

ESUCC

Finance, Audit, and Budget Committee Meeting

Wednesday, January 7, 2015, 1:00 PM

Educational Service Unit Coordinating Council Regular Meeting Thursday, January 8, 2015 -

8:30 AM Educational Service Unit No. 3 6949 So. 110th Street LaVista, NE 68138 Video

Conference, 6949 South 110th Street, LaVista, NE 68128

Attendance Taken at 1:10 PM.

Gegg ESU 05:	Present
Jeff West (NE):	Present
Mowinkel ESU 08:	Present
Radford ESU 17:	Present
Standish ESU 18:	Present
Tedesco ESU 11:	Present
Dan Schnoes (NE) (ESU 03):	Present
Paul Calvert (ESU 15):	Present

1. Call to Order

2. Roll Call

3. Agenda Item

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

3.2. Approval of December Expenses

3.3. Staff Budget Meeting on 1/5/15

3.4. State Audit Final Report

3.5. Fiscal Management Goals (Departmental Carry Over)

3.5.1. Coop

3.5.2. SRS

3.5.3. IMAT

3.5.4. LMS

3.6. Master Service Agreement

4. Next Meeting Agenda Items

5. Executive Session

6. Adjournment

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

**Checking Account Summary: December 2014**

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<b>Beginning Balance:</b>	<b><u>\$1,514,320.33</u></b>			
ESUCC Admin.	\$133,474.50	\$0.00	(\$18,603.15)	\$114,871.35
COOP	\$686,048.55	\$30,504.04	(\$23,812.25)	\$692,740.34
DEC	\$309,692.97	\$0.00	(\$17,138.59)	\$292,554.38
IMAT	\$58,550.54	\$46,082.00	(\$5,744.94)	\$98,887.60
MEL	(\$86,270.21)	\$1,410.00	(\$104,484.18)	(\$189,344.39)
SRS	\$209,656.40	\$65,000.00	(\$42,637.82)	\$232,018.58
PDO	(\$46,832.42)	\$302,436.41	(\$257,704.04)	(\$2,100.05)
ESUCC Reserve	\$250,000.00			\$250,000.00
<b>Ending Balance:</b>				<b><u>\$1,489,627.81</u></b>

**Fiscal Year Summary (beginning with zero balance as of Sept. 1st)**

	<u>End of Prev Month</u>	<u>November Receipts</u>	<u>November Disbursements</u>	<u>FY Balance To Date</u>
ESUCC Admin.	\$219,697.72	\$0.00	(\$18,603.15)	\$201,094.57
COOP	\$217,184.17	\$30,504.04	(\$23,812.25)	\$223,875.96
DEC	\$226,467.85	\$0.00	(\$17,138.59)	\$209,329.26
IMAT	\$15,690.30	\$46,082.00	(\$5,744.94)	\$56,027.36
MEL	\$72,359.53	\$1,410.00	(\$104,484.18)	(\$30,714.65)
SRS	(\$43,804.91)	\$65,000.00	(\$42,637.82)	(\$21,442.73)
PDO	\$78,196.92	\$302,436.41	(\$257,704.04)	\$122,929.29

**Outstanding Receipts**

<b>ESUCC Admin.</b>	<b>\$0.00</b>
<b>COOP</b>	<b>\$50,690.48</b>
2013-2014 Coop Annual Buy (Standard Stationery)	\$687.03
World Book, Billed 9/18/14	\$4,003.45
Coop Food Program	\$44,000.00
Coop Custodial Program	\$2,000.00
<b>DEC</b>	<b>\$405.71</b>
Zoom Licenses, Billed 9/17/14	\$405.71
<b>IMAT</b>	<b>\$10,626.00</b>
MSA Fee & Marshall Memo, 11/24/14	\$10,626.00
<b>LMS</b>	<b>\$14,415.00</b>
Angel/Blackboard	\$14,415.00
<b>SRS</b>	<b>\$15,000.00</b>
MSA Fee, Billed 11/24/14	\$15,000.00
<b>PDO</b>	<b>\$54,175.89</b>
PDO Onsite Registration Fees	\$4,230.00
MSA Fee, Billed 11/24/14	\$13,650.00
Crisis Training	\$500.00
Math Grant Reimbursement	\$35,795.89
<b>Total:</b>	<b>\$145,313.08</b>

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 13:36:41

ESU COORDINATING COUNCIL  
 PRINT CONSOLIDATED BALANCE SHEET

PAGE NUMBER: 1  
 STATMN71

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
09000	CASH	1,514,320.33	.00
TOTAL	CASH	1,514,320.33	.00
09296	PRE-PAID POSTAGE	.00	35.09
TOTAL	PRE-PAID POSTAGE	.00	35.09
TOTAL	ASSETS	1,514,320.33	35.09
TOTAL	REV CONT	.00	1,282,272.81
TOTAL	EXP CONT	496,872.66	.00
TOTAL	RES FOR ENC	.00	95,986.23
TOTAL	ENC CONT	95,986.23	.00
TOTAL	REV BUD CONTL	5,528,414.00	.00
TOTAL	EXP BUD CONT	.00	5,528,414.00
TOTAL	FUND BALANCE	.00	728,885.09
TOTAL	EQUITIES	6,121,272.89	7,635,558.13
TOTAL	REPORT	7,635,593.22	7,635,593.22

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 13:40:37

ESU COORDINATING COUNCIL  
CASH RECEIPTS REPORT

PAGE NUMBER: 1  
STATMN21

SELECTION CRITERIA: transact.yr='15' and transact.period='3'

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

CASH						---RECEIVABLE---		DESCRIPTION/	
ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT	RECEIPT	NUMBER	ACCOUNT	PAYER	RECEIPT AMOUNT
09000	11/03/14	0130333000	12400			0		COOP, INTERNLINE,	2,246.95
TOTAL ADMIN FEES									2,246.95
TOTAL COOP PRIMEVEND BUY GEN									2,246.95

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 13:40:37

ESU COORDINATING COUNCIL  
CASH RECEIPTS REPORT

PAGE NUMBER: 2  
STATMN21

SELECTION CRITERIA: transact.yr='15' and transact.period='3'

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

CASH				---RECEIVABLE---		DESCRIPTION/	
ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT	RECEIPT	NUMBER ACCOUNT PAYER	RECEIPT AMOUNT
09000	11/03/14	0130334000	12400			0 COOP, STAPLES, AE	8,732.56
09000	11/03/14	0130334000	12400			0 COOP, JOURNEY ED,	5,570.12
09000	11/05/14	0130334000	12400			0 COOP, QUILL, AEPA	3,007.17
09000	11/06/14	0130334000	12400			0 COOP, GOV CONNECT	1,797.54
09000	11/21/14	0130334000	12400			0 COOP, SYSCO DENVE	416.34
TOTAL ADMIN FEES							19,523.73
TOTAL COOP AEPA/SPEC BUY GEN							19,523.73

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 13:40:37

ESU COORDINATING COUNCIL  
CASH RECEIPTS REPORT

PAGE NUMBER: 3  
STATMN21

SELECTION CRITERIA: transact.yr='15' and transact.period='3'

FUND - 01 - GENERAL FUND  
ORG UNIT - 0150570400 - PROF DEV NMPDS GR FEDERAL

CASH				---RECEIVABLE---		DESCRIPTION/	
ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT	RECEIPT	NUMBER ACCOUNT PAYER	RECEIPT AMOUNT
09000	11/07/14	0150570400	14000			0 NMPDS, REIMBURSEM	3,800.00
09000	11/13/14	0150570400	14000			0 NMPDS, GRANT FUND	38,325.72
TOTAL GRANT REVENUE							42,125.72
TOTAL PROF DEV NMPDS GR FEDERAL							42,125.72

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 13:40:37

ESU COORDINATING COUNCIL  
CASH RECEIPTS REPORT

PAGE NUMBER: 4  
STATMN21

SELECTION CRITERIA: transact.yr='15' and transact.period='3'

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

CASH						---RECEIVABLE---	DESCRIPTION/	
ACCOUNT	DATE	ORG UNIT	ACCOUNT	ACCOUNT	RECEIPT	NUMBER	PAYER	RECEIPT AMOUNT
09000	11/14/14	0160640200	11990			0	LMS, ANGEL, SOUTH	2,365.00
TOTAL INVOICED REVENUE								2,365.00
TOTAL BLENDED MEL ESU								2,365.00
TOTAL GENERAL FUND								66,261.40
TOTAL REPORT								66,261.40

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 13:38:42

ESU COORDINATING COUNCIL  
 SUMMARY EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1  
 EXPCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
TOTAL ESUCC/ADM	275,228.00	54,678.95	220,549.05	19.87	.00	.00	.00	.00
TOTAL GENERAL	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL COOP	2,302,876.00	105,048.87	2,197,827.13	4.56	.00	.00	.00	.00
TOTAL SRS	434,734.00	65,715.86	369,018.14	15.12	.00	.00	.00	.00
TOTAL PROF DEV	1,153,220.00	152,677.67	1,000,542.33	13.24	.00	.00	.00	.00
TOTAL BLENDED	1,002,356.00	118,751.31	883,604.69	11.85	.00	.00	.00	.00
TOTAL FLOW THROUGH	360,000.00	.00	360,000.00	.00	.00	.00	.00	.00
TOTAL GENERAL FUND	5,528,414.00	496,872.66	5,031,541.34	8.99	.00	.00	.00	.00
TOTAL REPORT	5,528,414.00	496,872.66	5,031,541.34	8.99	.00	.00	.00	.00

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 13:39:49

ESU COORDINATING COUNCIL  
 SUMMARY REVENUE COMPARISON REPORT

PAGE NUMBER: 1  
 REVCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

Fund - 01 - GENERAL FUND

	TITLE	CURRENT YEAR				PRIOR YEAR			
		BUDGET	REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%
TOTAL	ESUCC/ADM	275,228.00	275,258.22	-30.22	100.01	.00	.00	.00	.00
TOTAL	COOP	2,153,390.00	321,946.46	1,831,443.54	14.95	.00	.00	.00	.00
TOTAL	SRS	392,723.00	21,903.75	370,819.25	5.58	.00	.00	.00	.00
TOTAL	PROF DEV	1,135,457.00	229,925.63	905,531.37	20.25	.00	.00	.00	.00
TOTAL	BLENDED	902,470.00	433,238.75	469,231.25	48.01	.00	.00	.00	.00
TOTAL	FLOW THROUGH	360,000.00	.00	360,000.00	.00	.00	.00	.00	.00
TOTAL	MISC CASH BROUGHT FW	309,146.00	.00	309,146.00	.00	.00	.00	.00	.00
TOTAL	GENERAL FUND	5,528,414.00	1,282,272.81	4,246,141.19	23.19	.00	.00	.00	.00
TOTAL	REPORT	5,528,414.00	1,282,272.81	4,246,141.19	23.19	.00	.00	.00	.00

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 13:43:18

ESU COORDINATING COUNCIL  
Purchase Order STATUS REPORT

PAGE NUMBER: 1  
STATMN21  
INFO: ORDERED BY NUMBER

SELECTION CRITERIA: encledgr.yr='15'

PURCHASE OR	ORG UNIT	ACCOUNT	ACCOUNT	VENDOR	NAME	SALES TAX	ORIGINAL	CHANGE
				DATE	DESCRIPTION	USE TAX	PAYMENTS	BALANCE
P1500013-01	0160641000	24650		1006	BLACKBOARD	0.00	94594.52	0.00
				11/17/14	BLACKBOARD ANGEL LMS, REN	0.00	0.00	94594.52
P1500014-01	0110100000	25600		1007	CDW GOVERNMENT INC.	0.00	254.72	0.00
				12/03/14	2688909 LOGITECH CONFERE	0.00	0.00	254.72
P1500015-01	0110100000	25300		1231	QUILL	0.00	386.99	0.00
				12/03/14	901-M20 4LPY MBI 4-DRAW	0.00	0.00	386.99
TOTAL REPORT						0.00	95236.23	0.00
						0.00	0.00	95236.23

SUNGARD PENTAMATION, INC.  
 DATE: 12/05/2014  
 TIME: 13:46:25

ESU COORDINATING COUNCIL  
 INVOICE SHORT LISTING

PAGE NUMBER: 1  
 MODULE: mrinvlrp

SELECTION CRITERIA: cmropenitem.total\_due>0.0

INV DATE	INVOICE NO	CUSTOMER #	CUSTOMER NAME	ORIG INVOICE	INVOICE ADJTT	----PAYMENTS	PAYMENT ADJTT	-WRITTEN OFF	---TOTAL DUE
09/18/2014	AEPA000005	BROKENBOW	BROKEN BOW PUBLIC	469.70	.00	.00	.00	.00	469.70
09/18/2014	AEPA000012	GOTHENBURG	GOTHENBURG PUBLIC	495.00	.00	.00	.00	.00	495.00
09/18/2014	AEPA000032	ELWOOD	ELWOOD PUBLIC SCHO	115.50	.00	.00	.00	.00	115.50
09/18/2014	AEPA000041	BAYARD	BAYARD PUBLIC SCHO	236.50	.00	.00	.00	.00	236.50
09/18/2014	AEPA000042	BRIDGEPORT	BRIDGEPORT PUBLIC	27.50	.00	.00	.00	.00	27.50
09/18/2014	AEPA000053	MORRILL	MORRILL PUBLIC SCH	192.50	.00	.00	.00	.00	192.50
09/18/2014	AEPA000057	DUNDYCOSTR	DUNDY COUNTY-STRAT	206.25	.00	.00	.00	.00	206.25
09/18/2014	AEPA000068	NOPLATTE	NORTH PLATTE PUBLI	2,260.50	.00	.00	.00	.00	2,260.50
07/18/2014	COOP000974	NATART	NATIONAL ART & SCH	6,256.34	.00	.00	.00	.00	6,256.34
07/18/2014	COOP000976	PYRAMID	PYRAMID SCHOOL PRO	20,180.41	.00	.00	.00	.00	20,180.41
07/18/2014	COOP000977	RIDDELL	RIDDELL / ALL AMER	106.65	.00	.00	.00	.00	106.65
07/18/2014	COOP000983	STANDARD	STANDARD STATIONER	687.03	.00	.00	.00	.00	687.03
10/31/2014	CRIS000047	BRIDGEPORT	BRIDGEPORT PUBLIC	100.00	.00	.00	.00	.00	100.00
10/31/2014	CRIS000048	BURWELL	BURWELL PUBLIC SCH	400.00	.00	.00	.00	.00	400.00
10/31/2014	CRIS000058	ESU16	EDUCATIONAL SERVIC	700.00	.00	.00	.00	.00	700.00
10/31/2014	CRIS000059	FAIRBURY	FAIRBURY PUBLIC SC	600.00	.00	.00	.00	.00	600.00
10/31/2014	CRIS000061	GERING	GERING PUBLIC SCHO	300.00	.00	.00	.00	.00	300.00
10/31/2014	CRIS000063	GRANDISLAN	GRAND ISLAND PUBLI	1,925.00	.00	.00	.00	.00	1,925.00
10/31/2014	CRIS000066	KEARNEY	KEARNEY PUBLIC SCH	1,400.00	.00	.00	.00	.00	1,400.00
10/31/2014	CRIS000077	SCOTTSSLUF	SCOTTSSLUFF PUBLIC	1,000.00	.00	.00	.00	.00	1,000.00
10/31/2014	CRIS000086	WAVERLY	WAVERLY SCHOOL DIS	400.00	.00	.00	.00	.00	400.00
09/17/2014	DEC0000015	ESU09	EDUCATIONAL SERVIC	405.71	.00	.00	.00	.00	405.71
11/24/2014	IMAT000019	ESU01	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000020	ESU02	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000021	ESU03	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000022	ESU04	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000023	ESU05	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000024	ESU06	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000025	ESU07	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000026	ESU08	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000027	ESU09	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000028	ESU10	EDUCATIONAL SERVIC	3,578.00	.00	.00	.00	.00	3,578.00
11/24/2014	IMAT000029	ESU11	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000030	ESU13	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000031	ESU15	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000032	ESU16	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000033	ESU17	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000034	ESU18	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
11/24/2014	IMAT000035	ESU19	EDUCATIONAL SERVIC	3,542.00	.00	.00	.00	.00	3,542.00
09/17/2014	LMS0000021	MUNROEMEY	MUNROE-MEYER INSTI	470.00	.00	.00	.00	.00	470.00
09/17/2014	LMS0000026	PAWNEECITY	PAWNEE CITY PUBLIC	1,645.00	.00	.00	.00	.00	1,645.00
09/17/2014	LMS0000027	PIERCE	PIERCE PUBLIC SCHO	2,580.00	.00	.00	.00	.00	2,580.00
10/30/2014	LMS0000036	FULLERTON	FULLERTON PUBLIC S	940.00	.00	.00	.00	.00	940.00
10/30/2014	LMS0000042	WAVERLY	WAVERLY SCHOOL DIS	9,720.00	.00	.00	.00	.00	9,720.00
11/07/2014	NWEA000040	ESU10	EDUCATIONAL SERVIC	2,500.00	.00	.00	.00	.00	2,500.00
11/07/2014	NWEA000041	GRANDISLAN	GRAND ISLAND PUBLI	2,500.00	.00	.00	.00	.00	2,500.00
05/22/2014	PDO0000061	ESU07	EDUCATIONAL SERVIC	240.00	.00	-220.00	.00	.00	20.00
05/22/2014	PDO0000077	ESU10	EDUCATIONAL SERVIC	380.00	-40.00	-300.00	.00	.00	40.00
06/05/2014	PDO0000099	ESU03	EDUCATIONAL SERVIC	20.00	.00	.00	.00	.00	20.00
07/24/2014	PDO0000106	NDE	NEBRASKA DEPT OF E	20.00	.00	.00	.00	.00	20.00
11/24/2014	PDO0000131	ESU01	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000132	ESU02	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000133	ESU03	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000134	ESU04	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000135	ESU05	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000136	ESU06	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00

SUNGARD PENTAMATION, INC.  
 DATE: 12/05/2014  
 TIME: 13:46:25

ESU COORDINATING COUNCIL  
 INVOICE SHORT LISTING

PAGE NUMBER: 2  
 MODULE: mrinvlrp

SELECTION CRITERIA: cmropenitem.total\_due>0.0

INV DATE	INVOICE NO	CUSTOMER #	CUSTOMER NAME	ORIG INVOICE	INVOICE ADJTT	----PAYMENTS	PAYMENT ADJTT	-WRITTEN OFF	---TOTAL DUE
11/24/2014	PDO0000137	ESU07	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000138	ESU08	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000139	ESU09	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000140	ESU10	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000141	ESU11	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000142	ESU13	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000143	ESU15	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000144	ESU16	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000145	ESU17	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000146	ESU18	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
11/24/2014	PDO0000147	ESU19	EDUCATIONAL SERVIC	4,550.00	.00	.00	.00	.00	4,550.00
12/01/2014	PDO0000148	ESU01	EDUCATIONAL SERVIC	640.00	.00	.00	.00	.00	640.00
12/01/2014	PDO0000149	ESU02	EDUCATIONAL SERVIC	560.00	.00	.00	.00	.00	560.00
12/01/2014	PDO0000150	WESTPOINT	WEST POINT PUBLIC	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000151	NEBRCITY	NEBRASKA CITY PUBL	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000152	TEKAMAHHER	TEKAMAH-HERMAN PUB	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000153	ESU03	EDUCATIONAL SERVIC	800.00	.00	.00	.00	.00	800.00
12/01/2014	PDO0000154	WEEPINGWAT	WEEPING WATER PUBL	150.00	.00	.00	.00	.00	150.00
12/01/2014	PDO0000155	BENNINGTON	BENNINGTON PUBLIC	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000156	GRETNA	GRETNA PUBLIC SCHO	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000157	WESTSIDE	WESTSIDE COMMUNITY	50.00	.00	.00	.00	.00	50.00
12/01/2014	PDO0000158	ESU04	EDUCATIONAL SERVIC	440.00	.00	.00	.00	.00	440.00
12/01/2014	PDO0000159	FALLSCITY	FALLS CITY PUBLIC	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000160	RALSTON	RALSTON PUBLIC SCH	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000161	ESU05	EDUCATIONAL SERVIC	240.00	.00	.00	.00	.00	240.00
12/01/2014	PDO0000162	BEATRICE	BEATRICE PUBLIC SC	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000163	FAIRBURY	FAIRBURY PUBLIC SC	80.00	.00	.00	.00	.00	80.00
12/01/2014	PDO0000164	ESU06	EDUCATIONAL SERVIC	520.00	.00	.00	.00	.00	520.00
12/01/2014	PDO0000165	ESU07	EDUCATIONAL SERVIC	960.00	.00	.00	.00	.00	960.00
12/01/2014	PDO0000166	ESU08	EDUCATIONAL SERVIC	800.00	.00	.00	.00	.00	800.00
12/01/2014	PDO0000167	NORFOLK	NORFOLK PUBLIC SCH	200.00	.00	.00	.00	.00	200.00
12/01/2014	PDO0000168	ESU09	EDUCATIONAL SERVIC	280.00	.00	.00	.00	.00	280.00
12/01/2014	PDO0000169	AURORA	AURORA PUBLIC SCHO	100.00	.00	.00	.00	.00	100.00
12/01/2014	PDO0000170	ESU10	EDUCATIONAL SERVIC	1,340.00	-20.00	.00	.00	.00	1,320.00
12/01/2014	PDO0000171	ESU11	EDUCATIONAL SERVIC	720.00	.00	.00	.00	.00	720.00
12/01/2014	PDO0000172	ESU13	EDUCATIONAL SERVIC	940.00	.00	.00	.00	.00	940.00
12/01/2014	PDO0000173	ESU15	EDUCATIONAL SERVIC	280.00	.00	.00	.00	.00	280.00
12/01/2014	PDO0000174	ESU16	EDUCATIONAL SERVIC	460.00	.00	.00	.00	.00	460.00
12/01/2014	PDO0000175	ESU17	EDUCATIONAL SERVIC	380.00	.00	.00	.00	.00	380.00
12/01/2014	PDO0000176	ESU18	EDUCATIONAL SERVIC	280.00	.00	.00	.00	.00	280.00
12/01/2014	PDO0000177	ESU19	EDUCATIONAL SERVIC	200.00	.00	.00	.00	.00	200.00
12/01/2014	PDO0000178	NDE	NEBRASKA DEPT OF E	500.00	.00	.00	.00	.00	500.00
12/01/2014	PDO0000179	OCIO	OCIO	20.00	.00	.00	.00	.00	20.00
12/01/2014	PDO0000180	UNCSN	UNCSN	20.00	.00	.00	.00	.00	20.00
12/01/2014	PDO0000181	COLLEGESTM	COLLEGE OF ST MARY	40.00	.00	.00	.00	.00	40.00
12/01/2014	PDO0000182	UNL	UNIVERSITY OF NEBR	20.00	.00	.00	.00	.00	20.00
12/01/2014	PDO0000183	WAYNESTATE	WAYNE STATE COLLEG	20.00	.00	.00	.00	.00	20.00
11/24/2014	SRS0000034	ESU01	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000035	ESU02	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000036	ESU03	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000037	ESU04	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000038	ESU05	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000039	ESU06	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000040	ESU07	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000041	ESU08	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000042	ESU09	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00

SUNGARD PENTAMATION, INC.  
DATE: 12/05/2014  
TIME: 13:46:25

ESU COORDINATING COUNCIL  
INVOICE SHORT LISTING

PAGE NUMBER: 3  
MODULE: mrinvlrp

SELECTION CRITERIA: cmropenitem.total\_due>0.0

INV DATE	INVOICE NO	CUSTOMER #	CUSTOMER NAME	ORIG INVOICE	INVOICE ADJT	----PAYMENTS	PAYMENT ADJT	-WRITTEN OFF	---TOTAL DUE
11/24/2014	SRS0000043	ESU10	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000044	ESU11	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000045	ESU13	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000046	ESU15	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000047	ESU16	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000048	ESU17	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
11/24/2014	SRS0000049	ESU18	EDUCATIONAL SERVIC	5,000.00	.00	.00	.00	.00	5,000.00
TOTAL REPORT: 119				288,919.59	-60.00	-520.00	.00	.00	288,339.59

**Checking Account Summary: November 2014**

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<b>Beginning Balance:</b>	<b><u>\$1,444,642.79</u></b>			
ESUCC Admin.	\$157,847.91	\$12.28	(\$24,385.69)	\$133,474.50
COOP	\$593,473.91	\$140,837.77	(\$48,263.13)	\$686,048.55
DEC	\$328,123.84	\$0.00	(\$18,430.87)	\$309,692.97
IMAT	\$63,687.03	\$0.00	(\$5,136.49)	\$58,550.54
MEL	(\$129,848.29)	\$53,915.00	(\$10,336.92)	(\$86,270.21)
SRS	\$234,199.64	\$0.00	(\$24,543.24)	\$209,656.40
PDO	(\$52,841.25)	\$58,445.72	(\$52,436.89)	(\$46,832.42)
ESUCC Reserve	\$250,000.00			\$250,000.00
<b>Ending Balance:</b>				<b><u>\$1,514,320.33</u></b>

**Fiscal Year Summary (beginning with zero balance as of Sept. 1st)**

	<u>End of Prev Month</u>	<u>November Receipts</u>	<u>November Disbursements</u>	<u>FY Balance To Date</u>
ESUCC Admin.	\$244,071.13	\$12.28	(\$24,385.69)	\$219,697.72
COOP	\$124,609.53	\$140,837.77	(\$48,263.13)	\$217,184.17
DEC	\$244,898.72	\$0.00	(\$18,430.87)	\$226,467.85
IMAT	\$20,826.79	\$0.00	(\$5,136.49)	\$15,690.30
MEL	\$28,781.45	\$53,915.00	(\$10,336.92)	\$72,359.53
SRS	(\$19,261.67)	\$0.00	(\$24,543.24)	(\$43,804.91)
PDO	\$72,188.09	\$58,445.72	(\$52,436.89)	\$78,196.92

**Outstanding Receipts**

<b>ESUCC Admin.</b>	<b>\$0.00</b>
<b>COOP</b>	<b>\$31,233.88</b>
2013-2014 Coop Annual Buy	\$27,230.43
World Book, Billed 9/18/14	\$4,003.45
<b>DEC</b>	<b>\$405.71</b>
Zoom Licenses, Billed 9/17/14	\$405.71
<b>IMAT</b>	<b>\$60,250.00</b>
MSA Fee & Marshall Memo, 11/24/14	\$60,250.00
<b>LMS</b>	<b>\$15,355.00</b>
Angel/Blackboard	\$15,355.00
<b>SRS</b>	<b>\$80,000.00</b>
MSA Fee, Billed 11/24/14	\$80,000.00
<b>PDO</b>	<b>\$101,095.00</b>
PDO Onsite Registration Fees	\$11,920.00
MSA Fee, Billed 11/24/14	\$77,350.00
NWEA, Billed 9/25/14	\$5,000.00
Crisis Training	\$6,825.00
<b>Total:</b>	<b>\$288,339.59</b>

6310 0300 0 RP 29 0002517 20141129 NNNNNN 01 002517

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

11-30-2014 RCVD



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

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

BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT .....			10/31/14	340,167.82
DEPOSIT		17,911.22	11/03/14	358,079.04
NPAIT Sweep Purchase	290,000.00		11/03/14	68,079.04
Cincinnati Insur INS.PREM 1000120530				
	923.00		11/03/14	67,156.04
NPAIT Sweep Purchase	17,000.00		11/04/14	50,156.04
DEPOSIT		3,007.17	11/05/14	53,163.21
DEPOSIT		1,797.54	11/06/14	54,960.75
NPAIT Sweep Purchase	3,000.00		11/06/14	51,960.75
CHECK # 12513	396.19		11/06/14	51,564.56
DEPOSIT		3,800.00	11/07/14	55,364.56
NPAIT Sweep Purchase	1,000.00		11/07/14	54,364.56
NPAIT Sweep Purchase	4,000.00		11/10/14	50,364.56
CHECK # 12534	62.59		11/10/14	50,301.97
CHECK # 12536	395.60		11/10/14	49,906.37
DEPOSIT		500.00	11/12/14	50,406.37
NPAIT Sweep Redemption		1,000.00	11/12/14	51,406.37
CHECK # 12538	180.96		11/12/14	51,225.41
CHECK # 12533	800.00		11/12/14	50,425.41
DEPOSIT		120,720.70	11/13/14	171,146.11
STATE OF NE ST PAYMENT 262415220		38,325.72	11/13/14	209,471.83
PAYMENT FOR AMZ STORECARD 755496484				
	25.00		11/13/14	209,446.83
CHECK # 12523	43.00		11/13/14	209,403.83



Account Number: 20611699  
Statement Date: 11/28/2014NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

## BASIC BUSINESS ACCOUNT 20611699

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 12532	423.71		11/13/14	208,980.12
CHECK # 12535	1,741.66		11/13/14	207,238.46
CHECK # 12539	6,161.21		11/13/14	201,077.25
DEPOSIT		13,990.00	11/14/14	215,067.25
NPAIT Sweep Purchase	151,000.00		11/14/14	64,067.25
DEPOSIT		1,160.00	11/17/14	65,227.25
NPAIT Sweep Purchase	14,000.00		11/17/14	51,227.25
CHECK # 12537	25.00		11/17/14	51,202.25
CHECK # 12519	3,322.48		11/17/14	47,879.77
NPAIT Sweep Redemption		3,000.00	11/18/14	50,879.77
SYSCO RESOURCE S PAYMENT		416.34	11/18/14	51,296.11
PAYMENT FOR AMZ STORECARD 757552473	54.96		11/18/14	51,241.15
DEPOSIT		2,760.00	11/19/14	54,001.15
NPAIT Sweep Purchase	1,000.00		11/19/14	53,001.15
NPAIT Sweep Purchase	3,000.00		11/20/14	50,001.15
CHECK # 12541	93,295.87		11/20/14	43,294.72-
DEPOSIT		1,125.00	11/21/14	42,169.72-
DEPOSIT		47,684.80	11/21/14	5,515.08
NPAIT Sweep Redemption		94,000.00	11/21/14	99,515.08
NPAIT Sweep Purchase	49,000.00		11/24/14	50,515.08
CHECK # 12560	176.96		11/24/14	50,338.12
CHECK # 12540	5,640.00		11/24/14	44,698.12
NPAIT Sweep Redemption		6,000.00	11/25/14	50,698.12
CHECK # 12577	17.00		11/25/14	50,681.12
CHECK # 12544	50.00		11/25/14	50,631.12
CHECK # 12529	146.65		11/25/14	50,484.47
CHECK # 12549	164.10		11/25/14	50,320.37
CHECK # 12556	397.09		11/25/14	49,923.28
CHECK # 12565	775.00		11/25/14	49,148.28
CHECK # 12543	5,000.00		11/25/14	44,148.28
CHECK # 12542	15,304.96		11/25/14	28,843.32
NPAIT Sweep Redemption		22,000.00	11/26/14	50,843.32
CHECK # 12567	52.04		11/26/14	50,791.28
CHECK # 12571	298.00		11/26/14	50,493.28
CHECK # 12545	307.43		11/26/14	50,185.85
CHECK # 12548	444.64		11/26/14	49,741.21
CHECK # 12530	700.00		11/26/14	49,041.21
CHECK # 12528	775.37		11/26/14	48,265.84
CHECK # 12575	1,423.52		11/26/14	46,842.32

\* \* \* 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 # 12562	1,827.04		11/26/14	45,015.28
CHECK # 12547	3,171.82		11/26/14	41,843.46
CHECK # 12561	3,841.19		11/26/14	38,002.27
CHECK # 12570	3,880.00		11/26/14	34,122.27
CHECK # 12569	5,607.13		11/26/14	28,515.14
CHECK # 12566	6,942.25		11/26/14	21,572.89
NPAIT Sweep Redemption		29,000.00	11/28/14	50,572.89
CHECK # 12568	7.00		11/28/14	50,565.89
CHECK # 12564	27.88		11/28/14	50,538.01
CHECK # 12559	49.47		11/28/14	50,488.54
CHECK # 12576	14,599.67		11/28/14	35,888.87
BALANCE THIS STATEMENT .....			11/28/14	35,888.87
TOTAL CREDITS (19)	408,198.49	MINIMUM BALANCE		43,294.72-
TOTAL DEBITS (52)	712,477.44	AVG AVAILABLE BALANCE		66,611.38
		AVERAGE BALANCE		79,008.20

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
11/06 12513* 396.19	11/13 12539 6,161.21	11/26 12561 3,841.19
11/17 12519* 3,322.48	11/24 12540 5,640.00	11/26 12562* 1,827.04
11/13 12523* 43.00	11/20 12541 93,295.87	11/28 12564 27.88
11/26 12528 775.37	11/25 12542 15,304.96	11/25 12565 775.00
11/25 12529 146.65	11/25 12543 5,000.00	11/26 12566 6,942.25
11/26 12530* 700.00	11/25 12544 50.00	11/26 12567 52.04
11/13 12532 423.71	11/26 12545* 307.43	11/28 12568 7.00
11/12 12533 800.00	11/26 12547 3,171.82	11/26 12569 5,607.13
11/10 12534 62.59	11/26 12548 444.64	11/26 12570 3,880.00
11/13 12535 1,741.66	11/25 12549* 164.10	11/26 12571* 298.00
11/10 12536 395.60	11/25 12556* 397.09	11/26 12575 1,423.52
11/17 12537 25.00	11/28 12559 49.47	11/28 12576 14,599.67
11/12 12538 180.96	11/24 12560 176.96	11/25 12577 17.00

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

0220 CHECKING ACCOUNT DEPOSIT  
**UB UNION BANK & TRUST COMPANY**  
 DATE: Nov 3 2014  
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT OR DEBITOR CARD AND RECEIPT OF THIS BANK - DEPOSIT TO THE ACCOUNT OF -  
 NAME: Esti Carmona y Canal  
 ACCOUNT NUMBER: 20611699  
 TOTAL DEPOSIT \$ 17911.22  
 1049107954 009

CURRENCY	COIN	AMOUNT	DATE	INITIALS
CHECKS		17911.22		
CASH				
TOTAL		17911.22		

TranID=11/03/14-Inst=UNION BANK & TRUST COMPANY  
 RNum=>1049107954-ItemNum=000060457347  
 11/03/2014 \$17,911.22 0

0220 CHECKING ACCOUNT DEPOSIT  
**UB UNION BANK & TRUST COMPANY**  
 DATE: Nov 5 2014  
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT OR DEBITOR CARD AND RECEIPT OF THIS BANK - DEPOSIT TO THE ACCOUNT OF -  
 NAME: Esti Carmona y Canal  
 ACCOUNT NUMBER: 20611699  
 TOTAL DEPOSIT \$ 3007.17  
 1049107954 009

CURRENCY	COIN	AMOUNT	DATE	INITIALS
CHECKS		3007.17		
CASH				
TOTAL		3007.17		

TranID=11/05/14-Inst=UNION BANK & TRUST COMPANY  
 RNum=>1049107954-ItemNum=000072072251  
 11/05/2014 \$3,007.17 0

0220 CHECKING ACCOUNT DEPOSIT  
**UB UNION BANK & TRUST COMPANY**  
 DATE: Nov 6 2014  
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT OR DEBITOR CARD AND RECEIPT OF THIS BANK - DEPOSIT TO THE ACCOUNT OF -  
 NAME: Esti Carmona y Canal  
 ACCOUNT NUMBER: 20611699  
 TOTAL DEPOSIT \$ 1797.54  
 1049107954 009

CURRENCY	COIN	AMOUNT	DATE	INITIALS
CHECKS		1797.54		
CASH				
TOTAL		1797.54		

TranID=11/06/14-Inst=UNION BANK & TRUST COMPANY  
 RNum=>1049107954-ItemNum=000060457699  
 11/06/2014 \$1,797.54 0

0220 CHECKING ACCOUNT DEPOSIT  
**UB UNION BANK & TRUST COMPANY**  
 DATE: Nov 7 2014  
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT OR DEBITOR CARD AND RECEIPT OF THIS BANK - DEPOSIT TO THE ACCOUNT OF -  
 NAME: Esti Carmona y Canal  
 ACCOUNT NUMBER: 20611699  
 TOTAL DEPOSIT \$ 3800.00  
 1049107954 009

CURRENCY	COIN	AMOUNT	DATE	INITIALS
CHECKS		3800.00		
CASH				
TOTAL		3800.00		

TranID=11/07/14-Inst=UNION BANK & TRUST COMPANY  
 RNum=>1049107954-ItemNum=000072672833  
 11/07/2014 \$3,800.00 0

0220 CHECKING ACCOUNT DEPOSIT  
**UB UNION BANK & TRUST COMPANY**  
 DATE: Nov 12 2014  
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT OR DEBITOR CARD AND RECEIPT OF THIS BANK - DEPOSIT TO THE ACCOUNT OF -  
 NAME: Esti Carmona y Canal  
 ACCOUNT NUMBER: 20611699  
 TOTAL DEPOSIT \$ 500.00  
 1049107954 009

CURRENCY	COIN	AMOUNT	DATE	INITIALS
CHECKS		500.00		
CASH				
TOTAL		500.00		

TranID=11/12/14-Inst=UNION BANK & TRUST COMPANY  
 RNum=>1049107954-ItemNum=000072673987  
 11/12/2014 \$500.00 0

0220 CHECKING ACCOUNT DEPOSIT  
**UB UNION BANK & TRUST COMPANY**  
 DATE: Nov 13 2014  
 THIS DEPOSIT MADE IN ACCORDANCE WITH CONTRACT OR DEBITOR CARD AND RECEIPT OF THIS BANK - DEPOSIT TO THE ACCOUNT OF -  
 NAME: Esti Carmona y Canal  
 ACCOUNT NUMBER: 20611699  
 TOTAL DEPOSIT \$ 120,720.70  
 1049107954 009

CURRENCY	COIN	AMOUNT	DATE	INITIALS
CHECKS		120720.70		
CASH				
TOTAL		120720.70		

TranID=11/13/14-Inst=UNION BANK & TRUST COMPANY  
 RNum=>1049107954-ItemNum=000060458284  
 11/13/2014 \$120,720.70 0



NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/13/14 CHECK NO.: 12523

AMOUNT: \$\*\*\*\*\*43.00

BY THE SUM OF \*\*\*\*\*43 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: SPECTROSCOPE CORPORATION  
4 CITY PLACE DRIVE  
SUITE 450 & 480  
CRAVE CORNR MO 63141

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012523⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/13/2014 \$43.00 12523

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/26/14 CHECK NO.: 12528

AMOUNT: \$\*\*\*\*\*775.37

BY THE SUM OF \*\*\*\*\*775 DOLLARS AND \*37\* CENTS

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

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012528⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/26/2014 \$775.37 12528

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/25/14 CHECK NO.: 12529

AMOUNT: \$\*\*\*\*\*146.65

BY THE SUM OF \*\*\*\*\*146 DOLLARS AND \*65\* CENTS

TO THE ORDER OF: DEB ROMANEK  
7433 SOUTH 52ND STREET  
LINCOLN NE 68216

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012529⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/25/2014 \$146.65 12529

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/26/14 CHECK NO.: 12530

AMOUNT: \$\*\*\*\*\*700.00

BY THE SUM OF \*\*\*\*\*700 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: HURDOLDY TABLE ROCK STEINAUER  
810 CENTRAL AVENUE  
HURDOLDY NE 68395

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012530⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/26/2014 \$700.00 12530

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12532

AMOUNT: \$\*\*\*\*\*423.71

BY THE SUM OF \*\*\*\*\*423 DOLLARS AND \*71\* CENTS

TO THE ORDER OF: TERRY WASSER CARLB  
PO BOX 60074  
CITY OF INDIANAPOLIS IN 46204

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012532⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/13/2014 \$423.71 12532

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 12/05/14 CHECK NO.: 12533

AMOUNT: \$\*\*\*\*\*800.00

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

TO THE ORDER OF: HAYVILLE ENTERPRISES  
PO BOX 80204  
LINCOLN NE 68501

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012533⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/12/2014 \$800.00 12533

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12534

AMOUNT: \$\*\*\*\*\*62.59

BY THE SUM OF \*\*\*\*\*62 DOLLARS AND \*59\* CENTS

TO THE ORDER OF: BISHOP BUSINESS  
1125 S. 94TH STREET  
OMAHA NE 68127

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012534⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/10/2014 \$62.59 12534

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12535

AMOUNT: \$\*\*\*\*\*741.66

BY THE SUM OF \*\*\*\*\*741 DOLLARS AND \*66\* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 3  
6949 SOUTH 110TH STREET  
OMAHA NE 68138-5722

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012535⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/13/2014 \$741.66 12535

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12536

AMOUNT: \$\*\*\*\*\*395.60

BY THE SUM OF \*\*\*\*\*395 DOLLARS AND \*60\* CENTS

TO THE ORDER OF: STAPLES ADVANTAGE  
DEPT BKT  
PO BOX 9148  
CHICAGO IL 60696-3689

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012536⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/10/2014 \$395.60 12536

