ADVISORY LETTER
EDUCATIONAL SERVICE UNITS (ESUs)
EVALUATION OF TRAVEL POLICIES
AND TRAVEL DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
OR AUGUST 31, 2000 AND
FOR THE PERIOD JULY 1, 2000 OR
SEPTEMBER 1, 2000 THROUGH APRIL 30, 2001

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To Educational Service Unit Boards:

In accordance with Neb. Rev. Stat. Section 84-304.01 R.R.S. 1999, we have conducted an evaluation of the eighteen Educational Service Units (ESUs). The evaluation objectives were to:

- Compile the travel disbursements for fiscal year ended June 30, 2000 or August 31, 2000, and for the period July 1, 2000 or September 1, 2000 through April 30, 2001 by administrative travel, board travel, and other program travel;
- Determine and document the travel policies developed and used by the ESUs to ensure their travel disbursements were reasonable and necessary and;
- Test selected travel disbursement transactions to determine whether they were in accordance with ESU travel policies, and were reasonable and necessary expenses of the ESU.

We performed the following procedures:

1. Reviewed applicable sections of the *Revised Statutes of Nebraska*.
2. Reviewed the Educational Service Unit's history.
3. Performed an evaluation of travel disbursements for the fiscal year ended June 30, 2000 or August 31, 2000 and for the period July 1, 2000 or September 1, 2000 through April 30, 2001.
4. Performed a comparative analysis of ESU travel disbursements for fiscal years ended June 30, 2000 or August 31, 2000 and for the period July 1, 2000 or September 1, 2000 through April 30, 2001.
5. Reviewed the ESU travel policies and procedures.
6. Tested travel disbursements to determine compliance with certain laws, regulations, polices, and procedures pertaining to ESUs.

We compiled the accompanying financial data on the schedules on pages 11 through 22 from the records of the ESU's. We have not audited or reviewed the accompanying data and, accordingly, do not express an opinion or any other form of assurance on this data.

Based on these procedures, we have developed certain comments and recommendations and other relevant information that we believe should be considered by the Educational Service Unit Boards. This Advisory Letter summarizes the results of our evaluation. It was sent in draft form to all ESU's and a response was prepared by the President of the ESU Administrators Association. That response is included at the end of this Advisory Letter. In addition to this Advisory Letter, each ESU was issued a

separate management letter, which outlined the specific comments and recommendations for their consideration and any responses to that letter. Copies of these letters can be obtained from the Nebraska State Auditor's Office Web Site at: www.auditors.state.ne.us or by contacting the Auditor's Office at (402) 471-2111.

We extend our appreciation to the management and staff of all the ESUs for the courtesy, cooperation, and assistance provided to us during this evaluation.

Don Dunlap CPA

August 20, 2001 Assistant Deputy Auditor

BACKGROUND

There are 18 educational service units (ESUs) in Nebraska providing supplemental services to local school districts. An elected board governs each ESU. Educational service units are responsible to the State Board of Education. Following is a list of ESUs and each Headquarter City:

ESUs	Headquarters	ESUs	Headquarters	ESUs	Headquarters
ESU #1	Wakefield	ESU #7	Columbus	ESU #14	Sidney
ESU #2	Fremont	ESU #8	Neligh	ESU #15	Trenton
ESU #3	Omaha	ESU #9	Hastings	ESU #16	Ogallala
ESU #4**	Auburn	ESU #10***	Kearney	ESU #17	Ainsworth
ESU #5	Beatrice	ESU #11	Holdrege	ESU #18	Lincoln
ESU #6	Milford	ESU #13*	Scottsbluff	ESU #19	Omaha

* ESU #12 merged with ESU #13 in 1998.

** ESU #4 administers the Nebraska Center for Education of Children Who Are Blind or Visually Impaired in Nebraska City. It is contracted between the Nebraska Department of Education and ESU #4.

*** ESU #10 administers the Diagnostic Resource Center in Cozad. It is contracted between the Nebraska Department of Education and ESU #10.

According to Neb. Rev. Stat. Section 79-1204 R.S. Supp., 2000, the following are the role and mission of ESUs as educational service providers in the State's system of elementary and secondary education:

1) Provide core services and services identified and requested by member school districts.
   a. Core services include:
      i. Staff development
      ii. Technology
      iii. Instructional materials services
   b. Core services provide schools access to services that are difficult for most individual school districts to effectively and efficiently provide with their own resources (for example, Health (Nurses), Special Education, and Technology Enhancement).
2) Provide for economy, efficiency, and cost effectiveness in the cooperative delivery of educational services.
3) Provide educational services through leadership, research, and development.
4) Act in a cooperative and supportive role with the State Department of Education and school districts in development and implementation of long-range plans, strategies, and goals.
5) Administer federal, state, and private funds on behalf of school districts for special programs, projects, or grants in order to enhance the quality of education in Nebraska schools.

BACKGROUND
(Concluded)

According to Neb. Rev. Stat. Sections 79-1201.01 R.S. Supp., 2000 and 79-1243 R.S. Supp., 2000, educational service units also provide technical training and technology infrastructure. Technology infrastructure means hardware-related items necessary for schools to interact electronically throughout the State, including, but not limited to, physical connections, wiring, servers, routers, switches, domain name service, and operating systems and human resources necessary to maintain infrastructure, including, but not limited to, systems engineers, programmers, webmasters, and help desk staff.

SUMMARY OF TRAVEL POLICIES

During our evaluation of the Educational Service Units (ESUs), we reviewed their policies and procedures pertaining to travel disbursements. Policies ranged from non-existent to comprehensive. Following discussion with staff, including completion of internal control questionnaires, and testing travel disbursements, we were able to identify areas in which travel policies could be improved or expanded to provide consistent application. With improved policies and procedures, each ESU would have greater assurance travel disbursements are reasonable and necessary. In the SUMMARY OF COMMENTS AND RECOMMENDATIONS below, under the headings **TRAVEL POLICIES**, and **MILEAGE/TRAVEL EXPENSE REIMBURSEMENT**, we summarized some specific areas identified.

SUMMARY OF TRAVEL DISBURSEMENT TESTING

A sample of travel disbursement transactions was selected to be evaluated from the following categories: Board, Administrative, and Other. Our evaluation noted most ESUs require original receipts for travel disbursements. Meals were reimbursed at actual costs. Some lodging bills were direct billings, some lodging bills were paid by credit card, and some lodging bills were paid by the employee and reimbursed. Mileage was reimbursed at 31 cents or above. However, our evaluation also noted certain areas where the ESUs could improve to ensure all travel disbursements are reasonable and necessary expenses. These areas are noted below in the SUMMARY OF COMMENTS AND RECOMMENDATIONS, under the headings of: **LACK OF SUPPORTING DOCUMENTATION, MILEAGE REIMBURSEMENTS, VEHICLE TRAVEL LOGS, PERSONAL TRAVEL EXPENSES, FEDERAL RATES, UNTAXED COMMUTING PER DIEM, AND GOLF TOURNAMENT EXPENSES.**

SUMMARY OF COMMENTS AND RECOMMENDATIONS

In connection with our evaluation, we noted certain internal control matters related to the activities of the ESUs and other operational matters that are presented here. Comments and recommendations are intended to improve the internal control over financial reporting, ensure compliance, or result in operational efficiencies.

The following comments may relate to one or several ESUs.

TRAVEL POLICIES

1. No comprehensive written travel policy.
2. No written policy for travel reimbursement dollar limitations and type of reimbursable expenses allowed.
3. No written policy whether to pay the federal per diem rate for meals and lodging or to pay actual cost.
4. No written policies to address when a specific meal will be reimbursed.

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Continued)

5. No written policy for maximum dollar amount for meals and lodging for ESU staff and board members.
6. No written policy on when meal expenses incurred on one-day travel may be reimbursed.
7. No written policy to avoid paying taxes on lodging bills.
8. No written policy on when personal long distance telephone calls, while in travel status, will be reimbursed.
9. No written policy addressing who and how many people would or should attend District, State, and National conferences.
10. No written policy prohibiting payment of expenses for spouses of Board members or staff through the ESU records, even if subsequently reimbursed at a later date.
11. Compensation of professional leave for certified personnel addressed in the negotiated agreement, but not in the written policy.
12. No written policy on commuting.
13. The Board policies do not identify home bases for employees. This is needed to determine the starting point when calculating mileage reimbursements.
14. No written policy addressing employee use of ESU-owned vehicles.
15. No written policy for trip per diem payments.

> We recommend each ESU write a travel policy or revise its current travel policy to develop a more comprehensive policy which would provide ESU employees with a detailed resource on travel policies, allowable costs, reimbursement procedures, etc. Travel policies and procedures should address, in part, one-day meals, commuting, use of ESU-owned vehicles, conference attendance, allowable reimbursable meals, lodging, mileage, incidental travel costs, conference attendance, etc. We recommend each ESU be specific when developing their travel polices and procedures.

MILEAGE/TRAVEL EXPENSE REIMBURSEMENT

Commuting expenses are defined by the Internal Revenue Service (IRS) as those expenses incurred in traveling from one's residence to one's regular place of employment and one's regular place of employment to one's residence, no matter how often this occurs during a day. These are considered personal expenses and are, therefore, unallowable. However, expenses incurred in traveling from one's residence to a temporary work location are not considered commuting expenses and are reimbursable.

In order for employees to receive mileage reimbursement for personal car use while conducting ESU business, and not be taxable as income to the employee (personal expenses), the ESU must ensure it reimburses employee travel expenses that meet IRS criteria.

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Continued)

During our evaluation of ESU's travel disbursements and related travel policies we noted employees often received mileage reimbursement for miles driven using their personal vehicles for ESU business. ESUs would most often identify a "home base" for their employees (their work location) in which the mileage calculation would start and end. We noted ESUs identified "home bases" for employees in a variety of ways. For example, we noted "home bases" identified as:

- A location, such as a mile marker (not a building)
- A home
- The first building where the employee went to work (a school)
- Several buildings (schools) on a regular designated route
- The ESU main office

Are these "home bases" appropriate, and do they meet all the IRS rules and regulations? We are uncertain, as there are a wide variety of circumstances involved, and each must be looked at individually. In addition, the IRS rules and regulations are complex in this area. We do believe, however, that some of the "home bases" identified raise questions. For example: Can a location be a "home base," or does it have to be a building? Can your home be a "home base," even if you never actually work there? Can the first building where an employee goes to work be a "home base"? If an employee has a regular designated route which they travel on a daily or weekly basis, is this commuting?

