to March 31, 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

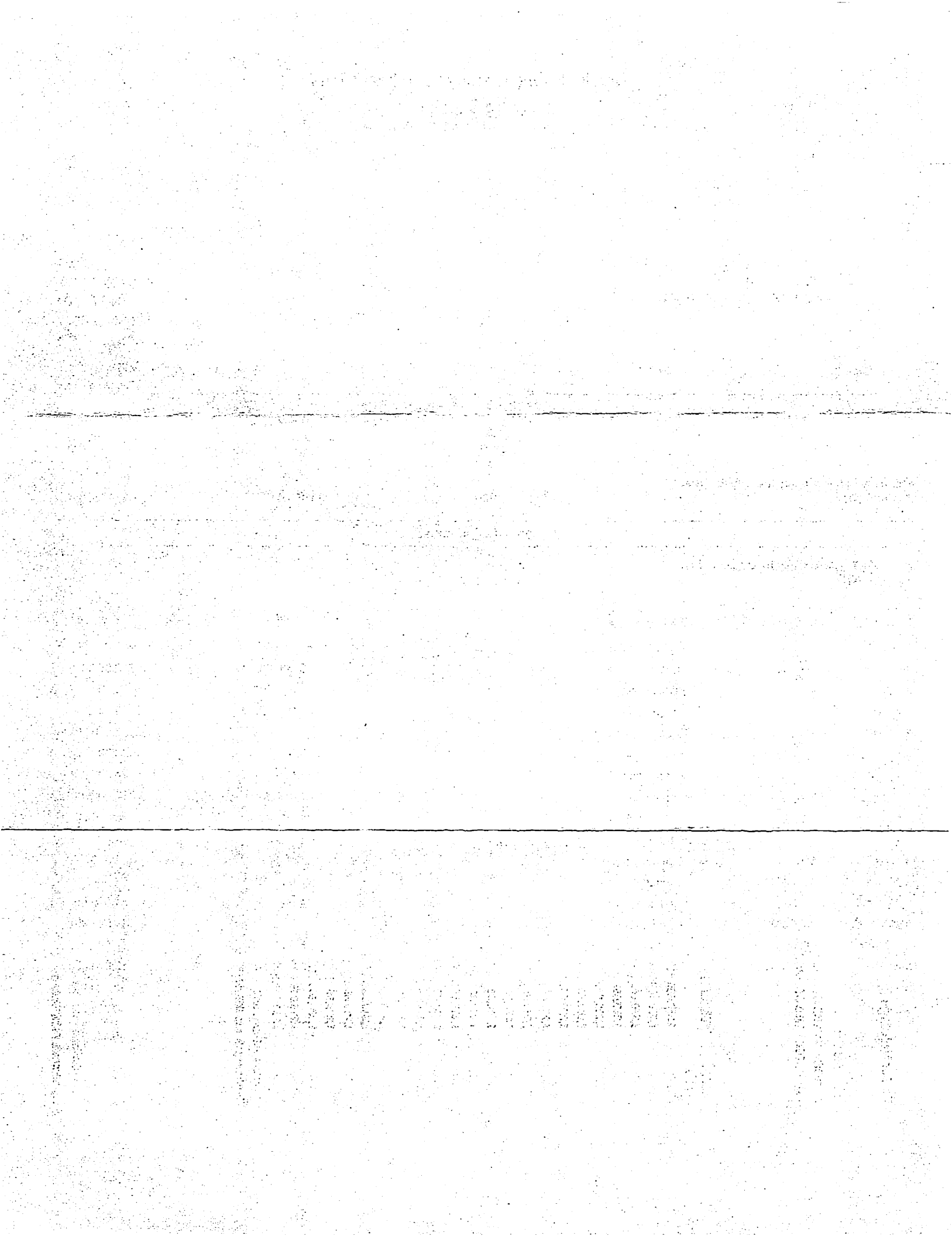
### Fund Summary

	<u>PRICE PER SHARE</u>	<u>SHARES OWNED</u>	<u>MARKET VALUE</u>
Nebraska Public Agency Investment Trust XXXXX5-001	\$1.00	1,239,053.94	\$1,239,053.94

### Transaction Summary

Nebraska Public Agency Investment Trust  
XXXXX5-001

<u>TRADE DATE</u>	<u>SETTLEMENT DATE</u>	<u>TRANSACTION DESCRIPTION</u>	<u>SHARES</u>	<u>AMOUNT</u>
3/1/2017		Beginning Shares Balance	1,350,659.69	\$1,350,659.69
3/6/2017	3/6/2017	Purchase	19,000.00	\$19,000.00
3/7/2017	3/7/2017	Redemption	(3,000.00)	(\$3,000.00)
3/8/2017	3/8/2017	Redemption	(105,000.00)	(\$105,000.00)
3/9/2017	3/9/2017	Redemption	(3,000.00)	(\$3,000.00)
3/10/2017	3/10/2017	Redemption	(3,000.00)	(\$3,000.00)
3/13/2017	3/13/2017	Redemption	(4,000.00)	(\$4,000.00)
3/14/2017	3/14/2017	Redemption	(1,000.00)	(\$1,000.00)
3/15/2017	3/15/2017	Redemption	(8,000.00)	(\$8,000.00)
3/16/2017	3/16/2017	Purchase	1,000.00	\$1,000.00
3/17/2017	3/17/2017	Redemption	(4,000.00)	(\$4,000.00)
3/20/2017	3/20/2017	Purchase	4,000.00	\$4,000.00
3/21/2017	3/21/2017	Purchase	1,000.00	\$1,000.00
3/23/2017	3/23/2017	Redemption	(1,000.00)	(\$1,000.00)
3/24/2017	3/24/2017	Purchase	5,000.00	\$5,000.00
3/27/2017	3/27/2017	Redemption	(12,000.00)	(\$12,000.00)
3/28/2017	3/28/2017	Purchase	2,000.00	\$2,000.00
3/31/2017	3/31/2017	Interest	394.25	\$394.25
<b>Total :</b>			<b>1,239,053.94</b>	<b>\$1,239,053.94</b>



