

Executive Committee Meeting  
Monday, May 4, 2020 11:00 AM  
Zoom  
6949 South 110th Street  
LaVista, NE 68128

1. Call to Order  
Committee Chair
2. Roll Call  
Committee Chair
3. Agenda Item  
Committee Chair
  1. Financials  
Committee Chair
    1. Approve Claims, Financials Statements, and Assets for Month of March  
Committee Chair
    2. Approval of April Expenses to be paid in May.  
Committee Chair
    3. Recommend approval of May, June, July, August claims as approved by  
Executive Director  
Committee Chair
    4. Monthly Staff Budget Meeting  
Committee Chair
  2. Executive Committee  
Board President
    1. Approve Staff Salary Increase for 2020-2021  
Executive Director
  3. ESUCC State Audit  
Committee Chair
    1. Accept Final Audit Report  
President
4. Next Meeting Agenda Items  
Committee Chair
5. Adjournment  
Committee Chair

Adjusted Budget, March 2020

ORG UNIT	ACCOUNT TITLE	BUDGET	PERIOD EXP	ENCUMBRANCES	YEAR TO DATE ENC + EXP	AVAILABLE	YTD/ BUD
1202310100 20540	ADMIN BOARD EXP/DUES	ADVERTISING	\$1,000.00	\$0.00	\$0.00	\$523.52	\$476.48 52.35
1202310100 20810	ADMIN BOARD EXP/DUES	DUES/FEES	\$15,429.00	\$0.00	\$0.00	\$15,637.18	-\$208.18 101.35
1202510100 20315	ADMIN FISCAL SERVICES	ACCT/AUDIT	\$15,830.00	\$206.00	\$0.00	\$1,280.78	\$14,549.22 8.09
1202330100 20314	ADMIN LEGAL/GOVT RELATION	GOVT RELATIONS	\$28,700.00	\$0.00	\$0.00	\$14,309.66	\$14,390.34 49.86
1202330100 20317	ADMIN LEGAL/GOVT RELATION	LEGAL	\$15,050.00	\$790.13	\$0.00	\$5,126.27	\$9,923.73 34.06
1202560100 20531	ADMIN POSTAGE	POSTAGE/POSTAGE METER	\$350.00	\$14.51	\$0.00	\$96.84	\$253.16 27.67
1202530100 20550	ADMIN PRINT/PUB/DUP	PRINTING/BINDING	\$1,000.00	\$94.90	\$0.00	\$674.23	\$325.77 67.42
1202610100 20440	ADMIN RENT/LEASE	RENT	\$3,493.00	\$230.11	\$0.00	\$1,380.66	\$2,112.34 39.53
1202610100 20520	ADMIN RENT/LEASE	INSURANCE	\$9,999.00	\$0.00	\$0.00	\$1,918.00	\$8,081.00 19.18
1202320100 20110	ADMIN SALARY EXEC DIRECTO	SALARIES	\$84,506.00	\$7,794.20	\$0.00	\$46,765.16	\$37,740.84 55.34
1202320100 20220	ADMIN SALARY EXEC DIRECTO	SOCIAL SECURITY	\$6,465.00	\$535.58	\$0.00	\$3,145.94	\$3,319.06 48.66
1202320100 20230	ADMIN SALARY EXEC DIRECTO	RETIREMENT	\$9,239.00	\$769.89	\$0.00	\$4,619.34	\$4,619.66 50
1202320100 20270	ADMIN SALARY EXEC DIRECTO	WORK COMP	\$562.00	\$46.76	\$0.00	\$280.56	\$281.44 49.92
1202320100 20290	ADMIN SALARY EXEC DIRECTO	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0
1202320100 20330	ADMIN SALARY EXEC DIRECTO	PROF DEV	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00 0
1202320100 20333	ADMIN SALARY EXEC DIRECTO	MILEAGE	\$6,000.00	\$317.40	\$0.00	\$2,052.49	\$3,947.51 34.21
1202320100 20580	ADMIN SALARY EXEC DIRECTO	TRAVEL (EXCEPT MILEAGE)	\$19,915.00	\$1,983.03	\$0.00	\$7,960.72	\$11,954.28 39.97
1202320100 20610	ADMIN SALARY EXEC DIRECTO	SUPPLIES	\$400.00	\$49.79	\$0.00	\$275.60	\$124.40 68.9
1202800100 20110	ADMIN STAFF SALARY	SALARIES	\$54,218.00	\$4,518.20	\$0.00	\$27,109.26	\$27,108.74 50
1202800100 20220	ADMIN STAFF SALARY	SOCIAL SECURITY	\$3,511.00	\$290.74	\$0.00	\$1,744.43	\$1,766.57 49.68
1202800100 20230	ADMIN STAFF SALARY	RETIREMENT	\$5,355.00	\$446.30	\$0.00	\$2,677.80	\$2,677.20 50.01
1202800100 20270	ADMIN STAFF SALARY	WORK COMP	\$325.00	\$27.10	\$0.00	\$162.56	\$162.44 50.02
1202800100 20290	ADMIN STAFF SALARY	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0
1202800100 20333	ADMIN STAFF SALARY	MILEAGE	\$4,500.00	\$466.90	\$0.00	\$1,968.05	\$2,531.95 43.73
1202800100 20580	ADMIN STAFF SALARY	TRAVEL (EXCEPT MILEAGE)	\$2,000.00	\$740.56	\$0.00	\$1,458.66	\$541.34 72.93
1202580100 20320	ADMIN TECH SERVICES	CONTRACTED SERVICES	\$3,000.00	\$0.00	\$0.00	\$2,450.00	\$550.00 81.67
1202580100 20530	ADMIN TECH SERVICES	COMPUTER/INTERNET/PHONE	\$100.00	\$0.00	\$0.00	\$153.28	-\$53.28 153.28
1202580100 20650	ADMIN TECH SERVICES	TECH SOFTWARE/SUPPLIES	\$133.00	\$0.00	\$0.00	\$218.40	-\$85.40 164.21
1202580100 20734	ADMIN TECH SERVICES	TECH HARDWARE	\$0.00	\$0.00	\$0.00	\$794.69	-\$794.69 0
			<b>\$291,480.00</b>	<b>\$19,322.10</b>	<b>\$0.00</b>	<b>\$144,784.08</b>	<b>\$146,695.92 49.67%</b>
1202310620 20810	BL DEC BOARD EXP/DUES	DUES/FEES	\$310.00	\$0.00	\$0.00	\$0.00	\$310.00 0
1202320620 20110	BL DEC EXEC SALARY/EXP	SALARIES	\$60,984.00	\$5,624.67	\$0.00	\$33,748.05	\$27,235.95 55.34
1202320620 20220	BL DEC EXEC SALARY/EXP	SOCIAL SECURITY	\$4,665.00	\$386.50	\$0.00	\$2,270.26	\$2,394.74 48.67
1202320620 20230	BL DEC EXEC SALARY/EXP	RETIREMENT	\$6,667.00	\$555.59	\$0.00	\$3,333.54	\$3,333.46 50
1202320620 20270	BL DEC EXEC SALARY/EXP	WORK COMP	\$405.00	\$33.75	\$0.00	\$202.50	\$202.50 50
1202320620 20290	BL DEC EXEC SALARY/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0
1202510620 20315	BL DEC FISCAL SERVICES	ACCT/AUDIT	\$1,085.00	\$0.00	\$0.00	\$29.60	\$1,055.40 2.73
1202330620 20317	BL DEC LEGAL/GOVT RELATIO	LEGAL	\$1,225.00	\$64.31	\$0.00	\$417.26	\$807.74 34.06
1202560620 20531	BL DEC POSTAGE	POSTAGE/POSTAGE METER	\$100.00	\$0.00	\$0.00	\$6.50	\$93.50 6.5
1202530620 20550	BL DEC PRINT/PUB/DUP	PRINTING/BINDING	\$500.00	\$0.00	\$0.00	\$20.48	\$479.52 4.1
1202250620 20640	BL DEC PRO DEV	PERIODICALS/BOOKS	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00 0
1202520620 20610	BL DEC PURCHASE/WAREHOUSE	SUPPLIES	\$500.00	\$30.00	\$0.00	\$32.94	\$467.06 6.59
1202610620 20440	BL DEC RENT/LEASE	RENT	\$4,484.00	\$184.50	\$0.00	\$1,107.00	\$3,377.00 24.69
1202800620 20110	BL DEC STAFF SALARY/EXP	SALARIES	\$123,021.00	\$2,413.35	\$0.00	\$48,976.17	\$74,044.83 39.81
1202800620 20220	BL DEC STAFF SALARY/EXP	SOCIAL SECURITY	\$8,130.00	\$166.01	\$0.00	\$3,268.82	\$4,861.18 40.21
1202800620 20230	BL DEC STAFF SALARY/EXP	RETIREMENT	\$12,151.00	\$238.39	\$0.00	\$4,770.59	\$7,380.41 39.26
1202800620 20270	BL DEC STAFF SALARY/EXP	WORK COMP	\$738.00	\$14.47	\$0.00	\$274.82	\$463.18 37.24
1202800620 20290	BL DEC STAFF SALARY/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0
1202800620 20333	BL DEC STAFF SALARY/EXP	MILEAGE	\$4,000.00	\$0.00	\$0.00	\$1,907.62	\$2,092.38 47.69

1202800620	20580	BL DEC STAFF SALARY/EXP	TRAVEL (EXCEPT MILEAGE)	\$5,131.00	\$0.00	\$0.00	\$1,645.39	\$3,485.61	32.07
1202800620	20733	BL DEC STAFF SALARY/EXP	FURNITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
1202580620	20110	BL DEC TECH SERVICES	SALARIES	\$69,202.00	\$5,766.79	\$0.00	\$34,600.72	\$34,601.28	50
1202580620	20220	BL DEC TECH SERVICES	SOCIAL SECURITY	\$5,294.00	\$432.55	\$0.00	\$2,595.30	\$2,698.70	49.02
1202580620	20230	BL DEC TECH SERVICES	RETIREMENT	\$6,836.00	\$569.63	\$0.00	\$3,417.78	\$3,418.22	50
1202580620	20270	BL DEC TECH SERVICES	WORK COMP	\$416.00	\$34.59	\$0.00	\$207.54	\$208.46	49.89
1202580620	20290	BL DEC TECH SERVICES	OTHER BENEFITS	\$0.00	\$3.50	\$0.00	\$21.00	-\$21.00	0
1202580620	20320	BL DEC TECH SERVICES	CONTRACTED SERVICES	\$15,500.00	\$0.00	\$0.00	\$5,000.00	\$10,500.00	32.26
1202580620	20530	BL DEC TECH SERVICES	COMPUTER/INTERNET/PHONE	\$976.00	\$89.09	\$0.00	\$1,648.99	-\$672.99	168.95
1202580620	20650	BL DEC TECH SERVICES	TECH SOFTWARE/SUPPLIES	\$160.00	\$0.00	\$0.00	\$201.06	-\$41.06	125.66
1202580620	20734	BL DEC TECH SERVICES	TECH HARDWARE	\$0.00	\$0.00	\$0.00	\$179.80	-\$179.80	0
				<b>\$332,730.00</b>	<b>\$16,607.69</b>	<b>\$0.00</b>	<b>\$149,883.73</b>	<b>\$182,846.27</b>	<b>45.05%</b>

1202320600	20110	BL IMAT EXEC DIR SALARY/E	SALARIES	\$10,454.00	\$964.24	\$0.00	\$5,785.38	\$4,668.62	55.34
1202320600	20220	BL IMAT EXEC DIR SALARY/E	SOCIAL SECURITY	\$800.00	\$66.26	\$0.00	\$389.20	\$410.80	48.65
1202320600	20230	BL IMAT EXEC DIR SALARY/E	RETIREMENT	\$1,143.00	\$95.24	\$0.00	\$571.44	\$571.56	49.99
1202320600	20270	BL IMAT EXEC DIR SALARY/E	WORK COMP	\$69.00	\$5.79	\$0.00	\$34.74	\$34.26	50.35
1202510600	20315	BL IMAT FISCAL SERVICES	ACCT/AUDIT	\$1,085.00	\$0.00	\$0.00	\$0.00	\$1,085.00	0
1202330600	20317	BL IMAT LEGAL/GOVT RELATI	LEGAL	\$1,225.00	\$64.31	\$0.00	\$402.91	\$822.09	32.89
1202560600	20531	BL IMAT POSTAGE	POSTAGE/POSTAGE METER	\$25.00	\$0.50	\$0.00	\$27.00	-\$2.00	108
1202520600	20320	BL IMAT PURCHASE/WAREHOUS	CONTRACTED SERVICES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
1202520600	20900	BL IMAT PURCHASE/WAREHOUS	OTHER PROGRAM PUCHASES	\$111,530.00	\$0.00	\$0.00	\$111,529.25	\$0.75	100
1202610600	20440	BL IMAT RENT/LEASE	RENT	\$4,397.00	\$96.39	\$0.00	\$4,078.34	\$318.66	92.75
1202800600	20110	BL IMAT STAFF SALARY/EXP	SALARIES	\$68,495.00	\$3,748.26	\$0.00	\$31,113.68	\$37,381.32	45.42
1202800600	20220	BL IMAT STAFF SALARY/EXP	SOCIAL SECURITY	\$4,851.00	\$276.20	\$0.00	\$2,225.43	\$2,625.57	45.88
1202800600	20230	BL IMAT STAFF SALARY/EXP	RETIREMENT	\$6,766.00	\$370.24	\$0.00	\$3,056.53	\$3,709.47	45.17
1202800600	20270	BL IMAT STAFF SALARY/EXP	WORK COMP	\$411.00	\$22.48	\$0.00	\$181.88	\$229.12	44.25
1202800600	20290	BL IMAT STAFF SALARY/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
1202800600	20333	BL IMAT STAFF SALARY/EXP	MILEAGE	\$1,500.00	\$301.31	\$0.00	\$618.57	\$881.43	41.24
1202800600	20580	BL IMAT STAFF SALARY/EXP	TRAVEL (EXCEPT MILEAGE)	\$500.00	\$13.98	\$0.00	\$307.30	\$192.70	61.46
1202800600	20610	BL IMAT STAFF SALARY/EXP	SUPPLIES	\$50.00	\$30.00	\$0.00	\$79.97	-\$29.97	159.94
1202580600	20530	BL IMAT TECH SERVICES	COMPUTER/INTERNET/PHONE	\$886.00	\$101.81	\$0.00	\$951.27	-\$65.27	107.37
1202580600	20650	BL IMAT TECH SERVICES	TECH SOFTWARE/SUPPLIES	\$342.00	\$0.00	\$0.00	\$223.28	\$118.72	65.29
1202580600	20734	BL IMAT TECH SERVICES	TECH HARDWARE	\$0.00	\$0.00	\$0.00	\$179.80	-\$179.80	0
				<b>\$215,529.00</b>	<b>\$6,157.01</b>	<b>\$0.00</b>	<b>\$161,755.97</b>	<b>\$53,773.03</b>	<b>75.05%</b>

1202310300	20540	COOP BOARD EXP/DUES	ADVERTISING	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
1202310300	20810	COOP BOARD EXP/DUES	DUES/FEES	\$2,690.00	\$0.00	\$0.00	\$0.00	\$2,690.00	0
1202320300	20110	COOP EXEC DIR SALARY/EXP	SALARIES	\$8,712.00	\$803.53	\$0.00	\$4,821.17	\$3,890.83	55.34
1202320300	20220	COOP EXEC DIR SALARY/EXP	SOCIAL SECURITY	\$666.00	\$55.21	\$0.00	\$324.30	\$341.70	48.69
1202320300	20230	COOP EXEC DIR SALARY/EXP	RETIREMENT	\$953.00	\$79.37	\$0.00	\$476.22	\$476.78	49.97
1202320300	20270	COOP EXEC DIR SALARY/EXP	WORK COMP	\$57.00	\$4.82	\$0.00	\$28.92	\$28.08	50.74
1202320300	20290	COOP EXEC DIR SALARY/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
1202510300	20315	COOP FISCAL SERVICES	ACCT/AUDIT	\$13,330.00	\$0.00	\$0.00	\$0.00	\$13,330.00	0
1202330300	20317	COOP LEGAL/GOVT RELATIONS	LEGAL	\$15,050.00	\$727.12	\$0.00	\$5,077.58	\$9,972.42	33.74
1202330300	20820	COOP LEGAL/GOVT RELATIONS	JUDGEMENTS/SETTLEMENTS	\$33,333.00	\$0.00	\$0.00	\$33,333.34	-\$0.34	100
1202560300	20531	COOP POSTAGE	POSTAGE/POSTAGE METER	\$1,500.00	\$177.07	\$0.00	\$592.81	\$907.19	39.52
1202530300	20550	COOP PRINT/PUB/DUP	PRINTING/BINDING	\$400.00	\$17.50	\$0.00	\$105.00	\$295.00	26.25
1202520300	20610	COOP PURCHASE/WAREHOUSE/LS	SUPPLIES	\$1,200.00	\$40.99	\$0.00	\$42.83	\$1,157.17	3.57
1202520300	20900	COOP PURCHASE/WAREHOUSE/L	OTHER PROGRAM PUCHASES	\$5,565.00	-\$444.05	\$1,068.00	\$5,564.53	\$0.47	100
1202610300	20440	COOP RENT/LEASE	RENT	\$13,063.00	\$683.66	\$0.00	\$4,869.96	\$8,193.04	37.28
1202610300	20520	COOP RENT/LEASE	INSURANCE	\$384.00	\$32.00	\$0.00	\$192.00	\$192.00	50
1202800300	20110	COOP STAFF SALARIES/EXP	SALARIES	\$228,969.00	\$19,080.73	\$0.00	\$114,484.46	\$114,484.54	50

1202800300	20220	COOP STAFF SALARIES/EXP	SOCIAL SECURITY	\$14,059.00	\$1,146.79	\$0.00	\$6,880.80	\$7,178.20	48.94
1202800300	20230	COOP STAFF SALARIES/EXP	RETIREMENT	\$22,617.00	\$1,884.75	\$0.00	\$11,308.51	\$11,308.49	50
1202800300	20270	COOP STAFF SALARIES/EXP	WORK COMP	\$1,375.00	\$114.51	\$0.00	\$687.06	\$687.94	49.97
1202800300	20290	COOP STAFF SALARIES/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
1202800300	20333	COOP STAFF SALARIES/EXP	MILEAGE	\$7,500.00	\$176.53	\$0.00	\$1,513.19	\$5,986.81	20.18
1202800300	20580	COOP STAFF SALARIES/EXP	TRAVEL (EXCEPT MILEAGE)	\$7,500.00	\$1,748.90	\$0.00	\$4,674.24	\$2,825.76	62.32
1202580300	20320	COOP TECH SERVICES	CONTRACTED SERVICES	\$6,700.00	\$0.00	\$0.00	\$360.00	\$6,340.00	5.37
1202580300	20530	COOP TECH SERVICES	COMPUTER/INTERNET/PHONE	\$1,271.00	\$147.64	\$0.00	\$1,098.57	\$172.43	86.43
1202580300	20650	COOP TECH SERVICES	TECH SOFTWARE/SUPPLIES	\$76,121.00	\$42.49	\$49.16	\$76,151.91	-\$30.91	100.04
1202580300	20734	COOP TECH SERVICES	TECH HARDWARE	\$2,200.00	\$0.00	\$0.00	\$354.76	\$1,845.24	16.13
				<b>\$466,215.00</b>	<b>\$26,519.56</b>	<b>\$1,117.16</b>	<b>\$272,942.16</b>	<b>\$193,272.84</b>	<b>58.54%</b>

1202800570	20110	INNOVATIVE STAFF SALARIES	SALARIES	\$44,162.00	\$0.00	\$0.00	\$0.00	\$44,162.00	0
1202800570	20220	INNOVATIVE STAFF SALARIES	SOCIAL SECURITY	\$3,726.00	\$0.00	\$0.00	\$0.00	\$3,726.00	0
1202800570	20230	INNOVATIVE STAFF SALARIES	RETIREMENT	\$3,374.00	\$0.00	\$0.00	\$0.00	\$3,374.00	0
1202800570	20270	INNOVATIVE STAFF SALARIES	WORK COMP	\$53.00	\$0.00	\$0.00	\$0.00	\$53.00	0
				<b>\$51,315.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,315.00</b>	<b>0.00%</b>

