

ESUCC

Finance, Audit, and Budget Committee Meeting

Tuesday, May 6, 2014, 9:00 AM

Educational Service Unit No. 10 76 Plaza Blvd Kearney, NE 68845, 6949 South 110th Street,
LaVista, NE 68128

Attendance Taken at 9:11 AM.

ESU 07 Ronell:	Present
Gil Kettelhut:	Absent
Jeff West (NE):	Present
Mowinkel ESU 08:	Present
Radford ESU 17:	Present
Standish ESU 18:	Absent
Tedesco ESU 11:	Present

1. Call to Order

2. Roll Call

3. Information Item

3.1. Audit Report - Sept 1, 2012 - Aug 31, 2013

4. Recommended Actions Items

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

5. Next Meeting Agenda Items

6. Adjournment

{{Name: Agenda Item Name}}

{{Discussion: Agenda Item Discussion}}

{{Comments: Agenda Item Comments}}

{{Actions: Agenda Item Actions}}

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

SEPTEMBER 1, 2012 THROUGH AUGUST 31, 2013

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the Auditor of Public Accounts.**

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Issued on April 9, 2014

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

The Educational Service Unit Coordinating Council (ESUCC) was created in statute to coordinate statewide activities of Nebraska's 17 Educational Service Units (ESUs). The governing body for the ESUCC consists of one administrator from each ESU. The ESUCC came into existence per Neb. Rev. Stat. § 79-1245 (Cum. Supp. 2012) on July 1, 2008. The statutory description and duties of the ESUCC can be found in Neb. Rev. Stat. §§ 79-1245 through 79-1249 (Reissue 2008, Cum. Supp. 2012). According to Neb. Rev. Stat. § 79-1246(1) (Reissue 2008):

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. . . . [ESUCC's] duties include, but are not limited to:

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

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

During the fiscal year ended August 31, 2010, the ESUCC began a transition away from the fiscal agent organization. This transition took the form of the ESUCC contracting with ESU 17 to provide all staff for the ESUCC. This was accomplished for the fiscal year ended August 31, 2011, by ESU 17 developing employment contracts with all previous ESUCC project employees, including the Executive Director of the ESUCC. Thus, all ESUCC project employees and the ESUCC Executive Director became ESU 17 employees. Through an interlocal agreement, the ESUCC agreed to reimburse ESU 17 for all salaries and benefits for these employees.

The following is a brief description of each statewide project as it operated during the fiscal year ended August 31, 2013:

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

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

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

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- **Technology Assistance Group (TAG):** Members provide assistance to school districts in the dissemination and integration of new educational technologies deployed by school districts. Recently, this has included numerous initiatives, such as learning management systems and one-to-one laptop initiatives, as well as classroom technologies, including electronic whiteboards, clickers, and other educational technologies. Additionally, the TAG members may assist districts in the use of new software and computer applications, including statewide assessment.
- **Network Operations Committee (NOC):** The NOC supports the extensive communications network within and among the ESUs and school districts. The NOC provides network security and protocols for its districts and ESUs and ensures the communications network for distance education, internet, email, and internet protocol phones are functioning and secure. Statewide, this group establishes common frameworks and capacities for assisting one another to ensure the education network functions well.
- **Instructional Materials (I-Mat):** I-Mat consists of media professionals from across the State. It serves the dual role of providing for and assisting school districts to make use of the statewide I-Mat media, as well as the integration of media materials in school districts. Originally, I-Mat served to ensure that school districts had access to educational films, videos, and DVDs. Currently, I-Mat is implementing a Learning Object Repository (LOR) system using Safari Montage for digital delivery of library and media materials. This service is among the core services identified by State statute.
- **ESU Special Populations Directors (ESPD):** This affiliate group consists of the Special Education Directors and staff from across the State. This affiliate group was included in the ESUPDO as the need for special education professional development has progressed in the age of standards and assessment, along with the need to establish and share professional development efforts for special education teachers and classroom teachers alike. ESPD is also involved with Education in providing leadership for special education training and support, as well as programs such as Response To Intervention (RTI).
- **Distance Education**

Originating with the Distance Education Council formed by legislation in 2006 (LB 1208), distance education is now a responsibility of the ESUCC. Neb. Rev. Stat. § 79-1248 (Cum. Supp. 2012) sets out the following powers and duties of the ESUCC, which may be used as part of the effort to build, improve, and maintain the State's distance education network:

 - (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;*

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

(Continued)

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

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

Coop provides cooperating purchasing services to Educational Service Unit 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 now serves as the governing body for Coop. Additionally, beginning in 2010-2011, the accounting system for Coop was modified to serve as the central accounting for all ESUCC projects.

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

I-Mat also has a long history in providing services statewide for school districts through Nebraska's network of ESUs. For approximately 30 years, the ESUs have worked together to purchase rights to media materials and made those materials available through local ESUs in a variety of formats. This undertaking exists as a project of the ESUCC and, beginning in 2010-11, the fiscal management was moved under the ESUCC central accounting system. Annually, the I-Mat membership gathers to select titles to propose for purchase at a statewide level. ESUs contribute to the project for the "spring buy" and "special projects" each year. Now that I-Mat is one of the ESUCC projects, the master services agreement between the ESUCC and the ESUs identifies the level of participation of each ESU. As technology moves forward, so does the I-Mat project. Currently, videos are available in physical formats, including VHS, DVD, and CD. Additionally, media materials are being digitized and made available through the Learn360 "media on demand" service and the Safari Montage Learning Object Repository (LOR). This digital format is opening up media materials, once difficult to obtain, to schools across the state. Additionally, the project works to match media to specific standards and is making media searchable for the most appropriate classroom use. I-Mat, like other ESUCC projects, continues to evolve with conversations about moving to fully digital online media and expansion of other library and media resources.

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

MyE is a statewide project to make available an online learning management system (LMS) to school districts, teachers, and students. Similar to the other projects, MyE was brought under the umbrella of the ESUCC and, beginning in 2010-11, came to exist as a project directly managed under the ESUCC. ESU 10 in Kearney previously served as the fiscal agent for the project. The mission of MyE is to implement an asynchronous web-based learning management system to ensure statewide accessibility to: 1) expanded

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

BACKGROUND

(Continued)

educational opportunities for all K-12 students; and 2) 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 (user) representatives. Currently, MyE supports the ANGEL and Blackboard learning management systems. The 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. The project director is presently 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.

- **Special Education (SPED) Projects**

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

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

BACKGROUND

(Continued)

- **BlendEd Initiative (Technology Direction)**

In the fall of 2012, the ESUCC submitted an overview of the BlendEd Initiative to the Nebraska Information Technology Commission (NITC) with the vision of creating an eLearning system, bringing together the work of the ESUCC project areas into a more seamless shared learning environment. In May 2013, the position of Technology Project Manager was formed to coordinate this work across the ESUCC project areas. Projects involved in this effort are the I-Mat Learning Object Repository, MyE Learning Management Systems, and the ESU Professional Development Organization and affiliates. New work is beginning across these projects in the areas of federated identity management and an enhanced evaluative system. Blended education has been promoted by educational researchers as a one of the most promising recent innovations in education because it calls for making strategic choices about when face-to-face (synchronous) instruction is needed and when and how online (asynchronous) instruction can be best used to provide elements of student control over time, place, path and pace and provide more equity, efficiency and flexibility.

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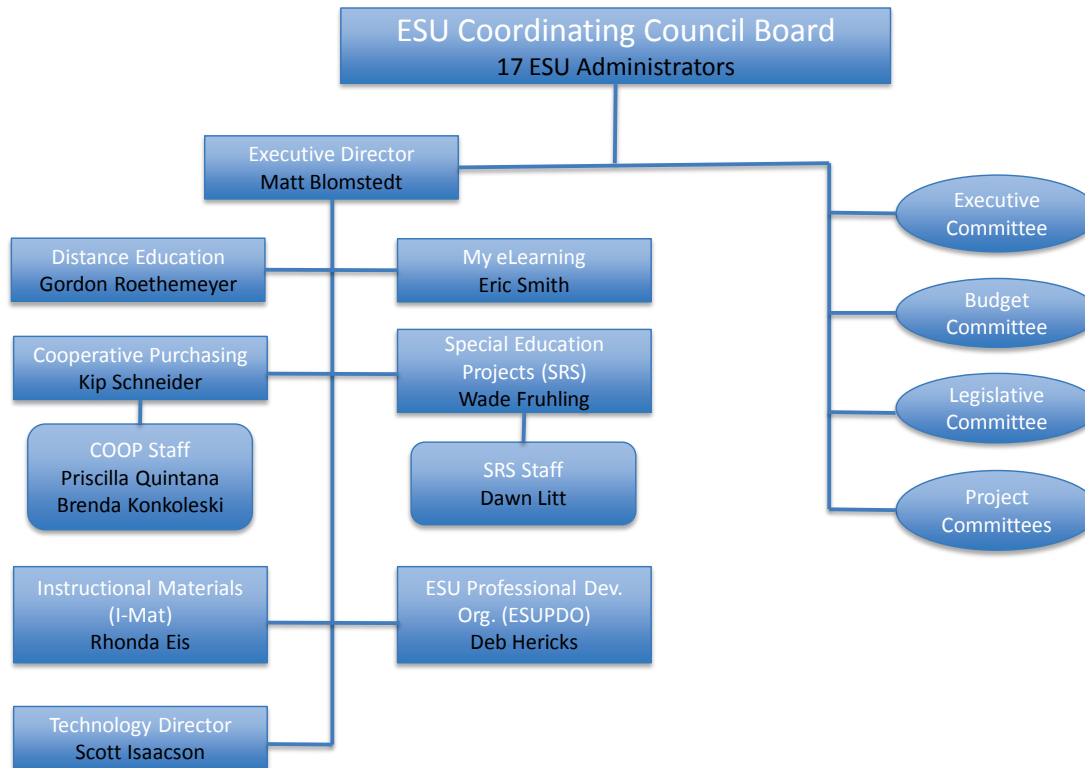
MISSION STATEMENT

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

ESUCC Organizational Chart

As of 8/31/2013



EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

EXIT CONFERENCE

An exit conference was held March 26, 2014, with the Educational Service Unit Coordinating Council to discuss the results of our examination. Those in attendance for the ESUCC were:

NAME	TITLE
Dennis Pool	Past Council President (1)
Jeff West	Council President (1)
Dennis Radford	Council Treasurer (1)
Scott Isaacson	Transition Project Coordinator
David Ludwig	Incoming Executive Director
Priscilla Quintance	Business Manager (1)
Deb Hericks	Assistant to Executive Director (1)

(1) Via Teleconference

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. ***Organizational Structure and Internal Control Systems:*** A lack of segregation of duties exists throughout the organization since staff is spread out amongst the various projects. There was also a lack of policies and procedures to govern the ESUCC's payroll, expenditures, revenues, travel, and capital assets.
2. ***Contractual Employees:*** Several findings were noted in this area, as follows: a lack of segregation of duties overall; a lack of support for pay splits; and an overall lack of policies and procedures.
3. ***Expenditures:*** Our review noted an overall lack of segregation of duties and an overall lack of policies and procedures. We noted several contract issues, including: contracts not on file; several contracts not going through the competitive bidding process; no basis for selecting the vendor for several contracts; and no documented legal review on contracts. Lastly, we noted these issues involving travel expense reimbursements: inadequate support for reimbursements; lack of approval for the reimbursements; and a lack of timely submission of reimbursement requests.
4. ***Revenues:*** The Master Service Agreements (Agreement) between the ESUCC and the various ESUs did not include a reference to the 3.5% fee the ESUCC charges on Coop annual buy purchases, and the SPED SRS fees in the Agreement did not agree to the amount being charged. Additionally, we noted a lack of segregation of duties.
5. ***Capital Assets:*** Policies and procedures were not in place to govern capital assets, and a lack of segregation of duties existed.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature since it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the ESUCC to provide its management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Responses have been objectively evaluated and recognized, as appropriate, in the 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. Organizational Structure and Internal Control Systems

As described in the Background Section of this report, the organizational structure of the Educational Service Unit Coordinating Council (ESUCC) operated under from its inception on July 1, 2008, through the fiscal year ended August 31, 2010, was essentially an umbrella organization made up of several statewide projects. This umbrella organization was based on all statewide projects previously offered in partnership with various Educational Service Units (ESUs) on July 1, 2008. The ESU hosting the statewide project became known as the “fiscal agent” for that project, now under the ESUCC. The ESUCC then established agreements with each fiscal agent to continue to provide the services of the project.

Beginning in September 2010, the ESUCC started the process of transitioning from a decentralized entity with multiple locations for accounting and administrative functions to a more centralized entity with one location for accounting and payroll functions. This was accomplished by the ESUCC contracting with ESU 17 in Ainsworth, Nebraska, to provide all payroll processing functions for the ESUCC and to have the ESUCC project staff responsible for accounting functions housed at ESU 17 facilities. In addition, effective September 2011, the ESUCC transitioned all ESUCC project employees to ESU 17 employees. This transition took the form of the ESUCC contracting with ESU 17 to provide all staff for the ESUCC. This was accomplished by ESU 17 developing employment contracts with all previous ESUCC project employees, including the Executive Director of the ESUCC. Thus, all ESUCC project employees and the ESUCC Executive Director became ESU 17 employees. Through an interlocal agreement, the ESUCC agreed to reimburse ESU 17 for all salaries and benefits for these employees.

Due to the decentralized organizational structure and internal control system established by the ESUCC at its inception on July 1, 2008, the Auditor of Public Accounts (APA) has made Comments and Recommendations to the ESUCC to improve its organizational structure and internal control systems in the past four audits. The ESUCC has implemented some of our recommendations; however, during the fiscal year ended August 31, 2013, the following three issues remained uncorrected for the current audit:

- A. Because of the current organizational structure, which remains somewhat decentralized, it continues to be difficult for the ESUCC Board and Executive Director to be involved in the day-to-day administrative review and approval process. While improvements have been made in this area, there are still areas of concern, as noted in Comments 2 and 3 below.
- B. There was a lack of segregation of duties, as noted in Comments 2 through 5 below, which would likely be corrected if there were some cross-training of the accounting and payroll positions, as well as an adequate review process completed and documented.
- C. There were limited formalized policies and procedures for the ESUCC as a whole. The ESUCC is currently in the process of building formal policies and procedures. This process began in the fall of 2010, and the actual start of the adoption of the policies and procedures began on March 2, 2011. However, as noted in Comments 2, 3, and 5 below, additional detailed formalized policies and procedures are still needed.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Organizational Structure and Internal Control Systems (Concluded)

Policies and procedures were most notably lacking as they relate to the Cooperative Purchasing Unit (Coop). The Coop provides purchasing services to ESU member schools throughout the State of Nebraska, with expenditures totaling over \$5 million for the fiscal year ended August 31, 2013. In our fiscal year ended August 31, 2012 Comments and Recommendations, we noted:

There are currently no policies and procedures in place to govern the bid process or vendor selection. We noted during testing that a bid committee does review vendor bids for the Coop Annual Buy; however, there are no policies or procedures in place to govern how the committee makes their selections or who the committee should consist of.

During our current audit, we noted the ESUCC has started work on developing formal policies and procedures in the areas of Coop purchasing, payroll, expenditures, revenues, travel, and capital assets; however, as of the date of this report, these policies have not been finalized or approved by the Board.

A good internal control system requires some centralization of administrative responsibilities and management's involvement in reviewing and approving transactions, the ability to adequately segregate duties and pay all payroll expenses appropriately, as well as the establishment of formalized policies and procedures. Without good internal control systems that include these elements, there is an increased risk of errors, fraud, waste, or abuse occurring and not being detected. Some specific errors were noted as a result of the current internal control systems, as described in Comments 2 through 4 below.

We again recommend the ESUCC continue improving its internal control systems. There should also be a process to ensure adequate and complete documentation of the review process is maintained, segregation of duties is in place, and policies and procedures for the ESUCC as a whole, and for the Cooperative Purchasing Unit specifically, are formalized and adopted.

ESUCC's Response: Although the organizational structure including the physical location of key staff remains somewhat decentralized, the ESUCC continues to evolve the structure and processes to accommodate for various internal controls. Specifically, as of January 1, 2014, the ESUCC has implemented new accounting software that will allow enhanced internal controls and management oversight of accounting and payroll functions. Additionally, during the summer of 2013 the ESUCC reviewed and drafted a number of policies that are awaiting legal review and board adoption. The ESUCC will continue during a 6-week period in the summer of 2014 the review of policies, processes and procedures with a focus on areas identified by the APA including the cooperative purchasing project and other fundamental areas of the ESUCC processes including documentation.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Contractual Employees

During the fiscal year ended August 31, 2013, the ESUCC had a total of 11 employees, which included the Executive Director, working on ESUCC projects. These 11 employees were officially ESU 17 employees. This was accomplished through an interlocal agreement between the ESUCC and ESU 17, which stipulated the employees were under the direct supervision of the ESUCC, and the ESUCC was ultimately responsible for the payroll costs of the employees.

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

A. The contract between the ESUCC and ESU 17 for employees was not dated when signed and does not state the time period of the contract.

The ESUCC and ESU 17 entered into an interlocal agreement that ESU 17 employees were to work on ESUCC projects, and, in return, the ESUCC would pay ESU 17 the cost of those employees' payroll. In our prior audit, we noted these agreements covering the fiscal years ended August 31, 2013, and August 31, 2014, between the ESUCC and ESU 17 revealed that the ESUCC had dated its signature, but ESU 17's signature was not dated, and the agreements did not specify a time period. For the current audit, we noted the ESUCC did not correct these issues on the August 31, 2013, and August 31, 2014, agreements.

A good internal control plan requires that contracts be dated, as well as state the time period covered by the contract.

A contract that is neither dated by the signatories nor specifies the time period to be covered may give rise to legal complications, including misunderstandings that lead to concerns over possible noncompliance.

We again recommend the ESUCC ensure its contracts are dated by the signer and specify the time period for which they are valid.

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

During our prior audit for fiscal year ended August 31, 2012, we noted:

Only one employee, the ESU 17 Business Manager, has access to the Harris Fund Accounting program used to process payroll at ESU 17 for ESUCC project employees, and the review process for the payroll registers is inadequate. The payroll registers are run by ESU 17's Business Manager, who also notes changes from the prior month's payroll register and gives it to the ESU 17 Administrator for review.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Contractual Employees (Continued)

Our review in this area for fiscal year ended August 31, 2013, noted that no change was made on access to the Harris Fund Accounting program. Specifically, there is still only one employee, the ESU 17 Business Manager, who has access to the Harris Fund Accounting program used to process payroll. The ESUCC did take corrective action to improve its review process over the payroll register, and we believe its review process is now adequate.

We also noted the following during our prior audit: 1) only one employee, the Business Manager for the ESUCC, has access to AccountEdge, the accounting system used by the ESUCC to process payroll reimbursement payments to ESU 17; 2) a review of the payroll reimbursement entries is performed by an individual other than the individual entering the payroll entries into the ESUCC's general ledger, but this review is not adequately documented to ensure that it has been performed; and 3) the ESUCC does not compare what it is billed to the actual payroll costs incurred by ESU 17 for ESUCC project employees. Such a comparison is necessary to ensure the ESUCC is paying ESU 17 the correct amount for payroll costs on an annual basis.

Our review in this area for fiscal year ended August 31, 2013, noted that no change was made to the above processes and procedures.