**Accrual Details for Holdings between 03/01/2017 and 03/31/2017**

Fund: NPAIT

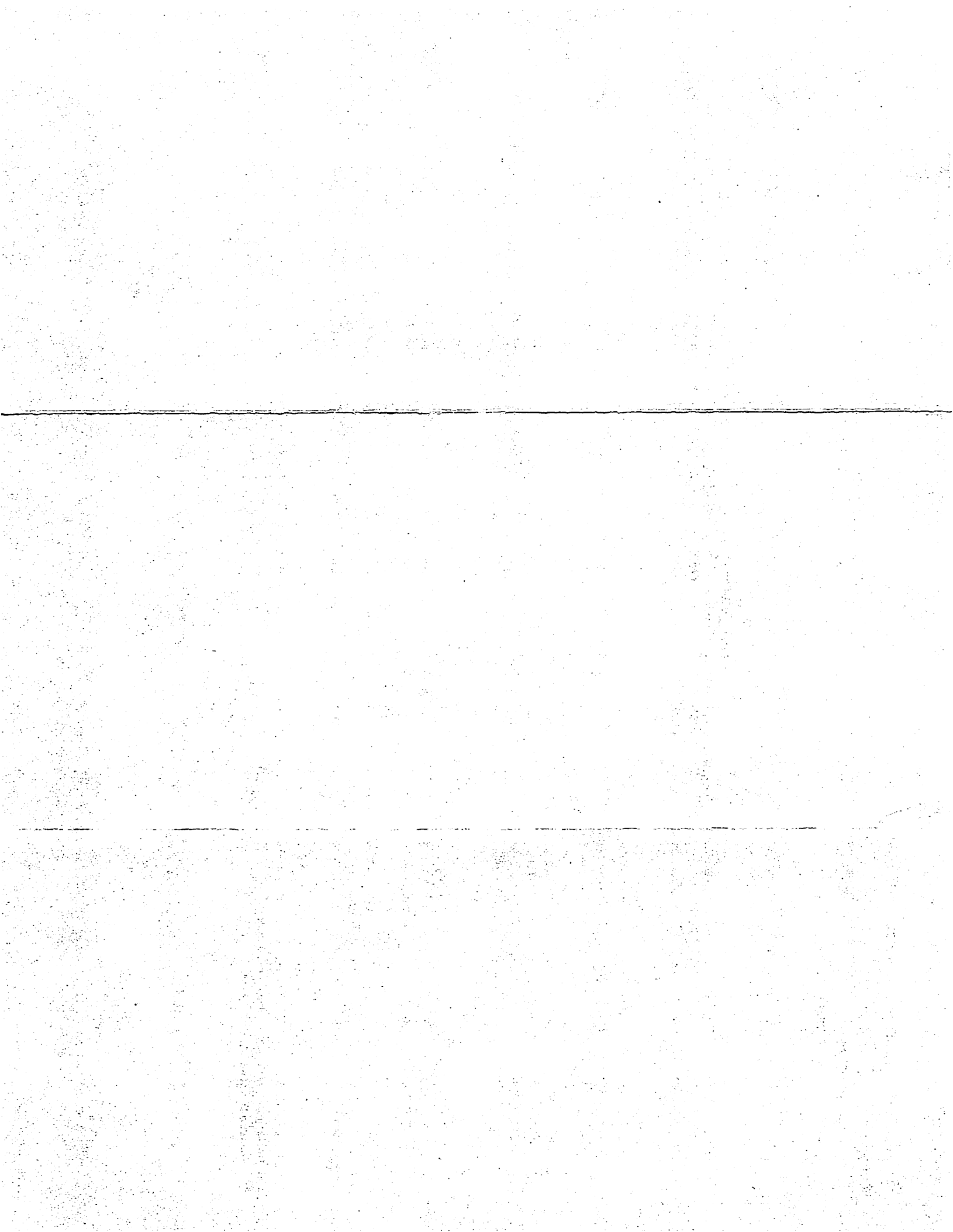
Account Number: 123885-001

NEBRASKA ESU COORDINATING COUNCIL

NEBRASKA ESU COORDINATING COUNCIL

<u>Settlement</u>	<u>Price</u>	<u>Settled Shares</u>	<u>Accrual Factor</u>	<u>Accrual Dividend*</u>	<u>Non-Div. Distribution</u>	<u>Accrual Paid</u>	<u>Cumulative Accrual</u>
<u>Date</u>	<u>Cycle</u>			<u>(USD)</u>	<u>(USD)</u>	<u>(USD)</u>	<u>Dividend*</u>
							<u>(USD)</u>
03/01/2017	EOD	1,350,659.6900	0.0000069099	9.33	0.00	0.00	9.34
03/02/2017	EOD	1,350,659.6900	0.0000071713	9.69	0.00	0.00	19.03
03/03/2017	EOD	1,350,659.6900	0.0000236862	31.99	0.00	0.00	51.02
03/06/2017	EOD	1,369,659.6900	0.0000082400	11.29	0.00	0.00	62.31
03/07/2017	EOD	1,366,659.6900	0.0000086734	11.85	0.00	0.00	74.16
03/08/2017	EOD	1,261,659.6900	0.0000090239	11.39	0.00	0.00	85.55
03/09/2017	EOD	1,258,659.6900	0.0000091677	11.54	0.00	0.00	97.08
03/10/2017	EOD	1,255,659.6900	0.0000268026	33.65	0.00	0.00	130.74
03/13/2017	EOD	1,251,659.6900	0.0000089825	11.24	0.00	0.00	141.98
03/14/2017	EOD	1,250,659.6900	0.0000092788	11.60	0.00	0.00	153.59
03/15/2017	EOD	1,242,659.6900	0.0000091665	11.39	0.00	0.00	164.98
03/16/2017	EOD	1,243,659.6900	0.0000105633	13.14	0.00	0.00	178.12
03/17/2017	EOD	1,239,659.6900	0.0000306259	37.97	0.00	0.00	216.08
03/20/2017	EOD	1,243,659.6900	0.0000101823	12.66	0.00	0.00	228.74
03/21/2017	EOD	1,244,659.6900	0.0000104207	12.97	0.00	0.00	241.71
03/22/2017	EOD	1,244,659.6900	0.0000104395	12.99	0.00	0.00	254.71
03/23/2017	EOD	1,243,659.6900	0.0000108350	13.48	0.00	0.00	268.18
03/24/2017	EOD	1,248,659.6900	0.0000319236	39.86	0.00	0.00	308.04
03/27/2017	EOD	1,236,659.6900	0.0000112420	13.90	0.00	0.00	321.95
03/28/2017	EOD	1,238,659.6900	0.0000107974	13.37	0.00	0.00	335.32
03/29/2017	EOD	1,238,659.6900	0.0000107908	13.37	0.00	0.00	348.69
03/30/2017	EOD	1,238,659.6900	0.0000110951	13.74	0.00	0.00	362.43
03/31/2017	EOD	1,239,053.9400	0.0000256970	31.84	0.00	394.25	0.02
<b>Total: Accrual computed without daily compounding</b>					<b>0.02</b>		
<b>Accrued Dividend prior to 03/01/2017: 0.01</b>							

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



March 2016 Bank Reconciliation:

Beginning Bank Balance: \$1,401,616.33

Cleared Deposits/Cash Receipts: \$ 37,775.78

Deposits \$ 21,754.88


Journal Entries \$ 16,020.90

Interest Earned: \$ 394.25

Cleared Checks/Payments: \$ 150,372.30

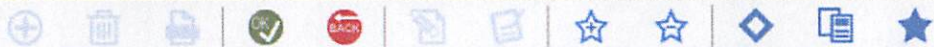
Payments Cleared \$ 150,372.30

Ending Bank Balance: \$1,289,414.06

Reconciliation Completed By:  4/12/17

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

Report Search



Date: 04/12/2017 Period: 7/17

**Bank Statement Information**

Bank Account \* UNION BANK AND TRUST  
 Statement Begin Date \* 03/01/2017 Beginning Balance \* 1,401,616.33  
 Statement End Date \* 03/31/2017 Ending Balance \* 1,289,414.06

**Interest/Fees**

Date \* 03/31/2017 Complete   
 Period \* 7 Interest Earned \* 394.25  
 Year \* 2017 Fees Charged \* 0.00

Deposits **Payments** Journal Entries Adjustments Voids

**Payments**

Clear	Check Type	Check Date	Check Num...	Name	Amount	Cleared Date
<input checked="" type="checkbox"/>	Manual	03/03/2017	13867	KSB SCHOOL LAW	1,010.00	03/31/2017
<input checked="" type="checkbox"/>	Manual	03/03/2017	13868	NE COUNCIL OF SCHOOL ADMINISTRATORS	174.18	03/31/2017
<input checked="" type="checkbox"/>	Manual	03/03/2017	13869	NASB	825.00	03/31/2017
<input checked="" type="checkbox"/>	Manual	03/03/2017	13870	MAILFINANCE	148.72	03/31/2017
<input checked="" type="checkbox"/>	Manual	03/03/2017	13871	SPECTRUM BUSINESS	218.32	03/31/2017
<input checked="" type="checkbox"/>	Manual	03/03/2017	13872	ESU 3	1,748.38	03/31/2017
<input checked="" type="checkbox"/>	Manual	03/03/2017	13873	ESU 5	54.00	03/31/2017

**Transaction Totals**

Deposits 42,111.58  
 Payments 150,372.30  
 Journal Entries 16,738.86  
 Book Balance 1,310,488.72  
 Bank Ending Balance 1,289,414.06

**Cleared Amounts**

Bank Beginning Balance 1,401,616.33  
 Deposits 21,754.88  
 Payments 150,372.30  
 Journal Entries 16,020.90  
 Adjustments Debits 0.00  
 Adjustments Credits 0.00  
 Interest Earned 394.25  
 Fees Charged 0.00  
 Reconciled Ending Balance 1,289,414.06

**Uncleared Amounts**

Deposits 20,356.70  
 Payments 0.00  
 Journal Entries 717.96  
 Difference 0.00

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
 TIME: 13:49:59

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: 03/01/2017  
 STATEMENT END DATE: 03/31/2017

BEGINNING BALANCE: 1,401,616.33 INTEREST EARNED: 394.25  
 ENDING BALANCE: 1,289,414.06 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
Y	03/03/2017	13867	1,010.00	MANUAL	03/31/2017	1247	KSB SCHOOL LAW
Y	03/03/2017	13868	174.18	MANUAL	03/31/2017	1042	NE COUNCIL OF SCHOOL ADMINISTRATORS
Y	03/03/2017	13869	825.00	MANUAL	03/31/2017	1041	NASB
Y	03/03/2017	13870	148.72	MANUAL	03/31/2017	1196	MAILFINANCE
Y	03/03/2017	13871	218.32	MANUAL	03/31/2017	1044	SPECTRUM BUSINESS
Y	03/03/2017	13872	1,748.38	MANUAL	03/31/2017	1057	ESU 3
Y	03/03/2017	13873	54.00	MANUAL	03/31/2017	1150	ESU 5
Y	03/03/2017	13874	2,735.85	MANUAL	03/31/2017	1067	ESU 10
Y	03/03/2017	13875	64.00	MANUAL	03/31/2017	1108	ESU 11
Y	03/03/2017	13876	107.19	MANUAL	03/31/2017	1069	LINCOLN PUBLIC SCHOOLS
Y	03/03/2017	13877	182.00	MANUAL	03/31/2017	1387	COMFORT INN SUITES
Y	03/03/2017	13878	182.00	MANUAL	03/31/2017	1395	HOLIDAY INN EXPRESS & SUITES
Y	03/03/2017	13879	91.00	MANUAL	03/31/2017	1085	HOLIDAY INN EXPRESS
Y	03/03/2017	13880	107.00	MANUAL	03/31/2017	1384	HOLIDAY INN EXPRESS OMAHA WEST
Y	03/03/2017	13881	91.00	MANUAL	03/31/2017	1083	HOLIDAY INN EXPRESS
Y	03/03/2017	13882	955.51	MANUAL	03/31/2017	1155	DAVID LUDWIG
Y	03/03/2017	13883	107.54	MANUAL	03/31/2017	1061	DEB HERICKS
Y	03/03/2017	13884	99.51	MANUAL	03/31/2017	1086	SCOTT ISAACSON
Y	03/03/2017	13885	249.38	MANUAL	03/31/2017	1087	RHONDA EIS
Y	03/03/2017	13886	498.95	MANUAL	03/31/2017	1314	BETH KABES
Y	03/03/2017	13887	1,121.90	MANUAL	03/31/2017	1101	CRAIG PETERSON
Y	03/03/2017	13888	313.33	MANUAL	03/31/2017	1076	PRISCILLA QUINTANA
Y	03/03/2017	13889	7,493.65	MANUAL	03/31/2017	1396	ANITA ARCHER, PH. D. INC.
Y	03/03/2017	13890	328.24	MANUAL	03/31/2017	1397	JOURNEYED.COM INC.
Y	03/03/2017	13891	1,142.28	MANUAL	03/31/2017	1383	OFFICE INTERIORS & DESIGN INC
Y	03/03/2017	13892	102,177.10	MANUAL	03/31/2017	1064	ESU 17
Y	03/03/2017	13893	182.00	MANUAL	03/31/2017	1224	HAMPTON INN & SUITES
Y	03/03/2017	13894	3,430.00	MANUAL	03/31/2017	1398	JAROD BORMANN
Y	03/03/2017	13895	17,850.00	MANUAL	03/31/2017	1263	BRIGHTBYTES
Y	03/03/2017	13896	2,835.76	MANUAL	03/31/2017	1107	AEPA INC.
Y	03/03/2017	13897	750.00	MANUAL	03/31/2017	1310	ION WAVE TECHNOLOGIES INC.
Y	03/03/2017	EFT00049	3,098.51	MANUAL	03/31/2017	1039	UNION BANK & TRUST COMPANY
TOTAL PAYMENTS			150,372.30				
TOTAL CLEARED PAYMENTS			150,372.30				
TOTAL UNCLEARED PAYMENTS			0.00				

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
 TIME: 13:49:59

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: 03/01/2017  
 STATEMENT END DATE: 03/31/2017

BEGINNING BALANCE: 1,401,616.33 INTEREST EARNED: 394.25  
 ENDING BALANCE: 1,289,414.06 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	03/14/2017		449.99	COOP SOFTCHOICE ADMIN FEE	031317PQ
Y	03/22/2017		2,283.87	COOP INTERLINE ADMIN FEE	031617PQ
Y	03/28/2017		18,570.60	COOP SYSCO ADMIN FEE	030317PQ
Y	03/28/2017		294.19	COOP SYSCO ADMIN FEE	032117PQ
Y	03/28/2017		156.23	COOP STAPLES ADMIN FEE	032717PQ
DEPOSIT: BLANK		03/27/2017	42,111.58		
TOTAL DEPOSITS			42,111.58		
TOTAL CLEARED DEPOSITS			21,754.88		
TOTAL UNCLEARED DEPOSITS			20,356.70		

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 JOURNAL ENTRIES LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2017  
 STATEMENT END DATE: 03/31/2017

