

**STATE OF NEBRASKA
ATTESTATION REVIEW
OF THE
MASTER LEASE PURCHASE PROGRAM
AS OF JUNE 30, 2008**

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Issued on March 4, 2009

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW

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Independent Accountant's Report

Citizens of the State of Nebraska:

We have reviewed the Master Lease Purchase Program of the Department of Administrative Services – State Accounting Division (DAS State Accounting) for the period ended June 30, 2008. DAS State Accounting's management is responsible for the Master Lease Purchase Program. Management did not provide us a written assertion regarding such matters.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the Master Lease Purchase Program. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the Master Lease Purchase Program is not presented, in all material respects, in conformity with the criteria set forth in the Criteria section.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations or provisions of contracts or grant agreements, and abuse that are material to DAS State Accounting's Master Lease Purchase Program and any fraud and illegal acts that are more than inconsequential that come to our attention during our review. We are also required to obtain the views of management on those matters. We did not perform our review for the purpose of expressing an opinion on the internal control over DAS State Accounting's Master Lease Purchase Program or on compliance and other matters; accordingly, we express no such opinions.

Our review disclosed no findings that are required to be reported under *Government Auditing Standards*. However, we noted certain other matters, and those findings, along with the views of management, are described below in the Summary of Results.

This report is intended solely for the information and use of the Citizens of the State of Nebraska, management of DAS State Accounting, others within the DAS State Accounting, and the appropriate Federal and regulatory agencies; however, this report is a matter of public record, and its distribution is not limited.

Signed Original on File

Mike Foley
Auditor of Public Accounts

Cindy Janssen
Audit Manager

March 4, 2009

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Background

State agencies generally purchase equipment and other significant fixed assets with funding through annual budget appropriations. In May 1993, the Nebraska Legislature amended Neb. Rev. Stat. § 81-1107 (Reissue 2008) through LB 544, authorizing the Department of Administrative Services (DAS) to review and approve financing agreements “for the purposes of protecting the credit of the State, insuring the most advantageous terms, providing for proper accounting of financial transactions, complying with the approved budget, and promoting sound financial management.” In conjunction with that legislative mandate, DAS implemented a Master Lease Purchase Program (Program), the purpose of which was to establish a mechanism that would allow agencies to make significant equipment acquisitions through tax exempt lease financing. Only the financing arrangements for real property acquisitions and capital construction need prior legislative approval. Under this Program, the State maintains ownership of the leased equipment.

There are four parties to the Master Lease:

- The State Accounting Division of DAS (DAS State Accounting) represents the State and its agencies. Monthly payments from the agencies are initiated by DAS State Accounting and deposited to the Master Lease Trust Fund. Semi-annual payments are then made by DAS State Accounting to the Trustee.
- Bond Counsel prepares all legal documents.
- The Underwriter markets and sells the certificates of participation (\$5,000 increments with varying maturities - 3 to 5 years for computer hardware, telecommunications equipment, and vehicles - 7 years for software - or 15 to 18 years for parking facilities and buildings) to the public from which funds are obtained to provide to the agencies. The Underwriter is the lessor.
- The Trustee receives the proceeds from the sale of the certificates of participation and pays for the equipment purchased from these proceeds. The Trustee maintains the funds until all leased equipment is finally purchased.

Summary of Amounts Financed

Since the inception of the Program in 1994, \$104,731,500 in principal has been financed. The interest rates on these certificates generally ranged from 2% to 4%. See **Exhibit A** for a summary of the master lease principal issues financed since inception.

As of June 30, 2008, there are 16 master lease issues outstanding with a total of \$23,309,711 in payments remaining, consisting of:

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Obligation Due Per Fiscal Year as of June 30, 2008

Per Year	Principal	Interest
FY 2009	\$ 6,370,000	\$ 707,421
FY 2010	7,130,000	492,799
FY 2011	3,395,000	278,431
FY 2012	1,505,000	179,554
FY 2013	710,000	128,859
Thereafter	<u>2,120,000</u>	<u>292,647</u>
Total	<u>\$ 21,230,000</u>	<u>\$ 2,079,711</u>

In fiscal year 2008, the State entered into new master lease issue for \$4,740,000, which is included in the amounts above where the principal is split based on the fiscal year due. **See Exhibit B** for a chart identifying the previous outstanding principal balances and new master lease issues principal amount at the end of each of the last 5 fiscal years.

Equipment Financed

According to DAS State Accounting, the purpose of the Program is to assist State agencies in making “significant” purchases. Such purchases, generally costing not less than \$50,000 and not more than \$5,000,000, may be financed through the Program; however, amounts less than \$50,000 may be considered on a case by case basis. Title of the equipment purchased is held by the State, with the lessor being given a security interest in the equipment until the Master Lease commitment is paid in full. **Exhibit C** represents equipment purchases originally made from the 16 master lease issues still outstanding at June 30, 2008. The original principal for these master lease equipment purchases totalled \$57,890,000. Some examples of the master lease purchase included in **Exhibit C** are as follows:

Equipment Financed	Principal Financed	Interest Costs	Total Principal and Interest
Parking Facilities Refinancing	\$ 3,600,000.00	\$ 1,227,615.83	\$ 4,827,615.83
Executive Building	\$ 2,505,000.00	\$ 1,464,381.98	\$ 3,969,381.98
Wheelchair accessible van	\$ 35,000.00	\$ 3,268.70	\$ 38,268.70

Cost of Financing

In addition to interest costs, various fees are associated with the issuance of a Master Lease purchase agreement. Each Master Lease issue has its own underwriter, trustee, and legal contracts. The following is a summary of some of these fees, based on our review of the 16 issues outstanding at June 30, 2008:

- Underwriter – the underwriter is paid a one-time fee ranging anywhere from .695% to 1% for each issue.
- Legal - fees are .15% for each issue, in addition to other costs associated with the issuance of the lease.
- Trustee – generally, the fees include \$1,500 at closing and \$1,500 annually; however, some closing fees were \$1,250.

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- Printing – amounts vary and are generally paid by DAS State Accounting and reimbursed by the Trustee.
- Accounting services – prior to June 30, 2005, the State paid KPMG LLP for professional accounting services related to the issuance of the certificates of participation.
- Other costs of issuance – the Certificates may be sold at a discount or a premium. The discounted amount is also not available for use by the State.

The State paid \$639,054 for costs of issuance on the June 30, 2008, outstanding master leases. This amount does not include the annual trustee fees, but does include the initial trustee closing fee in addition to the underwriting fee, legal fee, printing and other costs. Such fees and costs are included in the amount financed. The State also will end up paying \$9,068,894 in interest costs over the life of the 16 leases outstanding on the June 30, 2008, for a total cost of financing of \$9,707,948. **See Exhibits D and E** for a breakdown of the costs of issuance and interest.