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

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

We again recommend the ESUCC develop a proper segregation of duties over the payroll process. If a proper segregation of duties cannot be developed due to a shortage of staff, we recommend compensating controls be developed. The ESUCC might consider the following:

- Continue to perform a documented, detailed supervisory review of payroll records before the payroll is processed.
- Compare what is billed to the actual payroll costs incurred by ESU 17 to ensure the ESUCC has paid the correct amount.
- Document the review of the payroll entries in AccountEdge by an individual other than the individual processing the entries.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Contractual Employees** (Continued)

C. Pay Splits between ESUCC Projects are Inadequately Supported

During our prior audit, we noted the following:

ESUCC has one employee whose pay is split equally between two different projects. However, this employee does not track her time worked on each project, and no time study has been completed to determine if the split is reasonably accurate.

Also, per the Executive Director, ESUCC employees are often utilized in different projects depending on the expertise needed for the projects managed by ESUCC. Their time worked on the different projects was not recorded and pay was not split between the projects to account for that time.

During our current audit, we noted the ESUCC took action to partially correct this finding. In December 2013, the ESUCC started splitting four employees' time between projects. According to staff, the split times were based on a general understanding of the executive director's discussion with staff of the time they worked on the projects. No formal time study was used by the ESUCC to determine the time splits, and the ESUCC did not have any documentation of how these time splits were determined.

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

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

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

D. The ESUCC lacks formal personnel policies and procedures for the supervision of its contractual employees for ESUCC projects – including, but not limited to, such areas as termination policies, leave awarding guidelines, monitoring completion of required workdays, and corrective measures should require workdays not be met in the contract period.

During our prior audit, we noted the following:

Per the interlocal agreement between ESUCC and ESU 17, as well as the individual employee contracts, ESUCC is in charge of supervising contracted employees from ESU 17. The prior year's audit noted that ESUCC lacked its own formal policies and procedures for supervising these employees; instead, ESUCC was informally relying upon ESU 17's personnel policies. Since the last audit, ESUCC has been working on drafting the needed policies, but none have been officially adopted by the Board. These policies would need to include termination policies and procedures.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Contractual Employees** (Continued)

For granting leave to employees each year, the Executive Director uses informal guidelines for authorizing vacation leave each year, but no formal guidelines have been documented and approved by the ESUCC Board as part of its formal policies and procedures. This was also a prior year finding.

The only change completed, in an attempt to address this finding, is that vacation is now formally recognized and awarded in the employment contracts for the fiscal year ended August 31, 2013, as opposed to the fiscal year ended August 31, 2012, in which the Executive Director would informally tell the Business Manager at ESU 17 what to enter into the Harris Fund Accounting system for awarding and tracking leave.

Additionally, in last year's audit, we noted the absence of formal policies and procedures governing employees' progress toward completing the required number of workdays, as outlined in their employment contracts. There were also no corrective measures to address a situation in which an employee fails to complete his or her required workdays for the contract period. Since the finding, the Business Manager at ESU 17, the Administrative Assistant at ESUCC, and the Executive Director track and review employees' workdays each month. However, no formal policies and procedures for such monitoring, much less any related disciplinary measures, have been developed and approved by the Board since the last audit.

During our current audit, we noted the ESUCC has not yet formally adopted personnel policies and procedures to correct this finding.

A good internal control plan requires formal personnel policies and procedures to include, among other things:

- Policies and procedures to supervise contractual employees when the contract states the entity is responsible for supervising the employees.
- Policies and procedures for handling employee terminations.
- Policies and procedures for determining the amount of leave time granted to employees each fiscal year.
- Policies and procedures for monitoring employees' progress toward completing their required number of workdays and establishing corrective measures in the event the required number of workdays are not met.

A lack of formal personnel policies and procedures, as recommended above, gives rise to an increased risk that Board directives may not be followed in accordance with the work performed by ESUCC project employees.

We again recommend the ESUCC adopt formal personnel policies and procedures for the supervision of its contractual employees on ESUCC projects. We recommend further that the ESUCC establish and document its criteria and process for granting

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Contractual Employees (Continued)

employees vacation leave time. Lastly, we recommend the ESUCC develop documented policies and procedures for monitoring employees' progress toward working the required workdays, per their employment contracts with ESU 17, as well as establish corrective procedures should an employee not work the required amount of workdays.

ESUCC's Response: All of the ESUCC employees are employed as contractual employees through an inter-local agreement with ESU 17. The ESUCC has adjusted internal practices and worked with ESU 17 management to address many of the areas addressed in this audit and will continue to review contracts, payroll processes, and timesheet/leave review. Adjustments to pay splits were made in the 2013-2014 fiscal year in response to previous audit reports. Additionally, the ESUCC will examine doing periodic time studies to further document pay splits between various projects. During the summer of 2013 the ESUCC reviewed and drafted a number of policies that are awaiting legal review and board adoption and will continue to refine those impacting personnel in light of the recommendations provided by the APA.

3. Expenditures

During our review of the ESUCC's expenditures/accounts payable process and our testing of selected transactions, we noted the following:

A. A lack of segregation of duties exists in the expenditures/accounts payable process.

During our prior audit, we noted:

There is a lack of segregation of duties over the expenditures/accounts payable process. The lack of segregation of duties arises as one person has the ability to receive purchased items, approve the invoice for payment, prepare the payment voucher, and reconcile documents to the general ledger. We also noted only one employee has access to the accounting system software utilized by ESUCC, and other employees are not cross-trained to do the employee's duties if the employee is unable to work. This finding was also noted in the prior year.

During our current audit, we noted that the ESUCC had not made any changes in this area. One employee continued to have access to the accounting system software utilized by the ESUCC, and no other employee had been cross-trained on the system for the fiscal year ended August 31, 2013.

A good internal control plan requires an adequate segregation of duties over the expenditures and accounts payable processes.

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Continued)

We again recommend the ESUCC review its staffing and assignments to determine if an adequate segregation of duties can be obtained, so no one individual is able to process a transaction from being to end. We also recommend the ESUCC assign unique user IDs and passwords for the accounting software to other employees and cross-train them to use the program.

B. A lack of policies and procedures to follow up on old outstanding checks.

During our prior audit, we noted: "It was noted that ESUCC does not have policies or procedures to follow up on old outstanding checks." Our current audit noted the ESUCC had not developed or approved a policy in this area.

A good internal control plan would include a requirement that old outstanding checks be followed up on a regular basis. The ESUCC might consider the following policies regarding old outstanding checks: a procedure to review for old outstanding checks on a regular basis; a procedure to follow up on old outstanding checks; and a procedure to determine when old outstanding checks should be cancelled and monies turned over to the Nebraska State Treasurer as unclaimed property in accordance with the Uniform Disposition of Unclaimed Property Act, which is set out at Neb. Rev. Stat. §§ 69-1301 through 69-1332 (Reissue 2009, Cum. Supp. 2012).

When policies and procedures to follow up on old outstanding checks are not available for staff, there is a greater risk these checks may not be detected and the ESUCC may not be in compliance with the Uniform Disposition of Unclaimed Property Act.

We again recommend the ESUCC develop policies regarding the identification and follow-up for old outstanding checks.

C. We reviewed 19 ESUCC contracts and noted the following:

- For two vendor payments tested, we noted that no competitive bidding had been conducted for the services provided.

To start, the ESUCC entered into a contract for a crisis trainer. According to ESUCC staff, the contract was for a specialized trainer in the field of crises training, which constituted sole source vendor to whom the competitive bidding did not apply. For training and related expenses, the ESUCC paid the crisis trainer in excess of \$20,000 in fiscal year ended August 31, 2013. However, there was a lack of documentation showing the basis for designating this vendor as being truly a sole source vendor.

A second vendor was to provide services to connect the Blended/IMat project to schools throughout the State. The ESUCC was provided a proposal from Safari Montage, the

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Continued)

vendor, to provide this service in the amount of \$243,619 with payment made to the Safari Montage in the amount of \$111,919 in fiscal year ended August 31, 2013. The ESUCC did not provide documentation that this request for service was bid out or documentation that this was a sole source vendor.

A good internal control plan would include a requirement that the basis for sole source determination be documented to support that the competitive bidding process would not be required.

A similar finding was noted during our prior audit.

When this documentation is not prepared, there is a greater risk the ESUCC may not be giving all potential bidders an opportunity to submit a bid proposal, and the ESUCC may not be receiving the lowest possible price for its services and products.

We again recommend that, when the ESUCC considers a vendor to be a sole source, documentation be prepared to support that decision. If a sole source vendor cannot be supported, the service or goods being purchased should go through the formal bidding process. The final review and approval of this process should be completed by the Coop Purchasing Director.

- During our testing of contracts, we noted ESM, a software vendor, was paid \$110,000 for an annual software subscription fee. To select the vendor, an ESUCC selection committee narrowed the field to three prospective bidders who made presentations to the selection committee. The selection committee evaluated the vendors verbally; therefore, no written documentation was available to support the lowest possible bidder was chosen.

A good internal control plan would include a requirement that written documentation be available to support that the lowest possible bidder was chosen.

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

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

- During our testing of the above 19 contracts – 15 of which were standard agreements between the ESUCC and vendors, which must be signed by the vendors before they can bid through Coop purchasing – the ESUCC did not provide documentation to support that all 19 of these contracts had been subject to legal review prior to being signed. This was a prior year audit finding.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Continued)

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

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

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

- For two payments tested, the ESUCC did not have a contract on file. The ESUCC was provided a proposal from Safari Montage to provide services, as noted above. However, the ESUCC did not have a contract with Safari Montage. Additionally, the ESUCC had an agreement with Angel/Blackboard to provide services in the amount of \$133,250 for the period July 1, 2012, to June 30, 2013; however, when the auditor requested a copy of the contract with Angel/Blackboard, the ESUCC had to contact the vendor for a copy of it. No termination clause was included in the contract.

A good internal control plan would require that the ESUCC enter into contractual agreements for all services and maintain such contracts on file. Additionally, a good internal control plan would require that a termination clause be included in all contracts. When contracts are on file and terms are specific and enforceable, the ESUCC's interests are protected during the period of the contract.

We had a similar finding in our prior audit.

When there is no contractual arrangement for services, it is more difficult for the ESUCC to determine if billing statements are accurate and complete. When contracts are not kept on file, the ESUCC is at risk of making payments outside the terms of the contract. When a termination clause is not included in all contracts, the ESUCC is at risk of incurring legal liability for exiting the contract prematurely.

We recommend the ESUCC enter into contracts for all services obtained. In addition to containing a termination clause, those contracts should be maintained on file.

D. The ESUCC lacks formal policies and procedures as related to expenditure documents, including Coop purchasing payments.

As noted in Comment 1, formalized policies and procedures were lacking as related to the Cooperative Purchasing Unit (Coop). For 15 of 15 Coop purchasing payments, the expenditures were not properly approved by an appropriate member of management and/or

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Continued)

the Board prior to expensing. The expenditure approval procedure for the ESUCC is to have the Board Treasurer and the Executive Director approval all expenditures. For the 15 Coop purchasing expenditures tested, however, the Executive Director did not have documented approval of those expenditures prior to their being expensed.

A good internal control plan requires the establishment of formalized policies and procedures to ensure the proper review and approval of expenditures.

When policies and procedures are not in place to require the proper review and approval of expenditures, there is a greater risk for fraud or abuse.

We recommend the ESUCC develop formalized policies and procedures to ensure all expenditure documents are properly reviewed and approved prior to payment.

E. We reviewed 11 travel-related expenditure documents and noted the following (many of the findings noted during our current audit were also noted during our prior audit):

- During our prior audit, we noted:

Although ESUCC has informal travel policies and procedures, ESUCC does not have formal policies and procedures officially adopted and approved by the ESUCC Board relating to travel expenses and reimbursements. It should be noted that since ESUCC does not have formal policies and procedures related to the payment of travel expenses, the APA performed its testing procedures based on the policies outlined for travel in the State of Nebraska's Department of Administrative Services, State Accounting Manual.

Our current audit noted that the ESUCC had not yet developed formal policies and procedures related to the payment of travel expenses.

A good internal control plan would include adopting formal policies and procedures relating to expensing and reimbursing items for travel.

Lack of formal policies and procedures for travel can potentially lead to payment of unallowable or unnecessary expenses.

We recommend the ESUCC adopt formal policies and procedures that address the requirements for travel expenses, including, but not limited to, policies and procedures related to the exceptions noted in this comment.

- For 3 of 11 travel expenditures tested, auditors were unable to trace the expenditure adequately back to supporting documentation. This was due, in part, to a lack of formal

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Continued)

policies and procedures relating to travel expenditures. Two expenditures in question lacked supporting documentation in the form of receipts for cab fare and parking fees. For one expenditure, the only supporting documentation attached to the reimbursement form was a printout from the employee's calendar.

A good internal control plan would require information listed on each travel expense reimbursement form to be supported by adequate documentation agreeing with the dates, locations, and amounts listed on the reimbursement form.

When travel expense reimbursements are not adequately supported, there is a greater risk of improper travel reimbursements being made.

We recommend the ESUCC ensure its Application For Expense Reimbursement forms include adequate support for all expenses in the form of receipts or other documentation.

- For four of four mileage reimbursement transactions tested, we were unable to verify mileage reimbursements were reasonable based on the most direct route of travel. The reasonableness of mileage was determined by calculating mileage in excess of 10% of MapQuest mileage. The 10% excess for one employee was based on calculating mileage from his headquarter city or place residence, whichever mileage was less. The employee requested mileage reimbursement from his home, at times getting reimbursed for more mileage than he would have received reimbursement for if he would have requested mileage from his headquarter city.

A good internal control plan would require adequate supporting documentation of mileage incurred for work travel purposes. This would include having travel logs that include start and stop times, travel location, and purpose of travel. In addition, a reasonable policy for travel reimbursement would be to reimburse for mileage from an employee's place of residence or headquarter city, whichever is the least mileage.

When there is a lack of adequate documentation for mileage incurred, there is greater risk for fraud or abuse of travel expenses.

We recommend the ESUCC ensure policies and procedures provide requirements for documenting mileage in a travel log that would be turned in along with the reimbursement request and other supporting documentation verifying the location of the work event. In addition, we recommend the ESUCC establish policies and procedures to define what mileage will be reimbursed when an employee has the option to claim mileage from either his or her residence or headquarter city.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Continued)

- For four of nine travel expenditures with meal and lodging reimbursements tested, meal and lodging costs were either not adequately documented with detailed receipts or invoices, or were not considered reasonable based on Federal GSA per diem rates.

Good business practices require meal reimbursements over \$5 to be supported by detailed receipts in order to be approved for reimbursements. Additionally, meal reimbursement requests should include only meals that were actually purchased and allowable, and lodging reimbursements should fall within Federal GSA per diem rates.

When meals over \$5 are not adequately documented with detailed receipts, there is greater risk for expense reimbursement abuse. Additionally, when lodging reimbursements exceed Federal GSA per diem rates, there is an increased risk that reimbursements are not reasonable.

We recommend the ESUCC develop policies and procedures requiring employees to submit detailed receipts with each travel reimbursement request, as well as to submit a meal log itemizing all meal expenses. Additionally, we recommend that Federal GSA per diem rates be followed for lodging expenditures.

- For 4 of 11 travel expenditures tested, in some cases involving multiple reimbursement request forms, the expenditures were not properly approved by an appropriate member of management and/or the Board prior to expensing. In fact, one expenditure was for 22 reimbursement request forms submitted by the Executive Director, all of which were approved only by him.

A good internal control plan would require the proper approval of expenditures, including an adequate review process that is performed before the expenditure is made.

When procedures are not in place to require the proper approval of expenditures, and a review and approval procedure is not performed before the expenditure is made, there is a greater risk for fraud or abuse.

We recommend the ESUCC improve the review process for expenditure documents to ensure no one individual approves his or her own expenditure reimbursements and to ensure all expenditure reimbursement requests are reviewed and approved prior to payment.

- Travel expense reimbursement requests by two individuals were not submitted in a timely manner. Both individuals submitted multiple reimbursement request forms at one time.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Expenditures (Concluded)

- One individual submitted 22 reimbursement request forms covering nearly a year period, and one submitted 15 reimbursement request forms covering more than a six-month period. The untimely submission is due to the decentralized nature of the offices and location of ESUCC project employees, and a lack of formal and consistent policies and procedures pertaining to submitting reimbursement requests for travel and general non-travel expenses.

A good internal control plan would require that requests for expense reimbursements be submitted in a timely manner in order to ensure proper documentation, review, and payment of the reimbursement.

When requests for expense reimbursements are not submitted in a timely manner, there is a greater risk of errors, and it is more likely that proper documentation for reimbursement would not be available.

We recommend the ESUCC develop formal, consistent policies for the timely submission of reimbursement requests.

ESUCC's Response: Having implemented a new accounting system as of January 1, 2014, the ESUCC will continue to explore its capabilities to provide increased management oversight, monitoring and detection to assist us in addressing segregation of duty concerns in our small and decentralized staff. The ESUCC will particularly focus on policy areas that impact cooperative purchasing as well as processes to review contract review, expense documentation, and timelines for expense submission and approval.

4. Revenues

In our review of the revenue process and test of revenue transactions, we noted the following:

- A lack of segregation of duties for the revenues/receipts process for the ESUCC exists. One person has the ability to receive checks and record initial control. Another person has the ability to perform the deposit entry and reconcile the deposit document to the general ledger. The ESUCC has multiple review processes in place; however, documentation of these reviews is inadequate. This finding was also noted in the prior year.
- We noted the Master Service Agreements (Agreement) between the ESUCC and the various ESUs did not include a reference to the 3.5% fee the ESUCC charges on Coop annual buy purchases, and the SPED SRS fees in the Agreement did not agree to the amount being charged. The fee amount being charged was changed from the previous year, as approved by the Board; thus, the proper amount was being charged. However, the Agreement was not updated to reflect this change.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

COMMENTS AND RECOMMENDATIONS

(Continued)

4. **Revenues** (Concluded)

A good internal control plan involves adequate segregation of duties and adequate documentation of reviews performed to ensure no one person is in a position to both perpetuate and conceal errors or irregularities. Additionally, good business practices require that Agreements between two parties include accurate terms and conditions to avoid disagreements and confusion between the two parties.

When there is a lack of segregation of duties, there is a greater risk of error or fraud and misuse of funds. When terms and conditions in Agreements don't match the terms and conditions in practice, there is a greater risk of disagreements and possible lost revenue.

We recommend the ESUCC implement controls that effectively decrease the chance of fraud and misuse of funds and document these controls with signatures, dates, e-mails, etc. We further recommend that the ESUCC review its Agreements to ensure that references to fees charged are included, and the fee amounts, when changed, are appropriately updated in the Agreements.

ESUCC's Response: The Coop Purchasing system has been restructured in the 2013-2014 fiscal year so that the ESUCC is providing an electronic system for ESUs and schools to manage their purchasing while payments will be made directly from school districts and ESUs to the vendors rather than through the ESUCC. In light of these changes and this finding, the Master Services Agreement will be revised in future years. A clerical error was made in the preparation of the 2012-2013 Master Services Agreement resulting in the incorrect SPED SRS fees being shown. The SPED SRS fees were corrected in the 2013-2014 agreement. Generally, the ESUCC will explore options that would enhance monitoring and detective controls recommend by the APA to address segregation of duties.

5. **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. Additionally, there was a lack of segregation of duties noted, as one person can perform all the functions for capital asset inventory.