BEGINNING BALANCE: 1,401,616.33 INTEREST EARNED: 394.25  
 ENDING BALANCE: 1,289,414.06 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	03/06/2017	69	120.00	RECEIVABLE-RC- 030617PQ	030617PQ	
Y	03/15/2017	72	1,487.50	RECEIVABLE-RC- 031517PQ	031517PQ	
Y	03/22/2017	73	1,600.00	RECEIVABLE-RC- 031617PQ	031617PQ	
Y	03/22/2017	74	751.16	RECEIVABLE-RC- 032017PQ	032017PQ	
Y	03/23/2017	75	4,547.50	RECEIVABLE-RC- 032317PQ	032317PQ	
Y	03/28/2017	76	5,482.50	RECEIVABLE-RC- 032417PQ	032417PQ	
Y	03/28/2017	77	2,032.24	RECEIVABLE-RC- 032717PQ	032717PQ	
TOTAL JOURNAL ENTRIES			16,738.86			
TOTAL CLEARED JOURNAL ENTRIES			16,020.90			
TOTAL UNCLEARED JOURNAL ENTRIES			717.96			

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
VOIDS LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2017  
STATEMENT END DATE: 03/31/2017

BEGINNING BALANCE: 1,401,616.33 INTEREST EARNED: 394.25  
ENDING BALANCE: 1,289,414.06 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	VOID DATE	VENDOR	VENDOR NAME
Y	07/06/2016	13540	280.00	MANUAL	03/09/2017	1370	HORIZON MIDDLE SCHOOL
Y	07/06/2016	13582	420.00	MANUAL	03/09/2017	1370	HORIZON MIDDLE SCHOOL
TOTAL VOIDS			700.00				
TOTAL CLEARED VOIDS			700.00				
TOTAL UNCLEARED VOIDS			0.00				

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 1  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

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	10,464.99	.00	55,259.91	69,004.09	44.47
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	3,185.27	5,788.73	35.49
22200	RETIREMENT	12,275.00	1,033.71	.00	6,175.19	6,099.81	50.31
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.35	.00	2.10	-2.10	.00
22400	WORK COMP	745.00	62.59	.00	373.90	371.10	50.19
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	1,236.00	1,264.00	49.44
23170	LEGAL SERVICES	23,650.00	434.30	.00	6,596.78	17,053.22	27.89
23180	CONTRACTED SERVICES	3,000.00	.00	.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	2,370.24	1,608.76	59.57
23280	INSURANCE/BONDS	10,292.00	.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	27.88	.00	443.74	1,556.26	22.19
23810	POSTAGE	750.00	2.76	.00	183.02	566.98	24.40
23820	PHONE	600.00	51.07	.00	251.95	348.05	41.99
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	400.00	49.00	184.00	264.98	135.02	66.25
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	1,405.51	.00	9,175.05	16,101.95	36.30
26800	CONFERENCE/CONVENTION/MTG	9,600.00	737.01	.00	8,540.01	1,059.99	88.96
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	15,623.63	184.00	126,798.99	192,941.01	39.66

ORG UNIT - 0120100000 - GENERAL ADM GENERAL

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

PAGE NUMBER: 2  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

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	20,318.18	.00	111,026.23	132,634.77	45.57
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	7,166.37	8,427.63	45.96
22200	RETIREMENT	24,068.00	2,006.99	.00	12,041.94	12,026.06	50.03
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.53	.00	3.18	-3.18	.00
22400	WORK COMP	1,462.00	121.78	.00	730.68	731.32	49.98
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	434.30	.00	21,674.28	31,975.72	40.40
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	1,186.36	.00	7,118.16	7,117.84	50.00
23280	INSURANCE/BONDS	384.00	32.00	.00	192.00	192.00	50.00
23500	ADVERTISING	2,500.00	.00	.00	.00	2,500.00	.00

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 3  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
23525	PRINTING	400.00	68.55	.00	213.16	186.84	53.29
23810	POSTAGE	1,500.00	156.54	.00	434.07	1,065.93	28.94
23820	PHONE	1,008.00	84.00	.00	504.00	504.00	50.00
23830	COMPUTER/INTERNET SERVICE	598.00	10.00	.00	60.00	538.00	10.03
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	750.00	.00	190,322.00	111,178.00	63.13
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	2,835.76	.00	2,835.76	374.24	88.34
26600	REPAYMENT MEMBER EQUITY	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	13,000.00	1,930.44	.00	9,283.61	3,716.39	71.41
26800	CONFERENCE/CONVENTION/MTG	8,000.00	.00	.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	31,209.14	184.00	368,890.39	333,460.61	52.52

ORG UNIT - 0140400000 - SRS SRS GENERAL

21100	REGULAR SALARIES	304,508.00	25,377.77	.00	141,274.20	163,233.80	46.39
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	10,507.82	10,958.18	48.95
22200	RETIREMENT	30,079.00	2,506.76	.00	15,029.74	15,049.26	49.97
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	7.53	.00	38.18	-38.18	.00
22400	WORK COMP	1,827.00	152.49	.00	914.28	912.72	50.04
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	70.70	.00	1,073.89	2,776.11	27.89
23180	CONTRACTED SERVICES	50,175.00	.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	1,184.44	.00	7,956.75	6,256.25	55.98
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	300.00	.00	.00	77.77	222.23	25.92
23810	POSTAGE	50.00	1.38	.00	11.61	38.39	23.22
23820	PHONE	800.00	79.18	.00	443.48	356.52	55.44
23830	COMPUTER/INTERNET SERVICE	5,472.00	224.68	.00	1,335.73	4,136.27	24.41
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	25.00	.00	218.60	13,331.40	1.61
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

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 4  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
26700	TRAVEL EXPENSES/MILEAGE	9,532.00	.00	.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	31,395.69	.00	203,722.33	262,769.67	43.67

ORG UNIT - 0150500000 - PROF DEV PD GENERAL

21100	REGULAR SALARIES	25,472.00	2,402.83	.00	14,142.93	11,329.07	55.52
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,834.00	171.95	.00	791.02	1,042.98	43.13
22200	RETIREMENT	2,516.00	237.35	.00	1,397.03	1,118.97	55.53
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	84.69	68.31	55.35
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	.00	.00	10.06	-10.06	.00
TOTAL	PROF DEV PD GENERAL	29,975.00	2,826.52	.00	16,435.71	13,539.29	54.83

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	5.98	.00	24.53	225.47	9.81
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	1,645.00	248.01	18,891.51	-6,391.51	151.13
TOTAL	PROF DEV PD ESU	19,250.00	1,650.98	248.01	20,416.04	-1,166.04	106.06

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: 7/17

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	7,493.65	.00	7,784.65	1,515.35	83.71
26800	CONFERENCE/CONVENTION/MTG	9,480.00	517.30	.00	4,290.29	5,189.71	45.26
TOTAL	PROF DEV SDA ESU	18,780.00	8,010.95	.00	12,074.94	6,705.06	64.30
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	168.55	.00	168.55	831.45	16.86
TOTAL	PROF DEV ESPD ESU	16,000.00	168.55	.00	618.55	15,381.45	3.87
ORG UNIT - 0150540200 - PROF DEV TAG ESU							
23190	PROFESSIONAL DEVELOPMENT	3,500.00	3,430.00	.00	3,430.00	70.00	98.00
26700	TRAVEL EXPENSES/MILEAGE	2,000.00	.00	.00	.00	2,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	2,900.00	405.00	.00	2,205.00	695.00	76.03
TOTAL	PROF DEV TAG ESU	8,400.00	3,835.00	.00	5,635.00	2,765.00	67.08
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	225.68	.00	45,726.19	-15,476.19	151.16
TOTAL	PROF DEV NWEA ESU	87,250.00	225.68	.00	102,726.19	-15,476.19	117.74
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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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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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	1,704.20	.00	1,704.20	-1,704.20	.00
TOTAL	NROC	.00	1,704.20	.00	1,704.20	-1,704.20	.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	.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	.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	328.24	.00	328.24	421.76	43.77
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: 7/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	PD BLENDED ESU	19,050.00	328.24	.00	5,268.75	13,781.25	27.66

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	9,377.32	.00	12,732.99	92,488.01	12.10
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	3,777.60	2,650.40	58.77
22200	RETIREMENT	8,568.00	926.27	.00	5,557.63	3,010.37	64.86
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	2.10	.00	12.60	-12.60	.00
22400	WORK COMP	521.00	56.21	.00	337.26	183.74	64.73
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	35.35	.00	536.94	1,388.06	27.89
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	4,139.14	779.86	84.15
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23810	POSTAGE	50.00	.92	.00	12.08	37.92	24.16
23820	PHONE	.00	.00	.00	.00	.00	.00
23830	COMPUTER/INTERNET SERVICE	1,545.00	65.00	.00	390.00	1,155.00	25.24
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	249.38	.00	655.96	1,944.04	25.23
26800	CONFERENCE/CONVENTION/MTG	7,900.00	119.00	.00	119.00	7,781.00	1.51
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	11,656.93	.00	32,193.08	403,918.92	7.38

ORG UNIT - 0160620000 - BLENDED DEC GENERAL

21100	REGULAR SALARIES	222,294.00	17,862.37	.00	42,850.70	179,443.30	19.28
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	1,233.06	.00	6,538.26	10,746.74	37.83
22200	RETIREMENT	23,157.00	1,764.41	.00	10,489.00	12,668.00	45.30
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	3.50	.00	21.00	-21.00	.00
22400	WORK COMP	1,407.00	107.04	.00	636.32	770.68	45.23
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	35.35	.00	536.95	1,388.05	27.89
23180	CONTRACTED SERVICES	96,780.00	17,850.00	.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	2,411.42	4,914.58	32.92
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	10.12	.00	23.04	76.96	23.04
23820	PHONE	1,800.00	25.54	.00	100.87	1,699.13	5.60
23830	COMPUTER/INTERNET SERVICE	1,449.00	65.00	.00	390.00	1,059.00	26.92
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	1,142.28	.00	1,142.28	7.72	99.33
25600	COMPUTER HARDWARE	21,971.00	.00	.00	26,635.00	-4,664.00	121.23
26300	DUES/FEES	305.00	125.00	.00	460.00	-155.00	150.82
26700	TRAVEL EXPENSES/MILEAGE	16,475.00	871.46	.00	9,602.16	6,872.84	58.28
26800	CONFERENCE/CONVENTION/MTG	21,600.00	345.00	.00	3,603.31	17,996.69	16.68
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00

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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	41,715.45	.00	216,126.83	224,132.17	49.09

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

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 11  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
26950	FLOW THROUGH - EXPENSES	760,000.00	.00	.00	11,804.42	748,195.58	1.55
TOTAL	COOP FLOW THROUGH	760,000.00	.00	.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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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 12  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

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	150,350.96	616.01	1,212,601.07	3,548,180.93	25.47