> We recommend each ESU research, in consultation with legal counsel, the IRS regulations on travel expenses to determine whether the mileage (and related expenses) reimbursed to employees are business expenses, and thus not taxable to the employee, or whether the mileage (and related expenses) are commuting as defined by IRS regulations, and thus taxable to the employee. We also recommend each ESU develop detailed policies to ensure they are in compliance with all IRS rules and regulations.

LACK OF SUPPORTING DOCUMENTATION

In our review of the travel transactions, we:

- Noted a lack of supporting documentation for lodging, meals, and conferences/training.
- Observed credit card usage in which available receipts typically only showed the meal and tip totals.
- Noted an ESU did not pay its incurred credit card charges due to loss or misplacement of a monthly credit card statement. The ESU subsequently paid the charges based on the unpaid "previous balance" shown on the following month's credit card statement. Additionally, the ESU paid late charges and finance fees on the missed payment. At several ESUs we noted the reports presented to the Boards for payment approval only showed a summary of the charges.

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Continued)

We recommend each ESU maintain proper documentation with adequate support for verification of travel disbursements, including original invoices from vendors, conference agendas and/or registrations (including the date(s) the conference was held) etc. In addition, we recommend each ESU make every effort to pay its credit card charges in a timely manner in order to avoid late charges and service fees. Lastly, we recommend each ESU Board, at a minimum, review the detail of all credit card payments prior to approval.

MILEAGE REIMBURSEMENTS

During our test of mileage reimbursements, we noted the following:

- The purposes of trips were not always identified on the mileage reimbursement form.
- No start or stop times were documented.
- Start and/or stop location could not be determined.
- Mileage to the same location was different and miles claimed and paid were not representative of actual map miles.
- Expense Reimbursement forms were not being utilized by Administrators.

We recommend the request for mileage reimbursement form be modified to require documentation for purpose of travel as well as the start and stop times and locations of each trip. Each start/stop location should be documented if multiple stops were made. We also recommend mileage claims be checked to actual map miles for reasonableness.

VEHICLE TRAVEL LOGS

During our evaluation it was noted some of the ESUs had their own vehicles. However, these ESUs did not use or adequately complete travel logs to maintain accountability over vehicle usage. When travel logs were used, the logs were often not reviewed.

We recommend detailed monthly travel logs be maintained on each ESU-owned vehicle. The log should include miles driven, travel dates, start and stop times, purpose of travel, and signature of driver, all clearly and consistently stated. Furthermore, we recommend the logs be independently reviewed for completeness, reasonableness of travel, and accuracy. Such a review should be documented by the reviewer either initialing or signing the log.

PERSONAL TRAVEL EXPENSES

In our review of travel disbursements, we noted:

- Additional rental cars were used due to spouses traveling with the members/staff to conferences.

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Continued)

- Some board members and staff chose to extend conference trips for personal purposes. The airline ticket costs were more than had they flown with the other board members and staff attending the conference.
- Personal expenses not supported on hotel bill.
- Employees did not reimburse the ESU for personal expenses.
- Personal gifts for staff and outside speakers were charged to the ESU credit card.

> We recommend appropriate board members or staff pay their own personal costs. We recommend each ESU request reimbursement for employees' personal expenses and develop a policy detailing personal travel expenditures.

FEDERAL RATES

The written travel policy of one ESU states, in part, "the Board may authorize … reimbursement of meals and lodging at a rate not exceeding the applicable federal rate…." At the time of our evaluation, the ESU was not aware of the current federal meal and lodging rates and, furthermore, was unaware of how to obtain current federal rate data.

> We recommend each ESU apply current federal per diem maximums as published by the Federal government. The ESU can go online at www.policyworks.gov/perdiem to access these rates and other information.

UNTAXED COMMUTING PER DIEM

In our evaluation, we noted one instance in which a commuting per diem was being paid, but not reported as taxable income.

> We recommend each ESU, if paying commuting per diems, report such per diems as taxable income on the employee's W-2. We also recommend a consistent home base be used for all mileage reimbursements.

GOLF TOURNAMENT EXPENSES

We noted an ESU sponsors an annual golf tournament for current and former School Superintendents and Administrators. A participant fee is charged to cover the cost of green fees, prizes, and lunch. The fees are paid to the ESU. The ESU deposits the participant fees into a Revolving Account and pays the expenses of the tournament from this account.

> We recommend golf tournament expenses, and similar activities in the future, not be run through books of ESUs.

Educational Service Units Administrators Association (ESUAA) Response: Please consider this a response to your July 24, 2001 advisory letter issued, in draft form, for the Educational Service Units in which you offered an evaluation of travel policies and travel disbursements for the

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Continued)

respective fiscal years of the various Service Units. Given the fact that service units in total are coterminous with the state boundaries and given the fact that some service unit administrators are on vacation and given the fact that we were afforded six working days to prepare a response, this response may not be as complete as it could be had we been given greater time to afford us the ability as an organization to properly discuss this matter in some detail.

While we do not assert that improvements in our performance are not possible, there may be certain legal, political, geographical, and fiscal facts upon which you were not fully informed. For example, you assert that "Educational Service Units are responsible to the State Board of Education", Page three of draft. In fact, Section 79-12-04(D) requires services units to "act in a cooperative and supportive role with the State Department of Education and School District . . . ". Service Units are on a primary level governed by an elected board as described in Section 79-1217. On a secondary level, funds appropriated for Core Services and property tax can only be expended "with the approval of representatives of two-thirds of the member school districts, representing a majority of the students in the member School Districts". See Section 79-1241 and 79-1242.

We bring these Statutes to your attention since a number of your suggestions while facially beneficial, may not be legally possible. We note for example that your office asserts that commuting expenses are defined by the Internal Revenue Service. While that may be, that is not apropos to service units. Section 79-1217 for example makes specific reference to board member expenses being governed by Section 81-1174 to Section 81-1177. As I am sure you are well aware, those are the very Statutes that govern expenses and reimbursement for expenses for State Officers, employees, board and commissioner members who seek reimbursement through the Director of Administrative Services. Mileage rates in this case are set by the State Department of Administrative Services and not by the Internal Revenue Service.

Additionally, your office refers to how "home base" may be determined for purposes of calculating business mileage. While ordinarily certain IRS concepts might apply, in this case there are a number of Service Units who have learned that mileage policies and mileage rates are mandatorily negotiable terms and conditions of employment under Section 48-818 as it has been interpreted by the Commission of Industrial Relations.

We do not read your evaluation to suggest in any way that the service units you examined conduct themselves in any way that would be deemed malfeasance or misfeasance. In fact it does not appear from your correspondence that you are suggesting that expense reimbursement for travel lodging, business trips or payments made pursuant to any negotiated agreements are in any matter inconsistent with Section 13-2202 to Section 13-2204 or Section 81-1174 through Section 81-1177. We are certain that each service unit will examine its policies to ascertain that such policies are consistent with those controlling bodies of Statute.

Your office also commented on the fact that a number of service units do not have a written policy for the maximum dollar amount for meals and lodging for ESU Board members. Your office also comment that there is no written policy addressing "who and how many people would

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Continued)

or should attend District, State and National Conferences", Page 6 of draft report. Those consisting of one member from each county representing the service unit and four members at large. See Section 79-1217(1). What that means is that there is not a fixed number of board members county by county. For example, ESU 16 has thirteen board members. Service Unit 10 has fifteen board members. Service Unity 14 on the other hand only has eight. If one is to assure that all board members ought to be equally entitled to attend educational functions, each unit would have to have a different authorization for such attendance. Then I suppose criticism would be leveled that one service unit sends fifteen people to National Conferences while another only sends eight. We are not aware of authority in any agency that would grant oversight to determine whether too many board members to too many conferences. That is something that would be addressed by the local voters we assume. It does not seem fair, given county by county makeup of part of the board, to authorize one county's representative to attend a different county. Additionally, because service units exist to be of assistance to school districts, there is a great opportunity when service unity board members mingle with school district board members to learn of school district concerns, needs and desires. For service unit boards to be in a coordinated effort with school boards, a broad attendance on the part of all board members at meetings, conferences, and workshops is truly invaluable.

We also note an apparent criticism for not having a policy mirroring compensation for professional leave that may be in a negotiated agreement. We believe that a negotiated agreement would control and it would be dangerous to have policies inconsistent with the negotiated agreement since the following of such a policy might be deemed an unfair labor standard.

One overriding concept concerning service units may have been overlooked in this whole process. From the inception of service units in 1965, service units begin to develop around a market concept, which is addressing the needs of specific school district and specific geographic areas. As a result, service units are not uniform in size geographically. Not all service units have the same fiscal year. Student numbers vary substantially from service unit to service unit. Because of the double-tiered accountability as of 1997, coupled with service development from the inception being designed to meet the needs of specific school district demands, one would be hard pressed to find a political subdivision mare accountable than a service unit. In recent years, a majority of service unit's revenues has come from contract fees and not from state funds or the 1.5 cent property tax levy.

This accountability over the years has been key to the success of development of service units since service units exist to provide services desired and identified by the member school district of each service unit.

Likewise, there is probably not a more disparate group of political subdivisions than service units. While it may be helpful to try and impose uniform policies and procedures throughout all service units, that simply is not always legally, politically, educationally, or economically possible. While we will certainly take your suggestions to heart, and as always try to find better ways to do those things we have been doing for school districts over the last server decades, we

SUMMARY OF COMMENTS AND RECOMMENDATIONS
(Concluded)

thought it only fair to give you a fuller explanation as to our legal assessments of who we are and what we can do. We also thought that your office should know that if there are particular suggestions you have made that do not appear to be implemented by service units, it is not out of uncooperativeness, but out of necessity that we choose that which is necessary and that which works over that which is ideal in a perfect world.