A good internal control plan requires a system be in place to track capital assets in order to decrease the risk that assets of the ESUCC will be lost or stolen, policies and procedures are followed to ensure capital assets are being recorded properly, and an adequate segregation of duties exists over the capital asset inventory process.

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

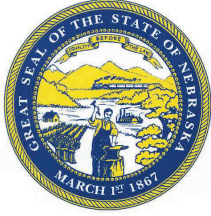
COMMENTS AND RECOMMENDATIONS

(Continued)

5. **Capital Assets** (Concluded)

We again recommend the ESUCC Board continue to implement a strong internal control plan, which would include policies and procedures for capital assets, and review its staffing and assignments to determine if an adequate segregation of duties can be obtained.

ESUCC's Response: ESUCC management and staff have developed processes and a recommendation for formal policy adoption. The ESUCC tracks inventory and will seek to formalize and refine policies and processes to track capital assets.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
www.auditors.nebraska.gov

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Educational Service Unit Coordinating Council
Lincoln, Nebraska

Report on the Financial Statements

We have audited the accompanying modified 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, 2013, 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 modified cash basis of accounting described in Note 1; this includes determining that the modified 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 opinions 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 entity'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 above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, and the general fund of the Educational Service Unit Coordinating Council, as of August 31, 2013, the respective changes in modified cash-basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Educational Service Unit Coordinating Council's basic financial statements. The combining schedule-general fund is presented for purposes of additional analysis and is not a required part of the basic financial statements.


The combining schedule-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-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 and Budgetary Comparison Schedule on pages 29 through 34 and 47 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 Standard*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2014 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, and 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.

Lincoln, Nebraska
April 3, 2014


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, 2013. 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. They are: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information (e.g., combining schedules) and other information (e.g., budgetary information) 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 accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual (i.e., are both measurable and available), and expenditures are recorded when the liability is 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 35 presents all of the ESUCC's assets and liabilities on the cash and modified accrual basis, as described above, with the difference between the two reported as "net position."

The *Statement of Activities* on page 36 presents information showing how the ESUCC's net position changed during the reported year. Changes reported are on the cash and modified accrual basis, as described above. The statement of activities demonstrates the degree to which the direct expenditures of a given function or segment are offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues 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/revenues are reported, instead, as general revenues.

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 37 and 38 provide detailed information about the ESUCC's general fund. A fund is a method of accounting that uses a set of accounts to maintain accountability and control over specific sources of funding and spending for a particular activity or objective. GAAP requires governmental funds to use the modified accrual basis of accounting.

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

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in all of the basic financial statements. The notes can be found beginning on page 39.

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 schedule and notes.

Other Supplementary Information

Other supplementary information consists of combining schedules. This information can be found on page 55.

FINANCIAL AND OPERATING HIGHLIGHTS

The ESUCC's Net Position for the fiscal year ended August 31, 2013, compared to the fiscal year ended August 31, 2012, decreased by \$309,236. This decrease is generally due to modest increases in program expenses compared to slower growth in revenues. 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 \$4,122,926 at August 31, 2013, as compared to \$4,378,357 at August 31, 2012. Liabilities totaled \$2,483,490 and net position amounted to \$1,639,436, as of August 31, 2013. As of August 31, 2012, these amounts were \$2,367,997 and \$2,010,360, respectively.

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 \$1,639,436, as of August 31, 2013.

	Net Position	
	As of August 31	
	2013	2012
ASSETS:		
Cash and Cash Equivalents	\$ 2,767,446	\$ 3,394,129
Accounts Receivable	1,353,078	983,669
Prepaid Items	2,402	559
Total Assets	<u>4,122,926</u>	<u>4,378,357</u>
LIABILITIES	<u>2,483,490</u>	<u>2,367,997</u>
NET POSITION:		
Unrestricted	1,639,436	2,010,360
Total Net Position:	<u>\$ 1,639,436</u>	<u>\$ 2,010,360</u>

As of August 31, 2013, 67% of the ESUCC's assets consisted of cash and cash equivalents. This compares to 77.5%, as of August 31, 2012. The majority of the remaining assets consist of accounts receivable at the Nebraska ESU Cooperative Purchasing Unit in the amount of \$1,353,078 and \$983,669, as of August 31, 2013, and 2012, respectively. The difference between the two years is generally a result of timing of receipts and expenditures of the annual buy project of Cooperative Purchasing.

The ESUCC's liabilities consist primarily of liabilities at the Nebraska ESU Cooperative Purchasing Unit in the amount of \$2,483,490 and \$2,367,997, as of August 31, 2013, and 2012, respectively. The difference in liabilities year to year also varies based on the annual buy project.

ESUCC's net position was \$1,639,436 and \$2,010,360, as of August 31, 2013, and 2012, respectively. ESUCC's net position may vary based on receipts and expenditures 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, 2013.

Changes in Net Position

	Fiscal Year Ended August 31, 2013	Fiscal Year Ended August 31, 2012
Revenues:		
Program Revenues		
Charges for Services	\$ 6,336,063	\$ 6,037,674
Operating Grants and Contributions	83,482	60,523
General Revenues:		
State Appropriations	565,593	565,593
Penalties and Fees	102,204	34,187
Miscellaneous	365	502
Total Revenues	<u>7,087,707</u>	<u>6,698,479</u>
Expenditures:		
ESU Professional Development	474,323	414,394
Distance Education Council	287,109	299,416
My E-Learning	279,418	281,457
Special Education	422,073	350,444
Instructional Materials	321,760	207,356
Nebraska ESU Cooperative	5,612,260	5,160,216
Total Expenditures	<u>7,396,943</u>	<u>6,713,283</u>
Change in Net Position	(309,236)	(14,804)
Net Position - Beginning	<u>1,948,672</u>	<u>2,025,164</u>
Net Position - Ending	<u>\$ 1,639,436</u>	<u>\$ 2,010,360</u>

Receipts/Revenues

The largest single source of receipts/revenues for the ESUCC is charges for services. Charges for services are primarily revenues generated by the Nebraska ESU Cooperative Purchasing Unit for services provided to ESUs and school districts and program receipts/revenues for the various projects. Charges for Services for the fiscal year ended August 31, 2013, were \$6,336,063, and for the fiscal year ended August 31, 2012, were \$6,037,674. Some or all of the change between the two periods reflects the timing of Cooperative Purchasing revenues.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**MANAGEMENT’S DISCUSSION AND ANALYSIS
(Continued)**

The second largest source of receipts/revenues is generated by general receipts/revenues. The general receipts/revenues were primarily made up of State appropriations for 2% of core services funding, but also included capital grants. General receipts/revenues for the fiscal year ended August 31, 2013, were \$668,162 and for the fiscal year ended August 31, 2012, were \$600,282. Some or all of the change between periods is the availability of general revenues from State appropriations as well as grant sources supporting ESUCC projects.

Expenditures

The largest single purpose of expenditures for the ESUCC was expenditures for goods and services expended by the Nebraska ESU Cooperative Purchasing Unit for goods and services that are then provided to ESUs and school districts. Disbursements/expenditures for these services for the fiscal year ended August 31, 2013, were \$5,612,260 and for the fiscal year ended August 31, 2012, were \$5,160,216. Some or all of the changes between periods reflect the level of participation in Cooperative Purchasing annual buy.

The remaining expenditures 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, 2013, were \$1,784,683 and for the fiscal year ended August 31, 2012, were \$1,553,067. Increases in disbursements for other programs managed by the ESUCC are basic inflationary increases in program costs, including, but not limited to, salary and benefit increases and general inflationary costs of maintaining existing programs and services.

ANALYSIS OF ESUCC’S GENERAL FUND VARIATIONS

The table below provides a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

	<u>Budget</u>	<u>Actual</u>	Positive (Negative) Variance
Beginning Balance	\$ 1,960,847	\$ 1,948,672	\$ (12,175)
Total Revenues	10,629,843	7,087,707	(3,542,136)
Total Expenditures	<u>10,940,850</u>	<u>7,396,943</u>	<u>3,543,907</u>
Net Increase (Decrease)	<u>(311,007)</u>	<u>(309,236)</u>	<u>1,771</u>
Ending Balance	<u>\$ 1,649,840</u>	<u>\$ 1,639,436</u>	<u>\$ (10,404)</u>

The largest variance between budgeted and actual revenues was Local Revenues, which were budgeted to be \$10,064,250 but were actually \$6,316,063. The majority of this variance can be explained primarily by the ESU Coop, which typically experiences large fluctuations each year between budgeted and actual figures due to the high volume of purchases that can be made.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The largest variances between budgeted and actual expenditures were due to the Coop Annual Buy and the Coop Special Buy, which had budgeted \$6,500,000 and \$1,660,000, respectively, but incurred actual costs of \$4,633,913 and \$109,898, respectively. Again, this is due to the potential for ESU Coop's large fluctuations described above.

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 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 Scott Isaacson, Transition Project Coordinator, Educational Service Unit Coordinating Council, 455 South 11th Street, Suite C, Lincoln, Nebraska, 68508. The telephone number is (402) 597-4866, and the email address is sisaacson@esucc.org.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

STATEMENT OF NET POSITION

August 31, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,767,446
Accounts Receivable	1,353,078
Prepaid Items	<u>2,402</u>
Total Assets	<u>4,122,926</u>
LIABILITIES	
	<u>2,483,490</u>
NET POSITION	
Unrestricted	<u>1,639,436</u>
Total Net Position	<u><u>\$ 1,639,436</u></u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended August 31, 2013

		<u>Program Revenues</u>		Net (Expenditures), Revenues, and Changes in Net Assets
	<u>Expenditures</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
FUNCTIONS/PROGRAMS:				
Primary Government				
ESU Professional Development	\$ 474,323	\$ 202,817	\$ 38,470	\$ (233,036)
Distance Education Council	287,109	5,189	-	(281,920)
My E-Learning	279,418	130,419	-	(148,999)
Special Education	422,073	371,708	45,012	(5,353)
Instructional Materials:				
General Administration	162,249	463,798	-	301,549
I-Mat Spring Buy	69,386	-	-	(69,386)
I-Mat Special Project	(875)	-	-	875
Media on Demand	91,000	-	-	(91,000)
Nebraska ESU Cooperative Purchasing:				
General Administration (Note 7)	868,449	5,162,132	-	4,293,683
Coop Annual Buy	4,633,913	-	-	(4,633,913)
Special Buy	109,898	-	-	(109,898)
Total Governmental Activities	<u>\$ 7,396,943</u>	<u>\$ 6,336,063</u>	<u>\$ 83,482</u>	<u>(977,398)</u>
General Revenues:				
State Appropriations				565,593
Penalties and Fees				102,204
Miscellaneous				365
Total General Revenues				<u>668,162</u>
Change in Net Assets				(309,236)
Net Position - Beginning (Restated - Note 8)				<u>1,948,672</u>
Net Position - Ending				<u>\$ 1,639,436</u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE
GOVERNMENTAL FUND
August 31, 2013

	<u>General Fund</u>
ASSETS:	
Cash and Cash Equivalents	\$ 2,767,446
Accounts Receivable	1,353,078
Prepaid Items	<u>2,402</u>
Total Assets	<u><u>\$ 4,122,926</u></u>
 LIABILITIES AND FUND BALANCE:	
Liabilities	<u>\$ 2,483,490</u>
Fund Balance	
Assigned	1,063,916
Unassigned	<u>575,520</u>
Total Fund Balance	1,639,436
Total Liabilities and Fund Balance	<u><u>\$ 4,122,926</u></u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND**

For the Fiscal Year Ended August 31, 2013

	General Fund
REVENUES:	
Local	\$ 6,316,063
State	565,593
Federal	83,482
Penalties and Fees	102,204
Miscellaneous	20,365
Total Revenues	<u>7,087,707</u>
EXPENDITURES:	
Purchased Services (Note 6)	1,218,945
General Administration	139,296
Supplies and Equipment	264,495
Capital Outlay	13,649
Miscellaneous (Note 7)	689,774
I-Mat	4,166
NOC	17,426
SDA	112,073
SPED	30,762
TAG	3,035
I-Mat Spring Buy	69,386
I-Mat Special Project	(875)
Media on Demand	91,000
Coop Annual Buy	4,633,913
Coop Special Buy	109,898
Total Expenditures	<u>7,396,943</u>
Excess of Revenues Over (Under) Expenditures	(309,236)
Fund Balance - Beginning (Restated - Note 8)	<u>1,948,672</u>
Fund Balance - Ending	<u><u>\$ 1,639,436</u></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, 2013

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 2008) 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....[ESUCC'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 statewide training for ESU employees statewide. Professional development is among the core services identified by State statute for ESUs.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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

- **Distance Education:** Distance Education originated with the Distance Education Council formed by legislation in 2006 and evolved into a program under the ESUCC. The State's distance education director is housed at ESU 10. Neb. Rev. Stat. § 79-1248 (Cum. Supp. 2012) includes among the powers and duties of the ESUCC various responsibilities pertaining to the operation of the State's distance education network.
- **Nebraska ESU Cooperative Purchasing (Coop):** Coop provides cooperating purchasing services to Educational Service Unit Member schools throughout the State of Nebraska. The Coop director is in Lincoln, and operations are housed at ESU 17 (Ainsworth).
- **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. The staff member for I-Mat is housed at ESU 5 (Beatrice).
- **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. MyE staff are housed at ESU 3 (Omaha).
- **Special Education (SPED) Projects:** There are three special education projects managed by the ESUCC in its Lincoln offices. 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 the fall of 2012, the ESUCC submitted an overview of the BlendEd Initiative to the Nebraska Information Technology Commission (NITC) with the vision of creating an eLearning system, bringing together the work of the ESUCC project areas into a more seamless shared learning environment. Projects involved in this effort are the I-Mat Learning Object Repository, MyE Learning Management Systems, and the ESU Professional Development Organization and affiliates.

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 – criteria 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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

1. Summary of Significant Accounting Policies (Continued)

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.

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 revenues, are reported separately.

The statement of activities demonstrates the degree to which the direct expenditures of a given function or segment are offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues 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/revenues are reported instead as general receipts/revenues.

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 modified cash basis of accounting. Under the modified cash basis of accounting, the ESUCC has modified the cash basis of accounting to record accounts receivables, as such all revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to pay current liabilities. The ESUCC has modified the cash basis of accounting to record accounts payables, as such expenditures are recorded when the

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

1. Summary of Significant Accounting Policies (Continued)

liability is incurred. Under Generally Accepted Accounting Principles (GAAP), the government-wide financial statements would be prepared using the full accrual basis of accounting. The governmental fund statements would be prepared on the modified accrual basis of accounting. Consequently, these financial statements are not intended to present financial information in accordance with GAAP.

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, repurchase agreements, and U.S. obligations guaranteed as to principal by the U.S. Treasury, and U.S. agency and instrumentalities having original maturities of one year or less, as invested with the Nebraska Public Agency Investment Trust (NPAIT). These investments are valued at amortized cost, which approximates fair value due to the short-term nature of the investments.

G. Receivables

Receivables are stated without estimated allowances for uncollectible amounts. This determination is based upon past collection experience and current economic conditions. Historically, the ESUCC has not experienced any uncollectible accounts.

H. 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.

I. 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 assigned or unassigned. Assignments of fund balances are established to identify the existence of assets that are intended to be used for specific purposes. The Executive Director is the official authorized to assign amounts to a specific purpose. The ESUCC had assignments of fund balance in the Nebraska ESU Cooperative Purchasing in the amount of \$1,063,916. Unassigned fund balance is the residual classification for the general fund.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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

J. Capital Assets

The ESUCC expenses its capital outlays as they are purchased. Under GAAP, capital outlays would be capitalized as capital assets and recorded on the Government-Wide Statement of Net Position and depreciated/expensed over the life of the asset on the Statement of Activities.

K. Estimates

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

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, 2013, 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. The ESUCC does not have a policy for custodial credit risk associated with deposits. At August 31, 2013, the ESUCC's carrying amount of bank deposits was \$51,463, and the bank balance was \$53,716.

The bank deposits at August 31, 2013, were covered by the Federal Depository Insurance Corporation (FDIC). However, at certain times during the year, deposits were not fully covered by the FDIC or secured by collateral.

Investments – State statute authorizes the ESUCC's Board to invest funds in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with property of others.

The ESUCC has chosen to invest its available cash reserves in 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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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

criteria developed by the Securities and Exchange Commission (SEC) for money market funds designed to offer acceptable yield while maintaining liquidity. The NPAIT is not registered with the SEC as an investment company. For a copy of the most recent audit report for the NPAIT, contact Scott Isaacson, Transition Project Coordinator, Educational Service Unit Coordinating Council, 455 South 11th Street, Suite C, Lincoln, Nebraska, 68508. The telephone number is (402) 597-4866, and the email address is sisaacson@esucc.org.

The NPAIT may legally invest in direct obligations of and 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, 2013, all of the Trust's investments in U.S. agencies and repurchase agreements mature in a period of less than two years.

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, 2013, the NPAIT's investments in government agency securities were rated as AA+.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NPAIT will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NPAIT has no specific policy as to credit risk. All of the underlying securities for the NPAIT investments in repurchase agreements at June 30, 2013, 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 NPAIT investments to Cash and Cash Equivalents on the Statement of Net Position is as follows:

Carrying Value:

Bank Deposits	\$ 51,463
NPAIT Investments	2,715,983
	<hr/>
Cash & Cash Equivalents	\$ 2,767,446
	<hr/>

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

3. **Contingencies and Commitments**

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

	Limit	Deductible
Personal Property Coverage (per location)	\$ 1,000	\$ 500
General Liability	\$ 2,000,000	\$ -
Employee Benefits Liability (deductible is per employee)	\$ 3,000,000	\$ 1,000
School Leaders E&O Liability	\$ 1,000,000	\$ 5,000
Automobile (Non-Owned & Hired) Liability	\$ 1,000,000	\$ -
Workers Compensation Insurance	\$ 500,000	\$ -
Transportation Coverage	\$ 300,000	\$ 1000

No insurance claims resulting from these risks were filed during the fiscal year by the ESUCC, except for the Nebraska ESU Cooperative Purchasing. Settled claims for the Nebraska ESU Cooperative Purchasing have not exceeded the above coverage in the past three years.

4. **School Retirement**

The ESUCC contracts with ESU 17 to provide all staff for the ESUCC. Thus, all ESUCC project employees and the ESUCC Executive Director are ESU 17 employees. Through an interlocal agreement, the ESUCC agreed to reimburse ESU 17 for all salaries and benefits for these employees. Benefits provided by the ESUCC included retirement benefits, as ESU 17 employees are eligible to be members of the Nebraska School Employees Retirement System. Thus, ESU 17 contributes to the Nebraska School Employees Retirement System on behalf of the ESUCC. The Nebraska School Employees Retirement System is a cost-sharing, multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). Benefits are based on both service and contributions or salary. The plan has been created in accordance with the Internal Revenue Code, Sections 401(a) and 414(h). Contributions and benefit provisions are established by State law and may only be amended by the State Legislature.

The State's contribution is based on an annual actuarial valuation. The employees' contribution was 9.78% of their compensation, and the ESUCC's contribution was 101% of the employees' contribution for the fiscal year ended August 31, 2013. ESUCC employees contributed \$73,338, and the ESUCC contributed \$74,075, which equals the required contribution.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
(Continued)

4. **School Retirement** (Concluded)

NPERS issues a publicly available financial report that includes financial statements and required supplementary information for the Nebraska School Employees Retirement System. That report may be obtained by writing NPERS, 1526 K Street, Suite 400, P.O. Box 94816, Lincoln, NE, 68509-4816.