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
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ESU COORDINATING COUNCIL  
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1  
 ACCTPA21

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
 ACCOUNTING PERIOD: 7/17

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13867	03/03/17	1247	KSB SCHOOL LAW	0110100000	23170	ESUCC LEGAL SERVICE	0.00	434.30
09000	13867	03/03/17	1247	KSB SCHOOL LAW	0130300000	23170	COOP LEGAL SERVICE	0.00	434.30
09000	13867	03/03/17	1247	KSB SCHOOL LAW	0140400000	23170	SRS LEGAL SERVICE	0.00	70.70
09000	13867	03/03/17	1247	KSB SCHOOL LAW	0160600000	23170	IMAT LEGAL SERVICE	0.00	35.35
09000	13867	03/03/17	1247	KSB SCHOOL LAW	0160620000	23170	DEC LEGAL SERVICE	0.00	35.35
TOTAL CHECK								0.00	1,010.00
09000	13868	03/03/17	1042	NE COUNCIL OF SCHOO	0110100000	26800	ESUCC MEETING EXPEN	0.00	174.18
09000	13869	03/03/17	1041	NASB	0140400000	23270	SRS RENT LINCOLN	0.00	825.00
09000	13870	03/03/17	1196	MAILFINANCE	0130300000	23810	COOP POSTAGE METER	0.00	148.72
09000	13871	03/03/17	1044	SPECTRUM BUSINESS	0140400000	23820	SRS PHONE LINCOLN	0.00	53.64
09000	13871	03/03/17	1044	SPECTRUM BUSINESS	0140400000	23830	SRS INTERNET LINCOL	0.00	164.68
TOTAL CHECK								0.00	218.32
09000	13872	03/03/17	1057	ESU 3	0110100000	23270	ESUCC RENT OMAHA	0.00	331.62
09000	13872	03/03/17	1057	ESU 3	0130300000	23270	COOP RENT OMAHA	0.00	109.01
09000	13872	03/03/17	1057	ESU 3	0140400000	23270	SRS RENT OMAHA	0.00	350.36
09000	13872	03/03/17	1057	ESU 3	0160600000	23270	IMAT RENT OMAHA	0.00	139.12
09000	13872	03/03/17	1057	ESU 3	0160620000	23270	DEC RENT OMAHA	0.00	266.24
09000	13872	03/03/17	1057	ESU 3	0110100000	23820	ESUCC PHONE OMAHA	0.00	51.07
09000	13872	03/03/17	1057	ESU 3	0160620000	23820	DEC PHONE OMAHA	0.00	25.54
09000	13872	03/03/17	1057	ESU 3	0140400000	23820	SRS PHONE OMAHA	0.00	25.54
09000	13872	03/03/17	1057	ESU 3	0110100000	23525	ESUCC PRINTING OMAH	0.00	27.88
09000	13872	03/03/17	1057	ESU 3	0130300000	23830	COOP INTERNET OMAHA	0.00	10.00
09000	13872	03/03/17	1057	ESU 3	0140400000	23830	SRS INTERNET OMAHA	0.00	60.00
09000	13872	03/03/17	1057	ESU 3	0160600000	23830	IMAT INTERNET OMAHA	0.00	65.00
09000	13872	03/03/17	1057	ESU 3	0160620000	23830	DEC INTERNET OMAHA	0.00	65.00
09000	13872	03/03/17	1057	ESU 3	0150550200	23190	NWEA PROF DEV CATER	0.00	222.00
TOTAL CHECK								0.00	1,748.38
09000	13873	03/03/17	1150	ESU 5	0160600000	26850	IIMAT REIMBURSE OVE	0.00	54.00
09000	13874	03/03/17	1067	ESU 10	0150500200	26800	PD PRO DEV CONFEREN	0.00	1,645.00
09000	13874	03/03/17	1067	ESU 10	0150520200	26800	PD SDA CONF/MEETING	0.00	517.30
09000	13874	03/03/17	1067	ESU 10	0150540200	26800	PD TAG CONF/MEETING	0.00	405.00
09000	13874	03/03/17	1067	ESU 10	0150530200	26800	PD ESPD CONF/MEETIN	0.00	168.55
TOTAL CHECK								0.00	2,735.85
09000	13875	03/03/17	1108	ESU 11	0130300000	23270	COOP RENT HOLDREGE	0.00	64.00
09000	13876	03/03/17	1069	LINCOLN PUBLIC SCHO	0110100000	26800	ESUCC MEETING EXPEN	0.00	107.19
09000	13877	03/03/17	1387	COMFORT INN SUITES	0160620000	26700	DEC TRAVEL/LODGING	0.00	91.00
09000	13877	03/03/17	1387	COMFORT INN SUITES	0130300000	26700	COOP TRAVEL.LODGING	0.00	91.00
TOTAL CHECK								0.00	182.00
09000	13878	03/03/17	1395	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	182.00
09000	13879	03/03/17	1085	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	91.00

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 CHECK REGISTER - BY FUND

PAGE NUMBER: 2  
 ACCTPA21

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
 ACCOUNTING PERIOD: 7/17

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13880	03/03/17	1384	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	107.00
09000	13881	03/03/17	1083	HOLIDAY INN EXPRESS	0130300000	26700	COOP TRAVEL/LODGING	0.00	91.00
09000	13882	03/03/17	1155	DAVID LUDWIG	0110100000	26700	ESUCC TRAVEL REIMBU	0.00	955.51
09000	13883	03/03/17	1061	DEB HERICKS	0110100000	26700	ESUCC TRAVEL REIMBU	0.00	107.54
09000	13884	03/03/17	1086	SCOTT ISAACSON	0160620000	26700	DEC TRAVEL REIMBURS	0.00	99.51
09000	13885	03/03/17	1087	RHONDA EIS	0160600000	26700	IMAT TRAVEL REIMBUR	0.00	249.38
09000	13886	03/03/17	1314	BETH KABES	0160620000	26700	DEC TRAVEL REIMBURS	0.00	498.95
09000	13887	03/03/17	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL REIMBUR	0.00	1,121.90
09000	13888	03/03/17	1076	PRISCILLA QUINTANA	0110100000	26700	ESUCC TRAVEL REIMBU	0.00	156.67
09000	13888	03/03/17	1076	PRISCILLA QUINTANA	0130300000	26700	COOP TRAVEL REIMBUR	0.00	156.66
TOTAL CHECK								0.00	313.33
09000	13889	03/03/17	1396	ANITA ARCHER, PH. D	0150520200	23190	PD SDA PROF DEVELOP	0.00	7,493.65
09000	13890	03/03/17	1397	JOURNEYED.COM INC.	0150620000	24650	PD BLENDED SOFTWARE	0.00	328.24
09000	13891	03/03/17	1383	OFFICE INTERIORS &	0160620000	25300	DEC FURNITURE KABES	0.00	349.98
09000	13891	03/03/17	1383	OFFICE INTERIORS &	0160620000	25300	DEC FURNITURE KABES	0.00	131.10
09000	13891	03/03/17	1383	OFFICE INTERIORS &	0160620000	25300	DEC FURNITURE KABES	0.00	661.20
TOTAL CHECK								0.00	1,142.28
09000	13892	03/03/17	1064	ESU 17	0160600000	22305	IMAT WAGE WORKS	0.00	2.10
09000	13892	03/03/17	1064	ESU 17	0160600000	23270	IMAT RENT AINSWORTH	0.00	9.07
09000	13892	03/03/17	1064	ESU 17	0140400000	21100	SRS SALARIES	0.00	25,377.77
09000	13892	03/03/17	1064	ESU 17	0140400000	22100	SRS SS/MEDICARE	0.00	1,765.76
09000	13892	03/03/17	1064	ESU 17	0140400000	22200	SRS RETIREMENT	0.00	2,506.76
09000	13892	03/03/17	1064	ESU 17	0140400000	22400	SRS WORK COMP	0.00	152.49
09000	13892	03/03/17	1064	ESU 17	0140400000	22305	SRS WAGE WORKS	0.00	7.53
09000	13892	03/03/17	1064	ESU 17	0140400000	23270	SRS RENT AINSWORTH	0.00	9.08
09000	13892	03/03/17	1064	ESU 17	0150500000	21100	PD SALARIES	0.00	2,402.83
09000	13892	03/03/17	1064	ESU 17	0150500000	22100	PD SS/MEDICARE	0.00	171.95
09000	13892	03/03/17	1064	ESU 17	0150500000	22200	PD RETIREMENT	0.00	237.35
09000	13892	03/03/17	1064	ESU 17	0150500000	22400	PD WORK COMP	0.00	14.39
09000	13892	03/03/17	1064	ESU 17	0110100000	21100	ESUCC SALARIES	0.00	10,464.99
09000	13892	03/03/17	1064	ESU 17	0110100000	22100	ESUCC SS/MEDICARE	0.00	753.42
09000	13892	03/03/17	1064	ESU 17	0110100000	22200	ESUCC RETIREMENT	0.00	1,033.71
09000	13892	03/03/17	1064	ESU 17	0110100000	22400	ESUCC WORK COMP	0.00	62.59
09000	13892	03/03/17	1064	ESU 17	0110100000	22305	ESUCC WAGE WORKS	0.00	0.35
09000	13892	03/03/17	1064	ESU 17	0110100000	23160	ESUCC FISCAL AGENT	0.00	206.00
09000	13892	03/03/17	1064	ESU 17	0110100000	23270	ESUCC RENT AINSWORT	0.00	63.42
09000	13892	03/03/17	1064	ESU 17	0130300000	21100	COOP SALARIES	0.00	20,318.18
09000	13892	03/03/17	1064	ESU 17	0130300000	22100	COOP SS/MEDICARE	0.00	1,273.71
09000	13892	03/03/17	1064	ESU 17	0130300000	22200	COOP RETIREMENT	0.00	2,006.99