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12537

AMOUNT: \$\*\*\*\*\*25.00

BY THE SUM OF \*\*\*\*\*25 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: METAL LOGO  
5853 SOUTH 77TH STREET  
OMAHA NE 68127

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012537⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/17/2014 \$25.00 12537

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12538

AMOUNT: \$\*\*\*\*\*180.96

BY THE SUM OF \*\*\*\*\*180 DOLLARS AND \*96\* CENTS

TO THE ORDER OF: APPT MOBILITY  
PO BOX 6416  
CAROL STREAM IL 60197-6416

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012538⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/12/2014 \$180.96 12538

NEBRASKA ESU COORDINATING COUNCIL  
1292 EAST 4TH STREET  
LINCOLN, NE 68210

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

CHECK DATE: 11/05/14 CHECK NO.: 12539

AMOUNT: \$\*\*\*\*\*161.21

BY THE SUM OF \*\*\*\*\*161 DOLLARS AND \*21\* CENTS

TO THE ORDER OF: UNION BANK & TRUST COMPANY  
PO BOX 31021  
TAMPA FL 33631-3021

PAYEE: *Ed M. Kelly*  
TREASURER: *D. Ruff*

⑆00012539⑆ ⑆101910295⑆ 2061 1699⑆ ⑆000004300⑆

11/13/2014 \$161.21 12539

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: 11/08/14 CHECK NO.: 12540

AMOUNT: \$\*\*\*\*\*5,640.00\*

BY THE SUM OF \*\*\*\*\*5640 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: SAFARI ROCKS ONLINE  
75 ARLINGTON STREET  
3RD FLOOR  
BOSTON MA 02116

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012540⑆ ⑆101910295⑆ 2061 1699⑆

11/24/2014 \$5,640.00 12540

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: 11/20/14 CHECK NO.: 12541

AMOUNT: \$\*\*\*\*\*295.87\*

BY THE SUM OF \*\*\*\*\*3295 DOLLARS AND \*87\* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 17  
391 NORTH MAIN STREET  
AINSWORTH NE 69210

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012541⑆ ⑆101910295⑆ 2061 1699⑆

11/20/2014 \$93,295.87 12541

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: 11/20/14 CHECK NO.: 12542

AMOUNT: \$\*\*\*\*\*304.96\*

BY THE SUM OF \*\*\*\*\*3304 DOLLARS AND \*96\* CENTS

TO THE ORDER OF: HARDING & SHULTZ  
121 SOUTH 13TH STREET  
PO BOX 92020  
LINCOLN NE 68501-2028

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012542⑆ ⑆101910295⑆ 2061 1699⑆

11/25/2014 \$15,304.96 12542

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: 11/20/14 CHECK NO.: 12543

AMOUNT: \$\*\*\*\*\*5,000.00\*

BY THE SUM OF \*\*\*\*\*5000 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: NORTHWEST EVALUATION ASSOCIATION  
121 NW EVERETT STREET  
PORTLAND OR 97209

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012543⑆ ⑆101910295⑆ 2061 1699⑆

11/25/2014 \$5,000.00 12543

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: 11/20/14 CHECK NO.: 12544

AMOUNT: \$\*\*\*\*\*50.00\*

BY THE SUM OF \*\*\*\*\*50 DOLLARS AND \*NO\* CENTS

TO THE ORDER OF: MIDWEST CONNECT  
PO BOX 2183  
KEARNEY NE 68848

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012544⑆ ⑆101910295⑆ 2061 1699⑆

11/25/2014 \$50.00 12544

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: 11/20/14 CHECK NO.: 12545

AMOUNT: \$\*\*\*\*\*307.43\*

BY THE SUM OF \*\*\*\*\*307 DOLLARS AND \*43\* CENTS

TO THE ORDER OF: CHARTELLS OILING SERVICES  
PO BOX 91333  
CHICAGO IL 60693-1337

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012545⑆ ⑆101910295⑆ 2061 1699⑆

11/26/2014 \$307.43 12545

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: 11/20/14 CHECK NO.: 12547

AMOUNT: \$\*\*\*\*\*171.82\*

BY THE SUM OF \*\*\*\*\*317 DOLLARS AND \*82\* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 10  
PO BOX 850  
KEARNEY NE 68848-0850

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012547⑆ ⑆101910295⑆ 2061 1699⑆

11/26/2014 \$3,171.82 12547

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: 11/20/14 CHECK NO.: 12548

AMOUNT: \$\*\*\*\*\*444.64\*

BY THE SUM OF \*\*\*\*\*444 DOLLARS AND \*64\* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 13  
4215 AVENUE I  
SCOTTSDALE AZ 85261

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012548⑆ ⑆101910295⑆ 2061 1699⑆

11/26/2014 \$444.64 12548

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: 11/20/14 CHECK NO.: 12549

AMOUNT: \$\*\*\*\*\*161.10\*

BY THE SUM OF \*\*\*\*\*161 DOLLARS AND \*10\* CENTS

TO THE ORDER OF: LINCOLN PUBLIC SCHOOLS  
5905 O STREET  
PO BOX 82889  
LINCOLN NE 68501

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012549⑆ ⑆101910295⑆ 2061 1699⑆

11/25/2014 \$161.10 12549

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: 11/20/14 CHECK NO.: 12556

AMOUNT: \$\*\*\*\*\*397.09\*

BY THE SUM OF \*\*\*\*\*397 DOLLARS AND \*09\* CENTS

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

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012556⑆ ⑆101910295⑆ 2061 1699⑆

11/25/2014 \$397.09 12556

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: 11/30/14 CHECK NO.: 12559

AMOUNT: \$\*\*\*\*\*49.47\*

BY THE SUM OF \*\*\*\*\*49 DOLLARS AND \*47\* CENTS

TO THE ORDER OF: CRAIG PETERSON  
212 KROPPLE ST  
BERNARD NE 68927

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012559⑆ ⑆101910295⑆ 2061 1699⑆

11/28/2014 \$49.47 12559

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: 11/20/14 CHECK NO.: 12560

AMOUNT: \$\*\*\*\*\*176.96\*

BY THE SUM OF \*\*\*\*\*176 DOLLARS AND \*96\* CENTS

TO THE ORDER OF: BRENDA SCHOLBERSKI  
545 N WALSH ST  
AINSWORTH NE 69210

CASH

PRESIDENT: *Ed M. Holtz*  
TREASURER: *D. Ruffel*

⑆00012560⑆ ⑆101910295⑆ 2061 1699⑆

11/24/2014 \$176.96 12560

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12561

AMOUNT: \$\*\*\*\*\*3,841.19\*

Pay the sum of \*\*\*\*\*3641\* DOLLARS AND \*19\* CENTS

TO THE ORDER OF: HELEN BRITCHAF  
2421 NICKELAVIE ROAD  
SEWARD NE 68424

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012561⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$3,841.19 12561

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12562

AMOUNT: \$\*\*\*\*\*1,827.04\*

Pay the sum of \*\*\*\*\*1827\* DOLLARS AND \*04\* CENTS

TO THE ORDER OF: TECHNICAL EVALUATION SVCS/ASRPTS  
7314 LAMINDALE DRIVE  
OMAHA NE 68134

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012562⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$1,827.04 12562

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12564

AMOUNT: \$\*\*\*\*\*27.88\*

Pay the sum of \*\*\*\*\*27\* DOLLARS AND \*88\* CENTS

TO THE ORDER OF: ACCO BRANDS DIRECT  
PO BOX 400  
STINEY NE 13838

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012564⑈ ⑆101910295⑆ 2061 1699⑈

11/28/2014 \$27.88 12564

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12565

AMOUNT: \$\*\*\*\*\*775.00\*

Pay the sum of \*\*\*\*\*775\* DOLLARS AND \*00\* CENTS

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

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012565⑈ ⑆101910295⑆ 2061 1699⑈

11/25/2014 \$775.00 12565

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12566

AMOUNT: \$\*\*\*\*\*6,942.25\*

Pay the sum of \*\*\*\*\*6942\* DOLLARS AND \*25\* CENTS

TO THE ORDER OF: SOLARIT CONSULTING INC  
14 N. WENETA ST., #2H  
CHICAGO IL 60607

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012566⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$6,942.25 12566

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12567

AMOUNT: \$\*\*\*\*\*52.04\*

Pay the sum of \*\*\*\*\*52\* DOLLARS AND \*04\* CENTS

TO THE ORDER OF: AT CONFERENCE  
ACCOUNTS RECEIVABLE  
PO BOX 2339  
SOUTHINGTON NY 11969

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012567⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$52.04 12567

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12568

AMOUNT: \$\*\*\*\*\*7.00\*

Pay the sum of \*\*\*\*\*7\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 8  
PO BOX 89  
302 PAIN STREET  
MELROSE NE 68756

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012568⑈ ⑆101910295⑆ 2061 1699⑈

11/28/2014 \$7.00 12568

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12569

AMOUNT: \$\*\*\*\*\*5,607.13\*

Pay the sum of \*\*\*\*\*5607\* DOLLARS AND \*13\* CENTS

TO THE ORDER OF: EDUCATIONAL SERVICE UNIT 11  
PO BOX 850  
HOLDREGE NE 68949

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012569⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$5,607.13 12569

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12570

AMOUNT: \$\*\*\*\*\*3,880.00\*

Pay the sum of \*\*\*\*\*3880\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: NORTHEAST COMMUNITY COLLEGE  
PO BOX 469  
NORFOLK NE 68701-0469

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012570⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$3,880.00 12570

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12571

AMOUNT: \$\*\*\*\*\*298.00\*

Pay the sum of \*\*\*\*\*298\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: HAMPTON INN & SUITES  
301 WEST HIGHWAY 26  
GODDARD NE 68361

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012571⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$298.00 12571

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12575

AMOUNT: \$\*\*\*\*\*1,423.52\*

Pay the sum of \*\*\*\*\*1423\* DOLLARS AND \*52\* CENTS

TO THE ORDER OF: DAVE LUDWIG  
1287 PIEDMONT DRIVE  
JACKSON NE 68444

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012575⑈ ⑆101910295⑆ 2061 1699⑈

11/26/2014 \$1,423.52 12575

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

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

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

CHECK DATE: 11/20/14 CHECK NO.: 12576

AMOUNT: \$\*\*\*\*\*14,599.67\*

Pay the sum of \*\*\*\*\*14599\* DOLLARS AND \*67\* CENTS

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

PRESIDENT: *W.M. Kelly*  
TREASURER: *D. Ruffel*

⑈00012576⑈ ⑆101910295⑆ 2061 1699⑈

11/28/2014 \$14,599.67 12576

Nebraska ESI Coordinating Council 1252 East 4th Street Allamogosa, NE 68210		Union Bank & Trust Company Allamogosa Branch 208 East 4th St. Allamogosa, Nebraska 68210	
		CHECK DATE 11/25/14	CHECK NO. 12577
BY THE SIGN OF *****17* DOLLARS AND 00* CENTS		AMOUNT \$*****17.00*	
TO THE ORDER OF HAWKINS COUNTY PO BOX 2193 KEARNEY NE 68849	SIGNED: <i>[Signature]</i> TELLER: <i>[Signature]</i>		
MICR: ⑆12527⑈ ⑆103810295⑈ 2064 4998⑈			

11/25/2014    \$\$17.00    12577



# Nebraska Public Agency Investment Trust

## Account Statement

November 1, 2014 to November 30, 2014

11-04-2014 RCVD

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

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

Account Number: 123885-001

### Fund Summary

	PRICE PER SHARE	SHARES OWNED	MARKET VALUE
Nebraska Public Agency Investment Trust 123885-001	\$1.00	1,491,277.45	\$1,491,277.45

### Transaction Summary

Nebraska Public Agency Investment Trust  
123885-001

TRADE DATE	SETTLEMENT DATE	TRANSACTION DESCRIPTION	SHARES	AMOUNT
11/1/2014		Beginning Shares Balance	1,113,265.17	\$1,113,265.17
11/3/2014	11/3/2014	Purchase	290,000.00	\$290,000.00
11/4/2014	11/4/2014	Purchase	17,000.00	\$17,000.00
11/6/2014	11/6/2014	Purchase	3,000.00	\$3,000.00
11/7/2014	11/7/2014	Purchase	1,000.00	\$1,000.00
11/10/2014	11/10/2014	Purchase	4,000.00	\$4,000.00
11/12/2014	11/12/2014	Redemption	(1,000.00)	(\$1,000.00)
11/14/2014	11/14/2014	Purchase	151,000.00	\$151,000.00
11/17/2014	11/17/2014	Purchase	14,000.00	\$14,000.00
11/18/2014	11/18/2014	Redemption	(3,000.00)	(\$3,000.00)
11/19/2014	11/19/2014	Purchase	1,000.00	\$1,000.00
11/20/2014	11/20/2014	Purchase	3,000.00	\$3,000.00
11/21/2014	11/21/2014	Redemption	(94,000.00)	(\$94,000.00)
11/24/2014	11/24/2014	Purchase	49,000.00	\$49,000.00
11/25/2014	11/25/2014	Redemption	(6,000.00)	(\$6,000.00)
11/26/2014	11/26/2014	Redemption	(22,000.00)	(\$22,000.00)
11/28/2014	12/1/2014	Interest	12.28	\$12.28
11/28/2014	11/28/2014	Redemption	(29,000.00)	(\$29,000.00)
<b>Total :</b>			<b>1,491,277.45</b>	<b>\$1,491,277.45</b>



November Bank Reconciliation:

Beginning Bank Balance: \$1,453,432.99

Cleared Deposits/Cash Receipts: \$ 253,198.49

Deposits \$ 66,261.40

Journal Entries \$ 186,937.09


Interest Earned: \$ 12.28

Cleared Checks/Payments: \$ 179,477.44

Payments Cleared \$ 176,154.96

Check #12519 (cleared) \$ 3,322.48

Ending Bank Balance: \$1,527,166.32

Reconciliation Completed By:  12/5/14

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

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 11:20:39

BANK ACCOUNT: UNION BANK AND TRUST

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 DEPOSITS LIST

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

STATEMENT BEGIN DATE: 11/06/2014  
 STATEMENT END DATE: 12/06/2014

BEGINNING BALANCE: 1,453,432.99 INTEREST EARNED: 12.28  
 ENDING BALANCE: 1,527,166.32 FEES CHARGED: 0.00

CLEARED	DATE	RECEIPT	AMOUNT	DESCRIPTION	CONTROL NUMBER
DEPOSIT: BLANK		11/03/2014			
Y	11/03/2014		2,246.95	COOP, INTERNLN, CUSTODI	110314PQ
Y	11/03/2014		5,570.12	COOP, JOURNEY ED, SB	110314PQ
Y	11/03/2014		8,732.56	COOP, STAPLES, AEP	110314PQ
N	11/04/2014		290,365.00	DEC, STATE APPROPRIATIONS	103114PQ
N	11/04/2014		290,365.00	DEC, STATE APPROPRIATIONS	103114PQ
Y	11/05/2014		3,007.17	COOP, QUILL, AEP	110514PQ
Y	11/06/2014		1,797.54	COOP, GOV CONNECT, AEP	110614PQ
Y	11/07/2014		3,800.00	NMPDS, REIMBURSEMENT	110714PQ
Y	11/13/2014		38,325.72	NMPDS, GRANT FUNDS	111314PQ
Y	11/14/2014		2,365.00	LMS, ANGEL, SOUTHERN VALL	111414PQ
Y	11/21/2014		416.34	COOP, SYSCO DENVER, FOOD	112114PQ
N	12/01/2014		1,774.73	COOP, INTERNLN, CUSTODIA	120114PQ

DEPOSIT: BLANK 12/01/2014 648,766.13

TOTAL DEPOSITS 648,766.13  
 TOTAL CLEARED DEPOSITS 66,261.40  
 TOTAL UNCLEARED DEPOSITS 582,504.73

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 11:26:36

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 12/06/2014  
STATEMENT END DATE: 12/07/2014

CLEARED DATE RECEIPT

DEPOSIT: BLANK 10/31/2014

Y 11/04/2014  
Y 11/04/2014  
N 12/01/2014

DEPOSIT: BLANK 12/01/2014

TOTAL DEPOSITS  
TOTAL CLEARED DEPOSITS  
TOTAL UNCLEARED DEPOSITS

582,504.73  
582,504.73  
580,730.00  
1,774.73

ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
DEPOSITS LIST

BEGINNING BALANCE: 946,436.32 INTEREST EARNED:  
ENDING BALANCE: 1,527,166.32 FEES CHARGED:

0.00  
0.00

AMOUNT DESCRIPTION CONTROL NUMBER

290,365.00 DEC, STATE APPROPRIATIONS 103114PQ  
290,365.00 DEC, STATE APPROPRIATIONS 103114PQ  
1,774.73 COOP, INTERLINE, CUSTODIA 120114PQ

582,504.73

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

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 11:20:39

BANK ACCOUNT: UNION BANK AND TRUST

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 PAYMENTS LIST

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

STATEMENT BEGIN DATE: 11/06/2014  
 STATEMENT END DATE: 12/06/2014

BEGINNING BALANCE: 1,453,432.99  
 ENDING BALANCE: 1,527,166.32

INTEREST EARNED: 12.28  
 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
N	08/19/2014	12385	3,028.53	MANUAL	11/07	AEP A INC.	
N	08/19/2014	12427	2,000.00	MANUAL	1204	FREMONT PUBLIC SCHOOLS	
Y	10/10/2014	12513	396.19	MANUAL	1087	RHONDA EIS	
Y	10/10/2014	12523	43.00	MANUAL	1031	SOFTCHOICE CORPORATION	
Y	11/03/2014	EFT00006	923.00	MANUAL	1209	CINCINNATI INSURANCE COMPANY	
Y	11/05/2014	12532	423.71	MANUAL	1044	TIME WARNER CABLE	
Y	11/05/2014	12533	800.00	MANUAL	1051	HARVILL ENTERPRISES	
Y	11/05/2014	12534	62.59	MANUAL	1050	BISHOP BUSINESS	
Y	11/05/2014	12535	1,741.66	MANUAL	1057	EDUCATIONAL SERVICE UNIT 3	
Y	11/05/2014	12536	395.60	MANUAL	1062	STAPLES ADVANTAGE	
Y	11/05/2014	12537	25.00	MANUAL	1221	METAL LOGOS	
Y	11/05/2014	12538	180.96	MANUAL	1047	AT&T MOBILITY	
Y	11/05/2014	12539	6,161.21	MANUAL	1039	UNION BANK & TRUST COMPANY	
Y	11/05/2014	12540	5,640.00	MANUAL	1027	SAFARI BOOKS ONLINE	
Y	11/13/2014	EFT00007	25.00	MANUAL	1222	AMAZON	
Y	11/18/2014	EFT00008	54.96	MANUAL	1222	AMAZON	
Y	11/20/2014	12528	775.37	MANUAL	1176	HELEN BANZHAF	
Y	11/20/2014	12529	146.65	MANUAL	1216	DEB ROMANEK	
Y	11/20/2014	12530	700.00	MANUAL	1119	HUMBOLDT TABLE ROCK STEINAUER	
Y	11/20/2014	12531	1,120.00	MANUAL	1204	FREMONT PUBLIC SCHOOLS	
Y	11/20/2014	12541	93,295.87	MANUAL	1040	EDUCATIONAL SERVICE UNIT 17	
Y	11/20/2014	12542	15,304.96	MANUAL	1026	HARDING & SHULTZ	
Y	11/20/2014	12543	5,000.00	MANUAL	1215	NORTHWEST EVALUATION ASSOCIATION	
Y	11/20/2014	12544	50.00	MANUAL	1066	MIDWEST CONNECT	
Y	11/20/2014	12545	307.43	MANUAL	1066	CHARTWELLS DINING SERVICES	
Y	11/20/2014	12546	494.88	MANUAL	1219	BRANDEIS CATERING	
Y	11/20/2014	12547	3,171.82	MANUAL	1067	EDUCATIONAL SERVICE UNIT 10	
Y	11/20/2014	12548	444.64	MANUAL	1068	EDUCATIONAL SERVICE UNIT 13	
Y	11/20/2014	12549	164.10	MANUAL	1069	LINCOLN PUBLIC SCHOOLS	
N	11/20/2014	12551	83.00	MANUAL	1083	HOLIDAY INN EXPRESS	
N	11/20/2014	12552	249.00	MANUAL	1072	HOLIDAY INN EXPRESS	
N	11/20/2014	12553	581.00	MANUAL	1085	HOLIDAY INN EXPRESS	
N	11/20/2014	12554	474.75	MANUAL	1198	COMFORT INN	
N	11/20/2014	12555	269.80	MANUAL	1086	SCOTT ISAACSON	
Y	11/20/2014	12556	397.09	MANUAL	1061	DEB HERICKS	
N	11/20/2014	12557	446.88	MANUAL	1100	GORDON ROETHEMEYER	
N	11/20/2014	12558	209.44	MANUAL	1087	RHONDA EIS	
Y	11/20/2014	12559	49.47	MANUAL	1101	CRAIG PETERSON	
Y	11/20/2014	12560	176.96	MANUAL	1077	BRENDA KONKOLESKI	
Y	11/20/2014	12561	3,841.19	MANUAL	1176	HELEN BANZHAF	
Y	11/20/2014	12562	1,827.04	MANUAL	1079	TECHNICAL EVALUATION SRVCS/ASMNTS	
N	11/20/2014	12563	1,837.12	MANUAL	1080	I-CUBED SOLUTIONS	
Y	11/20/2014	12564	27.88	MANUAL	1220	ACCO BRANDS DIRECT	
Y	11/20/2014	12565	775.00	MANUAL	1041	NE ASSOCIATION OF SCHOOL BOARDS	
Y	11/20/2014	12566	6,942.25	MANUAL	1052	SOLIANT CONSULTING INC	
Y	11/20/2014	12567	52.04	MANUAL	1045	AT CONFERENCE	
Y	11/20/2014	12568	7.00	MANUAL	1223	EDUCATIONAL SERVICE UNIT 8	
Y	11/20/2014	12569	5,607.13	MANUAL	1108	EDUCATIONAL SERVICE UNIT 11	
Y	11/20/2014	12570	3,880.00	MANUAL	1106	NORTHEAST COMMUNITY COLLEGE	
Y	11/20/2014	12571	298.00	MANUAL	1224	HAMPTON INN & SUITES	
N	11/20/2014	12572	166.00	MANUAL	1105	HOLIDAY INN LINCOLN-DOWNTOWN	
N	11/20/2014	12573	93.00	MANUAL	1074	HOLIDAY INN EXPRESS	
N	11/20/2014	12574	1,370.09	MANUAL	1070	COUNTRY INN & SUITES	

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 11:20:39

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 11/06/2014  
 STATEMENT END DATE: 12/06/2014

CLEARED	CHECK DATE	CHECK NUMBER
Y	11/20/2014	12575
Y	11/20/2014	12576
Y	11/20/2014	12577
N	11/20/2014	12578
N	12/01/2014	EFT00009
N	12/02/2014	EFT00010

TOTAL PAYMENTS 189,447.15  
 TOTAL CLEARED PAYMENTS 176,154.96  
 TOTAL UNCLEARED PAYMENTS 13,292.19

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

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 PAYMENTS LIST

BEGINNING BALANCE: 1,453,432.99 INTEREST EARNED: 12.28  
 ENDING BALANCE: 1,527,166.32 FEES CHARGED: 0.00

AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
1,423.52	MANUAL	12/06/2014	1155	DAVE LUDWIG
14,599.67	MANUAL	12/06/2014	1099	JOHN DUDLEY
17.00	MANUAL	12/06/2014	1215	MIDWEST CONNECT
422.50	MANUAL		1226	TPRINT
25.00	MANUAL		1222	AMAZON
421.20	MANUAL		1081	ISSUEVIEW.COM

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 11:26:36

BANK ACCOUNT: UNION BANK AND TRUST

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 PAYMENTS LIST

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

STATEMENT BEGIN DATE: 12/06/2014  
 STATEMENT END DATE: 12/07/2014

BEGINNING BALANCE: 946,436.32 INTEREST EARNED: 0.00  
 ENDING BALANCE: 1,527,166.32 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
N	08/19/2014	12385	3,028.53	MANUAL		1107	AEPX INC.
N	08/19/2014	12427	2,000.00	MANUAL		1204	FREMONT PUBLIC SCHOOLS
N	11/20/2014	12572	166.00	MANUAL		1105	HOLIDAY INN LINCOLN-DOWNTOWN
N	11/20/2014	12573	93.00	MANUAL		1074	HOLIDAY INN EXPRESS
N	11/20/2014	12574	1,370.09	MANUAL		1070	COUNTRY INN & SUITES
N	11/20/2014	12578	422.50	MANUAL		1226	TPRINT
N	11/20/2014	12531	1,120.00	MANUAL		1204	FREMONT PUBLIC SCHOOLS
N	11/20/2014	12546	494.88	MANUAL		1219	BRANDEIS CATERING
N	11/20/2014	12551	83.00	MANUAL		1083	HOLIDAY INN EXPRESS
N	11/20/2014	12552	249.00	MANUAL		1072	HOLIDAY INN EXPRESS
N	11/20/2014	12553	581.00	MANUAL		1085	HOLIDAY INN EXPRESS
N	11/20/2014	12554	474.75	MANUAL		1198	COMFORT INN
N	11/20/2014	12555	269.80	MANUAL		1086	SCOTT ISAACSON
N	11/20/2014	12557	446.88	MANUAL		1100	GORDON ROETHEMEYER
N	11/20/2014	12558	209.44	MANUAL		1087	RHONDA EIS
N	11/20/2014	12563	1,837.12	MANUAL		1080	I-CUBED SOLUTIONS
N	12/01/2014	EFT00009	25.00	MANUAL		1222	AMAZON
N	12/02/2014	EFT00010	421.20	MANUAL		1081	ISSUEVIEW.COM

TOTAL PAYMENTS 13,292.19  
 TOTAL CLEARED PAYMENTS 0.00  
 TOTAL UNCLEARED PAYMENTS 13,292.19

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 11:20:39

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 11/06/2014  
STATEMENT END DATE: 12/06/2014

CLEARED	CHECK DATE	CHECK NUMBER
Y	02/17/2014	12014
Y	04/28/2014	12152
Y	06/10/2014	12262
Y	06/13/2014	EFT00001
Y	11/20/2014	12550

TOTAL VOIDS  
TOTAL CLEARED VOIDS  
TOTAL UNCLEARED VOIDS

ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
VOIDS LIST

BEGINNING BALANCE: 1,453,432.99 INTEREST EARNED: 12.28  
ENDING BALANCE: 1,527,166.32 FEES CHARGED: 0.00

AMOUNT	CHECK TYPE	VOID DATE	VENDOR	VENDOR NAME
12,084.36	MANUAL	02/17/2014	1064	EDUCATIONAL SERVICE UNIT 17
206.75	MANUAL	05/30/2014	1087	RHONDA EIS
89.95	MANUAL	07/25/2014	1074	HOLIDAY INN EXPRESS
307.63	MANUAL	06/09/2014	1039	UNION BANK & TRUST COMPANY
188.97	MANUAL	11/26/2014	1073	RODEWAY INN

12,877.66  
12,877.66  
0.00

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

SUNGARD PENTAMATION  
 DATE: 12/05/2014  
 TIME: 11:20:39

BANK ACCOUNT: UNION BANK AND TRUST

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 JOURNAL ENTRIES LIST

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

STATEMENT BEGIN DATE: 11/06/2014  
 STATEMENT END DATE: 12/06/2014

BEGINNING BALANCE: 1,453,432.99  
 ENDING BALANCE: 1,527,166.32

INTEREST EARNED: 12.28  
 FEES CHARGED: 0.00

CLEARED	DATE	JE NUMBER	AMOUNT	DESCRIPTION	CONTROL NO	JE DESCRIPTION
Y	11/03/2014	20150032	1,361.59	RECEIVABLE-RC-	110314PQ	110314PQ
Y	11/12/2014	20150036	500.00	RECEIVABLE-RC-	11214PQ	11214PQ
Y	11/13/2014	20150037	3,175.00	RECEIVABLE-RC-	11314PQ	11314PQ
Y	11/13/2014	20150038	117,545.70	RECEIVABLE-RC-	11314PQ	11314PQ
Y	11/14/2014	20150039	11,625.00	RECEIVABLE-RC-	11414PQ	11414PQ
Y	11/17/2014	20150040	1,160.00	RECEIVABLE-RC-	11714PQ	11714PQ
Y	11/21/2014	20150041	2,760.00	RECEIVABLE-RC-	11914PQ	11914PQ
Y	11/21/2014	20150042	45,160.00	RECEIVABLE-RC-	12014PQ	12014PQ
Y	11/21/2014	20150043	2,365.00	RECEIVABLE-RC-	12014PQ	12014PQ
Y	11/21/2014	20150044	159.80	RECEIVABLE-RC-	12014PQ	12014PQ
Y	11/21/2014	20150045	1,125.00	RECEIVABLE-RC-	12114PQ	12114PQ
N	12/01/2014	20150047	300.00	RECEIVABLE-RC-	12014PQ	12014PQ
N	12/02/2014	20150049	1,650.00	RECEIVABLE-RC-	120214PQ	120214PQ
N	12/04/2014	20150050	470.00	RECEIVABLE-RC-	120414PQ	120414PQ

TOTAL JOURNAL ENTRIES 189,357.09  
 TOTAL CLEARED JOURNAL ENTRIES 186,937.09  
 TOTAL UNCLEARED JOURNAL ENTRIES 2,420.00

SUNGARD PENTAMATION  
DATE: 12/05/2014  
TIME: 11:26:36

BANK ACCOUNT: UNION BANK AND TRUST

ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
JOURNAL ENTRIES LIST

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

STATEMENT BEGIN DATE: 12/06/2014  
STATEMENT END DATE: 12/07/2014

BEGINNING BALANCE: 946,436.32 INTEREST EARNED: 0.00  
ENDING BALANCE: 1,527,166.32 FEES CHARGED: 0.00

CLEARED DATE JE NUMBER AMOUNT DESCRIPTION CONTROL NO JE DESCRIPTION

N	12/01/2014	20150047	300.00	RECEIVABLE-RC-	120114PQ	120114PQ
N	12/02/2014	20150049	1,650.00	RECEIVABLE-RC-	120214PQ	120214PQ
N	12/04/2014	20150050	470.00	RECEIVABLE-RC-	120414PQ	120414PQ
N	12/06/2014	BANKREC	12.28	RECONCILIATION INTEREST		20141130

TOTAL JOURNAL ENTRIES 2,432.28  
TOTAL CLEARED JOURNAL ENTRIES 0.00  
TOTAL UNCLEARED JOURNAL ENTRIES 2,432.28

PLUS Series - Bank Account Reconciliation - ESU COORDINATING COUNCIL

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Date: 12/05/2014 Period: 3/15

**Bank Statement Information**

Bank Account \* UNION BANK AND TRUST

Statement Begin Date \* 11/06/2014 Beginning Balance \* 1,453,432.99

Statement End Date \* 12/06/2014 Ending Balance \* 1,527,166.32

**Interest/Fees**

Date \* 11/30/2014 Complete

Period \* 3 Interest Earned \* 12.28

Year \* 2015 Fees Charged \* 0.00

Deposits Payments Journal Entries Adjustments Voids

**Payments**

Clear	Check Type	Check Date	Check Numbr	Name	Amount	Cleared Date
<input type="checkbox"/>	Manual	08/19/2014	12385	AEPA INC.	3,028.53	
<input type="checkbox"/>	Manual	08/19/2014	12427	FREMONT PUBLIC SCHOOLS	2,000.00	
<input checked="" type="checkbox"/>	Manual	10/10/2014	12513	RHONDA EIS	396.19	
<input checked="" type="checkbox"/>	Manual	10/10/2014	12523	SOFTCHOICE CORPORATION	43.00	
<input checked="" type="checkbox"/>	Manual	11/03/2014	EFT00006	CINCINNATI INSURANCE COMPANY	923.00	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12532	TIME WARNER CABLE	423.71	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12533	HARVILL ENTERPRISES	800.00	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12534	BISHOP BUSINESS	62.59	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12535	EDUCATIONAL SERVICE UNIT 3	1,741.66	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12536	STAPLES ADVANTAGE	395.60	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12537	METAL LOGOS	25.00	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12538	AT&T MOBILITY	180.96	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12539	UNION BANK & TRUST COMPANY	6,161.21	
<input checked="" type="checkbox"/>	Manual	11/05/2014	12540	SAFARI BOOKS ONLINE	5,640.00	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12528	HELEN BANZHAF	775.37	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12529	DEB ROMANEK	146.65	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12530	HUMBOLDT TABLE ROCK STEINAUER	700.00	
<input type="checkbox"/>	Manual	11/20/2014	12531	FREMONT PUBLIC SCHCOLS	1,120.00	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12541	EDUCATIONAL SERVICE UNIT 17	93,295.87	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12542	HARDING & SHULTZ	15,304.96	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12543	NORTHWEST EVALUATION ASSOCIATION	5,000.00	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12544	MIDWEST CONNECT	50.00	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12545	CHARTWELLS DINING SERVICES	307.43	
<input type="checkbox"/>	Manual	11/20/2014	12546	BRANDEIS CATERING	494.88	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12547	EDUCATIONAL SERVICE UNIT 10	3,171.82	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12548	EDUCATIONAL SERVICE UNIT 13	444.64	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12549	LINCOLN PUBLIC SCHOOLS	164.10	
<input type="checkbox"/>	Manual	11/20/2014	12551	HOLIDAY INN EXPRESS	83.00	
<input type="checkbox"/>	Manual	11/20/2014	12552	HOLIDAY INN EXPRESS	249.00	
<input type="checkbox"/>	Manual	11/20/2014	12553	HOLIDAY INN EXPRESS	581.00	
<input type="checkbox"/>	Manual	11/20/2014	12554	COMFORT INN	474.75	
<input type="checkbox"/>	Manual	11/20/2014	12555	SCOTT ISAACSON	269.80	
<input checked="" type="checkbox"/>	Manual	11/20/2014	12556	DEB HERICKS	397.09	
<input type="checkbox"/>	Manual	11/20/2014	12557	CORSON BETHLEHEM	116.00	

Transaction Totals	Cleared Amounts	Uncleared Amounts
Deposits 648,766.13	Bank Beginning Balance 1,453,432.99	Deposits 582,504.73
Payments 189,447.15	Deposits 66,261.40	Payments 13,292.19
Journal Entries 189,357.09	Payments 176,154.96	Journal Entries 2,420.00
Book Balance 2,098,798.86	Journal Entries 186,937.09	
	Adjustments Debits 0.00	
	Adjustments Credits 0.00	
	Interest Earned 12.28	
	Fees Charged 0.00	
Bank Ending Balance 1,527,166.32	Reconciled Ending Balance 1,530,488.80	Difference -3,322.48

Check # 12519  
Cleared Bank  
on 11/17/14

Not showing in  
List of Payments  
to Clear ??