5. **Lease Commitments**

The ESUCC leases office facilities under operating leases. Operating lease payments for the year ended August 31, 2013, totaled \$25,635. The ESUCC's future minimum lease payments are as follows:

<u>Year</u>	<u>Governmental Activities</u>
2014	\$ 13,831
2015	3,327
Total	<u>\$ 17,158</u>

6. **Reclassification**

The ESUCC records in its general ledger employee salaries and benefits; however, ESUCC staff are ESU 17 employees, as the ESUCC contracts, through an interlocal agreement, with ESU 17 to provide staffing for ESUCC, making all employees of the ESUCC contract employees. To better reflect the nature of these expenditures, the amount of these salaries and benefits of \$792,840 was classified as Purchased Services on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

7. **Cooperative Purchasing Refund of Fees to ESUs**

The ESUCC Board approved refunds of cooperative purchasing fees, and the ESUCC refunded fees in the amount of \$481,206 to ESUs during the fiscal year. These refunds are classified as Nebraska ESU Cooperative Purchasing General Administration Expenditures on the Statement of Activities and as a Miscellaneous Expenditure on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

8. **Prior Period Adjustment**

The beginning fund balance was decreased by \$61,688 to reflect the change in a prior period adjustment in fiscal year 2012. This amount was removed from the financial statements to reflect an amount that was an expense in 2011, not an amount on deposit with ESU 17 for purchased services (payroll).

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL
GENERAL FUND**

For the Fiscal Year Ended August 31, 2013

	Budget (Original/Final)	Actual	Positive (Negative) Variance with Final Budget
REVENUES:			
Local	\$ 10,064,250	\$ 6,316,063	\$ (3,748,187)
State	565,593	565,593	-
Federal	-	83,482	83,482
Penalties and Fees	-	102,204	102,204
Miscellaneous	-	20,365	20,365
Total Revenues	<u>10,629,843</u>	<u>7,087,707</u>	<u>(3,542,136)</u>
EXPENDITURES:			
Purchased Services	1,207,500	1,218,945	(11,445)
General Administration	449,325	139,296	310,029
Supplies and Equipment	360,750	264,495	96,255
Capital Outlay	-	13,649	(13,649)
Miscellaneous	394,875	689,774	(294,899)
I-Mat	5,000	4,166	834
NOC	26,500	17,426	9,074
SDA	32,800	112,073	(79,273)
SPED	36,000	30,762	5,238
TAG	10,000	3,035	6,965
I-Mat Spring Buy	76,500	69,386	7,114
I-Mat Special Project	81,600	(875)	82,475
Media on Demand	100,000	91,000	9,000
Coop Annual Buy	6,500,000	4,633,913	1,866,087
Coop Special Buy	1,660,000	109,898	1,550,102
Total Expenditures	<u>10,940,850</u>	<u>7,396,943</u>	<u>3,543,907</u>
OTHER FINANCING SOURCES (USES):			
Interfund Transfers	-	-	-
State Appropriations	-	-	-
Total Other Financing Sources (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	(311,007)	(309,236)	1,771
Fund Balance - Beginning	1,960,847	1,948,672	(12,175)
Fund Balance - Ending	<u>\$ 1,649,840</u>	<u>\$ 1,639,436</u>	<u>\$ (10,404)</u>

See Notes to Required Supplementary Information.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO OTHER INFORMATION

1. Budget

Basis of Budgeting – The ESUCC prepares its budget on the modified cash basis, which includes consideration of accounts payable and accounts receivable and 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:

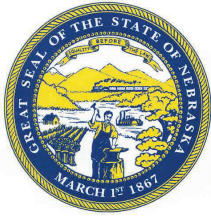
- Public hearings are conducted at public meetings to obtain taxpayer comments.
- Prior to September 20, the budget is legally adopted by the Board through passage of a resolution. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions require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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND**

For the Fiscal Year Ended August 31, 2013

	ESUCC Admin and Professional Development Organization	Distance Education Council	Instructional Materials	My E- Learning	Special Education	Nebraska ESU Cooperative Purchasing	Total General Fund
REVENUES:							
Local	\$ 182,817	\$ 5,189	\$ 463,798	\$ 130,419	\$ 371,708	\$ 5,162,132	\$ 6,316,063
State	275,228	290,365	-	-	-	-	\$ 565,593
Federal	38,470	-	-	-	45,012	-	\$ 83,482
Penalties and Fees	-	-	-	-	-	102,204	\$ 102,204
Miscellaneous	20,365	-	-	-	-	-	\$ 20,365
Total Revenues	\$ 516,880	\$ 295,554	\$ 463,798	\$ 130,419	\$ 416,720	\$ 5,264,336	\$ 7,087,707
EXPENDITURES:							
Purchased Services	\$ 165,962	\$ 265,235	\$ 34,542	\$ 122,992	\$ 402,926	\$ 227,288	\$ 1,218,945
General Administration	97,564	2,915	3,015	12,674	6,583	16,545	\$ 139,296
Supplies and Equipment	3,705	267	158	134,809	3,955	121,601	\$ 264,495
Capital Outlay	-	12,995	654	-	-	-	\$ 13,649
Miscellaneous	39,630	5,697	123,880	8,943	8,609	503,015	\$ 689,774
I-Mat	4,166	-	-	-	-	-	\$ 4,166
NOC	17,426	-	-	-	-	-	\$ 17,426
SDA	112,073	-	-	-	-	-	\$ 112,073
SPED	30,762	-	-	-	-	-	\$ 30,762
TAG	3,035	-	-	-	-	-	\$ 3,035
I-Mat Spring Buy	-	-	69,386	-	-	-	\$ 69,386
I-Mat Special Project	-	-	(875)	-	-	-	\$ (875)
Media on Demand	-	-	91,000	-	-	-	\$ 91,000
Coop Annual Buy	-	-	-	-	-	4,633,913	\$ 4,633,913
Coop Special Buy	-	-	-	-	-	109,898	\$ 109,898
Total Disbursements/Expenditures	\$ 474,323	\$ 287,109	\$ 321,760	\$ 279,418	\$ 422,073	\$ 5,612,260	\$ 7,396,943



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
www.auditors.nebraska.gov

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
Lincoln, 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 Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2013, and the related notes to the financial statements, which collectively comprise Educational Service Unit Coordinating Council's basic financial statements, and have issued our report thereon April 3, 2014.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Comment Section of this report, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Comment Section of this report as Comment Number 1 (Organizational Structure and Internal Control Systems) to be material weakness.

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. We consider the deficiencies described in the accompanying Comment Section of this report as Comment Number 2 (Contractual Employees), Comment Number 3 (Expenditures), and Comment Number 4 (Revenues) to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Educational Service Unit Coordinating Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.


The Educational Service Unit Coordinating Council's Response to Findings

The Educational Service Unit Coordinating Council's responses to the findings identified in our audit are described in the accompanying Comment 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.

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 and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lincoln, Nebraska
April 3, 2014


Don Dunlap, CPA
Assistant Deputy Auditor

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:28:36

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/14

ESU COORDINATING COUNCIL
 PRINT CONSOLIDATED BALANCE SHEET

ACCOUNT	TITLE	DEBITS	CREDITS
09000	CASH	1,191,115.08	.00
	TOTAL CASH	1,191,115.08	.00
09295	ACCOUNTS RECEIVABLE	.00	12,010.34
	TOTAL ACCOUNTS RECEIVABLE	.00	12,010.34
09296	PRE-PAID POSTAGE	2,902.04	.00
	TOTAL PRE-PAID POSTAGE	2,902.04	.00
	TOTAL ASSETS	1,194,017.12	12,010.34
09401	ACCOUNTS PAYABLE	.00	33,400.00
	TOTAL ACCOUNTS PAYABLE	.00	33,400.00
	TOTAL LIABILITIES	.00	33,400.00
	TOTAL REV CONT	.00	909,704.76
	TOTAL EXP CONT	1,242,334.11	.00
	TOTAL RES FOR ENC	.00	2,775.00
	TOTAL ENC CONT	2,775.00	.00
	TOTAL REV BUD CONTL	12,091,793.00	.00
	TOTAL EXP BUD CONT	.00	12,275,250.00
	TOTAL BUDGET FB	183,457.00	.00
	TOTAL FUND BALANCE	.00	1,481,236.13
	TOTAL EQUITIES	13,520,359.11	14,668,965.89
	TOTAL REPORT	14,714,376.23	14,714,376.23

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:35:32

ESU COORDINATING COUNCIL
 CASH RECEIPTS REPORT

PAGE NUMBER: 1
 STATMN21

SELECTION CRITERIA: transact.yr='14' and transact.period='7'

FUND - 01 - GENERAL FUND
 ORG UNIT - 011010000 - GENERAL ESUCC/ADM

CASH ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT RECEIPT	---RECEIVABLE--- NUMBER ACCOUNT	DESCRIPTION/ PAYER	RECEIPT AMOUNT
09000	03/24/14	0110100000	23280		0	CINCINNATI INSUR	3.00
TOTAL INSURANCE/BONDS							3.00
09000	03/24/14	0110100000	23525		0	REIMB FOR COPIES	15.96
TOTAL PRINTING							15.96
TOTAL GENERAL ESUCC/ADM							18.96

SUNGARD PENTAMATION
DATE: 04/16/2014
TIME: 10:35:32

ESU COORDINATING COUNCIL
CASH RECEIPTS REPORT

PAGE NUMBER: 2
STATMN21

SELECTION CRITERIA: transact.yr='14' and transact.period='7'

FUND -- 01 - GENERAL FUND
ORG UNIT - 0130300000 - COOP COOP GENERAL

CASH ACCOUNT	DATE	ORG UNIT	ACCOUNT	RECEIPT ACCOUNT	DESCRIPTION/ PAYER	RECEIPT AMOUNT
09000	03/24/14	0130300000	23810	0	USPS POSTAGE METE	865.52
TOTAL POSTAGE						865.52
TOTAL COOP COOP GENERAL						865.52

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:35:32

ESU COORDINATING COUNCIL
 CASH RECEIPTS REPORT

PAGE NUMBER: 4
 STATMN21

SELECTION CRITERIA: transact.yf='14' and transact.period='7'

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

CASH ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT RECEIPT	---RECEIVABLE--- NUMBER ACCOUNT	DESCRIPTION/ PAYER	RECEIPT AMOUNT
09000	03/24/14	0130334000	12400		0	SOFTCHOICE NOV-JA	388.00
09000	03/24/14	0130334000	12400		0	SOFTCHOICE FEB 20	1,584.47
TOTAL ADMIN FEES							1,972.47
TOTAL COOP AEPA/SPEC BUY GEN							1,972.47

SUNGARD PENTAMATION
DATE: 04/16/2014
TIME: 10:35:32

ESU COORDINATING COUNCIL
CASH RECEIPTS REPORT

PAGE NUMBER: 5
STATMN21

SELECTION CRITERIA: transact.yr='14' and transact.period='7'

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

CASH ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT	RECEIPT	---RECEIVABLE--- NUMBER	ACCOUNT	DESCRIPTION/ PAYER	RECEIPT AMOUNT
09000	03/24/14	0150500200	11990			0		PD KNIGHT ESU 19	85.00
TOTAL INVOICED REVENUE									85.00
TOTAL PROF DEV PD ESU									85.00

SUNCARD PENTAMATION
DATE: 04/16/2014
TIME: 10:35:32

ESU COORDINATING COUNCIL
CASH RECEIPTS REPORT

SELECTION CRITERIA: transact.yr='14' and transact.period='7'

FUND - 01 - GENERAL FUND
ORG UNIT - 0150560000 - PROF DEV CRISIS GENERAL

CASH ACCOUNT	DATE	ORG UNIT	ACCOUNT	RECEIPT ACCOUNT	---RECEIVABLE--- NUMBER	DESCRIPTION/ PAYER	RECEIPT AMOUNT
09000	03/24/14	0150560000	23190		0	NE COMMUNITY CRIS	797.50
TOTAL PROFESSIONAL DEVELOPMENT							797.50
TOTAL PROF DEV CRISIS GENERAL							797.50
TOTAL GENERAL FUND							20,302.59
TOTAL REPORT							20,302.59

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:38:35

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/14

ESU COORDINATING COUNCIL
 SUMMARY EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
 EXPCOM31

Fund - 01 - GENERAL FUND

TITLE	BUDGET	CURRENT YEAR EXPENDITURES	BALANCE	%	BUDGET	PRIOR YEAR EXPENDITURES	BALANCE	%
TOTAL ESUCC/ADM	287,750.00	205,328.48	82,421.52	71.36	.00	.00	.00	.00
TOTAL GENERAL	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL COOP	9,026,500.00	119,786.13	8,906,713.87	1.33	.00	.00	.00	.00
TOTAL SRS	445,550.00	248,978.65	196,571.35	55.88	.00	.00	.00	.00
TOTAL PROF DEV	1,274,550.00	110,427.14	1,164,122.86	8.66	.00	.00	.00	.00
TOTAL BLENDED	1,240,900.00	557,813.71	683,086.29	44.95	.00	.00	.00	.00
TOTAL GENERAL FUND	12,275,250.00	1,242,334.11	11,032,915.89	10.12	.00	.00	.00	.00
TOTAL REPORT	12,275,250.00	1,242,334.11	11,032,915.89	10.12	.00	.00	.00	.00

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:42:08

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/14

Fund - 01 - GENERAL FUND

ESU COORDINATING COUNCIL
 SUMMARY REVENUE COMPARISON REPORT

PAGE NUMBER: 1
 REVCOM31

TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
TOTAL ESUCC/ADM	275,378.00	275,443.34	-65.34	100.02	.00	.00	.00	.00
TOTAL COOP	8,902,250.00	100,360.96	8,801,889.04	1.13	.00	.00	.00	.00
TOTAL SRS	425,000.00	14,878.55	410,121.45	3.50	.00	.00	.00	.00
TOTAL PROF DEV	1,311,200.00	152,003.58	1,159,196.42	11.59	.00	.00	.00	.00
TOTAL BLENDED	1,177,965.00	367,018.33	810,946.67	31.16	.00	.00	.00	.00
TOTAL GENERAL FUND	12,091,793.00	909,704.76	11,182,088.24	7.52	.00	.00	.00	.00
TOTAL REPORT	12,091,793.00	909,704.76	11,182,088.24	7.52	.00	.00	.00	.00

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:45:32

SELECTION CRITERIA: ALL

ESU COORDINATING COUNCIL
 Purchase Order STATUS REPORT

PAGE NUMBER: 1
 STATMNZ1
 INFO: ORDERED BY NUMBER

PURCHASE OR	ORG UNIT	ACCOUNT	ACCOUNT	VENDOR DATE	NAME DESCRIPTION	SALES TAX USE TAX	ORIGINAL PAYMENTS	CHANGE BALANCE
P1400003-01	0110100000	25600	1002	04/03/14	APPLE COMPUTER Z0PU MACBOOK PRO 15", RE	0.00	2457.00	0.00
P1400003-02	0110100000	25600	1002	04/03/14	APPLE COMPUTER S3131LL/A APFLECORE PROT	0.00	239.00	0.00
P1400003-03	0110100000	25600	1002	04/03/14	APPLE COMPUTER MD506LL/A APPLE 85W MAGS	0.00	79.00	0.00
P1400004-01	0110100000	25600	1007	04/11/14	CDW GOVERNMENT INC. SAMSUNG S27C230	0.00	500.52	0.00
TOTAL REPORT						0.00	3275.52	0.00
						0.00	0.00	3275.52

Checking Account Summary: March 2014

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Beginning Balance:	<u>\$1,234,571.64</u>			
ESUCC Admin.	\$83,997.94	\$38.90	(\$9,445.62)	\$74,591.22
COOP	\$844,307.87	\$19,401.13	(\$2,305.01)	\$861,403.99
DEC	\$193,535.36	\$0.00	(\$4,131.03)	\$189,404.33
IMAT	\$32,313.44	\$0.00	(\$73.78)	\$32,239.66
MEL	(\$167,661.21)	\$166.00	(\$1,742.42)	(\$169,237.63)
SRS	\$79,282.93	\$0.00	(\$23,641.38)	\$55,641.55
PDO	(\$81,204.69)	\$882.50	(\$22,605.85)	(\$102,928.04)
ESUCC Reserve	\$250,000.00			\$250,000.00
Ending Balance:				<u>\$1,191,115.08</u>

	<u>0/31/14 Receivables</u>	<u>03/31/14 Payables</u>
ESUCC Admin.	\$0.00	\$0.00
COOP	(\$70,848.95)	\$0.00
DEC	\$0.00	\$0.00
IMAT	\$44,068.61	\$0.00
MEL	\$1,645.00	\$0.00
SRS	\$9,900.00	\$0.00
PDO	\$3,225.00	\$33,400.00
	<u>-\$12,010.34</u>	<u>\$33,400.00</u>

6310 0300 0 RP 01 0000116 20140401 NNNNNN 01 000116

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

04-04-2014 RCVD



Union Bank & Trust Company
 238 East 4th Street
 Ainsworth NE 69210
 402-387-1350



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BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/28/14	49,770.63
DEPOSIT		1,000.00	03/03/14	50,770.63
DEPOSIT		4,079.18	03/03/14	54,849.81
CHECK # 12068	156.27		03/03/14	54,693.54
CHECK # 12049	269.90		03/03/14	54,423.64
CHECK # 12041	1,846.08		03/03/14	52,577.56
CHECK # 12033	1,854.00		03/03/14	50,723.56
CHECK # 12056	199.36		03/04/14	50,524.20
CHECK # 12052	332.00		03/04/14	50,192.20
CHECK # 12035	454.11		03/04/14	49,738.09
CHECK # 12054	588.00		03/04/14	49,150.09
CHECK # 12055	965.51		03/04/14	48,184.58
DEPOSIT		2,000.00	03/05/14	50,184.58
CHECK # 12017	5.35		03/05/14	50,179.23
CHECK # 12058	100.00		03/05/14	50,079.23
CHECK # 12063	380.00		03/05/14	49,699.23
CHECK # 12047	10,230.00		03/05/14	39,469.23
DEPOSIT		85.00	03/06/14	39,554.23
DEPOSIT		11,000.00	03/06/14	50,554.23
CHECK # 12045	36.93		03/06/14	50,517.30
CHECK # 12064	200.00		03/06/14	50,317.30
CHECK # 12066	280.00		03/06/14	50,037.30
CHECK # 12046	417.50		03/06/14	49,619.80
CHECK # 12067	900.00		03/06/14	48,719.80