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 CHECK REGISTER - BY FUND

PAGE NUMBER: 3  
 ACCTPA21

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
 ACCOUNTING PERIOD: 7/17

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	13892	03/03/17	1064	ESU 17	0130300000	22400	COOP WORK COMP	0.00	121.78
09000	13892	03/03/17	1064	ESU 17	0130300000	22305	COOP WAGE WORKS	0.00	0.53
09000	13892	03/03/17	1064	ESU 17	0130300000	23270	COOP RENT AINSWORTH	0.00	1,013.35
09000	13892	03/03/17	1064	ESU 17	0130300000	23820	COOP PHONE AINSWORTH	0.00	84.00
09000	13892	03/03/17	1064	ESU 17	0130300000	23525	COOP COPIER/PRINTIN	0.00	68.55
09000	13892	03/03/17	1064	ESU 17	0130300000	23280	COOP BOND/INSUR	0.00	32.00
09000	13892	03/03/17	1064	ESU 17	0160620000	21100	DEC SALARIES	0.00	17,862.37
09000	13892	03/03/17	1064	ESU 17	0160620000	22100	DEC SS/MEDICARE	0.00	1,233.06
09000	13892	03/03/17	1064	ESU 17	0160620000	22200	DEC RETIREMENT	0.00	1,764.41
09000	13892	03/03/17	1064	ESU 17	0160620000	22400	DEC WORK COMP	0.00	107.04
09000	13892	03/03/17	1064	ESU 17	0160620000	22305	DEC WAGE WORKS	0.00	3.50
09000	13892	03/03/17	1064	ESU 17	0160620000	23270	DEC RENT AINSWORTH	0.00	9.08
09000	13892	03/03/17	1064	ESU 17	0160600000	21100	IMAT SALARIES	0.00	9,377.32
09000	13892	03/03/17	1064	ESU 17	0160600000	22100	IMAT SS/MEDICARE	0.00	677.19
09000	13892	03/03/17	1064	ESU 17	0160600000	22200	IMAT RETIREMENT	0.00	926.27
09000	13892	03/03/17	1064	ESU 17	0160600000	22400	IMAT WORK COMP	0.00	56.21
TOTAL CHECK								0.00	102,177.10
09000	13893	03/03/17	1224	HAMPTON INN & SUITE	0160620000	26700	DEC TRAVEL/LODGING	0.00	182.00
09000	13894	03/03/17	1398	JAROD BORMANN	0150540200	23190	PD TAG PRO DEV TRAI	0.00	3,500.00
09000	13894	03/03/17	1398	JAROD BORMANN	0150540200	23190	PD TAG NE WITHHOLDI	0.00	-70.00
TOTAL CHECK								0.00	3,430.00
09000	13895	03/03/17	1263	BRIGHTBYTES	0160620000	23180	DEC BRIGHTBYTES	0.00	17,850.00
09000	13896	03/03/17	1107	AEPA INC.	0130300000	26300	COOP AEPA FEES 2016	0.00	2,835.76
09000	13897	03/03/17	1310	ION WAVE TECHNOLOGI	0130300000	24650	ESUCC SOFTWARE	0.00	750.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXPENS	0.00	185.79
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0110100000	24100	ESUCC SUPPLIES	0.00	49.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0140400000	24650	SRS SOFTWARE GITHUB	0.00	25.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0160620000	26300	DEC ISTE MEMBERSHIP	0.00	125.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0110100000	26800	ESUCC CONFERENCE EX	0.00	455.64
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0150620000	26800	PD INNOVATIVE CONF	0.00	64.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0150620000	26800	PD INNOVATIVE CONF	0.00	750.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0150620000	26800	PD INNOVATIVE CONF	0.00	445.10
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0150620000	26800	PD INNOVATIVE CONF	0.00	445.10
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0160620000	26800	DEC CONF/MEETING EX	0.00	345.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0160600000	26800	IMAT CONF/MEETING E	0.00	119.00
09000	EFT00049	03/03/17	1039	UNION BANK & TRUST	0130300000	26700	COOP TRAVEL EXPENSE	0.00	89.88
TOTAL CHECK								0.00	3,098.51
TOTAL CASH ACCOUNT								0.00	150,372.30
TOTAL FUND								0.00	150,372.30
TOTAL REPORT								0.00	150,372.30

SUNGARD PENTAMATION  
DATE: 04/12/2017  
TIME: 14:10:20

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
P1700013-03	0130300000	24100		1226 02/22/17	PUBLICATION PRINTING OF SHIPPING/DELIVERY	0.00 0.00	6.00 0.00	0.00 6.00
TOTAL REPORT						0.00 0.00	254.01 0.00	0.00 254.01

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
 TIME: 14:09:21

ESU COORDINATING COUNCIL  
 SUMMARY EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1  
 EXPCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
TOTAL ESUCC/ADM	319,740.00	126,614.99	193,125.01	39.60	311,948.00	141,137.57	170,810.43	45.24
TOTAL GENERAL	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL COOP	702,351.00	368,706.39	333,644.61	52.50	711,017.00	244,017.11	466,999.89	34.32
TOTAL SRS	466,492.00	203,722.33	262,769.67	43.67	445,876.00	208,650.74	237,225.26	46.80
TOTAL PROF DEV	1,300,828.00	252,817.02	1,048,010.98	19.44	2,432,584.00	391,001.14	2,041,582.86	16.07
TOTAL BLENDED	876,371.00	248,319.91	628,051.09	28.34	1,365,597.00	306,949.88	1,058,647.12	22.48
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	1,211,985.06	3,548,796.94	25.46	7,377,022.00	1,567,106.94	5,809,915.06	21.24
TOTAL REPORT	4,760,782.00	1,211,985.06	3,548,796.94	25.46	7,377,022.00	1,567,106.94	5,809,915.06	21.24

SUNGARD PENTAMATION, INC.  
 DATE: 04/12/2017  
 TIME: 14:11:00

ESU COORDINATING COUNCIL  
 INVOICE SHORT LISTING

PAGE NUMBER: 1  
 MODULE: mrinvlrp

SELECTION CRITERIA: cmropenitem.total\_due>0.0

INV DATE	INVOICE NO	CUSTOMER #	CUSTOMER NAME	ORIG INVOICE	INVOICE ADJT	----PAYMENTS	PAYMENT ADJT	-WRITTEN OFF	---TOTAL DUE	
10/29/2015	ADMN000006	ESU06	EDUCATIONAL SERVIC	1,641.18	.00	.00	.00	.00	1,641.18	
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	
03/07/2017	COOP001064	BSN	BSN SPORTS	14.04	.00	.00	.00	.00	14.04	
04/12/2017	COOP001066	BROWN	BROWN & SAENGER	3,226.80	.00	.00	.00	.00	3,226.80	
04/12/2017	COOP001067	PAPER 101	PAPER 101	36,286.15	.00	.00	.00	.00	36,286.15	
03/07/2017	DEC0000057	ESU01	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	DEC0000062	ESU09	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	DEC0000068	ESU19	EDUCATIONAL SERVIC	1,487.50	.00	.00	.00	.00	1,487.50	
03/22/2017	DEC0000070	CODYKILGOR	CODY-KILGORE UNIFI	1,500.00	.00	.00	.00	.00	1,500.00	
03/22/2017	DEC0000071	HTRS	HUMBOLDT TABLE ROC	1,500.00	.00	.00	.00	.00	1,500.00	
03/22/2017	DEC0000072	PAWNEECITY	PAWNEE CITY PUBLIC	1,500.00	.00	.00	.00	.00	1,500.00	
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	-454.24	.00	.00	.00	1,390.74	
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	1,000.00	-1,020.00	.00	.00	1,000.00	
03/07/2017	NWEA000100	LCC	LAUREL CONCORD COL	2,040.00	2,000.00	.00	.00	.00	4,040.00	
03/07/2017	NWEA000101	ESU02	EDUCATIONAL SERVIC	1,020.00	1,000.00	-1,020.00	.00	.00	1,000.00	
03/07/2017	NWEA000102	ESU03	EDUCATIONAL SERVIC	4,060.00	4,000.00	.00	.00	.00	8,060.00	
03/07/2017	NWEA000103	ESU10	EDUCATIONAL SERVIC	1,020.00	1,000.00	.00	.00	.00	2,020.00	
03/07/2017	NWEA000104	ESU19	EDUCATIONAL SERVIC	2,040.00	2,000.00	-2,040.00	.00	.00	2,000.00	
05/25/2016	PDO0000383	ESU03	EDUCATIONAL SERVIC	1,880.00	.00	-1,680.00	.00	.00	200.00	
05/20/2016	SRS0000105	NEUNIFIED1	NEBRASKA UNIFIED S	741.00	.00	.00	.00	.00	741.00	
TOTAL REPORT:				32	91,506.56	10,545.76	-8,320.00	.00	.00	93,732.32

SUNGARD PENTAMATION  
 DATE: 04/12/2017  
 TIME: 14:09:45

ESU COORDINATING COUNCIL  
 SUMMARY REVENUE COMPARISON REPORT

PAGE NUMBER: 1  
 REVCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/17

Fund - 01 - GENERAL FUND

		CURRENT YEAR				PRIOR YEAR			
TITLE	BUDGET	REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%	
TOTAL ESUCC/ADM	319,740.00	303,126.66	16,613.34	94.80	311,948.00	303,387.50	8,560.50	97.26	
TOTAL COOP	416,766.00	308,012.09	108,753.91	73.91	700,008.00	198,154.88	501,853.12	28.31	
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	313,050.73	987,777.27	24.07	2,432,584.00	490,009.48	1,942,574.52	20.14	
TOTAL BLENDED	876,371.00	445,391.50	430,979.50	50.82	1,515,597.00	514,577.31	1,001,019.69	33.95	
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	1,457,580.98	3,303,201.02	30.62	7,377,022.00	1,778,735.42	5,598,286.58	24.11	
TOTAL REPORT	4,760,782.00	1,457,580.98	3,303,201.02	30.62	7,377,022.00	1,778,735.42	5,598,286.58	24.11	

SUNGARD PENTAMATION  
DATE: 04/12/2017  
TIME: 14:09:00

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
ACCOUNTING PERIOD: 7/17

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

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11410	INTEREST						
7 /17	03/31/17	19	BANKREC			394.25	RECONCILIATION INTEREST
TOTAL	INTEREST				.00	394.25	.00
TOTAL	GENERAL ESUCC/ADM				.00	394.25	.00

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 2  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
ACCOUNTING PERIOD: 7/17

FUND - 01 - GENERAL FUND  
ORG UNIT - 0130332200 - COOP ANNUAL BUY ESU

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
11990			INVOICED	REVENUE					
7 /17	03/22/17	19		74			17.34		
7 /17	03/28/17	19		77			6.24		RECEIVABLE-RC- 032017PQ
TOTAL			INVOICED	REVENUE		.00	23.58	.00	RECEIVABLE-RC- 032717PQ
TOTAL			COOP ANNUAL	BUY ESU		.00	23.58	.00	





SUNGARD PENTAMATION  
DATE: 04/12/2017  
TIME: 14:09:00

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 5  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
ACCOUNTING PERIOD: 7/17

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

ACCOUNT	DATE	T/C	RECEIVE	REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES	DESCRIPTION
11990			INVOICED	REVENUE					
7 /17	03/22/17	19		74			33.82		
7 /17	03/28/17	19		77			2,026.00		RECEIVABLE-RC- 032017PQ
TOTAL			INVOICED	REVENUE		.00	2,059.82	.00	RECEIVABLE-RC- 032717PQ
TOTAL			COOP AEPA/SPEC	BUY ESU		.00	2,059.82	.00	