Thank you for considering the rest of the story.

Auditors' Response: The ESUAA response seems to indicate that IRS regulations may not apply to ESU's. (Third paragraph of letter) IRS regulations do apply, and we would encourage each ESU to consult with legal counsel to ensure they are in compliance with all IRS regulations.

NOTES TO SCHEDULES

1. There are 18 Educational Service Units (ESUs) in Nebraska. The ESU numbers in the following charts correspond to the ESU located in the following Headquarter City:

ESUs	Headquarter City
ESU #1	Wakefield
ESU #2	Fremont
ESU #3	Omaha
ESU #4	Auburn
ESU #5	Beatrice
ESU #6	Milford
ESU #7	Columbus
ESU #8	Neligh
ESU #9	Hastings
ESU #10	Kearney
ESU #11	Holdrege
ESU #13	Scottsbluff
ESU #14	Sidney
ESU #15	Trenton
ESU #16	Ogallala
ESU #17	Ainsworth
ESU #18	Lincoln
ESU #19	Omaha

2. ESUs have either a June 30 or August 31 fiscal year end. ESUs 2, 4, 10, 11, 16, and 17 have a fiscal year ending June 30. ESUs 1, 3, 5, 6, 7, 8, 9, 13, 14, 15, 18, and 19 have a fiscal year ending August 31.

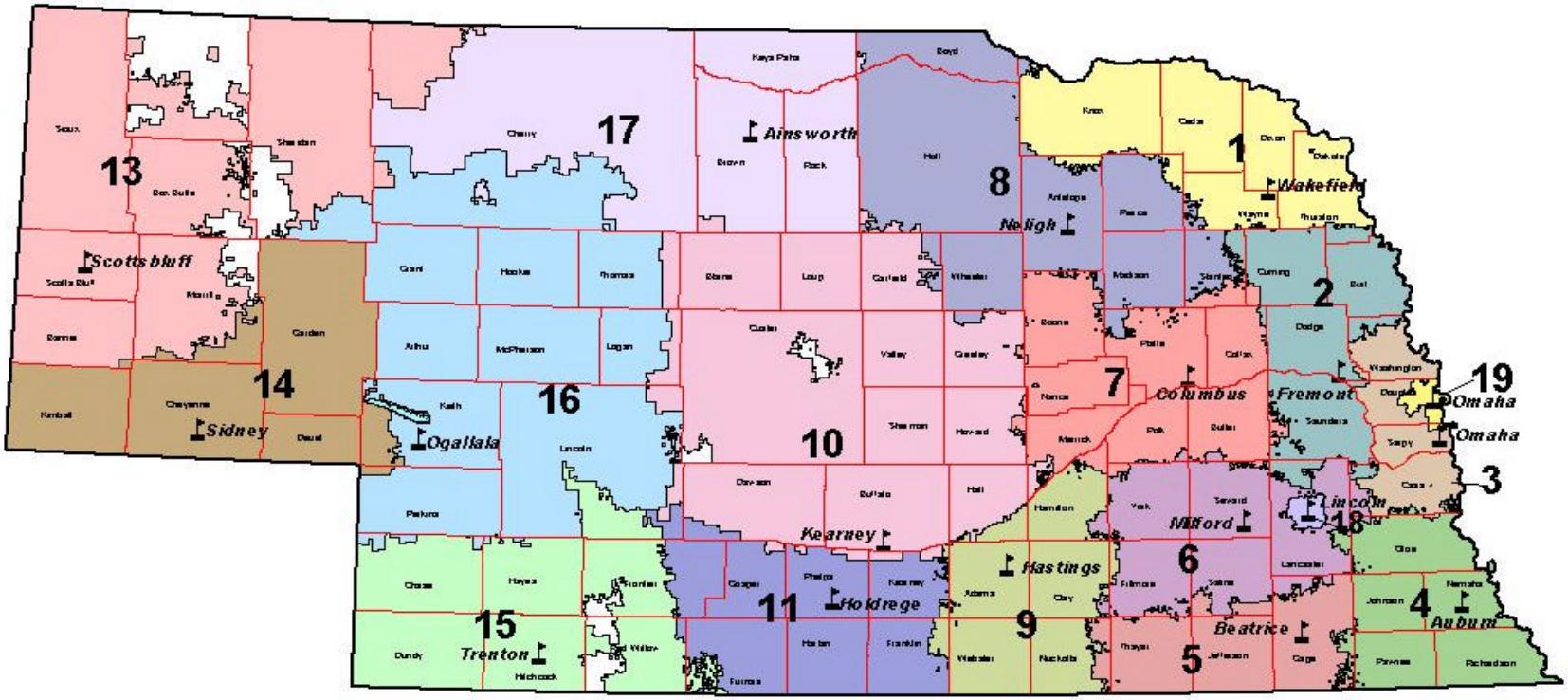
3. ESUs 11 and 16 do not break out Administrative and Board travel disbursements separately. For these two ESUs the Board travel disbursements are included with administrative disbursements.

4. ESUs 18 does not record Board and other program travel disbursements in their records. These disbursements are recorded on their respective school district records.

5. At the time of our visit, ESU 19 staff indicated they had no materials to provide for ESU Board Members' Travel reimbursements as the Board members had chosen to personally absorb the costs rather than have the ESU pay for them. In addition, ESU 19 staff indicated there was a freeze on requested travel during the current fiscal year that accounted for minimal travel reimbursements since September 1, 2000. No administrative travel disbursements were reported to us by ESU 19 for the fiscal year ending August 31, 2000 or for the period September 1, 2000 through April 30, 2001.

6. Since the ESUs, as noted in note 2 above, have different fiscal year ends the travel disbursements shown in the accompanying schedules for ESUs with a fiscal year ending June 30 will have ten months of travel disbursements (for the period 7-1-00 through 4-30-01) compared to the ESUs that have a fiscal year ending August 31 which will have eight months of travel disbursements (for the period 9-1-01 through 4-30-01).

Nebraska Educational Service Units



Educational Service Unit Number and Headquarters

- ESU 1, Wakefield
- ESU 2, Fremont
- ESU 3, Omaha
- ESU 4, Auburn
- ESU 5, Beatrice
- ESU 6, Milford
- ESU 7, Columbus
- ESU 8, Neligh
- ESU 9, Hastings
- ESU 10, Kearney
- ESU 11, Holdrege
- ESU 13, Scottsbluff
- ESU 14, Sidney
- ESU 15, Trenton
- ESU 16, Ogallala
- ESU 17, Ainsworth
- ESU 18, Lincoln
- ESU 19, Omaha

- School Districts Not Participating in an ESU
- ESU Headquarters
- County Boundary

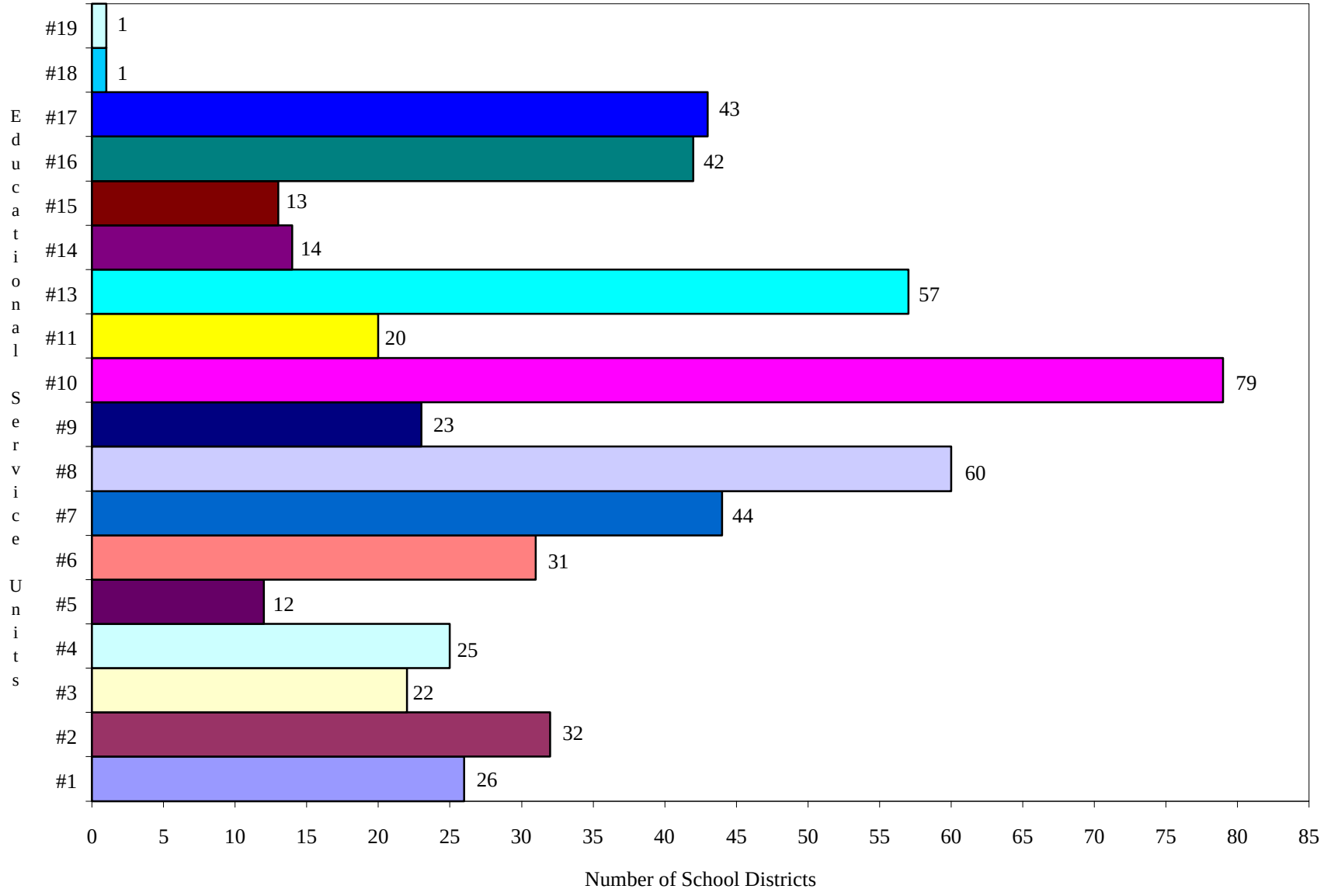
N W E S

Information Source:
ESU's- School District Boundaries-County Clerks
Towns, County Boundaries - US Bureau of Census
Prepared by: Michelle Gage, February 20, 2001
GIS Process: ArcView 3.2, ESRI