- Cleared  
Manually  
JL

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FUND - 99 - DISBURSEMENT FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	-----DESCRIPTION-----	SALES TAX	AMOUNT
09000	12528	11/20/14	1176	HELEN BANZHAF	0150570400	NMPDS TRAVEL REIMBURSE	0.00	775.37
09000	12529	11/20/14	1216	DEB ROMANEK	0150570400	NMPDA TRAVEL REIMBURSE	0.00	146.65
09000	12530	11/20/14	1119	HUMBOLDT TABLE ROCK STEI	0150570400	NMPDS TEACHER STIPENDS	0.00	700.00
09000	12531	11/20/14	1204	FREMONT PUBLIC SCHOOLS	0150570400	NMPDS TEACHER STIPENDS	0.00	1,120.00
09000	12532	11/05/14	1044	TIME WARNER CABLE	0130300000	COOP PHONE LINCOLN	0.00	66.84
09000	12532	11/05/14	1044	TIME WARNER CABLE	0130300000	COOP INTERNET LINCOLN	0.00	74.39
09000	12532	11/05/14	1044	TIME WARNER CABLE	0140400000	SRS PHONE LINCOLN	0.00	133.69
09000	12532	11/05/14	1044	TIME WARNER CABLE	0140400000	SRS INTERNET LINCOLN	0.00	148.79
TOTAL CHECK							0.00	423.71
09000	12533	11/05/14	1051	HARVILL ENTERPRISES	0130300000	COOP CONTRACTED SERVICE	0.00	40.00
09000	12533	11/05/14	1051	HARVILL ENTERPRISES	0140400000	SRS CONTRACTED SERVICE	0.00	80.00
09000	12533	11/05/14	1051	HARVILL ENTERPRISES	0160600000	IMAT CONTRACTED SERVICE	0.00	80.00
09000	12533	11/05/14	1051	HARVILL ENTERPRISES	0160620000	DEC CONTRACTED SERVICE	0.00	200.00
09000	12533	11/05/14	1051	HARVILL ENTERPRISES	0160641000	LMS CONTRACTED SERVICE	0.00	200.00
09000	12533	11/05/14	1051	HARVILL ENTERPRISES	0150500400	PD CONTRACTED SERVICES	0.00	200.00
TOTAL CHECK							0.00	800.00
09000	12534	11/05/14	1050	BISHOP BUSINESS	0130300000	COOP PRINTING LINCOLN	0.00	20.86
09000	12534	11/05/14	1050	BISHOP BUSINESS	0140400000	SRS PRINTING LINCOLN	0.00	41.73
TOTAL CHECK							0.00	62.59
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0160641000	LMS INTERNET OMAHA	0.00	200.00
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0160620000	DEC POWER ADAPTORS	0.00	180.00
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS CONF/CATERING	0.00	187.50
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0110100000	ESUCC RENT OMAHA	0.00	477.60
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0130300000	COOP RENT OMAHA	0.00	90.65
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0140400000	SRS RENT OMAHA	0.00	54.70
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0160600000	IMAT RENT OMAHA	0.00	86.34
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0160620000	DEC RENT OMAHA	0.00	200.27
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0160641000	LMS RENT OMAHA	0.00	156.08
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0110100000	ESUCC PHONE OMAHA	0.00	48.00
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0160641000	LMS PHONE OMAHA	0.00	48.00
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0110100000	ESUCC POSTAGE OMAHA	0.00	10.69
09000	12535	11/05/14	1057	EDUCATIONAL SERVICE UNIT	0110100000	ESUCC PRINTING OMAHA	0.00	1.83
TOTAL CHECK							0.00	1,741.66
09000	12536	11/05/14	1062	STAPLES ADVANTAGE	0130300000	COOP SUPPLIES	0.00	173.73
09000	12536	11/05/14	1062	STAPLES ADVANTAGE	0110100000	ESUCC SUPPLIES	0.00	21.90
09000	12536	11/05/14	1062	STAPLES ADVANTAGE	0150570400	NMPDS SUPPLIES	0.00	53.49
09000	12536	11/05/14	1062	STAPLES ADVANTAGE	0150570400	NMPDS SUPPLIES	0.00	146.48
TOTAL CHECK							0.00	395.60
09000	12537	11/05/14	1221	METAL LOGOS	0110100000	ESUCC SUPPLIES/NAME PL	0.00	25.00
09000	12538	11/05/14	1047	AT&T MOBILITY	0140400000	SRS CELL PHONES	0.00	180.96
09000	12539	11/05/14	1039	UNION BANK & TRUST COMPA	0110100000	ESUCC TRAVEL	0.00	8.00

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FUND - 99 - DISBURSEMENT FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	-----DESCRIPTION-----	SALES TAX	AMOUNT
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0160620000	DEC CONF/MEETING	0.00	107.96
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC ADVERTISING	0.00	339.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC NETA CONF DUES	0.00	900.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC LOBBYIST FEE	0.00	200.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC TRAVEL	0.00	8.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0150560000	PD CRISIS SUPPLIES/BOO	0.00	483.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0150560000	PD CRISIS SUPPLIES/BOO	0.00	762.50
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0160641000	LMS SOFTWARE/GO DADDY	0.00	299.99
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0150560000	PD CRISIS SUPPLIES/BOO	0.00	130.45
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0130300000	COOP AEPA CONF FEE	0.00	350.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC TRAVEL	0.00	4.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0150555300	INTEL NCSA-NSAB CONF	0.00	832.00
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0130300000	AEPA CONF - SHARTON	0.00	536.94
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0130300000	AEPA CONF/MEETING	0.00	934.20
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0150560000	PD CRISIS SUPPLIES/BOO	0.00	169.50
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC TRAVEL	0.00	13.75
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC TRAVEL	0.00	24.88
09000	12539	11/05/14	1039	UNION BANK & TRUST	COMPA 0110100000	ESUCC FEES	0.00	57.04
TOTAL CHECK							0.00	6,161.21
09000	12540	11/05/14	1027	SAFARI BOOKS ONLINE	0150510200	RENEWAL SUBSCRIPTION,	0.00	5,640.00
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC SALARIES	0.00	9,607.58
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC SS/MEDICARE	0.00	695.58
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC RETIREMENT	0.00	949.02
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC WORK COMP	0.00	57.63
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC WAGE WORKS	0.00	4.20
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC FISCAL AGENT FEE	0.00	206.00
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0110100000	ESUCC UNEMPLOYMENT	0.00	186.00
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP SALARIES	0.00	26,550.30
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP SS/MEDICARE	0.00	1,952.49
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP RETIREMENT	0.00	1,053.40
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP WORK COMP	0.00	159.28
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP WAGE WORKS	0.00	15.75
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP UNEMPLOYMENT	0.00	139.50
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP RENT AINSWORTH	0.00	1,104.00
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP PHONE AINSWORTH	0.00	84.00
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP PRINTING/COPIER	0.00	27.43
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP BOND/INSURANCE	0.00	32.00
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0130300000	COOP HEALTH INSURANCE	0.00	1,636.22
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160620000	DEC SALARIES	0.00	13,212.27
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160620000	DEC SS/MEDICARE	0.00	908.26
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160620000	DEC RETIREMENT	0.00	1,305.09
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160620000	DEC WORK COMP	0.00	79.24
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160620000	DEC WAGE WORKS	0.00	16.24
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160620000	DEC UNEMPLOYMENT	0.00	711.45
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160600000	IMAT SALARIES	0.00	3,557.12
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160600000	IMAT SS/MEDICARE	0.00	252.36
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160600000	IMAT RETIREMENT	0.00	351.37
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160600000	IMAT WORK COMP	0.00	21.34
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160600000	IMAT WAGE WORKS	0.00	3.22
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE	UNIT 0160600000	IMAT UNEMPLOYMENT	0.00	153.45

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FUND - 99 - DISBURSEMENT FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	-----DESCRIPTION-----	SALES TAX	AMOUNT
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0160641000	LMS SALARIES	0.00	7,225.82
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0160641000	LMS SS/MEDICARE	0.00	503.17
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0160641000	LMS RETIREMENT	0.00	713.75
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0160641000	LMS WORK COMP	0.00	43.34
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0160641000	LMS WAGE WORKS	0.00	8.54
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0160641000	LMS UNEMPLOYMENT	0.00	530.10
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0140400000	SRS SALARIES	0.00	13,020.28
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0140400000	SRS SS/MEDICARE	0.00	940.05
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0140400000	SRS RETIREMENT	0.00	1,286.11
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0140400000	SRS WORK COMP	0.00	78.11
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0140400000	SRS WAGE WORKS	0.00	1.75
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0140400000	SRS UNEMPLOYMENT	0.00	139.50
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150500000	PD SALARIES	0.00	1,927.77
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150500000	PD SS/MEDICARE	0.00	138.21
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150500000	PD RETIREMENT	0.00	190.42
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150500000	PD WORK COMP	0.00	11.56
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150500000	PD WAGE WORKS	0.00	2.80
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS SALARIES	0.00	1,279.02
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS SS/MEDICARE	0.00	86.27
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS RETIREMENT	0.00	126.34
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS WORK COMP	0.00	7.67
09000	12541	11/20/14	1064	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS WAGE WORKS	0.00	3.50
TOTAL CHECK							0.00	93,295.87
09000	12542	11/20/14	1040	HARDING & SHULTZ	0110100000	ESUCC LEGAL SERVICES	0.00	6,581.14
09000	12542	11/20/14	1040	HARDING & SHULTZ	0130300000	COOP LEGAL SERVICES	0.00	6,581.13
09000	12542	11/20/14	1040	HARDING & SHULTZ	0140400000	SRS LEGAL SERVICES	0.00	918.30
09000	12542	11/20/14	1040	HARDING & SHULTZ	0160600000	IMAT LEGAL SERVICES	0.00	408.13
09000	12542	11/20/14	1040	HARDING & SHULTZ	0160620000	DEC LEGAL SERVICES	0.00	408.13
09000	12542	11/20/14	1040	HARDING & SHULTZ	0160641000	LMS LEGAL SERVICES	0.00	408.13
TOTAL CHECK							0.00	15,304.96
09000	12543	11/20/14	1026	NORTHWEST EVALUATION ASS	0150550200	NWEA TRAINING, ESU 10	0.00	5,000.00
09000	12544	11/20/14	1215	MIDWEST CONNECT	0130300000	COOP SUPPLIES	0.00	50.00
09000	12545	11/20/14	1066	CHARTWELLS DINING SERVIC	0150570400	NMPDS CONF/ELEMENTARY	0.00	140.63
09000	12545	11/20/14	1066	CHARTWELLS DINING SERVIC	0150570400	NMPDS CONF/SECONDARY	0.00	166.80
TOTAL CHECK							0.00	307.43
09000	12546	11/20/14	1219	BRANDEIS CATERING	0150570400	NMPDS CONF/CATERING	0.00	494.88
09000	12547	11/20/14	1067	EDUCATIONAL SERVICE UNIT	0150540200	PD TAG DIGITAL CITIZEN	0.00	750.00
09000	12547	11/20/14	1067	EDUCATIONAL SERVICE UNIT	0150570400	NMPDS CONF/WORKSHOP	0.00	431.20
09000	12547	11/20/14	1067	EDUCATIONAL SERVICE UNIT	0150560000	PD CRISIS TRAINING	0.00	1,633.24
09000	12547	11/20/14	1067	EDUCATIONAL SERVICE UNIT	0130300000	COOP SCHOOL ADVISORY M	0.00	211.20
09000	12547	11/20/14	1067	EDUCATIONAL SERVICE UNIT	0160620000	DEC BLENDED CONF/MTG	0.00	146.18
TOTAL CHECK							0.00	3,171.82
09000	12548	11/20/14	1068	EDUCATIONAL SERVICE UNIT	0150560000	PD CRISIS TRAINING	0.00	444.64
09000	12549	11/20/14	1069	LINCOLN PUBLIC SCHOOLS	0150510200	PD NOC CONF/MEETING	0.00	164.10

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FUND - 99 - DISBURSEMENT FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	-----DESCRIPTION-----	SALES TAX	AMOUNT
09000	12550 V	11/20/14	1073	RODEWAY INN	0130300000	COOP TRAVEL/LODGING	0.00	-125.98
09000	12550 V	11/20/14	1073	RODEWAY INN	0130300000	COOP TRAVEL/LODGING	0.00	-62.99
09000	12550	11/20/14	1073	RODEWAY INN	0130300000	COOP TRAVEL/LODGING	0.00	125.98
09000	12550	11/20/14	1073	RODEWAY INN	0130300000	COOP TRAVEL/LODGING	0.00	62.99
TOTAL CHECK							0.00	0.00
09000	12551	11/20/14	1083	HOLIDAY INN EXPRESS	0150560000	PD CRISIS, DUDLEY LODG	0.00	83.00
09000	12552	11/20/14	1072	HOLIDAY INN EXPRESS	0130300000	COOP TRAVEL/LODGING	0.00	83.00
09000	12552	11/20/14	1072	HOLIDAY INN EXPRESS	0150570400	NMPDS TRAVEL/LODGING	0.00	83.00
09000	12552	11/20/14	1072	HOLIDAY INN EXPRESS	0150570400	NMPDS TRAVEL/LODGING	0.00	83.00
TOTAL CHECK							0.00	249.00
09000	12553	11/20/14	1085	HOLIDAY INN EXPRESS	0150570400	NMPDS TRAVEL/LODGING	0.00	249.00
09000	12553	11/20/14	1085	HOLIDAY INN EXPRESS	0150570400	NMPDS TRAVEL/LODGING	0.00	322.00
TOTAL CHECK							0.00	581.00
09000	12554	11/20/14	1198	COMFORT INN	0150570400	NMPDS TRAVEL/LODGING	0.00	474.75
09000	12555	11/20/14	1086	SCOTT ISAACSON	0110100000	ESUCC TRAVEL REIMB	0.00	47.60
09000	12555	11/20/14	1086	SCOTT ISAACSON	0160620000	DEC TRAVEL REIMB	0.00	222.20
TOTAL CHECK							0.00	269.80
09000	12556	11/20/14	1061	DEB HERICKS	0150570400	NMPDS TRAVEL/EXP REIMB	0.00	323.17
09000	12556	11/20/14	1061	DEB HERICKS	0110100000	ESUCC TRAVEL/EXP REIMB	0.00	73.92
TOTAL CHECK							0.00	397.09
09000	12557	11/20/14	1100	GORDON ROETHEMEYER	0160620000	DEC TRAVEL/EXP REIMB	0.00	203.28
09000	12557	11/20/14	1100	GORDON ROETHEMEYER	0160620000	DEC TRAVEL/EXP REIMB	0.00	147.28
09000	12557	11/20/14	1100	GORDON ROETHEMEYER	0160620000	DEC TRAVEL/EXP REIMB	0.00	96.32
TOTAL CHECK							0.00	446.88
09000	12558	11/20/14	1087	RHONDA EIS	0160600000	IMAT TRAVEL/EXP REIMB	0.00	209.44
09000	12559	11/20/14	1101	CRAIG PETERSON	0130300000	COOP TRAVEL/EXP REIMB	0.00	27.77
09000	12559	11/20/14	1101	CRAIG PETERSON	0130300000	COOP TRAVEL/EXP REIMB	0.00	21.70
TOTAL CHECK							0.00	49.47
09000	12560	11/20/14	1077	BRENDA KONKOLESKI	0130300000	COOP TRAVEL/EXP REIMB	0.00	176.96
09000	12561	11/20/14	1176	HELEN BANZHAF	0150570400	NMPDS CONTRACTED SERVI	0.00	3,333.33
09000	12561	11/20/14	1176	HELEN BANZHAF	0150570400	NMPDS TRAVEL/EXP REIMB	0.00	507.86
TOTAL CHECK							0.00	3,841.19
09000	12562	11/20/14	1079	TECHNICAL EVALULATION SR	0150570400	NMNPDS CONTRACTED SERV	0.00	1,500.00
09000	12562	11/20/14	1079	TECHNICAL EVALULATION SR	0150570400	NMPDS TRAVEL/EXP REIMB	0.00	327.04
TOTAL CHECK							0.00	1,827.04
09000	12563	11/20/14	1080	I-CUBED SOLUTIONS	0150570400	NMPDS CONTRACTED SERVI	0.00	1,500.00
09000	12563	11/20/14	1080	I-CUBED SOLUTIONS	0150570400	NMPDS TRAVEL/EXP REIMB	0.00	337.12
TOTAL CHECK							0.00	1,837.12

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FUND - 99 - DISBURSEMENT FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	-----DESCRIPTION-----	SALES TAX	AMOUNT
09000	12564	11/20/14	1220	ACCO BRANDS DIRECT	0130300000	COOP SUPPLIES	0.00	27.88
09000	12565	11/20/14	1041	NE ASSOCIATION OF SCHOOL	0130300000	COOP RENT LINCOLN	0.00	258.34
09000	12565	11/20/14	1041	NE ASSOCIATION OF SCHOOL	0140400000	SRS RENT LINCOLN	0.00	516.66
TOTAL CHECK							0.00	775.00
09000	12566	11/20/14	1052	SOLIANT CONSULTING INC	0140400000	SRS CONTRACTED SERVICE	0.00	1,736.00
09000	12566	11/20/14	1052	SOLIANT CONSULTING INC	0140400000	SRS CONTRACTED SERVICE	0.00	5,206.25
TOTAL CHECK							0.00	6,942.25
09000	12567	11/20/14	1045	AT CONFERENCE	0130300000	COOP PHONE CONF	0.00	38.32
09000	12567	11/20/14	1045	AT CONFERENCE	0160600000	IMAT PHONE CONF	0.00	13.72
TOTAL CHECK							0.00	52.04
09000	12568	11/20/14	1223	EDUCATIONAL SERVICE UNIT	0150500200	OVERPAYMENT REIMB	0.00	7.00
09000	12569	11/20/14	1108	EDUCATIONAL SERVICE UNIT	0130300000	COOP CONTRACTED SERVIC	0.00	5,607.13
09000	12570	11/20/14	1106	NORTHEAST COMMUNITY COLL	0150570400	NMPDS WORKSHOP	0.00	3,880.00
09000	12571	11/20/14	1224	HAMPTON INN & SUITES	0150555300	INTEL TRAVEL PETERS	0.00	298.00
09000	12572	11/20/14	1105	HOLIDAY INN LINCOLN-DOWN	0160620000	DEC TRAVEL/LODGING	0.00	166.00
09000	12573	11/20/14	1074	HOLIDAY INN EXPRESS	0150560000	CRISIS CONTRACTED SERV	0.00	93.00
09000	12574	11/20/14	1070	COUNTRY INN & SUITES	0110100000	ESUCC MEETINGS	0.00	1,370.09
09000	12575	11/20/14	1155	DAVE LUDWIG	0110100000	ESUCC TRAVEL	0.00	1,423.52
09000	12576	11/20/14	1099	JOHN DUDLEY	0150560000	CRISIS CONTRACTED SERV	0.00	14,599.67
09000	12577	11/20/14	1215	MIDWEST CONNECT	0130300000	COOP SUPPLIES	0.00	17.00
09000	12578	11/20/14	1226	TPRINT	0110100000	BUSINESS CARDS, PRINTI	0.00	120.72
09000	12578	11/20/14	1226	TPRINT	0130300000	BUSINESS CARDS, PRINTI	0.00	120.72
09000	12578	11/20/14	1226	TPRINT	0140400000	BUSINESS CARDS, PRINTI	0.00	60.36
09000	12578	11/20/14	1226	TPRINT	0160620000	BUSINESS CARDS, PRINTI	0.00	120.70
TOTAL CHECK							0.00	422.50
09000	EFT00006	11/03/14	1209	CINCINNATI INSURANCE COM	0110100000	ESUCC INSURANCE	0.00	923.00
09000	EFT00007	11/13/14	1222	AMAZON	0150560000	CRISIS TRAINING BOOKS	0.00	25.00
09000	EFT00008	11/18/14	1222	AMAZON	0150560000	CRISIS TRAINING BOOKS	0.00	54.96
TOTAL CASH ACCOUNT							0.00	183,533.23
TOTAL FUND							0.00	183,533.23
TOTAL REPORT							0.00	183,533.23

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0110100000 - GENERAL ESUCC/ADM							
21000	SALARIES	.00	.00	.00	.00	.00	.00
21100	REGULAR SALARIES	115,291.00	9,607.58	.00	19,215.15	96,075.85	16.67
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	8,370.00	695.58	.00	1,391.16	6,978.84	16.62
22200	RETIREMENT	11,388.00	949.02	.00	1,898.04	9,489.96	16.67
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	4.20	.00	4.20	-4.20	.00
22400	WORK COMP	692.00	57.63	.00	115.26	576.74	16.66
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	186.00	.00	186.00	-186.00	.00
23000	PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
23140	LOBBYIST FEES	200.00	200.00	.00	400.00	-200.00	200.00
23150	ACCOUNTING/AUDIT	12,040.00	.00	.00	.00	12,040.00	.00
23160	FISCAL MANAGEMENT FEE	3,600.00	206.00	.00	412.00	3,188.00	11.44
23170	LEGAL SERVICES	16,340.00	6,581.14	.00	8,215.89	8,124.11	50.28
23180	CONTRACTED SERVICES	3,000.00	.00	.00	.00	3,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	2,000.00	.00	.00	.00	2,000.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	5,405.00	477.60	.00	1,612.33	3,792.67	29.83
23280	INSURANCE/BONDS	7,988.00	923.00	.00	948.00	7,040.00	11.87
23500	ADVERTISING	2,500.00	339.00	.00	862.00	1,638.00	34.48
23525	PRINTING	2,000.00	1.83	.00	1.83	1,998.17	.09
23810	POSTAGE	750.00	22.69	.00	65.97	684.03	8.80
23820	PHONE	1,500.00	48.00	.00	119.52	1,380.48	7.97
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	1,000.00	167.62	.00	251.62	748.38	25.16
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25000	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	1,500.00	.00	386.99	386.99	1,113.01	25.80
25600	COMPUTER HARDWARE	2,500.00	.00	254.72	289.71	2,210.29	11.59
26000	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	15,050.00	57.04	.00	12,957.04	2,092.96	86.09
26700	TRAVEL EXPENSES/MILEAGE	26,644.00	1,603.67	.00	4,295.34	22,348.66	16.12
26800	CONFERENCE/CONVENTION/MTG	7,500.00	1,370.09	.00	1,692.61	5,807.39	22.57
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
27000	TRANSFERS	27,220.00	.00	.00	.00	27,220.00	.00
TOTAL	GENERAL ESUCC/ADM	275,228.00	23,497.69	641.71	55,320.66	219,907.34	20.10
ORG UNIT - 0120100000 - GENERAL ADM GENERAL							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

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	231,627.00	26,550.30	.00	45,852.51	185,774.49	19.80
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	15,709.00	1,952.49	.00	3,225.33	12,483.67	20.53
22200	RETIREMENT	22,880.00	1,053.40	.00	2,960.04	19,919.96	12.94
22300	HEALTH INSURANCE	.00	1,636.22	.00	1,636.22	-1,636.22	.00
22305	FLEX SPEND	.00	15.75	.00	15.75	-15.75	.00
22400	WORK COMP	1,390.00	159.28	.00	275.07	1,114.93	19.79
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	139.50	.00	139.50	-139.50	.00
23150	ACCOUNTING/AUDIT	12,040.00	.00	.00	.00	12,040.00	.00
23160	FISCAL MANAGEMENT FEE	2,500.00	.00	.00	.00	2,500.00	.00
23170	LEGAL SERVICES	16,340.00	6,581.13	.00	8,215.88	8,124.12	50.28
23180	CONTRACTED SERVICES	3,115.00	5,647.13	.00	5,687.13	-2,572.13	182.57
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	5,100.00	.00	.00	.00	5,100.00	.00
23270	RENTAL/LEASES	11,397.00	1,452.99	.00	3,565.40	7,831.60	31.28
23280	INSURANCE/BONDS	5,800.00	32.00	.00	64.00	5,736.00	1.10
23500	ADVERTISING	3,000.00	.00	.00	752.50	2,247.50	25.08
23525	PRINTING	800.00	48.29	.00	65.79	734.21	8.22

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SELECTION CRITERIA: ALL  
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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23810	POSTAGE	7,000.00	17.99	.00	286.58	6,713.42	4.09
23820	PHONE	800.00	189.16	.00	344.91	455.09	43.11
23830	COMPUTER/INTERNET SERVICE	6,878.00	74.39	.00	147.44	6,730.56	2.14
24100	SUPPLIES	3,000.00	389.33	.00	580.35	2,419.65	19.35
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	230,500.00	.00	.00	.00	230,500.00	.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	3,000.00	.00	.00	.00	3,000.00	.00
26600	REPAYMENT MEMBER EQUITY	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	15,000.00	309.43	.00	3,869.68	11,130.32	25.80
26800	CONFERENCE/CONVENTION/MTG	5,000.00	2,032.34	.00	2,032.34	2,967.66	40.65
26850	PROGRAM PURCHASES	1,700,000.00	.00	.00	25,332.45	1,674,667.55	1.49
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	COOP COOP GENERAL	2,302,876.00	48,281.12	.00	105,048.87	2,197,827.13	4.56

ORG UNIT - 0140400000 - SRS SRS GENERAL

21100	REGULAR SALARIES	265,335.00	13,020.28	.00	26,040.56	239,294.44	9.81
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	18,190.00	940.05	.00	1,880.10	16,309.90	10.34
22200	RETIREMENT	26,209.00	1,286.11	.00	2,572.22	23,636.78	9.81
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	1.75	.00	1.75	-1.75	.00
22400	WORK COMP	1,592.00	78.11	.00	156.22	1,435.78	9.81
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	139.50	.00	139.50	-139.50	.00
23150	ACCOUNTING/AUDIT	1,680.00	.00	.00	.00	1,680.00	.00
23170	LEGAL SERVICES	2,280.00	918.30	.00	1,146.40	1,133.60	50.28
23180	CONTRACTED SERVICES	86,979.00	7,022.25	.00	28,001.15	58,977.85	32.19
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	6,842.00	571.36	.00	2,210.96	4,631.04	32.31
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	100.00	41.73	.00	41.73	58.27	41.73
23810	POSTAGE	50.00	2.40	.00	8.81	41.19	17.62
23820	PHONE	3,709.00	314.65	.00	621.87	3,087.13	16.77
23830	COMPUTER/INTERNET SERVICE	3,998.00	148.79	.00	294.87	3,703.13	7.38
24100	SUPPLIES	500.00	60.36	.00	60.36	439.64	12.07
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,900.00	.00	.00	.00	3,900.00	.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	10,340.00	.00	.00	2,475.27	7,864.73	23.94
26800	CONFERENCE/CONVENTION/MTG	3,030.00	.00	.00	64.09	2,965.91	2.12

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

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	.00	.00	.00	.00	.00	.00
<b>TOTAL</b>	<b>SRS SRS GENERAL</b>	<b>434,734.00</b>	<b>24,545.64</b>	<b>.00</b>	<b>65,715.86</b>	<b>369,018.14</b>	<b>15.12</b>

ORG UNIT - 0150500000 - PROF DEV PD GENERAL

21100	REGULAR SALARIES	23,133.00	1,927.77	.00	3,855.54	19,277.46	16.67
22100	SOCIAL SECURITY	1,663.00	138.21	.00	276.42	1,386.58	16.62
22200	RETIREMENT	2,285.00	190.42	.00	380.84	1,904.16	16.67
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	2.80	.00	2.80	-2.80	.00
22400	WORK COMP	139.00	11.56	.00	23.12	115.88	16.63
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	32.16	.00	48.96	-48.96	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
<b>TOTAL</b>	<b>PROF DEV PD GENERAL</b>	<b>27,220.00</b>	<b>2,302.92</b>	<b>.00</b>	<b>4,587.68</b>	<b>22,632.32</b>	<b>16.85</b>

ORG UNIT - 0150500200 - PROF DEV PD ESU

23170	LEGAL SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
23180	CONTRACTED SERVICES	4,000.00	.00	.00	.00	4,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23810	POSTAGE	250.00	.00	.00	.00	250.00	.00
24100	SUPPLIES	500.00	.00	.00	.00	500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	.00	1,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	12,699.00	.00	.00	2,890.00	9,809.00	22.76
<b>TOTAL</b>	<b>PROF DEV PD ESU</b>	<b>19,449.00</b>	<b>.00</b>	<b>.00</b>	<b>2,890.00</b>	<b>16,559.00</b>	<b>14.86</b>

ORG UNIT - 0150500400 - PROF DEV PD FEDERAL

23180	CONTRACTED SERVICES	200,000.00	200.00	.00	200.00	199,800.00	.10
<b>TOTAL</b>	<b>PROF DEV PD FEDERAL</b>	<b>200,000.00</b>	<b>200.00</b>	<b>.00</b>	<b>200.00</b>	<b>199,800.00</b>	<b>.10</b>

ORG UNIT - 0150510200 - PROF DEV NOC ESU

23190	PROFESSIONAL DEVELOPMENT	21,000.00	.00	.00	.00	21,000.00	.00
24400	PERIODICALS	5,100.00	5,640.00	.00	5,640.00	-540.00	110.59
26800	CONFERENCE/CONVENTION/MTG	1,500.00	164.10	.00	164.10	1,335.90	10.94
<b>TOTAL</b>	<b>PROF DEV NOC ESU</b>	<b>27,600.00</b>	<b>5,804.10</b>	<b>.00</b>	<b>5,804.10</b>	<b>21,795.90</b>	<b>21.03</b>

ORG UNIT - 0150520200 - PROF DEV SDA ESU

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23190	PROFESSIONAL DEVELOPMENT	17,500.00	.00	.00	.00	17,500.00	.00
26800	CONFERENCE/CONVENTION/MTG	9,838.00	.00	.00	928.60	8,909.40	9.44
TOTAL	PROF DEV SDA ESU	27,338.00	.00	.00	928.60	26,409.40	3.40
ORG UNIT - 0150530200 - PROF DEV ESPD ESU							
23190	PROFESSIONAL DEVELOPMENT	12,500.00	.00	.00	.00	12,500.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	.00	.00	45.50	954.50	4.55
TOTAL	PROF DEV ESPD ESU	13,500.00	.00	.00	45.50	13,454.50	.34
ORG UNIT - 0150540200 - PROF DEV TAG ESU							
23190	PROFESSIONAL DEVELOPMENT	3,500.00	.00	.00	.00	3,500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,000.00	.00	.00	.00	2,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	4,400.00	750.00	.00	1,142.50	3,257.50	25.97
TOTAL	PROF DEV TAG ESU	9,900.00	750.00	.00	1,142.50	8,757.50	11.54
ORG UNIT - 0150550200 - PROF DEV NWEA ESU							
23180	CONTRACTED SERVICES	35,000.00	.00	.00	48,000.00	-13,000.00	137.14
23190	PROFESSIONAL DEVELOPMENT	22,650.00	5,000.00	.00	7,500.00	15,150.00	33.11
TOTAL	PROF DEV NWEA ESU	57,650.00	5,000.00	.00	55,500.00	2,150.00	96.27
ORG UNIT - 0150555300 - INTEL GRANT							
21100	REGULAR SALARIES	7,263.00	.00	.00	.00	7,263.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	1,500.00	.00	.00	.00	1,500.00	.00
24100	SUPPLIES	1,000.00	.00	.00	.00	1,000.00	.00
26700	TRAVEL EXPENSES/MILEAGE	8,000.00	298.00	.00	298.00	7,702.00	3.73
26800	CONFERENCE/CONVENTION/MTG	.00	1,732.00	.00	1,732.00	-1,732.00	.00
TOTAL	INTEL GRANT	17,763.00	2,030.00	.00	2,030.00	15,733.00	11.43
ORG UNIT - 0150560000 - PROF DEV CRISIS GENERAL							
23180	CONTRACTED SERVICES	30,600.00	14,775.67	.00	14,775.67	15,824.33	48.29
23190	PROFESSIONAL DEVELOPMENT	9,400.00	3,703.29	.00	3,703.29	5,696.71	39.40
TOTAL	PROF DEV CRISIS GENERAL	40,000.00	18,478.96	.00	18,478.96	21,521.04	46.20
ORG UNIT - 0150570400 - PROF DEV NMPDS GR FEDERAL							

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
21100	REGULAR SALARIES	15,350.00	1,279.02	.00	2,558.04	12,791.96	16.66
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,041.00	86.27	.00	172.54	868.46	16.57
22200	RETIREMENT	1,516.00	126.34	.00	252.68	1,263.32	16.67
22305	FLEX SPEND	.00	3.50	.00	3.50	-3.50	.00
22400	WORK COMP	92.00	7.67	.00	15.34	76.66	16.67
23180	CONTRACTED SERVICES	252,601.00	8,153.33	.00	27,615.66	224,985.34	10.93
24100	SUPPLIES	11,000.00	199.97	.00	4,850.43	6,149.57	44.09
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	1,598.00	-1,598.00	.00
26700	TRAVEL EXPENSES/MILEAGE	18,560.00	3,638.96	.00	6,354.57	12,205.43	34.24
26800	CONFERENCE/CONVENTION/MTG	99,840.00	5,301.01	.00	13,101.01	86,738.99	13.12
26900	CONTINGENCY	100,000.00	.00	.00	.00	100,000.00	.00
TOTAL	PROF DEV NMPDS GR FEDERAL	500,000.00	18,796.07	.00	56,521.77	443,478.23	11.30
ORG UNIT - 0150575400 - SLDS GRANT							
23180	CONTRACTED SERVICES	200,000.00	.00	.00	200.00	199,800.00	.10
TOTAL	SLDS GRANT	200,000.00	.00	.00	200.00	199,800.00	.10
ORG UNIT - 0150600200 - PROF DEV IMAT ESU							
23190	PROFESSIONAL DEVELOPMENT	1,250.00	.00	.00	.00	1,250.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,500.00	.00	.00	3,010.00	490.00	86.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	.00	.00	189.46	810.54	18.95
TOTAL	PROF DEV IMAT ESU	5,750.00	.00	.00	3,199.46	2,550.54	55.64
ORG UNIT - 0150620000 - PD BLENDED ESU							
24100	SUPPLIES	300.00	.00	.00	.00	300.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
26800	CONFERENCE/CONVENTION/MTG	6,000.00	.00	.00	1,149.10	4,850.90	19.15
TOTAL	PD BLENDED ESU	7,050.00	.00	.00	1,149.10	5,900.90	16.30
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

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
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	42,678.00	3,557.12	.00	7,114.23	35,563.77	16.67
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	3,055.00	252.36	.00	504.72	2,550.28	16.52
22200	RETIREMENT	4,216.00	351.37	.00	702.74	3,513.26	16.67
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	3.22	.00	3.22	-3.22	.00
22400	WORK COMP	256.00	21.34	.00	42.68	213.32	16.67
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	153.45	.00	153.45	-153.45	.00
23150	ACCOUNTING/AUDIT	747.00	.00	.00	.00	747.00	.00
23170	LEGAL SERVICES	1,014.00	408.13	.00	509.51	504.49	50.25
23180	CONTRACTED SERVICES	29,429.00	80.00	.00	160.00	29,269.00	.54
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	3,983.00	86.34	.00	3,266.34	716.66	82.01
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	100.00	.48	.00	2.40	97.60	2.40
23820	PHONE	200.00	13.72	.00	35.41	164.59	17.71
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	150.00	.00	.00	.00	150.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	500.00	.00	.00	.00	500.00	.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	2,500.00	209.44	.00	688.63	1,811.37	27.55
26800	CONFERENCE/CONVENTION/MTG	150.00	.00	.00	.00	150.00	.00
26850	PROGRAM PURCHASES	345,750.00	.00	750.00	750.00	345,000.00	.22
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	BLENDED IMAT GENERAL	435,862.00	5,136.97	750.00	13,933.33	421,928.67	3.20

ORG UNIT - 0160620000 - BLENDED DEC GENERAL

21100	REGULAR SALARIES	158,502.00	13,212.27	.00	26,424.55	132,077.45	16.67
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	11,078.00	908.26	.00	1,816.52	9,261.48	16.40
22200	RETIREMENT	15,657.00	1,305.09	.00	2,610.18	13,046.82	16.67
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	16.24	.00	16.24	-16.24	.00
22400	WORK COMP	951.00	79.24	.00	158.48	792.52	16.66
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	711.45	.00	711.45	-711.45	.00
23150	ACCOUNTING/AUDIT	747.00	.00	.00	.00	747.00	.00
23170	LEGAL SERVICES	1,014.00	408.13	.00	509.51	504.49	50.25
23180	CONTRACTED SERVICES	75,723.00	200.00	.00	27,550.00	48,173.00	36.38
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	2,344.00	200.27	.00	505.49	1,838.51	21.57
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	895.00	.00	.00	.00	895.00	.00
23810	POSTAGE	200.00	1.44	.00	10.56	189.44	5.28
23820	PHONE	200.00	.00	.00	7.65	192.35	3.83
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	150.00	120.70	.00	238.88	-88.88	159.25
24400	PERIODICALS	250.00	.00	.00	.00	250.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	6,400.00	.00	.00	5,964.00	436.00	93.19
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	1,221.00	180.00	.00	735.07	485.93	60.20
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	8,500.00	835.08	.00	1,383.51	7,116.49	16.28
26800	CONFERENCE/CONVENTION/MTG	11,400.00	254.14	.00	454.14	10,945.86	3.98
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED DEC GENERAL	296,366.00	18,432.31	.00	69,096.23	227,269.77	23.31

ORG UNIT - 0160641000 - BLENDED LMS GENERAL

21100	REGULAR SALARIES	96,692.00	7,225.82	.00	14,451.66	82,240.34	14.95
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	6,118.00	503.17	.00	1,006.34	5,111.66	16.45
22200	RETIREMENT	8,563.00	713.75	.00	1,427.50	7,135.50	16.67
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	8.54	.00	8.54	-8.54	.00
22400	WORK COMP	520.00	43.34	.00	86.68	433.32	16.67
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	530.10	.00	530.10	-530.10	.00
23150	ACCOUNTING/AUDIT	747.00	.00	.00	.00	747.00	.00

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23170	LEGAL SERVICES	1,014.00	408.13	.00	509.51	504.49	50.25
23180	CONTRACTED SERVICES	15,573.00	200.00	.00	400.00	15,173.00	2.57
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	1,820.00	156.08	.00	408.49	1,411.51	22.44
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	250.00	.00	.00	.00	250.00	.00
23810	POSTAGE	50.00	.00	.00	17.28	32.72	34.56
23820	PHONE	525.00	48.00	.00	115.41	409.59	21.98
23830	COMPUTER/INTERNET SERVICE	5,046.00	200.00	.00	400.00	4,646.00	7.93
24100	SUPPLIES	250.00	.00	.00	.00	250.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	101,460.00	299.99	94,594.52	110,962.62	-9,502.62	109.37
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	20,000.00	.00	.00	742.14	19,257.86	3.71
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	7,500.00	.00	.00	.00	7,500.00	.00
26800	CONFERENCE/CONVENTION/MTG	4,000.00	.00	.00	.00	4,000.00	.00
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED LMS GENERAL	270,128.00	10,336.92	94,594.52	131,066.27	139,061.73	48.52
ORG UNIT - 0170100000 - ADMIN FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	ADMIN FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170300000 - COOP FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	COOP FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170400000 - SRS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	SRS FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170500000 - PD FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	235,000.00	.00	.00	.00	235,000.00	.00
TOTAL	PD FLOW THROUGH	235,000.00	.00	.00	.00	235,000.00	.00

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 3/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0170550000 - NWEA FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	NWEA FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170560000 - CRISIS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	CRISIS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170600000 - IMAT FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL	IMAT FLOW THROUGH	20,000.00	.00	.00	.00	20,000.00	.00
ORG UNIT - 0170602000 - IMAT SP PROJ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT SP PROJ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170603000 - IMAT MED ACQ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT MED ACQ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170620000 - DEC FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	DEC FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170641000 - LMS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	LMS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL REPORT		5,528,414.00	183,592.70	95,986.23	592,858.89	4,935,555.11	10.72

ESU COORDINATING COUNCIL  
December 2014 - Expenses

CHECK #	CHECK DATE	VENDOR #	VENDOR NAME/PAYEE	ORG KEY	ACCOUNT	DESCRIPTION	CHECK AMOUNT
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	23820	COOP PHONE AINSWORT	\$84.00
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	23525	COOP PRINTING/COPIE	\$76.78
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	23280	COOP INSUR/BOND	\$32.00
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160620000	21100	DEC SALARIES	\$13,212.28
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160620000	22100	DEC SS/MEDICARE	\$908.26
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160620000	22200	DEC RETIREMENT	\$1,305.09
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160620000	22400	DEC WORK COMP	\$79.24
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160620000	22305	DEC WAGE WORKS	\$8.12
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160600000	21100	IMAT SALARIES	\$3,557.12
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160600000	22100	IMAT SS/MEDICARE	\$252.36
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160600000	22200	IMAT RETIREMENT	\$351.37
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160600000	22400	IMAT WORK COMP	\$21.34
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160600000	22305	IMAT WAGE WORKS	\$1.61
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160641000	21100	LMS SALARIES	\$7,225.82
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160641000	22100	LMS SS/MEDICARE	\$503.17
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160641000	22200	LMS RETIREMENT	\$713.75
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160641000	22400	LMS WORK COMP	\$43.34
12579	12/12/14	1064	EDUCATIONAL SERVICE	0160641000	22305	LMS WAGE WORKS	\$4.27
12579	12/12/14	1064	EDUCATIONAL SERVICE	0140400000	21100	SRS SALARIES	\$13,020.28
12579	12/12/14	1064	EDUCATIONAL SERVICE	0140400000	22100	SRS SS/MEDICARE	\$940.05
12579	12/12/14	1064	EDUCATIONAL SERVICE	0140400000	22200	SRS RETIREMENT	\$1,286.11
12579	12/12/14	1064	EDUCATIONAL SERVICE	0140400000	22400	SRS WORK COMP	\$78.11
12579	12/12/14	1064	EDUCATIONAL SERVICE	0140400000	22305	SRS WAGE WORKS	\$0.88
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150500000	21100	PD SALARIES	\$1,927.77
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150500000	22100	PD SS/MEDICARE	\$138.21
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150500000	22200	PD RETIREMENT	\$190.42
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150500000	22400	PD WORK COMP	\$11.56
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150500000	22305	PD WAGE WORKS	\$1.40
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150570400	21100	NMPDS SALARIES	\$1,279.02
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150570400	22100	NMPDS SS/MEDICARE	\$86.27
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150570400	22200	NMPDS RETIREMENT	\$126.34
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150570400	22400	NMPDS WORK COMP	\$7.67
12579	12/12/14	1064	EDUCATIONAL SERVICE	0150570400	22305	NMPDS WAGE WORKS	\$1.75
12579	12/12/14	1064	EDUCATIONAL SERVICE	0110100000	21100	ESUCC SALARIES	\$9,607.57
12579	12/12/14	1064	EDUCATIONAL SERVICE	0110100000	22100	ESUCC SS/MEDICARE	\$695.58
12579	12/12/14	1064	EDUCATIONAL SERVICE	0110100000	22200	ESUCC RETIREMENT	\$949.02
12579	12/12/14	1064	EDUCATIONAL SERVICE	0110100000	22400	ESUCC WORK COMP	\$57.63
12579	12/12/14	1064	EDUCATIONAL SERVICE	0110100000	22305	ESUCC WAGE WORKS	\$2.10
12579	12/12/14	1064	EDUCATIONAL SERVICE	0110100000	23160	ESUCC FISCAL AGENT	\$206.00
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	21100	COOP SALARIES	\$10,664.29


12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	22100	COOP SS/MEDICARE	\$737.21
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	22200	COOP RETIREMENT	\$1,053.40
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	22400	COOP WORK COMP	\$63.96
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	22305	COOP WAGE WORKS	\$7.88
12579	12/12/14	1064	EDUCATIONAL SERVICE	0130300000	23270	COOP RENT AINSWORTH	\$1,104.00
12580	12/12/14	1040	HARDING & SHULTZ	0110100000	23170	ESUCC LEGAL FEES	\$7,768.81
12580	12/12/14	1040	HARDING & SHULTZ	0130300000	23170	COOP LEGAL FEES	\$7,768.81
12580	12/12/14	1040	HARDING & SHULTZ	0140400000	23170	SRS LEGAL FEES	\$1,084.02
12580	12/12/14	1040	HARDING & SHULTZ	0160600000	23170	IMAT LEGAL FEES	\$481.78
12580	12/12/14	1040	HARDING & SHULTZ	0160620000	23170	DEC LEGAL FEES	\$481.79
12581	12/12/14	1040	HARDING & SHULTZ	0160641000	23170	LMS LEGAL FEES	\$481.79
12582	12/12/14	1065	OMAHA WORLD HERALD	0130300000	23500	COOP BID ADVERTISIN	\$793.00
12582	12/12/14	1044	TIME WARNER CABLE	0140400000	23820	SRS PHONE LINCOLN	\$39.84
12583	12/12/14	1044	TIME WARNER CABLE	0140400000	23830	SRS INTERNET LINCOLN	\$122.89
12584	12/12/14	1196	MAILFINANCE	0130300000	23810	COOP POSTAGE METER	\$148.72
12584	12/12/14	1052	SOLIAANT CONSULTING	0140400000	23180	SRS CONTRACTED SERV	\$7,934.50
12585	12/12/14	1052	SOLIAANT CONSULTING	0140400000	23180	SRS CONTRACTED SERV	\$11,663.75
12585	12/12/14	1051	HARVILL ENTERPRISES	0130300000	23180	COOP CONTRACTED SER	\$40.00
12585	12/12/14	1051	HARVILL ENTERPRISES	0140400000	23180	SRS CONTRACTED SERV	\$80.00
12585	12/12/14	1051	HARVILL ENTERPRISES	0160600000	23180	IMAT CONTRACTED SER	\$80.00
12585	12/12/14	1051	HARVILL ENTERPRISES	0160620000	23180	DEC CONTRACTED SERV	\$200.00
12585	12/12/14	1051	HARVILL ENTERPRISES	0160641000	23180	LMS CONTRACTED SERV	\$200.00
12585	12/12/14	1051	HARVILL ENTERPRISES	0150500400	23180	PD PRO DEV CONTRACT	\$200.00
12586	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23270	ESUCC RENT OMAHA	\$477.60
12586	12/12/14	1057	EDUCATIONAL SERVICE	0130300000	23270	COOP RENT OMAHA	\$90.64
12586	12/12/14	1057	EDUCATIONAL SERVICE	0140400000	23270	SRS RENT OMAHA	\$54.70
12586	12/12/14	1057	EDUCATIONAL SERVICE	0160600000	23270	IMAT RENT OMAHA	\$86.34
12586	12/12/14	1057	EDUCATIONAL SERVICE	0160620000	23270	DEC RENT OMAHA	\$200.27
12586	12/12/14	1057	EDUCATIONAL SERVICE	0160641000	23270	LMS RENT OMAHA	\$156.08
12586	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23820	ESUCC PHONE OMAHA	\$46.66
12586	12/12/14	1057	EDUCATIONAL SERVICE	0160641000	23820	LMS PHONE OMAHA	\$46.66
12586	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23810	ESUCC POSTAGE OMAHA	\$99.89
12586	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23525	ESUCC PRINTING OMAH	\$0.13
12586	12/12/14	1057	EDUCATIONAL SERVICE	0150570400	26800	NMPDS CATERING	\$460.80
12586	12/12/14	1057	EDUCATIONAL SERVICE	0160641000	23830	LMS INTERENT OMAHA	\$200.00
12586	12/12/14	1057	EDUCATIONAL SERVICE	0150520200	26800	PD SDA MEETING	\$50.00
12586	12/12/14	1057	EDUCATIONAL SERVICE	0150520200	26800	PD SDA MEETING	\$1,040.00
12586	12/12/14	1057	EDUCATIONAL SERVICE	0150520200	26800	PD SDA MEETING	\$1,040.00
12586	12/12/14	1057	EDUCATIONAL SERVICE	0150520200	26800	DEC IINICLOUD MEET	\$85.50
12586	12/12/14	1057	EDUCATIONAL SERVICE	0160620000	26800	ESUCC MEETINGS	\$334.50
12586	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	26800	PD IMAT MEETINGS	\$389.50
12586	12/12/14	1057	EDUCATIONAL SERVICE	0150540200	26800	PD TAG MEETINGS	\$650.00
12587	12/12/14	1151	EDUCATIONAL SERVICE	0150510200	26800	PD NOC MEETINGS	\$448.15
12588	12/12/14	1068	EDUCATIONAL SERVICE	0150620000	26800	PD BLENDED INACOL C	\$1,641.76