SUNGARD PENTAMATION  
DATE: 04/12/2017  
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ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 6  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
ACCOUNTING PERIOD: 7/17

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					
7 /17	03/06/17	19		69			120.00		RECEIVABLE-RC- 030617PQ
7 /17	03/22/17	19		73			100.00		RECEIVABLE-RC- 031617PQ
TOTAL			INVOICED	REVENUE		.00	220.00	.00	
TOTAL			PROF DEV PD ESU			.00	220.00	.00	

SUNGARD PENTAMATION  
DATE: 04/12/2017  
TIME: 14:09:00

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 7  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
ACCOUNTING PERIOD: 7/17

FUND - 01 - GENERAL FUND  
ORG UNIT - 0150550200 - PROF DEV NWEA ESU

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED REVENUE				
7 /17	03/23/17	19	75			3,060.00	RECEIVABLE-RC- 032317PQ
7 /17	03/28/17	19	76			1,020.00	RECEIVABLE-RC- 032417PQ
TOTAL			INVOICED REVENUE		.00	4,080.00	.00
TOTAL			PROF DEV NWEA ESU		.00	4,080.00	.00

SUNGARD PENTAMATION  
DATE: 04/12/2017  
TIME: 14:09:00

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 8  
AUDIT31

SELECTION CRITERIA: transact.yr='17' and transact.period='7'  
ACCOUNTING PERIOD: 7/17

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

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990	INVOICED REVENUE						
7 /17	03/22/17	19	74			700.00	RECEIVABLE-RC- 032017PQ
TOTAL	INVOICED REVENUE				.00	700.00	.00
TOTAL	PROF DEV CRISIS ESU				.00	700.00	.00



SUNGARD PENTAMATION  
 DATE: 04/28/2017  
 TIME: 11:16:06

ESU COORDINATING COUNCIL  
 BATCH MANUAL CHECK EDIT LIST

PAGE NUMBER: 1  
 BMANCK31

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: 050317PQ			CHECK NO: 13929							
6116 9/17	04/18/17 pquintan	09000	0110100000	21100 6365	1064 ESUCC	ESU 17 SALARIES	05/03/2017	N Y	.00 .00	10,464.99 .00
6117 9/17	04/18/17 pquintan	09000	0110100000	22100 6365	1064 ESUCC	ESU 17 SS/MEDICARE	05/03/2017	N Y	.00 .00	753.42 .00
6118 9/17	04/18/17 pquintan	09000	0110100000	22200 6365	1064 ESUCC	ESU 17 RETIREMENT	05/03/2017	N Y	.00 .00	1,033.71 .00
6120 9/17	04/18/17 pquintan	09000	0110100000	22305 6365	1064 ESUCC	ESU 17 WAGE WORKS	05/03/2017	N Y	.00 .00	.35 .00
6119 9/17	04/18/17 pquintan	09000	0110100000	22400 6365	1064 ESUCC	ESU 17 WORK COMP	05/03/2017	N Y	.00 .00	62.59 .00
6121 9/17	04/18/17 pquintan	09000	0110100000	23160 6365	1064 ESUCC	ESU 17 FISCAL AGENT FEE	05/03/2017	N Y	.00 .00	206.00 .00
6122 9/17	04/18/17 pquintan	09000	0110100000	23270 6365	1064 ESUCC	ESU 17 RENT AINSWORTH	05/03/2017	N Y	.00 .00	63.42 .00
6123 9/17	04/18/17 pquintan	09000	0130300000	21100 6365	1064 COOP	ESU 17 SALARIES	05/03/2017	N Y	.00 .00	20,318.18 .00
6124 9/17	04/18/17 pquintan	09000	0130300000	22100 6365	1064 COOP	ESU 17 SS/MEDICARE	05/03/2017	N Y	.00 .00	1,273.71 .00
6125 9/17	04/18/17 pquintan	09000	0130300000	22200 6365	1064 COOP	ESU 17 RETIREMENT	05/03/2017	N Y	.00 .00	2,006.99 .00
6127 9/17	04/18/17 pquintan	09000	0130300000	22305 6365	1064 COOP	ESU 17 WAGE WORKS	05/03/2017	N Y	.00 .00	.53 .00
6126 9/17	04/18/17 pquintan	09000	0130300000	22400 6365	1064 COOP	ESU 17 WORK COMP	05/03/2017	N Y	.00 .00	121.78 .00
6128 9/17	04/18/17 pquintan	09000	0130300000	23270 6365	1064 COOP	ESU 17 RENT AINSWORTH	05/03/2017	N Y	.00 .00	1,013.35 .00
6132 9/17	04/18/17 pquintan	09000	0130300000	23280 6365	1064 COOP	ESU 17 BOND/INSUR	05/03/2017	N Y	.00 .00	32.00 .00
6131 9/17	04/18/17 pquintan	09000	0130300000	23525 6365	1064 COOP	ESU 17 COPIER/PRINTING	05/03/2017	N Y	.00 .00	72.90 .00
6129 9/17	04/18/17 pquintan	09000	0130300000	23820 6365	1064 COOP	ESU 17 PHONE AINSWORTH	05/03/2017	N Y	.00 .00	84.00 .00

SUNGARD PENTAMATION  
 DATE: 04/28/2017  
 TIME: 11:16:06

ESU COORDINATING COUNCIL  
 BATCH MANUAL CHECK EDIT LIST

PAGE NUMBER: 2  
 BMANCK31

RECORD PERIOD	ENTERED ENTRY BY	PURCHASE OR CASH ACCT	P/F ORG UNIT	ACCOUNT ACCOUNT	ACCOUNT INVOICE	VENDOR DESCRIPTION	VENDOR NAME	CHECK DATE	1099 HOLD	SALES TAX USE TAX	AMOUNT DISCOUNT
6130 9/17	04/18/17 pquintan	09000	0130300000		24100 6365	1064 COOP SUPPLIES	ESU 17	05/03/2017	N Y	.00 .00	15.36 .00
6145 9/17	04/18/17 pquintan	09000	0140400000		21100 6365	1064 SRS SALARIES	ESU 17	05/03/2017	N Y	.00 .00	25,377.77 .00
6146 9/17	04/18/17 pquintan	09000	0140400000		22100 6365	1064 SRS SS/MEDICARE	ESU 17	05/03/2017	N Y	.00 .00	1,765.76 .00
6147 9/17	04/18/17 pquintan	09000	0140400000		22200 6365	1064 SRS RETIREMENT	ESU 17	05/03/2017	N Y	.00 .00	2,506.76 .00
6149 9/17	04/18/17 pquintan	09000	0140400000		22305 6365	1064 SRS WAGE WORKS	ESU 17	05/03/2017	N Y	.00 .00	7.53 .00
6148 9/17	04/18/17 pquintan	09000	0140400000		22400 6365	1064 SRS WORK COMP	ESU 17	05/03/2017	N Y	.00 .00	152.49 .00
6150 9/17	04/18/17 pquintan	09000	0140400000		23270 6365	1064 SRS RENT AINSWORTH	ESU 17	05/03/2017	N Y	.00 .00	9.08 .00
6151 9/17	04/18/17 pquintan	09000	0150500000		21100 6365	1064 PD SALARIES	ESU 17	05/03/2017	N Y	.00 .00	2,402.83 .00
6152 9/17	04/18/17 pquintan	09000	0150500000		22100 6365	1064 PD SS/MEDICARE	ESU 17	05/03/2017	N Y	.00 .00	171.95 .00
6153 9/17	04/18/17 pquintan	09000	0150500000		22200 6365	1064 PD RETIREMENT	ESU 17	05/03/2017	N Y	.00 .00	237.35 .00
6154 9/17	04/18/17 pquintan	09000	0150500000		22400 6365	1064 PD WORK COMP	ESU 17	05/03/2017	M Y	.00 .00	14.39 .00
6139 9/17	04/18/17 pquintan	09000	0160600000		21100 6365	1064 IMAT SALARIES	ESU 17	05/03/2017	N Y	.00 .00	9,377.32 .00
6140 9/17	04/18/17 pquintan	09000	0160600000		22100 6365	1064 IMAT SS/MEDICARE	ESU 17	05/03/2017	N Y	.00 .00	677.19 .00
6141 9/17	04/18/17 pquintan	09000	0160600000		22200 6365	1064 IMAT RETIREMENT	ESU 17	05/03/2017	N Y	.00 .00	926.27 .00
6143 9/17	04/18/17 pquintan	09000	0160600000		22305 6365	1064 IMAT WAGE WORKS	ESU 17	05/03/2017	N Y	.00 .00	2.10 .00
6142 9/17	04/18/17 pquintan	09000	0160600000		22400 6365	1064 IMAT WORK COMP	ESU 17	05/03/2017	N Y	.00 .00	56.21 .00

SUNGARD PENTAMATION  
 DATE: 04/28/2017  
 TIME: 11:16:06

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
6144 9/17	04/18/17 pquintan	09000	0160600000	23270 6365	1064 IMAT RENT	ESU 17 AINSWORTH	05/03/2017	N Y	.00 .00	9.07 .00
6133 9/17	04/18/17 pquintan	09000	0160620000	21100 6365	1064 DEC SALARIES	ESU 17	05/03/2017	N Y	.00 .00	17,862.37 .00
6134 9/17	04/18/17 pquintan	09000	0160620000	22100 6365	1064 DEC SS/MEDICARE	ESU 17	05/03/2017	N Y	.00 .00	1,233.06 .00
6135 9/17	04/18/17 pquintan	09000	0160620000	22200 6365	1064 DEC RETIREMENT	ESU 17	05/03/2017	N Y	.00 .00	1,764.41 .00
6137 9/17	04/18/17 pquintan	09000	0160620000	22305 6365	1064 DEC WAGE WORKS	ESU 17	05/03/2017	N Y	.00 .00	3.50 .00
6136 9/17	04/18/17 pquintan	09000	0160620000	22400 6365	1064 DEC WORK COMP	ESU 17	05/03/2017	N Y	.00 .00	107.04 .00
6138 9/17	04/18/17 pquintan	09000	0160620000	23270 6365	1064 DEC RENT	ESU 17 AINSWORTH	05/03/2017	N Y	.00 .00	9.08 .00
TOTAL CHECK 13929										102,196.81
CONTROL NUMBER: 050317PQ			CHECK NO: 13930							
6155 9/17	04/18/17 pquintan	09000	0140400000	23270 41950	1041 SRS RENT	NASB LINCOLN	05/03/2017	N Y	.00 .00	825.00 .00
CONTROL NUMBER: 050317PQ			CHECK NO: 13931							
6156 9/17	04/18/17 pquintan	09000	0160600000	26800 48824	1042 IMAT AQUESTT	NE COUNCIL OF SCHOOL ADMINI CONF EXP	05/03/2017	N Y	.00 .00	30.00 .00
CONTROL NUMBER: 050317PQ			CHECK NO: 13932							
6157 9/17	04/18/17 pquintan	09000	0110100000	23170 2851	1247 ESUCC LEGAL	SCHOOL LAW SERVICE	05/03/2017	M Y	.00 .00	946.22 .00
6158 9/17	04/18/17 pquintan	09000	0130300000	23170 2851	1247 COOP LEGAL	SCHOOL LAW SERVICE	05/03/2017	M Y	.00 .00	946.21 .00
6159 9/17	04/18/17 pquintan	09000	0140400000	23170 2851	1247 SRS LEGAL	SCHOOL LAW SERVICE	05/03/2017	M Y	.00 .00	154.03 .00
6160 9/17	04/18/17 pquintan	09000	0160600000	23170 2851	1247 IMAT LEGAL	SCHOOL LAW SERVICE	05/03/2017	M Y	.00 .00	77.02 .00
6161 9/17	04/18/17 pquintan	09000	0160620000	23170 2851	1247 DEC LEGAL	SCHOOL LAW SERVICE	05/03/2017	M Y	.00 .00	77.02 .00
TOTAL CHECK 13932										2,200.50
CONTROL NUMBER: 050317PQ			CHECK NO: 13933							