1202250560	20320	PDO CRISIS PRO DEV	CONTRACTED SERVICES	\$60,000.00	\$0.00	\$0.00	\$53,388.16	\$6,611.84	88.98
1202250560	20580	PDO CRISIS PRO DEV	TRAVEL (EXCEPT MILEAGE)	\$15,000.00	\$0.00	\$0.00	\$6,785.85	\$8,214.15	45.24
1202250530	20580	PDO ESPD PRO DEV	TRAVEL (EXCEPT MILEAGE)	\$1,000.00	\$199.71	\$0.00	\$199.71	\$800.29	19.97
1203575570	20320	PDO INNOVATIVE GRANT	CONTRACTED SERVICES	\$80,756.00	\$0.00	\$0.00	\$52,121.60	\$28,634.40	64.54
1203575570	20330	PDO INNOVATIVE GRANT	PROF DEV	\$9,508.00	\$0.00	\$0.00	\$0.00	\$9,508.00	0
1203575570	20333	PDO INNOVATIVE GRANT	MILEAGE	\$6,000.00	\$0.00	\$0.00	\$61.48	\$5,938.52	1.02
1203575570	20580	PDO INNOVATIVE GRANT	TRAVEL (EXCEPT MILEAGE)	\$1,437.00	\$0.00	\$0.00	\$2,924.51	-\$1,487.51	203.51
1203575570	20610	PDO INNOVATIVE GRANT	SUPPLIES	\$543.00	\$0.00	\$0.00	\$2.50	\$540.50	0.46
1203575570	20734	PDO INNOVATIVE GRANT	TECH HARDWARE	\$64,944.00	\$0.00	\$0.00	\$0.00	\$64,944.00	0
1202330500	20317	PDO LEGAL/GOVT RELATIONS	LEGAL	\$1,000.00	\$535.50	\$0.00	\$850.50	\$149.50	85.05
1202250510	20330	PDO NOC PROF DEV	PROF DEV	\$21,000.00	-\$535.50	\$0.00	\$16,164.50	\$4,835.50	76.97
1202250510	20580	PDO NOC PROF DEV	TRAVEL (EXCEPT MILEAGE)	\$3,050.00	\$0.00	\$0.00	\$593.87	\$2,456.13	19.47
1202250510	20640	PDO NOC PROF DEV	PERIODICALS/BOOKS	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0
1202560500	20531	PDO POSTAGE	POSTAGE/POSTAGE METER	\$250.00	\$2.00	\$0.00	\$25.65	\$224.35	10.26
1202520500	20610	PDO PURCHASE/WAREHOUSE/DI	SUPPLIES	\$500.00	\$0.00	\$0.00	\$69.09	\$430.91	13.82
1202250520	20330	PDO SDA PRO DEV	PROF DEV	\$14,480.00	\$0.00	\$0.00	\$15,371.70	-\$891.70	106.16
1202250520	20580	PDO SDA PRO DEV	TRAVEL (EXCEPT MILEAGE)	\$8,600.00	\$561.82	\$0.00	\$2,806.82	\$5,793.18	32.64
1202250520	20640	PDO SDA PRO DEV	PERIODICALS/BOOKS	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	100
1202800500	20110	PDO STAFF SALARIES/EXP	SALARIES	\$7,238.00	\$603.14	\$0.00	\$3,618.86	\$3,619.14	50
1202800500	20220	PDO STAFF SALARIES/EXP	SOCIAL SECURITY	\$489.00	\$40.76	\$0.00	\$244.56	\$244.44	50.01
1202800500	20230	PDO STAFF SALARIES/EXP	RETIREMENT	\$715.00	\$59.58	\$0.00	\$357.48	\$357.52	50
1202800500	20270	PDO STAFF SALARIES/EXP	WORK COMP	\$43.00	\$3.62	\$0.00	\$21.72	\$21.28	50.51
1202800500	20330	PDO STAFF SALARIES/EXP	PROF DEV	\$9,000.00	\$81.53	\$15,524.95	\$19,058.38	-\$10,058.38	211.76
1202800500	20333	PDO STAFF SALARIES/EXP	MILEAGE	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
1202800500	20580	PDO STAFF SALARIES/EXP	TRAVEL (EXCEPT MILEAGE)	\$4,000.00	\$1,835.00	\$0.00	\$1,835.00	\$2,165.00	45.88
1203500500	20320	PDO STATE GRANTS	CONTRACTED SERVICES	\$8,275.00	\$500.00	\$7,775.00	\$8,275.00	\$0.00	100
1202580500	20320	PDO TECH SERVICES	CONTRACTED SERVICES	\$4,000.00	\$0.00	\$0.00	\$1,500.00	\$2,500.00	37.5
1202580500	20650	PDO TECH SERVICES	TECH SOFTWARE/SUPPLIES	\$0.00	\$0.00	\$0.00	\$36.00	-\$36.00	0
1202250540	20330	PDO TLT PRO DEV	PROF DEV	\$14,078.00	\$1,000.00	\$0.00	\$8,869.00	\$5,209.00	63
1202250540	20580	PDO TLT PRO DEV	TRAVEL (EXCEPT MILEAGE)	\$2,800.00	\$293.69	\$0.00	\$293.69	\$2,506.31	10.49
				<b>\$345,956.00</b>	<b>\$5,180.85</b>	<b>\$23,299.95</b>	<b>\$196,225.63</b>	<b>\$149,730.37</b>	<b>56.72%</b>

1202320400	20110	SRS EXEC DIR SALARIES/EXP	SALARIES	\$9,583.00	\$883.88	\$0.00	\$5,303.23	\$4,279.77	55.34
1202320400	20220	SRS EXEC DIR SALARIES/EXP	SOCIAL SECURITY	\$733.00	\$60.74	\$0.00	\$356.78	\$376.22	48.67

1202320400	20230	SRS EXEC DIR SALARIES/EXP	RETIREMENT	\$1,048.00	\$87.31	\$0.00	\$523.86	\$524.14	49.99
1202320400	20270	SRS EXEC DIR SALARIES/EXP	WORK COMP	\$63.00	\$5.30	\$0.00	\$31.80	\$31.20	50.48
1202320400	20290	SRS EXEC DIR SALARIES/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
1202510400	20315	SRS FISCAL SERVICES	ACCT/AUDIT	\$2,170.00	\$0.00	\$0.00	\$0.00	\$2,170.00	0
1202330400	20317	SRS LEGAL/GOVT RELATIONS	LEGAL	\$2,450.00	\$128.63	\$0.00	\$834.51	\$1,615.49	34.06
1202560400	20531	SRS POSTAGE	POSTAGE/POSTAGE METER	\$50.00	\$1.50	\$0.00	\$10.15	\$39.85	20.3
1202530400	20550	SRS PRINT/PUB/DUP	PRINTING/BINDING	\$300.00	\$31.64	\$0.00	\$220.63	\$79.37	73.54
1202520400	20610	SRS PURCHASE/WAREHOUSE/DI	SUPPLIES	\$500.00	\$30.00	\$0.00	\$89.98	\$410.02	18
1202610400	20440	SRS RENT/LEASES	RENT	\$7,865.00	\$657.14	\$0.00	\$3,942.84	\$3,922.16	50.13
1202800400	20110	SRS STAFF SALARIES/EXP	SALARIES	\$169,380.00	\$13,283.51	\$0.00	\$75,878.43	\$93,501.57	44.8
1202800400	20220	SRS STAFF SALARIES/EXP	SOCIAL SECURITY	\$12,156.00	\$848.87	\$0.00	\$5,199.02	\$6,956.98	42.77
1202800400	20230	SRS STAFF SALARIES/EXP	RETIREMENT	\$16,730.00	\$1,312.13	\$0.00	\$7,346.27	\$9,383.73	43.91
1202800400	20270	SRS STAFF SALARIES/EXP	WORK COMP	\$1,017.00	\$78.82	\$0.00	\$447.93	\$569.07	44.04
1202800400	20290	SRS STAFF SALARIES/EXP	OTHER BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
1202800400	20333	SRS STAFF SALARIES/EXP	MILEAGE	\$3,500.00	\$246.10	\$0.00	\$2,076.87	\$1,423.13	59.34
1202800400	20580	SRS STAFF SALARIES/EXP	TRAVEL (EXCEPT MILEAGE)	\$1,500.00	\$0.00	\$0.00	\$602.64	\$897.36	40.18
1202580400	20110	SRS TECH SERVICES	SALARIES	\$198,243.00	\$17,965.61	\$0.00	\$107,793.69	\$90,449.31	54.37
1202580400	20220	SRS TECH SERVICES	SOCIAL SECURITY	\$15,166.00	\$1,235.10	\$0.00	\$7,410.60	\$7,755.40	48.86
1202580400	20230	SRS TECH SERVICES	RETIREMENT	\$21,296.00	\$1,774.61	\$0.00	\$10,647.66	\$10,648.34	50
1202580400	20270	SRS TECH SERVICES	WORK COMP	\$1,293.00	\$107.75	\$0.00	\$646.54	\$646.46	50
1202580400	20290	SRS TECH SERVICES	OTHER BENEFITS	\$0.00	\$10.50	\$0.00	\$63.00	-\$63.00	0
1202580400	20320	SRS TECH SERVICES	CONTRACTED SERVICES	\$23,113.00	\$0.00	\$0.00	\$456.31	\$22,656.69	1.97
1202580400	20530	SRS TECH SERVICES	COMPUTER/INTERNET/PHONE	\$2,322.00	\$381.81	\$0.00	\$3,797.26	-\$1,475.26	163.53
1202580400	20650	SRS TECH SERVICES	TECH SOFTWARE/SUPPLIES	\$150.00	\$238.93	\$0.00	\$951.40	-\$801.40	634.27
1202580400	20734	SRS TECH SERVICES	TECH HARDWARE	\$5,000.00	\$0.00	\$0.00	\$179.80	\$4,820.20	3.6
				<b>\$495,628.00</b>	<b>\$39,369.88</b>	<b>\$0.00</b>	<b>\$234,811.20</b>	<b>\$260,816.80</b>	<b>47.38%</b>
				<b>\$2,198,853.00</b>	<b>\$113,157.09</b>	<b>\$24,417.11</b>	<b>\$1,160,402.77</b>	<b>\$1,038,450.23</b>	<b>52.77%</b>

EFINANCE - POWERSCHOOL  
 DATE: 04/27/2020  
 TIME: 14:52:43

ESU COORDINATING COUNCIL  
 PRINT COMBINING BALANCE SHEET

PAGE NUMBER: 1  
 STATMN81

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/20

FUND GROUP			
ACCOUNT	TITLE	DEBITS	CREDITS
09000	CASH	1,705,317.13	.00
TOTAL	CASH	1,705,317.13	.00
09296	PRE-PAID POSTAGE	661.08	.00
TOTAL	PRE-PAID POSTAGE	661.08	.00
TOTAL	ASSETS	1,705,978.21	.00
09401	ACCOUNTS PAYABLE	.00	40.05
TOTAL	ACCOUNTS PAYABLE	.00	40.05
TOTAL	LIABILITIES	.00	40.05
TOTAL	REV CONT	.00	1,832,224.20
TOTAL	EXP CONT	1,135,985.66	.00
TOTAL	RES FOR ENC	.00	24,417.11
TOTAL	ENC CONT	24,417.11	.00
TOTAL	REV BUD CONTL	4,931,756.00	.00
TOTAL	EXP BUD CONT	.00	4,931,756.00
TOTAL	FUND BALANCE	.00	1,009,699.62
TOTAL	EQUITIES	6,092,158.77	7,798,096.93
TOTAL	REPORT	7,798,136.98	7,798,136.98



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6310 0300 OO RP 01 04012020 NNNNNN 01 005731 0016

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

Account Number: 20611699  
 Statement Date: 03/31/2020

04-06-2020 RCVD



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

Is your contact information up to date? Help us reach you, protect your identity, and let you know about new services and features. To review and update your contact information; stop by your local branch or contact us at [www.ubt.com/help](http://www.ubt.com/help).



BASIC BUSINESS ACCOUNT 20611699  
 03/06 573.180R DLR GROUP CR RMT\*IV\*Multiple

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT .....			02/28/20	50,189.39
SYSCO PAYMENTS 061CA000218276		11,184.23	03/03/20	61,373.62
TRANSFER TO STFIT ACCOUNT 2531673001				
	11,000.00		03/04/20	50,373.62
DEPOSIT		287.46	03/04/20	50,661.08
DEPOSIT		68.25	03/06/20	50,729.33
CHECK # 14924	353.05		03/06/20	50,376.28
VISA PAYMENT 486551XXXXX8112	281.42		03/09/20	50,094.86
VISA PAYMENT 486551XXXXX0305	3,054.51		03/09/20	47,040.35
TRANSFER FROM STFIT ACCOUNT 2531673001		3,000.00	03/09/20	50,040.35
DEPOSIT		4,000.06	03/10/20	54,040.41
CHECK # 14912	126.54		03/10/20	53,913.87
CHECK # 14908	98,695.71		03/10/20	44,781.84-
TRANSFER FROM STFIT ACCOUNT 2531673001		95,000.00	03/10/20	50,218.16
SYSCO PAYMENTS 059CA000038563		231.51	03/11/20	50,449.67
CHECK # 14913	81.53		03/11/20	50,368.14
CHECK # 14920	250.00		03/11/20	50,118.14
CHECK # 14916	188.00		03/12/20	49,930.14
CHECK # 14923	361.97		03/12/20	49,568.17
CHECK # 14910	636.35		03/12/20	48,931.82
TRANSFER FROM STFIT ACCOUNT 2531673001		2,000.00	03/12/20	50,931.82
CHECK # 14911	175.07		03/13/20	50,756.75
CHECK # 14926	246.10		03/13/20	50,510.65
CHECK # 14922	317.40		03/13/20	50,193.25







Account Number: 20611699  
Statement Date: 03/31/2020

NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

BASIC BUSINESS ACCOUNT 20611699  
03/06 573.180R DLR GROUP CR RMT\*IV\*Multiple

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
DEPOSIT		34,377.04	03/16/20	84,570.29
CHECK # 14927	249.11		03/16/20	84,321.18
CHECK # 14925	315.29		03/16/20	84,005.89
CHECK # 14918	668.97		03/16/20	83,336.92
CHECK # 14914	850.34		03/16/20	82,486.58
CHECK # 14917	1,255.31		03/16/20	81,231.27
CHECK # 14909	2,373.00		03/16/20	78,858.27
CHECK # 14919	4,372.42		03/16/20	74,485.85
TRANSFER TO STFIT ACCOUNT 2531673001				
	24,000.00		03/17/20	50,485.85
DEPOSIT		2,009.09	03/18/20	52,494.94
CHECK # 14921	250.00		03/18/20	52,244.94
TRANSFER TO STFIT ACCOUNT 2531673001				
	2,000.00		03/19/20	50,244.94
DEPOSIT		34,986.82	03/20/20	85,231.76
CHECK # 14915	188.00		03/20/20	85,043.76
TRANSFER TO STFIT ACCOUNT 2531673001				
	35,000.00		03/23/20	50,043.76
DEPOSIT		166.05	03/23/20	50,209.81
DEPOSIT		4.58	03/26/20	50,214.39
DEPOSIT		179.33	03/30/20	50,393.72
STATE OF NE ST PAYMENT 262415220		1,000.00	03/31/20	51,393.72
BALANCE THIS STATEMENT .....			03/31/20	51,393.72
	03/06	573.180R DLR GROUP CR RMT*IV*Multiple		
TOTAL CREDITS (15)	188,494.42	MINIMUM BALANCE		50,040.35
TOTAL DEBITS (26)	187,290.09	AVG AVAILABLE BALANCE		50,708.80
		AVERAGE BALANCE		54,754.63
	03/06	573.180R DLR GROUP CR RMT*IV*Multiple		

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
03/10 14908 98,695.71	03/11 14913 81.53	03/16 14918 668.97
03/16 14909 2,373.00	03/16 14914 850.34	03/16 14919 4,372.42
03/12 14910 636.35	03/20 14915 188.00	03/11 14920 250.00
03/13 14911 175.07	03/12 14916 188.00	03/18 14921 250.00
03/10 14912 126.54	03/16 14917 1,255.31	03/13 14922 317.40

**UBT**  
Union Bank & Trust

Account Number: 20611699  
Statement Date: 03/31/2020

NEBRASKA EDUCATIONAL SERVICE  
UNIT COORDINATING COUNCIL  
DBA COOPERATIVE PURCHASING

YOUR CHECKS SEQUENCED

DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT
03/12	14923	361.97	03/16	14925	315.29	03/16	14927	249.11
03/06	14924	353.05	03/13	14926	246.10			







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

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

CHECK DATE: 03/06/20 CHECK NO.: 14914

AMOUNT: \$\*\*\*\*\*850.34\*

BY THE SUM OF \*\*\*\*\*850\* DOLLARS AND \*34\* CENTS

TO THE ORDER OF: KYOCERA  
325 SAND ROAD  
FAIRFIELD NJ 07004

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

MAR 13 2020

⑆00014914⑆ ⑆104910795⑆ ⑆061 1699⑆

3/16/2020 \$850.34 14914

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14915

AMOUNT: \$\*\*\*\*\*188.00\*

BY THE SUM OF \*\*\*\*\*188\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: COMFORT INN SUITES  
311 NORTH COTTAGE  
LINCOLN NE 68505

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014915⑆ ⑆104910795⑆ ⑆061 1699⑆

3/20/2020 \$188.00 14915

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14916

AMOUNT: \$\*\*\*\*\*188.00\*

BY THE SUM OF \*\*\*\*\*188\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: HOLIDAY INN EXPRESS & SUITES  
4085 NORTH 6TH STREET  
BEATRICE NE 68310

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014916⑆ ⑆104910795⑆ ⑆061 1699⑆

3/12/2020 \$188.00 14916

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14917

AMOUNT: \$\*\*\*\*\*1,255.31\*

BY THE SUM OF \*\*\*\*\*1255\* DOLLARS AND \*31\* CENTS

TO THE ORDER OF: ESU 3  
6949 SOUTH 110TH STREET  
OMAHA NE 68128-5722

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014917⑆ ⑆104910795⑆ ⑆061 1699⑆

3/16/2020 \$1,255.31 14917

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14918

AMOUNT: \$\*\*\*\*\*668.97\*

BY THE SUM OF \*\*\*\*\*668\* DOLLARS AND \*97\* CENTS

TO THE ORDER OF: ESU 5  
908 WEST COURT  
BEATRICE NE 68310

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014918⑆ ⑆104910795⑆ ⑆061 1699⑆

3/16/2020 \$668.97 14918

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14919

AMOUNT: \$\*\*\*\*\*4,372.42\*

BY THE SUM OF \*\*\*\*\*4372\* DOLLARS AND \*42\* CENTS

TO THE ORDER OF: ESU 10  
PO BOX 850  
KEARNEY NE 68668-0850

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014919⑆ ⑆104910795⑆ ⑆061 1699⑆

3/16/2020 \$4,372.42 14919

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14920

AMOUNT: \$\*\*\*\*\*250.00\*

BY THE SUM OF \*\*\*\*\*250\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: ESU 13  
4215 AVENUE I  
SCOTTSDUFF NE 69361

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014920⑆ ⑆104910795⑆ ⑆061 1699⑆

3/11/2020 \$250.00 14920

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14921

AMOUNT: \$\*\*\*\*\*250.00\*

BY THE SUM OF \*\*\*\*\*250\* DOLLARS AND \*00\* CENTS

TO THE ORDER OF: ESU 16  
314 WEST 1ST STREET  
OGALLALA NE 69153

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014921⑆ ⑆104910795⑆ ⑆061 1699⑆

3/18/2020 \$250.00 14921

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14922

AMOUNT: \$\*\*\*\*\*317.40\*

BY THE SUM OF \*\*\*\*\*317\* DOLLARS AND \*40\* CENTS

TO THE ORDER OF: KRIST LOQUIST  
9719 CHATEAU CIRCLE  
LINCOLN NE 68526

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014922⑆ ⑆104910795⑆ ⑆061 1699⑆

3/13/2020 \$317.40 14922

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14923

AMOUNT: \$\*\*\*\*\*361.97\*

BY THE SUM OF \*\*\*\*\*361\* DOLLARS AND \*97\* CENTS

TO THE ORDER OF: DEB MERRICKS  
13906 WOOLWORTH AVE  
OMAHA NE 68144

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014923⑆ ⑆104910795⑆ ⑆061 1699⑆

3/12/2020 \$361.97 14923

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14924

AMOUNT: \$\*\*\*\*\*353.05\*

BY THE SUM OF \*\*\*\*\*353\* DOLLARS AND \*05\* CENTS

TO THE ORDER OF: PRISCILLA QUISTANA  
PO BOX 16  
LOUIS VINE NE 69217

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014924⑆ ⑆104910795⑆ ⑆061 1699⑆

3/6/2020 \$353.05 14924

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

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

CHECK DATE: 03/06/20 CHECK NO.: 14925

AMOUNT: \$\*\*\*\*\*315.29\*

BY THE SUM OF \*\*\*\*\*315\* DOLLARS AND \*29\* CENTS

TO THE ORDER OF: RHONDA HES  
821 BELLWOOD DRIVE  
BEATRICE NE 68310

PAY TO THE ORDER OF: *Walden Acker*

TREASURER: *Walden Acker*

⑆00014925⑆ ⑆104910795⑆ ⑆061 1699⑆

3/16/2020 \$315.29 14925



NEBRASKA CHECKS ARE A FEDERAL RESERVE NOTE AND ARE LEGAL TENDER IN ALL STATES.