Interest Earned

The use of the Program enables the State to retain the use of its funds, which are invested and earn interest income. Our report does not attempt to illustrate the cost effectiveness of this Program.

DAS State Accounting receives monthly payments from agencies using the Program. These payments are deposited in the Master Lease Trust Fund and are ultimately used to make semi-annual payments to the Trustee in order for the Trustee to repay the certificate holders. Neb. Rev. Stat. § 81-1108.03 (Reissue 2008) requires DAS State Accounting to administratively transfer all interest earnings credited to the Master Lease Trust Fund to the Accounting Division Revolving Fund within ten days after the end of each month. **Exhibit F** identifies the interest earned on the Master Lease Trust Fund for the last 5 fiscal years.

Criteria

The criteria used in this attestation review was the Master Lease Purchase Program Policy Manual dated June 2007. The following are some of the procedures included in the manual:

- A “Certificate of Official Intent” is completed once an agency has decided to finance the equipment through the Program.
- The agency sends a formal request to DAS State Accounting that includes the “Certificate of Official Intent” (when applicable) and an “Equipment Schedule.”
- A new issue under the Program is pursued by DAS State Accounting when the needs are large enough to make a new issue feasible.
- The agency signs and completes an “Agency Administrator Authorization Form” and returns it to DAS State Accounting before the issue can be pursued.
- DAS State Accounting submits the formal Master Lease request package to the applicable Budget Analyst within DAS Budget Division to obtain budget approval, ensuring the agency does not have either the cash or appropriations specifically identified to pay for the equipment in the current year.

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- The entire Master Lease request package is submitted to the DAS Director for approval.
- The DAS Director authorizes the State Accounting administrator and others to sign Master Lease documentation on his/her behalf through the “Delegation Authorization Letter.”
- A letter requesting the Attorney General’s opinion related to the Master Lease offering is signed by the DAS Director and sent to DAS Legal for review and to be forwarded to the Attorney General.
- DAS Legal informs Legislative Policy Research of such request.
- Bond Counsel, Underwriter, and Trustee are notified to proceed on the new issue.
- DAS State Accounting receives the Attorney General’s letter of opinion and forwards it to Bond Counsel.
- DAS enters into a Master Lease with Option to Purchase Agreement with a Bank Trustee, who acts for and on behalf of the underwriter, who is the lessor.
- The Trustee secures funding as a result of the issuance and sale of Certificates of Participation (Certificates) to the public through the underwriter.
- The Trustee deposits the funds received, less cost of issuance, into a Project Fund. The funds are held by the Trustee.
- DAS State Accounting sends to each agency a final amortization schedule that defines the monthly payments required to be made to DAS State Accounting.
- Regular purchasing procedures must be followed to procure the equipment, unless the agency has already properly purchased the equipment and previously signed a “Certificate of Official Intent.”
- After the equipment is accepted, the agency submits invoices to DAS State Accounting.
- Agencies create an asset in the State accounting system.
- DAS State Accounting completes a cover letter, as well as “Form of Payment Request” and “Certificate of Acceptance” forms and forwards these documents and the invoices to the Trustee.
- The Trustee makes disbursements from the Project Fund to pay the vendors for the equipment received. Interest is earned in the Project Fund until all funds are disbursed. Such interest can be used by the agency to purchase equipment. Unspent interest will be used to pay down on the amount owed by the agency.
- DAS State Accounting initiates monthly payments from the agency to the Master Lease Trust Fund in accordance with the amortization schedule. Interest earned in the Master Lease Trust Fund is retained by DAS State Accounting.
- DAS State Accounting utilizes the monthly agency lease payments for the semi-annual payments to the Trustee, so the Trustee can repay the certificate holders.
- The Trustee makes principal and interest payment to the holders of the Certificates when due.

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Summary of Procedures

Pursuant to Neb. Rev. Stat. § 84-304 (Reissue 2008), the Auditor of Public Accounts (APA) conducted an attestation review of the Master Lease Purchase Program as of June 30, 2008, in accordance with standards applicable to attestation engagements contained in the Government Auditing Standards issued by the Comptroller General of the United. The APA's review of the 16 master lease issues outstanding at June 30, 2008, consisted of the following procedures:

- 1) Obtained a copy of the "Master Lease Purchase Program" manual from the DAS State Accounting website to gain an understanding of the policies and procedures associated with the Program.
- 2) Evaluated the supporting documentation maintained by DAS State Accounting for 16 master lease issues outstanding as of June 30, 2008. As of that date supporting documentation includes:
 - Formalized master lease request to DAS State Accounting, including an "Equipment Schedule" and possibly a "Certificate of Official Intent."
 - "Agency Administrator Authorization Form" signed and completed by the agency.
 - Approval from DAS Budget.
 - Approval from DAS Director, including a "Delegation Authorization Letter."
 - Letter from DAS Director to DAS Legal for review and forwarding to the Attorney General's Office. DAS Legal also notifies Policy Research Office of such request (although no approval of Policy Research is required).
 - Signed Attorney General's letter sent to bond counsel by the date of closing.
 - "Master Lease with Option to Purchase Agreement with a Bank Trustee" between DAS State Accounting and bank trustee.
 - Amortization schedule from DAS State Accounting to State agencies.
 - Invoices submitted by agencies to DAS State Accounting.
 - Payment Request and Certificate of Acceptance sent from DAS State Accounting to trustee for payment to the vendor.
 - Monthly journal entries completed from State agencies to DAS State Accounting.
 - Semi-annual payments from DAS State Accounting to the Trustee.
- 3) Summarized the information obtained from DAS State Accounting.

Summary of Results

The summary of our attestation review noted the following findings and recommendations:

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1. Insignificant Purchases

The purpose of the Program is to provide a method of financing for significant equipment acquisitions that cannot otherwise be financed within the State's normal budget process.

The APA noted certain purchases made under the Program were for less than the \$50,000 minimum general guideline established by DAS Accounting, as follows:

- 2008A - DHHS financed \$23,304 for a 2003 GMC cube van for use at the Lincoln Regional Center and \$33,437 for a 2006 Ford ADA van for use at the Eastern Nebraska Veterans' Home.
- 2006C - DHHS financed \$35,000 for a 2007 ADA van for use at the Grand Island Veterans' Home.
- 2005A - DHHS financed \$35,655 for a 2005 ADA van and installation of a 10-inch video screen DVD player for use at the Norfolk Veterans' Home.