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6162 9/17	04/18/17 pquintan	09000		0110100000	23270	1057 ESUCC RENT OMAHA	ESU 3	05/03/2017	N Y	.00 .00	331.62 .00
6170 9/17	04/18/17 pquintan	09000		0110100000	23525	1057 ESUCC COPIES/PRINTING	ESU 3	05/03/2017	N Y	.00 .00	104.63 .00
6169 9/17	04/18/17 pquintan	09000		0110100000	23820	1057 ESUCC PHONE OMAHA	ESU 3	05/03/2017	N Y	.00 .00	51.07 .00
6171 9/17	04/18/17 pquintan	09000		0110100000	26800	1057 ESUCC CONF/MEETING EXP	ESU 3	05/03/2017	N Y	.00 .00	215.50 .00
6189 9/17	04/18/17 pquintan	09000		0110100000	26800	1057 ESUCC CONF/MEETING EXP	ESU 3	05/03/2017	N Y	.00 .00	825.00 .00
6163 9/17	04/18/17 pquintan	09000		0130300000	23270	1057 COOP RENT OMAHA	ESU 3	05/03/2017	N Y	.00 .00	109.01 .00
6191 9/17	04/18/17 pquintan	09000		0130300000	23830	1057 COOP INTERNET OMAHA	ESU 3	05/03/2017	N Y	.00 .00	10.00 .00
6164 9/17	04/18/17 pquintan	09000		0140400000	23270	1057 SRS RENT OMAHA	ESU 3	05/03/2017	N Y	.00 .00	350.36 .00
6167 9/17	04/18/17 pquintan	09000		0140400000	23820	1057 SRS PHONE OMAHA	ESU 3	05/03/2017	N Y	.00 .00	25.54 .00
6192 9/17	04/18/17 pquintan	09000		0140400000	23830	1057 SRS INTERNET OMAHA	ESU 3	05/03/2017	N Y	.00 .00	60.00 .00
6203 9/17	04/28/17 pquintan	09000		0150510200	26800	1057 PD NOC MEETING EXP	ESU 3	05/03/2017	N Y	.00 .00	452.50 .00
6190 9/17	04/18/17 pquintan	09000		0150550200	23190	1057 NWEA OVERPAYMENT	ESU 3	05/03/2017	N Y	.00 .00	-222.00 .00
6165 9/17	04/18/17 pquintan	09000		0160600000	23270	1057 IMAT RENT OMAHA	ESU 3	05/03/2017	N Y	.00 .00	139.12 .00
6193 9/17	04/18/17 pquintan	09000		0160600000	23830	1057 IMAT INTERNET OMAHA	ESU 3	05/03/2017	N Y	.00 .00	65.00 .00
6166 9/17	04/18/17 pquintan	09000		0160620000	23270	1057 DEC RENT OMAHA	ESU 3	05/03/2017	N Y	.00 .00	266.24 .00
6168 9/17	04/18/17 pquintan	09000		0160620000	23820	1057 DEC PHONE OMAHA	ESU 3	05/03/2017	N Y	.00 .00	25.54 .00

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6194 9/17	04/18/17 pquintan	09000	0160620000	23830	1057 DEC INTERNET	ESU 3 OMAHA	05/03/2017	N Y	.00 .00	65.00 .00
TOTAL CHECK 13933										2,874.13
CONTROL NUMBER: 050317PQ		CHECK NO: 13934								
6173 9/17	04/18/17 pquintan	09000	0110100000	26800 3089	1108 ESUCC CONF/MEETING	ESU 11 EXP	05/03/2017	N Y	.00 .00	458.45 .00
6172 9/17	04/18/17 pquintan	09000	0130300000	23270 3089	1108 COOP RENT	ESU 11 HOLDREGE	05/03/2017	N Y	.00 .00	64.00 .00
TOTAL CHECK 13934										522.45
CONTROL NUMBER: 050317PQ		CHECK NO: 13935								
6174 9/17	04/18/17 pquintan	09000	0150555300	26700 434C40000577	1256 PEP ROOM RENT	FAIRFIELD INN & SUITES	05/03/2017	N Y	.00 .00	11,448.00 .00
CONTROL NUMBER: 050317PQ		CHECK NO: 13936								
6175 9/17	04/18/17 pquintan	09000	0150555300	23190 58971	1344 PEP PRO DEV/TRAINING	HOLIDAY INN KEARNEY	05/03/2017	N Y	.00 .00	12,202.50 .00
CONTROL NUMBER: 050317PQ		CHECK NO: 13937								
6177 9/17	04/18/17 pquintan	09000	0130300000	26700 540 & 595	1384 COOP TRAVEL/ODGING	HOLIDAY INN EXPRESS OMAHA	05/03/2017	W N Y	.00 .00	107.00 .00
6176 9/17	04/18/17 pquintan	09000	0160620000	26700 540 & 595	1384 DEC TRAVEL/LODGING	HOLIDAY INN EXPRESS OMAHA	05/03/2017	W N Y	.00 .00	107.00 .00
TOTAL CHECK 13937										214.00
CONTROL NUMBER: 050317PQ		CHECK NO: 13938								
6178 9/17	04/18/17 pquintan	09000	0150555300	26700 68541281	1345 PEP TRAVEL/LODGING	LA QUINTA INN & SUITES	05/03/2017	N Y	.00 .00	183.95 .00
CONTROL NUMBER: 050317PQ		CHECK NO: 13939								
6179 9/17	04/18/17 pquintan	09000	0160620000	26700 34987153	1073 DEC TRAVEL/LODGING	RODEWAY INN	05/03/2017	N Y	.00 .00	72.99 .00
CONTROL NUMBER: 050317PQ		CHECK NO: 13940								
6180 9/17	04/18/17 pquintan	09000	0110100000	26700	1061 ESUCC TRAVEL EXP REIMBUR	DEB HERICKS	05/03/2017	N Y	.00 .00	193.14 .00

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6204 9/17	04/28/17 pquintan	09000	0110100000	26800	1061 ESUCC NETA	DEB HERICKS CONF EXPENSES	05/03/2017	N Y	.00 .00	95.74 .00
TOTAL CHECK 13940										288.88
CONTROL NUMBER: 050317PQ			CHECK NO: 13941							
6182 9/17	04/18/17 pquintan	09000	0110100000	26700	1076 ESUCC TRAVEL	PRISCILLA QUINTANA EXP REIMBUR	05/03/2017	N Y	.00 .00	148.62 .00
6181 9/17	04/18/17 pquintan	09000	0130300000	26700	1076 COOP TRAVEL	PRISCILLA QUINTANA EXP REIMBUR	05/03/2017	N Y	.00 .00	148.63 .00
TOTAL CHECK 13941										297.25
CONTROL NUMBER: 050317PQ			CHECK NO: 13942							
6183 9/17	04/18/17 pquintan	09000	0130300000	26700	1101 COOP TRAVEL	CRAIG PETERSON EXP REIMBUR	05/03/2017	N Y	.00 .00	71.69 .00
CONTROL NUMBER: 050317PQ			CHECK NO: 13943							
6184 9/17	04/18/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL	BETH KABES EXP REIMBURSE	05/03/2017	N Y	.00 .00	205.71 .00
6185 9/17	04/18/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL	BETH KABES EXP REIMBURSE	05/03/2017	N Y	.00 .00	88.28 .00
6186 9/17	04/18/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL	BETH KABES EXP REIMBURSE	05/03/2017	N Y	.00 .00	123.05 .00
6187 9/17	04/18/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL	BETH KABES EXP REIMBURSE	05/03/2017	N Y	.00 .00	156.22 .00
6188 9/17	04/18/17 pquintan	09000	0160620000	26700	1314 DEC TRAVEL	BETH KABES EXP REIMBURSE	05/03/2017	N Y	.00 .00	25.80 .00
TOTAL CHECK 13943										599.06
CONTROL NUMBER: 050317PQ			CHECK NO: 13944							
6195 9/17	04/18/17 pquintan	09000	0140400000	23820	1044 SRS PHONE	SPECTRUM BUSINESS LINCOLN	05/03/2017	N Y	.00 .00	53.69 .00
6196 9/17	04/18/17 pquintan	09000	0140400000	23830	1044 SRS INTERNET	SPECTRUM BUSINESS LINCOLN	05/03/2017	N Y	.00 .00	164.72 .00
TOTAL CHECK 13944										218.41
CONTROL NUMBER: 050317PQ			CHECK NO: 13945							