Nebraska Department of Education

EDUCATIONAL SERVICE UNITS

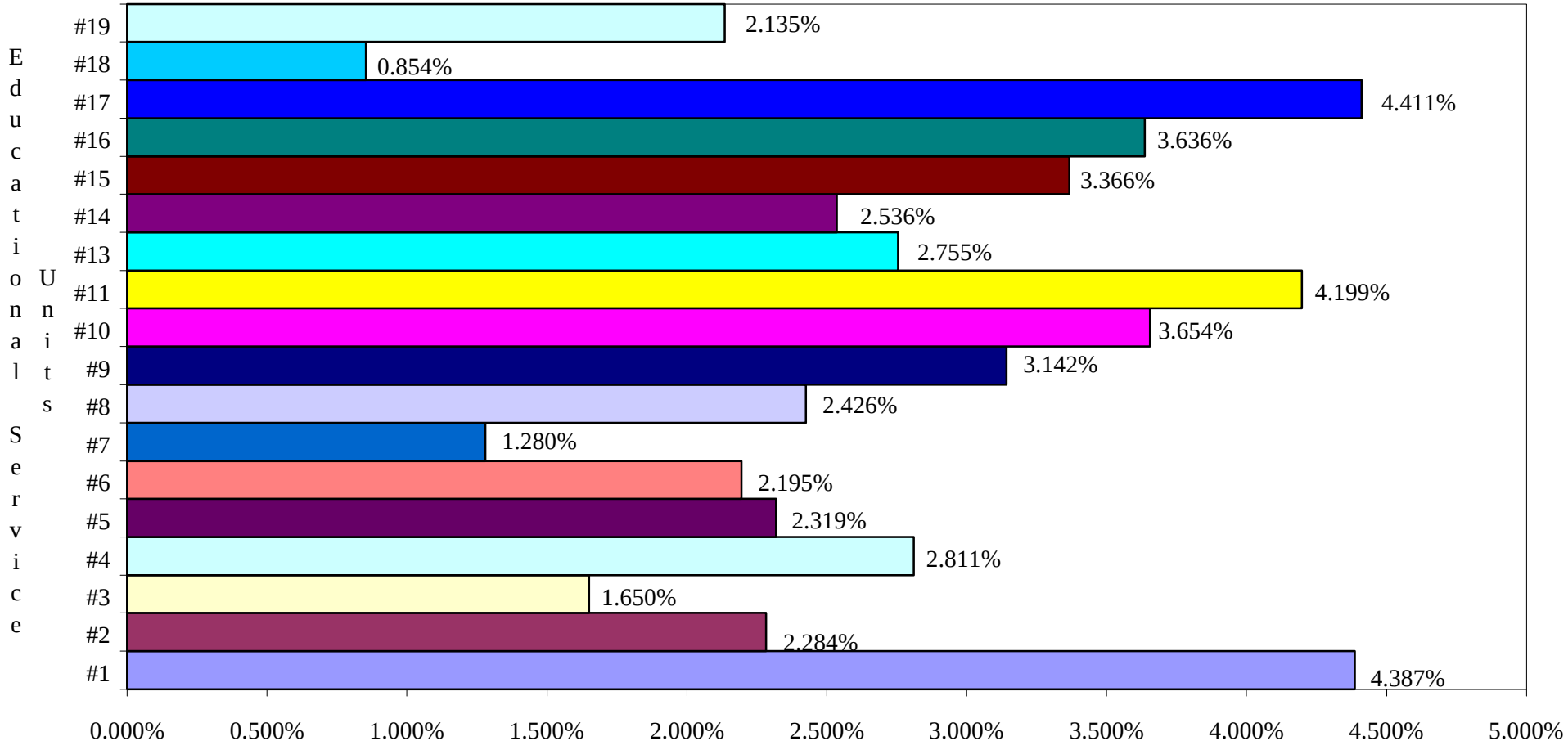
Number of School Districts Utilizing ESU Services



EDUCATIONAL SERVICE UNITS

Percentage of Total Travel Disbursements to Total Disbursements - All ESU's

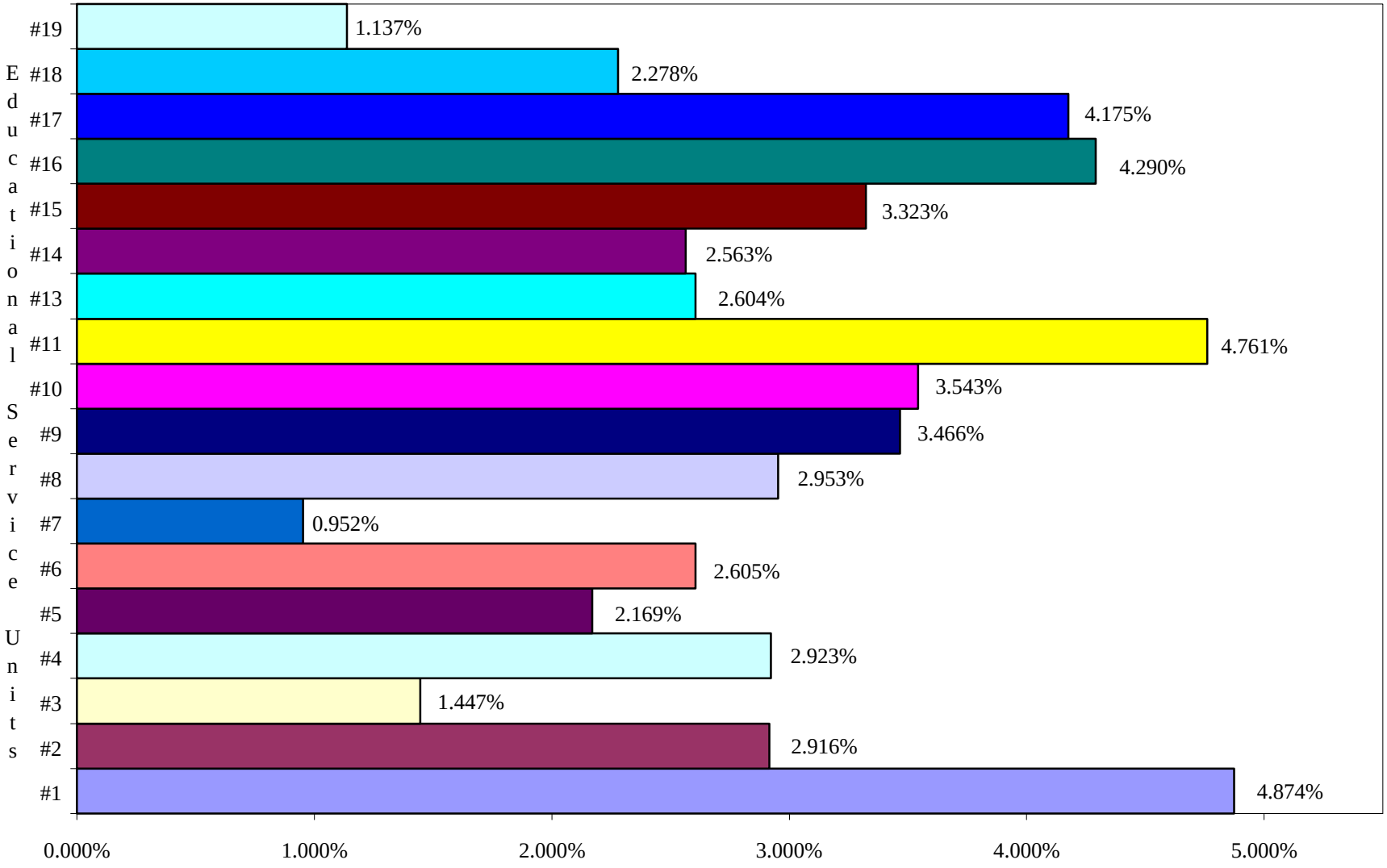
Fiscal Year Ended June 30, 2000 or August 31, 2000