These purchases were properly approved by DAS State Accounting; however, there is a certain risk for agencies to misuse the Program and for purchases to be made without the knowledge of the Legislature based on the current guidelines set by DAS State Accounting, which allow exceptions on a case-by-case basis.

We recommend DAS State Accounting review the Program to ensure purchases made under the Program are truly significant and cannot otherwise be financed through current budgeted appropriations.

2. Reimbursement From Master Lease Proceeds

State funds were used to make the initial equipment purchases for many of the items. Subsequently, State funds were later reimbursed from the Master Lease proceeds. This raises the question whether other funds/programs were initially used to fund the purchases, which would be inappropriate, or whether the Program was even necessary for the purchase. For example, State funds were used by DHHS to purchase a van on January 31, 2008 for \$33,000, which was later reimbursed DHHS with the proceeds from the May 21, 2008 Master Lease issue. Similarly, in June 2007, DAS purchased computer equipment with State funds and was then reimbursed in September 2007 with Master Lease proceeds for these purchases.

The following represents the total payments from State funds, which were subsequently reimbursed by the Master Lease proceeds. The details are included in **Exhibit G**.

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Issue	Amount
2008A	\$ 55,957.18
2007B	3,244,300.00
2007A	1,256,658.99
2006B	897,438.60
2006A	923,909.24
2005A	4,758.60
2004A	2,926.50
2004B	162,880.20
2004N	119,415.49
2002N	13,853.00
2001N	508,627.50
NIS	3,775,555.10
Grand Total	\$ 10,966,280.40

Without adequate procedures to ensure the Program is used as intended, which is for significant purchases that cannot otherwise be financed through the normal appropriations process, there is an increased risk for misuse of the Program. Agencies are also obligating the State to payments on equipment prior to the formal authorization to make such purchases through the Program. This occurs when agencies purchase equipment with currently available funds prior to the authorization for the use of the Program for these purchases. Since the purchases have already been made, agencies anticipate their request for the use of the Program will not be denied.

We recommend DAS State Accounting ensure the use of the Program by agencies is approved prior to the purchase of significant equipment by the agencies.

DAS State Accounting's Response: State Accounting policy currently allows, and will continue to allow when appropriate, agencies to purchase equipment prior to utilizing the Master Lease Program, as allowed by federal rules. This allows agencies to get the best possible price for the equipment being purchased on a timely basis. However, we will reiterate to agencies that by purchasing equipment in advance, they are taking a risk as there is no guarantee that the equipment will be approved under the Program. Because all equipment being leased is carefully reviewed by the agency, State Budget and State Accounting, we believe the risk for misuse of the Program is negligible.

3. Purchases Not on Equipment Schedules

Equipment to be purchased under the Program was not always included on the "Equipment Schedule" submitted by the agency to DAS State Accounting for approval.

As of June 2007, DAS State Accounting implemented a formal Master Lease Purchase Program manual and included the manual on its website. The manual describes a step by step process agencies must follow in order to obtain Master Lease financing. Once an agency has decided to

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finance equipment through the Program, the agency must provide a formal Master Lease request to DAS State Accounting. This formal request includes an “Equipment Schedule.”

- The Program was used to reimburse DAS in excess of \$4 million in salaries related to the implementation of the Nebraska Information System (NIS) project. NIS is the software system used to integrate the State of Nebraska's business processes and systems. The salaries reimbursed were for individuals working on the NIS team. Although this practice may have been allowable under accounting principles, it does not seem that salary expenses are an intended use of the Program.
- **Exhibit H** includes a list of equipment purchased using Master Lease proceeds that was **not** included on the agency’s “Equipment Schedule.” **Exhibit I** includes the applicable “Equipment Schedules.” For example, DAS requested approval for 19 computers; however, purchased 45 computers, which amounted to \$24,000 more than their original request. Additionally, Nebraska Public Employees Retirement System (NPERS) was reimbursed with Master Lease proceeds for 3 conference registrations, 3 hotel rooms, and 3 plane tickets for State employees to attend a conference.
- The 2002N Master Lease issue for NPERS also included general language for the purchase of computer hardware and software. Again, the APA could not determine whether or not all equipment purchased was identified on the “Equipment Schedule.” **See Exhibit I page 14** for a copy of this “Equipment Schedule.”
- The “Equipment Schedule” for the NIS was very general in nature, including miscellaneous hardware and software, so we could not determine whether or not all equipment purchased was identified on the “Equipment Schedule.” **See Exhibit J** for a copy of the NIS master lease issue “Equipment Schedule.” On August 11, 2005, DAS State Accounting paid NPERS \$32,040 for “capitalized interest.” This was the amount left over in the Project Fund and paid to NPERS. Again, the payment of this money to NPERS does not seem to be an intended use of the Program.

There is an increased risk unnecessary equipment will be financed under the Program by allowing the “Equipment Schedules” to be completed in a general manner, without specific details of the equipment to be purchased.

We recommend DAS State Accounting implement procedures to ensure “Equipment Schedules” are completed in adequate detail to properly reflect the specific equipment to be financed.

DAS State Accounting’s Response: The equipment schedules examined are general in nature, used to provide investors a guideline as to what secures their investment. Agencies do maintain a more detailed list of equipment. Furthermore, State Accounting maintains a complete list of all equipment purchased for each lease under the Program. Many times, due to change orders, price reductions, discontinued items, additional interest earned during the project period, etc., additional or different equipment must be purchased to spend all the lease money obtained, as required. The NIS salaries were properly capitalized under the lease due to a timing issue with the purchase/development of the NIS software.

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APA Response: As noted, we do not feel the intent of the Program was for the reimbursement of salary expenses.

4. Payment of Monthly Maintenance Costs

In March 2002, the Nebraska Supreme Court entered into an Equipment Lease Agreement with a corporation for electronic monitoring devices used in their Probation Administration division. Effective, March 7, 2005, the Nebraska Supreme Court signed Equipment Schedule No. 5 with this same corporation without the knowledge of DAS State Accounting. In April 2005, the Nebraska Supreme Court requested assistance from DAS State Accounting in obtaining lease financing for the purchase and maintenance of electronic monitoring equipment for its Probation Administration Division. The Supreme Court also requested assistance from the Attorney General in April 2005 in obtaining approval for a lease arrangement with the corporation noted above. In June 2005, the Attorney General provided a letter to the corporation approving the financing arrangement, with one exception to the language in the agreement. Also in June 2005, the Master Lease agreement under DAS State Accounting was approved. The Supreme Court had \$708,875 in proceeds available from the issuance, after the costs of issuance. **See Exhibit K** for the "Equipment Schedule."