12589	12/12/14	1227	HOUGHTON MIFFLIN HA	0150520200	23190	PD SDA SUPPLIES/BOO	\$9,636.96
12590	12/12/14	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS MEETING/CATER	\$176.40
12590	12/12/14	1066	CHARTWELLS DINING S	0150570400	26800	NMPDS MEETING/CATER	\$159.85
12591	12/12/14	1198	COMFORT INN	0150570400	26800	NMPDS LODGING	\$581.00
12592	12/12/14	1073	RODEWAY INN	0130300000	26700	COOP LODGING	\$125.98
12593	12/12/14	1085	HOLIDAY INN EXPRESS	0150570400	26800	NMPDS LODGING	\$249.00
12594	12/12/14	1061	DEB HERICKS	0150570400	26700	NMPDS EXP/TRAVEL RE	\$214.33
12594	12/12/14	1061	DEB HERICKS	0150570400	26700	NMPDS EXP/TRAVEL RE	\$153.85
12595	12/12/14	1100	GORDON ROETHEMEYER	0160620000	26700	DEC TRAVEL/EXP REIM	\$162.52
12595	12/12/14	1100	GORDON ROETHEMEYER	0160620000	26700	DEC TRAVEL/EXP REIM	\$118.72
12596	12/12/14	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL/EXP REI	\$236.32
12597	12/12/14	1076	PRISCILLA QUINTANA	0110100000	26700	ESUCC TRAVEL/EXP RE	\$154.05
12597	12/12/14	1076	PRISCILLA QUINTANA	0130300000	26700	COOP TRAVEL/EXP REI	\$154.05
12598	12/12/14	1176	HELEN BANZHAF	0150570400	23180	NMPDS CONTRACTED SE	\$3,333.33
12598	12/12/14	1176	HELEN BANZHAF	0150570400	26700	NMPDS TRAVEL/EXP RE	\$388.05
12598	12/12/14	1176	HELEN BANZHAF	0150570400	24100	NMPDS SUPPLIES/PHON	\$50.00
12599	12/12/14	1080	I-CUBED SOLUTIONS	0150570400	23180	NMPDS CONTRACTED SE	\$1,500.00
12599	12/12/14	1080	I-CUBED SOLUTIONS	0150570400	26700	NMPDS TRAVEL/EXP RE	\$258.16
12599	12/12/14	1079	TECHNICAL EVALULATI	0150570400	23180	NMPDS CONTRACTED SE	\$1,500.00
12600	12/12/14	1079	TECHNICAL EVALULATI	0150570400	26700	NMPDS TRAVEL/EXP RE	\$264.32
12601	12/12/14	1228	LEONA PENNER	0150570400	23180	NMPDS CONTRACTED SE	\$3,000.00
12601	12/12/14	1228	LEONA PENNER	0150570400	26700	NMPDS TRAVEL/EXP RI	\$680.51
12602	12/12/14	1229	LINDA DICKESON	0150620000	26800	PD BLENDED INACOL C	\$1,399.34
12603	12/12/14	1062	STAPLES ADVANTAGE	0110100000	24100	ESUCC OFFICE SUPPLI	\$15.28
12604	12/12/14	1230	ANDERSON AWARDS & E	0110100000	24100	ESUCC SUPPLIES	\$17.00
12604	12/12/14	1230	ANDERSON AWARDS & E	0130300000	24100	COOP SUPPLIES	\$17.00
12604	12/12/14	1230	ANDERSON AWARDS & E	0140400000	24100	SRS SUPPLIES	\$8.50
12604	12/12/14	1230	ANDERSON AWARDS & E	0160600000	24100	IMAT SUPPLIES	\$17.00
12604	12/12/14	1230	ANDERSON AWARDS & E	0160620000	24100	DEC SUPPLIES	\$71.00
12605	12/12/14	1132	PYRAMID SCHOOL PROD	0130300000	23810	COOP POSTAGE/SHIPPI	\$720.00
12606	12/12/14	1020	MARSHALL MEMO LLC	0160600000	26850	THE MARSHALL MEMO,	\$4,506.25
12607	12/12/14	1052	SOLIANT CONSULTING	0140400000	23180	SRS CONTRACTED SERV	\$270.21
12608	12/12/14	1050	BISHOP BUSINESS	0110100000	23525	ESUCC PRINTING EXP	\$248.64
12609	12/12/14	1087	RHONDA EIS	0160600000	26700	IMAT TRAVEL/EXP REI	\$48.16
12610	12/12/14	1109	KRISTINA PETERS	0150555300	26700	INTEL TRAINING TRAV	\$100.00
12611	12/12/14	1232	GERING PUBLIC SCHOO	0150555300	26700	INTEL COURSE REIMBU	\$100.00
12611	12/12/14	1232	GERING PUBLIC SCHOO	0150570400	26800	NMPDS SUB REIMBURSE	\$100.00
12612	12/12/14	1187	DESHLER PUBLIC SCHO	0150570400	26800	NMPDS SUB REIMBURSE	\$100.00
12613	12/12/14	1096	EAST BUTLER PUBLIC	0150570400	26800	NMPDS SUB REIM / ST	\$600.00
12614	12/12/14	1233	HIGH PLAINS COMMUNI	0150570400	26800	NMPDS SUB REIMBURSE	\$200.00
12615	12/12/14	1093	KIMBALL PUBLIC SCHO	0150570400	26800	NMPDS SUB REIMB /ST	\$640.00
12616	12/12/14	1234	OAKLAND-CRAIG PUBLI	0150570400	26800	NMPDS SUB REIMBURSE	\$200.00
12617	12/12/14	1235	PLAINVIEW PUBLIC SC	0150570400	26800	NMPDS SUB REIMBURSE	\$100.00
12618	12/12/14	1236	SOUTH PLATTE SCHOOL	0150570400	26800	NMPDS SUB REIMB /ST	\$150.00

12619	12/12/14	1237	VALENTINE PUBLIC SC	0150570400	26800	NMPDS TRAVEL STIPEN	\$50.00
12620	12/12/14	1142	WEST BOYD PUBLIC SC	0150570400	26800	NMPDS SUB REIMB /ST	\$150.00
12621	12/12/14	1039	UNION BANK & TRUST	0160620000	26800	DEC NDIA CONFERENCE	\$190.00
12621	12/12/14	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXP	\$2.00
12621	12/12/14	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXP	\$3.00
12621	12/12/14	1039	UNION BANK & TRUST	0130300000	26800	COOP AEPA CONF	\$542.70
12621	12/12/14	1039	UNION BANK & TRUST	0130300000	26800	COOP AEPA CONF	\$39.00
12621	12/12/14	1039	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXP	\$2.00
12621	12/12/14	1039	UNION BANK & TRUST	0130300000	26800	COOP AEPA CONF	-\$934.20
12621	12/12/14	1039	UNION BANK & TRUST	0130300000	26800	ESUCC TRAVEL EXP	\$93.85
12621	12/12/14	1039	UNION BANK & TRUST	0110100000	26800	ESUCC ILLNIN CONF	\$176.02
12621	12/12/14	1039	UNION BANK & TRUST	0110100000	26800	ESUCC MEETING	\$3.00
12622	12/12/14	1040	UNION BANK & TRUST	0110100000	26700	ESUCC TRAVEL EXP	\$3,085.28
12622	12/12/14	1040	HARDING & SHULTZ	0110100000	23170	ESUCC LEGAL FEES	\$3,085.28
12622	12/12/14	1040	HARDING & SHULTZ	0130300000	23170	COOP LEGAL FEES	\$430.51
12622	12/12/14	1040	HARDING & SHULTZ	0140400000	23170	SRS LEGAL FEES	\$191.33
12622	12/12/14	1040	HARDING & SHULTZ	0160600000	23170	IMAT LEGAL FEES	\$191.33
12622	12/12/14	1040	HARDING & SHULTZ	0160620000	23170	DEC LEGAL FEES	\$191.33
12622	12/12/14	1040	HARDING & SHULTZ	0160641000	23170	LMS LEGAL FEES	\$191.33
12623	12/12/14	1041	NE ASSOCIATION OF S	0130300000	23270	COOP RENT LINCOLN	\$258.34
12623	12/12/14	1041	NE ASSOCIATION OF S	0140400000	23270	SRS RENT LINCOLN	\$516.66
12624	12/12/14	1047	AT&T MOBILITY	0140400000	23820	SRS PHONE EXPENSE	\$176.30
12625	12/12/14	1044	TIME WARNER CABLE	0140400000	23820	SRS PHONE LINCOLN	\$65.90
12626	12/12/14	1052	TIME WARNER CABLE	0140400000	23830	SRS INTERNET LINCOLN	\$156.94
12627	12/12/14	1051	SOLJANT CONSULTING	0140400000	23180	SRS CONTRACTED SERV	\$1,312.50
12627	12/12/14	1051	HARVILL ENTERPRISES	0130300000	23180	COOP CONTRACTED SERV	\$40.00
12627	12/12/14	1051	HARVILL ENTERPRISES	0140400000	23180	SRS CONTRACTED SERV	\$80.00
12627	12/12/14	1051	HARVILL ENTERPRISES	0160600000	23180	IMAT CONTRACTED SER	\$80.00
12627	12/12/14	1051	HARVILL ENTERPRISES	0160620000	23180	DEC CONTRACTED SERV	\$200.00
12627	12/12/14	1051	HARVILL ENTERPRISES	0160641000	23180	LMS CONTRACTED SERV	\$200.00
12628	12/12/14	1057	EDUCATIONAL SERVICE	0150500400	23180	PD PROF DEV CONTRAC	\$200.00
12628	12/12/14	1057	EDUCATIONAL SERVICE	0160641000	23810	LMS PHONE OMAHA	\$49.14
12628	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23820	ESUCC POSTAGE OMAHA	\$18.96
12628	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23525	ESUCC PRINTING OMAH	\$65.60
12628	12/12/14	1057	EDUCATIONAL SERVICE	0160641000	23830	LMS INTERNET OMAHA	\$200.00
12628	12/12/14	1057	EDUCATIONAL SERVICE	0110100000	23270	ESUCC RENT OMAHA	\$477.60
12628	12/12/14	1057	EDUCATIONAL SERVICE	0130300000	23270	COOP RENT OMAHA	\$90.64
12628	12/12/14	1057	EDUCATIONAL SERVICE	0140400000	23270	SRS RENT OMAHA	\$54.70
12628	12/12/14	1057	EDUCATIONAL SERVICE	0160600000	23270	IMAT RENT OMAHA	\$86.34
12628	12/12/14	1057	EDUCATIONAL SERVICE	0160620000	23270	DEC RENT OMAHA	\$200.27
12628	12/12/14	1057	EDUCATIONAL SERVICE	0160641000	23270	LMS RENT OMAHA	\$156.08
12629	12/12/14	1150	EDUCATIONAL SERVICE	0110100000	23820	ESUCC PHONE OMAHA	\$49.14
12630	12/12/14	1067	EDUCATIONAL SERVICE	0150560000	23190	CRISIS TRAINING HOS	\$317.60
12630	12/12/14	1067	EDUCATIONAL SERVICE	0150570400	26800	NMPDS CONFERENCE	\$124.99
12630	12/12/14	1067	EDUCATIONAL SERVICE	0150570400	26800	NMPDS CONFERENCE	\$299.20

12631	12/12/14	1108	EDUCATIONAL SERVICE	0130300000	23180	COOP CONTRACTED SER	\$4,172.63
12632	12/12/14	1070	COUNTRY INN & SUITE	0130300000	26700	COOP TRAVEL/LODGING	\$83.00
12633	12/12/14	1085	HOLIDAY INN EXPRESS	0150570400	26800	NMPDS CONF/LODGING	\$249.00
12634	12/12/14	1085	HOLIDAY INN EXPRESS	0140400000	26700	SRS TRAVEL/LODGING	\$99.95
12635	12/12/14	1074	HOLIDAY INN EXPRESS	0150570400	26700	NMPDS TRAVEL/LODGIN	\$166.00
12636	12/12/14	1072	HOLIDAY INN EXPRESS	0110100000	26700	ESUCC TRAVEL/LODGIN	\$83.00
12637	12/12/14	1155	DAVE LUDWIG	0110100000	26700	ESUCC TRAVEL EXP RE	\$102.34
12637	12/12/14	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL/MILEAGE	\$393.68
12637	12/12/14	1101	CRAIG PETERSON	0130300000	26700	COOP TRAVEL REIMB-A	\$386.90
12638	12/12/14	1060	ROBERT JENSEN	0150553000	26700	INTEL TRAVEL/EXP RE	\$298.37
12639	12/12/14	1156	BANNER COUNTY SCHOO	0150553000	26700	INTEL TRAVEL REIMB	\$200.00
12640	12/12/14	1238	CRAWFORD PUBLIC SCH	0150553000	26700	INTEL TRAVEL REIMB	\$200.00
12641	12/12/14	1006	BLACKBOARD	0160641000	24650	BLACKBOARD ANGEL LM	\$94,594.52
12642	12/12/14	1231	QUILL	0110100000	25300	901-M20 4LPY MBI	\$386.99
12643	12/12/14	1239	KUDER INC	0170500000	26950	PD -NE CAREER CONNE	\$215,000.00
12644	12/12/14	1227	HOUGHTON MIFFLIN HA	0150520200	23190	SDA RCD TRAINING	\$4,950.00
12645	12/12/14	1155	DAVE LUDWIG	0110100000	26700	ESUCC TRAVEL/MILEAG	\$714.00
EFT00009	12/01/14	1222	AMAZON	0150560000	23190	CRISIS TRAINING BOO	\$25.00
EFT00010	12/02/14	1081	ISSUEVIEW.COM	0110100000	23500	ESUCC ISSUU ANNUAL	\$421.20

**\$487,931.97**

Created By: 

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

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

Approved By: \_\_\_\_\_

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:51:25

ESU COORDINATING COUNCIL  
 BUDGETS EXCEEDED

PAGE NUMBER: 1  
 BUDSTA21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ORG UNIT	ACCOUNT	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	BUDGET BALANCE
0110100000	22305	.00	2.10	.00	6.30	-6.30
0110100000	22830	.00	.00	.00	186.00	-186.00
0110100000	23140	200.00	.00	.00	400.00	-200.00
0130300000	22300	.00	.00	.00	1,636.22	-1,636.22
0130300000	22305	.00	7.88	.00	23.63	-23.63
0130300000	22830	.00	.00	.00	139.50	-139.50
0130300000	23180	3,115.00	4,252.63	.00	9,939.76	-6,824.76
0140400000	22305	.00	.88	.00	2.63	-2.63
0140400000	22830	.00	.00	.00	139.50	-139.50
0150500000	22305	.00	1.40	.00	4.20	-4.20
0150500000	23810	.00	.00	.00	48.96	-48.96
0150510200	24400	5,100.00	.00	.00	5,640.00	-540.00
0150550200	23180	35,000.00	.00	.00	48,000.00	-13,000.00
0150555300	26800	.00	.00	.00	1,732.00	-1,732.00
0150570400	22305	.00	1.75	.00	5.25	-5.25
0150570400	24650	.00	.00	.00	1,598.00	-1,598.00
0160600000	22305	.00	1.61	.00	4.83	-4.83
0160600000	22830	.00	.00	.00	153.45	-153.45
0160620000	22305	.00	8.12	.00	24.36	-24.36
0160620000	22830	.00	.00	.00	711.45	-711.45
0160620000	24100	150.00	17.00	.00	255.88	-105.88
0160641000	22305	.00	4.27	.00	12.81	-12.81
0160641000	22830	.00	.00	.00	530.10	-530.10
0160641000	24650	101,460.00	94,594.52	.00	110,962.62	-9,502.62

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0110100000 - GENERAL ESUCC/ADM							
21000	SALARIES	.00	.00	.00	.00	.00	.00
21100	REGULAR SALARIES	115,291.00	9,607.57	.00	28,822.72	86,468.28	25.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	8,370.00	695.58	.00	2,086.74	6,283.26	24.93
22200	RETIREMENT	11,388.00	949.02	.00	2,847.06	8,540.94	25.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	2.10	.00	6.30	-6.30	.00
22400	WORK COMP	692.00	57.63	.00	172.89	519.11	24.98
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	186.00	-186.00	.00
23000	PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
23140	LOBBYIST FEES	200.00	.00	.00	400.00	-200.00	200.00
23150	ACCOUNTING/AUDIT	12,040.00	.00	.00	.00	12,040.00	.00
23160	FISCAL MANAGEMENT FEE	3,600.00	206.00	.00	618.00	2,982.00	17.17
23170	LEGAL SERVICES	16,340.00	3,085.28	.00	11,301.17	5,038.83	69.16
23180	CONTRACTED SERVICES	3,000.00	.00	.00	.00	3,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	2,000.00	.00	.00	.00	2,000.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	5,405.00	955.20	.00	2,567.53	2,837.47	47.50
23280	INSURANCE/BONDS	7,988.00	.00	.00	948.00	7,040.00	11.87
23500	ADVERTISING	2,500.00	421.20	.00	1,283.20	1,216.80	51.33
23525	PRINTING	2,000.00	335.94	.00	337.77	1,662.23	16.89
23810	POSTAGE	750.00	118.85	.00	184.82	565.18	24.64
23820	PHONE	1,500.00	95.80	.00	215.32	1,284.68	14.35
23830	COMPUTER/INTERNET SERVICE	.00	.00	.00	.00	.00	.00
24000	SUPPLIES/MATERIALS	.00	.00	.00	.00	.00	.00
24100	SUPPLIES	1,000.00	32.28	.00	283.90	716.10	28.39
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25000	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	1,500.00	386.99	.00	386.99	1,113.01	25.80
25600	COMPUTER HARDWARE	2,500.00	.00	254.72	289.71	2,210.29	11.59
26000	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
26300	DUES/FEES	15,050.00	.00	.00	12,957.04	2,092.96	86.09
26700	TRAVEL EXPENSES/MILEAGE	26,644.00	1,063.39	.00	5,358.73	21,285.27	20.11
26800	CONFERENCE/CONVENTION/MTG	7,500.00	744.37	.00	2,436.98	5,063.02	32.49
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
27000	TRANSFERS	27,220.00	.00	.00	.00	27,220.00	.00
TOTAL	GENERAL ESUCC/ADM	275,228.00	18,757.20	254.72	73,690.87	201,537.13	26.77
ORG UNIT - 0120100000 - GENERAL ADM GENERAL							
21100	REGULAR SALARIES	.00	.00	.00	.00	.00	.00

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

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	231,627.00	10,664.29	.00	56,516.80	175,110.20	24.40
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	15,709.00	737.21	.00	3,962.54	11,746.46	25.22
22200	RETIREMENT	22,880.00	1,053.40	.00	4,013.44	18,866.56	17.54
22300	HEALTH INSURANCE	.00	.00	.00	1,636.22	-1,636.22	.00
22305	FLEX SPEND	.00	7.88	.00	23.63	-23.63	.00
22400	WORK COMP	1,390.00	63.96	.00	339.03	1,050.97	24.39
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	139.50	-139.50	.00
23150	ACCOUNTING/AUDIT	12,040.00	.00	.00	.00	12,040.00	.00
23160	FISCAL MANAGEMENT FEE	2,500.00	.00	.00	.00	2,500.00	.00
23170	LEGAL SERVICES	16,340.00	3,085.28	.00	11,301.16	5,038.84	69.16
23180	CONTRACTED SERVICES	3,115.00	4,252.63	.00	9,939.76	-6,824.76	319.09
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	5,100.00	.00	.00	.00	5,100.00	.00
23270	RENTAL/LEASES	11,397.00	1,543.62	.00	5,109.02	6,287.98	44.83
23280	INSURANCE/BONDS	5,800.00	32.00	.00	96.00	5,704.00	1.66
23500	ADVERTISING	3,000.00	793.00	.00	1,545.50	1,454.50	51.52
23525	PRINTING	800.00	76.78	.00	142.57	657.43	17.82

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23810	POSTAGE	7,000.00	219.72	.00	506.30	6,493.70	7.23
23820	PHONE	800.00	84.00	.00	428.91	371.09	53.61
23830	COMPUTER/INTERNET SERVICE	6,878.00	.00	.00	147.44	6,730.56	2.14
24100	SUPPLIES	3,000.00	17.00	.00	597.35	2,402.65	19.91
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	230,500.00	.00	.00	.00	230,500.00	.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	3,000.00	.00	.00	.00	3,000.00	.00
26600	REPAYMENT MEMBER EQUITY	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	15,000.00	1,379.93	.00	5,249.61	9,750.39	35.00
26800	CONFERENCE/CONVENTION/MTG	5,000.00	-352.50	.00	1,679.84	3,320.16	33.60
26850	PROGRAM PURCHASES	1,700,000.00	.00	.00	25,332.45	1,674,667.55	1.49
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	COOP COOP GENERAL	2,302,876.00	23,658.20	.00	128,707.07	2,174,168.93	5.59

ORG UNIT - 0140400000 - SRS SRS GENERAL

21100	REGULAR SALARIES	265,335.00	13,020.28	.00	39,060.84	226,274.16	14.72
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	18,190.00	940.05	.00	2,820.15	15,369.85	15.50
22200	RETIREMENT	26,209.00	1,286.11	.00	3,858.33	22,350.67	14.72
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	.88	.00	2.63	-2.63	.00
22400	WORK COMP	1,592.00	78.11	.00	234.33	1,357.67	14.72
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	139.50	-139.50	.00
23150	ACCOUNTING/AUDIT	1,680.00	.00	.00	.00	1,680.00	.00
23170	LEGAL SERVICES	2,280.00	430.51	.00	1,576.91	703.09	69.16
23180	CONTRACTED SERVICES	86,979.00	25,577.00	.00	53,578.15	33,400.85	61.60
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	6,842.00	626.06	.00	2,837.02	4,004.98	41.46
23280	INSURANCE/BONDS	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	100.00	.00	.00	41.73	58.27	41.73
23810	POSTAGE	50.00	.00	.00	8.81	41.19	17.62
23820	PHONE	3,709.00	282.04	.00	903.91	2,805.09	24.37
23830	COMPUTER/INTERNET SERVICE	3,998.00	279.83	.00	574.70	3,423.30	14.37
24100	SUPPLIES	500.00	17.00	.00	77.36	422.64	15.47
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,900.00	.00	.00	.00	3,900.00	.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	10,340.00	99.95	.00	2,575.22	7,764.78	24.91
26800	CONFERENCE/CONVENTION/MTG	3,030.00	.00	.00	64.09	2,965.91	2.12

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 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	SRS SRS GENERAL	434,734.00	42,637.82	.00	108,353.68	326,380.32	24.92

ORG UNIT - 0150500000 - PROF DEV PD GENERAL

21100	REGULAR SALARIES	23,133.00	1,927.77	.00	5,783.31	17,349.69	25.00
22100	SOCIAL SECURITY	1,663.00	138.21	.00	414.63	1,248.37	24.93
22200	RETIREMENT	2,285.00	190.42	.00	571.26	1,713.74	25.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	1.40	.00	4.20	-4.20	.00
22400	WORK COMP	139.00	11.56	.00	34.68	104.32	24.95
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	.00	.00	.00	48.96	-48.96	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	.00	.00	.00	.00	.00	.00
TOTAL	PROF DEV PD GENERAL	27,220.00	2,269.36	.00	6,857.04	20,362.96	25.19

ORG UNIT - 0150500200 - PROF DEV PD ESU

23170	LEGAL SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
23180	CONTRACTED SERVICES	4,000.00	.00	.00	.00	4,000.00	.00
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23810	POSTAGE	250.00	.00	.00	.00	250.00	.00
24100	SUPPLIES	500.00	.00	.00	.00	500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	1,000.00	.00	.00	.00	1,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	12,699.00	.00	.00	2,890.00	9,809.00	22.76
TOTAL	PROF DEV PD ESU	19,449.00	.00	.00	2,890.00	16,559.00	14.86

ORG UNIT - 0150500400 - PROF DEV PD FEDERAL

23180	CONTRACTED SERVICES	200,000.00	400.00	.00	600.00	199,400.00	.30
TOTAL	PROF DEV PD FEDERAL	200,000.00	400.00	.00	600.00	199,400.00	.30

ORG UNIT - 0150510200 - PROF DEV NOC ESU

23190	PROFESSIONAL DEVELOPMENT	21,000.00	.00	.00	.00	21,000.00	.00
24400	PERIODICALS	5,100.00	.00	.00	5,640.00	-540.00	110.59
26800	CONFERENCE/CONVENTION/MTG	1,500.00	448.15	.00	612.25	887.75	40.82
TOTAL	PROF DEV NOC ESU	27,600.00	448.15	.00	6,252.25	21,347.75	22.65

ORG UNIT - 0150520200 - PROF DEV SDA ESU

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23190	PROFESSIONAL DEVELOPMENT	17,500.00	14,586.96	.00	14,586.96	2,913.04	83.35
26800	CONFERENCE/CONVENTION/MTG	9,838.00	2,130.00	.00	3,058.60	6,779.40	31.09
TOTAL	PROF DEV SDA ESU	27,338.00	16,716.96	.00	17,645.56	9,692.44	64.55
ORG UNIT - 0150530200 - PROF DEV ESPD ESU							
23190	PROFESSIONAL DEVELOPMENT	12,500.00	.00	.00	.00	12,500.00	.00
24100	SUPPLIES	.00	.00	.00	.00	.00	.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	.00	.00	45.50	954.50	4.55
TOTAL	PROF DEV ESPD ESU	13,500.00	.00	.00	45.50	13,454.50	.34
ORG UNIT - 0150540200 - PROF DEV TAG ESU							
23190	PROFESSIONAL DEVELOPMENT	3,500.00	.00	.00	.00	3,500.00	.00
26700	TRAVEL EXPENSES/MILEAGE	2,000.00	.00	.00	.00	2,000.00	.00
26800	CONFERENCE/CONVENTION/MTG	4,400.00	650.00	.00	1,792.50	2,607.50	40.74
TOTAL	PROF DEV TAG ESU	9,900.00	650.00	.00	1,792.50	8,107.50	18.11
ORG UNIT - 0150550200 - PROF DEV NWEA ESU							
23180	CONTRACTED SERVICES	35,000.00	.00	.00	48,000.00	-13,000.00	137.14
23190	PROFESSIONAL DEVELOPMENT	22,650.00	.00	.00	7,500.00	15,150.00	33.11
TOTAL	PROF DEV NWEA ESU	57,650.00	.00	.00	55,500.00	2,150.00	96.27
ORG UNIT - 0150555300 - INTEL GRANT							
21100	REGULAR SALARIES	7,263.00	.00	.00	.00	7,263.00	.00
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
23500	ADVERTISING	1,500.00	.00	.00	.00	1,500.00	.00
24100	SUPPLIES	1,000.00	.00	.00	.00	1,000.00	.00
26700	TRAVEL EXPENSES/MILEAGE	8,000.00	846.53	.00	1,144.53	6,855.47	14.31
26800	CONFERENCE/CONVENTION/MTG	.00	.00	.00	1,732.00	-1,732.00	.00
TOTAL	INTEL GRANT	17,763.00	846.53	.00	2,876.53	14,886.47	16.19
ORG UNIT - 0150560000 - PROF DEV CRISIS GENERAL							
23180	CONTRACTED SERVICES	30,600.00	.00	.00	14,775.67	15,824.33	48.29
23190	PROFESSIONAL DEVELOPMENT	9,400.00	342.60	.00	4,045.89	5,354.11	43.04
TOTAL	PROF DEV CRISIS GENERAL	40,000.00	342.60	.00	18,821.56	21,178.44	47.05
ORG UNIT - 0150570400 - PROF DEV NMPDS GR FEDERAL							

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
21100	REGULAR SALARIES	15,350.00	1,279.02	.00	3,837.06	11,512.94	25.00
22000	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	1,041.00	86.27	.00	258.81	782.19	24.86
22200	RETIREMENT	1,516.00	126.34	.00	379.02	1,136.98	25.00
22305	FLEX SPEND	.00	1.75	.00	5.25	-5.25	.00
22400	WORK COMP	92.00	7.67	.00	23.01	68.99	25.01
23180	CONTRACTED SERVICES	252,601.00	9,333.33	.00	36,948.99	215,652.01	14.63
24100	SUPPLIES	11,000.00	50.00	.00	4,900.43	6,099.57	44.55
24650	COMPUTER SOFTWARE/LICENSE	.00	.00	.00	1,598.00	-1,598.00	.00
26700	TRAVEL EXPENSES/MILEAGE	18,560.00	2,125.22	.00	8,479.79	10,080.21	45.69
26800	CONFERENCE/CONVENTION/MTG	99,840.00	4,590.24	.00	17,691.25	82,148.75	17.72
26900	CONTINGENCY	100,000.00	.00	.00	.00	100,000.00	.00
TOTAL	PROF DEV NMPDS GR FEDERAL	500,000.00	17,599.84	.00	74,121.61	425,878.39	14.82
ORG UNIT - 0150575400 - SLDS GRANT							
23180	CONTRACTED SERVICES	200,000.00	.00	.00	200.00	199,800.00	.10
TOTAL	SLDS GRANT	200,000.00	.00	.00	200.00	199,800.00	.10
ORG UNIT - 0150600200 - PROF DEV IMAT ESU							
23190	PROFESSIONAL DEVELOPMENT	1,250.00	.00	.00	.00	1,250.00	.00
24650	COMPUTER SOFTWARE/LICENSE	3,500.00	.00	.00	3,010.00	490.00	86.00
26800	CONFERENCE/CONVENTION/MTG	1,000.00	389.50	.00	578.96	421.04	57.90
TOTAL	PROF DEV IMAT ESU	5,750.00	389.50	.00	3,588.96	2,161.04	62.42
ORG UNIT - 0150620000 - PD BLENDED ESU							
24100	SUPPLIES	300.00	.00	.00	.00	300.00	.00
24650	COMPUTER SOFTWARE/LICENSE	750.00	.00	.00	.00	750.00	.00
26800	CONFERENCE/CONVENTION/MTG	6,000.00	3,041.10	.00	4,190.20	1,809.80	69.84
TOTAL	PD BLENDED ESU	7,050.00	3,041.10	.00	4,190.20	2,859.80	59.44
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

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 7  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23180	CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
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	42,678.00	3,557.12	.00	10,671.35	32,006.65	25.00
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	3,055.00	252.36	.00	757.08	2,297.92	24.78
22200	RETIREMENT	4,216.00	351.37	.00	1,054.11	3,161.89	25.00
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	1.61	.00	4.83	-4.83	.00
22400	WORK COMP	256.00	21.34	.00	64.02	191.98	25.01
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	153.45	-153.45	.00
23150	ACCOUNTING/AUDIT	747.00	.00	.00	.00	747.00	.00
23170	LEGAL SERVICES	1,014.00	191.33	.00	700.84	313.16	69.12
23180	CONTRACTED SERVICES	29,429.00	160.00	.00	320.00	29,109.00	1.09
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	3,983.00	172.68	.00	3,439.02	543.98	86.34
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	.00	.00	.00	.00	.00	.00
23810	POSTAGE	100.00	.00	.00	2.40	97.60	2.40
23820	PHONE	200.00	.00	.00	35.41	164.59	17.71
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	150.00	8.50	.00	8.50	141.50	5.67
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	500.00	.00	.00	.00	500.00	.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	2,500.00	248.64	.00	937.27	1,562.73	37.49
26800	CONFERENCE/CONVENTION/MTG	150.00	60.00	.00	60.00	90.00	40.00
26850	PROGRAM PURCHASES	345,750.00	720.00	.00	720.00	345,030.00	.21
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 8  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	BLENDED IMAT GENERAL	435,862.00	5,744.95	.00	18,928.28	416,933.72	4.34

ORG UNIT - 0160620000 - BLENDED DEC GENERAL

21100	REGULAR SALARIES	158,502.00	13,212.28	.00	39,636.83	118,865.17	25.01
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	11,078.00	908.26	.00	2,724.78	8,353.22	24.60
22200	RETIREMENT	15,657.00	1,305.09	.00	3,915.27	11,741.73	25.01
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	8.12	.00	24.36	-24.36	.00
22400	WORK COMP	951.00	79.24	.00	237.72	713.28	25.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	711.45	-711.45	.00
23150	ACCOUNTING/AUDIT	747.00	.00	.00	.00	747.00	.00
23170	LEGAL SERVICES	1,014.00	191.33	.00	700.84	313.16	69.12
23180	CONTRACTED SERVICES	75,723.00	400.00	.00	27,950.00	47,773.00	36.91
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	2,344.00	400.54	.00	906.03	1,437.97	38.65
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	895.00	.00	.00	.00	895.00	.00
23810	POSTAGE	200.00	.00	.00	10.56	189.44	5.28
23820	PHONE	200.00	.00	.00	7.65	192.35	3.83
23830	COMPUTER/INTERNET SERVICE	1,134.00	.00	.00	.00	1,134.00	.00
24100	SUPPLIES	150.00	17.00	.00	255.88	-105.88	170.59
24400	PERIODICALS	250.00	.00	.00	.00	250.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	6,400.00	.00	.00	5,964.00	436.00	93.19
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	1,221.00	.00	.00	735.07	485.93	60.20
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	8,500.00	281.24	.00	1,664.75	6,835.25	19.59
26800	CONFERENCE/CONVENTION/MTG	11,400.00	335.50	.00	789.64	10,610.36	6.93
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED DEC GENERAL	296,366.00	17,138.60	.00	86,234.83	210,131.17	29.10

ORG UNIT - 0160641000 - BLENDED LMS GENERAL

21100	REGULAR SALARIES	96,692.00	7,225.82	.00	21,677.48	75,014.52	22.42
21200	SUB OR TEMP	.00	.00	.00	.00	.00	.00
22100	SOCIAL SECURITY	6,118.00	503.17	.00	1,509.51	4,608.49	24.67
22200	RETIREMENT	8,563.00	713.75	.00	2,141.25	6,421.75	25.01
22300	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
22305	FLEX SPEND	.00	4.27	.00	12.81	-12.81	.00
22400	WORK COMP	520.00	43.34	.00	130.02	389.98	25.00
22600	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
22830	UNEMPLOYMENT INS	.00	.00	.00	530.10	-530.10	.00
23150	ACCOUNTING/AUDIT	747.00	.00	.00	.00	747.00	.00

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 9  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
23170	LEGAL SERVICES	1,014.00	191.33	.00	700.84	313.16	69.12
23180	CONTRACTED SERVICES	15,573.00	400.00	.00	800.00	14,773.00	5.14
23190	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00	.00
23240	UTILITIES	.00	.00	.00	.00	.00	.00
23270	RENTAL/LEASES	1,820.00	312.16	.00	720.65	1,099.35	39.60
23500	ADVERTISING	.00	.00	.00	.00	.00	.00
23525	PRINTING	250.00	.00	.00	.00	250.00	.00
23810	POSTAGE	50.00	.00	.00	17.28	32.72	34.56
23820	PHONE	525.00	95.80	.00	211.21	313.79	40.23
23830	COMPUTER/INTERNET SERVICE	5,046.00	400.00	.00	800.00	4,246.00	15.85
24100	SUPPLIES	250.00	.00	.00	.00	250.00	.00
24400	PERIODICALS	.00	.00	.00	.00	.00	.00
24625	REPAIRS	.00	.00	.00	.00	.00	.00
24650	COMPUTER SOFTWARE/LICENSE	101,460.00	94,594.52	.00	110,962.62	-9,502.62	109.37
24675	LONG TERM PROJECTS	.00	.00	.00	.00	.00	.00
25300	FURNITURE AND EQUIPMENT	.00	.00	.00	.00	.00	.00
25600	COMPUTER HARDWARE	20,000.00	.00	.00	742.14	19,257.86	3.71
26300	DUES/FEES	.00	.00	.00	.00	.00	.00
26700	TRAVEL EXPENSES/MILEAGE	7,500.00	.00	.00	.00	7,500.00	.00
26800	CONFERENCE/CONVENTION/MTG	4,000.00	.00	.00	.00	4,000.00	.00
26850	PROGRAM PURCHASES	.00	.00	.00	.00	.00	.00
26900	CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	BLENDED LMS GENERAL	270,128.00	104,484.16	.00	140,955.91	129,172.09	52.18
ORG UNIT - 0170100000 - ADMIN FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	ADMIN FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170300000 - COOP FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	COOP FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170400000 - SRS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	SRS FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170500000 - PD FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	235,000.00	215,000.00	.00	215,000.00	20,000.00	91.49
TOTAL	PD FLOW THROUGH	235,000.00	215,000.00	.00	215,000.00	20,000.00	91.49

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 10  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 0170550000 - NWEA FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	NWEA FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170560000 - CRISIS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	CRISIS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170600000 - IMAT FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL	IMAT FLOW THROUGH	20,000.00	.00	.00	.00	20,000.00	.00
ORG UNIT - 0170602000 - IMAT SP PROJ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT SP PROJ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170603000 - IMAT MED ACQ FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL	IMAT MED ACQ FLOW THROUGH	10,000.00	.00	.00	.00	10,000.00	.00
ORG UNIT - 0170620000 - DEC FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	DEC FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 0170641000 - LMS FLOW THROUGH							
26950	FLOW THROUGH - EXPENSES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	LMS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL REPORT		5,528,414.00	470,124.97	254.72	967,252.35	4,561,161.65	17.50