EDUCATIONAL SERVICE UNITS

Percentage of Total Travel Disbursements to Total Disbursements - All ESU's

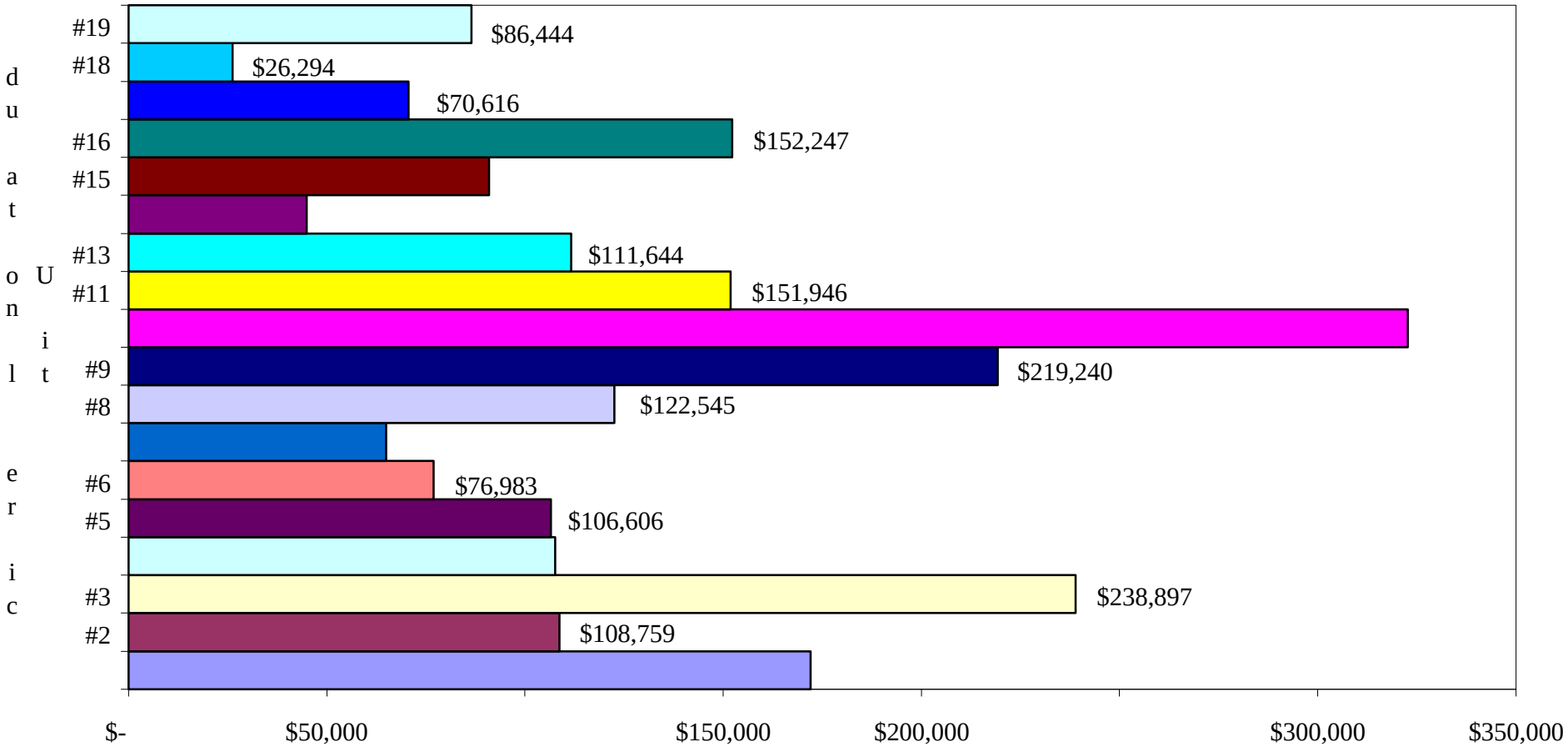
For Period July 1, 2000 or September 1, 2000 through April 30, 2001



EDUCATIONAL SERVICE UNITS

Total Travel Disbursements by Educational Service Units

Fiscal Year Ended June 30, 2000 or August 31, 2000

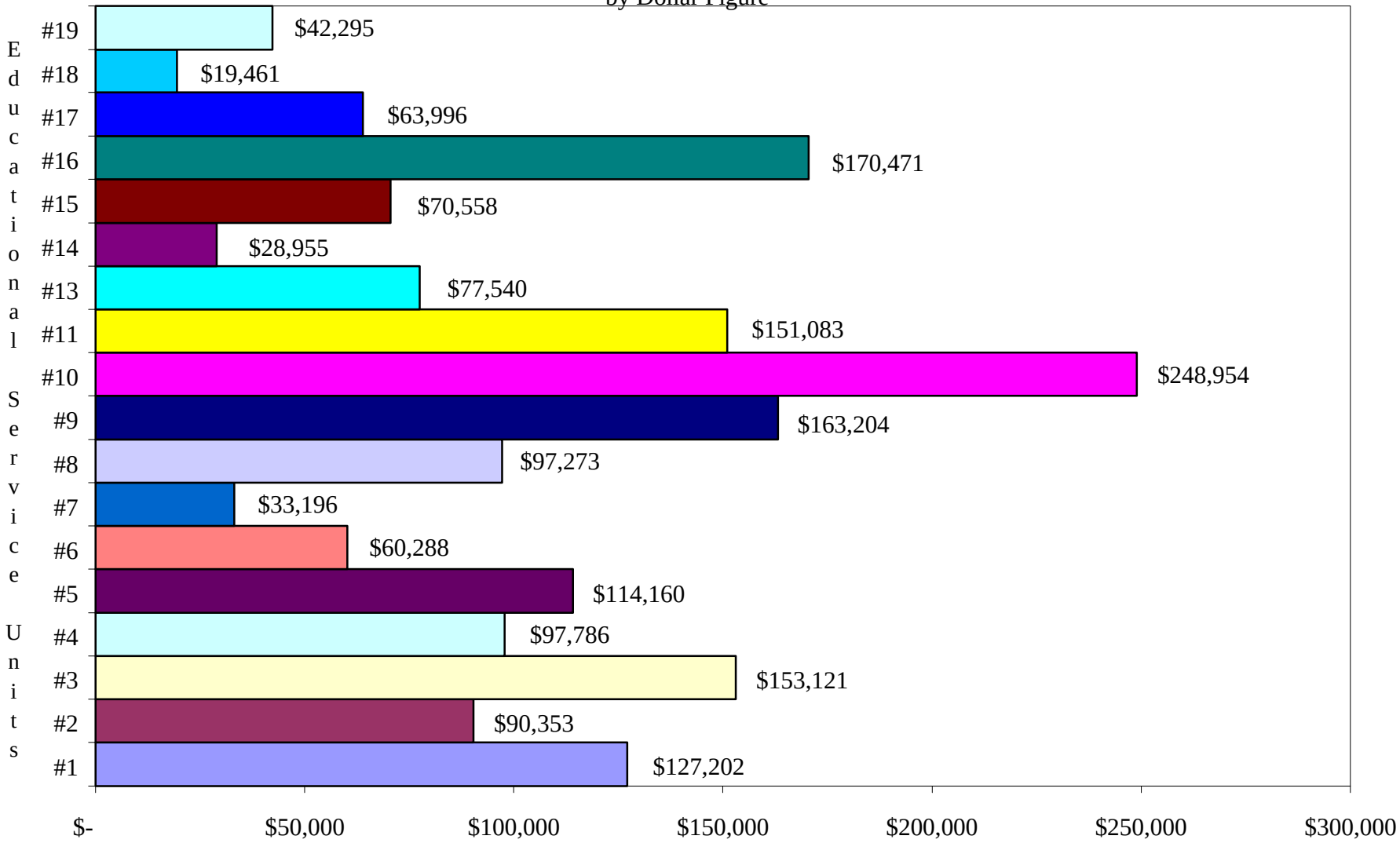


EDUCATIONAL SERVICE UNITS

Total Travel Disbursements by Educational Service Units

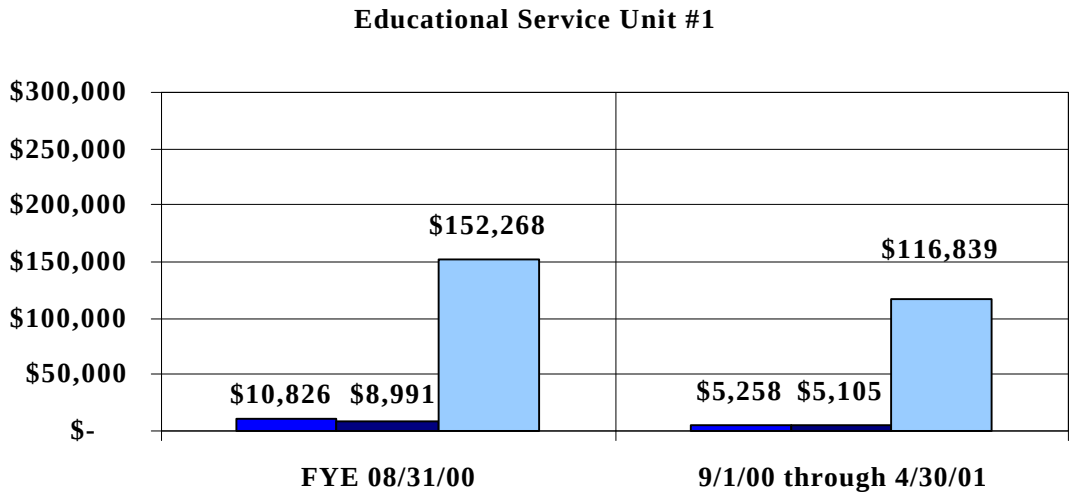
For Period July 1, 2000 or September 1, 2000 through April 30, 2001