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

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

CHECK DATE: 03/06/20      CHECK NO.: 14926

AMOUNT: \$\*\*\*\*\*246.10\*

BY THE SUM OF \*\*\*\*\*246\* DOLLARS AND \*10\* CENTS

TO THE ORDER OF: KENZI VU  
432 N 34TH ST  
OHAMA NE 68131

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

⑆000011927⑆ ⑆101910795⑆ 2051 1699⑆

3/13/2020    \$\$246.10    14926

NEBRASKA CHECKS ARE A FEDERAL RESERVE NOTE AND ARE LEGAL TENDER IN ALL STATES.

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

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

CHECK DATE: 03/06/20      CHECK NO.: 14927

AMOUNT: \$\*\*\*\*\*249.11\*

BY THE SUM OF \*\*\*\*\*249\* DOLLARS AND \*11\* CENTS

TO THE ORDER OF: SECURLY  
5600 77 CENTER DR, SUITE 350  
CHARLOTTE NC 28217

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

⑆000011927⑆ ⑆101910795⑆ 2051 1699⑆

3/16/2020    \$\$249.11    14927





Account Number: 2531673001  
 Statement Date: 03/31/2020

NEBRASKA EDUCATIONAL SERVICE  
 UNIT COORDINATING COUNCIL  
 DBA COOPERATIVE PURCHASING

NON FEDERALLY INSURED STFIT ACCOUNT 2531673001				
DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
YIELD FOR 03/16/20 AT 1.2400		.00	03/17/20	1617,459.28
YIELD FOR 03/17/20 AT .9900		.00	03/18/20	1617,459.28
TRANSFER FROM BASIC BUSINESS ACCOUNT 20611699		2,000.00	03/19/20	1619,459.28
YIELD FOR 03/18/20 AT .9900		.00	03/19/20	1619,459.28
YIELD FOR 03/19/20 AT .9900		.00	03/20/20	1619,459.28
TRANSFER FROM BASIC BUSINESS ACCOUNT 20611699		35,000.00	03/23/20	1654,459.28
YIELD FOR 03/20/20 AT .9900		.00	03/23/20	1654,459.28
YIELD FOR 03/23/20 AT .9900		.00	03/24/20	1654,459.28
YIELD FOR 03/24/20 AT .9900		.00	03/25/20	1654,459.28
YIELD FOR 03/25/20 AT .9900		.00	03/26/20	1654,459.28
YIELD FOR 03/26/20 AT .9900		.00	03/27/20	1654,459.28
YIELD FOR 03/27/20 AT .9900		.00	03/30/20	1654,459.28
YIELD FOR 03/30/20 AT .9900		.00	03/31/20	1654,459.28
INTEREST		1,674.70	03/31/20	1656,133.98
BALANCE THIS STATEMENT .....			03/31/20	1656,133.98
TOTAL CREDITS (27)		73,674.70		
TOTAL DEBITS (3)		100,000.00		

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

AVERAGE LEDGER BALANCE:	1,645,271.78	INTEREST EARNED:	1,674.70
AVERAGE AVAILABLE BALANCE:	1,645,271.78	DAYS IN PERIOD:	32
INTEREST PAID THIS PERIOD:	1,674.70	ANNUAL PERCENTAGE YIELD EARNED:	1.17%
INTEREST PAID 2020:	4,133.98		







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

04-06-2020 RCVD



Union Bank & Trust  
 PO Box 82535  
 Lincoln, NE 68501

TELEPHONE: 402-323-1828

Phone numbers for account transfers:

Lincoln - 323-1600	Outside of Lincoln 888-307-8348
STREET ADDRESS	MAILING ADDRESS
-----	-----
6811 S 27th St	PO Box 82529
Lincoln NE 68512	Lincoln NE 68501



NON FEDERALLY INSURED STFIT ACCOUNT 2531673001

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT .....			02/28/20	1682,459.28
YIELD FOR 02/28/20 AT 1.4910		.00	03/02/20	1682,459.28
YIELD FOR 03/02/20 AT 1.3280		.00	03/03/20	1682,459.28
TRANSFER FROM BASIC BUSINESS ACCOUNT 20611699				
		11,000.00	03/04/20	1693,459.28
YIELD FOR 03/03/20 AT 1.3500		.00	03/04/20	1693,459.28
YIELD FOR 03/04/20 AT .9830		.00	03/05/20	1693,459.28
YIELD FOR 03/05/20 AT 1.2900		.00	03/06/20	1693,459.28
TRANSFER TO BASIC BUSINESS ACCOUNT 20611699				
	3,000.00		03/09/20	1690,459.28
YIELD FOR 03/06/20 AT 1.2900		.00	03/09/20	1690,459.28
TRANSFER TO BASIC BUSINESS ACCOUNT 20611699				
	95,000.00		03/10/20	1595,459.28
YIELD FOR 03/09/20 AT 1.2900		.00	03/10/20	1595,459.28
YIELD FOR 03/10/20 AT 1.2400		.00	03/11/20	1595,459.28
TRANSFER TO BASIC BUSINESS ACCOUNT 20611699				
	2,000.00		03/12/20	1593,459.28
YIELD FOR 03/11/20 AT 1.2400		.00	03/12/20	1593,459.28
YIELD FOR 03/12/20 AT 1.2400		.00	03/13/20	1593,459.28
YIELD FOR 03/13/20 AT 1.2400		.00	03/16/20	1593,459.28
TRANSFER FROM BASIC BUSINESS ACCOUNT 20611699				
		24,000.00	03/17/20	1617,459.28





March 2020 Bank Reconciliation:

Beginning Bank Balance: \$1,732,648.67

Cleared Deposits/Cash Receipts: \$ 88,494.42

Deposits \$ 13,917.28

Journal Entries \$ 74,577.14

Interest Earned: \$ 1,674.70

Cleared Checks/Payments: \$ 115,290.09

Payments Cleared \$ 115,290.09

Ending Bank Balance: \$1,707,527.70

Reconciliation Completed By:  4/23/20

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



Details Report Search



Date: 04/22/2020 Period: 7/20

Bank Statement Information		Interest/Fees	
Bank Account *	UNION BANK AND TRUST	Date *	03/31/2020
Statement Begin Date *	03/01/2020	Complete	<input checked="" type="checkbox"/>
Beginning Balance *	1,732,648.67	Period *	7
Statement End Date *	04/01/2020	Interest Earned *	1,674.70
Ending Balance *	1,707,527.70	Year *	2020
		Fees Charged *	0.00

Deposits Payments Journal Entries Adjustments Voids

Deposits			
Clear	Deposit Date	Deposit	Amount
<input type="checkbox"/>	07/20/2015		465.20
<input type="checkbox"/>	07/24/2015		1,773.18
<input type="checkbox"/>	07/19/2015		361.22
<input type="checkbox"/>	09/13/2016		17,693.94
<input type="checkbox"/>	09/16/2016		63.16
<input type="checkbox"/>	04/18/2017		711.74

Transaction Totals		Cleared Amounts		Uncleared Amounts	
Deposits	123,460.96	Bank Beginning Balance	1,732,648.67	Deposits	109,543.68
Payments	119,642.66	Deposits	13,917.28	Payments	4,352.57
Journal Entries	84,575.46	Payments	115,290.09	Journal Entries	9,998.32
Book Balance	1,822,717.13	Journal Entries	74,577.14		
		Adjustments Debits	0.00		
Bank Ending Balance	1,707,527.70	Adjustments Credits	0.00		
		Interest Earned	1,674.70		
		Fees Charged	0.00		
		Reconciled Ending Balance	1,707,527.70	Difference	0.00

EFINANCE - POWERSCHOOL  
 DATE: 04/22/2020  
 TIME: 13:40:11

ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 DEPOSITS LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2020  
 STATEMENT END DATE: 04/01/2020

BEGINNING BALANCE: 1,732,648.67 INTEREST EARNED: 1,674.70  
 ENDING BALANCE: 1,707,527.70 FEES CHARGED: 0.00

CLEARED	DATE	RECEIPT	AMOUNT	DESCRIPTION	CONTROL NUMBER
DEPOSIT: BLANK		07/20/2015			
N	08/25/2015		232.60	COOP SYSCO ADMIN FEES	072015PQ
N	08/25/2015		232.60	COOP SYSCO ADMIN FEES	072015PQ
N	08/25/2015		886.59	COOP SYSCO ADMIN FEES	072415PQ
N	08/25/2015		886.59	COOP SYSCO ADMIN FEES	072415PQ
N	08/16/2016		180.61	COOP	071916PQ
N	08/16/2016		180.61	COOP	071916PQ
N	10/03/2016		8,846.97	COOP SYSCO ADMIN FEE	091316PQ
N	10/03/2016		8,846.97	COOP SYSCO ADMIN FEE	091316PQ
N	10/03/2016		31.58	COOP SYSCO ADMIN FEE	091616PQ
N	10/03/2016		31.58	COOP SYSCO ADMIN FEE	091616PQ
N	05/04/2017		355.87	COOP SYSCO ADMIN FEE	041817PQ
N	05/04/2017		355.87	COOP SYSCO ADMIN FEE	041817PQ
N	05/04/2017		12,217.50	COOP SYSCO ADMIN FEE	042117PQ
N	05/04/2017		12,217.50	COOP SYSCO ADMIN FEE	042117PQ
N	10/04/2018		177.20	COOP SYSCO ADMIN FEE	100418PQ
N	10/04/2018		1,362.44	COOP VOSS LIGHTING ADMIN	100418PQ
N	10/04/2018		177.20	COOP SYSCO ADMIN FEE	100418PQ
N	10/04/2018		1,362.44	COOP VOSS LIGHTING ADMIN	100418PQ
N	10/11/2018		2,043.18	COOP INTERLINE ADMIN FEE	101118PQ
N	10/11/2018		2,043.18	COOP INTERLINE ADMIN FEE	101118PQ
N	10/12/2018		1,555.17	COOP SYSCO ADMIN FEE	100918PQ
N	10/12/2018		1,555.17	COOP SYSCO ADMIN FEE	100918PQ
N	10/16/2018		46.88	COOP INSIGHT ADMIN FEE	101518PQ
N	10/16/2018		51.66	COOP MIDWEST SHOP ADM FEE	101518PQ
N	10/16/2018		608.51	COOP NATIONAL BUS FURNITU	101518PQ
N	10/16/2018		46.88	COOP INSIGHT ADMIN FEE	101518PQ
N	10/16/2018		51.66	COOP MIDWEST SHOP ADM FEE	101518PQ
N	10/16/2018		608.51	COOP NATIONAL BUS FURNITU	101518PQ
N	10/23/2018		1.85	COOP ETA HAND2MIND ADM FE	102218PQ
N	10/23/2018		100.32	COOP MACKIN ADMIN FEE	102218PQ
N	10/23/2018		5.50	COOP PARTAC ADMIN FEE	102218PQ
N	10/23/2018		20.00	CRISIS TRAINING, J PALMER	102218PQ
N	10/23/2018		1.85	COOP ETA HAND2MIND ADM FE	102218PQ
N	10/23/2018		100.32	COOP MACKIN ADMIN FEE	102218PQ
N	10/23/2018		5.50	COOP PARTAC ADMIN FEE	102218PQ
N	10/23/2018		20.00	CRISIS TRAINING, J PALMER	102218PQ
N	10/24/2018		6,951.75	COOP SCHOOL SPECIALTY	102418PQ
N	10/24/2018		6,951.75	COOP SCHOOL SPECIALTY	102418PQ
N	10/31/2018		13,996.49	COOP SYSCO ADMIN FEE	102318PQ
N	10/31/2018		13,996.49	COOP SYSCO ADMIN FEE	102318PQ
N	10/31/2018		1,742.18	COOP DUDE SOLUTIONS ADM F	102618PQ
N	10/31/2018		1,742.18	COOP DUDE SOLUTIONS ADM F	102618PQ
N	10/31/2018		70.00	COOP SCHOLOGY ADMIN FEE	102918PQ
N	10/31/2018		70.00	COOP SCHOLOGY ADMIN FEE	102918PQ
N	06/27/2019		3,286.99	COOP JOURNEY ED ADM FEE	051019PQ
N	06/27/2019		3,286.99	COOP JOURNEY ED ADM FEE	051019PQ
Y	03/06/2020		270.19	COOP DUDE SOLUTION ADM FE	030420PQ
Y	03/06/2020		17.27	COOP SCHOOL HEALTH ADM FE	030420PQ
Y	03/06/2020		68.25	COOP POWERSCHOOL ADM FEE	030620PQ
Y	03/12/2020		11,184.23	COOP SYSCO ADMIN FEE	030320PQ
Y	03/12/2020		231.51	COOP SYSCO ADMIN FEE	031120PQ

EFINANCE - POWERSCHOOL  
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ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
DEPOSITS LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2020  
STATEMENT END DATE: 04/01/2020

BEGINNING BALANCE: 1,732,648.67 INTEREST EARNED: 1,674.70  
ENDING BALANCE: 1,707,527.70 FEES CHARGED: 0.00

CLEARED	DATE	RECEIPT	AMOUNT	DESCRIPTION	CONTROL NUMBER
Y	03/18/2020		1,724.09	COOP HOME DEPOT ADM FEE	031820PQ
Y	03/18/2020		285.00	COOP MOVIE LIC RAYMOND	031820PQ
Y	03/30/2020		136.74	COOP STATE INDUST ADM FEE	033020PQ

DEPOSIT: BLANK 03/30/2020 123,460.96

TOTAL DEPOSITS 123,460.96  
TOTAL CLEARED DEPOSITS 13,917.28  
TOTAL UNCLEARED DEPOSITS 109,543.68

EFINANCE - POWERSCHOOL  
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ESU COORDINATING COUNCIL  
 BANK ACCOUNT RECONCILIATION REPORT  
 PAYMENTS LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2020  
 STATEMENT END DATE: 04/01/2020

BEGINNING BALANCE: 1,732,648.67 INTEREST EARNED: 1,674.70  
 ENDING BALANCE: 1,707,527.70 FEES CHARGED: 0.00

CLEARED	CHECK DATE	CHECK NUMBER	AMOUNT	CHECK TYPE	CLEAR DATE	VENDOR	VENDOR NAME
N	07/10/2019	14666	2,145.93	MANUAL		1057	ESU 3
N	07/10/2019	14675	94.00	MANUAL		1462	HOLIDAY INN EXPRESS - CHADRON
N	08/28/2019	14778	351.48	MANUAL		1111	WADE FRUHLING
N	10/03/2019	14794	156.18	MANUAL		1339	NEBRASKA NOTARY ASSOCIATION
N	10/03/2019	14809	61.48	MANUAL		1086	SCOTT ISAACSON
N	12/19/2019	14886	1,543.50	MANUAL		1442	SECURLY
Y	03/06/2020	14908	98,695.71	MANUAL	04/01/2020	1064	ESU 17
Y	03/06/2020	14909	2,373.00	MANUAL	04/01/2020	1247	KSB SCHOOL LAW
Y	03/06/2020	14910	636.35	MANUAL	04/01/2020	1431	UNL ITS COMMUNICATION CENTER
Y	03/06/2020	14911	175.07	MANUAL	04/01/2020	1196	MAILFINANCE
Y	03/06/2020	14912	126.54	MANUAL	04/01/2020	1050	BISHOP BUSINESS
Y	03/06/2020	14913	81.53	MANUAL	04/01/2020	1515	PROJECT HARMONY
Y	03/06/2020	14914	850.34	MANUAL	04/01/2020	1514	KYOCERA
Y	03/06/2020	14915	188.00	MANUAL	04/01/2020	1387	COMFORT INN SUITES
Y	03/06/2020	14916	188.00	MANUAL	04/01/2020	1395	HOLIDAY INN EXPRESS & SUITES
Y	03/06/2020	14917	1,255.31	MANUAL	04/01/2020	1057	ESU 3
Y	03/06/2020	14918	668.97	MANUAL	04/01/2020	1150	ESU 5
Y	03/06/2020	14919	4,372.42	MANUAL	04/01/2020	1067	ESU 10
Y	03/06/2020	14920	250.00	MANUAL	04/01/2020	1068	ESU 13
Y	03/06/2020	14921	250.00	MANUAL	04/01/2020	1104	ESU 16
Y	03/06/2020	14922	317.40	MANUAL	04/01/2020	1503	KRAIG LOFQUIST
Y	03/06/2020	14923	361.97	MANUAL	04/01/2020	1061	DEB HERICKS
Y	03/06/2020	14924	353.05	MANUAL	04/01/2020	1076	PRISCILLA QUINTANA
Y	03/06/2020	14925	315.29	MANUAL	04/01/2020	1087	RHONDA EIS
Y	03/06/2020	14926	246.10	MANUAL	04/01/2020	1513	MINH VU
Y	03/06/2020	14927	249.11	MANUAL	04/01/2020	1442	SECURLY
Y	03/06/2020	EFT00127	3,335.93	MANUAL	04/01/2020	1039	UNION BANK & TRUST COMPANY
TOTAL PAYMENTS			119,642.66				
TOTAL CLEARED PAYMENTS			115,290.09				
TOTAL UNCLEARED PAYMENTS			4,352.57				

EFINANCE - POWERSCHOOL  
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ESU COORDINATING COUNCIL  
BANK ACCOUNT RECONCILIATION REPORT  
JOURNAL ENTRIES LIST

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

BANK ACCOUNT: UNION BANK AND TRUST

STATEMENT BEGIN DATE: 03/01/2020  
STATEMENT END DATE: 04/01/2020

BEGINNING BALANCE: 1,732,648.67 INTEREST EARNED: 1,674.70  
ENDING BALANCE: 1,707,527.70 FEES CHARGED: 0.00

CLEARED	DATE	JE NUMBER	AMOUNT	DESCRIPTION	CONTROL NO	JE DESCRIPTION
N	08/25/2015	BANKREC	11.17	RECONCILIATION INTEREST	20150731	
N	04/30/2016	BANKREC	92.84	RECONCILIATION INTEREST	20160430	
N	08/16/2016	BANKREC	156.42	RECONCILIATION INTEREST	20160731	
N	09/02/2016	BANKREC	122.29	RECONCILIATION INTEREST	20160831	
N	10/03/2016	BANKREC	145.94	RECONCILIATION INTEREST	20160930	
N	12/02/2016	BANKREC	189.30	RECONCILIATION INTEREST	20161130	
N	05/04/2017	BANKREC	344.59	RECONCILIATION INTEREST	20170430	
N	10/31/2018	BANKREC	2,301.12	RECONCILIATION INTEREST	20181031	
N	03/12/2019	BANKREC	2,420.30	RECONCILIATION INTEREST	20190228	
N	06/27/2019	BANKREC	2,004.74	RECONCILIATION INTEREST	20190531	
N	08/26/2019	BANKREC	2,209.61	RECONCILIATION INTEREST	20190731	
Y	03/10/2020	61	4,000.06	RECEIVABLE-RC- 031020PQ	031020PQ	
Y	03/18/2020	62	34,097.04	RECEIVABLE-RC- 031620PQ	031620PQ	
Y	03/18/2020	63	280.00	RECEIVABLE-RC- 031620PQ	031620PQ	
Y	03/20/2020	64	34,986.82	RECEIVABLE-RC- 032020PQ	032020PQ	
Y	03/23/2020	65	166.05	RECEIVABLE-RC- 032320PQ	032320PQ	
Y	03/26/2020	66	4.58	RECEIVABLE-RC- 032620PQ	032620PQ	
Y	03/30/2020	67	42.59	RECEIVABLE-RC- 033020PQ	033020PQ	
Y	04/01/2020	68	1,000.00	RECEIVABLE-RC- 033120PQ	033120PQ	
TOTAL JOURNAL ENTRIES			84,575.46			
TOTAL CLEARED JOURNAL ENTRIES			74,577.14			
TOTAL UNCLEARED JOURNAL ENTRIES			9,998.32			