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6197 9/17	04/18/17 pquintan	09000	0140400000	23525 374368	1050 SRS PRINTING EXPENSE	BISHOP BUSINESS	05/03/2017	N Y	.00 .00	55.14 .00
CONTROL NUMBER: 050317PQ CHECK NO: 13946										
6198 9/17	04/18/17 pquintan	09000	0150570310	23180	1054 INNOV CONSULTANT	RMC RESEARCH CORPORATION	05/03/2017	N Y	.00 .00	11,750.00 .00
CONTROL NUMBER: 050317PQ CHECK NO: 13947										
6199 9/17	04/18/17 pquintan	09000	0110100000	26700	1198 ESUCC TRAVEL EXP	COMFORT INN	05/03/2017	N Y	.00 .00	199.90 .00
6200 9/17	04/18/17 pquintan	09000	0160600000	26700	1198 IMAT TRAVEL EXP	COMFORT INN	05/03/2017	N Y	.00 .00	99.95 .00
6201 9/17	04/18/17 pquintan	09000	0160620000	26700	1198 DEC TRAVEL EXP	COMFORT INN	05/03/2017	N Y	.00 .00	199.90 .00
TOTAL CHECK 13947										499.75
CONTROL NUMBER: 050317PQ CHECK NO: 13948										
6205 9/17	04/28/17 pquintan	09000	0160620000	26700 38174	1399 DEC TRAVEL/LODGING	HOLIDAY INN DOWNTOWN OMAHA	05/03/2017	N Y	.00 .00	214.00 .00
CONTROL NUMBER: 050317PQ CHECK NO: 13949										
6206 9/17	04/28/17 pquintan	09000	0110100000	26700	1155 ESUCC TRAVEL EXP REIMBUR	DAVID LUDWIG	05/03/2017	N Y	.00 .00	948.56 .00
CONTROL NUMBER: 050317PQ CHECK NO: 13950										
6207 9/17	04/28/17 pquintan	09000	0160600000	26700	1087 IMAT TRAVEL EXP REIMBURS	RHONDA EIS	05/03/2017	N Y	.00 .00	367.52 .00
CONTROL NUMBER: 050317PQ CHECK NO: 13951										
6208 9/17	04/28/17 pquintan	09000	0130300000	26700	1307 COOP TRAVEL EXP REIMBUR	COLLEEN LENTZ	05/03/2017	N Y	.00 .00	332.08 .00
CONTROL NUMBER: 050317PQ CHECK NO: 13952										
6210 9/17	04/28/17 pquintan	09000	0110100000	24100	1131 ESUCC OFFICE SUPPLIES	BROWN & SAENGER	05/03/2017	N Y	.00 .00	53.00 .00
6209 9/17	04/28/17 pquintan	09000	0140400000	24100	1131 SRS OFFICE SUPPLIES	BROWN & SAENGER	05/03/2017	N Y	.00 .00	26.50 .00
TOTAL CHECK 13952										79.50
CONTROL NUMBER: 050317PQ CHECK NO: 13953										

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6211 9/17	04/28/17 pquintan	09000	0130334000	12400 717336	1031	SOFTCHOICE CORPORATION COOP ADMIN FEE OVERPAYME	05/03/2017	N Y	.00 .00	265.27 .00
CONTROL NUMBER: 050317PQ			CHECK NO: EFT00052							
6202 9/17	04/18/17 pquintan	09000	0110100000	23280	1209	CINCINNATI INSURANCE COMPAN ESUCC INSURANCE	05/03/2017	N Y	.00 .00	1,403.00 .00
CONTROL NUMBER: 050317PQ			CHECK NO: EFT00053							
6216 9/17	04/28/17 pquintan	09000	0110100000	24100	1039	UNION BANK & TRUST COMPANY ESUCC SUPPLIES	05/03/2017	N Y	.00 .00	63.59 .00
6215 9/17	04/28/17 pquintan	09000	0110100000	26700	1039	UNION BANK & TRUST COMPANY ESUCC TRAVEL EXP	05/03/2017	N Y	.00 .00	16.04 .00
6220 9/17	04/28/17 pquintan	09000	0110100000	26700	1039	UNION BANK & TRUST COMPANY ESUCC TRAVEL EXP	05/03/2017	N Y	.00 .00	44.00 .00
6223 9/17	04/28/17 pquintan	09000	0110100000	26700	1039	UNION BANK & TRUST COMPANY ESUCC TRAVEL EXP	05/03/2017	N Y	.00 .00	44.62 .00
6217 9/17	04/28/17 pquintan	09000	0110100000	26800	1039	UNION BANK & TRUST COMPANY ESUCC CONF EXP	05/03/2017	N Y	.00 .00	9.16 .00
6212 9/17	04/28/17 pquintan	09000	0110100000	26800	1039	UNION BANK & TRUST COMPANY ESUCC CONF EXP	05/03/2017	N Y	.00 .00	12.95 .00
6222 9/17	04/28/17 pquintan	09000	0130300000	26700	1039	UNION BANK & TRUST COMPANY COOP TRAVEL EXP	05/03/2017	N Y	.00 .00	22.00 .00
6227 9/17	04/28/17 pquintan	09000	0130300000	26800	1039	UNION BANK & TRUST COMPANY COOP CONF EXPENSES	05/03/2017	N Y	.00 .00	45.77 .00
6226 9/17	04/28/17 pquintan	09000	0140400000	24650	1039	UNION BANK & TRUST COMPANY SRS SOFTWARE - ATLASSIN	05/03/2017	N Y	.00 .00	10.30 .00
6214 9/17	04/28/17 pquintan	09000	0140400000	24650	1039	UNION BANK & TRUST COMPANY SRS SOFTWARE - GITHUB	05/03/2017	N Y	.00 .00	25.00 .00
6213 9/17	04/28/17 pquintan	09000	0150570315	26800	1039	UNION BANK & TRUST COMPANY NROC CONF EXP	05/03/2017	N Y	.00 .00	1,509.58 .00
6218 9/17	04/28/17 pquintan	09000	0160600000	26800	1039	UNION BANK & TRUST COMPANY IMAT CONF EXP	05/03/2017	N Y	.00 .00	7.01 .00
6225 9/17	04/28/17 pquintan	09000	0160620000	24650	1039	UNION BANK & TRUST COMPANY DEC SOFTWARE - GO DADDY	05/03/2017	N Y	.00 .00	105.02 .00

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6224 9/17	04/28/17 pquintan	09000		0160620000		26700	1039 DEC TRAVEL EXP	UNION BANK & TRUST COMPANY	05/03/2017	N Y	.00 .00	44.62 .00
6221 9/17	04/28/17 pquintan	09000		0160620000		26700	1039 DEC TRAVEL EXP	UNION BANK & TRUST COMPANY	05/03/2017	N Y	.00 .00	44.00 .00
6219 9/17	04/28/17 pquintan	09000		0160620000		26800	1039 DEC CONF EXP	UNION BANK & TRUST COMPANY	05/03/2017	N Y	.00 .00	10.25 .00
TOTAL CHECK EFT00053											2,013.91	
TOTAL CONTROL NUMBER											152,174.35	
TOTAL REPORT											152,174.35	

## 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.

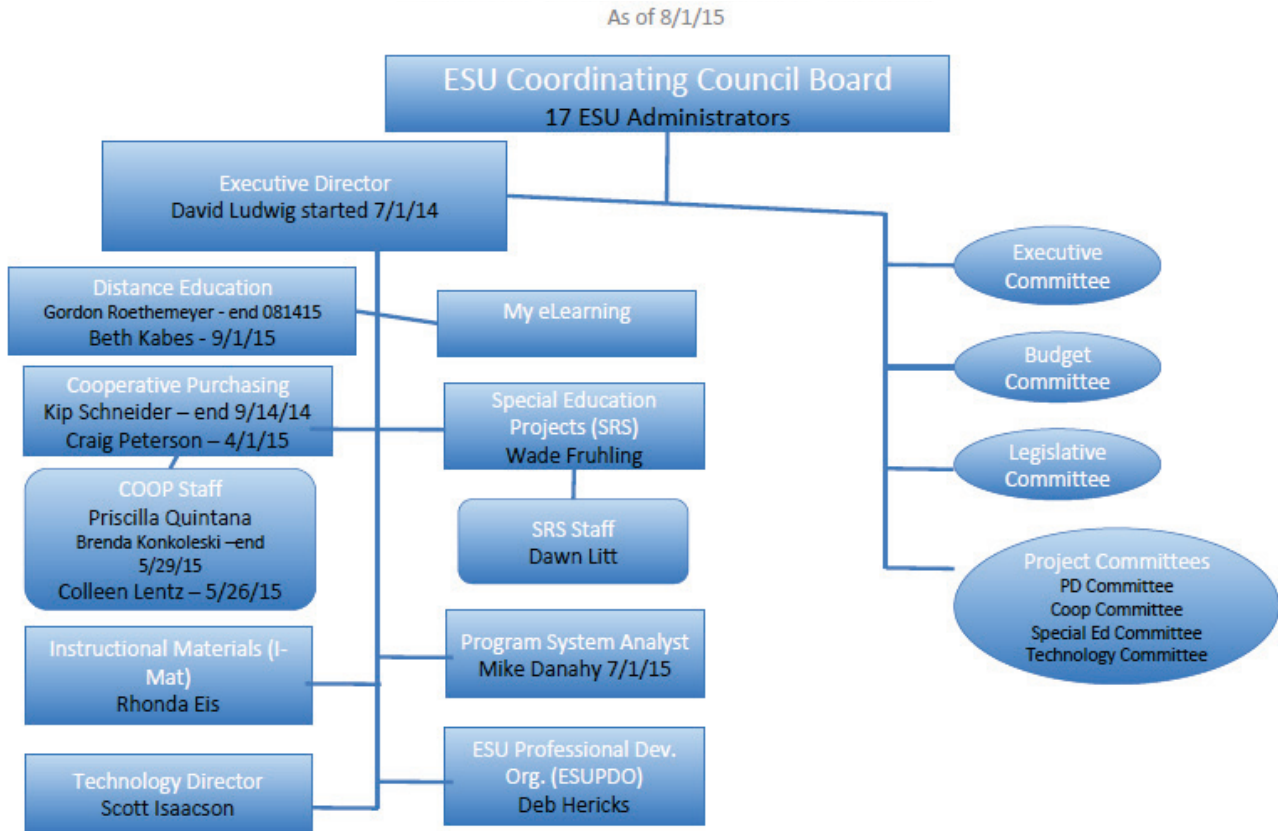
EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**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.

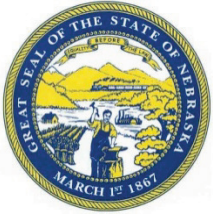
A good internal control plan involves an adequate segregation of duties to ensure that no one person is in a position both to perpetuate and to conceal errors or irregularities.

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:

**Carrying Value:**

Bank and NPAIT Deposits	\$	298,690
NPAIT Investments		745,199
<b>Total</b>	<b>\$</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:

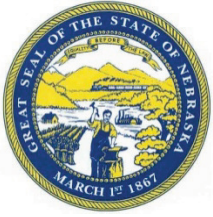
- Public hearings are conducted at public meetings to obtain taxpayer comments.
- Prior to September 20, the budget is legally adopted by the Board through passage of a resolution. Total disbursements may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions thereto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

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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

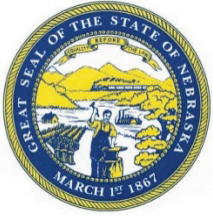
March 10, 2017

**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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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