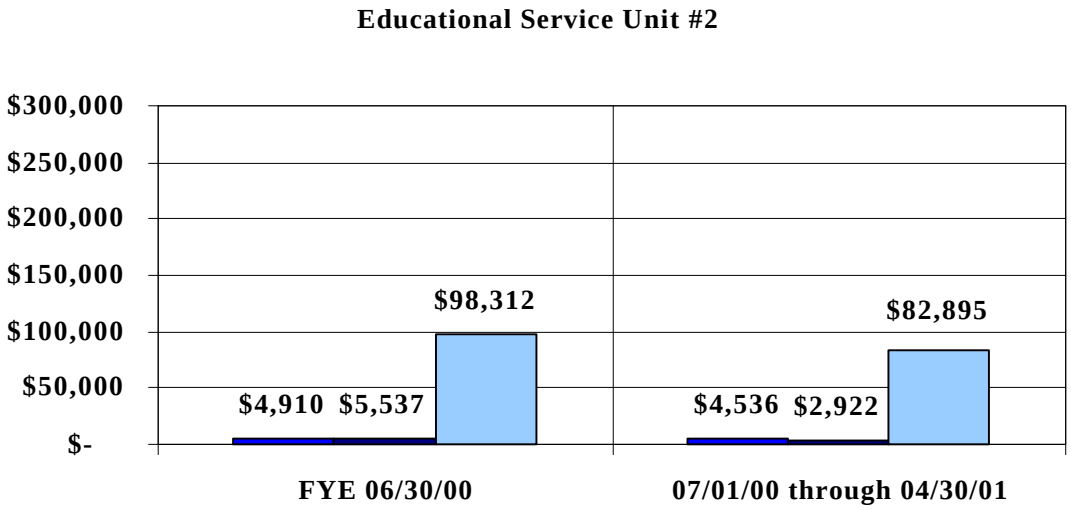
by Dollar Figure

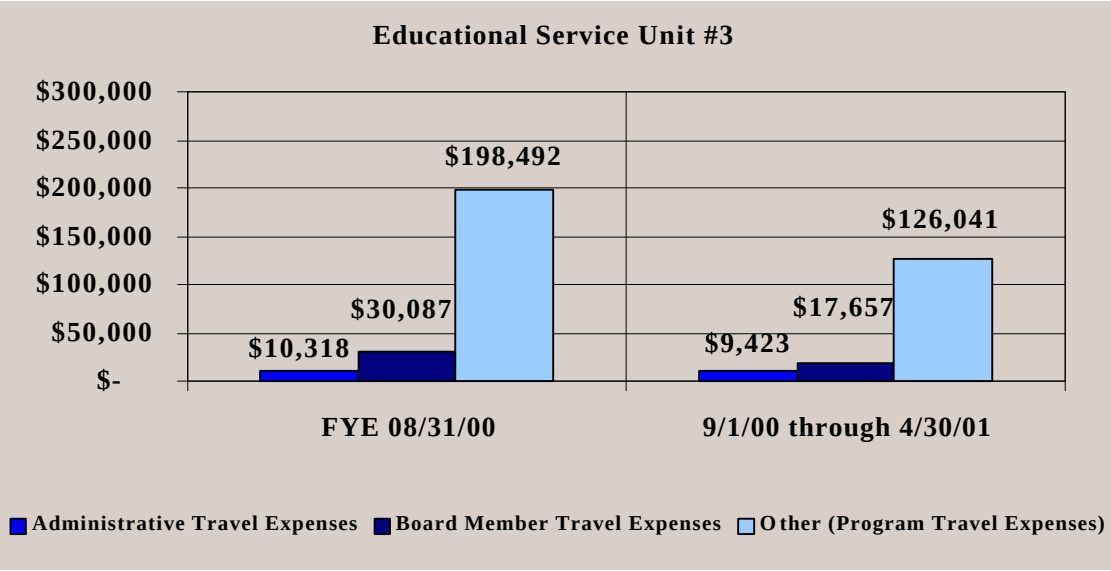


EDUCATIONAL SERVICE UNITS

TRAVEL DISBURSEMENTS BY INDIVIDUAL EDUCATIONAL SERVICE UNIT







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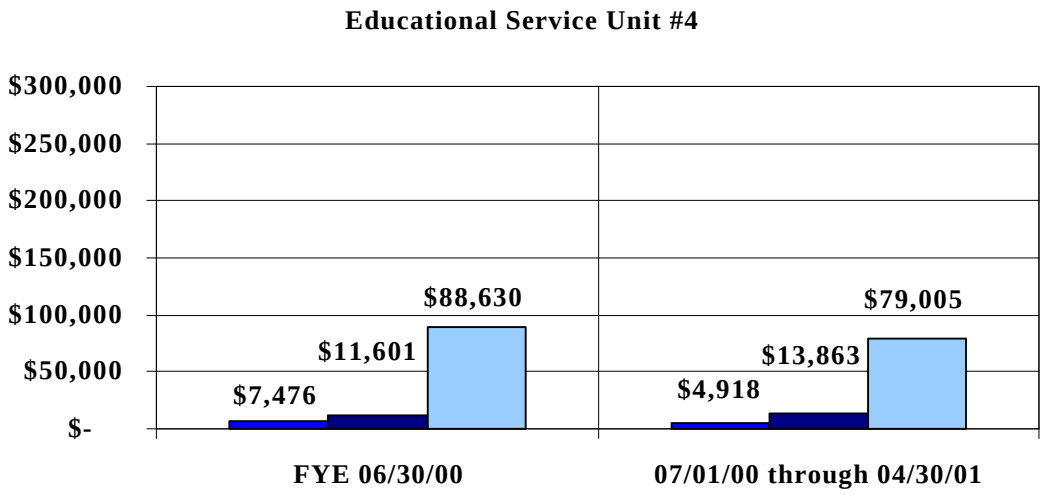

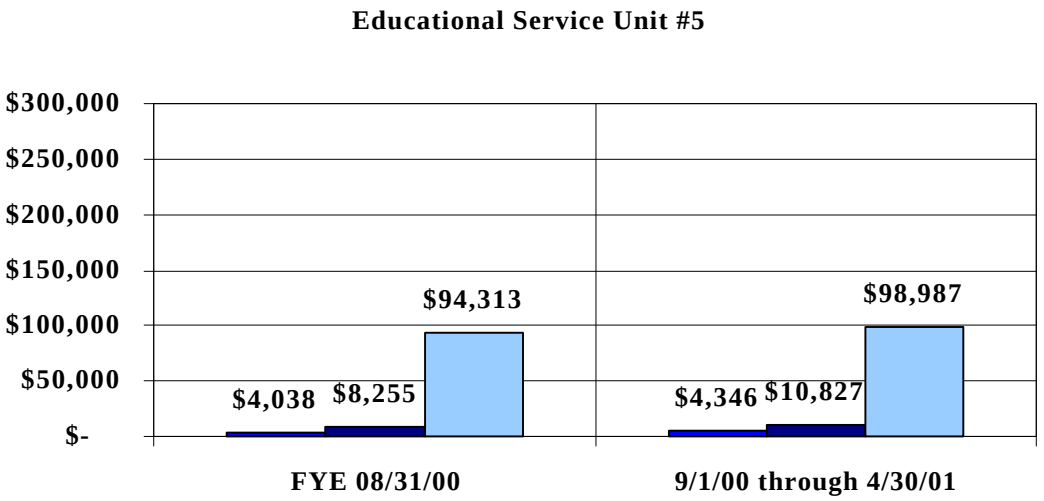

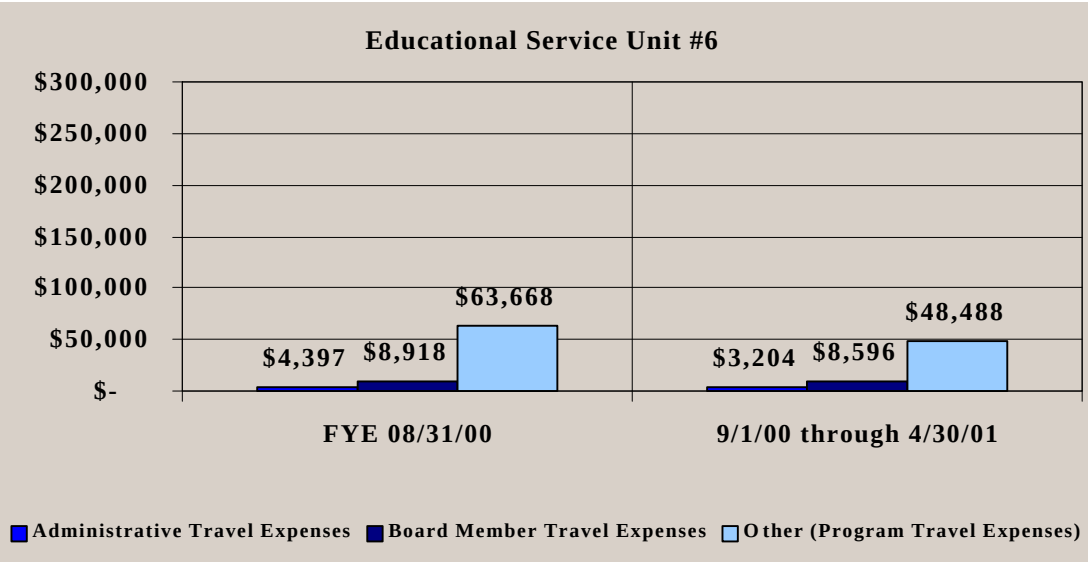

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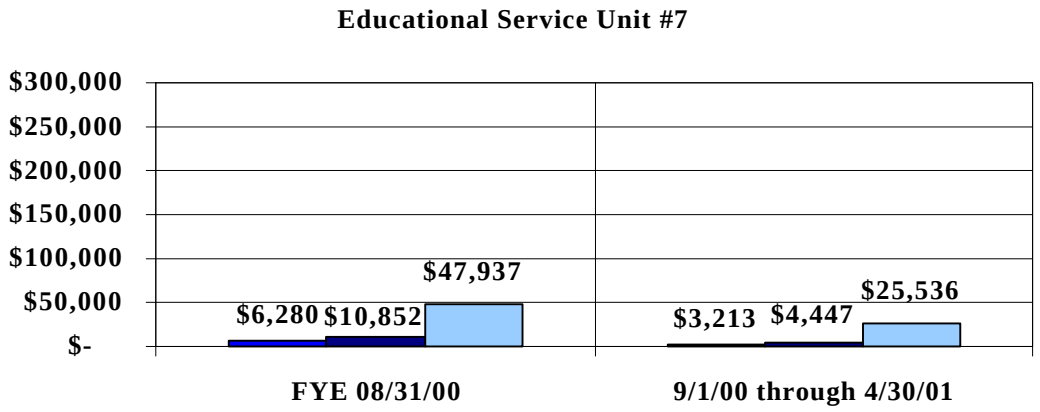