EFINANCE - POWERSCHOOL  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 1  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/20

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
ORG UNIT - 01202250510 - PDO NOC PROF DEV							
20330	PROF DEV	21,000.00	-535.50	.00	16,164.50	4,835.50	76.97
20580	TRAVEL (EXCEPT MILEAGE)	3,050.00	.00	.00	593.87	2,456.13	19.47
20640	PERIODICALS/BOOKS	6,000.00	.00	.00	.00	6,000.00	.00
TOTAL	PDO NOC PROF DEV	30,050.00	-535.50	.00	16,758.37	13,291.63	55.77
ORG UNIT - 01202250520 - PDO SDA PRO DEV							
20330	PROF DEV	14,480.00	.00	.00	15,371.70	-891.70	106.16
20580	TRAVEL (EXCEPT MILEAGE)	8,600.00	561.82	.00	2,806.82	5,793.18	32.64
20640	PERIODICALS/BOOKS	750.00	.00	.00	750.00	.00	100.00
TOTAL	PDO SDA PRO DEV	23,830.00	561.82	.00	18,928.52	4,901.48	79.43
ORG UNIT - 01202250530 - PDO ESPD PRO DEV							
20580	TRAVEL (EXCEPT MILEAGE)	1,000.00	199.71	.00	199.71	800.29	19.97
TOTAL	PDO ESPD PRO DEV	1,000.00	199.71	.00	199.71	800.29	19.97
ORG UNIT - 01202250540 - PDO TLT PRO DEV							
20330	PROF DEV	14,078.00	1,000.00	.00	8,869.00	5,209.00	63.00
20580	TRAVEL (EXCEPT MILEAGE)	2,800.00	293.69	.00	293.69	2,506.31	10.49
TOTAL	PDO TLT PRO DEV	16,878.00	1,293.69	.00	9,162.69	7,715.31	54.29
ORG UNIT - 01202250560 - PDO CRISIS PRO DEV							
20320	CONTRACTED SERVICES	60,000.00	.00	.00	53,388.16	6,611.84	88.98
20580	TRAVEL (EXCEPT MILEAGE)	15,000.00	.00	.00	6,785.85	8,214.15	45.24
TOTAL	PDO CRISIS PRO DEV	75,000.00	.00	.00	60,174.01	14,825.99	80.23
ORG UNIT - 01202250620 - BL DEC PRO DEV							
20640	PERIODICALS/BOOKS	250.00	.00	.00	.00	250.00	.00
TOTAL	BL DEC PRO DEV	250.00	.00	.00	.00	250.00	.00
ORG UNIT - 01202310100 - ADMIN BOARD EXP/DUES							
20540	ADVERTISING	1,000.00	.00	.00	523.52	476.48	52.35

EFINANCE - POWERSCHOOL  
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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

PAGE NUMBER: 2  
 BUDSTAT1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/20

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
20810	DUES/FEES	15,429.00	.00	.00	15,637.18	-208.18	101.35
TOTAL	ADMIN BOARD EXP/DUES	16,429.00	.00	.00	16,160.70	268.30	98.37
ORG UNIT - 01202310300 - COOP BOARD EXP/DUES							
20540	ADVERTISING	1,000.00	.00	.00	.00	1,000.00	.00
20810	DUES/FEES	2,690.00	.00	.00	.00	2,690.00	.00
TOTAL	COOP BOARD EXP/DUES	3,690.00	.00	.00	.00	3,690.00	.00
ORG UNIT - 01202310620 - BL DEC BOARD EXP/DUES							
20810	DUES/FEES	310.00	.00	.00	.00	310.00	.00
TOTAL	BL DEC BOARD EXP/DUES	310.00	.00	.00	.00	310.00	.00
ORG UNIT - 01202320100 - ADMIN SALARY EXEC DIRECTO							
20110	SALARIES	84,506.00	7,794.20	.00	46,765.16	37,740.84	55.34
20220	SOCIAL SECURITY	6,465.00	535.58	.00	3,145.94	3,319.06	48.66
20230	RETIREMENT	9,239.00	769.89	.00	4,619.34	4,619.66	50.00
20270	WORK COMP	562.00	46.76	.00	280.56	281.44	49.92
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
20330	PROF DEV	400.00	.00	.00	.00	400.00	.00
20333	MILEAGE	6,000.00	317.40	.00	2,052.49	3,947.51	34.21
20580	TRAVEL (EXCEPT MILEAGE)	19,915.00	1,983.03	.00	7,960.72	11,954.28	39.97
20610	SUPPLIES	400.00	49.79	.00	275.60	124.40	68.90
TOTAL	ADMIN SALARY EXEC DIRECTO	127,487.00	11,496.65	.00	65,099.81	62,387.19	51.06
ORG UNIT - 01202320300 - COOP EXEC DIR SALARY/EXP							
20110	SALARIES	8,712.00	803.53	.00	4,821.17	3,890.83	55.34
20220	SOCIAL SECURITY	666.00	55.21	.00	324.30	341.70	48.69
20230	RETIREMENT	953.00	79.37	.00	476.22	476.78	49.97
20270	WORK COMP	57.00	4.82	.00	28.92	28.08	50.74
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
TOTAL	COOP EXEC DIR SALARY/EXP	10,388.00	942.93	.00	5,650.61	4,737.39	54.40
ORG UNIT - 01202320400 - SRS EXEC DIR SALARIES/EXP							
20110	SALARIES	9,583.00	883.88	.00	5,303.23	4,279.77	55.34
20220	SOCIAL SECURITY	733.00	60.74	.00	356.78	376.22	48.67
20230	RETIREMENT	1,048.00	87.31	.00	523.86	524.14	49.99
20270	WORK COMP	63.00	5.30	.00	31.80	31.20	50.48
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	SRS EXEC DIR SALARIES/EXP	11,427.00	1,037.23	.00	6,215.67	5,211.33	54.39
ORG UNIT - 01202320600 - BL IMAT EXEC DIR SALARY/E							
20110	SALARIES	10,454.00	964.24	.00	5,785.38	4,668.62	55.34
20220	SOCIAL SECURITY	800.00	66.26	.00	389.20	410.80	48.65
20230	RETIREMENT	1,143.00	95.24	.00	571.44	571.56	49.99
20270	WORK COMP	69.00	5.79	.00	34.74	34.26	50.35
TOTAL	BL IMAT EXEC DIR SALARY/E	12,466.00	1,131.53	.00	6,780.76	5,685.24	54.39
ORG UNIT - 01202320620 - BL DEC EXEC SALARY/EXP							
20110	SALARIES	60,984.00	5,624.67	.00	33,748.05	27,235.95	55.34
20220	SOCIAL SECURITY	4,665.00	386.50	.00	2,270.26	2,394.74	48.67
20230	RETIREMENT	6,667.00	555.59	.00	3,333.54	3,333.46	50.00
20270	WORK COMP	405.00	33.75	.00	202.50	202.50	50.00
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
TOTAL	BL DEC EXEC SALARY/EXP	72,721.00	6,600.51	.00	39,554.35	33,166.65	54.39
ORG UNIT - 01202330100 - ADMIN LEGAL/GOVT RELATION							
20314	GOVT RELATIONS	28,700.00	.00	.00	14,309.66	14,390.34	49.86
20317	LEGAL	15,050.00	790.13	.00	5,126.27	9,923.73	34.06
TOTAL	ADMIN LEGAL/GOVT RELATION	43,750.00	790.13	.00	19,435.93	24,314.07	44.42
ORG UNIT - 01202330300 - COOP LEGAL/GOVT RELATIONS							
20317	LEGAL	15,050.00	727.12	.00	5,077.58	9,972.42	33.74
20820	JUDGEMENTS/SETTLEMENTS	33,333.00	.00	.00	33,333.34	-.34	100.00
TOTAL	COOP LEGAL/GOVT RELATIONS	48,383.00	727.12	.00	38,410.92	9,972.08	79.39
ORG UNIT - 01202330400 - SRS LEGAL/GOVT RELATIONS							
20317	LEGAL	2,450.00	128.63	.00	834.51	1,615.49	34.06
TOTAL	SRS LEGAL/GOVT RELATIONS	2,450.00	128.63	.00	834.51	1,615.49	34.06
ORG UNIT - 01202330500 - PDO LEGAL/GOVT RELATIONS							
20317	LEGAL	1,000.00	535.50	.00	850.50	149.50	85.05
TOTAL	PDO LEGAL/GOVT RELATIONS	1,000.00	535.50	.00	850.50	149.50	85.05

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ORG UNIT - 01202330600 - BL IMAT LEGAL/GOVT RELATI							
20317	LEGAL	1,225.00	64.31	.00	402.91	822.09	32.89
TOTAL	BL IMAT LEGAL/GOVT RELATI	1,225.00	64.31	.00	402.91	822.09	32.89
ORG UNIT - 01202330620 - BL DEC LEGAL/GOVT RELATIO							
20317	LEGAL	1,225.00	64.31	.00	417.26	807.74	34.06
TOTAL	BL DEC LEGAL/GOVT RELATIO	1,225.00	64.31	.00	417.26	807.74	34.06
ORG UNIT - 01202510100 - ADMIN FISCAL SERVICES							
20315	ACCT/AUDIT	15,830.00	206.00	.00	1,280.78	14,549.22	8.09
TOTAL	ADMIN FISCAL SERVICES	15,830.00	206.00	.00	1,280.78	14,549.22	8.09
ORG UNIT - 01202510300 - COOP FISCAL SERVICES							
20315	ACCT/AUDIT	13,330.00	.00	.00	.00	13,330.00	.00
TOTAL	COOP FISCAL SERVICES	13,330.00	.00	.00	.00	13,330.00	.00
ORG UNIT - 01202510400 - SRS FISCAL SERVICES							
20315	ACCT/AUDIT	2,170.00	.00	.00	.00	2,170.00	.00
TOTAL	SRS FISCAL SERVICES	2,170.00	.00	.00	.00	2,170.00	.00
ORG UNIT - 01202510600 - BL IMAT FISCAL SERVICES							
20315	ACCT/AUDIT	1,085.00	.00	.00	.00	1,085.00	.00
TOTAL	BL IMAT FISCAL SERVICES	1,085.00	.00	.00	.00	1,085.00	.00
ORG UNIT - 01202510620 - BL DEC FISCAL SERVICES							
20315	ACCT/AUDIT	1,085.00	.00	.00	29.60	1,055.40	2.73
TOTAL	BL DEC FISCAL SERVICES	1,085.00	.00	.00	29.60	1,055.40	2.73
ORG UNIT - 01202520300 - COOP PURCHASE/WAREHOUSE/D							

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
20610	SUPPLIES	1,200.00	40.99	.00	42.83	1,157.17	3.57
20900	OTHER PROGRAM PUCHASES	1,203,300.00	-444.05	1,068.00	5,564.53	1,197,735.47	.46
TOTAL	COOP PURCHASE/WAREHOUSE/D	1,204,500.00	-403.06	1,068.00	5,607.36	1,198,892.64	.47
ORG UNIT - 01202520400 - SRS PURCHASE/WAREHOUSE/DI							
20610	SUPPLIES	500.00	30.00	.00	89.98	410.02	18.00
TOTAL	SRS PURCHASE/WAREHOUSE/DI	500.00	30.00	.00	89.98	410.02	18.00
ORG UNIT - 01202520500 - PDO PURCHASE/WAREHOUSE/DI							
20610	SUPPLIES	500.00	.00	.00	69.09	430.91	13.82
TOTAL	PDO PURCHASE/WAREHOUSE/DI	500.00	.00	.00	69.09	430.91	13.82
ORG UNIT - 01202520600 - BL IMAT PURCHASE/WAREHOUS							
20320	CONTRACTED SERVICES	1,000.00	.00	.00	.00	1,000.00	.00
20900	OTHER PROGRAM PUCHASES	224,973.00	.00	.00	111,529.25	113,443.75	49.57
TOTAL	BL IMAT PURCHASE/WAREHOUS	225,973.00	.00	.00	111,529.25	114,443.75	49.36
ORG UNIT - 01202520620 - BL DEC PURCHASE/WAREHOUSE							
20610	SUPPLIES	500.00	30.00	.00	32.94	467.06	6.59
TOTAL	BL DEC PURCHASE/WAREHOUSE	500.00	30.00	.00	32.94	467.06	6.59
ORG UNIT - 01202530100 - ADMIN PRINT/PUB/DUP							
20550	PRINTING/BINDING	1,000.00	94.90	.00	674.23	325.77	67.42
TOTAL	ADMIN PRINT/PUB/DUP	1,000.00	94.90	.00	674.23	325.77	67.42
ORG UNIT - 01202530300 - COOP PRINT/PUB/DUP							
20550	PRINTING/BINDING	400.00	17.50	.00	105.00	295.00	26.25
TOTAL	COOP PRINT/PUB/DUP	400.00	17.50	.00	105.00	295.00	26.25
ORG UNIT - 01202530400 - SRS PRINT/PUB/DUP							
20550	PRINTING/BINDING	300.00	31.64	.00	220.63	79.37	73.54

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TOTAL	SRS PRINT/PUB/DUP	300.00	31.64	.00	220.63	79.37	73.54
ORG UNIT - 01202530620 - BL DEC PRINT/PUB/DUP							
20550	PRINTING/BINDING	500.00	.00	.00	20.48	479.52	4.10
TOTAL	BL DEC PRINT/PUB/DUP	500.00	.00	.00	20.48	479.52	4.10
ORG UNIT - 01202560100 - ADMIN POSTAGE							
20531	POSTAGE/POSTAGE METER	350.00	14.51	.00	96.84	253.16	27.67
TOTAL	ADMIN POSTAGE	350.00	14.51	.00	96.84	253.16	27.67
ORG UNIT - 01202560300 - COOP POSTAGE							
20531	POSTAGE/POSTAGE METER	1,500.00	177.07	.00	592.81	907.19	39.52
TOTAL	COOP POSTAGE	1,500.00	177.07	.00	592.81	907.19	39.52
ORG UNIT - 01202560400 - SRS POSTAGE							
20531	POSTAGE/POSTAGE METER	50.00	1.50	.00	10.15	39.85	20.30
TOTAL	SRS POSTAGE	50.00	1.50	.00	10.15	39.85	20.30
ORG UNIT - 01202560500 - PDO POSTAGE							
20531	POSTAGE/POSTAGE METER	250.00	2.00	.00	25.65	224.35	10.26
TOTAL	PDO POSTAGE	250.00	2.00	.00	25.65	224.35	10.26
ORG UNIT - 01202560600 - BL IMAT POSTAGE							
20531	POSTAGE/POSTAGE METER	25.00	.50	.00	27.00	-2.00	108.00
TOTAL	BL IMAT POSTAGE	25.00	.50	.00	27.00	-2.00	108.00
ORG UNIT - 01202560620 - BL DEC POSTAGE							
20531	POSTAGE/POSTAGE METER	100.00	.00	.00	6.50	93.50	6.50
TOTAL	BL DEC POSTAGE	100.00	.00	.00	6.50	93.50	6.50
ORG UNIT - 01202580100 - ADMIN TECH SERVICES							

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
20320	CONTRACTED SERVICES	3,000.00	.00	.00	2,450.00	550.00	81.67
20530	COMPUTER/INTERNET/PHONE	100.00	.00	.00	153.28	-53.28	153.28
20650	TECH SOFTWARE/SUPPLIES	133.00	.00	.00	218.40	-85.40	164.21
20734	TECH HARDWARE	.00	.00	.00	794.69	-794.69	.00
TOTAL	ADMIN TECH SERVICES	3,233.00	.00	.00	3,616.37	-383.37	111.86

ORG UNIT - 01202580300 - COOP TECH SERVICES

20320	CONTRACTED SERVICES	6,700.00	.00	.00	360.00	6,340.00	5.37
20530	COMPUTER/INTERNET/PHONE	1,271.00	147.64	.00	1,098.57	172.43	86.43
20650	TECH SOFTWARE/SUPPLIES	76,121.00	42.49	49.16	76,151.91	-30.91	100.04
20734	TECH HARDWARE	2,200.00	.00	.00	354.76	1,845.24	16.13
TOTAL	COOP TECH SERVICES	86,292.00	190.13	49.16	77,965.24	8,326.76	90.35

ORG UNIT - 01202580400 - SRS TECH SERVICES

20110	SALARIES	198,243.00	17,965.61	.00	107,793.69	90,449.31	54.37
20220	SOCIAL SECURITY	15,166.00	1,235.10	.00	7,410.60	7,755.40	48.86
20230	RETIREMENT	21,296.00	1,774.61	.00	10,647.66	10,648.34	50.00
20270	WORK COMP	1,293.00	107.75	.00	646.54	646.46	50.00
20290	OTHER BENEFITS	.00	10.50	.00	63.00	-63.00	.00
20320	CONTRACTED SERVICES	23,113.00	.00	.00	456.31	22,656.69	1.97
20530	COMPUTER/INTERNET/PHONE	2,322.00	381.81	.00	3,797.26	-1,475.26	163.53
20650	TECH SOFTWARE/SUPPLIES	150.00	238.93	.00	951.40	-801.40	634.27
20734	TECH HARDWARE	5,000.00	.00	.00	179.80	4,820.20	3.60
TOTAL	SRS TECH SERVICES	266,583.00	21,714.31	.00	131,946.26	134,636.74	49.50

ORG UNIT - 01202580500 - PDO TECH SERVICES

20320	CONTRACTED SERVICES	4,000.00	.00	.00	1,500.00	2,500.00	37.50
20650	TECH SOFTWARE/SUPPLIES	.00	.00	.00	36.00	-36.00	.00
TOTAL	PDO TECH SERVICES	4,000.00	.00	.00	1,536.00	2,464.00	38.40

ORG UNIT - 01202580600 - BL IMAT TECH SERVICES

20530	COMPUTER/INTERNET/PHONE	886.00	101.81	.00	951.27	-65.27	107.37
20650	TECH SOFTWARE/SUPPLIES	342.00	.00	.00	223.28	118.72	65.29
20734	TECH HARDWARE	.00	.00	.00	179.80	-179.80	.00
TOTAL	BL IMAT TECH SERVICES	1,228.00	101.81	.00	1,354.35	-126.35	110.29

ORG UNIT - 01202580620 - BL DEC TECH SERVICES

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
20110	SALARIES	69,202.00	5,766.79	.00	34,600.72	34,601.28	50.00
20220	SOCIAL SECURITY	5,294.00	432.55	.00	2,595.30	2,698.70	49.02
20230	RETIREMENT	6,836.00	569.63	.00	3,417.78	3,418.22	50.00
20270	WORK COMP	416.00	34.59	.00	207.54	208.46	49.89
20290	OTHER BENEFITS	.00	3.50	.00	21.00	-21.00	.00
20320	CONTRACTED SERVICES	15,500.00	.00	.00	5,000.00	10,500.00	32.26
20530	COMPUTER/INTERNET/PHONE	976.00	89.09	.00	1,648.99	-672.99	168.95
20650	TECH SOFTWARE/SUPPLIES	160.00	.00	.00	201.06	-41.06	125.66
20734	TECH HARDWARE	.00	.00	.00	179.80	-179.80	.00
TOTAL	BL DEC TECH SERVICES	98,384.00	6,896.15	.00	47,872.19	50,511.81	48.66
ORG UNIT - 01202610100 - ADMIN RENT/LEASE							
20440	RENT	3,493.00	230.11	.00	1,380.66	2,112.34	39.53
20520	INSURANCE	9,999.00	.00	.00	1,918.00	8,081.00	19.18
TOTAL	ADMIN RENT/LEASE	13,492.00	230.11	.00	3,298.66	10,193.34	24.45
ORG UNIT - 01202610300 - COOP RENT/LEASE							
20440	RENT	13,063.00	683.66	.00	4,869.96	8,193.04	37.28
20520	INSURANCE	384.00	32.00	.00	192.00	192.00	50.00
TOTAL	COOP RENT/LEASE	13,447.00	715.66	.00	5,061.96	8,385.04	37.64
ORG UNIT - 01202610400 - SRS RENT/LEASES							
20440	RENT	7,865.00	657.14	.00	3,942.84	3,922.16	50.13
TOTAL	SRS RENT/LEASES	7,865.00	657.14	.00	3,942.84	3,922.16	50.13
ORG UNIT - 01202610600 - BL IMAT RENT/LEASE							
20440	RENT	4,397.00	96.39	.00	4,078.34	318.66	92.75
TOTAL	BL IMAT RENT/LEASE	4,397.00	96.39	.00	4,078.34	318.66	92.75
ORG UNIT - 01202610620 - BL DEC RENT/LEASE							
20440	RENT	4,484.00	184.50	.00	1,107.00	3,377.00	24.69
TOTAL	BL DEC RENT/LEASE	4,484.00	184.50	.00	1,107.00	3,377.00	24.69
ORG UNIT - 01202800100 - ADMIN STAFF SALARY							
20110	SALARIES	54,218.00	4,518.20	.00	27,109.26	27,108.74	50.00