The Supreme Court began making \$14,450 in monthly rental payments in July 2005 for these monitoring units, instead of paying the maintenance agreement in full with the proceeds from the Master Lease. The monthly payments continued for 14 months, through August 2006, for a total of \$202,300 in monthly payments. Around August 2006, the State reached an agreement with the vendor to pay off the remaining five-year maintenance service agreement. DAS State Accounting required the Supreme Court to repay \$20,225 since the proceeds were not used immediately and too much interest was used.

The Supreme Court should have used either the Master Lease proceeds to pay the entire five-year maintenance agreement up front or its budgeted appropriations to pay the monthly maintenance costs; however, Master Lease proceeds should not have been used to pay the monthly maintenance costs.

We recommend DAS State Accounting ensure the Program is used as intended, which is not for monthly maintenance costs. DAS State Accounting should send periodic reminders to State agencies regarding the use of the Program.

DAS State Accounting's Response: When State Accounting found that the Supreme Court had violated State statute in leasing such equipment and monthly maintenance costs from a bank at a 10% interest rate, we required them to switch to the Master Lease Program. It took us over a year to rid the State of the bank lease and we could not eliminate the maintenance costs from our lease, which we normally would not permit. State Accounting's efforts in this endeavor saved the Supreme Court over \$58,000, proving the worth of the Program. We will continue to remind State agencies of the merits of the Program.

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APA Overall Conclusion

DAS State Accounting needs to review the current Master Lease Purchase Program to ensure the Program is used only for significant equipment purchases and to ensure agencies are not able to obligate the State to payments on equipment when purchases are made prior to the approval of the use of the Program. DAS State Accounting also needs to ensure the "Equipment Schedules" fully detail the purchases under the Program so that the Legislature is aware of all significant purchases made by agencies. DAS State Accounting should also send periodic reminders to State agencies to ensure the Program is not used for monthly maintenance costs.

DAS State Accounting's Response: State Accounting continues to believe in the merits of the Master Lease Program. The average all-inclusive interest rate for the current leases in the Program is 3.73%, which is well below the average interest the State has earned on its cash balances over the last seven years of 4.33%. This means the State has saved thousands of dollars utilizing the Program, in addition to providing agencies the opportunity to spread the cost of equipment over a number of years.

The APA staff involved in this attestation review were:

Cindy Janssen, Audit Manager

Joan Arnold, Auditor II

Dennis Sugden, Auditor II

Mary Avery, Special Audits and Finance Manager

If you have any questions regarding the above information, please contact our office.

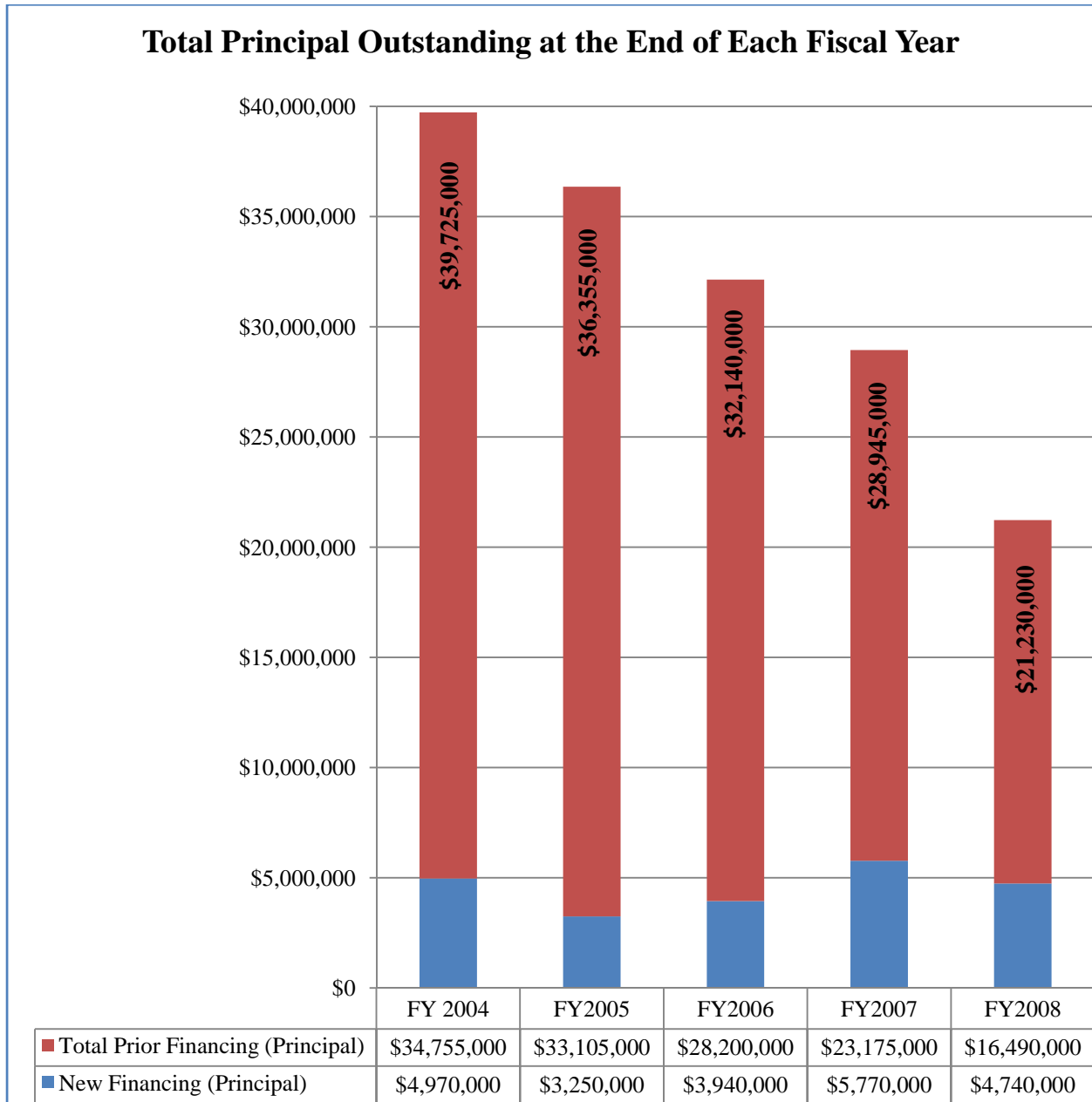
**MASTER LEASE PURCHASE PROGRAM
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PRINCIPAL FINANCED SINCE INCEPTION**