Account Number: 20611699
Statement Date: 03/31/2014NEBRASKA EDUCATIONAL SERVICE
UNIT COORDINATING COUNCIL
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
DEPOSIT		2,000.00	03/07/14	50,719.80
CHECK # 12062	100.00		03/07/14	50,619.80
CHECK # 12051	166.00		03/07/14	50,453.80
CHECK # 12050	219.90		03/07/14	50,233.90
CHECK # 12059	300.00		03/07/14	49,933.90
DEPOSIT		865.52	03/10/14	50,799.42
DEPOSIT		1,000.00	03/10/14	51,799.42
MISCELLANEOUS DEBIT	1,000.00		03/11/14	50,799.42
CHECK # 12057	305.15		03/11/14	50,494.27
CHECK # 12038	179.20		03/12/14	50,315.07
CHECK # 12044	905.87		03/12/14	49,409.20
DEPOSIT		1,000.00	03/13/14	50,409.20
CHECK # 12060	100.00		03/13/14	50,309.20
CHECK # 12061	100.00		03/13/14	50,209.20
CHECK # 12079	99.00		03/14/14	50,110.20
CHECK # 12077	252.86		03/14/14	49,857.34
CHECK # 12078	323.92		03/14/14	49,533.42
DEPOSIT		1,000.00	03/17/14	50,533.42
DEPOSIT		2,397.93	03/17/14	52,931.35
CHECK # 12072	227.95		03/17/14	52,703.40
CHECK # 12074	251.96		03/17/14	52,451.44
CHECK # 12075	302.40		03/17/14	52,149.04
CHECK # 12071	350.00		03/17/14	51,799.04
CHECK # 12069	7,590.00		03/17/14	44,209.04
CHECK # 12080	10,851.27		03/17/14	33,357.77
DEPOSIT		7,000.00	03/18/14	40,357.77
SYSCO PAYMENTS 061CA000101365		10,263.43	03/18/14	50,621.20
CHECK # 12070	186.16		03/18/14	50,435.04
SYSCO PAYMENTS 059CA000127135		240.59	03/19/14	50,675.63
CHECK # 12076	589.83		03/19/14	50,085.80
CHECK # 12104	208.68		03/20/14	49,877.12
DEPOSIT		3.00	03/21/14	49,880.12
DEPOSIT		1,000.00	03/21/14	50,880.12
CHECK # 12108	29.04		03/24/14	50,851.08
CHECK # 12091	536.88		03/24/14	50,314.20
CHECK # 12084	409.61		03/25/14	49,904.59
CHECK # 12090	449.53		03/25/14	49,455.06
CHECK # 12083	775.00		03/25/14	48,680.06
CHECK # 12048	800.00		03/25/14	47,880.06
CHECK # 12107	3,183.20		03/25/14	44,696.86

* * * C O N T I N U E D * * *



NEBRASKA EDUCATIONAL SERVICE
UNIT COORDINATING COUNCIL
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 12081	7,240.00		03/25/14	37,456.86
DEPOSIT		13,000.00	03/26/14	50,456.86
CHECK # 12103	331.52		03/26/14	50,125.34
CHECK # 12095	415.00		03/26/14	49,710.34
CHECK # 12101	497.49		03/26/14	49,212.85
CHECK # 12100	700.00		03/26/14	48,512.85
CHECK # 12093	1,345.95		03/26/14	47,166.90
CHECK # 12088	13,942.50		03/26/14	33,224.40
DEPOSIT		17,000.00	03/27/14	50,224.40
CHECK # 12086	58.51		03/27/14	50,165.89
CHECK # 12087	51.53		03/28/14	50,114.36
CHECK # 12102	326.29		03/28/14	49,788.07
CHECK # 12098	498.00		03/28/14	49,290.07
CHECK # 12085	861.30		03/28/14	48,428.77
CHECK # 12053	886.95		03/28/14	47,541.82
CHECK # 12094	1,411.10		03/28/14	46,130.72
CHECK # 12110	2,974.20		03/28/14	43,156.52
DEPOSIT		2,367.94	03/31/14	45,524.46
DEPOSIT		7,000.00	03/31/14	52,524.46
CHECK # 12092	183.77		03/31/14	52,340.69
CHECK # 12096	218.00		03/31/14	52,122.69
BALANCE THIS STATEMENT			03/31/14	52,122.69
TOTAL CREDITS (20)	84,302.59	MINIMUM BALANCE		33,224.40
TOTAL DEBITS (64)	81,950.53	AVG AVAILABLE BALANCE		47,299.92
		AVERAGE BALANCE		47,616.19

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
03/05 12017* 5.35	03/06 12045 36.93	03/07 12051 166.00
03/03 12033* 1,854.00	03/06 12046 417.50	03/04 12052 332.00
03/04 12035* 454.11	03/05 12047 10,230.00	03/28 12053 886.95
03/12 12038* 179.20	03/25 12048 800.00	03/04 12054 588.00
03/03 12041* 1,846.08	03/03 12049 269.90	03/04 12055 965.51
03/12 12044 905.87	03/07 12050 219.90	03/04 12056 199.36

Account Number: 20611699
 Statement Date: 03/31/2014



NEBRASKA EDUCATIONAL SERVICE
 UNIT COORDINATING COUNCIL
 DBA COOPERATIVE PURCHASING

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
03/11 12057 305.15	03/17 12074 251.96	03/24 12091 536.88
03/05 12058 100.00	03/17 12075 302.40	03/31 12092 183.77
03/07 12059 300.00	03/19 12076 589.83	03/26 12093 1,345.95
03/13 12060 100.00	03/14 12077 252.86	03/28 12094 1,411.10
03/13 12061 100.00	03/14 12078 323.92	03/26 12095 415.00
03/07 12062 100.00	03/14 12079 99.00	03/31 12096* 218.00
03/05 12063 380.00	03/17 12080 10,851.27	03/28 12098* 498.00
03/06 12064* 200.00	03/25 12081* 7,240.00	03/26 12100 700.00
03/06 12066 280.00	03/25 12083 775.00	03/26 12101 497.49
03/06 12067 900.00	03/25 12084 409.61	03/28 12102 326.29
03/03 12068 156.27	03/28 12085 861.30	03/26 12103 331.52
03/17 12069 7,590.00	03/27 12086 58.51	03/20 12104* 208.68
03/18 12070 186.16	03/28 12087 51.53	03/25 12107 3,183.20
03/17 12071 350.00	03/26 12088* 13,942.50	03/24 12108* 29.04
03/17 12072* 227.95	03/25 12090 449.53	03/28 12110 2,974.20

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE



Nebraska Public Agency Investment Trust
 KYLIE SEGER March 03, 2014

To/From: UB
 NPAIT Redemption
 NPAIT Account: 123885-001
 Authorization: SWEEP TRANSFER
 Bank Account: 20611699
 CREDIT \$ \$1,000.00

NEBRASKA ESU COORDINATING COUNCIL
 1292 E 4TH ST
 AINSWORTH, NE 68210-1225

A104910795A 20611699C 009 B0000100000B

03/03/2014 \$ \$1,000.00 0

BOFD >104910795<
 Pine Lake Branch
 2014-03-03
 177541625

03/03/2014 \$ \$1,000.00 0

CHECKING ACCOUNT DEPOSIT
 UNION BANK & TRUST COMPANY
 DATE: March 3, 2014
 NAME: Coordinating Council
 ACCOUNT NUMBER: 20611699
 TOTAL DEPOSIT: \$ 4079.18

03/03/2014 \$ \$4,079.18 0

Transit=030314-Inst=UNION BANK & TRUST COMPANY
 Ref Num=>104910795<-Item Num=000031824265

03/03/2014 \$ \$4,079.18 0

Nebraska Public Agency Investment Trust
 ERIN BLANKERS March 05, 2014

To/From: UB
 NPAIT Redemption
 NPAIT Account: 123885-001
 Authorization: SWEEP TRANSFER
 Bank Account: 20611699
 CREDIT \$ \$2,000.00

NEBRASKA ESU COORDINATING COUNCIL
 1292 E 4TH ST
 AINSWORTH, NE 68210-1225

A104910795A 20611699C 009 B0000200000B

03/05/2014 \$ \$2,000.00 0

BOFD >104910795<
 Pine Lake Branch
 2014-03-05
 177630711

03/05/2014 \$ \$2,000.00 0

CHECKING ACCOUNT DEPOSIT
 UNION BANK & TRUST COMPANY
 DATE: Mar 10, 2014
 NAME: Esu Coordinating Council
 ACCOUNT NUMBER: 20611699
 TOTAL DEPOSIT: \$ 85.00

03/06/2014 \$ \$85.00 0

Transit=030614-Inst=UNION BANK & TRUST COMPANY
 Ref Num=>104910795<-Item Num=000031824771

03/06/2014 \$ \$85.00 0

Nebraska Public Agency Investment Trust
 ERIN BLANKERS March 06, 2014

To/From: UB
 NPAIT Redemption
 NPAIT Account: 123885-001
 Authorization: SWEEP TRANSFER
 Bank Account: 20611699
 CREDIT \$ \$11,000.00

NEBRASKA ESU COORDINATING COUNCIL
 1292 E 4TH ST
 AINSWORTH, NE 68210-1225

A104910795A 20611699C 009 B0001100000B

03/06/2014 \$ \$11,000.00 0

BOFD >104910795<
 Pine Lake Branch
 2014-03-06
 177657408

03/06/2014 \$ \$11,000.00 0

Nebraska Public Agency Investment Trust
 ERIN BLANKERS March 07, 2014

To/From: UB
 NPAIT Redemption
 NPAIT Account: 123885-001
 Authorization: SWEEP TRANSFER
 Bank Account: 20611699
 CREDIT \$ \$2,000.00

NEBRASKA ESU COORDINATING COUNCIL
 1292 E 4TH ST
 AINSWORTH, NE 68210-1225

A104910795A 20611699C 009 B0000200000B

03/07/2014 \$ \$2,000.00 0

BOFD >104910795<
 Pine Lake Branch
 2014-03-07
 177690609

03/07/2014 \$ \$2,000.00 0

5224
CHECKING ACCOUNT DEPOSIT
UNION BANK & TRUST COMPANY
DATE: Mar 21 2014
NAME: ESU Coordinating Council
ACCOUNT NUMBER: 20611699
TOTAL DEPOSIT: \$ 300

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
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1049107950 009

03/21/2014 \$\$3.00 0

Transfer: 03/21/14-Inst-UNION BANK & TRUST COMPANY
Reference: 1049107950-ItemNum: 000002171285

1049107950-Inst-UNION BANK & TRUST COMPANY

03/21/2014 \$\$3.00 0

Nebraska Public Agency Investment Trust
CAROLYN.ELSEG
March 21, 2014

To/From: UB
NPAIT Redemption
NPAIT Account: 123885-001
Authorization: SWEEP TRANSFER
Bank Account: 20611699
CREDIT \$ 1,000.00

NEBRASKA ESU COORDINATING COUNCIL
1282 E 4TH ST
AINSWORTH, NE 69210-1225

A104910795A 20611699C 009 B0000100000B

03/21/2014 \$\$1,000.00 0

BOFD >104910795<
Pine Lake Branch
2014-03-21
177988604

03/21/2014 \$\$1,000.00 0

Nebraska Public Agency Investment Trust
CAROLYN.ELSEG
March 26, 2014

To/From: UB
NPAIT Redemption
NPAIT Account: 123885-001
Authorization: SWEEP TRANSFER
Bank Account: 20611699
CREDIT \$ 13,000.00

NEBRASKA ESU COORDINATING COUNCIL
1282 E 4TH ST
AINSWORTH, NE 69210-1225

A104910795A 20611699C 009 B0001300000B

03/26/2014 \$\$13,000.00 0

0177081606 2014-03-26

BOFD >104910795<
Pine Lake Branch
2014-03-26
177081606

03/26/2014 \$\$13,000.00 0

Nebraska Public Agency Investment Trust
CAROLYN.ELSEG
March 27, 2014

To/From: UB
NPAIT Redemption
NPAIT Account: 123885-001
Authorization: SWEEP TRANSFER
Bank Account: 20611699
CREDIT \$ 17,000.00

NEBRASKA ESU COORDINATING COUNCIL
1282 E 4TH ST
AINSWORTH, NE 69210-1225

A104910795A 20611699C 009 B0001700000B

03/27/2014 \$\$17,000.00 0

8177112806 2014-03-27

BOFD >104910795<
Pine Lake Branch
2014-03-27
177112806

03/27/2014 \$\$17,000.00 0

5224
CHECKING ACCOUNT DEPOSIT
UNION BANK & TRUST COMPANY
DATE: Mar 31 2014
NAME: ESU Coordinating Council
ACCOUNT NUMBER: 20611699
TOTAL DEPOSIT: \$ 2367.94

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
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1049107950 009

03/31/2014 \$\$2,367.94 0

Transfer: 03/31/14-Inst-UNION BANK & TRUST COMPANY
Reference: 1049107950-ItemNum: 000046527305

03/31/2014 \$\$2,367.94 0

Nebraska Public Agency Investment Trust
CAROLYN.ELSEG
March 31, 2014

To/From: UB
NPAIT Redemption
NPAIT Account: 123885-001
Authorization: SWEEP TRANSFER
Bank Account: 20611699
CREDIT \$ 7,000.00

NEBRASKA ESU COORDINATING COUNCIL
1282 E 4TH ST
AINSWORTH, NE 69210-1225

A104910795A 20611699C 009 B0000700000B

03/31/2014 \$\$7,000.00 0

0177167104 2014-03-31

BOFD >104910795<
Pine Lake Branch
2014-03-31
177167104

03/31/2014 \$\$7,000.00 0

Nebraska Public Agency Investment Trust
ERIN.BLANCKERS

March 11, 2014

To/Front: US
NPAIT Purchase
NPAIT Account 123885-001
Authorization: SWEEP TRANSFER
Bank Account: 20611699
DEBIT 37 \$1,000.00

NEBRASKA ESU COORDINATING COUNCIL
1282 E 4TH ST
ANSWORTH, NE 68210-1225

A104910795A 20611699C 037 B000010000B

03/11/2014 \$1,000.00 0

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 03/18/14 CHECK NO.: 12017

AMOUNT: \$*****5.35*

BY THE SIGN OF *****5* DOLLARS AND *35* CENTS

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

PREPARED BY: Dennis Radford

03/05/2014 \$5.35 12017

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/18/14 CHECK NO.: 12033

AMOUNT: \$*****1,854.00*

BY THE SIGN OF *****1854* DOLLARS AND *00* CENTS

TO THE ORDER OF: J&L ZONE INN EXPRESS
508 2ND AVE S
KEARNBY NE 68047

PREPARED BY: Dennis Radford

03/03/2014 \$1,854.00 12033

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/18/14 CHECK NO.: 12035

AMOUNT: \$*****454.11*

BY THE SIGN OF *****454* DOLLARS AND *11* CENTS

TO THE ORDER OF: DEB MEXICKS
7125 JOYCE STREET
OMAHA NE 68138

PREPARED BY: Dennis Radford

03/04/2014 \$454.11 12035

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/18/14 CHECK NO.: 12029

AMOUNT: \$*****279.20*

BY THE SIGN OF *****279* DOLLARS AND *20* CENTS

TO THE ORDER OF: ANDREA KONKLECKE
116 N WALTON ST
ANSWORTH NE 68210

PREPARED BY: Dennis Radford

03/12/2014 \$279.20 12028

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/18/14 CHECK NO.: 12041

AMOUNT: \$*****1,846.08*

BY THE SIGN OF *****1846* DOLLARS AND *08* CENTS

TO THE ORDER OF: I-CURED SOLUTIONS
PO BOX 972
ELKHORN NE 68022

PREPARED BY: Dennis Radford

03/03/2014 \$1,846.08 12041

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/27/14 CHECK NO.: 12044

AMOUNT: \$*****905.87*

BY THE SIGN OF *****905* DOLLARS AND *87* CENTS

TO THE ORDER OF: UNION BANK & TRUST COMPANY
PO BOX 31023
TAMPA FL 33631-3021

PREPARED BY: Dennis Radford

03/12/2014 \$905.87 12044

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/27/14 CHECK NO.: 12045

AMOUNT: \$*****36.93*

BY THE SIGN OF *****36* DOLLARS AND *93* CENTS

TO THE ORDER OF: TOTALTIME BY HANDBR
PO BOX 30333
TAMPA FL 33630-3593

PREPARED BY: Dennis Radford

03/06/2014 \$36.93 12045

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/27/14 CHECK NO.: 12046

AMOUNT: \$*****417.50*

BY THE SIGN OF *****417* DOLLARS AND *50* CENTS

TO THE ORDER OF: TIME WARNER CABLE
PO BOX 69074
CITY OF INDESBY CA 91716-0074

PREPARED BY: Dennis Radford

03/06/2014 \$417.50 12046

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/27/14 CHECK NO.: 12047

AMOUNT: \$*****10,230.00*

BY THE SIGN OF *****10230* DOLLARS AND *00* CENTS

TO THE ORDER OF: SOLARTE CONSULTING INC
34 N. PEGARA ST., 8TH
CHICAGO IL 60607

PREPARED BY: Dennis Radford

03/05/2014 \$10,230.00 12047

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/27/14 CHECK NO.: 12048

AMOUNT: \$*****800.00*

BY THE SIGN OF *****800* DOLLARS AND *00* CENTS

TO THE ORDER OF: HAVILL ENTERPRISES
PO BOX 80301
LINCOLN NE 68501

PREPARED BY: Dennis Radford

03/25/2014 \$800.00 12048

Nebraska ESU Coordinating Council
1282 East 4th Street
Answorth, NE 68210

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

CHECK DATE: 02/27/14 CHECK NO.: 12049

AMOUNT: \$*****269.90*

BY THE SIGN OF *****269* DOLLARS AND *90* CENTS

TO THE ORDER OF: CHATHAM'S DINING SERVICES
PO BOX 13337
CHICAGO IL 60693-1337

PREPARED BY: Dennis Radford

03/03/2014 \$269.90 12049

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12050

AMOUNT: \$*****219.90*

BY THE SUM OF *****219* DOLLARS AND *90* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
182X FRONTAGE RD
PO BOX 1203
SCOTTSBLUFF NE 69261

PRESENT: Dennis Radford

03/07/2014 \$219.90 12050

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12053

AMOUNT: \$*****166.00*

BY THE SUM OF *****166* DOLLARS AND *00* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
308 2ND AVE S
KEARNEY NE 68647

PRESENT: Dennis Radford

03/07/2014 \$166.00 12051

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12052

AMOUNT: \$*****332.00*

BY THE SUM OF *****332* DOLLARS AND *00* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
300 HOLIDAY FRONTAGE ROAD
PO BOX 700
DOROTHY NE 69103

PRESENT: Dennis Radford

03/04/2014 \$332.00 12052

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12053

AMOUNT: \$*****886.95*

BY THE SUM OF *****886* DOLLARS AND *95* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
920 S. 20TH ST.
DORFMAN NE 68761