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
20220	SOCIAL SECURITY	3,511.00	290.74	.00	1,744.43	1,766.57	49.68
20230	RETIREMENT	5,355.00	446.30	.00	2,677.80	2,677.20	50.01
20270	WORK COMP	325.00	27.10	.00	162.56	162.44	50.02
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
20333	MILEAGE	4,500.00	466.90	.00	1,968.05	2,531.95	43.73
20580	TRAVEL (EXCEPT MILEAGE)	2,000.00	740.56	.00	1,458.66	541.34	72.93
TOTAL	ADMIN STAFF SALARY	69,909.00	6,489.80	.00	35,120.76	34,788.24	50.24
ORG UNIT - 01202800300 - COOP STAFF SALARIES/EXP							
20110	SALARIES	228,969.00	19,080.73	.00	114,484.46	114,484.54	50.00
20220	SOCIAL SECURITY	14,059.00	1,146.79	.00	6,880.80	7,178.20	48.94
20230	RETIREMENT	22,617.00	1,884.75	.00	11,308.51	11,308.49	50.00
20270	WORK COMP	1,375.00	114.51	.00	687.06	687.94	49.97
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
20333	MILEAGE	7,500.00	176.53	.00	1,513.19	5,986.81	20.18
20580	TRAVEL (EXCEPT MILEAGE)	7,500.00	1,748.90	.00	4,674.24	2,825.76	62.32
TOTAL	COOP STAFF SALARIES/EXP	282,020.00	24,152.21	.00	139,548.26	142,471.74	49.48
ORG UNIT - 01202800400 - SRS STAFF SALARIES/EXP							
20110	SALARIES	169,380.00	13,283.51	.00	75,878.43	93,501.57	44.80
20220	SOCIAL SECURITY	12,156.00	848.87	.00	5,199.02	6,956.98	42.77
20230	RETIREMENT	16,730.00	1,312.13	.00	7,346.27	9,383.73	43.91
20270	WORK COMP	1,017.00	78.82	.00	447.93	569.07	44.04
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
20333	MILEAGE	3,500.00	246.10	.00	2,076.87	1,423.13	59.34
20580	TRAVEL (EXCEPT MILEAGE)	1,500.00	.00	.00	602.64	897.36	40.18
TOTAL	SRS STAFF SALARIES/EXP	204,283.00	15,769.43	.00	91,551.16	112,731.84	44.82
ORG UNIT - 01202800500 - PDO STAFF SALARIES/EXP							
20110	SALARIES	7,238.00	603.14	.00	3,618.86	3,619.14	50.00
20220	SOCIAL SECURITY	489.00	40.76	.00	244.56	244.44	50.01
20230	RETIREMENT	715.00	59.58	.00	357.48	357.52	50.00
20270	WORK COMP	43.00	3.62	.00	21.72	21.28	50.51
20330	PROF DEV	9,000.00	81.53	15,524.95	19,058.38	-10,058.38	211.76
20333	MILEAGE	500.00	.00	.00	.00	500.00	.00
20580	TRAVEL (EXCEPT MILEAGE)	4,000.00	1,835.00	.00	1,835.00	2,165.00	45.88
TOTAL	PDO STAFF SALARIES/EXP	21,985.00	2,623.63	15,524.95	25,136.00	-3,151.00	114.33
ORG UNIT - 01202800570 - INNOVATIVE STAFF SALARIES							
20110	SALARIES	44,162.00	.00	.00	.00	44,162.00	.00
20220	SOCIAL SECURITY	3,726.00	.00	.00	.00	3,726.00	.00

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20230	RETIREMENT	3,374.00	.00	.00	.00	3,374.00	.00
20270	WORK COMP	53.00	.00	.00	.00	53.00	.00
TOTAL	INNOVATIVE STAFF SALARIES	51,315.00	.00	.00	.00	51,315.00	.00

ORG UNIT - 01202800600 - BL IMAT STAFF SALARY/EXP

20110	SALARIES	68,495.00	3,748.26	.00	31,113.68	37,381.32	45.42
20220	SOCIAL SECURITY	4,851.00	276.20	.00	2,225.43	2,625.57	45.88
20230	RETIREMENT	6,766.00	370.24	.00	3,056.53	3,709.47	45.17
20270	WORK COMP	411.00	22.48	.00	181.88	229.12	44.25
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
20333	MILEAGE	1,500.00	301.31	.00	618.57	881.43	41.24
20580	TRAVEL (EXCEPT MILEAGE)	500.00	13.98	.00	307.30	192.70	61.46
20610	SUPPLIES	50.00	30.00	.00	79.97	-29.97	159.94
TOTAL	BL IMAT STAFF SALARY/EXP	82,573.00	4,762.47	.00	37,583.36	44,989.64	45.52

ORG UNIT - 01202800620 - BL DEC STAFF SALARY/EXP

20110	SALARIES	123,021.00	2,413.35	.00	48,976.17	74,044.83	39.81
20220	SOCIAL SECURITY	8,130.00	166.01	.00	3,268.82	4,861.18	40.21
20230	RETIREMENT	12,151.00	238.39	.00	4,770.59	7,380.41	39.26
20270	WORK COMP	738.00	14.47	.00	274.82	463.18	37.24
20290	OTHER BENEFITS	.00	.00	.00	.00	.00	.00
20333	MILEAGE	4,000.00	.00	.00	1,907.62	2,092.38	47.69
20580	TRAVEL (EXCEPT MILEAGE)	5,131.00	.00	.00	1,645.39	3,485.61	32.07
20733	FURNITURE	.00	.00	.00	.00	.00	.00
TOTAL	BL DEC STAFF SALARY/EXP	153,171.00	2,832.22	.00	60,843.41	92,327.59	39.72

ORG UNIT - 01203500500 - PDO STATE GRANTS

20320	CONTRACTED SERVICES	1,300,000.00	500.00	7,775.00	8,275.00	1,291,725.00	.64
TOTAL	PDO STATE GRANTS	1,300,000.00	500.00	7,775.00	8,275.00	1,291,725.00	.64

ORG UNIT - 01203575570 - PDO INNOVATIVE GRANT

20320	CONTRACTED SERVICES	80,756.00	.00	.00	52,121.60	28,634.40	64.54
20330	PROF DEV	9,508.00	.00	.00	.00	9,508.00	.00
20333	MILEAGE	6,000.00	.00	.00	61.48	5,938.52	1.02
20580	TRAVEL (EXCEPT MILEAGE)	1,437.00	.00	.00	2,924.51	-1,487.51	203.51
20610	SUPPLIES	543.00	.00	.00	2.50	540.50	.46
20734	TECH HARDWARE	64,944.00	.00	.00	.00	64,944.00	.00
TOTAL	PDO INNOVATIVE GRANT	163,188.00	.00	.00	55,110.09	108,077.91	33.77

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ESU COORDINATING COUNCIL  
 BUDGET CONTROL STATUS

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/20

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/BUD
ORG UNIT - 01209000100 - ADMIN FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	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 - 01209000300 - COOP FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	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 - 01209000400 - SRS FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	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 - 01209000500 - PDO FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	30,000.00	.00	.00	.00	30,000.00	.00
TOTAL	PDO FLOW THROUGH	30,000.00	.00	.00	.00	30,000.00	.00
ORG UNIT - 01209000560 - PDO CRISIS FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	PDO CRISIS FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
ORG UNIT - 01209000600 - BL IMAT FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	40,000.00	.00	.00	.00	40,000.00	.00
TOTAL	BL IMAT FLOW THROUGH	40,000.00	.00	.00	.00	40,000.00	.00
ORG UNIT - 01209000620 - BL DEC FLOW THROUGH							
20900	OTHER PROGRAM PUCHASES	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL	BL DEC FLOW THROUGH	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL REPORT		4,931,756.00	113,157.09	24,417.11	1,160,402.77	3,771,353.23	23.53

**March 31, 2020**

Budget Summary

Checkbook Balances:

As of Sept. 1, 2019 = \$1,008,844.04  
**As of Mar 1, 2020= \$1,728,296.10**

	<b>Mar. 2020 Receipts</b>	<b>Mar. 2020 Disbursements</b>	<b>Mar. 2019 Receipts</b>	<b>Mar. 2019 Disbursements</b>
ESUCC Admin	\$1,674.70	(\$19,319.10)	\$2,624.02	(\$35,019.39)
COOP	\$14,090.50	(\$26,580.56)	\$29,427.11	(\$100,184.00)
DEC	\$0.00	(\$16,607.69)	\$0.00	(\$4,397.18)
IMAT	\$72,073.92	(\$6,156.51)	\$0.00	(\$4,828.58)
SRS	\$0.00	(\$39,368.38)	\$125.00	(\$2,017.20)
PDO	\$2,330.00	(\$5,714.35)	\$1,170.00	(\$31,044.99)
	\$90,169.12	(\$113,746.59)	\$827.50	(\$135,000.00)
ESUCC Reserve	\$250,000.00		\$33,346.13	(\$177,491.34)
<b>As of Mar. 31, 2020 =</b>	<b>\$1,704,718.63</b>		<b>Mar. 31, 2019 =</b>	<b>\$1,471,467.37</b>

**Outstanding Receipts As Of 03/31/20**

<b>ESUCC Admin.</b>	<b>\$0.00</b>
MSA, Govt Relations	\$0.00
<b>COOP</b>	<b>\$13,657.20</b>
Annual Buy Vendor Admin Fees	\$747.61
School Orders Worldbook/Movie Lic./Securly	\$3,612.50
AEPA/Special Buys/Food/Custodial Admin Fees	\$9,297.09
<b>DEC</b>	<b>\$0.00</b>
	\$0.00
<b>IMAT</b>	<b>\$16,398.88</b>
MSA, Learn360 Fees	\$16,398.88
<b>SRS</b>	<b>\$0.00</b>
MSA, SRS Admin Fees	\$0.00
<b>PDO</b>	<b>\$11,735.00</b>
NDE, Splunk for Adviser	\$7,775.00
PD Meetings/Trainings	
Crisis	\$3,960.00
<b>Total:</b>	<b>\$41,791.08</b>

**FY Net Activity 03/31/20**

ESUCC Admin	\$153,169.77
COOP	\$148,187.83
DEC	\$131,779.71
IMAT	\$29,833.37
SRS	(\$146,803.99)
PDO	\$379,707.90
	\$695,874.59

**Budget Notes/Comments, March 2020:**

23.53% Total Budget Usage  
 52.77% Adjusted Budget Usage  
 58.31% Budget Usage Average (7 months)

**Notes/Special Receipts, March 2020:**

\$71,073.92 Learn360

**Notes/Special Disbursements, March 2020:**

\$81.53 Project Harmony, PDO Presenter  
 \$850.34 Kyocera, Admn Fee Error Reimbursement  
 \$4,372.42 ESU 10, Facility Use Meetings/Trainings  
 \$249.11 Securly, Annual Renewal  
 \$1,560.90 AEPA Flights, Meeting in Austin

**April Expenses Payable May 2020 Total \$135,172.49**

NE Auditor of Public Accounts	\$18,965.50	State Audit, FY 2019
AEPA	\$4,041.32	Member Fees
CDWG	\$7,775.00	Splunk for Adviser

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ESU COORDINATING COUNCIL  
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 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	14886 V	12/19/19	1442	SECURLY	01202520300	20900	COOP SECURLY, TRI C	0.00	-1,543.50
09000	14908	03/06/20	1064	ESU 17	01202320100	20110	ADMN EXEC DIR SALAR	0.00	7,794.20
09000	14908	03/06/20	1064	ESU 17	01202320100	20220	ADMN EXEC DIR SS/ME	0.00	535.58
09000	14908	03/06/20	1064	ESU 17	01202320100	20230	ADMN EXEC DIR RETIR	0.00	769.89
09000	14908	03/06/20	1064	ESU 17	01202320100	20270	ADMN EXEC DIR WORK	0.00	46.76
09000	14908	03/06/20	1064	ESU 17	01202800100	20110	ADMN STAFF SALARIES	0.00	4,518.20
09000	14908	03/06/20	1064	ESU 17	01202800100	20220	ADMN STAFF SS/MEDIC	0.00	290.74
09000	14908	03/06/20	1064	ESU 17	01202800100	20230	ADMN STAFF RETIREME	0.00	446.30
09000	14908	03/06/20	1064	ESU 17	01202800100	20270	ADMN STAFF WORK COM	0.00	27.10
09000	14908	03/06/20	1064	ESU 17	01202510100	20315	ADMN FISCAL AGENT F	0.00	206.00
09000	14908	03/06/20	1064	ESU 17	01202320300	20110	COOP EXEC DIR SALAR	0.00	803.53
09000	14908	03/06/20	1064	ESU 17	01202320300	20220	COOP EXEC DIR SS/ME	0.00	55.21
09000	14908	03/06/20	1064	ESU 17	01202320300	20230	COOP EXEC DIR RETIR	0.00	79.37
09000	14908	03/06/20	1064	ESU 17	01202320300	20270	COOP EXEC DIR WORK	0.00	4.82
09000	14908	03/06/20	1064	ESU 17	01202800300	20110	COOP STAFF SALARIES	0.00	19,080.73
09000	14908	03/06/20	1064	ESU 17	01202800300	20220	COOP STAFF SS/MEDIC	0.00	1,146.79
09000	14908	03/06/20	1064	ESU 17	01202800300	20230	COOP SAFF RETIREMEN	0.00	1,884.75
09000	14908	03/06/20	1064	ESU 17	01202800300	20270	COOP STAFF WORK COM	0.00	114.51
09000	14908	03/06/20	1064	ESU 17	01202610300	20440	COOP RENT AINSWORTH	0.00	608.00
09000	14908	03/06/20	1064	ESU 17	01202580300	20530	COOP PHONE AINSWORT	0.00	84.00
09000	14908	03/06/20	1064	ESU 17	01202530300	20550	COOP COPIER/PRINTIN	0.00	17.50
09000	14908	03/06/20	1064	ESU 17	01202610300	20520	COOP BOND/INSURANCE	0.00	32.00
09000	14908	03/06/20	1064	ESU 17	01202320620	20110	DEC EXEC DIR SALARI	0.00	5,624.67
09000	14908	03/06/20	1064	ESU 17	01202320620	20220	DEC EXEC DIR SS/MED	0.00	386.50
09000	14908	03/06/20	1064	ESU 17	01202320620	20230	DEC EXEC DIR RETIRE	0.00	555.59
09000	14908	03/06/20	1064	ESU 17	01202320620	20270	DEC EXEC DIR WORK C	0.00	33.75
09000	14908	03/06/20	1064	ESU 17	01202580620	20110	DEC TECH SALARIES	0.00	5,766.79
09000	14908	03/06/20	1064	ESU 17	01202580620	20220	DEC TECH SS/MEDICAR	0.00	432.55
09000	14908	03/06/20	1064	ESU 17	01202580620	20230	DEC TECH RETIREMENT	0.00	569.63
09000	14908	03/06/20	1064	ESU 17	01202580620	20270	DEC TECH WORK COMP	0.00	34.59
09000	14908	03/06/20	1064	ESU 17	01202580620	20290	DEC TECH WAGE WORKS	0.00	3.50
09000	14908	03/06/20	1064	ESU 17	01202800620	20110	DEC STAFF SALARIES	0.00	2,413.35
09000	14908	03/06/20	1064	ESU 17	01202800620	20220	DEC STAFF SS/MEDICA	0.00	166.01
09000	14908	03/06/20	1064	ESU 17	01202800620	20230	DEC STAFF RETIREMEN	0.00	238.39
09000	14908	03/06/20	1064	ESU 17	01202800620	20270	DEC STAFF WORK COMP	0.00	14.47
09000	14908	03/06/20	1064	ESU 17	01202320600	20220	IMAT EXEC DIR SS/ME	0.00	66.26
09000	14908	03/06/20	1064	ESU 17	01202320600	20230	IMAT EXEC DIR RETIR	0.00	95.24
09000	14908	03/06/20	1064	ESU 17	01202320600	20270	IMAT EXED DIR WORK	0.00	5.79
09000	14908	03/06/20	1064	ESU 17	01202800600	20110	IMAT STAFF SALAIRES	0.00	3,748.26
09000	14908	03/06/20	1064	ESU 17	01202800600	20220	IMAT STAFF SS/MEDIC	0.00	276.20
09000	14908	03/06/20	1064	ESU 17	01202800600	20230	IMAT STAFF RETIREME	0.00	370.24
09000	14908	03/06/20	1064	ESU 17	01202800600	20270	IMAT STAFF WORK COM	0.00	22.48
09000	14908	03/06/20	1064	ESU 17	01202320400	20110	SRS EXEC DIR SALARI	0.00	883.88
09000	14908	03/06/20	1064	ESU 17	01202320400	20220	SRS EXEC DIR SS/MED	0.00	60.74
09000	14908	03/06/20	1064	ESU 17	01202320400	20230	SRS EXEC DIR RETIRE	0.00	87.31
09000	14908	03/06/20	1064	ESU 17	01202320400	20270	SRS EXEC DIR WORK C	0.00	5.30
09000	14908	03/06/20	1064	ESU 17	01202580400	20110	SRS TECH SALARIES	0.00	17,965.61
09000	14908	03/06/20	1064	ESU 17	01202580400	20220	SRS TECH SS/MEDICAR	0.00	1,235.10
09000	14908	03/06/20	1064	ESU 17	01202580400	20230	SRS TECH RETIREMENT	0.00	1,774.61
09000	14908	03/06/20	1064	ESU 17	01202580400	20270	SRS TECH WORK COMP	0.00	107.75
09000	14908	03/06/20	1064	ESU 17	01202580400	20290	SRS TECH WAGE WORKS	0.00	10.50

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FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	14908	03/06/20	1064	ESU 17	01202800400	20110	SRS STAFF SALARIES	0.00	13,283.51
09000	14908	03/06/20	1064	ESU 17	01202800400	20220	SRS STAFF SS/MEDICA	0.00	848.87
09000	14908	03/06/20	1064	ESU 17	01202800400	20230	SRS STAFF RETIREMEN	0.00	1,312.13
09000	14908	03/06/20	1064	ESU 17	01202800400	20270	SRS STAFF WORK COMP	0.00	78.82
09000	14908	03/06/20	1064	ESU 17	01202800500	20110	PD STAFF SALARIES	0.00	603.14
09000	14908	03/06/20	1064	ESU 17	01202800500	20220	PD STAFF SS/MEDICAR	0.00	40.76
09000	14908	03/06/20	1064	ESU 17	01202800500	20230	PD STAFF RETIREMENT	0.00	59.58
09000	14908	03/06/20	1064	ESU 17	01202800500	20270	PD STAFF WORK COMP	0.00	3.62
09000	14908	03/06/20	1064	ESU 17	01202320600	20110	IMAT EXEC DIR SALAR	0.00	964.24
TOTAL CHECK								0.00	98,695.71
09000	14909	03/06/20	1247	KSB SCHOOL LAW	01202330100	20317	ADMN LEGAL SERVICE	0.00	790.13
09000	14909	03/06/20	1247	KSB SCHOOL LAW	01202330300	20317	COOP LEGAL SERVICE	0.00	790.12
09000	14909	03/06/20	1247	KSB SCHOOL LAW	01202330400	20317	SRS LEGAL SERVICE	0.00	128.63
09000	14909	03/06/20	1247	KSB SCHOOL LAW	01202330600	20317	IMAT LEGAL SERVICE	0.00	64.31
09000	14909	03/06/20	1247	KSB SCHOOL LAW	01202330620	20317	DEC LEGAL SERVICE	0.00	64.31
09000	14909	03/06/20	1247	KSB SCHOOL LAW	01202330500	20317	PDO ESPD LEGAL SERV	0.00	535.50
TOTAL CHECK								0.00	2,373.00
09000	14910	03/06/20	1431	UNL ITS COMMUNICATI	01202580300	20530	COOP DATA CENTER SP	0.00	63.64
09000	14910	03/06/20	1431	UNL ITS COMMUNICATI	01202580400	20530	SRS DATA CENTER SPA	0.00	381.81
09000	14910	03/06/20	1431	UNL ITS COMMUNICATI	01202580600	20530	IMAT DATA CENTER SP	0.00	101.81
09000	14910	03/06/20	1431	UNL ITS COMMUNICATI	01202580620	20530	DEC DATA CENTER SPA	0.00	89.09
TOTAL CHECK								0.00	636.35
09000	14911	03/06/20	1196	MAILFINANCE	01202560300	20531	COOP POSTAGE METER	0.00	175.07
09000	14912	03/06/20	1050	BISHOP BUSINESS	01202530100	20550	ADMN PRINTING EXP	0.00	94.90
09000	14912	03/06/20	1050	BISHOP BUSINESS	01202530400	20550	SRS PRITING EXP	0.00	31.64
TOTAL CHECK								0.00	126.54
09000	14913	03/06/20	1515	PROJECT HARMONY	01202800500	20330	PDO PROF DEV TRAINE	0.00	81.53
09000	14914	03/06/20	1514	KYOCERA	01202520300	20900	COOP ADMN FEE REIMB	0.00	850.34
09000	14915	03/06/20	1387	COMFORT INN SUITES	01202800300	20580	COOP TRAVEL/LODGING	0.00	188.00
09000	14916	03/06/20	1395	HOLIDAY INN EXPRESS	01202320100	20580	ADMN STAFF TRAVEL/L	0.00	188.00
09000	14917	03/06/20	1057	ESU 3	01202610100	20440	ADMN RENT OMAHA	0.00	230.11
09000	14917	03/06/20	1057	ESU 3	01202610300	20440	COOP RENT OMAHA	0.00	75.66
09000	14917	03/06/20	1057	ESU 3	01202610400	20440	SRS RENT OMAHA	0.00	657.14
09000	14917	03/06/20	1057	ESU 3	01202610600	20440	IMAT RENT OMAHA	0.00	96.39
09000	14917	03/06/20	1057	ESU 3	01202610620	20440	DEC RENT OMAHA	0.00	184.50
09000	14917	03/06/20	1057	ESU 3	01202560100	20531	ADMN POSTAGE OMAHA	0.00	11.51
TOTAL CHECK								0.00	1,255.31
09000	14918	03/06/20	1150	ESU 5	01202800100	20580	ADMN TRAVEL/MEETING	0.00	668.97
09000	14919	03/06/20	1067	ESU 10	01202320100	20580	ADMN TRAVEL/MEETNGS	0.00	482.20
09000	14919	03/06/20	1067	ESU 10	01202250520	20580	SDA TRAVEL/MEETINGS	0.00	561.82
09000	14919	03/06/20	1067	ESU 10	01202250540	20580	TLT TRAVEL/MEETINGS	0.00	293.69