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
01-10-100-000-0110100000 - GENERAL ESUCC/ADM										
21000						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	13-1				.00				
	09/12/14	13-1				.00				
	09/12/14	11-1				.00				
TOTAL		SALARIES				.00	.00	.00	POSTED FROM BUDGET SYSTEM	.00
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				115,291.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		9,607.57	.00	ESUCC SALARIES	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		9,607.58	.00	ESUCC SALARIES	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		9,607.57	.00	ESUCC SALARIES	
TOTAL		REGULAR SALARIES				115,291.00	28,822.72	.00		86,468.28
21200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		SUB OR TEMP				.00	.00	.00		.00
22000						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		EMPLOYEE BENEFITS				.00	.00	.00		.00
22100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				8,370.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		695.58	.00	ESUCC SS/MEDICARE	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		695.58	.00	ESUCC SS/MEDICARE	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		695.58	.00	ESUCC SS/MEDICARE	
TOTAL		SOCIAL SECURITY				8,370.00	2,086.74	.00		6,283.26
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				11,388.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		949.02	.00	ESUCC RETIREMENT	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		949.02	.00	ESUCC RETIREMENT	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		949.02	.00	ESUCC RETIREMENT	
TOTAL		RETIREMENT				11,388.00	2,847.06	.00		8,540.94
22300						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22300										
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22305						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		4.20	.00	ESUCC WAGE WORKS	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		2.10	.00	ESUCC WAGE WORKS	
TOTAL						.00	6.30	.00		-6.30
22400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				692.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		57.63	.00	ESUCC WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		57.63	.00	ESUCC WORK COMP	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		57.63	.00	ESUCC WORK COMP	
TOTAL						692.00	172.89	.00		519.11
22600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		186.00	.00	ESUCC UNEMPLOYEMENT	
TOTAL						.00	186.00	.00		-186.00
23000						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23140						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				200.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		200.00	.00	ESUCC LOBBYIST FEE	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		200.00	.00	ESUCC LOBBYIST FEE	
TOTAL						200.00	400.00	.00		-200.00
23150						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				12,040.00			POSTED FROM BUDGET SYSTEM	
TOTAL						12,040.00	.00	.00		12,040.00
23160						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23160										
	09/12/14	11-1				3,600.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		206.00	.00	ESUCC FISCAL AGENT FEE	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		206.00	.00	ESUCC FISCAL AGENT FEE	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		206.00	.00	ESUCC FISCAL AGENT FEE	
TOTAL						3,600.00	618.00	.00		2,982.00
23170						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				16,340.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12492		1040 HARDING & SHULTZ		1,634.75	.00	ESUCC LEGAL SERVICES	
	11/05/14	20-3	12542		1040 HARDING & SHULTZ		6,581.14	.00	ESUCC LEGAL SERVICES	
	12/03/14	20-4	12580		1040 HARDING & SHULTZ		7,768.81	.00	ESUCC LEGAL FEES	
	12/12/14	20-4	12622		1040 HARDING & SHULTZ		3,085.28	.00	ESUCC LEGAL FEES	
	12/19/14	20-4	12580		1040 HARDING & SHULTZ		-7,768.81	.00	ESUCC LEGAL FEES	
TOTAL						16,340.00	11,301.17	.00		5,038.83
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,000.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						3,000.00	.00	.00		3,000.00
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,000.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						2,000.00	.00	.00		2,000.00
23240						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23270						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				5,405.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12488		1057 EDUCATIONAL SERV		1,134.73	.00	ESUCC RENT OMAHA	
	11/05/14	20-3	12535		1057 EDUCATIONAL SERV		477.60	.00	ESUCC RENT OMAHA	
	12/03/14	20-4	12586		1057 EDUCATIONAL SERV		477.60	.00	ESUCC RENT OMAHA	
	12/12/14	20-4	12628		1057 EDUCATIONAL SERV		477.60	.00	ESUCC RENT OMAHA	
TOTAL						5,405.00	2,567.53	.00		2,837.47
23280						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				7,988.00		.00	POSTED FROM BUDGET SYSTEM	
	09/29/14	20-1	EFT00004		1209 CINCINNATI INSUR		25.00	.00	ESUCC INSURANCE	
	11/05/14	20-3	EFT00006		1209 CINCINNATI INSUR		923.00	.00	ESUCC INSURANCE	
TOTAL						7,988.00	948.00	.00		7,040.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23500						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,500.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12497	1065 OMAHA WORLD HERA		523.00	.00	ESUCC ADVERTISING	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		339.00	.00	ESUCC ADVERTISING	
	12/03/14	20-4		EFT00010	1081 ISSUEVIEW.COM		421.20	.00	ESUCC ISSUU ANNUAL FEE	
TOTAL		ADVERTISING				2,500.00	1,283.20	.00		1,216.80
23525						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,000.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		1.83	.00	ESUCC PRINTING OMAHA	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		.13	.00	ESUCC PRINTING OMAHA	
	12/05/14	20-4		12608	1050 BISHOP BUSINESS		270.21	.00	ESUCC PRINTING EXP	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		65.60	.00	ESUCC PRINTING OMAHA	
TOTAL		PRINTING				2,000.00	337.77	.00		1,662.23
23810						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				750.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		36.83	.00	ESUCC POSTAGE OMAHA	
	11/03/14	19-2		20150031			6.45	.00	POSTAGE USAGE	
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		10.69	.00	ESUCC POSTAGE OMAHA	
	11/26/14	19-3		20150046			12.00	.00	PREPAID POSTAGE USAGE	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		99.89	.00	ESUCC POSTAGE OMAHA	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		18.96	.00	ESUCC POSTAGE OMAHA	
TOTAL		POSTAGE				750.00	184.82	.00		565.18
23820						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,500.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		67.41	.00	ESUCC PHONE OMAHA	
	10/03/14	20-2		12494	1045 AT CONFERENCE		4.11	.00	ESUCC PHONE EXP	
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		48.00	.00	ESUCC PHONE OMAHA	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		46.66	.00	ESUCC PHONE OMAHA	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		49.14	.00	ESUCC PHONE OMAHA	
TOTAL		PHONE				1,500.00	215.32	.00		1,284.68
23830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		COMPUTER/INTERNET SERVICE				.00	.00	.00		.00
24000						.00	.00	.00	BEGINNING BALANCE	

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SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
24000										
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,000.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		57.24	.00	ESUCC SUPPLIES	
	10/03/14	20-2		12508	1062 STAPLES ADVANTAG		13.78	.00	ESUCC SUPPLIES	
	10/03/14	20-2		12508	1062 STAPLES ADVANTAG		12.98	.00	ESUCC SUPPLIES	
	11/10/14	17-2	P1500011-01		1226 TPRINT			120.72	BUSINESS CARDS, PRINTING,	
	11/05/14	20-3		12536	1062 STAPLES ADVANTAG		21.90	.00	ESUCC SUPPLIES	
	11/05/14	20-3		12537	1221 METAL LOGOS		25.00	.00	ESUCC SUPPLIES/NAME PLATE	
	11/11/14	20-3	P1500011-01	12578	1226 TPRINT		120.72	-120.72	BUSINESS CARDS, PRINTING,	
	12/03/14	20-4		12603	1062 STAPLES ADVANTAG		15.28	.00	ESUCC OFFICE SUPPLIES	
	12/03/14	20-4		12604	1230 ANDERSON AWARDS		17.00	.00	ESUCC SUPPLIES	
TOTAL						1,000.00	283.90	.00		716.10
24400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
24625						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				750.00			POSTED FROM BUDGET SYSTEM	
TOTAL						750.00	.00	.00		750.00
24675						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
25000						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
25300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,500.00			POSTED FROM BUDGET SYSTEM	
	12/03/14	17-3	P1500015-01		1231 QUILL			386.99	901-M20 4LPY MBI 4-DRAW	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
25300										
	12/12/14	20-4	P1500015-01	12642	1231 QUILL		386.99	-386.99	901-M20 4LPY MBI 4-DRAW	
TOTAL			FURNITURE AND EQUIPMENT			1,500.00	386.99	.00		1,113.01
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,500.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		34.99	.00	ESUCC COMPUTER HARDWARE	
	12/03/14	17-3	P1500014-01		1007 CDW GOVERNMENT I			254.72	2688909 LOGITECH CONFERE	
TOTAL			COMPUTER HARDWARE			2,500.00	34.99	254.72		2,210.29
26000						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			OTHER EXPENSES			.00	.00	.00		.00
26300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				15,050.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2		12464	1098 AESA		6,900.00	.00	ESUCC AESA DUES	
	10/03/14	20-2		12500	1042 NE COUNCIL OF SC		6,000.00	.00	ESUCC NCSA SPONSORSHIP	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		900.00	.00	ESUCC NETA CONF DUES	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		57.04	.00	ESUCC FEES	
	11/11/14	19-3		20150033			-900.00		ESUCC/INTEL EXP ADJUSTMEN	
TOTAL			DUES/FEES			15,050.00	12,957.04	.00		2,092.96
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				26,644.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2		12470	1198 COMFORT INN		382.85	.00	ESUCC LODGING KEARNEY	
	09/24/14	20-2		12475	1061 DEB HERICKS		52.08	.00	ESUCC TRAVEL REIMB	
	09/24/14	20-2		12475	1061 DEB HERICKS		208.32	.00	ESUCC TRAVEL REIMB	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		5.00	.00	ESUCC TRAVEL	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		2.00	.00	ESUCC TRAVEL	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		42.36	.00	ESUCC TRAVEL	
	10/03/14	20-2		12509	1155 DAVE LUDWIG		420.70	.00	ESUCC TRAVEL REIMBURSEMEN	
	10/03/14	20-2		12509	1155 DAVE LUDWIG		1,283.52	.00	ESUCC TRAVEL REIMBURSEMEN	
	10/03/14	20-2		12511	1076 PRISCILLA QUINTA		94.36	.00	COOP TRAVEL REIMBURSEMENT	
	10/03/14	20-2		12512	1061 DEB HERICKS		200.48	.00	ESUCC TRAVEL REIMBURSEMEN	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		8.00	.00	ESUCC TRAVEL	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		8.00	.00	ESUCC TRAVEL	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		4.00	.00	ESUCC TRAVEL	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		13.75	.00	ESUCC TRAVEL	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		24.88	.00	ESUCC TRAVEL	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 7  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0110100000 - GENERAL ESUCC/ADM

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26700	TRAVEL EXPENSES/MILEAGE (cont'd)									
	11/05/14	20-3		12555	1086 SCOTT ISAACSON		47.60	.00	ESUCC TRAVEL REIMB	
	11/05/14	20-3		12556	1061 DEB HERICKS		73.92	.00	ESUCC TRAVEL/EXP REIMB	
	11/11/14	20-3		12575	1155 DAVE LUDWIG		1,423.52	.00	ESUCC TRAVEL	
	12/03/14	20-4		12597	1076 PRISCILLA QUINTA		154.05	.00	ESUCC TRAVEL/EXP REIMB	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		3.00	.00	ESUCC TRAVEL EXP	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		2.00	.00	ESUCC TRAVEL EXP	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		3.00	.00	ESUCC TRAVEL EXP	
	12/12/14	20-4		12635	1072 HOLIDAY INN EXPR		83.00	.00	ESUCC TRAVEL/LODGING	
	12/12/14	20-4		12636	1155 DAVE LUDWIG		102.34	.00	ESUCC TRAVEL EXP REIMB	
	12/12/14	20-4		12645	1155 DAVE LUDWIG		714.00	.00	ESUCC TRAVEL/MILEAGE REIM	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		2.00	.00	ESUCC TRAVEL EXP	
TOTAL	TRAVEL EXPENSES/MILEAGE					26,644.00	5,358.73	.00		21,285.27
26800	CONFERENCE/CONVENTION/MTG									
	09/12/14	11-1				.00	.00	.00	BEGINNING BALANCE	
	10/03/14	20-2		12490	1067 EDUCATIONAL SERV	7,500.00			POSTED FROM BUDGET SYSTEM	
	11/11/14	20-3		12574	1070 COUNTRY INN & SU		322.52	.00	ESUCC MEETINGS, FACILITY	
	12/01/14	19-4		20150048			1,370.09	.00	ESUCC MEETINGS	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		140.00	.00	ONSITE FEES/PDO MEETINGS	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		334.50	.00	ESUCC MEETINGS	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		93.85	.00	ESUCC ILLNIN CONF	
	12/12/14	20-4		12621	1039 UNION BANK & TRU		176.02	.00	ESUCC MEETING	
TOTAL	CONFERENCE/CONVENTION/MTG					7,500.00	2,436.98	.00		5,063.02
26850	PROGRAM PURCHASES									
	09/12/14	11-1				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL	PROGRAM PURCHASES					.00	.00	.00		.00
26900	CONTINGENCY									
	09/12/14	11-1				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL	CONTINGENCY					.00	.00	.00		.00
27000	TRANSFERS									
	09/12/14	11-1				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				27,220.00			POSTED FROM BUDGET SYSTEM	
TOTAL	TRANSFERS					27,220.00	.00	.00		27,220.00
TOTAL Program - ADMIN						275,228.00	73,436.15	254.72		201,537.13
TOTAL Department - ESUCC/ADM						275,228.00	73,436.15	254.72		201,537.13

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0120100000 - GENERAL ADM GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
21100					(cont'd)					
	01-20-100-000-0120100000				GENERAL ADM GENERAL					
21100					REGULAR SALARIES	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					REGULAR SALARIES	.00	.00	.00		.00
22100					SOCIAL SECURITY	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					SOCIAL SECURITY	.00	.00	.00		.00
22200					RETIREMENT	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					RETIREMENT	.00	.00	.00		.00
22300					HEALTH INSURANCE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					HEALTH INSURANCE	.00	.00	.00		.00
22305					FLEX SPEND	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					FLEX SPEND	.00	.00	.00		.00
22400					WORK COMP	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					WORK COMP	.00	.00	.00		.00
22600					LIFE INSURANCE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					LIFE INSURANCE	.00	.00	.00		.00
22830					UNEMPLOYMENT INS	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					UNEMPLOYMENT INS	.00	.00	.00		.00
23180					CONTRACTED SERVICES	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					CONTRACTED SERVICES	.00	.00	.00		.00
23190					PROFESSIONAL DEVELOPMENT	.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0120100000 - GENERAL ADM GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23190					PROFESSIONAL DEVELOPMENT (cont'd)					
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					PROFESSIONAL DEVELOPMENT	.00	.00	.00		.00
23240					UTILITIES	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					UTILITIES	.00	.00	.00		.00
23270					RENTAL/LEASES	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					RENTAL/LEASES	.00	.00	.00		.00
23280					INSURANCE/BONDS	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					INSURANCE/BONDS	.00	.00	.00		.00
23500					ADVERTISING	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					ADVERTISING	.00	.00	.00		.00
23525					PRINTING	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					PRINTING	.00	.00	.00		.00
23810					POSTAGE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					POSTAGE	.00	.00	.00		.00
23820					PHONE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					PHONE	.00	.00	.00		.00
23830					COMPUTER/INTERNET SERVICE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					COMPUTER/INTERNET SERVICE	.00	.00	.00		.00
24100					SUPPLIES	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					SUPPLIES	.00	.00	.00		.00
24400					PERIODICALS	.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 10  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0120100000 - GENERAL ADM GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
24400										
					(cont'd)					
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				PERIODICALS		.00	.00	.00		.00
24625						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				REPAIRS		.00	.00	.00		.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				COMPUTER SOFTWARE/LICENSE		.00	.00	.00		.00
24675						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				LONG TERM PROJECTS		.00	.00	.00		.00
25300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FURNITURE AND EQUIPMENT		.00	.00	.00		.00
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				COMPUTER HARDWARE		.00	.00	.00		.00
26300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				DUES/FEES		.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				TRAVEL EXPENSES/MILEAGE		.00	.00	.00		.00
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				CONFERENCE/CONVENTION/MTG		.00	.00	.00		.00
26900						.00	.00	.00	BEGINNING BALANCE	
	09/12/14			11-1		.00			POSTED FROM BUDGET SYSTEM	
TOTAL				CONTINGENCY		.00	.00	.00		.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 11  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0120100000 - GENERAL ADM GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
TOTAL Program - ADMIN						.00	.00	.00		.00
TOTAL Department - GENERAL						.00	.00	.00		.00
01-30-300-000-0130300000 - COOP COOP GENERAL										
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				231,627.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		19,302.21	.00	COOP SALARIES	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		26,550.30	.00	COOP SALARIES	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		10,664.29	.00	COOP SALARIES	
TOTAL		REGULAR SALARIES				231,627.00	56,516.80	.00		175,110.20
21200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		SUB OR TEMP				.00	.00	.00		.00
22100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				15,709.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		1,272.84	.00	COOP SS/MEDICARE	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1,952.49	.00	COOP SS/MEDICARE	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		737.21	.00	COOP SS/MEDICARE	
TOTAL		SOCIAL SECURITY				15,709.00	3,962.54	.00		11,746.46
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				22,880.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		1,906.64	.00	COOP RETIREMENT	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1,053.40	.00	COOP RETIREMENT	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		1,053.40	.00	COOP RETIREMENT	
TOTAL		RETIREMENT				22,880.00	4,013.44	.00		18,866.56
22300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1,636.22	.00	COOP HEALTH INSURANCE	
TOTAL		HEALTH INSURANCE				.00	1,636.22	.00		-1,636.22
22305						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		15.75	.00	COOP WAGE WORKS	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 12  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22305		FLEX SPEND		(cont'd)						
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		7.88	.00	COOP WAGE WORKS	
TOTAL		FLEX SPEND				.00	23.63	.00		-23.63
22400		WORK COMP				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,390.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		115.79	.00	COOP WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		159.28	.00	COOP WORK COMP	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		63.96	.00	COOP WORK COMP	
TOTAL		WORK COMP				1,390.00	339.03	.00		1,050.97
22600		LIFE INSURANCE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		LIFE INSURANCE				.00	.00	.00		.00
22830		UNEMPLOYMENT INS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		139.50	.00	COOP UNEMPLOYMENT	
TOTAL		UNEMPLOYMENT INS				.00	139.50	.00		-139.50
23150		ACCOUNTING/AUDIT				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				12,040.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		ACCOUNTING/AUDIT				12,040.00	.00	.00		12,040.00
23160		FISCAL MANAGEMENT FEE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,500.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		FISCAL MANAGEMENT FEE				2,500.00	.00	.00		2,500.00
23170		LEGAL SERVICES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				16,340.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12492	1040 HARDING & SHULTZ		1,634.75	.00	COOP LEGAL SERVICES	
	11/05/14	20-3		12542	1040 HARDING & SHULTZ		6,581.13	.00	COOP LEGAL SERVICES	
	12/03/14	20-4		12580	1040 HARDING & SHULTZ		7,768.81	.00	COOP LEGAL FEES	
	12/12/14	20-4		12622	1040 HARDING & SHULTZ		3,085.28	.00	COOP LEGAL FEES	
	12/19/14	20-4		12580	1040 HARDING & SHULTZ		-7,768.81	.00	COOP LEGAL FEES	
TOTAL		LEGAL SERVICES				16,340.00	11,301.16	.00		5,038.84
23180		CONTRACTED SERVICES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,115.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12499	1051 HARVILL ENTERPRI		40.00	.00	COOP CONTRACTED SERVICES	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 14  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23500										
					(cont'd)					
	09/12/14	11-1				3,000.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12497	1065 OMAHA WORLD HERA		752.50	.00	COOP BID ADVERTISING	
	12/03/14	20-4		12581	1065 OMAHA WORLD HERA		793.00	.00	COOP BID ADVERTISING	
TOTAL						3,000.00	1,545.50	.00		1,454.50
23525						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				800.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		17.50	.00	COOP COPIER/PRINTING	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		27.43	.00	COOP PRINTING/COPIER	
	11/05/14	20-3		12534	1050 BISHOP BUSINESS		20.86	.00	COOP PRINTING LINCOLN	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		76.78	.00	COOP PRINTING/COPIER	
TOTAL						800.00	142.57	.00		657.43
23810						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				7,000.00		.00	POSTED FROM BUDGET SYSTEM	
	11/03/14	19-2		20150031			268.59	.00	POSTAGE USAGE	
	11/26/14	19-3		20150046			17.99	.00	PREPAID POSTAGE USAGE	
	12/03/14	20-4		12583	1196 MAILFINANCE		148.72	.00	COOP POSTAGE METER LEASE	
	12/03/14	20-4		12605	1132 PYRAMID SCHOOL P		71.00	.00	COOP POSTAGE/SHIPPING	
TOTAL						7,000.00	506.30	.00		6,493.70
23820						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				800.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		84.00	.00	COOP PHONE	
	10/03/14	20-2		12494	1045 AT CONFERENCE		6.27	.00	COOP PHONE EXP	
	10/03/14	20-2		12495	1044 TIME WARNER CABL		65.48	.00	COOP PHONE LINCOLN	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		84.00	.00	COOP PHONE AINSWORTH	
	11/05/14	20-3		12532	1044 TIME WARNER CABL		66.84	.00	COOP PHONE LINCOLN	
	11/11/14	20-3		12567	1045 AT CONFERENCE		38.32	.00	COOP PHONE CONF	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		84.00	.00	COOP PHONE AINSWORTH	
TOTAL						800.00	428.91	.00		371.09
23830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				6,878.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12495	1044 TIME WARNER CABL		73.05	.00	COOP INTERNET LINCOLN	
	11/05/14	20-3		12532	1044 TIME WARNER CABL		74.39	.00	COOP INTERNET LINCOLN	
TOTAL						6,878.00	147.44	.00		6,730.56
24100						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 15  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
24100										
					(cont'd)					
	09/12/14	11-1				3,000.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2		12477	1133 NATIONAL ART & S		16.02	.00	COOP SUPPLIES	
	10/03/14	20-2		12507	1215 MIDWEST CONNECT		175.00	.00	COOP OFFICE SUPPLIES	
	11/10/14	17-2	P1500011-01		1226 TPRINT			120.72	BUSINESS CARDS, PRINTING,	
	11/05/14	20-3		12536	1062 STAPLES ADVANTAG		173.73	.00	COOP SUPPLIES	
	11/05/14	20-3		12544	1215 MIDWEST CONNECT		50.00	.00	COOP SUPPLIES	
	11/05/14	20-3		12564	1220 ACCO BRANDS DIRE		27.88	.00	COOP SUPPLIES	
	11/11/14	20-3		12577	1215 MIDWEST CONNECT		17.00	.00	COOP SUPPLIES	
	11/11/14	20-3	P1500011-01	12578	1226 TPRINT		120.72	-120.72	BUSINESS CARDS, PRINTING,	
	12/03/14	20-4		12604	1230 ANDERSON AWARDS		17.00	.00	COOP SUPPLIES	
TOTAL		SUPPLIES				3,000.00	597.35	.00		2,402.65
24400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		PERIODICALS				.00	.00	.00		.00
24625						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		REPAIRS				.00	.00	.00		.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				230,500.00			POSTED FROM BUDGET SYSTEM	
TOTAL		COMPUTER SOFTWARE/LICENSE				230,500.00	.00	.00		230,500.00
24675						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		LONG TERM PROJECTS				.00	.00	.00		.00
25300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		FURNITURE AND EQUIPMENT				.00	.00	.00		.00
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		COMPUTER HARDWARE				.00	.00	.00		.00
26300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL		DUES/FEES				3,000.00	.00	.00		3,000.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 16  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				15,000.00		.00	POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12474		1073 RODEWAY INN		125.98	.00	COOP LODGING SCHNEIDER	
	10/03/14	20-2	12491		1039 UNION BANK & TRU		17.43	.00	COOP TRAVEL	
	10/03/14	20-2	12511		1076 PRISCILLA QUINTA		94.36	.00	ESUCC TRAVEL REIMBURSEMEN	
	10/03/14	20-2	12519		1211 KIP SCHNEIDER		3,322.32	.00	COOP TRAVEL/EXPENSE REIMB	
	10/06/14	20-2	12519		1211 KIP SCHNEIDER		-3,322.32	.00	COOP TRAVEL/EXPENSE REIMB	
	10/06/14	20-2	12519		1211 KIP SCHNEIDER		3,322.48	.00	COOP TRAVEL/EXPENSE REIMB	
	11/05/14	20-3	12550		1073 RODEWAY INN		125.98	.00	COOP TRAVEL/LODGING	
	11/05/14	20-3	12550		1073 RODEWAY INN		62.99	.00	COOP TRAVEL/LODGING	
	11/05/14	20-3	12552		1072 HOLIDAY INN EXPR		83.00	.00	COOP TRAVEL/LODGING	
	11/05/14	20-3	12559		1101 CRAIG PETERSON		27.77	.00	COOP TRAVEL/EXP REIMB	
	11/05/14	20-3	12559		1101 CRAIG PETERSON		21.70	.00	COOP TRAVEL/EXP REIMB	
	11/05/14	20-3	12560		1077 BRENDA KONKOLESK		176.96	.00	COOP TRAVEL/EXP REIMB	
	11/26/14	20-3	12550		1073 RODEWAY INN		-125.98	.00	COOP TRAVEL/LODGING	
	11/26/14	20-3	12550		1073 RODEWAY INN		-62.99	.00	COOP TRAVEL/LODGING	
	12/03/14	20-4	12592		1073 RODEWAY INN		125.98	.00	COOP LODGING	
	12/03/14	20-4	12596		1101 CRAIG PETERSON		236.32	.00	COOP TRAVEL/EXP REIMB	
	12/03/14	20-4	12597		1076 PRISCILLA QUINTA		154.05	.00	COOP TRAVEL/EXP REIMB	
	12/12/14	20-4	12632		1070 COUNTRY INN & SU		83.00	.00	COOP TRAVEL/LODGING	
	12/12/14	20-4	12637		1101 CRAIG PETERSON		393.68	.00	COOP TRAVEL/MILEAGE REIMB	
	12/12/14	20-4	12637		1101 CRAIG PETERSON		386.90	.00	COOP TRAVEL REIMB-AEPA	
TOTAL						15,000.00	5,249.61	.00		9,750.39
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				5,000.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3	12539		1039 UNION BANK & TRU		350.00	.00	COOP AEPA CONF FEE	
	11/05/14	20-3	12539		1039 UNION BANK & TRU		536.94	.00	AEPA CONF - SHARTON	
	11/05/14	20-3	12539		1039 UNION BANK & TRU		934.20	.00	AEPA CONF/MEETING	
	11/05/14	20-3	12547		1067 EDUCATIONAL SERV		211.20	.00	COOP SCHOOL ADVISORY MTG	
	12/12/14	20-4	12621		1039 UNION BANK & TRU		542.70	.00	COOP AEPA CONF	
	12/12/14	20-4	12621		1039 UNION BANK & TRU		39.00	.00	COOP AEPA CONF	
	12/12/14	20-4	12621		1039 UNION BANK & TRU		-934.20	.00	COOP AEPA CONF	
TOTAL						5,000.00	1,679.84	.00		3,320.16
26850						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



SUNGARD PENTAMATION  
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 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 18  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26850			PROGRAM PURCHASES	(cont'd)						
	09/10/14	17-1	P1500004-02		1038 WORLD BOOK			236.50	BAYARD SCHOOL	
	09/10/14	17-1	P1500004-03		1038 WORLD BOOK			27.50	BRIDGEPORT SCHOOL	
	09/10/14	17-1	P1500004-04		1038 WORLD BOOK			488.95	CHADRON SCHOOLS	
	09/10/14	17-1	P1500004-05		1038 WORLD BOOK			132.00	CRAWFORD SCHOOL	
	09/10/14	17-1	P1500004-06		1038 WORLD BOOK			137.50	CREEK VALLEY SCHOOLS	
	09/10/14	17-1	P1500004-07		1038 WORLD BOOK			57.75	GARDEN COUNTY SCHOOLS	
	09/10/14	17-1	P1500004-08		1038 WORLD BOOK			1,122.55	GERING PUBLIC SCHOOLS	
	09/10/14	17-1	P1500004-09		1038 WORLD BOOK			105.60	GORDON / RUSHVILLE HIGH	
	09/10/14	17-1	P1500004-10		1038 WORLD BOOK			86.90	HAY SPRINGS SCHOOL	
	09/10/14	17-1	P1500004-11		1038 WORLD BOOK			209.00	HEMINGFORD SCHOOL	
	09/10/14	17-1	P1500004-12		1038 WORLD BOOK			115.50	LEYTON PUBLIC SCHOOLS	
	09/10/14	17-1	P1500004-13		1038 WORLD BOOK			118.25	MINATARE HIGH SCHOOL	
	09/10/14	17-1	P1500004-14		1038 WORLD BOOK			350.90	MITCHELL SCHOOL	
	09/10/14	17-1	P1500004-15		1038 WORLD BOOK			192.50	MORRILL SCHOOL	
	09/10/14	17-1	P1500004-16		1038 WORLD BOOK			107.80	POTTER-DIX PUBLIC SCHOOLS	
	09/10/14	17-1	P1500004-17		1038 WORLD BOOK			1,650.00	SCOTTSBLUFF PUBLIC SCHOOL	
	09/10/14	17-1	P1500004-18		1038 WORLD BOOK			59.95	SIOUX COUNTY SCHOOLS	
	09/10/14	17-1	P1500005-01		1038 WORLD BOOK			206.25	DUNDY COUNTY-STRATTON PUB	
	09/10/14	17-1	P1500005-02		1038 WORLD BOOK			54.45	HAYES CENTER PUBLIC SCHOO	
	09/10/14	17-1	P1500005-03		1038 WORLD BOOK			82.50	MAYWOOD PUBLIC SCHOOLS	
	09/10/14	17-1	P1500005-04		1038 WORLD BOOK			107.25	MEDICINE VALLEY PUBLIC SC	
	09/10/14	17-1	P1500005-05		1038 WORLD BOOK			162.25	SOUTHWEST PUBLIC SCHOOLS	
	09/10/14	17-1	P1500005-06		1038 WORLD BOOK			111.65	WAUNETA-PALISADE SCHOOLS	
	09/10/14	17-1	P1500005-07		1038 WORLD BOOK			154.00	HITCHCOCK COUNTY SCHOOLS	
	09/10/14	17-1	P1500006-01		1038 WORLD BOOK			55.00	ARTHUR COUNTY SCHOOLS	
	09/10/14	17-1	P1500006-02		1038 WORLD BOOK			285.45	HERSHEY PUBLIC SCHOOLS	
	09/10/14	17-1	P1500006-03		1038 WORLD BOOK			55.00	MCPHERSON COUNTY SCHOOLS	
	09/10/14	17-1	P1500006-04		1038 WORLD BOOK			90.20	MULLEN PUBLIC SCHOOLS	
	09/10/14	17-1	P1500006-05		1038 WORLD BOOK			2,260.50	NORTH PLATTE PUBLIC SCHOO	
	09/10/14	17-1	P1500006-06		1038 WORLD BOOK			82.50	PAXTON CONSOLIDATED SCHOO	
	09/10/14	17-1	P1500006-07		1038 WORLD BOOK			204.05	PERKINS COUNTY SCHOOLS	
	09/10/14	17-1	P1500006-08		1038 WORLD BOOK			104.50	STAPLETON PUBLIC SCHOOLS	
	09/10/14	17-1	P1500006-09		1038 WORLD BOOK			90.75	SUTHERLAND PUBLIC SCHOOLS	
	09/10/14	17-1	P1500007-01		1038 WORLD BOOK			154.00	JOHNSON-BROCK PUBLIC SCHO	
	09/10/14	17-1	P1500007-02		1038 WORLD BOOK			372.35	SYRACUSE PUBLIC SCHOOLS	
	09/10/14	17-1	P1500007-03		1038 WORLD BOOK			283.80	JOHNSON COUNTY CENTRAL PU	
	09/10/14	17-1	P1500007-04		1038 WORLD BOOK			553.30	NEBRASKA CITY SCHOOLS	
	09/10/14	17-1	P1500008-01		1038 WORLD BOOK			1,210.00	BEATRICE PUBLIC SCHOOLS	
	09/10/14	17-1	P1500008-02		1038 WORLD BOOK			93.50	BRUNING-DAVENPORT UNIFIED	

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 19  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26850			PROGRAM PURCHASES	(cont'd)						
	09/10/14	17-1	P1500008-03		1038 WORLD BOOK			137.50	DILLER-ODELL PUBLIC SCHOO	
	09/10/14	17-1	P1500008-04		1038 WORLD BOOK			120.45	MERIDIAN PUBLIC SCHOOLS	
	09/10/14	17-1	P1500008-05		1038 WORLD BOOK			206.25	SOUTHERN PUBLIC SCHOOLS	
	09/10/14	17-1	P1500008-06		1038 WORLD BOOK			192.50	TRI COUNTY PUBLIC SCHOOLS	
	09/10/14	17-1	P1500009-01		1038 WORLD BOOK			92.40	EXETER-MILLIGAN PUBLIC SC	
	09/12/14	11-1					1,700,000.00		POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	P1500002-01	12524	1038 WORLD BOOK		176.00	-176.00	AMHERST PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-02	12524	1038 WORLD BOOK		134.75	-134.75	ANSELMO-MERNA PUBLIC SCHO	
	10/03/14	20-2	P1500002-03	12524	1038 WORLD BOOK		68.75	-68.75	ARNOLD PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-04	12524	1038 WORLD BOOK		469.70	-469.70	BROKEN BOW PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-05	12524	1038 WORLD BOOK		84.15	-84.15	BURWELL PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-06	12524	1038 WORLD BOOK		255.75	-255.75	CENTURA PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-07	12524	1038 WORLD BOOK		462.55	-462.55	COZAD COMMUNITY SCHOOLS	
	10/03/14	20-2	P1500002-08	12524	1038 WORLD BOOK		176.00	-176.00	ELM CREEK PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-09	12524	1038 WORLD BOOK		56.10	-56.10	FAITH CHRISTIAN SCHOOL	
	10/03/14	20-2	P1500002-10	12524	1038 WORLD BOOK		322.30	-322.30	GIBBON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-11	12524	1038 WORLD BOOK		495.00	-495.00	GOTHENBURG PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-12	12524	1038 WORLD BOOK		67.65	-67.65	GREELEY-WOLBACH-NORTH LOU	
	10/03/14	20-2	P1500002-13	12524	1038 WORLD BOOK		178.75	-178.75	KEARNEY CATHOLIC HIGH SCH	
	10/03/14	20-2	P1500002-14	12524	1038 WORLD BOOK		2,860.00	-2,860.00	KEARNEY PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-15	12524	1038 WORLD BOOK		1,650.00	-1,650.00	LEXINGTON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-16	12524	1038 WORLD BOOK		55.00	-55.00	LITCHFILED PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-17	12524	1038 WORLD BOOK		165.00	-165.00	LOUP CITY PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-18	12524	1038 WORLD BOOK		160.60	-160.60	OVERTON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-19	12524	1038 WORLD BOOK		121.00	-121.00	PLEASANTON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-20	12524	1038 WORLD BOOK		247.50	-247.50	RAVENNA PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-21	12524	1038 WORLD BOOK		132.00	-132.00	RIVERSIDE PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-22	12524	1038 WORLD BOOK		57.75	-57.75	SANDHILLS PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-23	12524	1038 WORLD BOOK		96.25	-96.25	SARGENT PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-24	12524	1038 WORLD BOOK		165.00	-165.00	SHELTON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-25	12524	1038 WORLD BOOK		374.00	-374.00	ST. PAUL PUBLIC SCHOOLS	
	10/03/14	20-2	P1500002-26	12524	1038 WORLD BOOK		266.20	-266.20	WOOD RIVER RURAL SCHOOLS	
	10/03/14	20-2	P1500003-01	12525	1038 WORLD BOOK		156.75	-156.75	ALMA PUBLIC SCHOOL	
	10/03/14	20-2	P1500003-02	12525	1038 WORLD BOOK		156.75	-156.75	ARAPAHOE PUBLIC SCHOOLS	
	10/03/14	20-2	P1500003-03	12525	1038 WORLD BOOK		145.75	-145.75	AXTELL PUBLIC SCHOOL	
	10/03/14	20-2	P1500003-04	12525	1038 WORLD BOOK		140.25	-140.25	BERTRAND PUBLIC SCHOOLS	
	10/03/14	20-2	P1500003-05	12525	1038 WORLD BOOK		115.50	-115.50	ELWOOD PUBLIC SCHOOLS	
	10/03/14	20-2	P1500003-06	12525	1038 WORLD BOOK		107.80	-107.80	EUSTIS-FARNAM PUBLIC SCHO	
	10/03/14	20-2	P1500003-07	12525	1038 WORLD BOOK		165.00	-165.00	FRANKLIN PUBIC SCHOOLS	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 20  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26850			PROGRAM PURCHASES	(cont'd)						
	10/03/14	20-2	P1500003-08	12525	1038 WORLD BOOK		598.40	-598.40	HOLDREGE PUBLIC SCHOOLS	
	10/03/14	20-2	P1500003-09	12525	1038 WORLD BOOK		121.00	-121.00	LOOMIS PUBLIC SCHOOLS	
	10/03/14	20-2	P1500003-10	12525	1038 WORLD BOOK		407.00	-407.00	MINDEN PUBLIC SCHOOLS	
	10/03/14	20-2	P1500003-11	12525	1038 WORLD BOOK		244.75	-244.75	SOUTHERN VALLEY SCHOOLS	
	10/03/14	20-2	P1500003-12	12525	1038 WORLD BOOK		115.50	-115.50	WILCOX-HILDRETH PUBLIC SC	
	10/03/14	20-2	P1500004-01	12527	1038 WORLD BOOK		838.75	-838.75	ALLIANCE PUBLIC SCHOOLS	
	10/03/14	20-2	P1500004-02	12527	1038 WORLD BOOK		236.50	-236.50	BAYARD SCHOOL	
	10/03/14	20-2	P1500004-03	12527	1038 WORLD BOOK		27.50	-27.50	BRIDGEPORT SCHOOL	
	10/03/14	20-2	P1500004-04	12527	1038 WORLD BOOK		488.95	-488.95	CHADRON SCHOOLS	
	10/03/14	20-2	P1500004-05	12527	1038 WORLD BOOK		132.00	-132.00	CRAWFORD SCHOOL	
	10/03/14	20-2	P1500004-06	12527	1038 WORLD BOOK		137.50	-137.50	CREEK VALLEY SCHOOLS	
	10/03/14	20-2	P1500004-07	12527	1038 WORLD BOOK		57.75	-57.75	GARDEN COUNTY SCHOOLS	
	10/03/14	20-2	P1500004-08	12527	1038 WORLD BOOK		1,122.55	-1,122.55	GERING PUBLIC SCHOOLS	
	10/03/14	20-2	P1500004-09	12527	1038 WORLD BOOK		105.60	-105.60	GORDON / RUSHVILLE HIGH	
	10/03/14	20-2	P1500004-10	12527	1038 WORLD BOOK		86.90	-86.90	HAY SPRINGS SCHOOL	
	10/03/14	20-2	P1500004-11	12527	1038 WORLD BOOK		209.00	-209.00	HEMINGFORD SCHOOL	
	10/03/14	20-2	P1500004-12	12527	1038 WORLD BOOK		115.50	-115.50	LEYTON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500004-13	12527	1038 WORLD BOOK		118.25	-118.25	MINATARE HIGH SCHOOL	
	10/03/14	20-2	P1500004-14	12527	1038 WORLD BOOK		350.90	-350.90	MITCHELL SCHOOL	
	10/03/14	20-2	P1500004-15	12527	1038 WORLD BOOK		192.50	-192.50	MORRILL SCHOOL	
	10/03/14	20-2	P1500004-16	12527	1038 WORLD BOOK		107.80	-107.80	POTTER-DIX PUBLIC SCHOOLS	
	10/03/14	20-2	P1500004-17	12527	1038 WORLD BOOK		1,650.00	-1,650.00	SCOTTSBLUFF PUBLIC SCHOOL	
	10/03/14	20-2	P1500004-18	12527	1038 WORLD BOOK		59.95	-59.95	SIOUX COUNTY SCHOOLS	
	10/03/14	20-2	P1500005-01	12527	1038 WORLD BOOK		206.25	-206.25	DUNDY COUNTY-STRATTON PUB	
	10/03/14	20-2	P1500005-02	12527	1038 WORLD BOOK		54.45	-54.45	HAYES CENTER PUBLIC SCHOO	
	10/03/14	20-2	P1500005-03	12527	1038 WORLD BOOK		82.50	-82.50	MAYWOOD PUBLIC SCHOOLS	
	10/03/14	20-2	P1500005-04	12527	1038 WORLD BOOK		107.25	-107.25	MEDICINE VALLEY PUBLIC SC	
	10/03/14	20-2	P1500005-05	12527	1038 WORLD BOOK		162.25	-162.25	SOUTHWEST PUBLIC SCHOOLS	
	10/03/14	20-2	P1500005-06	12527	1038 WORLD BOOK		111.65	-111.65	WAUNETA-PALISADE SCHOOLS	
	10/03/14	20-2	P1500005-07	12527	1038 WORLD BOOK		154.00	-154.00	HITCHCOCK COUNTY SCHOOLS	
	10/03/14	20-2	P1500006-01	12526	1038 WORLD BOOK		55.00	-55.00	ARTHUR COUNTY SCHOOLS	
	10/03/14	20-2	P1500006-02	12526	1038 WORLD BOOK		285.45	-285.45	HERSHEY PUBLIC SCHOOLS	
	10/03/14	20-2	P1500006-03	12526	1038 WORLD BOOK		55.00	-55.00	MCPHERSON COUNTY SCHOOLS	
	10/03/14	20-2	P1500006-04	12526	1038 WORLD BOOK		90.20	-90.20	MULLEN PUBLIC SCHOOLS	
	10/03/14	20-2	P1500006-05	12526	1038 WORLD BOOK		2,260.50	-2,260.50	NORTH PLATTE PUBLIC SCHOO	
	10/03/14	20-2	P1500006-06	12526	1038 WORLD BOOK		82.50	-82.50	PAXTON CONSOLIDATED SCHO	
	10/03/14	20-2	P1500006-07	12526	1038 WORLD BOOK		204.05	-204.05	PERKINS COUNTY SCHOOLS	
	10/03/14	20-2	P1500006-08	12526	1038 WORLD BOOK		104.50	-104.50	STAPLETON PUBLIC SCHOOLS	
	10/03/14	20-2	P1500006-09	12526	1038 WORLD BOOK		90.75	-90.75	SUTHERLAND PUBLIC SCHOOLS	