Exhibit A

Issue	Date	Amount
93A	1/15/1993	\$ 4,600,000
93B	7/1/1993	356,500
93C	10/15/1993	240,000
94A	8/15/1994	440,000
94B	11/15/1994	1,360,000
95A	1/15/1995	1,515,000
95B	4/15/1995	550,000
95C	7/15/1995	1,400,000
95D	10/15/1995	650,000
96A	1/15/1996	5,860,000
96B	4/15/1996	715,000
96C	7/15/1996	2,185,000
96D	9/1/1996	1,265,000
96E	10/15/1996	1,445,000
97A	1/15/1997	410,000
97B	4/15/1997	385,000
97C	9/15/1997	835,000
98A	1/15/1998	380,000
98B	4/15/1998	1,770,000
98C	6/15/1998	990,000
98D	10/15/1998	1,055,000
98E	12/15/1998	1,160,000
99A	4/15/1999	705,000
99B	6/15/1999	1,500,000
99C	7/15/1999	1,165,000
99D	10/15/1999	670,000
00A	5/15/2000	1,350,000
Executive Building	8/15/2000	2,505,000
00B	11/9/2000	1,465,000
01A	5/15/2001	1,970,000
Retirement	11/1/2001	1,925,000
01B	12/1/2001	675,000
NIS	1/29/2002	17,555,000
02A	2/1/2002	4,990,000
Parking Facilities Refunding	5/15/2002	3,600,000
Retirement	7/15/2002	5,385,000
02B	12/1/2002	1,645,000
Retirement	2/15/2003	5,390,000
03A	9/1/2003	1,140,000
NIS	2/12/2004	94,478
Retirement	2/15/2004	3,735,522
04A	9/1/2004	1,540,000
04B	12/15/2004	800,000
05A	6/15/2005	910,000
06A	2/1/2006	1,350,000
06B	5/1/2006	1,455,000
NIS	6/27/2006	1,100,000
06C	6/27/2006	35,000
07A	6/14/2007	5,770,000
07B	9/12/2007	3,285,000
08A	5/21/2008	1,455,000
Total		\$ 104,731,500

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CHART OF OUTSTANDING PRINCIPAL AT THE END OF EACH FISCAL YEAR



MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW Exhibit C
DETAIL OF EQUIPMENT PURCHASED FOR THE OUTSTANDING ISSUES
 AT JUNE 30, 2008

Master Lease Issue	Agencies	Principal Financed	Interest Costs through Maturity	Total	Equipment Purchased (per master lease equipment schedule)
2008A	DHHS	23,303.59	1,419.39	24,722.98	2003 GMC Savana Cutaway G3500
	Chadron State College	537,012.79	42,540.42	579,553.21	VOIP Phone System
	DAS - CIO	861,247.02	68,225.20	929,472.22	Carrier / Core Class Routers
	DHHS	33,436.60	2,648.75	36,085.35	2006 Ford E-350 Wagon (ADA Van)
	Total	1,455,000.00	114,833.76	1,569,833.76	

2007B	DAS - CIO - 36 mo.	3,285,000.00	221,115.48	3,506,115.48	2 IBM Mainframe Upgrades & Maintenance
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2007A	DAS - CIO - 48 mo.	1,749,445.75	148,814.38	1,898,260.13	36 IBM model 520 express iSeries servers; 1 TS7700 Virtualization engine; 1 TS3500 Tape Library
	DAS - TSB	3,367,179.79	355,806.27	3,722,986.06	226 replacement vehicles
	Chadron State College	188,123.52	19,878.81	208,002.33	2 - 29 passenger buses
	Peru State College	94,933.03	10,031.48	104,964.51	1 - 29 passenger buses
	Legislature	234,382.94	19,937.49	254,320.43	2 VM servers; 1 storage area network; 1 search appliance; 1 digital transcription equipment
	DAS - CIO - 60 mo.	135,934.97	14,364.11	150,299.08	24 APC UPS routers; 9 Cisco routers; 8 Mitel switch shelves
	Total	5,770,000.00	568,832.54	6,338,832.54	

2006C	HHSS	35,000.00	3,268.70	38,268.70	Wheelchair accessible Ford Model F-350 full sized van
	DAS - NIS	1,100,000.00	94,418.58	1,194,418.58	2 IBM system i5 570 servers; 1 external DVD- RAM; 1 hardware management console; 1 HMC - flat panel monitor; 2 LT03 Fibre Tape Library (2 drives)
	Total	1,135,000.00	97,687.28	1,232,687.28	

2006B	DAS - IMS - 48 mo.	1,292,005.37	109,755.26	1,401,760.63	2 IBM TotalStorage DS8100 storage units with 37 TB usable RAID5 capacity; 2 HP Blade servers with enclosures, with installation; 1 HP Proliant DL380G4 Server; 1 HP Proliant BL25p server; 51 Dell Optiplex GX620 computers
2006B-Cont.	DAS - IMS - 36 mo.	162,994.63	10,559.91	173,554.54	19 Dell Optiplex GX520 Computers; 70 Gateway M280 Tablet PCs
	Total	1,455,000.00	120,315.17	1,575,315.17	

MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW **Exhibit C**
DETAIL OF EQUIPMENT PURCHASED FOR THE OUTSTANDING ISSUES
 AT JUNE 30, 2008

Master Lease Issue	Agencies	Principal Financed	Interest Costs through Maturity	Total	Equipment Purchased (per master lease equipment schedule)
2006A	HHSS	76,107.46	5,778.71	81,886.17	2 - 14 passenger starcraft allstar small bus on Chevrolet chassis
					1 IBM iSeries Machines - hardware and maintenance on 18 boxes and 14 UPS and Relay cards; 2 IBM iSeries machine upgrade; 20 Dell Optiplex GX520 Computers; 2 HP DL380 G4 servers, 25 Dell Optiplex GX620 computers; 1 Dell PowerEdge 2800 server; HP Proliant ML350G4 servers; 1 memory for 4 ML350G4 servers; 1 Enterprise Storage Area Network; 12 Telebyte Storage Solutions; 1 SpectraLogic Backup Storage; 9 Proliant DL380G4 servers
	DAS - IMS - 48 mo.	702,867.00	53,367.47	756,234.47	1 base system; Telephone sets; 1 conference bridge; system redundancy; network
	DAS - IMS - 60 mo.	571,025.54	54,108.90	625,134.44	readiness assessment; APC UPC and batteries
	Total	1,350,000.00	113,255.08	1,463,255.08	

2005A	Supreme Court	722,151.46	60,276.74	782,428.20	375 BI Homeguard HG200 Radio Frequency monitoring system with GPS tracking and online case management; 375 maintenance contract for HG200 units
					Wheelchair accessible/ADA van for patient
	HHSS	35,655.13	2,976.12	38,631.25	transport use at Norfolk Veterans Home
	DAS - IMS	152,193.41	12,703.41	164,896.82	15 IBM AS400 Series Computer Processor Model I Series 520
	Total	910,000.00	75,956.27	985,956.27	