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FUND - 01 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	ORG UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
09000	14919	03/06/20	1067	ESU 10	01202250530	20580	ESPD TRAVEL/MEETING	0.00	199.71
09000	14919	03/06/20	1067	ESU 10	01202800500	20580	PDO TRAVEL/MEETINGS	0.00	1,835.00
09000	14919	03/06/20	1067	ESU 10	01202250540	20330	TLT PROF DEV TRAINI	0.00	1,000.00
TOTAL CHECK									4,372.42
09000	14920	03/06/20	1068	ESU 13	01203500500	20320	ADVISER WORK DAY	0.00	250.00
09000	14921	03/06/20	1104	ESU 16	01203500500	20320	ADVISER WORK DAY	0.00	250.00
09000	14922	03/06/20	1503	KRAIG LOFQUIST	01202320100	20333	ADMN MILEAGE REIMBU	0.00	317.40
09000	14923	03/06/20	1061	DEB HERICKS	01202800100	20333	ADMN STAFF MILEAGE	0.00	290.38
09000	14923	03/06/20	1061	DEB HERICKS	01202800100	20580	ADMN STAFF TRAVEL E	0.00	71.59
TOTAL CHECK									361.97
09000	14924	03/06/20	1076	PRISCILLA QUINTANA	01202800100	20333	ADMN STAFF MILEAGE	0.00	176.52
09000	14924	03/06/20	1076	PRISCILLA QUINTANA	01202800300	20333	COOP STAFF MILEAGE	0.00	176.53
TOTAL CHECK									353.05
09000	14925	03/06/20	1087	RHONDA EIS	01202800600	20580	IMAT STAFF TRAVEL/M	0.00	13.98
09000	14925	03/06/20	1087	RHONDA EIS	01202800600	20333	IMAT STAFF MILEAGE	0.00	301.31
TOTAL CHECK									315.29
09000	14926	03/06/20	1513	MINH VU	01202800400	20333	SRS STAFF MILEAGE R	0.00	246.10
09000	14927	03/06/20	1442	SECURLY	01202520300	20900	COOP SECURLY RIVERS	0.00	249.11
09000	14929	V 04/09/20	1247	KSB SCHOOL LAW	01202330300	20317	COOP LEGAL SERVICE	0.00	-63.00
09000	14929	V 04/09/20	1247	KSB SCHOOL LAW	01202250510	20330	PDO NOC PROF DEV	0.00	-535.50
TOTAL CHECK									-598.50
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202320100	20580	ADMN TRAVEL EXP	0.00	1,312.83
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202320100	20610	ADMN SUPPLIES	0.00	19.79
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202320100	20610	ADMN SUPPLIES, NETA	0.00	30.00
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202520300	20610	COOP SUPPLIES, NETA	0.00	30.00
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202520400	20610	SRS SUPPLIES, NETA	0.00	30.00
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202800600	20610	IMAT SUPPLIES, NETA	0.00	30.00
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202520620	20610	DEC SUPPLIES, NETA	0.00	30.00
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202800300	20580	COOP TRAVEL EXP, AE	0.00	1,560.90
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202520300	20610	COOP OFFICE SUPPLIE	0.00	10.99
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202580400	20650	SRS SOFTWARE, JETBR	0.00	213.93
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202580400	20650	SRS SOFTWARE, GITHU	0.00	25.00
09000	EFT00127	03/06/20	1039	UNION BANK & TRUST	01202580300	20650	COOP SOFTWARE, MAIL	0.00	42.49
TOTAL CHECK									3,335.93
TOTAL CASH ACCOUNT								0.00	113,148.09
TOTAL FUND								0.00	113,148.09
TOTAL REPORT								0.00	113,148.09

EFINANCE - POWERSCHOOL  
 DATE: 04/27/2020  
 TIME: 14:55:26

ESU COORDINATING COUNCIL  
 Purchase Order STATUS REPORT

PAGE NUMBER: 1  
 STATMN21  
 INFO: ORDERED BY NUMBER

SELECTION CRITERIA: encl'dgr.yr='20'

PURCHASE OR	ORG UNIT	ACCOUNT	ACCOUNT	VENDOR DATE	NAME DESCRIPTION	SALES TAX USE TAX	ORIGINAL PAYMENTS	CHANGE BALANCE
P2000001-01	01202520300	20900		1038 09/27/19	WORLD BOOK WB-NE-PS-COMBO WORLD BO	0.00 0.00	1068.00 0.00	0.00 1068.00
P2000004-01	01202800500	20330		1391 03/12/20	CORWIN PRESS/SAGE PUBLIC FOUNDATION DAY TRAINING,	0.00 0.00	5000.00 0.00	0.00 5000.00
P2000004-02	01202800500	20330		1391 03/12/20	CORWIN PRESS/SAGE PUBLIC IMPACT SERIES: MINDFRAMES	0.00 0.00	5000.00 0.00	0.00 5000.00
P2000004-03	01202800500	20330		1391 03/12/20	CORWIN PRESS/SAGE PUBLIC MINDFRAMES FOR SUCCESS RE	0.00 0.00	2640.00 0.00	0.00 2640.00
P2000004-04	01202800500	20330		1391 03/12/20	CORWIN PRESS/SAGE PUBLIC FOUNDATION DAY RESOURCE G	0.00 0.00	2640.00 0.00	0.00 2640.00
P2000004-05	01202800500	20330		1391 03/12/20	CORWIN PRESS/SAGE PUBLIC SHIPPING	0.00 0.00	244.95 0.00	0.00 244.95
P2000005-01	01203500500	20320		1007 03/30/20	CDW GOVERNMENT INC. SPLUNK ENTERPRISE LICENSE	0.00 0.00	7775.00 0.00	0.00 7775.00
TOTAL REPORT						0.00 0.00	24367.95 0.00	0.00 24367.95

EFINANCE - POWERSCHOOL  
 DATE: 04/27/2020  
 TIME: 14:54:44

ESU COORDINATING COUNCIL  
 SUMMARY EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1  
 EXPCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/20

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
TOTAL EXPENSE	4,931,756.00	1,135,985.66	3,795,770.34	23.03	4,888,006.00	204,321.34	4,683,684.66	4.18
TOTAL GENERAL FUND	4,931,756.00	1,135,985.66	3,795,770.34	23.03	4,888,006.00	204,321.34	4,683,684.66	4.18
TOTAL REPORT	4,931,756.00	1,135,985.66	3,795,770.34	23.03	4,888,006.00	204,321.34	4,683,684.66	4.18

SUNGARD PENTAMATION, INC.  
 DATE: 04/01/2020  
 TIME: 09:58:25

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 ADJT	----PAYMENTS	PAYMENT ADJT	-WRITTEN OFF	---TOTAL DUE
08/23/2019	AEPA001243	BRIDGEPORT	BRIDGEPORT PUBLIC	3,612.50	.00	.00	.00	.00	3,612.50
01/10/2020	CRIS000641	JEFFERSON	JEFFERSON ELEMENTA	685.00	.00	.00	.00	.00	685.00
01/10/2020	CRIS000642	SHOEMAKER	SHOEMAKER ELEMENTA	385.00	.00	.00	.00	.00	385.00
01/10/2020	CRIS000644	EARLYLEARN	EARLY LEARNING CEN	600.00	.00	.00	.00	.00	600.00
01/10/2020	CRIS000647	GRANDISLAN	GRAND ISLAND PUBLI	875.00	.00	-790.00	.00	.00	85.00
01/10/2020	CRIS000649	DODGEELEM	DODGE ELEMENTARY S	535.00	.00	.00	.00	.00	535.00
01/10/2020	CRIS000650	LINCOLNELE	LINCOLN ELEMENTARY	450.00	.00	.00	.00	.00	450.00
01/10/2020	CRIS000651	GATESELEM	GATES ELEMENTARY S	685.00	.00	.00	.00	.00	685.00
01/10/2020	CRIS000652	HOWARDELEM	HOWARD ELEMENTARY	385.00	.00	.00	.00	.00	385.00
01/10/2020	CRIS000655	WASMEELEM	WASMER ELEMENTARY	150.00	.00	.00	.00	.00	150.00
03/30/2020	GRNT000014	NDE	NEBRASKA DEPT OF E	7,775.00	.00	.00	.00	.00	7,775.00
02/14/2020	IMAT000291	ESU03	EDUCATIONAL SERVIC	16,398.88	.00	.00	.00	.00	16,398.88
09/27/2019	VNDR000003	BHPHOTO	B & H PHOTO VIDEO	53.56	.00	.00	.00	.00	53.56
02/24/2020	VNDR000010	PYRAMID	PYRAMID SCHOOL PRO	293.61	.00	.00	.00	.00	293.61
02/24/2020	VNDR000012	S&S	S&S WORLDWIDE	99.54	.00	.00	.00	.00	99.54
02/24/2020	VNDR000013	SCHOOLHEAL	SCHOOL HEALTH CORP	130.29	.00	.00	.00	.00	130.29
02/24/2020	VNDR000014	TROXELL	TROXELL COMMUNICAT	7.41	.00	.00	.00	.00	7.41
02/24/2020	VNDR000015	VIRCO	VIRCO INC	159.03	.00	.00	.00	.00	159.03
02/24/2020	VNDR000016	BSN	BSN SPORTS	4.17	.00	.00	.00	.00	4.17
TOTAL REPORT: 19				33,283.99	.00	-790.00	.00	.00	32,493.99

EFINANCE - POWERSCHOOL  
 DATE: 04/27/2020  
 TIME: 14:54:55

ESU COORDINATING COUNCIL  
 SUMMARY REVENUE COMPARISON REPORT

PAGE NUMBER: 1  
 REVCOM31

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 7/20

Fund - 01 - GENERAL FUND

TITLE	CURRENT YEAR				PRIOR YEAR			
	BUDGET	REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%
TOTAL REVENUE	4,931,756.00	1,832,224.20	3,099,531.80	37.15	.00	.00	.00	.00
TOTAL GENERAL FUND	4,931,756.00	1,832,224.20	3,099,531.80	37.15	.00	.00	.00	.00
TOTAL REPORT	4,931,756.00	1,832,224.20	3,099,531.80	37.15	.00	.00	.00	.00

EFINANCE - POWERSCHOOL  
DATE: 04/27/2020  
TIME: 14:54:29

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 1  
AUDIT31

SELECTION CRITERIA: transact.yr='20' and transact.period='7'  
ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND  
ORG UNIT - 01101510100 - ADMN INTEREST REVENUE

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11410	INTEREST						
7 /20	04/01/20	19	BANKREC			1,674.70	RECONCILIATION INTEREST
TOTAL	INTEREST				.00	1,674.70	.00
TOTAL	ADMN INTEREST REVENUE				.00	1,674.70	.00

EFINANCE - POWERSCHOOL  
DATE: 04/27/2020  
TIME: 14:54:29

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 2  
AUDIT31

SELECTION CRITERIA: transact.yr='20' and transact.period='7'  
ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND  
ORG UNIT - 01101951300 - COOP REVENUE, ESU/SCHOOL

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED REVENUE				
7 /20	03/18/20	24				285.00	.00 COOP MOVIE LIC RAYMOND
TOTAL			INVOICED REVENUE		.00	285.00	.00
TOTAL			COOP REVENUE, ESU/SCHOOL		.00	285.00	.00

EFINANCE - POWERSCHOOL  
DATE: 04/27/2020  
TIME: 14:54:29

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 3  
AUDIT31

SELECTION CRITERIA: transact.yr='20' and transact.period='7'  
ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND  
ORG UNIT - 01101951500 - PDO REVENUE, ESU/SCHOOL

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990	INVOICED REVENUE						
7 /20	03/30/20	19	67			40.00	RECEIVABLE-RC- 033020PQ
TOTAL	INVOICED REVENUE				.00	40.00	.00
TOTAL	PDO REVENUE, ESU/SCHOOL				.00	40.00	.00

EFINANCE - POWERSCHOOL  
DATE: 04/27/2020  
TIME: 14:54:29

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 4  
AUDIT31

SELECTION CRITERIA: transact.yr='20' and transact.period='7'  
ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND  
ORG UNIT - 01101951560 - PDO CRISIS REVENUE ESU/SC

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED REVENUE				
7 /20	03/18/20	19	63			280.00	RECEIVABLE-RC- 031620PQ
7 /20	03/20/20	19	64			2,010.00	RECEIVABLE-RC- 032020PQ
TOTAL			INVOICED REVENUE		.00	2,290.00	.00
TOTAL			PDO CRISIS REVENUE ESU/SC		.00	2,290.00	.00

EFINANCE - POWERSCHOOL  
DATE: 04/27/2020  
TIME: 14:54:29

ESU COORDINATING COUNCIL  
REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 5  
AUDIT31

SELECTION CRITERIA: transact.yr='20' and transact.period='7'  
ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND  
ORG UNIT - 01101951600 - BL IMAT REVENUE, ESU/SCHO

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
11990			INVOICED REVENUE				
7 /20	03/10/20	19	61			4,000.06	RECEIVABLE-RC- 031020PQ
7 /20	03/18/20	19	62			34,097.04	RECEIVABLE-RC- 031620PQ
7 /20	03/20/20	19	64			32,976.82	RECEIVABLE-RC- 032020PQ
7 /20	04/01/20	19	68			1,000.00	RECEIVABLE-RC- 033120PQ
TOTAL			INVOICED REVENUE		.00	72,073.92	.00
TOTAL			BL IMAT REVENUE, ESU/SCHO		.00	72,073.92	.00

EFINANCE - POWERSCHOOL  
 DATE: 04/27/2020  
 TIME: 14:54:29

ESU COORDINATING COUNCIL  
 REVENUE TRANSACTION ANALYSIS

PAGE NUMBER: 6  
 AUDIT31

SELECTION CRITERIA: transact.yr='20' and transact.period='7'  
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL FUND  
 ORG UNIT - 01101990300 - COOP LOCAL SALES REVENUE

ACCOUNT	DATE	T/C	RECEIVE REFERENCE	PAYER/VENDOR	BUDGET	RECEIPTS	RECEIVABLES DESCRIPTION
12400							
							ADMIN FEES
	7 /20		03/06/20 24			68.25	.00 COOP POWERSCHOOL ADM FEE
	7 /20		03/06/20 24			17.27	.00 COOP SCHOOL HEALTH ADM FE
	7 /20		03/06/20 24			270.19	.00 COOP DUDE SOLUTION ADM FE
	7 /20		03/12/20 24			11,184.23	.00 COOP SYSCO ADMIN FEE
	7 /20		03/12/20 24			231.51	.00 COOP SYSCO ADMIN FEE
	7 /20		03/18/20 24			1,724.09	.00 COOP HOME DEPOT ADM FEE
	7 /20		03/23/20 19	65		166.05	RECEIVABLE-RC- 032320PQ
	7 /20		03/26/20 19	66		4.58	RECEIVABLE-RC- 032620PQ
	7 /20		03/30/20 19	67		2.59	RECEIVABLE-RC- 033020PQ
	7 /20		03/30/20 24			136.74	.00 COOP STATE INDUST ADM FEE
TOTAL					.00	13,805.50	.00
TOTAL					.00	13,805.50	.00
TOTAL					.00	90,169.12	.00
TOTAL					.00	90,169.12	.00



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

Charlie.Janssen@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)

July 31, 2019

Kraig Lofquist  
Executive Director  
Educational Service Unit Coordinating Council  
6949 South 110th Street  
LaVista, NE 68128

Dear Mr. Lofquist:

In accordance with Neb. Rev. Stat. Section 84-304, the Auditor of Public Accounts will conduct the fiscal year 2019 and the fiscal year 2020 Educational Service Unit Coordinating Council (ESUCC) audits. Neb. Rev. Stat. Section 84-304 states in part, "To examine or cause to be examined, at the expense of the political subdivision, when the Auditor of Public Accounts determines such examination necessary ..."

This letter will serve as official notice to ESUCC that the Auditor of Public Accounts will be conducting the ESUCC Audit for fiscal year 2019 and fiscal year 2020.

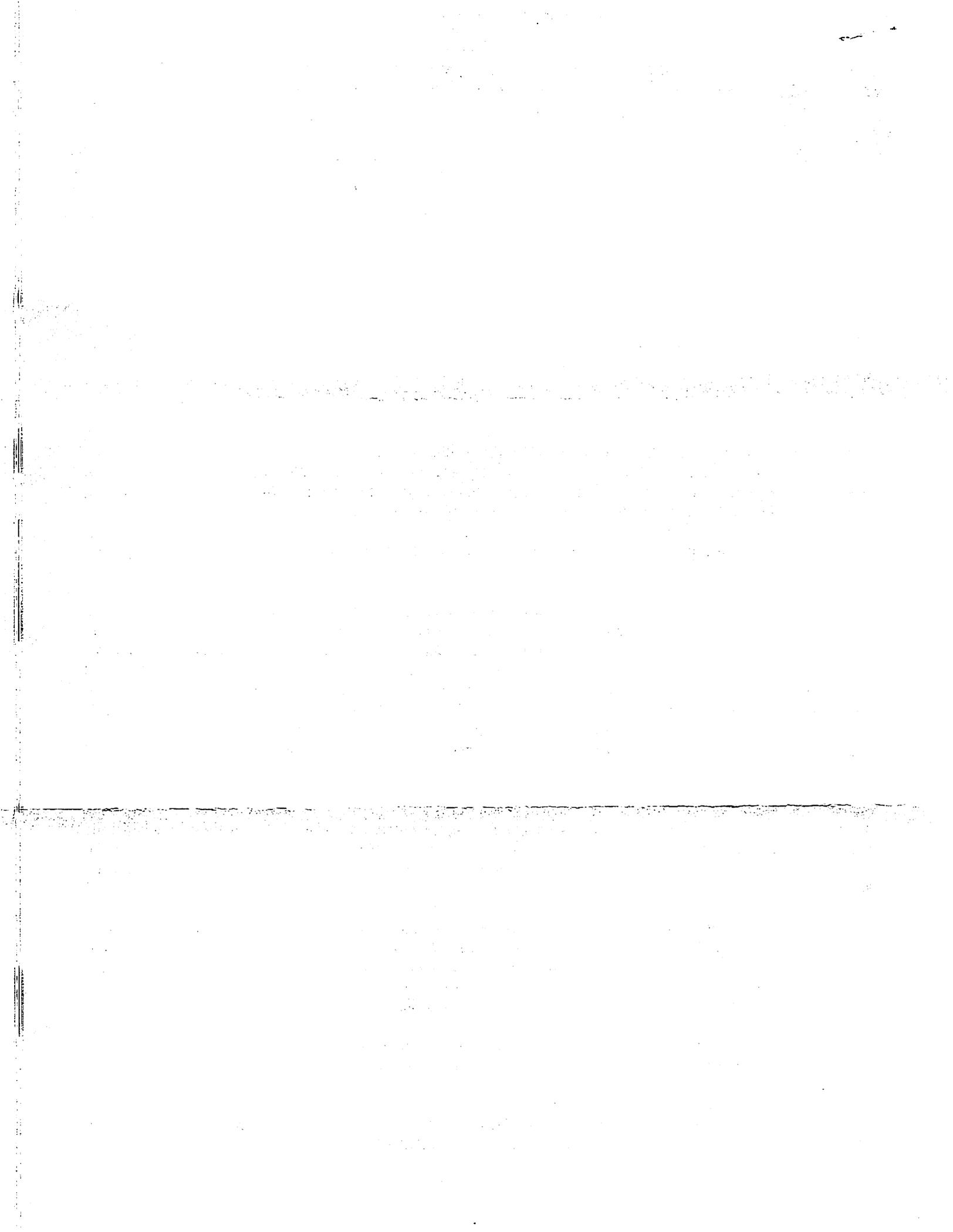
We will conduct our audit in accordance with generally accepted auditing standards United States of America and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. It should be understood that the responsibility for the preparation of financial statements, including adequate disclosure, is that of the management of ESUCC. Our responsibility is to express an opinion on the financial statements based on our audit.