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SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 21  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0130300000 - COOP COOP GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26850			PROGRAM PURCHASES	(cont'd)						
	10/03/14	20-2	P1500007-01	12527	1038 WORLD BOOK		154.00	-154.00	JOHNSON-BROCK PUBLIC SCHO	
	10/03/14	20-2	P1500007-02	12527	1038 WORLD BOOK		372.35	-372.35	SYRACUSE PUBLIC SCHOOLS	
	10/03/14	20-2	P1500007-03	12527	1038 WORLD BOOK		283.80	-283.80	JOHNSON COUNTY CENTRAL PU	
	10/03/14	20-2	P1500007-04	12527	1038 WORLD BOOK		553.30	-553.30	NEBRASKA CITY SCHOOLS	
	10/03/14	20-2	P1500008-01	12527	1038 WORLD BOOK		1,210.00	-1,210.00	BEATRICE PUBLIC SCHOOLS	
	10/03/14	20-2	P1500008-02	12527	1038 WORLD BOOK		93.50	-93.50	BRUNING-DAVENPORT UNIFIED	
	10/03/14	20-2	P1500008-03	12527	1038 WORLD BOOK		137.50	-137.50	DILLER-ODELL PUBLIC SCHOO	
	10/03/14	20-2	P1500008-04	12527	1038 WORLD BOOK		120.45	-120.45	MERIDIAN PUBLIC SCHOOLS	
	10/03/14	20-2	P1500008-05	12527	1038 WORLD BOOK		206.25	-206.25	SOUTHERN PUBLIC SCHOOLS	
	10/03/14	20-2	P1500008-06	12527	1038 WORLD BOOK		192.50	-192.50	TRI COUNTY PUBLIC SCHOOLS	
	10/03/14	20-2	P1500009-01	12527	1038 WORLD BOOK		92.40	-92.40	EXETER-MILLIGAN PUBLIC SC	
TOTAL			PROGRAM PURCHASES			1,700,000.00	25,332.45	.00		1,674,667.55
26900			CONTINGENCY			.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			CONTINGENCY			.00	.00	.00		.00
TOTAL Program - COOP						2,302,876.00	128,707.07	.00		2,174,168.93
TOTAL Department - COOP						2,302,876.00	128,707.07	.00		2,174,168.93
01-40-400-000-0140400000 - SRS SRS GENERAL										
21100			REGULAR SALARIES			.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				265,335.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		13,020.28	.00	SRS SALARIES	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		13,020.28	.00	SRS SALARIES	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		13,020.28	.00	SRS SALARIES	
TOTAL			REGULAR SALARIES			265,335.00	39,060.84	.00		226,274.16
21200			SUB OR TEMP			.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			SUB OR TEMP			.00	.00	.00		.00
22100			SOCIAL SECURITY			.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				18,190.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		940.05	.00	SRS SS/MEDICARE	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		940.05	.00	SRS SS/MEDICARE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 22  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0140400000 - SRS SRS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22100										
22100										
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		940.05	.00	SRS SS/MEDICARE	
TOTAL		SOCIAL SECURITY				18,190.00	2,820.15	.00		15,369.85
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				26,209.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		1,286.11	.00	SRS RETIREMENT	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1,286.11	.00	SRS RETIREMENT	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		1,286.11	.00	SRS RETIREMENT	
TOTAL		RETIREMENT				26,209.00	3,858.33	.00		22,350.67
22300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		HEALTH INSURANCE				.00	.00	.00		.00
22305						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1.75	.00	SRS WAGE WORKS	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		.88	.00	SRS WAGE WORKS	
TOTAL		FLEX SPEND				.00	2.63	.00		-2.63
22400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,592.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		78.11	.00	SRS WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		78.11	.00	SRS WORK COMP	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		78.11	.00	SRS WORK COMP	
TOTAL		WORK COMP				1,592.00	234.33	.00		1,357.67
22600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		LIFE INSURANCE				.00	.00	.00		.00
22830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		139.50	.00	SRS UNEMPLOYMENT	
TOTAL		UNEMPLOYMENT INS				.00	139.50	.00		-139.50
23150						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,680.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		ACCOUNTING/AUDIT				1,680.00	.00	.00		1,680.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 23  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0140400000 - SRS SRS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23170						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,280.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12492		1040 HARDING & SHULTZ		228.10	.00	SRS LEGAL SERVICES	
	11/05/14	20-3	12542		1040 HARDING & SHULTZ		918.30	.00	SRS LEGAL SERVICES	
	12/03/14	20-4	12580		1040 HARDING & SHULTZ		1,084.02	.00	SRS LEGAL FEES	
	12/12/14	20-4	12622		1040 HARDING & SHULTZ		430.51	.00	SRS LEGAL FEES	
	12/19/14	20-4	12580		1040 HARDING & SHULTZ		-1,084.02	.00	SRS LEGAL FEES	
TOTAL						2,280.00	1,576.91	.00		703.09
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				86,979.00		.00	POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12465		1052 SOLIANT CONSULTI		15,564.45	.00	SRS CONTRACTED SERVICES	
	10/03/14	20-2	12498		1052 SOLIANT CONSULTI		5,334.45	.00	SRS CONTRACTED SERVICES	
	10/03/14	20-2	12499		1051 HARVILL ENTERPRI		80.00	.00	SRS CONTRACTED SERVICES	
	11/05/14	20-3	12533		1051 HARVILL ENTERPRI		80.00	.00	SRS CONTRACTED SERVICES	
	11/11/14	20-3	12566		1052 SOLIANT CONSULTI		1,736.00	.00	SRS CONTRACTED SERVICES	
	11/11/14	20-3	12566		1052 SOLIANT CONSULTI		5,206.25	.00	SRS CONTRACTED SERVICES	
	12/03/14	20-4	12584		1052 SOLIANT CONSULTI		7,934.50	.00	SRS CONTRACTED SERVICES	
	12/03/14	20-4	12584		1052 SOLIANT CONSULTI		11,663.75	.00	SRS CONTRACTED SERVICES	
	12/03/14	20-4	12585		1051 HARVILL ENTERPRI		80.00	.00	SRS CONTRACTED SERVICE	
	12/05/14	20-4	12607		1052 SOLIANT CONSULTI		4,506.25	.00	SRS CONTRACTED SERVICES	
	12/12/14	20-4	12626		1052 SOLIANT CONSULTI		1,312.50	.00	SRS CONTRACTED SERVICES	
	12/12/14	20-4	12627		1051 HARVILL ENTERPRI		80.00	.00	SRS CONTRACTED SERVICES	
TOTAL						86,979.00	53,578.15	.00		33,400.85
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23240						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23270						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				6,842.00		.00	POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12463		1041 NE ASSOCIATION O		516.66	.00	SRS RENT LINCOLN	
	10/03/14	20-2	12488		1057 EDUCATIONAL SERV		89.62	.00	SRS RENT OMAHA	
	10/03/14	20-2	12493		1041 NE ASSOCIATION O		516.66	.00	SRS RENT LINCOLN, SEPT	
	10/03/14	20-2	12493		1041 NE ASSOCIATION O		516.66	.00	SRS RENT LINCOLN, OCT	

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SUNGARD PENTAMATION  
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 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 24  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0140400000 - SRS SRS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23270		RENTAL/LEASES		(cont'd)						
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		54.70	.00	SRS RENT OMAHA	
	11/11/14	20-3		12565	1041 NE ASSOCIATION O		516.66	.00	SRS RENT LINCOLN	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		54.70	.00	SRS RENT OMAHA	
	12/12/14	20-4		12623	1041 NE ASSOCIATION O		516.66	.00	SRS RENT LINCOLN	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		54.70	.00	SRS RENT OMAHA	
TOTAL		RENTAL/LEASES				6,842.00	2,837.02	.00		4,004.98
23280		INSURANCE/BONDS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		INSURANCE/BONDS				.00	.00	.00		.00
23500		ADVERTISING				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		ADVERTISING				.00	.00	.00		.00
23525		PRINTING				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				100.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12534	1050 BISHOP BUSINESS		41.73	.00	SRS PRINTING LINCOLN	
TOTAL		PRINTING				100.00	41.73	.00		58.27
23810		POSTAGE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				50.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12514	1111 WADE FRUHLING		1.61	.00	SRS POSTAGE	
	11/03/14	19-2		20150031			4.80	.00	POSTAGE USAGE	
	11/26/14	19-3		20150046			2.40	.00	PREPAID POSTAGE USAGE	
TOTAL		POSTAGE				50.00	8.81	.00		41.19
23820		PHONE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,709.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12495	1044 TIME WARNER CABL		130.98	.00	SRS PHONE LINCOLN	
	10/03/14	20-2		12496	1047 AT&T MOBILITY		176.24	.00	SRS MOBILE PHONE EXPENSE	
	11/05/14	20-3		12538	1047 AT&T MOBILITY		180.96	.00	SRS CELL PHONES	
	11/05/14	20-3		12532	1044 TIME WARNER CABL		133.69	.00	SRS PHONE LINCOLN	
	12/03/14	20-4		12582	1044 TIME WARNER CABL		39.84	.00	SRS PHONE LINCOLN	
	12/12/14	20-4		12624	1047 AT&T MOBILITY		176.30	.00	SRS PHONE EXPENSE	
	12/12/14	20-4		12625	1044 TIME WARNER CABL		65.90	.00	SRS PHONE LINCOLN	
TOTAL		PHONE				3,709.00	903.91	.00		2,805.09
23830		COMPUTER/INTERNET SERVICE				.00	.00	.00	BEGINNING BALANCE	

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SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 25  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0140400000 - SRS SRS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23830										
	09/12/14	11-1				3,998.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12495	1044 TIME WARNER CABL		146.08	.00	SRS INTERNET LINCOLN	
	11/05/14	20-3		12532	1044 TIME WARNER CABL		148.79	.00	SRS INTERNET LINCOLN	
	12/03/14	20-4		12582	1044 TIME WARNER CABL		122.89	.00	SRS INTERNET LINCOLN	
	12/12/14	20-4		12625	1044 TIME WARNER CABL		156.94	.00	SRS INTERNET LINCOLN	
TOTAL					COMPUTER/INTERNET SERVICE	3,998.00	574.70	.00		3,423.30
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				500.00			POSTED FROM BUDGET SYSTEM	
	11/10/14	17-2	P1500011-01		1226 TPRINT			60.36	BUSINESS CARDS, PRINTING,	
	11/11/14	20-3	P1500011-01	12578	1226 TPRINT		60.36	-60.36	BUSINESS CARDS, PRINTING,	
	12/03/14	20-4		12604	1230 ANDERSON AWARDS		17.00	.00	SRS SUPPLIES	
TOTAL					SUPPLIES	500.00	77.36	.00		422.64
24400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					PERIODICALS	.00	.00	.00		.00
24625						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					REPAIRS	.00	.00	.00		.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,900.00			POSTED FROM BUDGET SYSTEM	
TOTAL					COMPUTER SOFTWARE/LICENSE	3,900.00	.00	.00		3,900.00
24675						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					LONG TERM PROJECTS	.00	.00	.00		.00
25300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					FURNITURE AND EQUIPMENT	.00	.00	.00		.00
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					COMPUTER HARDWARE	.00	.00	.00		.00
26300						.00	.00	.00	BEGINNING BALANCE	

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SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 26  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0140400000 - SRS SRS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26300										
					(cont'd)					
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,340.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12473		1083 HOLIDAY INN EXPR		159.95	.00	SRS LODGING FRUHLING	
	10/03/14	20-2	12504		1214 HOLIDAY INN EXPR		83.00	.00	SRS TRAVEL/LODGING	
	10/03/14	20-2	12505		1074 HOLIDAY INN EXPR		93.00	.00	SRS TRAVEL/LODGING	
	10/03/14	20-2	12514		1111 WADE FRUHLING		2,139.32	.00	SRS TRAVEL/EXPENSE REIMBU	
	12/12/14	20-4	12633		1085 HOLIDAY INN EXPR		99.95	.00	SRS TRAVEL/LODGING	
TOTAL						10,340.00	2,575.22	.00		7,764.78
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,030.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12514		1111 WADE FRUHLING		64.09	.00	SRS CATERING, BOARD MTNG	
TOTAL						3,030.00	64.09	.00		2,965.91
26850						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26900						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
TOTAL Program - SRS						434,734.00	108,353.68	.00		326,380.32
TOTAL Department - SRS						434,734.00	108,353.68	.00		326,380.32
01-50-500-000-0150500000 - PROF DEV PD GENERAL										
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				23,133.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		1,927.77	.00	PD SALARIES	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		1,927.77	.00	PD SALARIES	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		1,927.77	.00	PD SALARIES	
TOTAL						23,133.00	5,783.31	.00		17,349.69
22100						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 28  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150500000 - PROF DEV PD GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			SUPPLIES			.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			TRAVEL EXPENSES/MILEAGE			.00	.00	.00		.00
01-50-500-200-0150500200 - PROF DEV PD ESU										
23170						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	13-1				-3,000.00				
	09/12/14	13-1				.00				
	09/12/14	11-1				4,000.00				
TOTAL			LEGAL SERVICES			1,000.00	.00	.00		1,000.00
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				4,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL			CONTRACTED SERVICES			4,000.00	.00	.00		4,000.00
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/11/14	19-3		20150035			-7.00		ACCT PAY/EXP ADJUSTMENT	
	11/11/14	20-3		12568	1223 EDUCATIONAL SERV		7.00		OVERPAYMENT REIMB	
TOTAL			PROFESSIONAL DEVELOPMENT			.00	.00	.00		.00
23810						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				250.00				
TOTAL			POSTAGE			250.00	.00	.00		250.00
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				500.00				
TOTAL			SUPPLIES			500.00	.00	.00		500.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,000.00				
TOTAL			TRAVEL EXPENSES/MILEAGE			1,000.00	.00	.00		1,000.00
26800						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 29  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150500200 - PROF DEV PD ESU

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26800										
	09/12/14	11-1				12,699.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		2,890.00	.00	PD ESU PDO MEETINGS	
TOTAL						12,699.00	2,890.00	.00		9,809.00
01-50-500-400-0150500400 - PROF DEV PD FEDERAL										
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				200,000.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12533	1051 HARVILL ENTERPRI		200.00	.00	PD CONTRACTED SERVICES	
	12/03/14	20-4		12585	1051 HARVILL ENTERPRI		200.00	.00	PD PRO DEV CONTRACTED SER	
	12/12/14	20-4		12627	1051 HARVILL ENTERPRI		200.00	.00	PD PROF DEV CONTRACTED SE	
TOTAL						200,000.00	600.00	.00		199,400.00
TOTAL Program - PROF DEV						246,669.00	10,347.04	.00		236,321.96
01-50-510-200-0150510200 - PROF DEV NOC ESU										
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				21,000.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						21,000.00	.00	.00		21,000.00
24400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				5,100.00		.00	POSTED FROM BUDGET SYSTEM	
	09/26/14	17-1	P1500010-01		1027 SAFARI BOOKS ONL			5,640.00	RENEWAL SUBSCRIPTION, 12	
	11/05/14	20-3	P1500010-01	12540	1027 SAFARI BOOKS ONL		5,640.00	-5,640.00	RENEWAL SUBSCRIPTION, 12	
TOTAL						5,100.00	5,640.00	.00		-540.00
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,500.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12549	1069 LINCOLN PUBLIC S		164.10	.00	PD NOC CONF/MEETING	
	12/03/14	20-4		12587	1151 EDUCATIONAL SERV		448.15	.00	PD NOC MEETINGS	
TOTAL						1,500.00	612.25	.00		887.75
TOTAL Program - NOC						27,600.00	6,252.25	.00		21,347.75
01-50-520-200-0150520200 - PROF DEV SDA ESU										
23190						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 30  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150520200 - PROF DEV SDA ESU

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23190									PROFESSIONAL DEVELOPMENT (cont'd)	
	09/12/14	11-1				17,500.00			POSTED FROM BUDGET SYSTEM	
	12/03/14	20-4		12589	1227 HOUGHTON MIFFLIN		9,636.96	.00	PD SDA SUPPLIES/BOOKS	
	12/12/14	20-4		12644	1227 HOUGHTON MIFFLIN		4,950.00	.00	SDA RCD TRAINING	
TOTAL						17,500.00	14,586.96	.00		2,913.04
26800						.00	.00	.00	CONFERENCE/CONVENTION/MTG	
	09/12/14	11-1				9,838.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		116.00	.00	PD SDA STRATEGIST MEETING	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		615.00	.00	PD SDA MEETING	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		197.60	.00	PD SDA MEETING MATERIAL	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		50.00	.00	PD SDA MEETING	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		1,040.00	.00	PD SDA MEETING	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		1,040.00	.00	PD SDA MEETING	
TOTAL						9,838.00	3,058.60	.00		6,779.40
TOTAL Program - SDA						27,338.00	17,645.56	.00		9,692.44
01-50-530-200-0150530200 - PROF DEV ESPD ESU										
23190						.00	.00	.00	PROFESSIONAL DEVELOPMENT	
	09/12/14	11-1				12,500.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						12,500.00	.00	.00		12,500.00
24100						.00	.00	.00	SUPPLIES	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26800						.00	.00	.00	CONFERENCE/CONVENTION/MTG	
	09/12/14	11-1				1,000.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		45.50	.00	PD ESPD CONF/MEETINGS	
TOTAL						1,000.00	45.50	.00		954.50
TOTAL Program - ESPD						13,500.00	45.50	.00		13,454.50
01-50-540-200-0150540200 - PROF DEV TAG ESU										
23190						.00	.00	.00	PROFESSIONAL DEVELOPMENT	
									POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00

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SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150540200 - PROF DEV TAG ESU

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23190										
	09/12/14	11-1				3,500.00			POSTED FROM BUDGET SYSTEM	
TOTAL				PROFESSIONAL DEVELOPMENT		3,500.00	.00	.00		3,500.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				TRAVEL EXPENSES/MILEAGE		2,000.00	.00	.00		2,000.00
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				4,400.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		392.50	.00	PD TAG MEETING	
	11/05/14	20-3		12547	1067 EDUCATIONAL SERV		750.00	.00	PD TAG DIGITAL CITIZENSHI	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		650.00	.00	PD TAG MEETINGS	
TOTAL				CONFERENCE/CONVENTION/MTG		4,400.00	1,792.50	.00		2,607.50
TOTAL Program - TAG						9,900.00	1,792.50	.00		8,107.50
01-50-550-200-0150550200 - PROF DEV NWEA ESU										
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				35,000.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12502	1026 NORTHWEST EVALUA		48,000.00	.00	NWEA CONTRACTED SERVICES	
TOTAL				CONTRACTED SERVICES		35,000.00	48,000.00	.00		-13,000.00
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				22,650.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12502	1026 NORTHWEST EVALUA		2,500.00	.00	NWEA TRAINING, EDIGER	
	11/05/14	20-3		12543	1026 NORTHWEST EVALUA		5,000.00	.00	NWEA TRAINING, ESU 10	
TOTAL				PROFESSIONAL DEVELOPMENT		22,650.00	7,500.00	.00		15,150.00
TOTAL Program - NWEA						57,650.00	55,500.00	.00		2,150.00
01-50-555-300-0150555300 - INTEL GRANT										
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				7,263.00				
TOTAL				REGULAR SALARIES		7,263.00	.00	.00		7,263.00
23180						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150555300 - INTEL GRANT

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23180										
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23500						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,500.00				
TOTAL						1,500.00	.00	.00		1,500.00
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,000.00				
TOTAL						1,000.00	.00	.00		1,000.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				8,000.00			POSTED FROM BUDGET SYSTEM	
	11/11/14	20-3	12571		1224 HAMPTON INN & SU		298.00	.00	INTEL TRAVEL PETERS	
	12/05/14	20-4	12610		1109 KRISTINA PETERS		48.16	.00	INTEL TRAINING TRAVEL/EXP	
	12/05/14	20-4	12611		1232 GERING PUBLIC SC		100.00	.00	INTEL COURSE REIMBURSEMEN	
	12/12/14	20-4	12638		1060 ROBERT JENSEN		298.37	.00	INTEL TRAVEL/EXP REIMB	
	12/12/14	20-4	12639		1156 BANNER COUNTY SC		200.00	.00	INTEL TRAVEL REIMB	
	12/12/14	20-4	12640		1238 CRAWFORD PUBLIC		200.00	.00	INTEL TRAVEL REIMB	
TOTAL						8,000.00	1,144.53	.00		6,855.47
26800						.00	.00	.00	BEGINNING BALANCE	
	11/05/14	11-2				.00			INTEL MARKETING/CONF/MTG	
	11/05/14	20-3	12539		1039 UNION BANK & TRU		832.00	.00	INTEL NCSA-NSAB CONF	
	11/11/14	19-3	20150033				900.00	.00	ESUCC/INTEL EXP ADJUSTMEN	
TOTAL						.00	1,732.00	.00		-1,732.00
TOTAL Program - INTEL GRANT						17,763.00	2,876.53	.00		14,886.47
01-50-560-000-0150560000 - PROF DEV CRISIS GENERAL										
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				30,600.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3	12551		1083 HOLIDAY INN EXPR		83.00	.00	PD CRISIS, DUDLEY LODGING	
	11/11/14	20-3	12573		1074 HOLIDAY INN EXPR		93.00	.00	CRISIS CONTRACTED SERVICE	
	11/11/14	20-3	12576		1099 JOHN DUDLEY		14,599.67	.00	CRISIS CONTRACTED SERVICE	
TOTAL						30,600.00	14,775.67	.00		15,824.33
23190						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 33  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150560000 - PROF DEV CRISIS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23190	PROFESSIONAL DEVELOPMENT (cont'd)									
	09/12/14	11-1				9,400.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		483.00	.00	PD CRISIS SUPPLIES/BOOKS	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		762.50	.00	PD CRISIS SUPPLIES/BOOKS	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		130.45	.00	PD CRISIS SUPPLIES/BOOKS	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		169.50	.00	PD CRISIS SUPPLIES/BOOKS	
	11/05/14	20-3		12547	1067 EDUCATIONAL SERV		1,633.24	.00	PD CRISIS TRAINING	
	11/05/14	20-3		12548	1068 EDUCATIONAL SERV		444.64	.00	PD CRISIS TRAINING	
	11/21/14	20-3		EFT00007	1222 AMAZON		25.00	.00	CRISIS TRAINING BOOKS	
	11/21/14	20-3		EFT00008	1222 AMAZON		54.96	.00	CRISIS TRAINING BOOKS	
	12/03/14	20-4		EFT00009	1222 AMAZON		25.00	.00	CRISIS TRAINING BOOKS	
	12/12/14	20-4		12629	1150 EDUCATIONAL SERV		317.60	.00	CRISIS TRAINING HOSPITALI	
TOTAL	PROFESSIONAL DEVELOPMENT					9,400.00	4,045.89	.00		5,354.11
TOTAL Program - CRISIS TRAINING						40,000.00	18,821.56	.00		21,178.44
01-50-570-400-0150570400 - PROF DEV NMPDS GR FEDERAL										
21100	REGULAR SALARIES									
	09/12/14	11-1				15,350.00	.00	.00	BEGINNING BALANCE	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		1,279.02	.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1,279.02	.00	NMPDS SALARIES	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		1,279.02	.00	NMPDS SALARIES	
TOTAL	REGULAR SALARIES					15,350.00	3,837.06	.00		11,512.94
22000	EMPLOYEE BENEFITS									
	09/12/14	11-1				.00	.00	.00	BEGINNING BALANCE	
TOTAL	EMPLOYEE BENEFITS					.00	.00	.00	POSTED FROM BUDGET SYSTEM	.00
22100	SOCIAL SECURITY									
	09/12/14	11-1				1,041.00	.00	.00	BEGINNING BALANCE	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		86.27	.00	NMPDS SS/MEDICARE	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		86.27	.00	NMPDS SS/MEDICARE	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		86.27	.00	NMPDS SS/MEDICARE	
TOTAL	SOCIAL SECURITY					1,041.00	258.81	.00		782.19
22200	RETIREMENT									
	09/12/14	11-1				1,516.00	.00	.00	BEGINNING BALANCE	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		126.34	.00	NMPDS RETIREMENT	

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SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 34  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150570400 - PROF DEV NMPDS GR FEDERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22200		RETIREMENT		(cont'd)						
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		126.34	.00	NMPDS RETIREMENT	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		126.34	.00	NMPDS RETIREMENT	
TOTAL		RETIREMENT				1,516.00	379.02	.00		1,136.98
22305		FLEX SPEND				.00	.00	.00	BEGINNING BALANCE	
	11/05/14	11-2				.00			PROF DEV NMPDS FLEX SPEND	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		3.50	.00	NMPDS WAGE WORKS	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		1.75	.00	NMPDS WAGE WORKS	
TOTAL		FLEX SPEND				.00	5.25	.00		-5.25
22400		WORK COMP				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				92.00				
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		7.67	.00	NMPDS WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		7.67	.00	NMPDS WORK COMP	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		7.67	.00	NMPDS WORK COMP	
TOTAL		WORK COMP				92.00	23.01	.00		68.99
23180		CONTRACTED SERVICES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				252,601.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2		12483	1126 MADISON PUBLIC S		280.00	.00	NMPDS TEACHER STIPENDS	
	09/24/14	20-2		12484	1090 CRETE PUBLIC SCH		450.00	.00	NMPDS TEACHER STIPENDS	
	09/24/14	20-2		12485	1089 FALLS CITY PUBLI		450.00	.00	NMPDS TEACHER STIPENDS	
	09/24/14	20-2		12467	1054 RMC RESEARCH COR		9,479.00	.00	NMPDS CONSULTANTS	
	09/24/14	20-2		12478	1142 WEST BOYD PUBLIC		280.00	.00	NMPDS TEACHER STIPEND	
	09/24/14	20-2		12479	1122 COLUMBUS HIGH SC		840.00	.00	NMPDS TEACHER STIPENDS	
	09/24/14	20-2		12480	1165 WAVERLY HIGH SCH		490.00	.00	NMPDS TEACHER STIPENDS	
	09/24/14	20-2		12481	1096 EAST BUTLER PUBL		1,010.00	.00	NMPDS TEACHER STIPENDS	
	09/24/14	20-2		12482	1167 MCCOOL JUNCTION		450.00	.00	NMPDS TEACHER STIPENDS	
	10/03/14	20-2		12515	1176 HELEN BANZHAF		3,333.33	.00	NMPDS CONTRACTED SERVICES	
	10/03/14	20-2		12517	1217 WINSIDE PUBLIC S		1,140.00	.00	NMPDS SUBSITUTE TEACHERS	
	10/03/14	20-2		12517	1217 WINSIDE PUBLIC S		700.00	.00	NMPDS TEACHER STIPENDS	
	10/03/14	20-2		12518	1137 O'NEILL PUBLIC S		560.00	.00	NMPDS TEACHER STIPENDS	
	11/03/14	20-3		12530	1119 HUMBOLDT TABLE R		700.00	.00	NMPDS TEACHER STIPENDS	
	11/03/14	20-3		12531	1204 FREMONT PUBLIC S		1,120.00	.00	NMPDS TEACHER STIPENDS	
	11/05/14	20-3		12561	1176 HELEN BANZHAF		3,333.33	.00	NMPDS CONTRACTED SERVICES	
	11/05/14	20-3		12562	1079 TECHNICAL EVALUL		1,500.00	.00	NMNPDS CONTRACTED SERVICE	
	11/05/14	20-3		12563	1080 I-CUBED SOLUTION		1,500.00	.00	NMPDS CONTRACTED SERVICES	
	12/03/14	20-4		12598	1176 HELEN BANZHAF		3,333.33	.00	NMPDS CONTRACTED SERVICES	
	12/03/14	20-4		12599	1080 I-CUBED SOLUTION		1,500.00	.00	NMPDS CONTRACTED SERVICES	

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SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 35  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150570400 - PROF DEV NMPDS GR FEDERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23180	CONTRACTED SERVICES			(cont'd)						
	12/03/14	20-4		12600	1079 TECHNICAL EVALUL		1,500.00	.00	NMPDS CONTRACTED SERVICES	
	12/03/14	20-4		12601	1228 LEONA PENNER		3,000.00	.00	NMPDS CONTRACTED SERVICES	
TOTAL	CONTRACTED SERVICES					252,601.00	36,948.99	.00		215,652.01
24100	SUPPLIES					.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				11,000.00		.00	POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12476		1063 MNJ TECHNOLOGIES		67.20	.00	NMPDS SUPPLIES	
	10/03/14	20-2	12491		1039 UNION BANK & TRU		68.66	.00	NMPDS SUPPLIES/BOOKS	
	10/03/14	20-2	12501		1213 NATM		1,679.60	.00	NMPDS SUPPLIES/BOOKS	
	10/03/14	20-2	12515		1176 HELEN BANZHAF		50.00	.00	NMPDS SUPPLIES/PHONE	
	10/03/14	20-2	12520		1002 APPLE COMPUTER		2,198.00	.00	NMPDS SUPPLIES/LAPTOP	
	10/03/14	20-2	12523		1031 SOFTCHOICE CORPO		43.00	.00	NMPDS SOFTWARE	
	11/04/14	20-2	EFT00005		1222 AMAZON		544.00	.00	NMPDS SUPPLIES/BOOKS	
	11/05/14	20-3	12536		1062 STAPLES ADVANTAG		53.49	.00	NMPDS SUPPLIES	
	11/05/14	20-3	12536		1062 STAPLES ADVANTAG		146.48	.00	NMPDS SUPPLIES	
	12/03/14	20-4	12598		1176 HELEN BANZHAF		50.00	.00	NMPDS SUPPLIES/PHONE	
TOTAL	SUPPLIES					11,000.00	4,900.43	.00		6,099.57
24650	COMPUTER SOFTWARE/LICENSE					.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
	10/30/14	19-2		20150030			1,598.00	.00	ANGEL LICENCES, NMPDS	
TOTAL	COMPUTER SOFTWARE/LICENSE					.00	1,598.00	.00		-1,598.00
26700	TRAVEL EXPENSES/MILEAGE					.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				18,560.00		.00	POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12472		1074 HOLIDAY INN EXPR		83.00	.00	NMPDS LODGING ERIKSON	
	09/24/14	20-2	12475		1061 DEB HERICKS		57.00	.00	NMPDS TRAVEL EXPENSE	
	10/03/14	20-2	12512		1061 DEB HERICKS		220.61	.00	NMPDS TRAVEL EXPENSES	
	10/03/14	20-2	12515		1176 HELEN BANZHAF		168.00	.00	NMPDS TRAVEL/MILEAGE	
	10/03/14	20-2	12515		1176 HELEN BANZHAF		1,093.50	.00	NMPDS TRAVEL/FLIGHT	
	10/03/14	20-2	12516		1216 DEB ROMANEK		1,093.50	.00	NMPDS TRAVEL/FLIGHT	
	11/03/14	20-3	12528		1176 HELEN BANZHAF		775.37	.00	NMPDS TRAVEL REIMBURSEMEN	
	11/03/14	20-3	12529		1216 DEB ROMANEK		146.65	.00	NMPDA TRAVEL REIMBURSEMEN	
	11/05/14	20-3	12552		1072 HOLIDAY INN EXPR		83.00	.00	NMPDS TRAVEL/LODGING	
	11/05/14	20-3	12552		1072 HOLIDAY INN EXPR		83.00	.00	NMPDS TRAVEL/LODGING	
	11/05/14	20-3	12553		1085 HOLIDAY INN EXPR		249.00	.00	NMPDS TRAVEL/LODGING	
	11/05/14	20-3	12553		1085 HOLIDAY INN EXPR		332.00	.00	NMPDS TRAVEL/LODGING	
	11/05/14	20-3	12554		1198 COMFORT INN		474.75	.00	NMPDS TRAVEL/LODGING	
	11/05/14	20-3	12556		1061 DEB HERICKS		323.17	.00	NMPDS TRAVEL/EXP REIMB	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 36  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150570400 - PROF DEV NMPDS GR FEDERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26700	TRAVEL EXPENSES/MILEAGE (cont'd)									
	11/05/14	20-3		12561	1176 HELEN BANZHAF		507.86	.00	NMPDS TRAVEL/EXP REIMB	
	11/05/14	20-3		12562	1079 TECHNICAL EVALUL		327.04	.00	NMPDS TRAVEL/EXP REIMB	
	11/05/14	20-3		12563	1080 I-CUBED SOLUTION		337.12	.00	NMPDS TRAVEL/EXP REIMB	
	12/03/14	20-4		12594	1061 DEB HERICKS		214.33	.00	NMPDS EXP/TRAVEL REIMB	
	12/03/14	20-4		12594	1061 DEB HERICKS		153.85	.00	NMPDS EXP/TRAVEL REIMB	
	12/03/14	20-4		12598	1176 HELEN BANZHAF		388.05	.00	NMPDS TRAVEL/EXP REIMB	
	12/03/14	20-4		12599	1080 I-CUBED SOLUTION		258.16	.00	NMPDS TRAVEL/EXP REIMB	
	12/03/14	20-4		12600	1079 TECHNICAL EVALUL		264.32	.00	NMPDS TRAVEL/EXP REIMB	
	12/03/14	20-4		12601	1228 LEONA PENNER		680.51	.00	NMPDS TRAVEL/EXP RIEMB	
	12/12/14	20-4		12634	1074 HOLIDAY INN EXPR		166.00	.00	NMPDS TRAVEL/LODGING	
TOTAL	TRAVEL EXPENSES/MILEAGE					18,560.00	8,479.79	.00		10,080.21
26800	CONFERENCE/CONVENTION/MTG									
	09/12/14	11-1				99,840.00	.00	.00	BEGINNING BALANCE POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12501	1213 NATM		7,800.00	.00	NMPDS NATM CONFERENCE	
	11/05/14	20-3		12545	1066 CHARTWELLS DININ		140.63	.00	NMPDS CONF/ELEMENTARY	
	11/05/14	20-3		12545	1066 CHARTWELLS DININ		166.80	.00	NMPDS CONF/SECONDARY	
	11/05/14	20-3		12546	1219 BRANDEIS CATERIN		494.88	.00	NMPDS CONF/CATERING	
	11/05/14	20-3		12547	1067 EDUCATIONAL SERV		431.20	.00	NMPDS CONF/WORKSHOP	
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		187.50	.00	NMPDS CONF/CATERING	
	11/11/14	20-3		12570	1106 NORTHEAST COMMUN		3,880.00	.00	NMPDS WORKSHOP	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		460.80	.00	NMPDS CATERING	
	12/03/14	20-4		12590	1066 CHARTWELLS DININ		159.85	.00	NMPDS MEETING/CATERING	
	12/03/14	20-4		12590	1066 CHARTWELLS DININ		176.40	.00	NMPDS MEETING/CATERINS	
	12/03/14	20-4		12591	1198 COMFORT INN		581.00	.00	NMPDS LODGING	
	12/03/14	20-4		12593	1085 HOLIDAY INN EXPR		249.00	.00	NMPDS LODGING	
	12/05/14	20-4		12611	1232 GERING PUBLIC SC		100.00	.00	NMPDS SUB REIMBURSEMENT	
	12/05/14	20-4		12612	1187 DESHLER PUBLIC S		100.00	.00	NMPDS SUB REIMBURSEMENT	
	12/05/14	20-4		12613	1096 EAST BUTLER PUBL		600.00	.00	NMPDS SUB REIM / STIPENDS	
	12/05/14	20-4		12614	1233 HIGH PLAINS COMM		200.00	.00	NMPDS SUB REIMBURSEMENT	
	12/05/14	20-4		12615	1093 KIMBALL PUBLIC S		640.00	.00	NMPDS SUB REIMB /STIPENDS	
	12/05/14	20-4		12616	1234 OAKLAND-CRAIG PU		200.00	.00	NMPDS SUB REIMBURSEMENT	
	12/05/14	20-4		12617	1235 PLAINVIEW PUBLIC		100.00	.00	NMPDS SUB REIMBURSEMENT	
	12/05/14	20-4		12618	1236 SOUTH PLATTE SCH		150.00	.00	NMPDS SUB REIMB /STIPENDS	
	12/05/14	20-4		12619	1237 VALENTINE PUBLIC		50.00	.00	NMPDS TRAVEL STIPEND	
	12/05/14	20-4		12620	1142 WEST BOYD PUBLIC		150.00	.00	NMPDS SUB REIMB /STIPENDS	
	12/12/14	20-4		12630	1067 EDUCATIONAL SERV		124.99	.00	NMPDS CONFERENCE	
	12/12/14	20-4		12630	1067 EDUCATIONAL SERV		299.20	.00	NMPDS CONFERENCE	
	12/12/14	20-4		12633	1085 HOLIDAY INN EXPR		249.00	.00	NMPDS CONF/LODGING	
TOTAL	CONFERENCE/CONVENTION/MTG					99,840.00	17,691.25	.00		82,148.75

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 37  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150570400 - PROF DEV NMPDS GR FEDERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26900						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				100,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL						100,000.00	.00	.00		100,000.00
TOTAL Program - MATH GRANT						500,000.00	74,121.61	.00		425,878.39
01-50-575-400-0150575400 - SLDS GRANT										
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				200,000.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12499		1051 HARVILL ENTERPRI		200.00	.00	SLDS CONTRATED SERVICES	
TOTAL						200,000.00	200.00	.00		199,800.00
TOTAL Program - SLDS GRANT						200,000.00	200.00	.00		199,800.00
01-50-600-200-0150600200 - PROF DEV IMAT ESU										
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,250.00			POSTED FROM BUDGET SYSTEM	
TOTAL						1,250.00	.00	.00		1,250.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,500.00			POSTED FROM BUDGET SYSTEM	
	10/30/14	19-2	20150029				3,010.00	.00	ANGEL LICENCES, PD IMAT	
TOTAL						3,500.00	3,010.00	.00		490.00
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,000.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12469		1069 LINCOLN PUBLIC S		189.46	.00	PD IMAT MEETINGS	
	12/03/14	20-4	12586		1057 EDUCATIONAL SERV		389.50	.00	PD IMAT MEETINGS	
TOTAL						1,000.00	578.96	.00		421.04
TOTAL Program - IMAT						5,750.00	3,588.96	.00		2,161.04
01-50-620-000-0150620000 - PD BLENDED ESU										

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0150620000 - PD BLENDED ESU

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
24100					(cont'd)					
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				300.00				
TOTAL						300.00	.00	.00		300.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				750.00				
TOTAL						750.00	.00	.00		750.00
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				6,000.00				
	10/03/14	20-2		12491	1039 UNION BANK & TRU		300.00	.00	PD BLENDED INACOL MEMBERS	
	10/03/14	20-2		12503	1218 THE FGR GROUP		849.10	.00	PD BLENDED MTG FACILITATO	
	12/03/14	20-4		12588	1068 EDUCATIONAL SERV		1,641.76	.00	PD BLENDED INACOL CONF	
	12/03/14	20-4		12602	1229 LINDA DICKESON		1,399.34	.00	PD BLENDED INACOL CONF	
TOTAL						6,000.00	4,190.20	.00		1,809.80
TOTAL Program - DEC						7,050.00	4,190.20	.00		2,859.80
TOTAL Department - PROF DEV						1,153,220.00	195,381.71	.00		957,838.29
01-60-100-000-0160100000 - BLENDED ADM GENERAL										
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
21200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22300						.00	.00	.00	BEGINNING BALANCE	

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

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Fund - 01 - GENERAL FUND  
 Org Unit - 0160100000 - BLENDED ADM GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22300					HEALTH INSURANCE (cont'd)					
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					HEALTH INSURANCE	.00	.00	.00		.00
22305					FLEX SPEND	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					FLEX SPEND	.00	.00	.00		.00
22400					WORK COMP	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					WORK COMP	.00	.00	.00		.00
22600					LIFE INSURANCE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					LIFE INSURANCE	.00	.00	.00		.00
22830					UNEMPLOYMENT INS	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					UNEMPLOYMENT INS	.00	.00	.00		.00
23180					CONTRACTED SERVICES	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					CONTRACTED SERVICES	.00	.00	.00		.00
23190					PROFESSIONAL DEVELOPMENT	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					PROFESSIONAL DEVELOPMENT	.00	.00	.00		.00
23500					ADVERTISING	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					ADVERTISING	.00	.00	.00		.00
23525					PRINTING	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					PRINTING	.00	.00	.00		.00
23810					POSTAGE	.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					POSTAGE	.00	.00	.00		.00
23820					PHONE	.00	.00	.00	BEGINNING BALANCE	