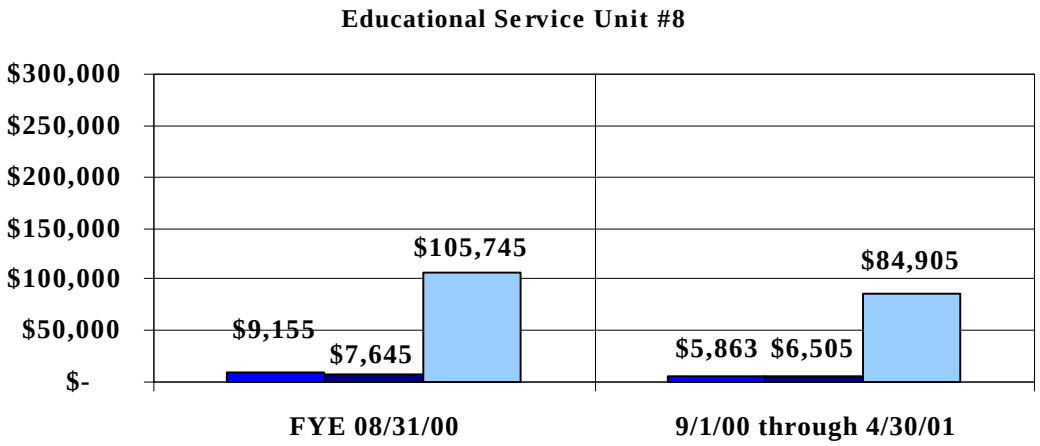

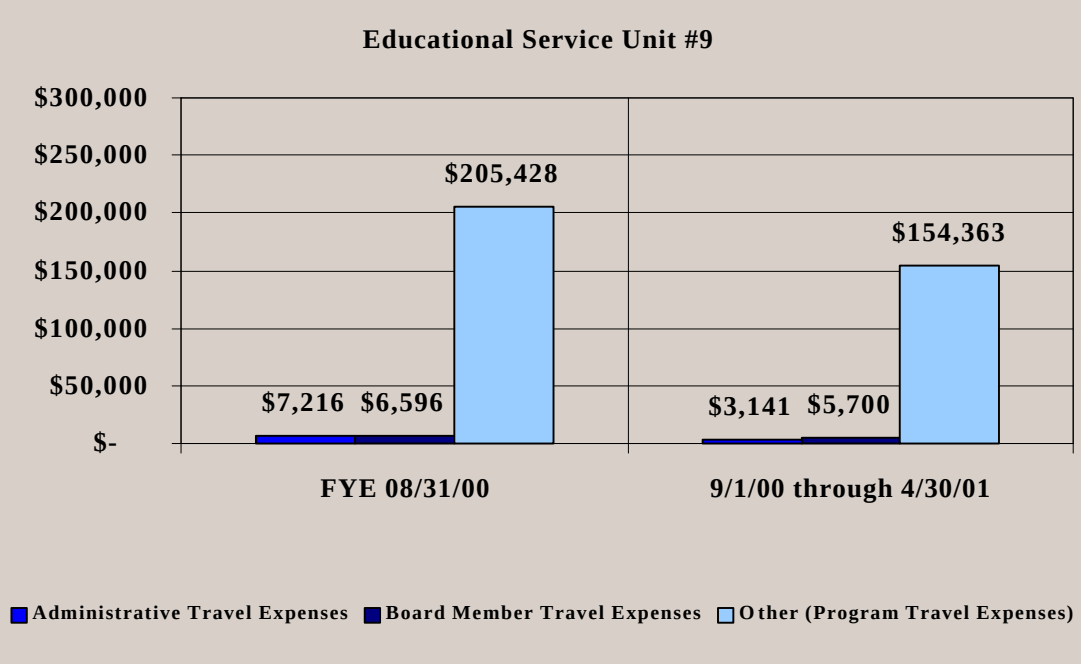

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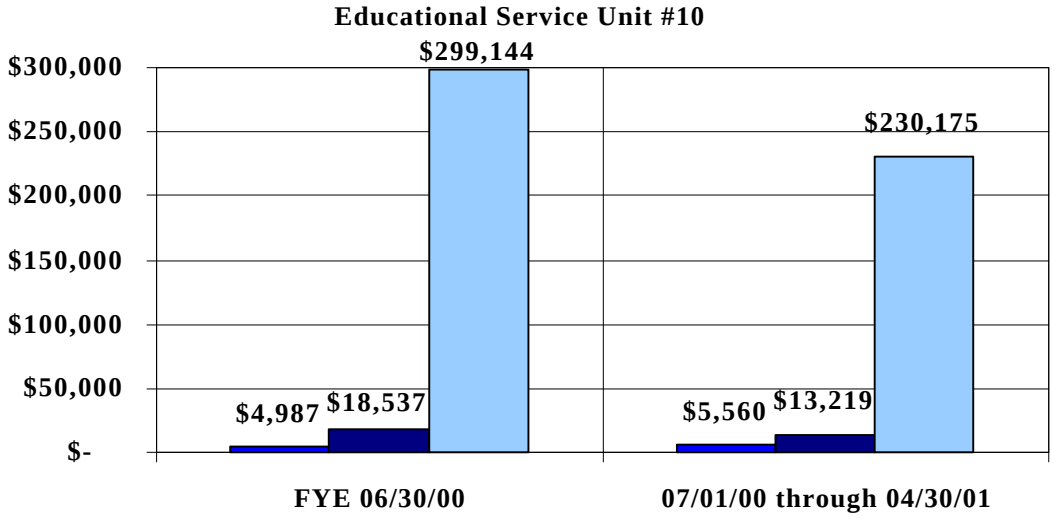

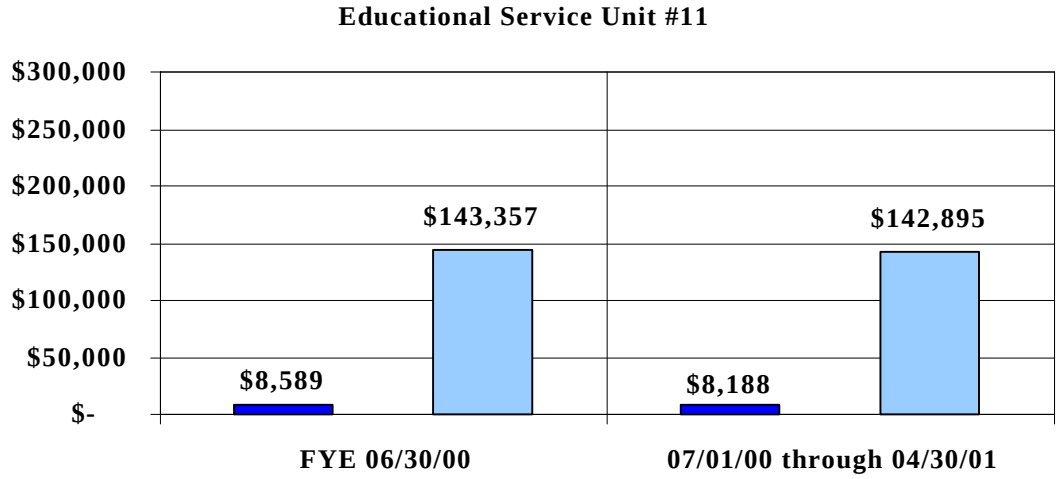

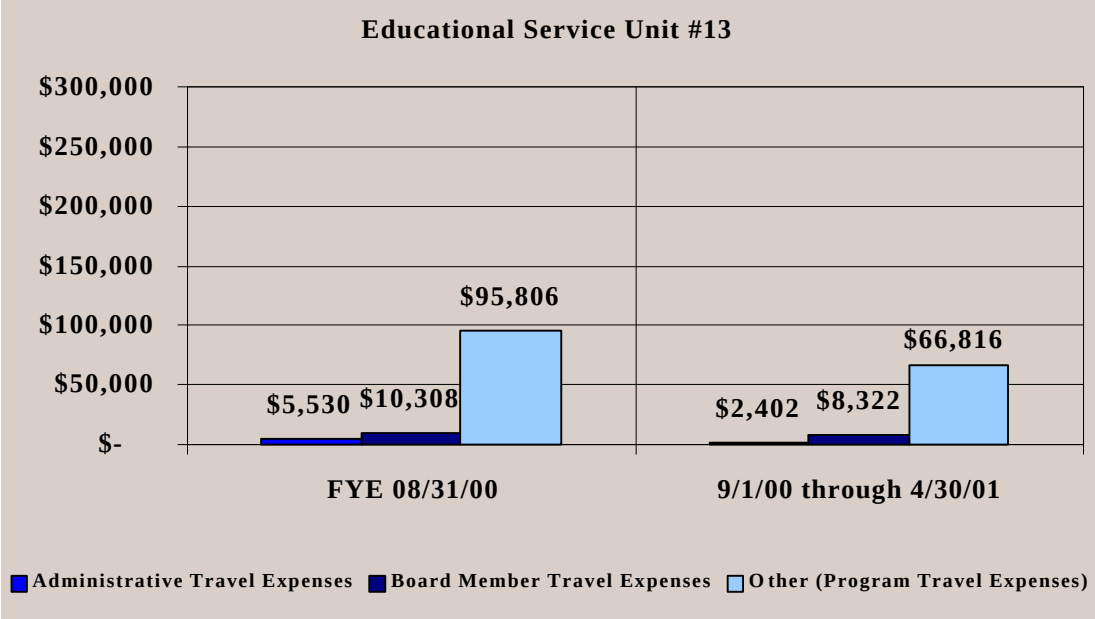

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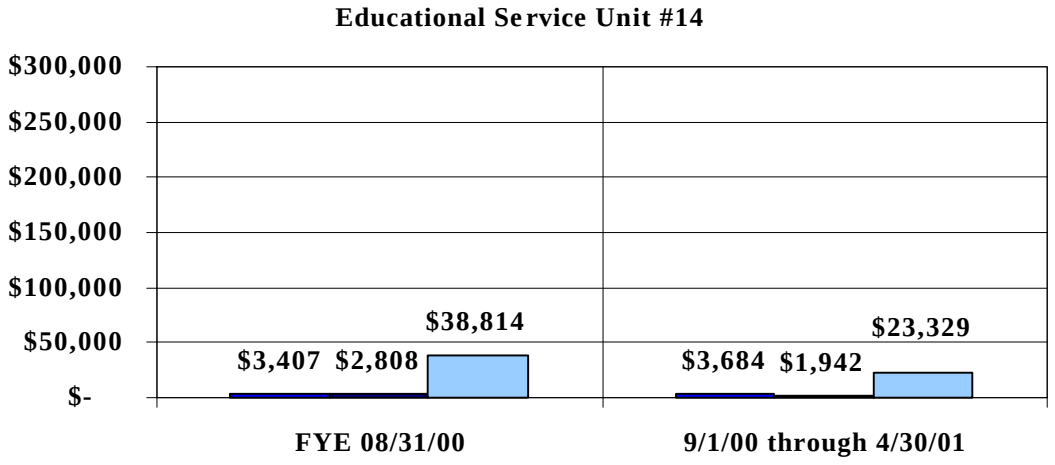