As part of our audit, we will make an assessment of control risk relating to your internal control structure to the extent we consider necessary as required by generally accepted auditing standards. Under these standards, the purpose of such assessment is to establish a basis for reliance on the internal control structure in determining the nature, timing and extent of auditing procedures that are necessary for expressing an opinion on the financial statements.

An audit includes procedures designed to provide reasonable assurance that errors and irregularities that would have a material effect on the financial statements would be detected. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with GAGAS. Accordingly, a material misstatement may remain undetected.

Likewise, in making our audit, we will be aware of the possibility that illegal acts may have occurred. However, it should be recognized such audit cannot be expected to provide assurance illegal acts will be detected.

The establishment of an internal control structure is an important responsibility of management. Appropriate supervisory review procedures are necessary to provide reasonable assurance that adopted policies and prescribed procedures are adhered to and to detect and correct errors and irregularities or illegal acts in a timely manner.



Our audit is not specifically designed and cannot be relied upon to disclose reportable conditions and/or material weaknesses in the internal control structure. However, during the audit, if we become aware of such reportable conditions and/or material weaknesses in the internal control structure, or ways that we believe management practices can be improved, we will communicate them to you.

May we remind you, the responsibility for the preparation of financial statements, including adequate disclosure, is that of the ESUCC's management. This includes adequate disclosures, the maintenance of adequate accounting policies, and the safeguarding of the assets of the State. As a part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

We understand that you will provide us with your financial statements, footnotes, and supporting documentation, which should include all journal entries, recorded. The financial statements and supporting documentation should be prepared in accordance with auditing standards.

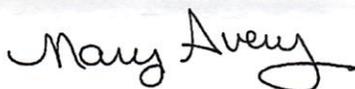
At the conclusion of our audit or audits, we plan on issuing the following reports:

- a report on the financial statements of the ESUCC, on a cash basis;
- a report on the internal control structure based solely on our consideration of the structure made as a part of the audit of the financial statements; and
- a report on compliance with laws and regulations that may have a material effect on the financial statements.

The APA's fee for this service will be sufficient to cover the costs of our work (approximately \$76.00/hour for Managers and \$33.00/hour for audit staff). At this time, we anticipate the total fee will not exceed \$25,000.00 (approximately 700 hours). The APA will bill when the work is completed. The ESUCC will submit payments to the APA accordingly. No additional charges will be made for routine inquiries or requests for information. The fee quoted above is for a financial statement audit, and does not include any bookkeeping or special requests by ESUCC.

A copy of the latest quality control review for the Nebraska Auditor of Public Accounts can be found at: [http://www.auditors.nebraska.gov/About\\_Us/APA%20\\_Review\\_Files/2016\\_NSAA\\_APA\\_Peer\\_Review.pdf](http://www.auditors.nebraska.gov/About_Us/APA%20_Review_Files/2016_NSAA_APA_Peer_Review.pdf). We appreciate this opportunity to be of service and believe this letter accurately summarizes the scope of the audit services to be provided.

Sincerely,



Mary Avery  
Special Audits and Finance Manager  
Phone 402-471-3686  
mary.avery@nebraska.gov



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Charlie Janssen  
State Auditor

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PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
[auditors.nebraska.gov](http://auditors.nebraska.gov)

March 30, 2020

Deb Hericks, Executive Assistant  
Educational Service Unit Coordinating Council  
6949 South 110<sup>th</sup> Street  
LaVista, Nebraska 68128

Dear Ms. Hericks:

Attached is a copy of the audit report and management letter of the Educational Service Unit Coordinating Council for the fiscal year ended August 31, 2019. You can also access the audit report and management letter on our website at [auditors.nebraska.gov](http://auditors.nebraska.gov).

If you have any questions concerning this report, please do not hesitate to write or call.

Sincerely,

A handwritten signature in black ink that reads "C. J. Janssen".

Charlie Janssen  
Auditor of Public Accounts

Enclosure

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

**SEPTEMBER 1, 2018, THROUGH AUGUST 31, 2019**

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

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

**Issued on March 30, 2020**

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

The Nebraska Educational Service Unit Coordinating Council (ESUCC) was created in statute to coordinate statewide activities of Nebraska's 17 Educational Service Units (ESUs). The governing body for the ESUCC consists of an administrator representative from each ESU. The ESUCC was created by LB 603 (2007) and officially came into existence, per statute, on July 1, 2008. Fiscal year 2008-2009 was the first year of operation for the ESUCC. The duties of the ESUCC are set out at Neb. Rev. Stat §§ 79-1245 to 79-1249 (Reissue 2014, Cum. Supp. 2018). Section 79-1246(1) provides the following:

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

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

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

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

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

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

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

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

#### Overview of Statewide Projects and Activities:

- **ESU Professional Development Organization (ESUPDO):** The ESUPDO serves as a collaborative effort to provide statewide training for ESU employees and key NDE Staff statewide. Professional development is among the core services identified by State statute for ESUs. The ESUPDO consists of four affiliate groups comprised of ESU employees across the 17 ESUs with representation from essential NDE Staff. As the NDE and the ESUCC continue with statewide efforts, alignment with the NDE Strategic Plan, as well as the six tenets of AQuESTT (Accountability for a Quality Education System, Today and Tomorrow), will better define the direction for the ESUPDO. These groups are the following:

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

- **Staff Development Affiliate (SDA):** Members are responsible for providing staff development for their school districts and have assisted the NDE's efforts on statewide and local assessment as well as school improvement for Nebraska's school districts.
- **Network Operations Committee (NOC):** NOC supports the extensive communications network within and among the ESUs and school districts. NOC provides network security and protocols for its districts and ESUs and ensures that the communications network for distance education, internet, email, and internet protocol phones are functioning and secure. Statewide, this group establishes common frameworks and capacities for assisting one another to help ensure the education network functions well.
- **Teaching and Learning with Technology (TLT):** Between 2015 and 2017, membership for Technology Assistant Group (TAG), I-Mat, and Distance Education began a dialogue regarding combined efforts within the three affiliates/projects based upon the fact that 46% of the membership serve in multiple roles. Formalized discussion began during January of 2016 and, as a result of the membership's efforts, the concept of a newly formed affiliate, TLT, evolved. The initial meeting regarding the development of the TLT began with the following stated purpose:

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

TLT was fully implemented beginning 2017-2018.

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

Per the ESUCC's website (<http://www.esucc.org/COOP-PURCHASING>), the Coop's vision is to "provide compliant, competitive, aggregated bidding and purchasing to control and reduce costs to its members by maximizing efficiency of resources and processes in Nebraska and Nationally."

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

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

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

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Continued)

- (1) Providing public access to lists of qualified distance education courses;*
- (2) Collecting and providing school schedules for participating educational entities;*
- (3) Facilitation of scheduling for qualified distance education courses;*
- (4) Brokering of qualified distance education courses to be purchased by educational entities;*
- (5) Assessment of distance education needs and evaluation of distance education services;*
- (6) Compliance with technical standards as set forth by the Nebraska Information Technology Commission and academic standards as set forth by the State Department of Education related to distance education;*
- (7) Establishment of a system for scheduling courses brokered by the council 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 the council 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.*

The governance structure within the Distance Education project was recommended as part of the TLT Affiliate, with full implementation that began in 2017-2018.

- **Instructional Materials (I-Mat):** I-Mat has a long history of providing services statewide for school districts through Nebraska's network of ESUs. For approximately 40 years, the ESUs have worked together to purchase rights to media resources and make those available through local ESUs. Beginning in 2010-11, the fiscal management was moved under the ESUCC's central accounting system. ESUs contribute to the project for the "spring buy" and "special projects" each year, as needed and defined by the affiliate(s). The purpose of the I-Mat project is designed for research and development of digital resources. The governance structure within the I-MAT project is recommended as part of the TLT Affiliate, with full implementation that began in 2017-2018.
- **BlendED:** Beginning 2015-2016, a statewide committee comprised of NDE, ESUCC, and ESU staff recommended that three learning management systems (LMS) be included within the ESUCC market place. The recommended LMS included Schoology, Canvas, and BlackBoard. In addition to the LMS, the BlendED Advisory Committee was charged with providing a recommendation for a statewide Learning Object Repository (LOR). After a lengthy review, the recommendation included the integration of the current Learn360 project, Amazon Inspire, and the IlliniCloud ISLE program.

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

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### BACKGROUND

(Concluded)

- **Special Education (SPED) Projects:** Three special education projects are managed by the ESUCC. The projects also transitioned in 2010-11 to the ESUCC from a fiscal agent management model under ESU 1. The purpose of the SPED Project is for participating parties to pool their resources in connection with the special education services and for the training of special education teachers and other staff members employed by educational institutions within the State of Nebraska. Each participating ESU contributes a \$5,500 annual fee in general support of the projects; additionally, each participating school is assessed a fee for services provided under the Student Records System (SRS) fee structure.
  - **Improving Learning for Children with Disabilities (ILCD):** ILCD is a State self-assessment project that gathers information for Federal reporting requirements. The ILCD Project utilizes parent, teacher, and administration survey assessments. The survey results can be accessed via the ILCD website. The ESUCC's technology role includes purchasing, distributing, and scanning surveys. ESUCC staff provides technical assistance for the ILCD website and survey design.
  - **Project PARA:** Project PARA is a web-based method for school districts to provide introductory training for their para-educators. The project assists schools in meeting the para-educator training requirements of No Child Left Behind, Title 92 NAC 11, and the Individuals with Disabilities Education Act. Project PARA is a collaborative effort between the University of Nebraska, the NDE, and Nebraska ESUs.
  - **Student Records System (SRS):** SRS is an online special education record-keeping system designed to create all special education documents required by Title 92 NAC 51, including IEP, MDT, IFSP, and all required notices. The SRS is a highly secured system that organizes and stores documents and provides easy access to files from anywhere via the internet. SRS training is provided across the State for district staff and college and university staff.

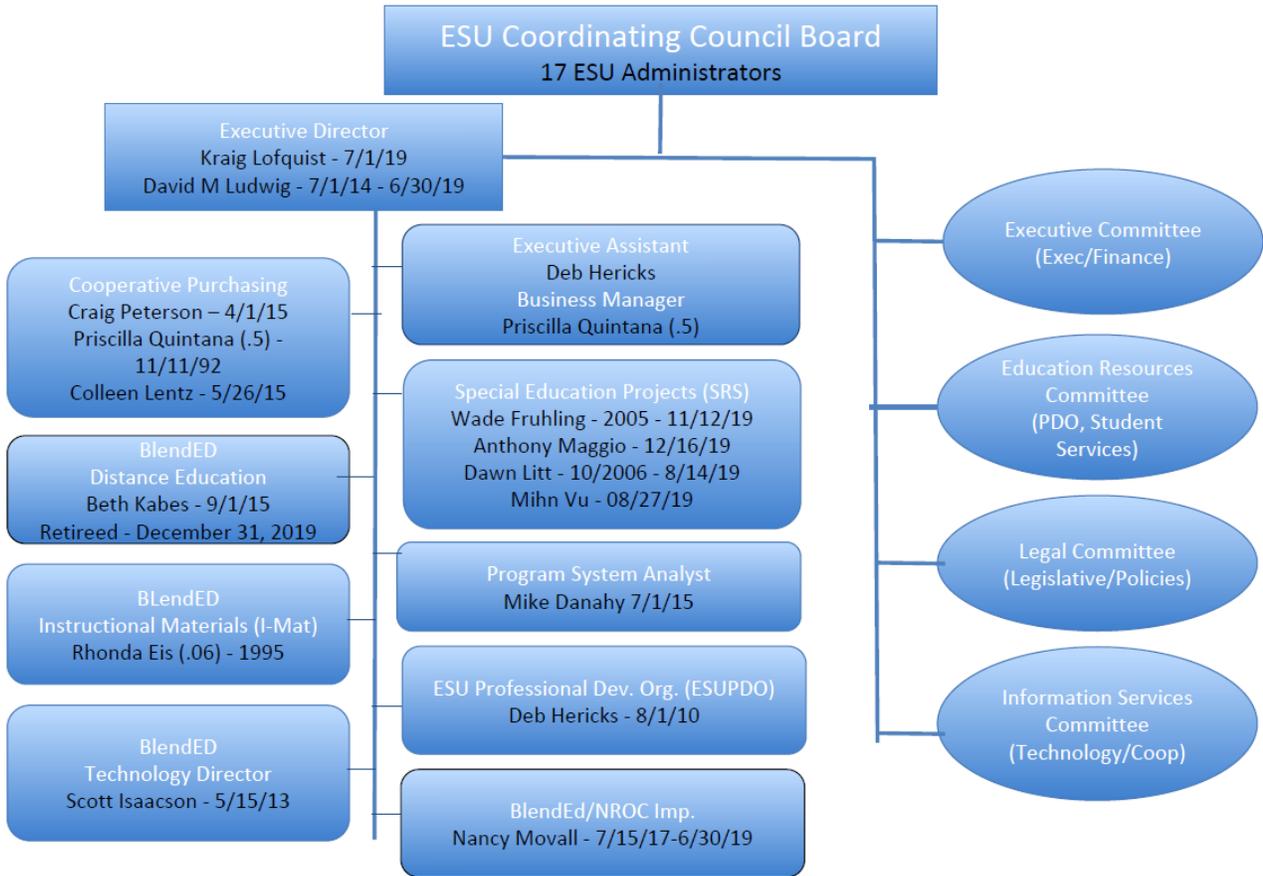
### MISSION STATEMENT

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 7/1/19



EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**KEY OFFICIALS AND AGENCY CONTACT INFORMATION**

**Educational Service Unit Coordinating Council (ESUCC)**

**(Per State statute, Educational Service Unit (ESU) Executive Directors are Council members of the ESUCC and serve on the Council as long as they are in that position.)**

<b>Name</b>	<b>Title</b>
Larriane Polk ESU 07	Chairperson
Bill Heimann ESU 01	Council member
Ted DeTurk ESU 02	Council member
Dan J.Schnoes ESU 03	Council member
Greg Robke ESU 04	Council member
Brenda McNiff ESU 05	Council member
John Skretta ESU 06	Council member
Corey Dahl ESU 08	Council member
Drew Harris ESU 09	Council member
Melissa Wheelock ESU 10	Council member
Greg Barnes ESU 11	Council member
Andrew Dick ESU 13	Council member
Paul Calvert ESU 15	Council member
Deb Paulman ESU 16	Council member
Geraldine Erickson ESU 17	Council member
Sarah Salem ESU 18	Council member
Connie Wickham ESU 19	Council member

**Educational Service Unit Coordinating Council**

<b>Name</b>	<b>Title</b>
Kraig Lofquist	Executive Director

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



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

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## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### INDEPENDENT AUDITOR'S REPORT

Educational Service Unit Coordinating Council  
La Vista, Nebraska

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

We have audited the accompanying cash-basis financial statements of the governmental activities and the major fund of the Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2019, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Educational Service Unit Coordinating Council'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 opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities and the major fund of Educational Service Unit Coordinating Council as of August 31, 2019, and the respective changes in cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

**Emphasis of Matter – Basis of Accounting**

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

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements, which collectively comprise the Educational Service Unit Coordinating Council’s basic financial statements. Management’s Discussion and Analysis, the Budgetary Comparison Schedule – Budget and Actual – General Fund, Notes to the Budgetary Comparison Schedule, and the Combining Schedule of Cash Basis Receipts and Disbursements – General Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining Schedule of Cash Basis Receipts and Disbursements – General Fund is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Schedule of Cash Basis Receipts and Disbursements – General Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The Management’s Discussion and Analysis, Budgetary Comparison Schedule – Budget and Actual – General Fund, and Notes to the Budgetary Comparison Schedule on pages 9 through 13, 25, and 36 herein have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Educational Service Unit Coordinating Council’s 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.



Zachary Wells, CPA  
Audit Manager  
Lincoln, Nebraska

March 10, 2020

## 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, 2019. Please read it in conjunction with the ESUCC's basic financial statements, which follow.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

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

##### **Government-Wide Financial Statements**

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

The *Statement of Net Position* on page 14 presents all of the ESUCC's assets on the cash basis, as described above.

The *Statement of Activities* on page 15 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.

##### **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 16 and 17, 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 five 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; Instructional Materials (I-Mat); and Special Education.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

(Continued)

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in all of the basic financial statements. The notes can be found beginning on page 18.

**Other Information**

Following the basic financial statements and the accompanying notes thereto is additional information that further explains and supports the information in such financial statements. The other information consists of the Budgetary Comparison Schedule – Budget and Actual – General Fund and notes, and the Combining Schedule of Cash Basis Receipts and Disbursements – General Fund. This information can be found beginning on page 25.

**FINANCIAL AND OPERATING HIGHLIGHTS**

The ESUCC's Net Position for the fiscal year ended August 31, 2019, compared to the fiscal year ended August 31, 2018, decreased by \$249,585. This decrease is primarily due to the fact that the ESUCC's fiscal year ends in the middle of the Coop Annual Buy timeframe; therefore, its end-of-the-year balance is directly affected by the timing of receipts of vendor administrative fees. The table on the following page provides a more detailed picture of the changes in net position.

**FINANCIAL ANALYSIS OF ESUCC AS A WHOLE**

**Net Position**

The ESUCC's assets totaled \$1,009,700 at August 31, 2019, as compared to \$1,259,285 at August 31, 2018. Due to the preparation of the financial statements on a cash basis for fiscal years ended August 31, 2019, and August 31, 2018, there were no liabilities as of August 31, 2019, and as of August 31, 2018.

Unrestricted net position is all other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt." The ESUCC's unrestricted net position totaled \$1,009,700 as of August 31, 2019.

	<b>Net Position</b>	
	<b>As of August 31</b>	
	<b>Cash Basis</b>	<b>Cash Basis</b>
	<b>2019</b>	<b>2018</b>
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$ 1,009,700	\$ 1,259,285
<b>Total Assets</b>	1,009,700	1,259,285
 <b>NET POSITION:</b>		
Unrestricted	1,009,700	1,259,285
<b>Total Net Position:</b>	\$ 1,009,700	\$ 1,259,285

As of August 31, 2019, and as of August 31, 2018, the ESUCC's assets consisted of cash and cash equivalents.

The ESUCC did not have any liabilities as of August 31, 2019, and as of August 31, 2018.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

The ESUCC's net position was \$1,009,700 and \$1,259,285 as of August 31, 2019, and 2018, respectively. The ESUCC's net position may vary based on receipts and disbursements in Cooperative Purchasing as well as other ESUCC projects.