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 40  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160100000 - BLENDED ADM GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23820		PHONE			(cont'd)					
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		PHONE				.00	.00	.00		.00
23830		COMPUTER/INTERNET SERVICE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		COMPUTER/INTERNET SERVICE				.00	.00	.00		.00
24100		SUPPLIES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		SUPPLIES				.00	.00	.00		.00
24625		REPAIRS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		REPAIRS				.00	.00	.00		.00
24650		COMPUTER SOFTWARE/LICENSE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		COMPUTER SOFTWARE/LICENSE				.00	.00	.00		.00
24675		LONG TERM PROJECTS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		LONG TERM PROJECTS				.00	.00	.00		.00
25600		COMPUTER HARDWARE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		COMPUTER HARDWARE				.00	.00	.00		.00
26700		TRAVEL EXPENSES/MILEAGE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		TRAVEL EXPENSES/MILEAGE				.00	.00	.00		.00
26800		CONFERENCE/CONVENTION/MTG				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL		CONFERENCE/CONVENTION/MTG				.00	.00	.00		.00
TOTAL Program - ADMIN						.00	.00	.00		.00

01-60-600-000-0160600000 - BLENDED IMAT GENERAL

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160600000 - BLENDED IMAT GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
21100										
					(cont'd)					
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				42,678.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		3,557.11	.00	IMAT SALARIES	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		3,557.12	.00	IMAT SALARIES	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		3,557.12	.00	IMAT SALARIES	
TOTAL			REGULAR SALARIES			42,678.00	10,671.35	.00		32,006.65
21200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			SUB OR TEMP			.00	.00	.00		.00
22100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,055.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		252.36	.00	IMAT SS/MEDICARE	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		252.36	.00	IMAT SS/MEDICARE	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		252.36	.00	IMAT SS/MEDICARE	
TOTAL			SOCIAL SECURITY			3,055.00	757.08	.00		2,297.92
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				4,216.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		351.37	.00	IMAT RETIREMENT	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		351.37	.00	IMAT RETIREMENT	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		351.37	.00	IMAT RETIREMENT	
TOTAL			RETIREMENT			4,216.00	1,054.11	.00		3,161.89
22300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			HEALTH INSURANCE			.00	.00	.00		.00
22305						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		3.22	.00	IMAT WAGE WORKS	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		1.61	.00	IMAT WAGE WORKS	
TOTAL			FLEX SPEND			.00	4.83	.00		-4.83
22400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				256.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		21.34	.00	IMAT WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		21.34	.00	IMAT WORK COMP	

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

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Fund - 01 - GENERAL FUND  
 Org Unit - 0160600000 - BLENDED IMAT GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22400		WORK COMP		(cont'd)						
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		21.34	.00	IMAT WORK COMP	
TOTAL		WORK COMP				256.00	64.02	.00		191.98
22600		LIFE INSURANCE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		LIFE INSURANCE				.00	.00	.00		.00
22830		UNEMPLOYMENT INS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		153.45	.00	IMAT UNEMPLOYMENT	
TOTAL		UNEMPLOYMENT INS				.00	153.45	.00		-153.45
23150		ACCOUNTING/AUDIT				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				747.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		ACCOUNTING/AUDIT				747.00	.00	.00		747.00
23170		LEGAL SERVICES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,014.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12492	1040 HARDING & SHULTZ		101.38	.00	IMAT LEGAL SERVICES	
	11/05/14	20-3		12542	1040 HARDING & SHULTZ		408.13	.00	IMAT LEGAL SERVICES	
	12/03/14	20-4		12580	1040 HARDING & SHULTZ		481.78	.00	IMAT LEGAL FEES	
	12/12/14	20-4		12622	1040 HARDING & SHULTZ		191.33	.00	IMAT LEGAL FEES	
	12/19/14	20-4		12580	1040 HARDING & SHULTZ		-481.78	.00	IMAT LEGAL FEES	
TOTAL		LEGAL SERVICES				1,014.00	700.84	.00		313.16
23180		CONTRACTED SERVICES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				29,429.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12499	1051 HARVILL ENTERPRI		80.00	.00	IMAT CONTRACTED SERVICES	
	11/05/14	20-3		12533	1051 HARVILL ENTERPRI		80.00	.00	IMAT CONTRACTED SERVICES	
	12/03/14	20-4		12585	1051 HARVILL ENTERPRI		80.00	.00	IMAT CONTRACTED SERVICE	
	12/12/14	20-4		12627	1051 HARVILL ENTERPRI		80.00	.00	IMAT CONTRACTED SERVICES	
TOTAL		CONTRACTED SERVICES				29,429.00	320.00	.00		29,109.00
23190		PROFESSIONAL DEVELOPMENT				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		PROFESSIONAL DEVELOPMENT				.00	.00	.00		.00
23240		UTILITIES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		UTILITIES				.00	.00	.00		.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 43  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160600000 - BLENDED IMAT GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23270						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				3,983.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12488		1057 EDUCATIONAL SERV		180.00	.00	IMAT RENT OMAHA	
	10/03/14	20-2	12489		1150 EDUCATIONAL SERV		3,000.00	.00	IMAT RENT BEATRICE	
	11/05/14	20-3	12535		1057 EDUCATIONAL SERV		86.34	.00	IMAT RENT OMAHA	
	12/03/14	20-4	12586		1057 EDUCATIONAL SERV		86.34	.00	IMAT RENT OMAHA	
	12/12/14	20-4	12628		1057 EDUCATIONAL SERV		86.34	.00	IMAT RENT OMAHA	
TOTAL					RENTAL/LEASES	3,983.00	3,439.02	.00		543.98
23500						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL					ADVERTISING	.00	.00	.00		.00
23525						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL					PRINTING	.00	.00	.00		.00
23810						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				100.00		.00	POSTED FROM BUDGET SYSTEM	
	11/03/14	19-2	20150031				1.92	.00	POSTAGE USAGE	
	11/26/14	19-3	20150046				.48	.00	PREPAID POSTAGE USAGE	
TOTAL					POSTAGE	100.00	2.40	.00		97.60
23820						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				200.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12494		1045 AT CONFERENCE		7.12	.00	IMAT PHONE EXP	
	10/03/14	20-2	12494		1045 AT CONFERENCE		14.57	.00	IMAT PHONE CONF EXP	
	11/11/14	20-3	12567		1045 AT CONFERENCE		13.72	.00	IMAT PHONE CONF	
TOTAL					PHONE	200.00	35.41	.00		164.59
23830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,134.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL					COMPUTER/INTERNET SERVICE	1,134.00	.00	.00		1,134.00
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				150.00		.00	POSTED FROM BUDGET SYSTEM	
	12/03/14	20-4	12604		1230 ANDERSON AWARDS		8.50	.00	IMAT SUPPLIES	
TOTAL					SUPPLIES	150.00	8.50	.00		141.50

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 44  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160600000 - BLENDED IMAT GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
24400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
24625						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				500.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						500.00	.00	.00		500.00
24675						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
25300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,500.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12506		1072 HOLIDAY INN EXPR		83.00	.00	IMAT TRAVEL/LODGING	
	10/03/14	20-2	12513		1087 RHONDA EIS		396.19	.00	IMAT TRAVEL/EXPENSE REIMB	
	11/05/14	20-3	12558		1087 RHONDA EIS		209.44	.00	IMAT TRAVEL/EXP REIMB	
	12/05/14	20-4	12609		1087 RHONDA EIS		248.64	.00	IMAT TRAVEL/EXP REIMB	
TOTAL						2,500.00	937.27	.00		1,562.73
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				150.00		.00	POSTED FROM BUDGET SYSTEM	
	12/01/14	19-4	20150048				60.00	.00	ONSITE FEES/PDO MEETINGS	
TOTAL						150.00	60.00	.00		90.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160600000 - BLENDED IMAT GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26850						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				345,750.00			POSTED FROM BUDGET SYSTEM	
	11/10/14	17-2	P1500012-01		1020 MARSHALL MEMO LL			750.00	THE MARSHALL MEMO, SUBSCR	
	12/03/14	20-4	P1500012-01	12606	1020 MARSHALL MEMO LL		720.00	-750.00	THE MARSHALL MEMO, SUBSCR	
TOTAL			PROGRAM PURCHASES			345,750.00	720.00	.00		345,030.00
26900						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			CONTINGENCY			.00	.00	.00		.00
TOTAL Program - IMAT						435,862.00	18,928.28	.00		416,933.72
01-60-620-000-0160620000 - BLENDED DEC GENERAL										
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				158,502.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		13,212.28	.00	DEC SALARIES	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		13,212.27	.00	DEC SALARIES	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		13,212.28	.00	DEC SALARIES	
TOTAL			REGULAR SALARIES			158,502.00	39,636.83	.00		118,865.17
21200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			SUB OR TEMP			.00	.00	.00		.00
22100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				11,078.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		908.26	.00	DEC SS/MEDICARE	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		908.26	.00	DEC SS/MEDICARE	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		908.26	.00	DEC SS/MEDICARE	
TOTAL			SOCIAL SECURITY			11,078.00	2,724.78	.00		8,353.22
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				15,657.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		1,305.09	.00	DEC RETIREMENT	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		1,305.09	.00	DEC RETIREMENT	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		1,305.09	.00	DEC RETIREMENT	
TOTAL			RETIREMENT			15,657.00	3,915.27	.00		11,741.73

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 46  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160620000 - BLENDED DEC GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22305						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		16.24	.00	DEC WAGE WORKS	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		8.12	.00	DEC WAGE WORKS	
TOTAL						.00	24.36	.00		-24.36
22400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				951.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		79.24	.00	DEC WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		79.24	.00	DEC WORK COMP	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		79.24	.00	DEC WORK COMP	
TOTAL						951.00	237.72	.00		713.28
22600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		711.45	.00	DEC UNEMPLOYMENT	
TOTAL						.00	711.45	.00		-711.45
23150						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				747.00			POSTED FROM BUDGET SYSTEM	
TOTAL						747.00	.00	.00		747.00
23170						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,014.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12492	1040 HARDING & SHULTZ		101.38	.00	DEC LEGAL SERVICES	
	11/05/14	20-3		12542	1040 HARDING & SHULTZ		408.13	.00	DEC LEGAL SERVICES	
	12/03/14	20-4		12580	1040 HARDING & SHULTZ		481.79	.00	DEC LEGAL FEES	
	12/12/14	20-4		12622	1040 HARDING & SHULTZ		191.33	.00	DEC LEGAL FEES	
	12/19/14	20-4		12580	1040 HARDING & SHULTZ		-481.79	.00	DEC LEGAL FEES	
TOTAL						1,014.00	700.84	.00		313.16

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SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 47  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160620000 - BLENDED DEC GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23180						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				75,723.00			POSTED FROM BUDGET SYSTEM	
	09/22/14	19-1		20150009			2,150.00		LMS ANGEL FOR DEC	
	09/24/14	20-2		12466	1212 MONTEREY INSTITU		25,000.00	.00	DEC NROC MEMBERSHIP	
	10/03/14	20-2		12499	1051 HARVILL ENTERPRI		200.00	.00	DEC CONTRACTED SERVICES	
	11/05/14	20-3		12533	1051 HARVILL ENTERPRI		200.00	.00	DEC CONTRACTED SERVICES	
	12/03/14	20-4		12585	1051 HARVILL ENTERPRI		200.00	.00	DEC CONTRACTED SERVICE	
	12/12/14	20-4		12627	1051 HARVILL ENTERPRI		200.00	.00	DEC CONTRACTED SERVICES	
TOTAL						75,723.00	27,950.00	.00		47,773.00
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23240						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23270						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				2,344.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12488	1057 EDUCATIONAL SERV		305.22	.00	DEC RENT OMAHA	
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		200.27	.00	DEC RENT OMAHA	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		200.27	.00	DEC RENT OMAHA	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		200.27	.00	DEC RENT OMAHA	
TOTAL						2,344.00	906.03	.00		1,437.97
23500						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23525						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				895.00			POSTED FROM BUDGET SYSTEM	
TOTAL						895.00	.00	.00		895.00
23810						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				200.00			POSTED FROM BUDGET SYSTEM	
	11/03/14	19-2		20150031			9.12		POSTAGE USAGE	
	11/26/14	19-3		20150046			1.44		PREPAID POSTAGE USAGE	
TOTAL						200.00	10.56	.00		189.44

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 48  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160620000 - BLENDED DEC GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23820						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				200.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12494	1045 AT CONFERENCE		7.65	.00	DEC PHONE CONF EXP	
TOTAL						200.00	7.65	.00		192.35
23830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,134.00			POSTED FROM BUDGET SYSTEM	
TOTAL						1,134.00	.00	.00		1,134.00
24100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				150.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2		12476	1063 MNJ TECHNOLOGIES		67.20	.00	DEC SUPPLIES	
	10/03/14	20-2		12508	1062 STAPLES ADVANTAG		50.98	.00	DEC SUPPLIES, ISAACSON	
	11/10/14	17-2	P1500011-01		1226 TPRINT			120.70	BUSINESS CARDS, PRINTING,	
	11/11/14	20-3	P1500011-01	12578	1226 TPRINT		120.70	-120.70	BUSINESS CARDS, PRINTING,	
	12/03/14	20-4		12604	1230 ANDERSON AWARDS		17.00	.00	DEC SUPPLIES	
TOTAL						150.00	255.88	.00		-105.88
24400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				250.00			POSTED FROM BUDGET SYSTEM	
TOTAL						250.00	.00	.00		250.00
24625						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
24650						.00	.00	.00	BEGINNING BALANCE	
	09/10/14	17-1	P1500001-01		1082 ZOOM			2,970.00	ZOOM NAMED HOST EDUCATION	
	09/10/14	17-1	P1500001-02		1082 ZOOM			2,994.00	ZOOM CLOUD ROOM CONNECTOR	
	09/10/14	17-1	P1500001-03		1082 ZOOM			.00	ZOOM CLOUD ROOM CONNECTOR	
	09/12/14	11-1				6,400.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	P1500001-01	12486	1082 ZOOM		2,970.00	-2,970.00	ZOOM NAMED HOST EDUCATION	
	09/24/14	20-2	P1500001-02	12486	1082 ZOOM		2,994.00	-2,994.00	ZOOM CLOUD ROOM CONNECTOR	
TOTAL						6,400.00	5,964.00	.00		436.00
24675						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
25300						.00	.00	.00	BEGINNING BALANCE	

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SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 49  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

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Fund - 01 - GENERAL FUND  
 Org Unit - 0160620000 - BLENDED DEC GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
25300										
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,221.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12491		1039 UNION BANK & TRU		69.95	.00	DEC COMPUTER HARDWARE	
	10/03/14	20-2	12522		1007 CDW GOVERNMENT I		485.12	.00	DEC COMPUTER MONITORS	
	11/05/14	20-3	12535		1057 EDUCATIONAL SERV		180.00	.00	DEC POWER ADAPTORS	
TOTAL						1,221.00	735.07	.00		485.93
26300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				8,500.00			POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2	12471		1072 HOLIDAY INN EXPR		83.00	.00	DEC LODGING ROETHEMEYER	
	10/03/14	20-2	12491		1039 UNION BANK & TRU		20.11	.00	DEC TRAVEL	
	10/03/14	20-2	12506		1072 HOLIDAY INN EXPR		83.00	.00	DEC TRAVEL/LODGING	
	10/03/14	20-2	12510		1100 GORDON ROETHEMEY		227.92	.00	DEC TRAVEL REIMBURSEMENT	
	10/03/14	20-2	12510		1100 GORDON ROETHEMEY		134.40	.00	DEC TRAVEL REIMBURSEMENT	
	11/05/14	20-3	12555		1086 SCOTT ISAACSON		222.20	.00	DEC TRAVEL REIMB	
	11/05/14	20-3	12557		1100 GORDON ROETHEMEY		203.28	.00	DEC TRAVEL/EXP REIMB	
	11/05/14	20-3	12557		1100 GORDON ROETHEMEY		147.28	.00	DEC TRAVEL/EXP REIMB	
	11/05/14	20-3	12557		1100 GORDON ROETHEMEY		96.32	.00	DEC TRAVEL/EXP REIMB	
	11/11/14	20-3	12572		1105 HOLIDAY INN LINC		166.00	.00	DEC TRAVEL/LODGING	
	12/03/14	20-4	12595		1100 GORDON ROETHEMEY		162.52	.00	DEC TRAVEL/EXP REIMB	
	12/03/14	20-4	12595		1100 GORDON ROETHEMEY		118.72	.00	DEC TRAVEL/EXP REIMB	
TOTAL						8,500.00	1,664.75	.00		6,835.25
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				11,400.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12491		1039 UNION BANK & TRU		200.00	.00	DEC INACOL MEMBERSHIP	
	11/05/14	20-3	12539		1039 UNION BANK & TRU		107.96	.00	DEC CONF/MEETING	
	11/05/14	20-3	12547		1067 EDUCATIONAL SERV		146.18	.00	DEC BLENDED CONF/MTG	
	12/01/14	19-4	20150048				60.00	.00	ONSITE FEES/PDO MEETINGS	
	12/03/14	20-4	12586		1057 EDUCATIONAL SERV		85.50	.00	DEC IIINICLOUD MEETING	
	12/12/14	20-4	12621		1039 UNION BANK & TRU		190.00	.00	DEC NDLA CONFERENCE	
TOTAL						11,400.00	789.64	.00		10,610.36

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 50  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160620000 - BLENDED DEC GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26850						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26900						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
TOTAL Program - DEC						296,366.00	86,234.83	.00		210,131.17
01-60-641-000-0160641000 - BLENDED LMS GENERAL										
21100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				96,692.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		7,225.84	.00	LMS SALARIES	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		7,225.82	.00	LMS SALARIES	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		7,225.82	.00	LMS SALARIES	
TOTAL						96,692.00	21,677.48	.00		75,014.52
21200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22100						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				6,118.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		503.17	.00	LMS SS/MEDICARE	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		503.17	.00	LMS SS/MEDICARE	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		503.17	.00	LMS SS/MEDICARE	
TOTAL						6,118.00	1,509.51	.00		4,608.49
22200						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				8,563.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12487		1064 EDUCATIONAL SERV		713.75	.00	LMS RETIREMENT	
	11/05/14	20-3	12541		1064 EDUCATIONAL SERV		713.75	.00	LMS RETIREMENT	
	12/03/14	20-4	12579		1064 EDUCATIONAL SERV		713.75	.00	LMS RETIREMENT	
TOTAL						8,563.00	2,141.25	.00		6,421.75
22300						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 51  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160641000 - BLENDED LMS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
22300										
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22305						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		8.54	.00	LMS WAGE WORKS	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		4.27	.00	LMS WAGE WORKS	
TOTAL						.00	12.81	.00		-12.81
22400						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				520.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12487	1064 EDUCATIONAL SERV		43.34	.00	LMS WORK COMP	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		43.34	.00	LMS WORK COMP	
	12/03/14	20-4		12579	1064 EDUCATIONAL SERV		43.34	.00	LMS WORK COMP	
TOTAL						520.00	130.02	.00		389.98
22600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
22830						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/05/14	20-3		12541	1064 EDUCATIONAL SERV		530.10	.00	LMS UNEMPLOYMENT	
TOTAL						.00	530.10	.00		-530.10
23150						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				747.00			POSTED FROM BUDGET SYSTEM	
TOTAL						747.00	.00	.00		747.00
23170						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,014.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12492	1040 HARDING & SHULTZ		101.38	.00	LMS LEGAL SERVICES	
	11/05/14	20-3		12542	1040 HARDING & SHULTZ		408.13	.00	LMS LEGAL SERIVCES	
	12/03/14	20-4		12580	1040 HARDING & SHULTZ		481.79	.00	LMS LEGAL FEES	
	12/12/14	20-4		12622	1040 HARDING & SHULTZ		191.33	.00	LMS LEGAL FEES	
	12/19/14	20-4		12580	1040 HARDING & SHULTZ		-481.79	.00	LMS LEGAL FEES	
TOTAL						1,014.00	700.84	.00		313.16
23180						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 52  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160641000 - BLENDED LMS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23180										
	09/12/14	11-1				15,573.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12499		1051 HARVILL ENTERPRI		200.00	.00	LMS CONTRACTED SERVICES	
	11/05/14	20-3	12533		1051 HARVILL ENTERPRI		200.00	.00	LMS CONTRACTED SERVICES	
	12/03/14	20-4	12585		1051 HARVILL ENTERPRI		200.00	.00	LMS CONTRACTED SERVICE	
	12/12/14	20-4	12627		1051 HARVILL ENTERPRI		200.00	.00	LMS CONTRACTED SERVICES	
TOTAL						15,573.00	800.00	.00		14,773.00
23190						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23240						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23270						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				1,820.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12488		1057 EDUCATIONAL SERV		252.41	.00	LMS RENT OMAHA	
	11/05/14	20-3	12535		1057 EDUCATIONAL SERV		156.08	.00	LMS RENT OMAHA	
	12/03/14	20-4	12586		1057 EDUCATIONAL SERV		156.08	.00	LMS RENT OMAHA	
	12/12/14	20-4	12628		1057 EDUCATIONAL SERV		156.08	.00	LMS RENT OMAHA	
TOTAL						1,820.00	720.65	.00		1,099.35
23500						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
23525						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				250.00			POSTED FROM BUDGET SYSTEM	
TOTAL						250.00	.00	.00		250.00
23810						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				50.00			POSTED FROM BUDGET SYSTEM	
	11/03/14	19-2	20150031				17.28	.00	POSTAGE USAGE	
TOTAL						50.00	17.28	.00		32.72
23820						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				525.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2	12488		1057 EDUCATIONAL SERV		67.41	.00	LMS PHONE OMAHA	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160641000 - BLENDED LMS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
23820		PHONE		(cont'd)						
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		48.00	.00	LMS PHONE OMAHA	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		46.66	.00	LMS PHONE OMAHA	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		49.14	.00	LMS PHONE OMAHA	
TOTAL		PHONE				525.00	211.21	.00		313.79
23830		COMPUTER/INTERNET SERVICE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				5,046.00		.00	POSTED FROM BUDGET SYSTEM	
	09/24/14	20-2		12468	1057 EDUCATIONAL SERV		200.00	.00	LMS INTERNET SERVICE	
	11/05/14	20-3		12535	1057 EDUCATIONAL SERV		200.00	.00	LMS INTERNET OMAHA	
	12/03/14	20-4		12586	1057 EDUCATIONAL SERV		200.00	.00	LMS INTERENT OMAHA	
	12/12/14	20-4		12628	1057 EDUCATIONAL SERV		200.00	.00	LMS INTERNET OMAHA	
TOTAL		COMPUTER/INTERNET SERVICE				5,046.00	800.00	.00		4,246.00
24100		SUPPLIES				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				250.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		SUPPLIES				250.00	.00	.00		250.00
24400		PERIODICALS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		PERIODICALS				.00	.00	.00		.00
24625		REPAIRS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		REPAIRS				.00	.00	.00		.00
24650		COMPUTER SOFTWARE/LICENSE				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				101,460.00		.00	POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12521	1006 BLACKBOARD		16,068.11	.00	LMS ANGEL LICENSES	
	11/05/14	20-3		12539	1039 UNION BANK & TRU		299.99	.00	LMS SOFTWARE/GO DADDY	
	11/17/14	17-3	P1500013-01		1006 BLACKBOARD			94,594.52	BLACKBOARD ANGEL LMS, REN	
	12/12/14	20-4	P1500013-01	12641	1006 BLACKBOARD		94,594.52	-94,594.52	BLACKBOARD ANGEL LMS, REN	
TOTAL		COMPUTER SOFTWARE/LICENSE				101,460.00	110,962.62	.00		-9,502.62
24675		LONG TERM PROJECTS				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		LONG TERM PROJECTS				.00	.00	.00		.00
25300		FURNITURE AND EQUIPMENT				.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00		.00	POSTED FROM BUDGET SYSTEM	
TOTAL		FURNITURE AND EQUIPMENT				.00	.00	.00		.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 54  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0160641000 - BLENDED LMS GENERAL

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
25600						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				20,000.00			POSTED FROM BUDGET SYSTEM	
	10/03/14	20-2		12491	1039 UNION BANK & TRU		742.14	.00	LMS COMPUTER HARDWARE	
TOTAL						20,000.00	742.14	.00		19,257.86
26300						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26700						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				7,500.00			POSTED FROM BUDGET SYSTEM	
TOTAL						7,500.00	.00	.00		7,500.00
26800						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				4,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL						4,000.00	.00	.00		4,000.00
26850						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
26900						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
TOTAL Program - LMS						270,128.00	140,955.91	.00		129,172.09
TOTAL Department - BLENDED						1,002,356.00	246,119.02	.00		756,236.98
01-70-100-000-0170100000 - ADMIN FLOW THROUGH										
26950						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL						10,000.00	.00	.00		10,000.00
TOTAL Program - ADMIN						10,000.00	.00	.00		10,000.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0170300000 - COOP FLOW THROUGH

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26950				FLOW THROUGH - EXPENSES (cont'd)						
				01-70-300-000-0170300000 - COOP FLOW THROUGH						
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		10,000.00	.00	.00		10,000.00
TOTAL Program - COOP						10,000.00	.00	.00		10,000.00
				01-70-400-000-0170400000 - SRS FLOW THROUGH						
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		10,000.00	.00	.00		10,000.00
TOTAL Program - SRS						10,000.00	.00	.00		10,000.00
				01-70-500-000-0170500000 - PD FLOW THROUGH						
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				235,000.00			POSTED FROM BUDGET SYSTEM	
	12/12/14	20-4	12643		1239 KUDER INC		215,000.00	.00	PD -NE CAREER CONNECTIONS	
TOTAL				FLOW THROUGH - EXPENSES		235,000.00	215,000.00	.00		20,000.00
TOTAL Program - PROF DEV						235,000.00	215,000.00	.00		20,000.00
				01-70-550-000-0170550000 - NWEA FLOW THROUGH						
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		10,000.00	.00	.00		10,000.00
TOTAL Program - NWEA						10,000.00	.00	.00		10,000.00
				01-70-560-000-0170560000 - CRISIS FLOW THROUGH						
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
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ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 56  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0170560000 - CRISIS FLOW THROUGH

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
26950				FLOW THROUGH - EXPENSES	(cont'd)					
	09/12/14	11-1				15,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		15,000.00	.00	.00		15,000.00
TOTAL Program - CRISIS TRAINING						15,000.00	.00	.00		15,000.00
01-70-600-000-0170600000 - IMAT FLOW THROUGH										
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				20,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		20,000.00	.00	.00		20,000.00
TOTAL Program - IMAT						20,000.00	.00	.00		20,000.00
01-70-602-000-0170602000 - IMAT SP PROJ FLOW THROUGH										
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		10,000.00	.00	.00		10,000.00
TOTAL Program - SPECIAL PROJECTS						10,000.00	.00	.00		10,000.00
01-70-603-000-0170603000 - IMAT MED ACQ FLOW THROUGH										
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				10,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		10,000.00	.00	.00		10,000.00
TOTAL Program - MEDIA ACQUISITIONS						10,000.00	.00	.00		10,000.00
01-70-620-000-0170620000 - DEC FLOW THROUGH										
26950				FLOW THROUGH - EXPENSES		.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				15,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				FLOW THROUGH - EXPENSES		15,000.00	.00	.00		15,000.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:57:29

ESU COORDINATING COUNCIL  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 57  
 AUDIT21

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIODS: 1/15 THRU 4/15

SORTED BY: Fund,Department,Program

TOTALED ON: Fund,Department,Program

PAGE BREAKS ON: Fund

Fund - 01 - GENERAL FUND  
 Org Unit - 0170620000 - DEC FLOW THROUGH

ACCOUNT	DATE	T/C	Purchase O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
TOTAL Program - DEC						15,000.00	.00	.00		15,000.00
01-70-641-000-0170641000 - LMS FLOW THROUGH										
26950						.00	.00	.00	BEGINNING BALANCE	
	09/12/14	11-1				15,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL						15,000.00	.00	.00		15,000.00
TOTAL Program - LMS						15,000.00	.00	.00		15,000.00
TOTAL Department - FLOW THROUGH						360,000.00	215,000.00	.00		145,000.00
TOTAL Fund - GENERAL FUND						5,528,414.00	966,997.63	254.72		4,561,161.65
TOTAL REPORT						5,528,414.00	966,997.63	254.72		4,561,161.65

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:56:34

ESU COORDINATING COUNCIL  
 REVENUE STATUS REPORT

PAGE NUMBER: 1  
 REVSTA11

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

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

Fund-01 GENERAL FUND  
 Department-10 ESUCC/ADM

Program - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
100 ADMIN	275,228.00	.00	.00	275,258.22	-30.22	100.01
TOTAL ADMIN	275,228.00	.00	.00	275,258.22	-30.22	100.01
TOTAL ESUCC/ADM	275,228.00	.00	.00	275,258.22	-30.22	100.01
Department-30 COOP						
332 ANNUAL BUY	218,390.00	26,436.75	.00	175,469.32	42,920.68	80.35
TOTAL ANNUAL BUY	218,390.00	26,436.75	.00	175,469.32	42,920.68	80.35
333 PRIME VENDOR BUYS	135,000.00	2,267.13	.00	15,402.01	119,597.99	11.41
TOTAL PRIME VENDOR BUYS	135,000.00	2,267.13	.00	15,402.01	119,597.99	11.41
334 AEPA/SPECIAL BUYS	1,800,000.00	1,800.16	.00	161,579.17	1,638,420.83	8.98
TOTAL AEPA/SPECIAL BUYS	1,800,000.00	1,800.16	.00	161,579.17	1,638,420.83	8.98
TOTAL COOP	2,153,390.00	30,504.04	.00	352,450.50	1,800,939.50	16.37
Department-40 SRS						
400 SRS	392,723.00	65,000.00	.00	86,903.75	305,819.25	22.13
TOTAL SRS	392,723.00	65,000.00	.00	86,903.75	305,819.25	22.13
TOTAL SRS	392,723.00	65,000.00	.00	86,903.75	305,819.25	22.13
Department-50 PROF DEV						
500 PROF DEV	325,307.00	287,723.91	.00	288,263.91	37,043.09	88.61
TOTAL PROF DEV	325,307.00	287,723.91	.00	288,263.91	37,043.09	88.61
530 ESPD	12,500.00	.00	.00	.00	12,500.00	.00
TOTAL ESPD	12,500.00	.00	.00	.00	12,500.00	.00
550 NWEA	57,650.00	5,000.00	.00	60,500.00	-2,850.00	104.94
TOTAL NWEA	57,650.00	5,000.00	.00	60,500.00	-2,850.00	104.94
560 CRISIS TRAINING	40,000.00	6,625.00	.00	19,725.00	20,275.00	49.31
TOTAL CRISIS TRAINING	40,000.00	6,625.00	.00	19,725.00	20,275.00	49.31
570 MATH GRANT	500,000.00	3,087.50	.00	163,873.13	336,126.87	32.77
TOTAL MATH GRANT	500,000.00	3,087.50	.00	163,873.13	336,126.87	32.77
575 SLDS GRANT	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL SLDS GRANT	200,000.00	.00	.00	.00	200,000.00	.00
TOTAL PROF DEV	1,135,457.00	302,436.41	.00	532,362.04	603,094.96	46.89

Department-60 BLENDED

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:56:34

ESU COORDINATING COUNCIL  
 REVENUE STATUS REPORT

PAGE NUMBER: 2  
 REVSTAll

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

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

Fund-01 GENERAL FUND  
 Department-60 BLENDED

Program - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
600 IMAT	405,250.00	46,082.00	.00	74,953.23	330,296.77	18.50
TOTAL IMAT	405,250.00	46,082.00	.00	74,953.23	330,296.77	18.50
620 DEC	296,365.00	.00	.00	297,789.52	-1,424.52	100.48
TOTAL DEC	296,365.00	.00	.00	297,789.52	-1,424.52	100.48
640 MEL	200,855.00	1,410.00	.00	107,988.00	92,867.00	53.76
TOTAL MEL	200,855.00	1,410.00	.00	107,988.00	92,867.00	53.76
TOTAL BLENDED	902,470.00	47,492.00	.00	480,730.75	421,739.25	53.27
Department-70 FLOW THROUGH						
100 ADMIN	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL ADMIN	10,000.00	.00	.00	.00	10,000.00	.00
300 COOP	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL COOP	10,000.00	.00	.00	.00	10,000.00	.00
400 SRS	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL SRS	10,000.00	.00	.00	.00	10,000.00	.00
500 PROF DEV	235,000.00	.00	.00	.00	235,000.00	.00
TOTAL PROF DEV	235,000.00	.00	.00	.00	235,000.00	.00
550 NWEA	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL NWEA	10,000.00	.00	.00	.00	10,000.00	.00
560 CRISIS TRAINING	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL CRISIS TRAINING	15,000.00	.00	.00	.00	15,000.00	.00
600 IMAT	20,000.00	.00	.00	.00	20,000.00	.00
TOTAL IMAT	20,000.00	.00	.00	.00	20,000.00	.00
602 SPECIAL PROJECTS	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL SPECIAL PROJECTS	10,000.00	.00	.00	.00	10,000.00	.00
603 MEDIA ACQUISITIONS	10,000.00	.00	.00	.00	10,000.00	.00
TOTAL MEDIA ACQUISITIONS	10,000.00	.00	.00	.00	10,000.00	.00
620 DEC	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL DEC	15,000.00	.00	.00	.00	15,000.00	.00
641 LMS	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL LMS	15,000.00	.00	.00	.00	15,000.00	.00

SUNGARD PENTAMATION  
 DATE: 01/05/2015  
 TIME: 10:56:34

ESU COORDINATING COUNCIL  
 REVENUE STATUS REPORT

PAGE NUMBER: 3  
 REVST11

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/15

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

Fund-01 GENERAL FUND  
 Department-70 FLOW THROUGH

Program - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
TOTAL FLOW THROUGH	360,000.00	.00	.00	.00	360,000.00	.00
Department-80 MISC CASH BROUGHT FWD						
300 COOP	149,486.00	.00	.00	.00	149,486.00	.00
TOTAL COOP	149,486.00	.00	.00	.00	149,486.00	.00
400 SRS	42,011.00	.00	.00	.00	42,011.00	.00
TOTAL SRS	42,011.00	.00	.00	.00	42,011.00	.00
555 INTEL GRANT	17,763.00	.00	.00	.00	17,763.00	.00
TOTAL INTEL GRANT	17,763.00	.00	.00	.00	17,763.00	.00
600 IMAT	30,611.00	.00	.00	.00	30,611.00	.00
TOTAL IMAT	30,611.00	.00	.00	.00	30,611.00	.00
641 LMS	69,275.00	.00	.00	.00	69,275.00	.00
TOTAL LMS	69,275.00	.00	.00	.00	69,275.00	.00
TOTAL MISC CASH BROUGHT FWD	309,146.00	.00	.00	.00	309,146.00	.00
TOTAL GENERAL FUND	5,528,414.00	445,432.45	.00	1,727,705.26	3,800,708.74	31.25
TOTAL REPORT	5,528,414.00	445,432.45	.00	1,727,705.26	3,800,708.74	31.25

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

**SEPTEMBER 1, 2013, THROUGH AUGUST 31, 2014**

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

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

**Issued on December 19, 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 (Reissue 2014), on July 1, 2008. The statutory description and duties of the ESUCC can be found in Neb. Rev. Stat. §§ 79-1245 through 79-1249 (Reissue 2014). In particular, § 79-1246(1) states, in part:

*The Educational Service Unit Coordinating Council shall work toward statewide coordination to provide the most cost-effective services for the students, teachers, and school districts in each educational service unit. . . . [The 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. Any ESU hosting a statewide project became known as the "fiscal agent" for that project, now under the ESUCC. The ESUCC then established agreements with each fiscal agent to continue to provide the various projects and also established a master services agreement with all of the ESUs, enabling them to choose the statewide projects in which they wished to participate.

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

The following is a brief description of each statewide project as it operated during the fiscal year ended August 31, 2014:

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

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

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

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

- **Technology Assistance Group (TAG):** Members provide assistance to school districts in the dissemination and integration of new educational technologies deployed by school districts. Recently, this has included numerous initiatives, such as learning management systems and one-to-one laptop initiatives, as well as classroom technologies, including electronic whiteboards, clickers, and other educational technologies. Additionally, the TAG members may assist districts in the use of new software and computer applications, including statewide assessment.
- **Network Operations Committee (NOC):** The NOC supports the extensive communications network within and among the ESUs and school districts. The NOC provides network security and protocols for its districts and ESUs and ensures the communications network for distance education, internet, email, and internet protocol phones are functioning and secure. Statewide, this group establishes common frameworks and capacities for assisting one another to ensure the education network functions well.
- **Instructional Materials (I-Mat):** I-Mat consists of media professionals from across the State. It serves the dual role of providing for and assisting school districts to make use of the statewide I-Mat media, as well as the integration of media materials in school districts. Originally, I-Mat served to ensure that school districts had access to educational films, videos, and DVDs. Currently, I-Mat is 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 legislatively through LB 1208 (2006), distance education is now a responsibility of the ESUCC. Section 79-1248 addresses the 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, as follows:

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

- (1) Providing public access to lists of qualified distance education courses;*
- (2) Collecting and providing school schedules for participating educational entities;*
- (3) Facilitation of scheduling for qualified distance education courses;*

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

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

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

Coop provides cooperating purchasing services to ESU member schools throughout the State of Nebraska. The service is offered jointly by the ESUCC and Nebraska's 17 ESUs. The ESUCC now serves as the governing body for Coop. 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 of providing services statewide for school districts through Nebraska's network of ESUs. For approximately 30 years, the ESUs have worked together to purchase rights to media materials and made those materials available through local ESUs in a variety of formats. This undertaking exists as a project of the ESUCC and, beginning in 2010-11, the fiscal management was moved under the ESUCC central accounting system. 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.

## BACKGROUND

(Continued)

- **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 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 26,500 user accounts in use by approximately 63 contracts (districts or ESUs) across the State. The transition to management by the ESUCC has developed a shift in strategic planning and implementation of the MyE project. The MyE project is also a foundational piece of the conversations surrounding virtual education in the State.

- **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.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### **BACKGROUND**

(Concluded)

- **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.
  
- **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.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

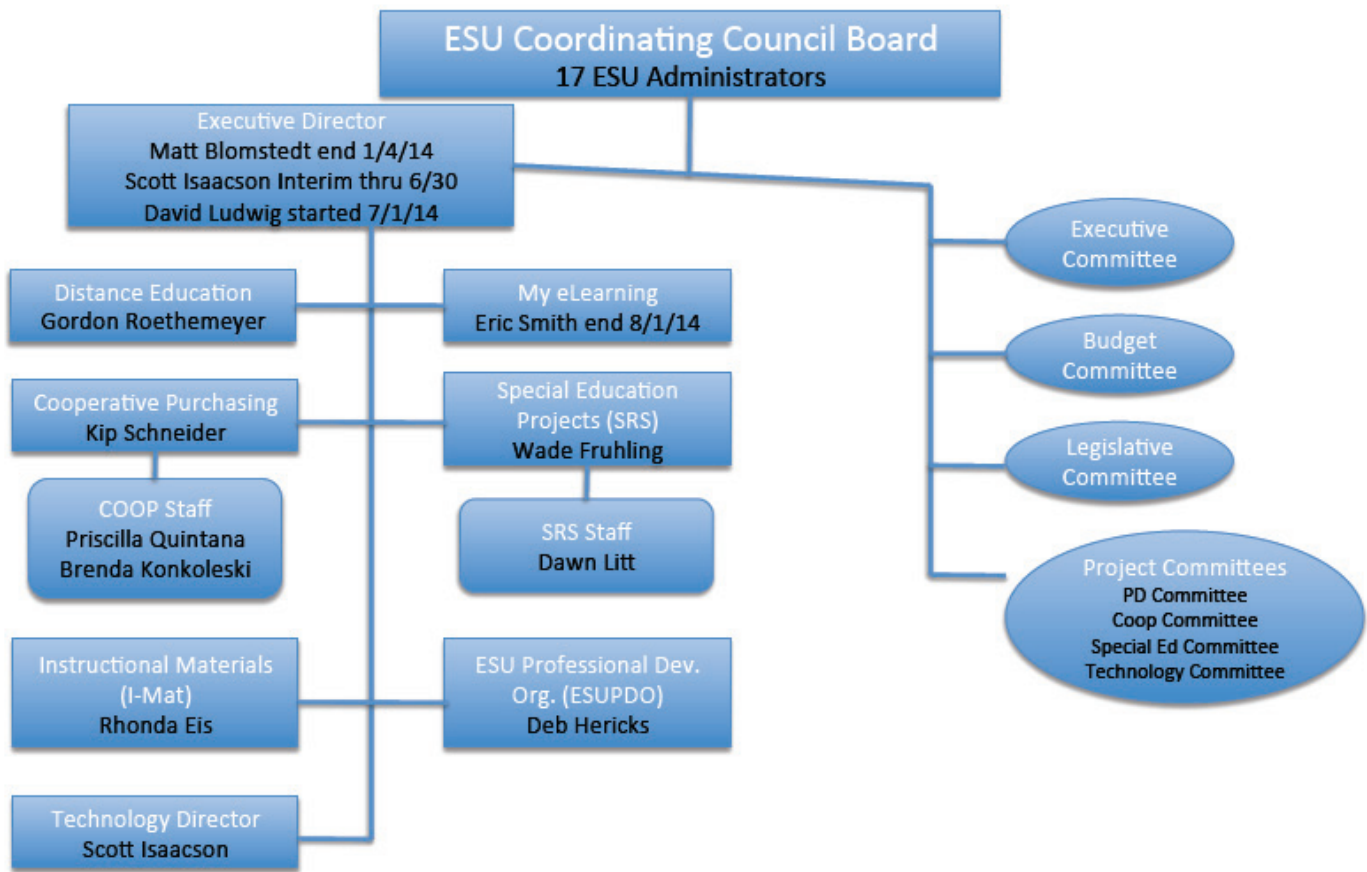
**MISSION STATEMENT**

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

ORGANIZATIONAL CHART

As of 8/31/14



EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**EXIT CONFERENCE**

An exit conference was held December 8, 2014, with the Educational Service Unit Coordinating Council (ESUCC) to discuss the results of our examination. Those in attendance for the ESUCC were:

<b>NAME</b>	<b>TITLE</b>
Jeff West	Board President (1)
Dennis Radford	Board Treasurer and ESU 17 Administrator
David Ludwig	Executive Director
Priscilla Quintana	Business Manager (1)
Deb Hericks	Assistant to Executive Director (1)
Jan Foster	ESU 17 Business Manager (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. ***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.
2. ***Disbursements:*** Our review noted an overall lack of segregation of duties. We noted several contract issues, including the following: contracts not on file; contracts not going through the competitive bidding process; no basis for selecting the vendor for contracts; and no documented legal review on contracts. Lastly, we noted these issues involving travel expense reimbursements: inadequate support for reimbursements; unreasonable lodging costs paid; and a lack of timely submission of reimbursement requests.
3. ***Receipts:*** There was a lack of segregation of duties over the receipt process.
4. ***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, containing 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 and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Where no response has been included, the ESUCC declined to respond. 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. Contractual Employees

During the fiscal year ended August 31, 2014, the ESUCC had a total of 12 employees, which included the Executive Director working on ESUCC projects. These 12 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. Those 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 reviewing the agreement between the ESUCC and ESU 17, covering the fiscal years ended August 31, 2013, and August 31, 2014, we noted that the ESUCC had dated its signature, but ESU 17's signature was not dated, and the agreement did not specify a time period. This was noted in the prior year audit. We did note, however, that the agreement for the fiscal years ending August 31, 2015, and August 31, 2016, corrected these issues.