PRESENT: Dennis Radford

03/28/2014 \$886.95 12053

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12054

AMOUNT: \$*****588.00*

BY THE SUM OF *****588* DOLLARS AND *00* CENTS

TO THE ORDER OF: ERIC SMITH
5723 S 164TH ST
OMAHA NE 68135

PRESENT: Dennis Radford

03/04/2014 \$588.00 12054

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12055

AMOUNT: \$*****965.51*

BY THE SUM OF *****965* DOLLARS AND *51* CENTS

TO THE ORDER OF: SCOTT EBARSON
5025 S. 133RD ST.
OMAHA NE 68137

PRESENT: Dennis Radford

03/04/2014 \$965.51 12055

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12056

AMOUNT: \$*****199.36*

BY THE SUM OF *****199* DOLLARS AND *36* CENTS

TO THE ORDER OF: DEB HENCKES
7125 JOYCE STREET
OMAHA NE 68136

PRESENT: Dennis Radford

03/04/2014 \$199.36 12056

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12057

AMOUNT: \$*****305.15*

BY THE SUM OF *****305* DOLLARS AND *15* CENTS

TO THE ORDER OF: RICHARD EGG
221 BELLWOOD DRIVE
DENVER NE 68110

PRESENT: Dennis Radford

03/11/2014 \$305.15 12057

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12058

AMOUNT: \$*****100.00*

BY THE SUM OF *****100* DOLLARS AND *00* CENTS

TO THE ORDER OF: DC WEST COMMUNITY SCHOOLS
PO BOX 370
VALLEY NE 68044

PRESENT: Dennis Radford

03/05/2014 \$100.00 12058

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12059

AMOUNT: \$*****300.00*

BY THE SUM OF *****300* DOLLARS AND *00* CENTS

TO THE ORDER OF: FALLS CITY PUBLIC SCHOOLS
1415 MORTON STREET
PO BOX 129
FALLS CITY NE 68355-0129

PRESENT: Dennis Radford

03/07/2014 \$300.00 12059

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12060

AMOUNT: \$*****100.00*

BY THE SUM OF *****100* DOLLARS AND *00* CENTS

TO THE ORDER OF: CRETE PUBLIC SCHOOLS
920 LINDEN AVE.
CRETE NE 68233

PRESENT: Dennis Radford

03/13/2014 \$100.00 12060

Nebraska ESU Coordinating Council
1282 East 4th Street
Ainsworth, NE 68210

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

CHECK DATE: 02/27/14
CHECK NO.: 12061

AMOUNT: \$*****100.00*

BY THE SUM OF *****100* DOLLARS AND *00* CENTS

TO THE ORDER OF: CEDAR RAPIDS PUBLIC SCHOOL
608 N. DAYTON STREET
CEDAR RAPIDS NE 68627

PRESENT: Dennis Radford

03/13/2014 \$100.00 12061

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 02/27/14
CHECK NO.: 12062

AMOUNT: \$*****100.00*

BY THE SUM OF *****100* DOLLARS AND *00* CENTS

TO THE ORDER OF: KEARNSEY PUBLIC SCHOOLS
310 WEST 24TH STREET
KEARNSEY NE - 68410

PAYEE: Dennis Raafbil

⑆00012062⑆ ⑆104910795⑆ ⑆061 1699⑆

03/07/2014 \$100.00 12062

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 02/27/14
CHECK NO.: 12063

AMOUNT: \$*****380.00*

BY THE SUM OF *****380* DOLLARS AND *00* CENTS

TO THE ORDER OF: KIPRAL PUBLIC SCHOOLS
901 S. HADJISE
KIPRAL NE 69145

PAYEE: Dennis Raafbil

⑆00012063⑆ ⑆104910795⑆ ⑆061 1699⑆

03/05/2014 \$380.00 12063

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 02/27/14
CHECK NO.: 12064

AMOUNT: \$*****200.00*

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

TO THE ORDER OF: SARATOGA ELEMENTARY SCHOOL
2315 13TH STREET
LINCOLN NE 68502

PAYEE: Dennis Raafbil

⑆00012064⑆ ⑆104910795⑆ ⑆061 1699⑆

03/06/2014 \$200.00 12064

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 02/27/14
CHECK NO.: 12065

AMOUNT: \$*****280.00*

BY THE SUM OF *****280* DOLLARS AND *00* CENTS

TO THE ORDER OF: EAST BUTLER PUBLIC SCHOOLS
PO BOX 36
212 SOUTH MADISON STREET
BRANDHAR NE 68636

PAYEE: Dennis Raafbil

⑆00012065⑆ ⑆104910795⑆ ⑆061 1699⑆

03/06/2014 \$280.00 12065

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 02/27/14
CHECK NO.: 12067

AMOUNT: \$*****900.00*

BY THE SUM OF *****900* DOLLARS AND *00* CENTS

TO THE ORDER OF: MARDELL R NORTH
6024 KENWOOD RD
LINCOLN NE 68516

PAYEE: Dennis Raafbil

⑆00012067⑆ ⑆104910795⑆ ⑆061 1699⑆

03/06/2014 \$900.00 12067

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 02/27/14
CHECK NO.: 12068

AMOUNT: \$*****156.27*

BY THE SUM OF *****156* DOLLARS AND *27* CENTS

TO THE ORDER OF: STAPLES ADVANTAGE
DEPT 887
PO BOX 0369
CHICAGO IL 60696-1689

PAYEE: Dennis Raafbil

⑆00012068⑆ ⑆104910795⑆ ⑆061 1699⑆

03/03/2014 \$156.27 12068

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 03/11/14
CHECK NO.: 12069

AMOUNT: \$*****590.00*

BY THE SUM OF *****590* DOLLARS AND *00* CENTS

TO THE ORDER OF: SOLARTE CONSULTING INC
34 N. BUCKER ST. #2H
CHICAGO IL 60607

PAYEE: Dennis Raafbil

⑆00012069⑆ ⑆104910795⑆ ⑆061 1699⑆

03/17/2014 \$7,590.00 12069

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 03/11/14
CHECK NO.: 12070

AMOUNT: \$*****186.16*

BY THE SUM OF *****186* DOLLARS AND *16* CENTS

TO THE ORDER OF: ATEC MOBILITY
PO BOX 6416
CANOL STERNY IL 60397-0416

PAYEE: Dennis Raafbil

⑆00012070⑆ ⑆104910795⑆ ⑆061 1699⑆

03/18/2014 \$186.16 12070

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 03/11/14
CHECK NO.: 12071

AMOUNT: \$*****350.00*

BY THE SUM OF *****350* DOLLARS AND *00* CENTS

TO THE ORDER OF: ASRA
ATTN: PETER C YORNG
53 HOPKINETS GROVE RD
BRADFORD CT 06405-5409

PAYEE: Dennis Raafbil

⑆00012071⑆ ⑆104910795⑆ ⑆061 1699⑆

03/17/2014 \$350.00 12071

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 03/11/14
CHECK NO.: 12072

AMOUNT: \$*****227.95*

BY THE SUM OF *****227* DOLLARS AND *95* CENTS

TO THE ORDER OF: CHARTERED DEDING SERVICES
PO BOX 51337
CHICAGO IL 60653-1337

PAYEE: Dennis Raafbil

⑆00012072⑆ ⑆104910795⑆ ⑆061 1699⑆

03/17/2014 \$227.95 12072

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 03/11/14
CHECK NO.: 12074

AMOUNT: \$*****251.96*

BY THE SUM OF *****251* DOLLARS AND *96* CENTS

TO THE ORDER OF: RODENY INH
1124 EAST 9TH STREET
AINSWORTH NE 68210

PAYEE: Dennis Raafbil

⑆00012074⑆ ⑆104910795⑆ ⑆061 1699⑆

03/17/2014 \$251.96 12074

NEBRASKA ESU COORDINATING COUNCIL
1202 EAST 4TH STREET
AINSWORTH, NE 68210

UNION BANK & TRUST COMPANY
AINSWORTH BRANCH
238 EAST 4TH ST.
AINSWORTH, NEBRASKA 68210

CHECK DATE: 03/11/14
CHECK NO.: 12075

AMOUNT: \$*****302.40*

BY THE SUM OF *****302* DOLLARS AND *40* CENTS

TO THE ORDER OF: DEB HERICKS
7124 JONES STREET
OMAHA NE 68138

PAYEE: Dennis Raafbil

⑆00012075⑆ ⑆104910795⑆ ⑆061 1699⑆

03/17/2014 \$302.40 12075

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

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

CHECK DATE: 03/13/14 CHECK NO.: 12076

AMOUNT: \$*****589.83*

BY THE SUM OF *****589* DOLLARS AND *83* CENTS

TO THE ORDER OF: GORDON ROTHENBERG
9212 1/2 P
KEARNEY NE 68847

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/19/2014 \$589.83 12076

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

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

CHECK DATE: 03/11/14 CHECK NO.: 12077

AMOUNT: \$*****252.86*

BY THE SUM OF *****252* DOLLARS AND *86* CENTS

TO THE ORDER OF: CRAIG PETERSON
319 KROPPER ST
KEARNEY NE 68927

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/14/2014 \$252.86 12077

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

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

CHECK DATE: 03/11/14 CHECK NO.: 12078

AMOUNT: \$*****323.92*

BY THE SUM OF *****323* DOLLARS AND *92* CENTS

TO THE ORDER OF: SHIRLE CERNATZ
PO BOX 123
PALLADIUM NE 68040

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/14/2014 \$323.92 12078

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

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

CHECK DATE: 03/11/14 CHECK NO.: 12079

AMOUNT: \$*****99.00*

BY THE SUM OF *****99* DOLLARS AND *00* CENTS

TO THE ORDER OF: COMPUTER HARDWARE INC
2315 2ND AVE
PO BOX 2015
KEARNEY NE 68848

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/14/2014 \$99.00 12079

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

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

CHECK DATE: 03/11/14 CHECK NO.: 12080

AMOUNT: \$*****851.27*

BY THE SUM OF *****851* DOLLARS AND *27* CENTS

TO THE ORDER OF: JONI CEDREY
7320 SOUTH 95TH STREET COURT
LINCOLN NE 68536

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/17/2014 \$10,851.27 12080

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12081

AMOUNT: \$*****7,240.00*

BY THE SUM OF *****7240* DOLLARS AND *00* CENTS

TO THE ORDER OF: HARDING & SHULTZ
121 SOUTH 13TH STREET
PO BOX 80208
LINCOLN NE 68501-2028

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/25/2014 \$7,240.00 12081

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12083

AMOUNT: \$*****775.00*

BY THE SUM OF *****775* DOLLARS AND *00* CENTS

TO THE ORDER OF: NE ASSOCIATION OF SCHOOL BOARDS
1311 FROCKWELL STREET
LINCOLN NE 68502

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/25/2014 \$775.00 12083

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12084

AMOUNT: \$*****409.61*

BY THE SUM OF *****409* DOLLARS AND *61* CENTS

TO THE ORDER OF: TIME WARNER CABLE
PO BOX 60974
CITY OF INDUSTRY CA 92176-0074

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/25/2014 \$409.61 12084

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12085

AMOUNT: \$*****861.30*

BY THE SUM OF *****861* DOLLARS AND *30* CENTS

TO THE ORDER OF: NORTHEAST COMMUNITY COLLEGE
PO BOX 463
HONOLULU NE 68702-0469

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/28/2014 \$861.30 12085

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12086

AMOUNT: \$*****58.51*

BY THE SUM OF *****58* DOLLARS AND *51* CENTS

TO THE ORDER OF: AT CONFERENCE
ACCOUNTS RECEIVABLE
PO BOX 2919
SOUTHAMPTON NY 11969

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/27/2014 \$58.51 12086

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12087

AMOUNT: \$*****51.53*

BY THE SUM OF *****51* DOLLARS AND *53* CENTS

TO THE ORDER OF: ALEC POWELLITY
PO BOX 6483
CAROL SPRING IL 60197-6483

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/28/2014 \$51.53 12087

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12088

AMOUNT: \$*****13,942.50*

BY THE SUM OF *****13942* DOLLARS AND *50* CENTS

TO THE ORDER OF: SOLIANT CONSULTING INC
14 N. PEARL ST., 8TH
CHICAGO IL 60607

PRESIDENT: *Don J. Paul*
TREASURER: *Donna Raffell*

03/26/2014 \$13,942.50 12088

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12099

AMOUNT: \$*****449.53*

Pay the sum of *****449* DOLLARS AND *53* CENTS

TO THE ORDER OF: BISHOP BUSINESS
4125 S. 94TH STREET
OMAHA NE 68137

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012090⑆ ⑆104910295⑆ ⑆061 1699⑆

03/25/2014 \$449.53 12090

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12091

AMOUNT: \$*****536.88*

Pay the sum of *****536* DOLLARS AND *88* CENTS

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

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012091⑆ ⑆104910295⑆ ⑆061 1699⑆

03/24/2014 \$536.88 12091

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12092

AMOUNT: \$*****183.77*

Pay the sum of *****183* DOLLARS AND *77* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 16
PO BOX 830
MERRITT NE 68848-0830

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012092⑆ ⑆104910295⑆ ⑆061 1699⑆

03/31/2014 \$183.77 12092

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12093

AMOUNT: \$*****1,345.95*

Pay the sum of *****1345* DOLLARS AND *95* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 19
PO BOX 830
MERRITT NE 68848-0830

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012093⑆ ⑆104910295⑆ ⑆061 1699⑆

03/26/2014 \$1,345.95 12093

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12094

AMOUNT: \$*****1,411.10*

Pay the sum of *****1411* DOLLARS AND *10* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 3
6940 BOUND 110TH STREET
OMAHA NE 68128-5722

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012094⑆ ⑆104910295⑆ ⑆061 1699⑆

03/28/2014 \$1,411.10 12094

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12095

AMOUNT: \$*****415.00*

Pay the sum of *****415* DOLLARS AND *00* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
16175 ELYVERO POINTE
OMAHA NE 68029

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012095⑆ ⑆104910295⑆ ⑆061 1699⑆

03/26/2014 \$415.00 12095

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12096

AMOUNT: \$*****218.00*

Pay the sum of *****218* DOLLARS AND *00* CENTS

TO THE ORDER OF: HOLIDAY INN LINCOLN-DOWNTOWN
341 NORTH 9TH STREET
LINCOLN NE 68508

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012096⑆ ⑆104910295⑆ ⑆061 1699⑆

03/31/2014 \$218.00 12096

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12098

AMOUNT: \$*****498.00*

Pay the sum of *****498* DOLLARS AND *00* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS
929 S. 20TH ST.
HOMER NE 68701

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012098⑆ ⑆104910295⑆ ⑆061 1699⑆

03/28/2014 \$498.00 12098

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12100

AMOUNT: \$*****700.00*

Pay the sum of *****700* DOLLARS AND *00* CENTS

TO THE ORDER OF: JEFF BUNDY
6933 S. 43RD ST
LINCOLN NE 68516

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012100⑆ ⑆104910295⑆ ⑆061 1699⑆

03/26/2014 \$700.00 12100

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12101

AMOUNT: \$*****497.49*

Pay the sum of *****497* DOLLARS AND *49* CENTS

TO THE ORDER OF: EMR SERVICES
7126 JOYCE STREET
OMAHA NE 68138

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012101⑆ ⑆104910295⑆ ⑆061 1699⑆

03/26/2014 \$497.49 12101

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12102

AMOUNT: \$*****326.29*

Pay the sum of *****326* DOLLARS AND *29* CENTS

TO THE ORDER OF: SCOTT ISAACSON
5025 S. 133RD ST.
OMAHA NE 68137

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012102⑆ ⑆104910295⑆ ⑆061 1699⑆

03/28/2014 \$326.29 12102

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

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

CHECK DATE: 03/20/14 CHECK NO.: 12103

AMOUNT: \$*****331.52*

Pay the sum of *****331* DOLLARS AND *52* CENTS

TO THE ORDER OF: ERIC SMITH
5723 S 164TH ST
OMAHA NE 68135

PRESIDENT: *Don J. Pohl*
TREASURER: *Dennis Raffel*

⑆00012103⑆ ⑆104910295⑆ ⑆061 1699⑆

03/26/2014 \$331.52 12103

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

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

DATE DATE 03/20/14 CHECK NO. 12104

AMOUNT \$*****208.68*

By THE SUM OF *****208 DOLLARS AND 68 CENTS

TO THE ORDER OF ZASCARLA CUINTANA
PO BOX 15
6079 RISE DR 69217

PAYMENT *David Paul*
TREASURER *Dennis Paul*

⑆00012104⑆ ⑆1101810285⑆ ⑆051 1699⑆

03/20/2014 \$208.68 12104

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

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

DATE DATE 03/25/14 CHECK NO. 12107

AMOUNT \$*****313.20*

By THE SUM OF *****313 DOLLARS AND 20 CENTS

TO THE ORDER OF I-CLEED SOLUTIONS
PO BOX 572
BURNING W 68022

PAYMENT *David Paul*
TREASURER *Dennis Paul*

⑆00012107⑆ ⑆1101810285⑆ ⑆051 1699⑆

03/25/2014 \$3,183.20 12107

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

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

DATE DATE 03/24/14 CHECK NO. 12108

AMOUNT \$*****29.04*

By THE SUM OF *****29 DOLLARS AND 04 CENTS

TO THE ORDER OF STAPLES ADVANTAGE
DEPT 001
PO BOX 83688
CHICAGO IL 60686-3688

PAYMENT *David Paul*
TREASURER *Dennis Paul*

⑆00012108⑆ ⑆1101810285⑆ ⑆051 1699⑆

03/24/2014 \$29.04 12108

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

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

DATE DATE 03/28/14 CHECK NO. 12110

AMOUNT \$*****2,974.20*

By THE SUM OF *****2974 DOLLARS AND 20 CENTS

TO THE ORDER OF ZOOK
4633 OLD FRONTIER DRIVE SUITE 408
SANTA CLARA CA 95054

PAYMENT *David Paul*
TREASURER *Dennis Paul*

⑆00012110⑆ ⑆1101810285⑆ ⑆051 1699⑆

03/28/2014 \$2,974.20 12110



Nebraska Public Agency Investment Trust

PO Box 82529
Lincoln, NE 68501
(800) 640-8817
(402) 323-1615

Account Activity for March 01, 2014 to March 31, 2014

Participant Name:

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

04-03-2014 RCVD

Account Number: 123885-001

Beginning Balance: \$1,208,179.09

Date	Description	Authorization	Amount	Balance
3/03/2014	Redemption	SWEEP TRANSFER	-\$1,000.00	\$1,207,179.09
3/05/2014	Redemption	SWEEP TRANSFER	-\$2,000.00	\$1,205,179.09
3/06/2014	Redemption	SWEEP TRANSFER	-\$11,000.00	\$1,194,179.09
3/07/2014	Redemption	SWEEP TRANSFER	-\$2,000.00	\$1,192,179.09
3/10/2014	Redemption	SWEEP TRANSFER	-\$1,000.00	\$1,191,179.09
3/11/2014	Purchase	SWEEP TRANSFER	\$1,000.00	\$1,192,179.09
3/13/2014	Redemption	SWEEP TRANSFER	-\$1,000.00	\$1,191,179.09
3/17/2014	Redemption	SWEEP TRANSFER	-\$1,000.00	\$1,190,179.09
3/18/2014	Redemption	SWEEP TRANSFER	-\$7,000.00	\$1,183,179.09
3/21/2014	Redemption	SWEEP TRANSFER	-\$1,000.00	\$1,182,179.09
3/26/2014	Redemption	SWEEP TRANSFER	-\$13,000.00	\$1,169,179.09
3/27/2014	Redemption	SWEEP TRANSFER	-\$17,000.00	\$1,152,179.09
3/31/2014	Redemption	SWEEP TRANSFER	-\$7,000.00	\$1,145,179.09
3/31/2014	Auto-Post March Interest, Purchase		\$19.94	\$1,145,199.03

Ending Balance: \$1,145,199.03

SUNGARD PENTAMATION
DATE: 04/16/2014
TIME: 09:59:07

ESU COORDINATING COUNCIL
BANK ACCOUNT RECONCILIATION REPORT
DEPOSITS LIST

PAGE NUMBER: 1
BNKACCTRCN
BANK ACCOUNT: UNIC

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2014
STATEMENT END DATE: 03/31/2014