2004B	DAS - IMS - 36 mo.	305,226.00	12,367.19	317,593.19	2 Extreme Black Diamond Switches
	DAS - IMS - 48 mo.	148,758.00	8,260.98	157,018.98	1 IBM AS400 Series Computer Processor model 9406-810
					Self Service Vehicle Parking System: 4 barrier gates with aluminum folding arms, 1 pay of foot station, 1 express park/lag time reader with software, 2 ticket dispensers, 1 credit card processing computer
	DAS - Building	142,447.00	10,352.66	152,799.66	Centrex Service Telephone System: 17 M5008 Digital telephones, 215 M5316 Digital telephones, 22 M522 Digital Telephones, Installation
	DAS - Communications	203,569.00	14,792.92	218,361.92	
	Total	800,000.00	45,773.75	845,773.75	

MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW **Exhibit C**
DETAIL OF EQUIPMENT PURCHASED FOR THE OUTSTANDING ISSUES
 AT JUNE 30, 2008

Master Lease Issue	Agencies	Principal Financed	Interest Costs through Maturity	Total	Equipment Purchased (per master lease equipment schedule)
2004A	DAS - IMS - 24 mo.	930,672.46	19,092.03	949,764.49	1 IBM 2064-103 Computer Processor
	DAS - IMS - 48 mo.	40,608.90	1,998.14	42,607.04	1 IBM AS400 iSeries Server
					4 HP DL580 347903-001 Computer servers with Vmware ESX; 1 IBM model 6400-i2s Line Matrix Printer with Ethernet and IPDS; 2 HP Proliant DL360 Intel Servers; 1 HP Storageworks EVA3000 Storage Area Network; 1 Arbortext software; 1 Arbortext consulting support for bill drafting system
	Legislature	568,718.64	27,983.57	596,702.21	
	Total	1,540,000.00	49,073.74	1,589,073.74	
2004N	DAS	94,477.47	8,262.98	102,740.45	Media Objects Server, DASD Memory Rack (with disk drive and high speed controller), and Additional Memory (main storage DIMMS)
	Retirement	3,735,522.53	326,708.17	4,062,230.70	Vendor Facility Rental; Vendor Convansys Projects including Phase 3 & 4: Build and Acceptance Test; Holdback
	Total	3,830,000.00	334,971.15	4,164,971.15	
2003N	Retirement	5,390,000.00	525,226.61	5,915,226.61	Vendor Facility Rental; Vendor Covansys projects including Phase 2: Acceptance Test, Phase 3 & 4: Detailed Design - Benefits system, Phase 3 & 4: Build Benefits system
2002N	Retirement	5,385,000.00	644,860.60	6,029,860.60	Vendor Facility Rental; Project Team Expenses; Vendor Covansys projects including Phase 1: Requirement Definition - Benefits system, Phase 2: Detailed Design - Membership system, Phase 3: Build Membership system; Computer hardware and software
2001N	Retirement	1,925,000.00	241,846.88	2,166,846.88	Clarety Software System License Fee; Vendor Facility Rental; Vendor Covansys Projects including Estimates prototype, Requirements Definition, Detailed Design.
2000EX EC	DAS - Building	2,505,000.00	1,464,381.98	3,969,381.98	Executive Building

MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW **Exhibit C**
DETAIL OF EQUIPMENT PURCHASED FOR THE OUTSTANDING ISSUES
 AT JUNE 30, 2008

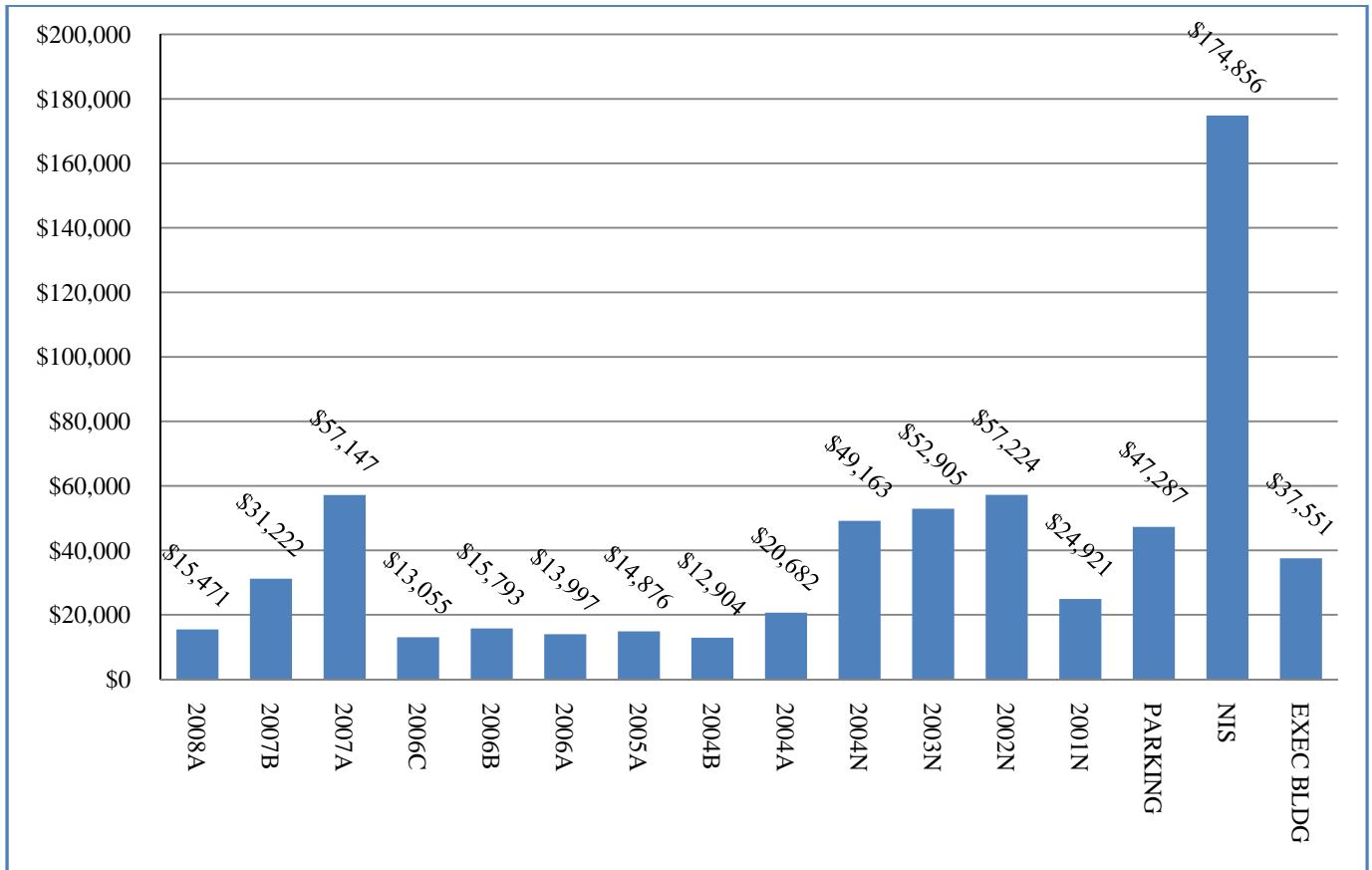
Master Lease Issue	Agencies	Principal Financed	Interest Costs through Maturity	Total	Equipment Purchased (per master lease equipment schedule)
NIS	DAS - Accounting	17,555,000.00	3,223,147.78	20,778,147.78	Software - One World License, Vertex Quantum License, Autopilot Scripting Tool, Print Management, Management Tools, Server Software, PC software for 90 personal computers, miscellaneous. Software Upgrades. Hardware - two servers, 90 personal computers, printers, miscellaneous. Implementation Contract with JD Edwards. Data Warehouse. Contingency.
2002 Parking	DAS - Building	3,600,000.00	1,227,615.83	4,827,615.83	Parking Facilities (Refinancing)
TOTALS					
ALL		57,890,000.00	9,068,893.90	66,958,893.90	