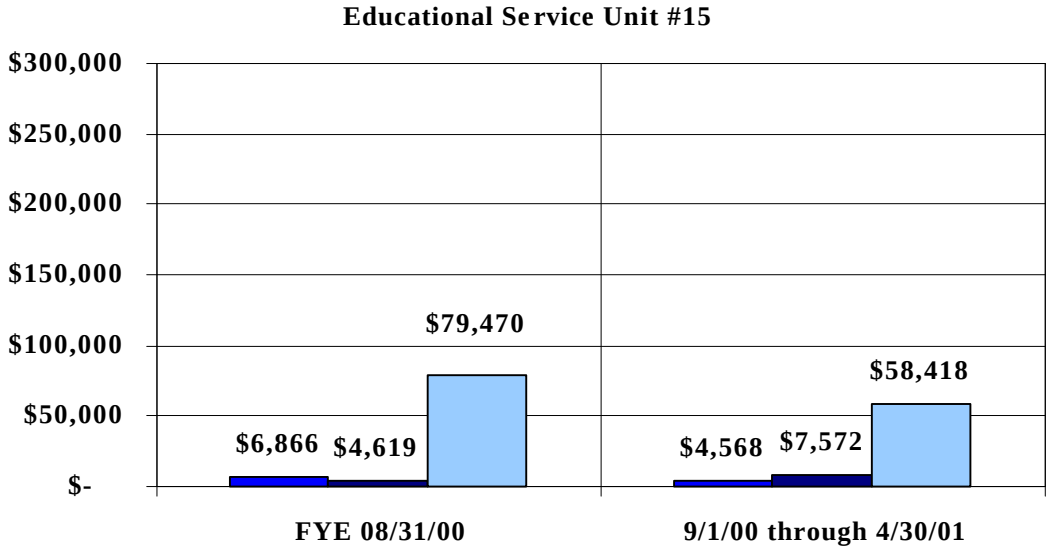

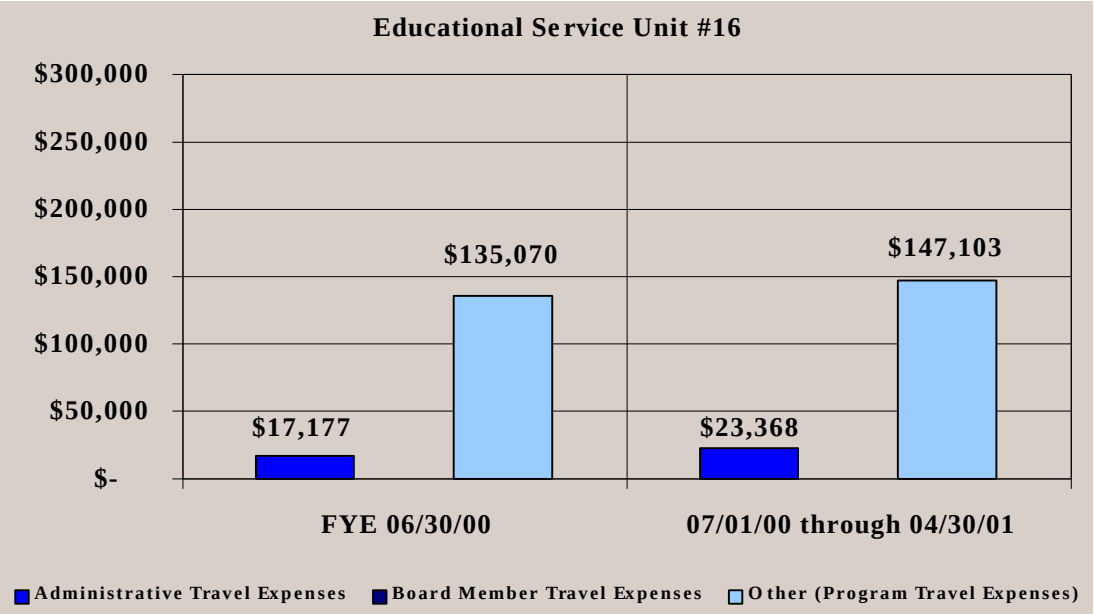

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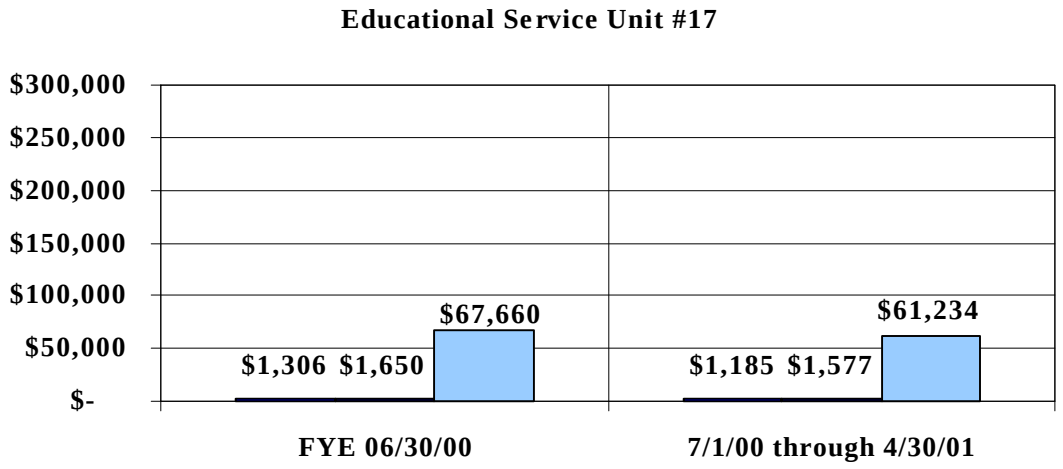

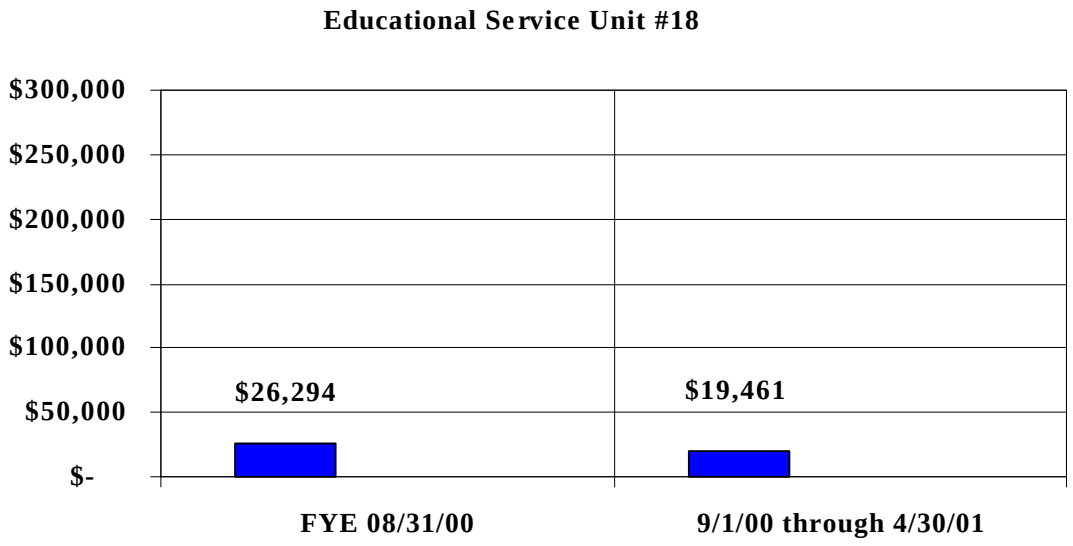

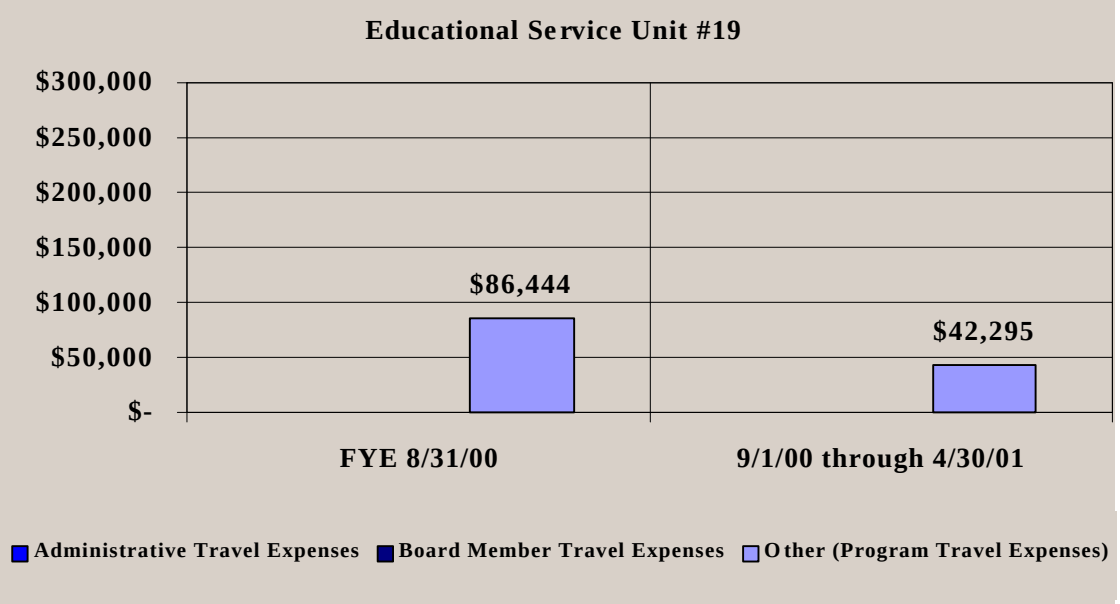

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