BEGINNING BALANCE: 1,257,949.72 INTEREST EARNED: 19.94
ENDING BALANCE: 1,197,321.72 FEES CHARGED: 0.00

CLEARED	DATE	RECEIPT	AMOUNT	DESCRIPTION	CONTROL NUMBER
DEPOSIT: BLANK		03/03/2014			
Y	03/24/2014		3,691.18	COOP CUSTODIAL DEC & JAN	032414PQ
Y	03/24/2014		388.00	SOFTCHOICE NOV-JAN	032414PQ
Y	03/24/2014		85.00	PD KNIGHT ESU 19	032414PQ
Y	03/24/2014		865.52	USPS POSTAGE METER REFUND	032414PQ
Y	03/24/2014		797.50	NE COMMUNITY CRISIS REIMB	032414PQ
Y	03/24/2014		15.96	REIMB FOR COPIES ROLFES	032414PQ
Y	03/24/2014		1,584.47	SOFTCHOICE FEB 2014	032414PQ
Y	03/24/2014		10,263.43	COOP FOOD SYSCO LINCOLN	032414PQ
Y	03/24/2014		240.59	COOP FOOD PEGLER DENVER	032414PQ
Y	03/24/2014		3.00	CINCINNATI INSUR REFUND	032414PQ
Y	03/31/2014		2,367.94	INTERNLINE 2/14 CUSTODIAL	041614PQ
DEPOSIT: BLANK		03/31/2014	20,302.59		
TOTAL DEPOSITS			20,302.59		
TOTAL CLEARED DEPOSITS			20,302.59		
TOTAL UNCLEARED DEPOSITS			0.00		

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
BANK ACCOUNT RECONCILIATION REPORT
PAYMENTS LIST

PAGE NUMBER: 2
BNKACCTRCN
BANK ACCOUNT: UNIC

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2014 BEGINNING BALANCE: 1,257,949.72 INTEREST EARNED: 19.94
STATEMENT END DATE: 03/31/2014 ENDING BALANCE: 1,197,321.72 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
Y	02/18/2014	12017	5.35	MANUAL		1042	NE COUNCIL OF SCHOOL ADMINIS
Y	02/18/2014	12033	1,854.00	MANUAL		1074	HOLIDAY INN EXPRESS
Y	02/18/2014	12035	454.11	MANUAL		1061	DEB HERICKS
Y	02/18/2014	12038	179.20	MANUAL		1077	BRENDA KONKOLESKI
Y	02/18/2014	12041	1,846.08	MANUAL		1080	I-CUBED SOLUTIONS
Y	02/27/2014	12058	100.00	MANUAL		1088	DC WEST COMMUNITY SCHOOLS
Y	02/27/2014	12059	300.00	MANUAL		1089	FALLS CITY PUBLIC SCHOOLS
Y	02/27/2014	12060	100.00	MANUAL		1090	CRETE PUBLIC SCHOOLS
Y	02/27/2014	12061	100.00	MANUAL		1091	CEDAR RAPIDS PUBLIC SCHOOL
Y	02/27/2014	12062	100.00	MANUAL		1092	KEARNEY PUBLIC SCHOOLS
Y	02/27/2014	12063	380.00	MANUAL		1093	KIMBALL PUBLIC SCHOOLS
Y	02/27/2014	12064	200.00	MANUAL		1094	SARATOGA ELEMENTARY SCHOOL
N	02/27/2014	12065	100.00	MANUAL		1095	FREDSTROM ELEMENTARY SCHOOL
Y	02/27/2014	12066	280.00	MANUAL		1096	EAST BUTLER PUBLIC SCHOOLS
Y	02/27/2014	12067	900.00	MANUAL		1097	HARDELL R NORTH
Y	02/27/2014	12068	156.27	MANUAL		1062	STAPLES ADVANTAGE
Y	02/27/2014	12044	905.87	MANUAL		1039	UNION BANK & TRUST COMPANY
Y	02/27/2014	12045	36.93	MANUAL		1049	TOTALFUNDS BY HASLER
Y	02/27/2014	12046	417.50	MANUAL		1044	TIME WARNER CABLE
Y	02/27/2014	12047	10,230.00	MANUAL		1052	SOLIANT CONSULTING INC
Y	02/27/2014	12048	800.00	MANUAL		1051	HARVILL ENTERPRISES
Y	02/27/2014	12049	269.90	MANUAL		1066	CHARTWELLS DINING SERVICES
Y	02/27/2014	12050	219.90	MANUAL		1083	HOLIDAY INN EXPRESS
Y	02/27/2014	12051	166.00	MANUAL		1074	HOLIDAY INN EXPRESS
Y	02/27/2014	12052	332.00	MANUAL		1084	HOLIDAY INN EXPRESS
Y	02/27/2014	12053	886.95	MANUAL		1085	HOLIDAY INN EXPRESS
Y	02/27/2014	12054	588.00	MANUAL		1075	ERIC SMITH
Y	02/27/2014	12055	965.51	MANUAL		1086	SCOTT ISAACSON
Y	02/27/2014	12056	199.36	MANUAL		1061	DEB HERICKS
Y	02/27/2014	12057	305.15	MANUAL		1087	RHONDA EIS
Y	03/11/2014	12069	7,590.00	MANUAL		1052	SOLIANT CONSULTING INC
Y	03/11/2014	12070	186.16	MANUAL		1047	AT&T MOBILITY
Y	03/11/2014	12071	350.00	MANUAL		1098	AESA
Y	03/11/2014	12072	227.95	MANUAL		1066	CHARTWELLS DINING SERVICES
Y	03/11/2014	12074	251.96	MANUAL		1073	RODEWAY INN
Y	03/11/2014	12075	302.40	MANUAL		1061	DEB HERICKS
Y	03/11/2014	12076	589.83	MANUAL		1100	GORDON ROETHEMEYER
Y	03/11/2014	12077	252.86	MANUAL		1101	CRAIG PETERSON
Y	03/11/2014	12078	323.92	MANUAL		1102	SHANE GERHARTZ
Y	03/11/2014	12079	99.00	MANUAL		1103	COMPUTER HARDWARE INC
Y	03/11/2014	12080	10,851.27	MANUAL		1099	JOHN DUDLEY
Y	03/20/2014	12081	7,240.00	MANUAL		1040	HARDING & SHULTZ
N	03/20/2014	12082	6.03	MANUAL		1042	NE COUNCIL OF SCHOOL ADMINIS
Y	03/20/2014	12083	775.00	MANUAL		1041	NE ASSOCIATION OF SCHOOL BOA
Y	03/20/2014	12084	409.61	MANUAL		1044	TIME WARNER CABLE
Y	03/20/2014	12085	861.30	MANUAL		1106	NORTHEAST COMMUNITY COLLEGE
Y	03/20/2014	12086	58.51	MANUAL		1045	AT CONFERENCE
Y	03/20/2014	12087	51.53	MANUAL		1046	AT&T MOBILITY
Y	03/20/2014	12088	13,942.50	MANUAL		1052	SOLIANT CONSULTING INC
N	03/20/2014	12089	800.00	MANUAL		1051	HARVILL ENTERPRISES
Y	03/20/2014	12090	449.53	MANUAL		1050	BISHOP BUSINESS
Y	03/20/2014	12091	536.88	MANUAL		1066	CHARTWELLS DINING SERVICES
Y	03/20/2014	12092	183.77	MANUAL		1104	EDUCATIONAL SERVICE UNIT 16

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
BANK ACCOUNT RECONCILIATION REPORT
PAYMENTS LIST

PAGE NUMBER: 3
BNKACCTRCN
BANK ACCOUNT: UNIC

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2014
STATEMENT END DATE: 03/31/2014

BEGINNING BALANCE: 1,257,949.72 INTEREST EARNED: 19.94
ENDING BALANCE: 1,197,321.72 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
Y	03/20/2014	12093	1,345.95	MANUAL		1067	EDUCATIONAL SERVICE UNIT 10
Y	03/20/2014	12094	1,411.10	MANUAL		1057	EDUCATIONAL SERVICE UNIT 3
Y	03/20/2014	12095	415.00	MANUAL		1072	HOLIDAY INN EXPRESS
Y	03/20/2014	12096	218.00	MANUAL		1105	HOLIDAY INN LINCOLN-DOWNTOWN
N	03/20/2014	12097	1,736.45	MANUAL		1074	HOLIDAY INN EXPRESS
Y	03/20/2014	12098	498.00	MANUAL		1085	HOLIDAY INN EXPRESS
N	03/20/2014	12099	266.48	MANUAL		1071	SUPER 8 HOLDREGE
Y	03/20/2014	12100	700.00	MANUAL		1059	JEFF BUNDY
Y	03/20/2014	12101	497.49	MANUAL		1061	DEB HERICKS
Y	03/20/2014	12102	326.29	MANUAL		1086	SCOTT ISAACSON
Y	03/20/2014	12103	331.52	MANUAL		1075	ERIC SMITH
Y	03/20/2014	12104	208.68	MANUAL		1076	PRISCILLA QUINTANA
N	03/20/2014	12105	206.08	MANUAL		1077	BRENDA KONKOLESKI
N	03/20/2014	12106	1,841.60	MANUAL		1079	TECHNICAL EVALULATION SRVCS/
Y	03/20/2014	12107	3,183.20	MANUAL		1080	I-CUBED SOLUTIONS
Y	03/20/2014	12108	29.04	MANUAL		1062	STAPLES ADVANTAGE
N	03/20/2014	12109	1,250.00	MANUAL		1081	ISSUEVIEW.COM
Y	03/20/2014	12110	2,974.20	MANUAL		1082	ZOOM

TOTAL PAYMENTS 87,157.17
TOTAL CLEARED PAYMENTS 80,950.53
TOTAL UNCLEARED PAYMENTS 6,206.64

SUNGARD PENTAMATION
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ESU COORDINATING COUNCIL
BANK ACCOUNT RECONCILIATION REPORT
VOIDS LIST

PAGE NUMBER: 4
BNKACCTRCN
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STATEMENT BEGIN DATE: 03/01/2014
STATEMENT END DATE: 03/31/2014

BEGINNING BALANCE: 1,257,949.72 INTEREST EARNED: 19.94
ENDING BALANCE: 1,197,321.72 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	VOID DATE	VENDOR	VENDOR NAME
Y	02/17/2014	12014	12,084.36	MANUAL	02/17/2014	1064	EDUCATIONAL SERIVCE UNIT 17
Y	03/11/2014	12073	166.00	MANUAL	03/28/2014	1085	HOLIDAY INN EXPRESS
TOTAL VOIDS			12,250.36				
TOTAL CLEARED VOIDS			12,250.36				
TOTAL UNCLEARED VOIDS			0.00				

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

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

STATEMENT BEGIN DATE: 03/01/2014
STATEMENT END DATE: 03/31/2014

BEGINNING BALANCE: 1,257,949.72 INTEREST EARNED: 19.94
ENDING BALANCE: 1,197,321.72 FEES CHARGED: 0.00

CLEARED	DATE	JE NUMBER	AMOUNT	DESCRIPTION	CONTROL NO	JE DESCRIPTION
N	02/26/2014	20140011	533.68	ADJSMNT VOID CK11915 COOP	022614PQ	
TOTAL JOURNAL ENTRIES			533.68			
TOTAL CLEARED JOURNAL ENTRIES			0.00			
TOTAL UNCLEARED JOURNAL ENTRIES			533.68			

SUNGARD PENTAMATION
 DATE: 04/16/2014
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SELECTION CRITERIA: transact.period='7'
 ACCOUNTING PERIOD: 8/14

ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	-----DESCRIPTION-----	SALES TAX	AMOUNT
09000	12069	03/11/14	1052	SOLIANT CONSULTING	0140400000	23180	SRS - CONTRACTED SE	0.00	7,590.00
09000	12070	03/11/14	1047	AT&T MOBILITY	0140400000	23820	SRS - CELL PHONES	0.00	186.16
09000	12071	03/11/14	1098	AESA	0130300000	26800	COOP - AEPA REGISTR	0.00	350.00
09000	12072	03/11/14	1066	CHARTWELLS DINING S	0150560000	23190	PDO CRISS TRNING CA	0.00	227.95
09000	12073 V	03/11/14	1085	HOLIDAY INN EXPRESS	0160641000	26700	LMS TRAVEL/LODGING	0.00	-166.00
09000	12073	03/11/14	1085	HOLIDAY INN EXPRESS	0160641000	26700	LMS TRAVEL/LODGING	0.00	166.00
TOTAL CHECK								0.00	0.00
09000	12074	03/11/14	1073	RODEWAY INN	0130300000	26700	COOP - AWARDS COMMI	0.00	251.96
09000	12075	03/11/14	1061	DEB HERICKS	0150570400	26700	NMPDS - TRAVEL - HE	0.00	302.40
09000	12076	03/11/14	1100	GORDON ROETHEMEYER	0160620000	26700	DEC TRAVEL/EXP REIM	0.00	203.96
09000	12076	03/11/14	1100	GORDON ROETHEMEYER	0160620000	26700	DEC TRAVEL/EXP REIM	0.00	161.00
09000	12076	03/11/14	1100	GORDON ROETHEMEYER	0160620000	26700	DEC TRAVEL/EXP REIM	0.00	224.87
TOTAL CHECK								0.00	589.83
09000	12077	03/11/14	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL/EXP REI	0.00	252.86
09000	12078	03/11/14	1102	SHANE GERHARTZ	0130300000	26700	COOP TRAVEL/EXP REI	0.00	323.92
09000	12079	03/11/14	1103	COMPUTER HARDWARE I	0160620000	24100	DEC SUPPLIES	0.00	99.00
09000	12080	03/11/14	1099	JOHN DUDLEY	0150560000	23190	PD CRISIS TRAINER D	0.00	3,499.35
09000	12080	03/11/14	1099	JOHN DUDLEY	0150560000	23190	PD CRISIS TRAINER D	0.00	3,846.73
09000	12080	03/11/14	1099	JOHN DUDLEY	0150560000	23190	PD CRISIS TRAINER D	0.00	3,505.19
TOTAL CHECK								0.00	10,851.27
09000	12081	03/20/14	1040	HARDING & SHULTZ	0110100000	23170	ESUCC LEGAL SERVICE	0.00	7,240.00
09000	12082	03/20/14	1042	NE COUNCIL OF SCHOO	0110100000	23810	ESUCC POSTAGE	0.00	6.03
09000	12083	03/20/14	1041	NE ASSOCIATION OF S	0130300000	23270	COOP OFFICE RENT LI	0.00	258.34
09000	12083	03/20/14	1041	NE ASSOCIATION OF S	0140400000	23270	SRS OFFICE RENT LIN	0.00	516.66
TOTAL CHECK								0.00	775.00
09000	12084	03/20/14	1044	TIME WARNER CABLE	0130300000	23820	COOP PHONE LINCOLN	0.00	64.49
09000	12084	03/20/14	1044	TIME WARNER CABLE	0130300000	23830	COOP INTERNET LINCO	0.00	72.06
09000	12084	03/20/14	1044	TIME WARNER CABLE	0140400000	23820	SRS PHONE LINCOLN O	0.00	128.98
09000	12084	03/20/14	1044	TIME WARNER CABLE	0140400000	23830	SRS INTERNET LINCOL	0.00	144.08
TOTAL CHECK								0.00	409.61
09000	12085	03/20/14	1106	NORTHEAST COMMUNITY	0150560000	23190	PD CRISIS TRAINING	0.00	861.30
09000	12086	03/20/14	1045	AT CONFERENCE	0110100000	23820	ESUCC PHONE CONF EX	0.00	37.37
09000	12086	03/20/14	1045	AT CONFERENCE	0160600000	23820	IMAT PHONE CONF EXP	0.00	21.14
TOTAL CHECK								0.00	58.51

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ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

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SELECTION CRITERIA: transact.period='7'
 ACCOUNTING PERIOD: 8/14

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCT	DESCRIPTION	SALES TAX	AMOUNT
09000	12087	03/20/14	1046	AT&T MOBILITY	0160641000	23830	LMS WIRELESS CARD	0.00	51.53
09000	12088	03/20/14	1052	SOLIANT CONSULTING	0140400000	23180	SRS CONTRACTED SERV	0.00	13,942.50
09000	12089	03/20/14	1051	HARVILL ENTERPRISES	0140400000	23180	SRS CONTRACTED SERV	0.00	800.00
09000	12090	03/20/14	1050	BISHOP BUSINESS	0110100000	23525	ESUCC PRINTING/COPI	0.00	449.53
09000	12091	03/20/14	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS CATERING SECO	0.00	291.90
09000	12091	03/20/14	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS CATERING ELEM	0.00	244.98
TOTAL CHECK								0.00	536.88
09000	12092	03/20/14	1104	EDUCATIONAL SERVICE	0150570400	26800	NMPDS CATERING SECO	0.00	183.77
09000	12093	03/20/14	1067	EDUCATIONAL SERVICE	0150570400	26800	NMPDS IN KEARNEY	0.00	856.00
09000	12093	03/20/14	1067	EDUCATIONAL SERVICE	0150560000	23190	PD CRISIS FACILITY	0.00	290.24
09000	12093	03/20/14	1067	EDUCATIONAL SERVICE	0150540200	23190	PD TAG DIGIAL SYMPO	0.00	199.71
TOTAL CHECK								0.00	1,345.95
09000	12094	03/20/14	1057	EDUCATIONAL SERVICE	0110100000	23810	ESUCC POSTAGE OMAHA	0.00	26.95
09000	12094	03/20/14	1057	EDUCATIONAL SERVICE	0160641000	23270	LMS RENT OMAHA OFFI	0.00	510.75
09000	12094	03/20/14	1057	EDUCATIONAL SERVICE	0160641000	23830	LMS INTERNET OMAHA	0.00	200.00
09000	12094	03/20/14	1057	EDUCATIONAL SERVICE	0150570400	26800	NMPDS CATERING ELEM	0.00	318.50
09000	12094	03/20/14	1057	EDUCATIONAL SERVICE	0150570400	26800	NMPDS CATERING SECO	0.00	354.90
TOTAL CHECK								0.00	1,411.10
09000	12095	03/20/14	1072	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	0.00	415.00
09000	12096	03/20/14	1105	HOLIDAY INN LINCOLN	0160620000	26700	DEC LODGING ROETHEM	0.00	218.00
09000	12097	03/20/14	1074	HOLIDAY INN EXPRESS	0140400000	26700	SRS LODGING FRUHLIN	0.00	83.00
09000	12097	03/20/14	1074	HOLIDAY INN EXPRESS	0150560000	23180	CRISIS LODGING DUDL	0.00	83.00
09000	12097	03/20/14	1074	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS PARTICIPANT L	0.00	1,570.45
TOTAL CHECK								0.00	1,736.45
09000	12098	03/20/14	1085	HOLIDAY INN EXPRESS	0160641000	26700	LMS LODGING SMITH	0.00	166.00
09000	12098	03/20/14	1085	HOLIDAY INN EXPRESS	0150560000	23180	CRISIS LODGING DUDL	0.00	83.00
09000	12098	03/20/14	1085	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS PARTICIPANT L	0.00	249.00
TOTAL CHECK								0.00	498.00
09000	12099	03/20/14	1071	SUPER 8 HOLDREGE	0110100000	26700	ESUCC LODGING SCOTT	0.00	133.24
09000	12099	03/20/14	1071	SUPER 8 HOLDREGE	0130300000	26700	COOP LODGING QUINTA	0.00	66.62
09000	12099	03/20/14	1071	SUPER 8 HOLDREGE	0160641000	26700	LMS LODGING SMITH	0.00	66.62
TOTAL CHECK								0.00	266.48
09000	12100	03/20/14	1059	JEFF BUNDY	0110100000	23180	ESUCC CONTRACTED SE	0.00	700.00
09000	12101	03/20/14	1061	DEB HERICKS	0110100000	26700	ESUCC TRAVEL HERICK	0.00	299.81
09000	12101	03/20/14	1061	DEB HERICKS	0150570400	26700	ESUCC TRAVEL HERICK	0.00	197.68
TOTAL CHECK								0.00	497.49
09000	12102	03/20/14	1086	SCOTT ISAACSON	0160600000	26700	IMAT TRAVEL ISAACSO	0.00	52.64