**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, 2019.

**Changes in Net Position**

	<b>Fiscal Year Ended August 31, 2019 Cash Basis</b>	<b>Fiscal Year Ended August 31, 2018 Cash Basis</b>
Receipts:		
Program Receipts		
Charges for Services	\$ 1,758,570	\$ 1,645,105
Operating Grants and Contributions	532,720	625,947
General Receipts:		
State Appropriations	521,341	542,992
Miscellaneous	26,992	12,960
<b>Total Receipts</b>	<b>2,839,623</b>	<b>2,827,004</b>
Disbursements:		
ESU Professional Development	906,964	961,044
Distance Education Council	367,247	340,105
Special Education	579,949	512,517
Instructional Materials	241,460	124,298
Nebraska ESU Cooperative	993,588	806,420
<b>Total Disbursements</b>	<b>3,089,208</b>	<b>2,744,384</b>
Change in Net Position	(249,585)	82,620
<b>Net Position - Beginning</b>	<b>1,259,285</b>	<b>1,176,665</b>
<b>Net Position - Ending</b>	<b>\$ 1,009,700</b>	<b>\$ 1,259,285</b>

**Receipts**

The largest single source of receipts for the ESUCC is charges for services. Charges for services are primarily receipts generated by the Nebraska ESU Cooperative Purchasing Unit for services provided to ESUs and school districts and program receipts for the various projects. Charges for services for the fiscal year ended August 31, 2019, were \$1,758,570 and for the fiscal year ended August 31, 2018, were \$1,645,105. ESUCC's charges for services increased largely due to increased instructional materials local receipts due to the re-alignment of Learn360 renewals to the ESUCC fiscal year.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

The second largest source of receipts, during fiscal year 2019, is a grant from the Nebraska Department of Education. Total grants received during the fiscal year ended August 31, 2019, were \$532,720 and for the fiscal year ended August 31, 2018, were \$625,947. The decrease was caused by a decrease in Innovation Grant receipts during the year. Although the amount awarded for the grant stayed the same, receipts decreased due a timing difference of when award amounts were received

**Disbursements**

The largest purpose of disbursements for the ESUCC was for the Nebraska ESU Cooperative Purchasing, which were then provided to ESUs and school districts. Disbursements for these services for the fiscal year ended August 31, 2019, were \$993,588 and for the fiscal year ended August 31, 2018, were \$806,420. The increase in COOP disbursements was caused by schools and ESUs purchasing more items through the COOP in the current year than in the previous year.

The second largest purpose of disbursements for the ESUCC was for goods and services disbursed by the ESU Professional Development Organization (ESUPDO), which provides training for ESU employees statewide. Disbursements for these services for the fiscal year ended August 31, 2019, were \$906,964 and for the fiscal year ended August 31, 2018, were \$961,044. The largest cause of this decrease was a decrease in amounts charged to ESUs and schools for trainings, including threat assessment trainings.

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, 2019, were \$1,188,656 and for the fiscal year ended August 31, 2018, were \$976,920. The increase in these programs was caused primarily by an increase in Instructional Materials (I-Mat) program purchases.

**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	\$ 1,155,074	\$ 1,259,285	\$ 104,211
Total Receipts	5,327,266	2,839,623	(2,487,643)
Total Disbursements	5,327,266	3,089,208	2,238,058
Net Increase (Decrease)	-	(249,585)	(249,585)
Ending Balance	<u>\$ 1,155,074</u>	<u>\$ 1,009,700</u>	<u>\$ (145,374)</u>

The largest variance between budgeted and actual receipts was Local Receipts, which were budgeted to be \$2,802,024 but were actually \$1,758,570. The majority of this variance can be explained primarily by the budgeted flow-through revenues included in the budget.

The largest variances between budgeted and actual disbursements were due to Purchased Services, which had budgeted \$2,026,047 but incurred actual costs of \$1,154,734. This difference is caused by the ESUCC budgeting for potential grants, which are unknown at the time the budget is prepared.

## EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS

(Concluded)

#### **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, and professional development. General economics have created an environment in which 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 continue to combine efforts in instructional materials 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 Kraig Lofquist, 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 [klofquist@esucc.org](mailto:klofquist@esucc.org).

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF NET POSITION - CASH BASIS**

August 31, 2019

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,009,700
Total Assets	<u>1,009,700</u>
<b>NET POSITION</b>	
Unrestricted	<u>1,009,700</u>
Total Net Position	<u>\$ 1,009,700</u>

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**STATEMENT OF ACTIVITIES - CASH BASIS**

For the Year Ended August 31, 2019

	Disbursements	Program Receipts		Net (Disbursements), Receipts, and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>FUNCTIONS/PROGRAMS:</b>				
Primary Government				
ESU Professional Development	\$ 906,964	\$ 174,032	\$ 268,980	\$ (463,952)
Distance Education Council	367,247	5,121	154,545	(207,581)
Special Education	579,949	508,490	109,195	37,736
Instructional Materials:				
General Administration	102,287	227,851	-	125,564
I-Mat Program Purchases	139,173	-	-	(139,173)
Nebraska ESU Cooperative Purchasing:				
General Administration	431,339	843,076	-	411,737
Coop Program Purchases	562,249	-	-	(562,249)
Total Governmental Activities	<u>\$ 3,089,208</u>	<u>\$ 1,758,570</u>	<u>\$ 532,720</u>	<u>(797,918)</u>
General Receipts:				
State Appropriations				521,341
Miscellaneous				26,992
Total General Receipts				<u>548,333</u>
Change in Net Position				(249,585)
Net Position - Beginning				<u>1,259,285</u>
Net Position - Ending				<u>\$ 1,009,700</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, 2019

	<u>General Fund</u>
ASSETS:	
Cash and Cash Equivalents	<u>\$ 1,009,700</u>
 Total Assets	 <u><u>\$ 1,009,700</u></u>
 FUND BALANCE:	
Unassigned	<u>1,009,700</u>
 Total Fund Balance	 <u><u>\$ 1,009,700</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, 2019

	General Fund
	<u>                    </u>
RECEIPTS:	
Local	\$ 1,758,570
State - Appropriations	521,341
State - Grants (Neb. Dept. of Ed)	532,720
Miscellaneous	26,992
Total Receipts	<u>2,839,623</u>
DISBURSEMENTS:	
Purchased Services (Note 6)	1,154,734
General Administration	227,602
Supplies	4,977
Capital Outlay	29,847
Computer Software and Other Equipment	81,091
Travel	27,322
Network Operations Committee (NOC)	13,460
Staff Development Affiliate (SDA)	21,276
ESU Special Populations Directors (ESPD)	1,857
Teaching and Learning with Technology (TLT)	10,685
Innovation Grant (Note 6)	776,719
Legal Settlement	33,333
Distance Education Program Purchases	3,331
I-Mat Program Purchases	139,173
Special Education Program Purchases	1,552
Coop Program Purchases	562,249
Total Disbursements	<u>3,089,208</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	(249,585)
Fund Balance - Beginning	<u>1,259,285</u>
Fund Balance - Ending	<u>\$ 1,009,700</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, 2019

#### 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 ESU Professional Development Organization (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 the ESUCC:

- **ESU Professional Development Organization (ESUPDO):** The ESUPDO serves as a collaborative effort to provide training for ESU employees statewide. Professional development is among the core services identified by State statute for ESUs.
- **Distance Education:** Distance Education originated with the Distance Education Council, which was formed by legislation in 2006 and has since evolved into a program under the ESUCC. Neb. Rev. Stat. § 79-1248 (Reissue 2014) includes, among the powers and duties of the ESUCC, various responsibilities pertaining to the operation of the State's distance education network.
- **Nebraska ESU Cooperative Purchasing (Coop):** Coop provides cooperating purchasing services to Educational Service Unit Member schools throughout the State of Nebraska.
- **Instructional Materials (I-Mat):** I-Mat is a statewide project that purchases rights to media materials and makes them available through local ESUs in a variety of formats.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

- **Special Education (SPED) Projects:** The purpose of the SPED Projects is for participating parties to pool their resources in connection with the special education services and for the training of special education teachers and other staff members employed by educational institutions within the State of Nebraska.
- **BlendEd Initiative (Technology Direction):** In May 2013, the position of Technology Director was formed to coordinate this work across the ESUCC project areas. Projects involved in this effort are the Distance Education and I-Mat, including Learning Object Repository. Blended education calls for making strategic choices about when face-to-face (synchronous) instruction is needed and when and how online (asynchronous) instruction can be best used to provide elements of student control over time, place, path, and pace and provide more equity, efficiency, and flexibility.

***B. Reporting Entity***

The ESUCC is a governmental entity established under and governed by the laws of the State of Nebraska. In evaluating how to define the ESUCC for financial reporting purposes, all potential component units have been considered. The basic – but not the only – criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, and the ability to influence significantly 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.

***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 expenses of a given function or segment is offset by program revenues. 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.

**NOTES TO THE FINANCIAL STATEMENTS**

(Continued)

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

***E. Basis of Accounting***

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

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

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

***G. Basis of Presentation***

The ESUCC adopted 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." 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. ESUCC has designated its fund balance as Unassigned. Unassigned fund balance is the portion of the General Fund that is not restricted, committed, or assigned for a specific purpose.

***I. Capital Assets***

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

***J. Estimates***

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

***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, 2019, 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, 2019, 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 on July 25, 1996. The NPAIT was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment trust is voluntary for its members. The objective of the NPAIT is to provide its owner members with a conservative and effective investment alternative tailored to the needs of its members. The NPAIT currently consists of and operates one portfolio and a fixed-term account. The NPAIT portfolio management generally follows established investment criteria developed by the Securities and Exchange Commission (SEC) for money market funds designed to offer acceptable yield while maintaining liquidity. The NPAIT is not registered with the SEC as an investment company. For a copy of the most recent audit report for the NPAIT, which is as of June 30, 2019, contact Kraig Lofquist, 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 [klofquist@esucc.org](mailto:klofquist@esucc.org).

The ESUCC's bank balance and carrying amount of cash and cash equivalents at August 31, 2019, are set out below:

	<b>Bank Balance</b>	<b>Carrying Amount</b>
Bank Deposits	\$ 50,880	\$ (75,092)
NPAIT Investments	1,084,792	1,084,792
<b>Total</b>	<b><u>\$ 1,135,672</u></b>	<b><u>\$ 1,009,700</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, 2019, were covered by the Federal Depository Insurance Corporation (FDIC).

The carrying amount for the Bank Deposit is negative because at August 31, 2019, the outstanding checks exceeded the bank balance. However, the NPAIT account sends funds to the bank account when checks clear the bank.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

**Investments** – The NPAIT may legally invest in direct obligations of, as well as other obligations guaranteed as to principal by, the U.S. Treasury and U.S. Agency and Instrumentalities and in bank repurchase agreements. It may also invest in guaranteed student loans, loans guaranteed by the Small Business Administration, Federal Home Administration, or any other agency of the United States, as well as any other type of investment permitted for public agencies by State law. At June 30, 2019, 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, 2019, the ESUCC had \$1,084,972 in NPAIT investments. These investments consisted of government agency securities and repurchase agreements, which were collateralized by U.S. government securities.

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

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

*Credit Risk* – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NPAIT, as of June 30, 2019, the NPAIT’s investments in government agency securities were rated as AA+.

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

The ESUCC has no specific policy as to credit risk. All of the underlying securities for the NPAIT investments in repurchase agreements at June 30, 2019, 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, 2019, is as follows:

<b>Carrying Value:</b>	
Bank Deposits	\$ (75,092)
NPAIT Investments	1,084,792
<b>Total</b>	<b>\$ 1,009,700</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:

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

3. **Contingencies and Commitments** (Concluded)

	Limit	Deductible
Personal Property Coverage (per location)	\$ 1,000 to \$200,000	\$ 500
Electronic Data Processing Equip. (Various Coverage types from \$5,000 to \$50,000. With limits from \$10,000 to \$200,000.)	\$ 200,000	\$ 1,000
Commercial General Liability (Each Occurrence limit-\$1,000,000, Aggregate Limit-\$2,000,000)	\$ 2,000,000	\$ -
Commercial Umbrella Liability Coverage (Each Occurrence limit-\$1,000,000, Aggregate Limit-\$1,000,000)	\$ 1,000,000	\$ -
Automobile (Non-Owned & Hired) Liability	\$ 1,000,000	\$ -
Automobile (Comprehensive, Collision)	\$ 50,000	\$ 250
Workers' Compensation Insurance	\$ 500,000	\$ -
Transportation Coverage	\$ 300,000	\$ 1,000

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

4. **School Retirement**

**Plan Description**

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

Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2018, to August 31, 2019. 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, 2019, the ESUCC employees contributed \$112,210, and the ESUCC contributed \$113,332, which equaled the required contribution. For the fiscal years ended August 31, 2018, and August 31, 2017, the ESUCC employees contributed \$112,034 and \$101,404, respectively, and the ESUCC contributed \$113,155 and \$102,418 respectively, which equaled the required contribution.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS**

(Concluded)

**5. Lease Commitments**

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

<u>Year</u>	<u>Governmental Activities</u>
2020	\$ 25,270
2021	768
Total	<u>\$ 26,038</u>

Operating lease payments for the year ended August 31, 2019, totaled \$38,874.

**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, \$1,074,193 of salaries and wages was classified as Purchased Services and \$273,575 was classified as Innovation Grant disbursements on the Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balance.

**7. Accounts Receivable**

At August 31, 2019, the ESUCC had \$269,179 in accounts receivable. In accordance with the cash basis of accounting, these receivables are not recorded on the financial statements. They are recorded as receipts on the financial statements when the ESUCC receives the funds.

**8. Unemployment Compensation Insurance**

The ESUCC has adopted the reimbursable option of the State's Unemployment Compensation Insurance Program. Under this option, a claimant would receive unemployment compensation from the State. The ESUCC is liable to reimburse the State the actual amount of the claim(s).

**9. Related Parties**

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

For the Fiscal Year Ended August 31, 2019

	Budget (Original/Final)	Actual	Positive (Negative) Variance with Final Budget
<b>RECEIPTS:</b>			
Local	\$ 2,802,024	\$ 1,758,570	\$ (1,043,454)
State - Appropriations	521,341	521,341	-
State - Grants (Neb. Dept. of Ed)	1,153,901	532,720	(621,181)
Federal	850,000	-	(850,000)
Miscellaneous	-	26,992	26,992
Total Receipts	<u>5,327,266</u>	<u>2,839,623</u>	<u>(2,487,643)</u>
<b>DISBURSEMENTS:</b>			
Purchased Services	2,026,047	1,154,734	871,313
General Administration	418,020	227,602	190,418
Supplies	4,250	4,977	(727)
Capital Outlay	23,621	29,847	(6,226)
Computer Software and Other Equipment	73,589	81,091	(7,502)
Travel	43,222	27,322	15,900
Network Operations Committee (NOC)	50,050	13,460	36,590
Staff Development Affiliate (SDA)	39,330	21,276	18,054
ESU Special Populations Directors (ESPD)	1,000	1,857	(857)
Teaching and Learning with Technology (TLT)	-	10,685	(10,685)
Innovation Grant	953,904	776,719	177,185
Legal Settlement	33,333	33,333	-
Distance Education Program Purchases	-	3,331	(3,331)
I-Mat Program Purchases	257,600	139,173	118,427
Special Education Program Purchases	-	1,552	(1,552)
Coop Program Purchases	1,203,300	562,249	641,051
Project PARA	200,000	-	200,000
Total Disbursements	<u>5,327,266</u>	<u>3,089,208</u>	<u>2,238,058</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	-	(249,585)	(249,585)
Fund Balance - Beginning	1,155,074	1,259,285	104,211
Fund Balance - Ending	<u>\$ 1,155,074</u>	<u>\$ 1,009,700</u>	<u>\$ (145,374)</u>

See Notes to Other Information.

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

**NOTES TO THE SUPPLEMENTARY INFORMATION**

For the Fiscal Year Ended August 31, 2019

**BUDGETARY COMPARISON SCHEDULE**

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

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

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

EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL

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

For the Fiscal Year Ended August 31, 2019

	ESUCC Admin and Professional Development Organization	Distance Education Council	Instructional Materials	Special Education	Nebraska ESU Cooperative Purchasing	Total General Fund
<b>RECEIPTS:</b>						
Local	\$ 174,032	\$ 5,121	\$ 227,851	\$ 508,490	\$ 843,076	\$ 1,758,570
State - Appropriations	250,953	270,388	-	-	-	521,341
State - Grants (Neb. Dept. of Ed)	268,980	154,545	-	109,195	-	532,720
Miscellaneous	26,992	-	-	-	-	26,992
Total Revenues	<u>\$ 720,957</u>	<u>\$ 430,054</u>	<u>\$ 227,851</u>	<u>\$ 617,685</u>	<u>\$ 843,076</u>	<u>\$ 2,839,623</u>
<b>DISBURSEMENTS:</b>						
Purchased Services	\$ 199,576	\$ 215,391	\$ 91,111	\$ 385,309	\$ 263,347	\$ 1,154,734
General Administration	132,107	13,009	9,378	22,461	50,647	227,602
Supplies	1,183	1,774	116	1,277	627	4,977
Capital Outlay	3,862	25,985	-	-	-	29,847
Computer Software and Other Equipment	120	70	5	5,523	75,373	81,091
Travel	13,634	2,134	1,677	1,865	8,012	27,322
Network Operations Committee (NOC)	13,460	-	-	-	-	13,460
Staff Development Affiliate (SDA)	21,276	-	-	-	-	21,276
ESU Special Populations Directors (ESPD)	1,857	-	-	-	-	1,857
Teaching and Learning with Technology (TLT)	10,685	-	-	-	-	10,685
Innovation Grant	509,204	105,553	-	161,962	-	776,719
Legal Settlement	-	-	-	-	33,333	33,333
Distance Education Program Purchases	-	3,331	-	-	-	3,331
I-Mat Program Purchases	-	-	139,173	-	-	139,173
Special Education Program Purchases	-	-	-	1,552	-	1,552
Coop Program Purchases	-	-	-	-	562,249	562,249
Total Disbursements/Expenditures	<u>\$ 906,964</u>	<u>\$ 367,247</u>	<u>\$ 241,460</u>	<u>\$ 579,949</u>	<u>\$ 993,588</u>	<u>\$ 3,089,208</u>



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

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EDUCATIONAL SERVICE UNIT COORDINATING COUNCIL  
**INDEPENDENT AUDITOR'S 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

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 major fund of the Educational Service Unit Coordinating Council, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the Educational Service Unit Coordinating Council's basic financial statements, and have issued our report thereon dated March 10, 2020. The report notes that the financial statements were prepared on the basis of cash receipts and disbursements.

### **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. 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 matters that we reported to the management of the Educational Service Unit Coordinating Council in a separate letter dated March 10, 2020.

**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.



Zachary Wells, CPA  
Audit Manager  
Lincoln, Nebraska

March 10, 2020



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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March 10, 2020

Educational Service Unit Coordinating Council  
LaVista, Nebraska

Dear Council:

We have audited the basic financial statements of the Educational Service Unit Coordinating Council (ESUCC) for the fiscal year ended August 31, 2019, and have issued our report thereon dated March 10, 2020. In planning and performing our audit of the basic financial statements of the ESUCC, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the ESUCC's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. This comment and recommendation is intended to improve the internal control over financial reporting or result in operational efficiencies in the following area:

## **Segregation of Duties**

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

- Receipts: There is a lack of segregation of duties over the receipts process due to two employees having the ability to perform all of the following processes: receive checks and record initial control, perform the deposit entry, and reconcile the deposit document to the general ledger. We noted that compensating controls were in place during the fiscal year, including when all steps of the deposit process were performed by a single person, the deposit slip and ledger were reviewed and initialed by a second person, and deposits, bank statements, and reconciliation reports were reviewed and approved by the ESUCC.
- Capital Assets: There is a lack of segregation of duties over the capital assets process. Five employees had the ability to add capital assets to, as well as remove them from, the accounting records. The ESUCC stated that it had compensating controls in place during the fiscal year, including a review of capital asset activity at the monthly staff meetings.

A similar finding was noted in the previous reports.

A good internal control plan involves an adequate segregation of duties to ensure that no one person is in a position both to perpetuate and to conceal errors or irregularities. When one individual is able to perform all phases of a transaction, there is an increased risk for errors or fraud to occur and go undetected, resulting in loss or misuse of ESUCC funds.

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

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

*Capital Assets - We will continue to monitor during monthly budget meetings and scheduled staff meetings for review and documentation.*

\* \* \* \* \*

It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the ESUCC.

Draft copies of this report were furnished to the ESUCC to provide management with an opportunity to review the report and to respond to the comment and recommendation included in this report. The formal response received has been incorporated into this report. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next audit.

This report is intended solely for the information and use of the ESUCC, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



Zachary Wells, CPA  
Audit Manager