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.

The interlocal agreement in effect during the fiscal year ended August 31, 2014, was neither dated by the signer nor specified the time period for which it was valid. However, the agreement for the fiscal years ending August 31, 2015, and August 31, 2016, contains this information. Therefore, we have no further recommendation.

*ESUCC's Response: A review process regarding contract signatures, dated signatures, and time period will continue as demonstrated in the current fiscal year.*

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**1. Contractual Employees (Continued)**

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

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

We also noted 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.

Further, we noted that there is no independent approval of the Executive Director's time calendars. The Executive Director receives all employee time calendars from the Executive Assistant and then approves them, including his own. Once they are approved, the Executive Assistant sends the time calendars to ESU 17 for processing.

We have noted the same issues in prior audits.

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 and payroll system creates an increased risk of asset misappropriation.

We again recommend the ESUCC develop a proper segregation of duties over the payroll process. We also recommend other employees be cross-trained to use the system to process payroll and policies and procedures be developed for password security. We further recommend the ESUCC compare what is billed to the actual payroll costs incurred by ESU 17 to ensure the ESUCC has paid the correct amount. Lastly, we recommend that someone else approve the Executive Director's time calendars.

*ESUCC's Response: In regard to segregation of duties, this was referred to ESU 17 for corrective action. The ESU 17 Administrator will approve the ESUCC Executive Director's time calendar.*

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**1. Contractual Employees (Continued)**

**C. Pay splits between ESUCC projects are inadequately supported.**

During our prior audit, we noted the following:

*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.*

During our current audit, we noted no changes regarding how pay splits were determined. The ESUCC did not conduct a formal time study to determine time splits and lacked adequate documentation of how the time splits were determined.

A good internal control plan requires pay splits to be adequately documented 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 disbursements reported for projects will be inaccurate – which, for budgeting purposes, makes it difficult to anticipate the amount of payroll costs needed for each project in the future.

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

*ESUCC's Response: ESUCC staff will conduct a formal time study each year for a one-week period.*

**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 if required workdays are not 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)

#### 1. **Contractual Employees** (Concluded)

*For granting leave to employees each year, the Executive Director uses informal guidelines for authorizing annual vacation leave, 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 did not formally adopt personnel policies and procedures to correct this finding during the fiscal year ended August 31, 2014. Policies were adopted by the Board and became effective on October 9, 2014.

A good internal control plan requires formal personnel policies and procedures to be in place.

Formal policies and procedures were not in place during the fiscal year ended August 31, 2014; however, policies were adopted by the Board on October 9, 2014. Therefore, we have no further recommendation.

*ESUCC's Response: The ESUCC Board Policies were adopted October 9, 2014 and will be scheduled for review in June of each year.*

#### 2. **Disbursements**

During our review of the ESUCC's disbursements process and our testing of selected transactions, we noted the following:

##### **A. A lack of segregation of duties exists in the disbursement process.**

There is a lack of segregation of duties over the disbursement process. This lack of segregation of duties has arisen due to one person having the ability to receive purchased items, approve the invoice for payment, prepare the payment voucher, and reconcile documents to the general ledger. This finding was also noted in prior years. We noted compensating controls in place during the fiscal year ended August 31, 2014, including review and approval of disbursements by the Executive Director, dual signatures on checks by the Board President and Board Treasurer, and approval of disbursements by the Board.

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Disbursements (Continued)**

A good internal control plan requires an adequate segregation of duties over the disbursement process.

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

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

*ESUCC's Response: ESUCC will review a process that provides for one staff member responsible for receiving purchased items, one staff assigned to approve payment and prepare the payment voucher, and one staff assigned to reconcile documents to the general ledger.*

**B. We reviewed 10 ESUCC contracts and noted the following:**

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

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 a sole source vendor to whom competitive bidding did not apply. For training and related expenses, the ESUCC paid the crisis trainer in excess of \$32,000 in the fiscal year ended August 31, 2014. However, there was a lack of documentation showing the basis for designating this vendor as being truly a sole source vendor.

A similar finding was noted during our prior audit.

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

When documentation in support of a sole source designation 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.

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Disbursements (Continued)**

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 designation cannot be supported, the service or goods being purchased should go through the formal bidding process.

- For two vendor payments tested, we noted there was no written documentation available to support the lowest possible bidder was chosen.

ESM, a software vendor, was paid \$150,000 for an annual software subscription fee in the fiscal year ended August 31, 2014. 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 second vendor was to host all digital media for the BlendED/IMat project for schools throughout the State. The ESUCC signed a three-year agreement with Infobase Learning, the vendor, for the Learn360 license for statewide coverage for Nebraska Pre-Kindergarten to grade 12 schools. Payment was made to Infobase Learning in the amount of \$98,000 in the fiscal year ended August 31, 2014. To select the vendor, a selection committee comprised of staff from the ESUCC, ESUs, school personnel, etc., narrowed the field to prospective bidders who made presentations to the selection committee. The selection committee evaluated the vendors; however, the ESUCC was unable to provide documentation to support the lowest possible bidder was chosen.

A similar finding was noted in our prior audit.

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

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

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

- For four vendor payments tested, the ESUCC did not have a contract on file.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### COMMENTS AND RECOMMENDATIONS

(Continued)

#### 2. **Disbursements** (Continued)

The ESUCC paid Soliant Consulting, Inc, \$226,645 during the fiscal year ended August 31, 2014, for web consulting, production support, and maintenance services. However, the ESUCC did not have a contract with the vendor on file.

The ESUCC paid Renovo Software \$88,896 during the fiscal year ended August 31, 2014, for annual maintenance support and upgrades for software used for distance education. The contract provided by the ESUCC had an end date of June 30, 2010. No current contract was on file.

The ESUCC had a service contract with RMC Research Corporation for a fixed contract amount of \$37,918 for the period June 1, 2013, to November 30, 2014. The amount paid during the fiscal year ended August 31, 2014, was \$18,959. Additionally, the ESUCC had an agreement with Angel/Blackboard to provide services in the amount of \$138,600 for the period July 1, 2013, to June 30, 2014. However, when we requested a copy of these contracts, the ESUCC had to contact the vendor to obtain them. It was also noted that the contract with Angel/Blackboard contained no termination clause.

We had a similar finding in our prior audit.

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 their terms are specific and enforceable, the ESUCC's interests are protected during the periods covered by those agreements.

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 those agreements. When a termination clause is not included in every contract, 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.

- During our testing of contracts between the ESUCC and vendors, the ESUCC did not provide documentation to support that five contracts had been subject to legal review prior to being signed. This was a prior year audit finding.

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Disbursements (Continued)**

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 disputes, and even litigation, with vendors.

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

- One payment tested was made to the ESUCC's legal counsel, Harding & Schultz. The contract between the ESUCC and Harding & Schultz included neither specific terms for the effective dates of the agreement nor a termination clause. The invoice submitted to the ESUCC for January 2014 legal services did not identify the number of hours worked on each activity; therefore, it could not be determined whether the amount paid agreed to the terms of the contract.

A good internal control plan would require terms of contracts to be specific and enforceable and a termination clause to be included in all contracts. Additionally, a good internal plan would require the ESUCC to ensure adequate documentation be provided to determine if billing statements are accurate and complete and in accordance with the terms of the contract.

When terms of contracts for services are not specific and enforceable, it is more difficult for the ESUCC to determine if billing statements are accurate and complete. 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 ensure all contracts entered into contain terms that are specific and enforceable and also contain a termination clause. We also recommend the ESUCC ensure billing statements contain adequate documentation to support that they are accurate, complete, and in accordance with contract terms.

*ESUCC's Response: A formal process for a yearly review of contracts to include documentation for bidding, legal review and a termination clause will be implemented. A spreadsheet for purpose of review will be developed and implemented.*

**C. We reviewed 10 travel-related disbursement documents and noted the following (many of the findings noted during our current audit were also noted during our prior audit):**

- During our audit, we noted that the ESUCC had not yet developed formal policies and procedures related to the payment of travel expenses and reimbursements during the fiscal year ended August 31, 2014. This was also noted in our prior audit. The ESUCC did develop policies, but they were not adopted by the Board until October 9, 2014.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Disbursements (Continued)**

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

Formal policies and procedures were not in place during the fiscal year ended August 31, 2014; however, policies were adopted by the Board on October 9, 2014. Therefore, we have no further recommendation

- For 4 of 10 travel disbursements, expense reimbursement requests were not submitted in a timely manner. One reimbursement was for \$8,442 and was for 27 trips from August 2013 to June 2014. That reimbursement was paid on August 27, 2014. The second was for \$1,442 and was for 11 trips in September, October, and November 2013. That reimbursement was paid on December 12, 2013. The third reimbursement was for \$3,563 and was for 14 trips from January through May 2013. That reimbursement was paid on September 13, 2013. The fourth reimbursement was for \$1,014 and was for 15 trips from March through July 2014. It was paid on July 24, 2014.

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, such as monthly, of reimbursement requests.

- For two of six reimbursements for mileage, there were no mileage logs specifying dates, purpose of travel, starting points, and destinations. One reimbursement consisted of several trips made by an ESUCC employee in September, October, and November 2013. The other was for several trips made by an ESUCC employee from January through May 2013. In both cases, the Auditor of Public Accounts (APA) recalculated mileage based on destinations listed on other forms of documentation (invoices, minutes, receipts, etc.) and the employees' office or home as the starting location.

Also, for one of six reimbursements for mileage, the mileage was not reasonable based on the most direct route of travel. The reasonableness of mileage was determined by calculating mileage in excess of 10% of Google Maps mileage. For one trip, ESUCC reimbursed mileage for the sponsor of a student who won a contest to attend a ceremony

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### COMMENTS AND RECOMMENDATIONS

(Continued)

#### 2. Disbursements (Continued)

in Lincoln, NE. The sponsor was reimbursed for 563 miles, round trip, from Dunning, NE, to Lincoln, NE. Per Google Maps, Dunning, NE, to Lincoln, NE, is 434 miles round trip. The reimbursed mileage exceeded Google Maps mileage by 129 miles. The amount reimbursed for mileage was \$73 more than what it would have been if the most direct route had been used.

A good internal control plan would require adequate supporting documentation of mileage incurred for work travel purposes. This would include having travel logs that contain start and stop times, travel location, and purpose of travel. In addition, a reasonable policy for travel reimbursement would be to reimburse for mileage based on the most direct route of travel.

When there is a lack of adequate documentation for mileage incurred, or when mileage reimbursements are not made for the most direct route of travel, there is greater risk for fraud or abuse of travel disbursements.

We recommend the ESUCC ensure policies and procedures provide requirements for documenting mileage in a travel log that would be submitted 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 reimburse mileage for the most direct route of travel.

- For two of five travel disbursements with lodging reimbursements tested, lodging costs were not considered reasonable based on U.S. General Services Administration (GSA) per diem rates. On the first disbursement for lodging, the ESUCC paid for an employee to stay in Doylestown, Pennsylvania, while meeting with a vendor. The ESUCC paid \$179 per night, for two nights. The GSA per diem rate was \$77 per night, so the ESUCC paid \$204 more than the GSA per diem rate for the two nights.

On the second disbursement, the ESUCC paid for lodging for individuals attending a Math Standards and Practices training seminar in Kearney, NE. Lodging rates at the hotel were either \$90 or \$100, depending on the date of stay. The GSA per diem rate for Nebraska was \$83 per night. If the GSA per diem rate had been paid, the ESUCC would have paid \$2,739. However, the ESUCC paid \$3,255, for an overpayment of \$516. It was also noted that taxes on in-state lodging and late fees were included in the payment. Of that \$516 overpayment, \$13 was due to taxes being paid for in-state lodging, \$34 was due to late fees on the hotel billing, and the remaining \$469 was due to the ESUCC paying rates higher than the GSA per diem rate.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### COMMENTS AND RECOMMENDATIONS

(Continued)

#### 2. **Disbursements** (Concluded)

A good internal control plan and good business practices would require disbursements for lodging to fall within the GSA per diem rates. Good business practices would also require that taxes not be paid on in-state lodging because the ESUCC is exempt from State taxes. Additionally, invoices should be paid in a timely manner to avoid incurring late fees.

When disbursements for lodging do not fall within the GSA per diem rates, there is increased risk for abuse of travel disbursements. When taxes are paid on in-state lodging, there is increased risk that the ESUCC will overpay for lodging. When invoices are not paid in a timely manner, there is increased risk that the ESUCC will incur late fees.

We recommend that GSA per diem rates be followed for lodging disbursements. We also recommend that the ESUCC not pay taxes on in-state lodging. Additionally, we recommend that the ESUCC implement policies and procedures to ensure that invoices are paid in a timely manner.

*ESUCC's Response: Beginning with the 2014-15 year, the home base location for each ESUCC employee was established, as this process will continue each year. Random review of mileage using Google Maps will be conducted and ESUCC Personnel will continue to be informed through staff meetings regarding submission of mileage reimbursement in a timely manner.*

#### 3. **Receipts**

In our review of the receipt process, we noted the following:

A lack of segregation of duties exists for the ESUCC receipt process. 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. This finding was also noted in our prior five audits. We noted compensating controls in place during the fiscal year ended August 31, 2014, including review of the deposit slip by the person who recorded initial control before taking the deposit to the bank, initials of both the individuals preparing and reviewing the deposit on the deposit slip, and review and approval of deposits, bank statements, and reconciliation reports by the Board.

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

A lack of segregation of duties increases the risk of error or fraud and misuse of funds.

**COMMENTS AND RECOMMENDATIONS**

(Concluded)

**3. Receipts (Concluded)**

We recommend the ESUCC review its staffing assignments to determine if an adequate segregation of duties can be obtained, so no one individual is able to perform the entire receipt process. If an adequate segregation of duties cannot be obtained, we recommend the ESUCC continue to monitor the receipt process through effective compensating controls.

*ESUCC's Response: ESUCC will review a process that provides for one staff member responsible for receiving checks and recording initial control and one person responsible for deposit entry and reconciling the deposit document in the general ledger.*

**4. Capital Assets**

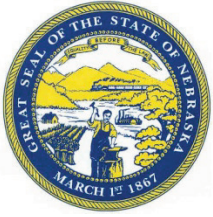
During our prior audits, we have reported that the ESUCC has no formal system in place to track capital assets. While an informal policy on fixed asset management was developed, including the creation of forms for the disposal of assets, there were no formal and approved policies or procedures in place 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 would require that 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.

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

*ESUCC's Response: A database created within ESU 17 will be implemented as a formal system to track and monitor capital assets within ESUCC.*



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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](http://www.auditors.nebraska.gov)

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Educational Service Unit Coordinating Council  
LaVista, Nebraska

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements, as listed in the Table of Contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinion***

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of August 31, 2014, and the respective changes in financial position thereof for the year then ended in conformity with the cash basis of accounting described in Note 1.

### ***Basis of Accounting and Emphasis of Matter***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Prior to August 31, 2014, the financial statements were prepared on the modified cash basis of accounting. Our opinion is not modified with respect to these matters.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements. The combining schedule – 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 25 through 30 and 44 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 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, 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.

December 19, 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, 2014. Please read it in conjunction with the ESUCC's basic financial statements, which follow.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the ESUCC's financial statements. The provisions of Statement No. 34 (Statement 34) of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments," established standards for external financial reporting for all State and local government entities. These standards require three components for the ESUCC's basic financial statements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other information (e.g., combining schedules and 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 cash basis of accounting. Under the cash basis, receipts are recognized when collected rather than when earned, and disbursements are recognized when paid rather than when incurred. Accordingly, the ESUCC's government-wide financial statements are not intended to present the financial position and results of operations in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The government-wide financial statements include two statements, the Statement of Net Position and the Statement of Activities.

The *Statement of Net Position* on page 31 presents all of the ESUCC's assets on the cash basis, as described above, with the difference between the two reported as "net position."

The *Statement of Activities* on page 32 presents information showing how the ESUCC's net position changed during the reported year. Changes reported are on the cash basis, as described above. The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Appropriations and other items not properly included among program receipts are reported, instead, as general receipts.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

#### **Fund Financial Statements**

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

The ESUCC has only one fund, the General Fund. GAAP classifies funds into three categories – Governmental Funds, Proprietary Funds, and Fiduciary Funds. The General Fund of an entity is classified as a Governmental Fund, as it accounts for all basic services. The Fund Financial Statements, which can be found on pages 33 and 34, 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 offer 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 35.

#### **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 and combining schedule. This information can be found beginning on page 44.

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

The ESUCC's Net Position for the fiscal year ended August 31, 2014, compared to the fiscal year ended August 31, 2013, decreased by \$910,551. This decrease is generally due to the change in the annual buy project of the Nebraska ESU Cooperative Purchasing Unit for the 2014-2015 school year. Prior to the 2014-2015 school year, the ESUs and school districts would purchase administrative instructional supplies, equipment, and personal property from vendors. The vendor would bill the ESUCC, which would then bill the ESUs for reimbursement. Beginning with the annual buy for the 2014-2015 school year, the school districts are directly purchasing items needed from the vendors and the ESUCC is no longer operating and administering the billing for the project. Another reason for the decrease was the decision to change the presentation of the financial statements from the modified cash basis of accounting, as used in the fiscal year ended August 31, 2013, to the cash basis of accounting for the fiscal year ended August 31, 2014. 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 \$728,885 at August 31, 2014, as compared to \$4,122,926 at August 31, 2013. Due to the preparation of the financial statements on a cash basis for the fiscal year ended August 31, 2014, there were no liabilities as of August 31, 2014. Net position amounted to \$728,885, as of August 31, 2014. As of August 31, 2013, liabilities were \$2,483,490 and net position was \$1,639,436.

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 \$728,885, as of August 31, 2014.

	<b>Net Position</b>	
	<b>As of August 31</b>	
	<b>Cash Basis</b>	<b>Modified</b>
	<b>2014</b>	<b>Cash Basis</b>
		<b>2013</b>
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$ 728,885	\$ 2,767,446
Accounts Receivable	-	1,353,078
Prepaid Items	-	2,402
<b>Total Assets</b>	<u>728,885</u>	<u>4,122,926</u>
<b>LIABILITIES</b>	<u>-</u>	<u>2,483,490</u>
<b>NET POSITION:</b>		
Unrestricted	728,885	1,639,436
<b>Total Net Position:</b>	<u>\$ 728,885</u>	<u>\$ 1,639,436</u>

As of August 31, 2014, the ESUCC's assets consisted of cash and cash equivalents. This compares to 67%, as of August 31, 2013. The majority of the remaining assets consisted of accounts receivable at the Nebraska ESU Cooperative Purchasing Unit in the amount of \$1,353,078, as of August 31, 2013. The difference between the two years is generally a result of the change in the annual buy project of Cooperative Purchasing for the 2014-2015 school year.

The ESUCC did not have any liabilities as of August 31, 2014. The ESUCC's liabilities as of August 31, 2013, consisted primarily of liabilities at the Nebraska ESU Cooperative Purchasing Unit in the amount of \$2,483,490. The difference in liabilities from year to year is based on the change of the annual buy project for the 2014-2015 school year.

The ESUCC's net position was \$728,885 and \$1,639,436, as of August 31, 2014 and 2013, respectively. The ESUCC's net position may vary based on receipts and disbursements in Cooperative Purchasing as well as other ESUCC projects.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)

**Changes in Net Position**

The condensed financial information below was derived from the government-wide Statement of Activities and reflects how the ESUCC's net position changed during the year. Following the table is management's analysis of the changes in net position for the fiscal year ended August 31, 2014.

**Changes in Net Position**

	<b>Fiscal Year Ended August 31, 2014 Cash Basis</b>	<b>Fiscal Year Ended August 31, 2013 Modified Cash Basis</b>
Receipts:		
Program Receipts		
Charges for Services	\$ 2,502,100	\$ 6,336,063
Operating Grants and Contributions	118,081	83,482
General Receipts:		
State Appropriations	565,593	565,593
Penalties and Fees	37	102,204
Miscellaneous	264	365
<b>Total Receipts</b>	<u>3,186,075</u>	<u>7,087,707</u>
Disbursements:		
ESU Professional Development	878,201	474,323
Distance Education Council	354,264	287,109
My E-Learning	306,263	279,418
Special Education	455,513	422,073
Instructional Materials	220,469	321,760
Nebraska ESU Cooperative	3,009,926	5,612,260
<b>Total Disbursements</b>	<u>5,224,636</u>	<u>7,396,943</u>
Change in Net Position	(2,038,561)	(309,236)
<b>Net Position - Beginning</b>	<u>2,767,446</u>	<u>1,948,672</u>
<b>Net Position - Ending</b>	<u>\$ 728,885</u>	<u>\$ 1,639,436</u>

**Receipts**

The largest single source of receipts for the ESUCC is charges for services. Charges for services are primarily receipts generated by the Nebraska ESU Cooperative Purchasing Unit for services provided to ESUs and school districts and program receipts for the various projects. Charges for services for the fiscal year ended August 31, 2014, were \$2,502,100, and for the fiscal year ended August 31, 2013, they were \$6,336,063. The change between the two periods reflects the change in the annual buy project of the Cooperative Purchasing for the 2014-2015 school year.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

The second largest source of receipts is generated by general receipts. The general receipts were comprised primarily of State appropriations for 2% of core services funding, but they also included capital grants. General receipts for the fiscal year ended August 31, 2014, were \$565,894 and for the fiscal year ended August 31, 2013, were \$668,162. Some or all of the change between periods is the availability of general receipts from State appropriations as well as grant sources supporting ESUCC projects.

**Disbursements**

The largest single purpose of disbursements for the ESUCC was for goods and services disbursed by the Nebraska ESU Cooperative Purchasing Unit, which were then provided to ESUs and school districts. Disbursements for these services for the fiscal year ended August 31, 2014, were \$3,009,926 and for the fiscal year ended August 31, 2013, were \$5,612,260. The change between periods reflects the change in the Cooperative Purchasing annual buy for the 2014-2015 school year.

The remaining disbursements for the ESUCC relate primarily to the various other programs managed by the ESUCC. Disbursements for various programs for the fiscal year ended August 31, 2014, were \$2,214,710 and for the fiscal year ended August 31, 2013, were \$1,784,683. 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 receipts and disbursements to actual receipts and disbursements.

	<u>Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
Beginning Balance	\$ 1,728,132	\$ 2,767,446	\$ 1,039,314
Total Receipts	12,091,793	3,186,075	(8,905,718)
Total Disbursements	<u>12,275,250</u>	<u>5,224,636</u>	<u>7,050,614</u>
Net Increase (Decrease)	<u>(183,457)</u>	<u>(2,038,561)</u>	<u>(1,855,104)</u>
Ending Balance	<u>\$ 1,544,675</u>	<u>\$ 728,885</u>	<u>\$ (815,790)</u>

The largest variance between budgeted and actual receipts was Local Receipts, which were budgeted to be \$10,864,550 but were actually \$2,502,100. The majority of this variance can be explained primarily by the ESU Coop, which typically experiences large fluctuations each year between budgeted and actual figures due to the high volume of purchases that can be made. The budget was also adopted prior to the decision to change to direct shipping for the 2014-2015 school year Cooperative Purchasing annual buy.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS

(Concluded)

The largest variances between budgeted and actual disbursements were due to the Coop Program Purchases, which had budgeted \$8,150,000 but incurred actual costs of \$2,421,706. Again, this is due to the potential for the ESU Coop's large fluctuations and the timing differences of when the budget was adopted and the decision to change to direct shipping for the 2014-2015 school year Cooperative Purchasing annual buy, as 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 manage most efficiently and effectively 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 David M. Ludwig, Educational Service Unit Coordinating Council Executive Director, 6949 South 110<sup>th</sup> Street, LaVista, Nebraska 68128. The telephone number is (402) 597-4915 and the email address is [dludwig@esucc.org](mailto:dludwig@esucc.org).

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF NET POSITION - CASH BASIS**

August 31, 2014

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 728,885
Total Assets	<u>728,885</u>
<b>NET POSITION</b>	
Unrestricted	728,885
Total Net Position	<u>\$ 728,885</u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF ACTIVITIES - CASH BASIS**

For the Fiscal Year Ended August 31, 2014

	<u>Disbursements</u>	<u>Program Receipts</u>		Net (Disbursements), Receipts, and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
<b>FUNCTIONS/PROGRAMS:</b>				
Primary Government				
ESU Professional Development	\$ 878,201	\$ 260,418	\$ 113,102	\$ (504,681)
Distance Education Council	354,264	2,974	-	(351,290)
My E-Learning	306,263	162,214	-	(144,049)
Special Education	455,513	388,212	4,979	(62,322)
Instructional Materials:				
General Administration	54,633	226,659	-	172,026
I-Mat Program Purchases	165,836		-	(165,836)
Nebraska ESU Cooperative Purchasing:				
General Administration	588,220	1,461,623	-	873,403
Coop Program Purchases	2,421,706	-	-	(2,421,706)
Total Governmental Activities	<u>\$ 5,224,636</u>	<u>\$ 2,502,100</u>	<u>\$ 118,081</u>	<u>(2,604,455)</u>
General Receipts:				
State Appropriations				565,593
Penalties and Fees				37
Miscellaneous				264
Total General Receipts				<u>565,894</u>
Change in Net Assets				(2,038,561)
Net Position - Beginning (Restated - Note 1)				<u>2,767,446</u>
Net Position - Ending				<u>\$ 728,885</u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

August 31, 2014

	<u>General Fund</u>
ASSETS:	
Cash and Cash Equivalents	<u>\$ 728,885</u>
Total Assets	<u><u>\$ 728,885</u></u>
FUND BALANCE:	
Committed	250,000
Unassigned	<u>478,885</u>
Total Fund Balance	<u><u>\$ 728,885</u></u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

For the Fiscal Year Ended August 31, 2014

	General Fund
<b>RECEIPTS:</b>	
Local	\$ 2,502,100
State	565,593
Federal	118,081
Penalties and Fees	37
Miscellaneous	264
Total Receipts	<u>3,186,075</u>
<b>DISBURSEMENTS:</b>	
Purchased Services (Note 6)	1,434,800
General Administration	265,762
Supplies	5,447
Capital Outlay	39,659
Computer Software and Other Equipment	375,075
Travel	50,783
I-Mat	5,567
NOC	14,801
SDA	210,641
SPED	14,955
TAG	3,403
NMPDS	216,201
I-Mat Program Purchases	165,836
Coop Program Purchases	2,421,706
Total Disbursements	<u>5,224,636</u>
Excess of Receipts Over (Under) Disbursements	(2,038,561)
Fund Balance - Beginning (Restated - Note 1)	<u>2,767,446</u>
Fund Balance - Ending	<u><u>\$ 728,885</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, 2014

### 1. Summary of Significant Accounting Policies

#### A. *Organization*

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

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

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

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

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

- **ESU Professional Development Organization (ESUPDO):** The ESUPDO serves as a collaborative effort to provide statewide training for ESU employees statewide. Professional development is among the core services identified by State statute for ESUs.
- **Distance Education:** Distance Education originated with the Distance Education Council, which was formed by legislation in 2006 and has since evolved into a program under the ESUCC. The State's distance education director is housed at ESU 10. Neb. Rev. Stat. § 79-1248 (Reissue 2014) includes, among the powers and duties of the ESUCC, various responsibilities pertaining to the operation of the State's distance education network.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

- **Nebraska ESU Cooperative Purchasing (Coop):** Coop provides cooperating purchasing services to Educational Service Unit Member schools throughout the State of Nebraska. 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 ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, and the ability to significantly influence operations and accountability for fiscal matters. Based upon the above criteria, the accompanying financial statements include all funds for which the ESUCC has oversight responsibility. The ESUCC does not have any component units and has only one fund – the General Fund. The ESUCC is not considered a component unit of any other governmental entity.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

***C. Government-Wide and Fund Financial Statements***

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

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

***D. Fund Types***

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

***E. Basis of Accounting/Restatement***

The ESUCC prepares its financial statements, both its governmental-wide and fund statements, on the cash basis of accounting. Under the cash basis of accounting, receipts are recognized when collected rather than when earned, and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial information in accordance with generally accepted accounting principles.

Prior to the fiscal year ended August 31, 2014, the ESUCC prepared its financial statements on the modified cash basis of accounting, where the cash basis of accounting was modified to record accounts receivables and accounts payables. The ending net position/fund balance at August 31, 2013, on the modified cash basis of accounting was \$1,639,436. The beginning net position/fund balance for the fiscal year ended August 31, 2014, was restated to the cash balance at August 31, 2013, of \$2,767,446 to reflect the change in basis of accounting to the cash basis.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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

***F. Cash and Cash Equivalents***

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

***G. Basis of Presentation***

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

***H. Net Position Classification***

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

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

***I. Capital Assets***

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS**

(Continued)

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

*J. Estimates*

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

*K. Compensated Absences*

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

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, 2014, basic financial statements.

**Deposits** – Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. At August 31, 2014, the ESUCC held bank deposits and also held funds in certificates of deposits, demand deposits, and money market accounts with the Nebraska Public Agency Investment Trust (NPAIT).

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

The ESUCC's bank balance and carrying amount of deposits at August 31, 2014, are set out below:

	<b>Bank Balance</b>	<b>Carrying Amount</b>
Bank Deposits	\$ 51,560	\$ 9,282
NPAIT Deposits	<u>295,898</u>	<u>295,898</u>
<b>Total</b>	<b>\$ <u>347,458</u></b>	<b>\$ <u>305,180</u></b>

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

The ESUCC is required by State statute to collateralize bank deposits in excess of federally insured amounts. The bank deposits at August 31, 2014, were covered by the Federal Depository Insurance Corporation (FDIC).

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

State law requires collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the amount of the deposits. At June 30, 2014, all of the NPAIT's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NPAIT's name.

**Investments** – The NPAIT may legally invest in direct obligations of, as well as other obligations guaranteed as to principal by, the U.S. Treasury and U.S. Agency and Instrumentalities and in bank repurchase agreements. It may also invest in guaranteed student loans, loans guaranteed by the Small Business Administration, Federal Home Administration, or any other agency of the United States, as well as any other type of investment permitted for public agencies by State law. At June 30, 2014, all of the NPAIT's investments in U.S. agencies and repurchase agreements mature in a period of less than two years.

At August 31, 2014, the ESUCC had \$423,349 in NPAIT investments. These investments consisted of government agency securities and repurchase agreements, which were collateralized by U.S. government securities.

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

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

*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, 2014, 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, 2014, the latest audit report date for the NPAIT, are held by the counterparties in the NPAIT’s name.

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

Reconciliation of deposits and investments for the ESUCC to Cash and Cash Equivalents on the Statement of Net Position, as of August 31, 2014, is as follows:

**Carrying Value:**

Bank and NPAIT Deposits	\$	305,180
NPAIT Investments		423,349
Prepaid Items		356
<b>Total</b>	<b>\$</b>	<b>728,885</b>

3. **Contingencies and Commitments**

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

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

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

**4. School Retirement**

**Plan Description**

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

**Funding Policy**

Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2013, to August 31, 2014. The ESUCC is required to contribute 101% of the employee contribution. The contribution requirements of the plan members and the ESUCC are established by the Nebraska statutes. For the fiscal year ended August 31, 2014, the ESUCC employees contributed \$81,492, and the ESUCC contributed \$82,307, which equaled the required contribution. For the fiscal years ended August 31, 2013, and August 31, 2012, the ESUCC employees contributed \$73,338 and \$61,814, respectively, and the ESUCC contributed \$74,075 and \$64,432, respectively, which equaled the required contribution.

**5. Lease Commitments**

The ESUCC leases office facilities under operating leases. Operating lease payments for the fiscal year ended August 31, 2014, totaled \$47,481. The future minimum annual lease payments are as follows:

<b>Year</b>	<b>Governmental Activities</b>
2015	\$ 42,198
2016	15,886
Total	<u>\$ 58,084</u>

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS**

(Concluded)

**6. Reclassification**

The ESUCC records in its general ledger employee salaries and benefits; however, the ESUCC staff are ESU 17 employees, as the ESUCC contracts, through an interlocal agreement, with ESU 17 to provide staffing for the ESUCC, making all employees of the ESUCC contract employees. To better reflect the nature of these disbursements, \$1,060,179 of salaries and benefits was classified as Purchased Services on the Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance.

**7. Accounts Receivable**

At August 31, 2014, the ESUCC had \$261,313 in accounts receivable. In accordance with the cash basis of accounting, receivables are recorded as a receipt when the ESUCC receives the funds.

**8. Unemployment Compensation Insurance**

The ESUCC has adopted the reimbursable option of the State's Unemployment Compensation Insurance Program. Under this option, a claimant would receive unemployment compensation from the State. The ESUCC is liable to reimburse the State the actual amount of the claim(s).

**9. Related Parties**

The governing body for the ESUCC consists of the Administrator from each of the 17 ESUs across the State. As the ESUCC coordinates statewide activities and provides services for the 17 ESUs, the ESUCC also bills each of the ESUs for those services.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

For the Year Ended August 31, 2014

	Budget (Original/Final)	Actual	Positive (Negative) Variance with Final Budget
<b>RECEIPTS:</b>			
Local	\$ 10,864,550	\$ 2,502,100	\$ (8,362,450)
State	565,593	565,593	-
Federal	630,000	118,081	(511,919)
Penalties and Fees	31,500	37	(31,463)
Miscellaneous	150	264	114
Total Receipts	<u>12,091,793</u>	<u>3,186,075</u>	<u>(8,905,718)</u>
<b>DISBURSEMENTS:</b>			
Purchased Services	1,426,300	1,434,800	(8,500)
General Administration	641,425	265,762	375,663
Supplies	13,750	5,447	8,303
Capital Outlay	72,250	39,659	32,591
Computer Software and Other Equipment	297,000	375,075	(78,075)
Travel	58,100	50,783	7,317
Miscellaneous	510,525	-	510,525
I-Mat	5,000	5,567	(567)
NOC	26,500	14,801	11,699
SDA	32,800	210,641	(177,841)
SPED	2,500	14,955	(12,455)
TAG	10,000	3,403	6,597
NMPDS	500,000	216,201	283,799
I-Mat Program Purchases	529,100	165,836	363,264
Coop Program Purchases	8,150,000	2,421,706	5,728,294
Total Disbursements	<u>12,275,250</u>	<u>5,224,636</u>	<u>7,050,614</u>
Excess Receipts Over (Under) Disbursements	(183,457)	(2,038,561)	(1,855,104)
Fund Balance - Beginning	1,728,132	2,767,446	1,039,314
Fund Balance - Ending	<u>\$ 1,544,675</u>	<u>\$ 728,885</u>	<u>\$ (815,790)</u>

See Notes to the Budgetary Comparison Schedule.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE BUDGETARY COMPARISON SCHEDULE**

For the Fiscal Year Ended August 31, 2014

**BUDGETARY COMPARISON SCHEDULES**

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

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

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

For the Fiscal Year Ended August 31, 2014

	ESUCC Admin and Professional Development Organization	Distance Education Council	Instructional Materials	My E- Learning	Special Education	Nebraska ESU Cooperative Purchasing	Total General Fund
<b>RECEIPTS:</b>							
Local	\$ 260,418	\$ 2,974	\$ 226,659	\$ 162,214	\$ 388,212	\$ 1,461,623	\$ 2,502,100
State	275,228	290,365	-	-	-	-	\$ 565,593
Federal	113,102	-	-	-	4,979	-	\$ 118,081
Penalties and Fees	-	-	-	-	-	37	\$ 37
Miscellaneous	264	-	-	-	-	-	\$ 264
Total Revenues	<u>\$ 649,012</u>	<u>\$ 293,339</u>	<u>\$226,659</u>	<u>\$ 162,214</u>	<u>\$ 393,191</u>	<u>\$ 1,461,660</u>	<u>\$ 3,186,075</u>
<b>DISBURSEMENTS:</b>							
Purchased Services	\$ 213,261	\$ 325,977	\$ 42,462	\$ 147,092	\$ 426,609	\$ 279,399	\$ 1,434,800
General Administration	178,177	9,835	3,475	10,148	11,810	52,317	\$ 265,762
Supplies	725	99	-	-	3,343	1,280	\$ 5,447
Capital Outlay	4,753	6,673	6,676	6,591	7,270	7,696	\$ 39,659
Computer Software and Other Equipment	1,284	3,224	-	139,050	250	231,267	\$ 375,075
Travel	14,433	8,456	2,020	3,382	6,231	16,261	\$ 50,783
I-Mat	5,567	-	-	-	-	-	\$ 5,567
NOC	14,801	-	-	-	-	-	\$ 14,801
SDA	210,641	-	-	-	-	-	\$ 210,641
SPED	14,955	-	-	-	-	-	\$ 14,955
TAG	3,403	-	-	-	-	-	\$ 3,403
NMPDS	216,201	-	-	-	-	-	\$ 216,201
I-Mat Program Purchases	-	-	165,836	-	-	-	\$ 165,836
Coop Program Purchases	-	-	-	-	-	2,421,706	\$ 2,421,706
Total Disbursements/Expenditures	<u>\$ 878,201</u>	<u>\$ 354,264</u>	<u>\$ 220,469</u>	<u>\$ 306,263</u>	<u>\$ 455,513</u>	<u>\$ 3,009,926</u>	<u>\$ 5,224,636</u>



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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](http://www.auditors.nebraska.gov)

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

Board of Directors  
Educational Service Unit Coordinating Council  
LaVista, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, and General Fund of the Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements, and have issued our report thereon dated December 19, 2014. The report notes the financial statements were prepared on the cash basis of accounting.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Educational Service Unit Coordinating Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Educational Service Unit Coordinating Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Educational Service Unit Coordinating Council's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Educational Service Unit Coordinating Council's financial statements will not be prevented, or detected and corrected, on a timely basis. A

*significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Educational Service Unit Coordinating Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Additional items**

We noted certain additional items that we reported to management of the Educational Service Unit Coordinating Council in the Comments Section of this report as Comment Number 1 (Contractual Employees), Comment Number 2 (Disbursements), Comment Number 3 (Receipts), and Comment Number 4 (Capital Assets).

### **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 Comments Section of the report. The Educational Service Unit Coordinating Council's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them. Where no response is indicated, the Educational Service Unit Coordinating Council declined to respond.

### **Purpose of this Report**

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

December 19, 2014



Don Dunlap, CPA  
Assistant Deputy Auditor