MASTER LEASE PURCHASE PROGRAM

Exhibit D

ATTESTATION REVIEW

INITIAL FEES PAID ON JUNE 30, 2008, OUTSTANDING MASTER LEASE ISSUES



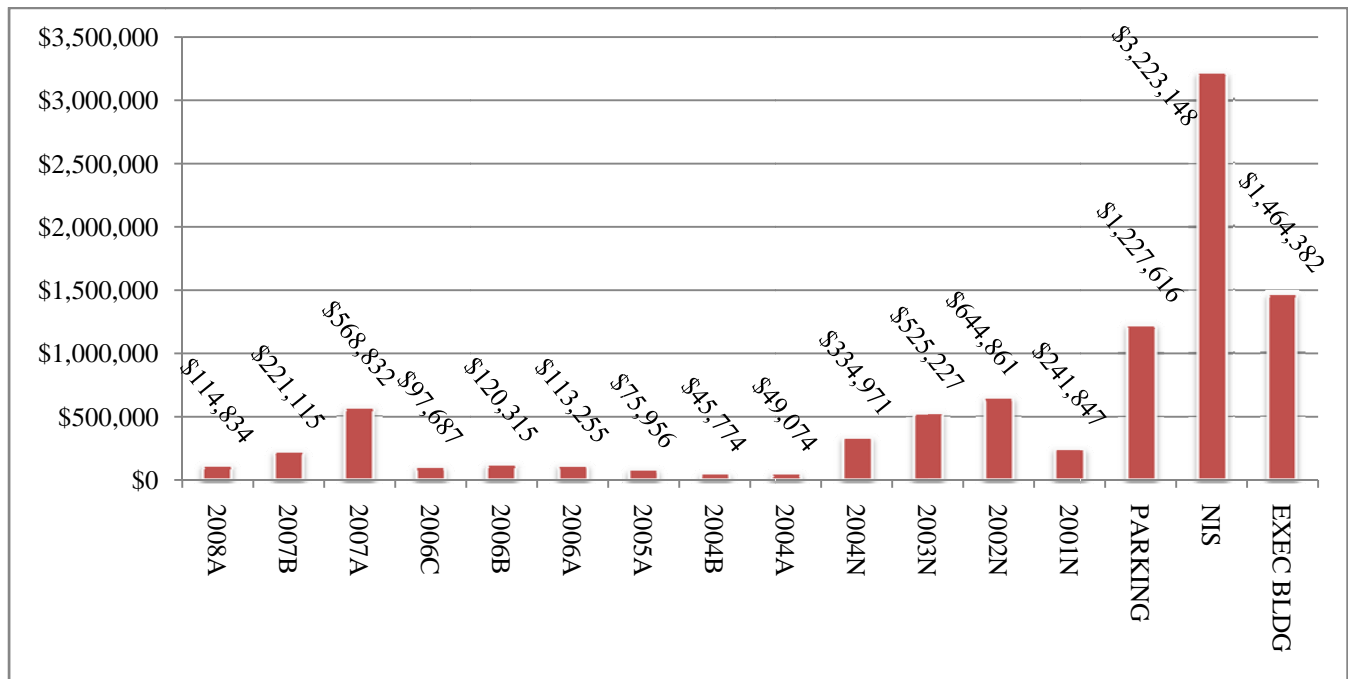
Issue	Cost of Issuance
2008A	\$ 15,471
2007B	31,222
2007A	57,147
2006C	13,055
2006B	15,793
2006A	13,997
2005A	14,876
2004B	12,904
2004A	20,682
2004N	49,163
2003N	52,905
2002N	57,224
2001N	24,921
PARKING	47,287
NIS	174,856
EXEC BLDG	37,551
Total Costs of Issuance Paid for These Issues	\$ 639,054