SUNGARD PENTAMATION
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SELECTION CRITERIA: transact.period='7',
 ACCOUNTING PERIOD: 8/14

ESU COORDINATING COUNCIL
 CHECK REGISTER - BY FUND

PAGE NUMBER: 3
 ACCTPA21

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCT	DESCRIPTION	SALES TAX	AMOUNT
09000	12102	03/20/14	1086	SCOTT ISAACSON	0110100000	26700	ESUCC TRAVEL ISAACS	0.00	273.65
TOTAL CHECK								0.00	326.29
09000	12103	03/20/14	1075	ERIC SMITH	0160641000	26700	LMS TRAVEL SMITH	0.00	331.52
09000	12104	03/20/14	1076	PRISCILLA QUINTANA	0130300000	26700	COOP TRAVEL QUINTAN	0.00	208.68
09000	12105	03/20/14	1077	BRENDA KONKOLESKI	0130300000	26700	COOP TRAVEL KONKOLE	0.00	206.08
09000	12106	03/20/14	1079	TECHNICAL EVALULATI	0150570400	26700	NMPDS TRAVEL GRANDG	0.00	341.60
09000	12106	03/20/14	1079	TECHNICAL EVALULATI	0150570400	23180	NMPDS PRESENTER FEE	0.00	1,500.00
TOTAL CHECK								0.00	1,841.60
09000	12107	03/20/14	1080	I-CUBED SOLUTIONS	0150570400	23180	NMPDS PRESENTER FEE	0.00	2,500.00
09000	12107	03/20/14	1080	I-CUBED SOLUTIONS	0150570400	26700	NMPDS TRAVEL OSTLER	0.00	683.20
TOTAL CHECK								0.00	3,183.20
09000	12108	03/20/14	1062	STAPLES ADVANTAGE	0110100000	24100	ESUCC SUPPLIES, STA	0.00	29.04
09000	12109	03/20/14	1081	ISSUEVIEW.COM	0110100000	24650	QUOTE #11107	0.00	250.00
09000	12109	03/20/14	1081	ISSUEVIEW.COM	0130300000	24650	QUOTE #11107	0.00	250.00
09000	12109	03/20/14	1081	ISSUEVIEW.COM	0140400000	24650	QUOTE #11107	0.00	250.00
09000	12109	03/20/14	1081	ISSUEVIEW.COM	0160620000	24650	QUOTE #11107	0.00	250.00
09000	12109	03/20/14	1081	ISSUEVIEW.COM	0160641000	24650	QUOTE #11107	0.00	250.00
TOTAL CHECK								0.00	1,250.00
09000	12110	03/20/14	1082	ZOOM	0160620000	24650	DEC ZOOM LICENSES	0.00	2,974.20
TOTAL CASH ACCOUNT								0.00	63,779.09
TOTAL FUND								0.00	63,779.09
TOTAL REPORT								0.00	63,779.09

SUNGARD PENTAMATION
 DATE: 04/16/2014
 TIME: 10:47:53

SELECTION CRITERIA: ALL
 ACCOUNTING PERIOD: 7/14

ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

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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	-74,194.22	.00	.00	.00	.00
21100	REGULAR SALARIES	145,000.00	74,194.22	.00	100,272.30	44,727.70	69.15
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	31,500.00	.00	.00	12,612.77	18,887.23	40.04
22200	RETIREMENT	3,500.00	.00	.00	3,787.29	-287.29	108.21
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	7.00	-7.00	.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
23000	PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
23140	LOBBYIST FEES	.00	.00	.00	.00	.00	.00
23150	ACCOUNTING/AUDIT	28,000.00	.00	.00	.00	28,000.00	.00
23160	FISCAL MANAGEMENT FEE	3,600.00	.00	.00	2,100.00	1,500.00	58.33
23170	LEGAL SERVICES	20,000.00	7,240.00	.00	34,140.34	-14,140.34	170.70
23180	CONTRACTED SERVICES	9,000.00	700.00	.00	7,900.00	1,100.00	87.78
23190	PROFESSIONAL DEVELOPMENT	2,000.00	.00	.00	.00	2,000.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	4,800.00	.00	.00	2,183.25	2,616.75	45.48
23280	INSURANCE/BONDS	3,500.00	-3.00	.00	7,121.00	-3,621.00	203.46
23500	ADVERTISING	1,250.00	.00	.00	2,855.22	-1,605.22	228.42
23525	PRINTING	500.00	433.57	.00	1,446.43	-946.43	289.29
23810	POSTAGE	750.00	32.98	.00	187.82	562.18	25.04
23820	PHONE	600.00	37.37	.00	529.58	70.42	88.26
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	750.00	-5.20	.00	480.07	269.93	64.01
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	250.00	.00	250.00	500.00	33.33
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	2,775.00	3,917.97	-3,167.97	522.40
26000	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	14,000.00	.00	.00	14,001.25	-1.25	100.01
26700	TRAVEL EXPENSES/MILEAGE	10,000.00	330.99	.00	8,542.18	1,457.82	85.42
26800	CONFERENCE/CONVENTION/MTG	7,500.00	.00	.00	5,769.01	1,730.99	76.92
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
27000	TRANSFERS	.00	.00	.00	.00	.00	.00
TOTAL	GENERAL ESUCC/ADM	287,750.00	9,016.71	2,775.00	208,103.48	79,646.52	72.32
ORG UNIT - 0120100000 - GENERAL ADM GENERAL							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00

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	250,000.00	.00	.00	122,490.41	127,509.59	49.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	45,000.00	.00	.00	16,123.76	28,876.24	35.83
22200	RETIREMENT	5,000.00	.00	.00	5,135.06	-135.06	102.70
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	28.00	-28.00	.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	6,000.00	.00	.00	.00	6,000.00	.00
23160	FISCAL MANAGEMENT FEE	2,000.00	.00	.00	1,418.00	582.00	70.90
23170	LEGAL SERVICES	6,000.00	.00	.00	6,888.50	-888.50	114.81
23180	CONTRACTED SERVICES	29,000.00	.00	.00	.00	29,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	5,000.00	.00	.00	2,955.00	2,045.00	59.10
23270	RENTAL/LEASES	5,000.00	258.34	.00	3,385.54	1,614.46	67.71
23280	INSURANCE/BONDS	2,500.00	.00	.00	1,901.50	598.50	76.06
23500	ADVERTISING	3,000.00	.00	.00	1,586.00	1,414.00	52.87
23525	PRINTING	.00	.00	.00	3.03	-3.03	.00

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23810	POSTAGE	7,000.00	-865.52	.00	-561.66	7,561.66	-8.02
23820	PHONE	3,000.00	64.49	.00	1,973.72	1,026.28	65.79
23830	COMPUTER/INTERNET SERVICE	6,000.00	72.06	.00	3,936.74	2,063.26	65.61
24100	SUPPLIES	6,000.00	.00	.00	603.35	5,396.65	10.06
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	150,000.00	250.00	.00	250.00	149,750.00	.17
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	2,000.00	.00	.00	109.01	1,890.99	5.45
25600	COMPUTER HARDWARE	15,000.00	.00	.00	7,695.91	7,304.09	51.31
26300	DUES/FEES	1,000.00	.00	.00	36.93	963.07	3.69
26600	REPAYMENT MEMBER EQUITY	275,000.00	.00	.00	.00	275,000.00	.00
26700	TRAVEL EXPENSES/MILEAGE	26,000.00	1,310.12	.00	6,944.02	19,055.98	26.71
26800	CONFERENCE/CONVENTION/MTG	17,000.00	350.00	.00	350.00	16,650.00	2.06
26850	PROGRAM PURCHASES	8,150,000.00	.00	.00	-63,466.69	8,213,466.69	-.78
26900	CONTINGENCY	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	COOP COOP GENERAL	9,026,500.00	1,439.49	.00	119,786.13	8,906,713.87	1.33
21100	REGULAR SALARIES	145,000.00	.00	.00	86,003.20	58,996.80	59.31
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	27,000.00	.00	.00	11,156.99	15,843.01	41.32
22200	RETIREMENT	3,000.00	.00	.00	3,520.87	-520.87	117.36
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	2,000.00	.00	.00	.00	2,000.00	.00
23180	CONTRACTED SERVICES	205,000.00	22,332.50	.00	127,202.45	77,797.55	62.05
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	6,500.00	516.66	.00	3,099.96	3,400.04	47.69
23280	INSURANCE/BONDS	500.00	.00	.00	.00	500.00	.00
23500	ADVERTISING	500.00	.00	.00	.00	500.00	.00
23525	PRINTING	100.00	.00	.00	28.53	71.47	28.53
23810	POSTAGE	300.00	.00	.00	.00	300.00	.00
23820	PHONE	4,500.00	315.14	.00	1,782.98	2,717.02	39.62
23830	COMPUTER/INTERNET SERVICE	1,500.00	144.08	.00	1,115.09	384.91	74.34
24100	SUPPLIES	5,000.00	.00	.00	3,291.26	1,708.74	65.83
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	5,000.00	250.00	.00	250.00	4,750.00	5.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	20,000.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	525.00	.00	.00	7,269.79	12,730.21	36.35
26700	TRAVEL EXPENSES/MILEAGE	12,600.00	83.00	.00	4,257.53	8,342.47	33.79
26800	CONFERENCE/CONVENTION/MTG	6,000.00	.00	.00	.00	6,000.00	.00

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	525.00	.00	.00	.00	525.00	.00
TOTAL	SRS SRS GENERAL	445,550.00	23,641.38	.00	248,978.65	196,571.35	55.88
ORG UNIT - 0150500000 - PROF DEV PD GENERAL							
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
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	4.80	-4.80	.00
23810	POSTAGE	250.00	.00	.00	16.47	233.53	6.59
24100	SUPPLIES	500.00	.00	.00	8.59	491.41	1.72
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	249.00	751.00	24.90
TOTAL	PROF DEV PD GENERAL	1,750.00	.00	.00	278.86	1,471.14	15.93
ORG UNIT - 0150500200 - PROF DEV PD ESU							
23180	CONTRACTED SERVICES	4,000.00	.00	.00	2,182.50	1,817.50	54.56
23190	PROFESSIONAL DEVELOPMENT	12,500.00	.00	.00	3,263.01	9,236.99	26.10
26800	CONFERENCE/CONVENTION/MTG	1,100.00	.00	.00	907.30	192.70	82.48
TOTAL	PROF DEV PD ESU	17,600.00	.00	.00	6,352.81	11,247.19	36.10
ORG UNIT - 0150500400 - PROF DEV PD FEDERAL							
23180	CONTRACTED SERVICES	44,800.00	.00	.00	.00	44,800.00	.00
TOTAL	PROF DEV PD FEDERAL	44,800.00	.00	.00	.00	44,800.00	.00
ORG UNIT - 0150510200 - PROF DEV NOC ESU							
23190	PROFESSIONAL DEVELOPMENT	21,000.00	.00	.00	5,076.00	15,924.00	24.17
24400	PERIODICALS	4,000.00	.00	.00	.00	4,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,500.00	.00	.00	290.00	1,210.00	19.33
TOTAL	PROF DEV NOC ESU	26,500.00	.00	.00	5,366.00	21,134.00	20.25
ORG UNIT - 0150520200 - PROF DEV SDA ESU							
23190	PROFESSIONAL DEVELOPMENT	13,000.00	.00	.00	19,679.73	-6,679.73	151.38
26800	CONFERENCE/CONVENTION/MTG	2,200.00	.00	.00	993.17	1,206.83	45.14
TOTAL	PROF DEV SDA ESU	15,200.00	.00	.00	20,672.90	-5,472.90	136.01

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0150530200	- PROF DEV ESPD ESU						
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	1,500.00	.00	.00	.00	1,500.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	.00	.00	151.00	849.00	15.10
TOTAL	PROF DEV ESPD ESU	2,500.00	.00	.00	151.00	2,349.00	6.04
ORG UNIT - 0150540200	- PROF DEV TAG ESU						
23190	PROFESSIONAL DEVELOPMENT	7,500.00	199.71	.00	736.21	6,763.79	9.82
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	865.02	134.98	86.50
26800	CONFERENCE/CONVENTION/MTG	1,500.00	.00	.00	684.93	815.07	45.66
TOTAL	PROF DEV TAG ESU	10,000.00	199.71	.00	2,286.16	7,713.84	22.86
ORG UNIT - 0150550200	- PROF DEV NWEA ESU						
23180	CONTRACTED SERVICES	51,200.00	.00	.00	.00	51,200.00	.00
23190	PROFESSIONAL DEVELOPMENT	100,000.00	.00	.00	.00	100,000.00	.00
TOTAL	PROF DEV NWEA ESU	151,200.00	.00	.00	.00	151,200.00	.00
ORG UNIT - 0150555300	- INTEL GRANT						
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	415.50	-415.50	.00
TOTAL	INTEL GRANT	.00	.00	.00	415.50	-415.50	.00
ORG UNIT - 0150560000	- PROF DEV CRISIS GENERAL						
23180	CONTRACTED SERVICES	.00	166.00	.00	184.59	-184.59	.00
23190	PROFESSIONAL DEVELOPMENT	.00	11,433.26	.00	37,433.48	-37,433.48	.00
TOTAL	PROF DEV CRISIS GENERAL	.00	11,599.26	.00	37,618.07	-37,618.07	.00
ORG UNIT - 0150570400	- PROF DEV NMPDS GR FEDERAL						
21100	REGULAR SALARIES	35,000.00	.00	.00	.00	35,000.00	.00
22000	EMPLOYEE BENEFITS	6,500.00	.00	.00	.00	6,500.00	.00
23180	CONTRACTED SERVICES	308,500.00	4,000.00	.00	19,040.00	289,460.00	6.17
24100	SUPPLIES	.00	34.24	.00	513.24	-513.24	.00
24650	COMPUTER SOFTWARE/LICENSE	100,000.00	.00	.00	.00	100,000.00	.00
26700	TRAVEL EXPENSES/MILEAGE	15,000.00	4,135.04	.00	8,227.01	6,772.99	54.85
26800	CONFERENCE/CONVENTION/MTG	15,000.00	2,250.05	.00	4,178.83	10,821.17	27.86
26900	CONTINGENCY	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL	PROF DEV NMPDS GR FEDERAL	500,000.00	10,419.33	.00	31,959.08	468,040.92	6.39

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0150575400 - SLDS GRANT							
23180	CONTRACTED SERVICES	500,000.00	.00	.00	.00	500,000.00	.00
TOTAL	SLDS GRANT	500,000.00	.00	.00	.00	500,000.00	.00
ORG UNIT - 0150600200 - PROF DEV IMAT ESU							
23190	PROFESSIONAL DEVELOPMENT	1,000.00	.00	.00	4,910.56	-3,910.56	491.06
24650	COMPUTER SOFTWARE/LICENSE	3,500.00	.00	.00	.00	3,500.00	.00
26800	CONFERENCE/CONVENTION/MTG	500.00	.00	.00	416.20	83.80	83.24
TOTAL	PROF DEV IMAT ESU	5,000.00	.00	.00	5,326.76	-326.76	106.54
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	35,000.00	.00	.00	19,620.53	15,379.47	56.06
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	6,750.00	.00	.00	2,493.77	4,256.23	36.94
22200	RETIREMENT	750.00	.00	.00	779.49	-29.49	103.93

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
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	3,000.00	.00	.00	.00	3,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	3,500.00	.00	.00	3,000.00	500.00	85.71
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	100.00	.00	.00	.00	100.00	.00
23820	PHONE	.00	21.14	.00	118.06	-118.06	.00
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	500.00	.00	.00	.00	500.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	250.00	.00	.00	.00	250.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	8,000.00	.00	.00	6,590.80	1,409.20	82.39
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	1,500.00	52.64	.00	1,299.73	200.27	86.65
26800	CONFERENCE/CONVENTION/MTG	250.00	.00	.00	.00	250.00	.00
26850	PROGRAM PURCHASES	529,100.00	.00	.00	46,345.00	482,755.00	8.76
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED IMAT GENERAL	588,700.00	73.78	.00	80,247.38	508,452.62	13.63
ORG UNIT - 0160620000 - BLENDED DEC GENERAL							
21100	REGULAR SALARIES	160,000.00	.00	.00	95,078.41	64,921.59	59.42
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	27,000.00	.00	.00	12,169.22	14,830.78	45.07
22200	RETIREMENT	3,000.00	.00	.00	3,681.39	-681.39	122.71
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	28.00	-28.00	.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	2,500.00	.00	.00	.00	2,500.00	.00
23180	CONTRACTED SERVICES	96,000.00	.00	.00	116,973.37	-20,973.37	121.85
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	1,000.00	-1,000.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	8,000.00	.00	.00	.00	8,000.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	2,500.00	.00	.00	.00	2,500.00	.00
23810	POSTAGE	800.00	.00	.00	.00	800.00	.00
23820	PHONE	1,000.00	.00	.00	20.10	979.90	2.01

ESU COORDINATING COUNCIL
 BUDGET CONTROL STATUS

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23830	COMPUTER/INTERNET SERVICE	1,000.00	.00	.00	.00	1,000.00	.00
24100	SUPPLIES	.00	99.00	.00	99.00	-99.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,500.00	3,224.20	.00	3,224.20	275.80	92.12
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	13,500.00	.00	.00	6,452.80	7,047.20	47.80
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	3,500.00	807.83	.00	3,397.09	102.91	97.06
26800	CONFERENCE/CONVENTION/MTG	6,000.00	.00	.00	2,985.06	3,014.94	49.75
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED DEC GENERAL	328,300.00	4,131.03	.00	245,108.64	83,191.36	74.66
ORG UNIT - 0160641000 - BLENDED LMS GENERAL							
21100	REGULAR SALARIES	120,000.00	.00	.00	68,168.68	51,831.32	56.81
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	27,000.00	.00	.00	8,579.22	18,420.78	31.77
22200	RETIREMENT	3,000.00	.00	.00	2,688.76	311.24	89.63
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.00	.00	14.00	-14.00	.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	2,000.00	.00	.00	.00	2,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	6,500.00	510.75	.00	3,575.25	2,924.75	55.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	250.00	.00	.00	.00	250.00	.00
23810	POSTAGE	150.00	.00	.00	.00	150.00	.00
23820	PHONE	500.00	.00	.00	71.84	428.16	14.37
23830	COMPUTER/INTERNET SERVICE	2,500.00	251.53	.00	1,762.96	737.04	70.52
24100	SUPPLIES	1,000.00	.00	.00	.00	1,000.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	135,000.00	250.00	.00	139,049.99	-4,049.99	103.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	500.00	.00	.00	.00	500.00	.00
25600	COMPUTER HARDWARE	15,000.00	.00	.00	6,590.80	8,409.20	43.94
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	7,500.00	564.14	.00	1,956.19	5,543.81	26.08
26800	CONFERENCE/CONVENTION/MTG	3,000.00	.00	.00	.00	3,000.00	.00
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED LMS GENERAL	323,900.00	1,576.42	.00	232,457.69	91,442.31	71.77

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL REPORT		12,275,250.00	62,097.11	2,775.00	1,245,109.11	11,030,140.89	10.14