MASTER LEASE PURCHASE PROGRAM

Exhibit E

ATTESTATION REVIEW

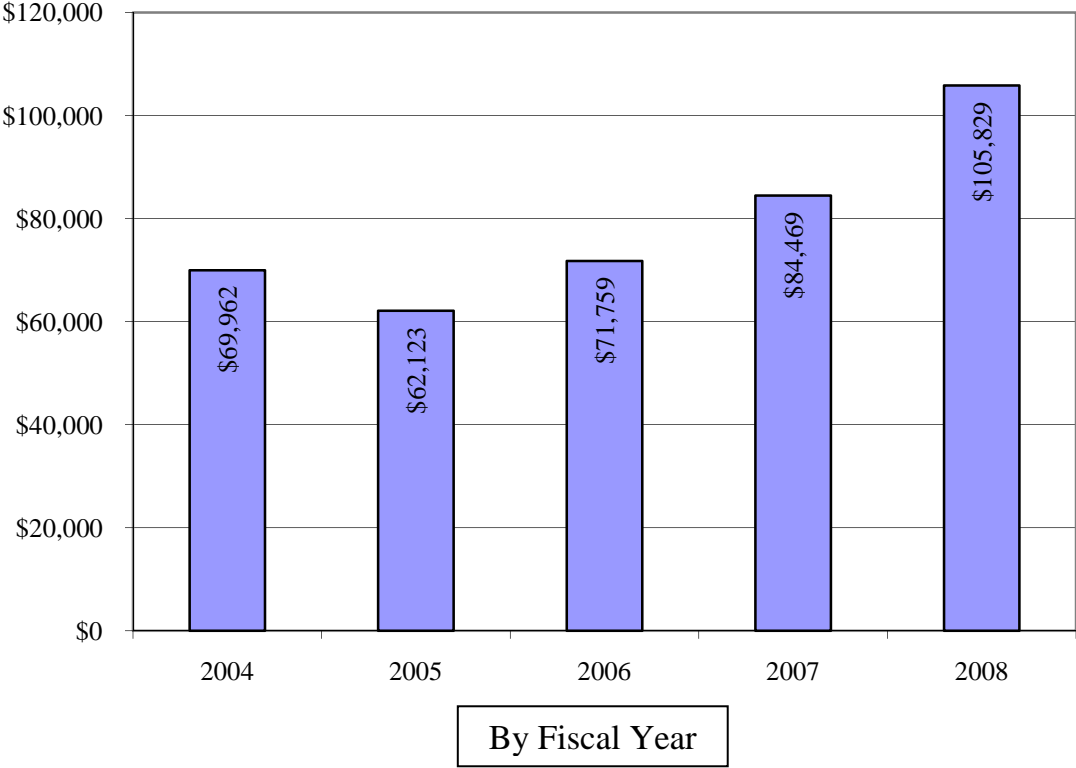
INTEREST COSTS ON JUNE 30, 2008, OUTSTANDING MASTER LEASE ISSUES



Issue	Interest Cost
2008A	\$ 114,834
2007B	221,115
2007A	568,832
2006C	97,687
2006B	120,315
2006A	113,255
2005A	75,956
2004B	45,774
2004A	49,074
2004N	334,971
2003N	525,227
2002N	644,861
2001N	241,847
PARKING	1,227,616
NIS	3,223,148
EXEC BLDG	1,464,382
Total Interest Costs	\$ 9,068,894

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
INTEREST EARNED ON MASTER LEASE TRUST FUND

Exhibit F



Note: The interest earned in the Master Lease Trust Fund is transferred monthly to the Accounting Division Revolving Fund.

**MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW
PAYMENT FROM STATE FUNDS AND REIMBURSED WITH MASTER LEASE**

Exhibit G

Issue	Agency	Invoice Date	GL Date	Issue Date	Date of Official Intent	Date of Reimbursement	Vendor	Amount
2008A	DHHS	10/31/2007	11/16/2007	5/21/2008	11/1/2007	6/5/2008	Stephenson Truck Repair	\$22,957.18
2008A	DHHS	1/31/2008	2/7/2008	5/21/2008	2/4/2008	5/30/2008	Tincher	\$33,000.00
2008A Total								\$55,957.18
2007B	DAS	6/30/2007	8/1/2007	9/12/2007	7/9/2007	9/19/2007	MSI Systems Integrators	\$3,244,300.00
2007B Total								\$3,244,300.00
2007A	DAS	4/27/07, 5/9/07, 6/28/07	6/5/07, 7/11/07	6/14/2007	2/20/2007	8/21/2007	MSI Systems Integrators	\$1,256,658.99
2007A Total								\$1,256,658.99
2006B	DAS	5/26/2006	6/14/2006	5/3/2006	3/6/2006	6/30/2006	Vital Support Systems	\$5,400.00
2006B	DAS	5/10/2006	5/18/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$11,829.42
2006B	DAS	5/11/2006	5/30/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$1,321.88
2006B	DAS	3/28/2006	4/20/2006	5/3/2006	3/6/2006	6/30/2006	HP	\$20,978.00
2006B	DAS	4/5/2006	4/25/2006	5/3/2006	3/6/2006	6/30/2006	HP	\$5,240.00
2006B	DAS	4/20/2006	5/5/2006	5/3/2006	3/6/2006	6/30/2006	HP	\$5,580.00
2006B	DAS	4/11/2006	4/25/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$6,601.80
2006B	DAS	3/7/2006	4/4/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$29,816.80
2006B	DAS	3/7/2006	4/4/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$2,782.80
2006B	DAS	3/2/2006	4/4/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$6,750.66
2006B	DAS	3/29/2006	6/7/2006	5/3/2006	3/6/2006	6/30/2006	Gateway	\$77,332.00
2006B	DAS	3/26/2006	6/7/2006	5/3/2006	3/6/2006	6/30/2006	Gateway	\$2,104.00
2006B	DAS	3/28/2006	4/5/2006	5/3/2006	3/6/2006	6/30/2006	Gateway	\$3,158.00
2006B	DAS	3/16/2006	4/18/2006	5/3/2006	3/6/2006	6/30/2006	Dell	\$12,630.48
2006B	DAS	6/13/2006	7/6/2006	5/3/2006	3/6/2006	7/11/2006	Gateway	\$23,144.00
2006B	DAS	6/13/2006	7/6/2006	5/3/2006	3/6/2006	7/11/2006	Gateway	\$2,104.00
2006B	DAS	8/1/2006	8/23/2006	5/3/2006	3/6/2006	11/27/2006	MSI Systems Integrators	\$398,075.40
2006B	DAS	8/16/2006	8/23/2006	5/3/2006	3/6/2006	11/27/2006	MSI Systems Integrators	\$265,383.60
2006B	DAS	2/9/2006	3/7/2006	5/3/2006	3/6/2006	11/27/2006	Dell	\$8,789.76
2006B	DAS	8/10/2006	8/22/2006	5/3/2006	3/6/2006	11/27/2006	Gateway	\$8,416.00
2006B Total								\$897,438.60
2006A	DAS	10/6/2005	11/18/2005	2/8/2006	11/9/2005	2/8/2006	The Kalos Group	\$195,004.40
2006A	DAS	9/23/2005	11/18/2005	2/8/2006	11/9/2005	2/8/2006	The Kalos Group	\$70,341.96
2006A	DAS	9/23/2005	11/18/2005	2/8/2006	11/9/2005	2/8/2006	The Kalos Group	\$70,147.24
2006A	DAS	11/11/2005	12/13/2005	2/8/2006	11/9/2005	2/8/2006	Dell	\$27,992.20
2006A	DAS	11/3/2005	12/13/2005	2/8/2006	11/9/2005	2/8/2006	HP	\$7,730.02
2006A	DAS	10/19/2005	12/1/2005	2/8/2006	11/9/2005	2/8/2006	Crucial Technology	\$1,256.82
2006A	DAS	10/17/2005	12/1/2005	2/8/2006	11/9/2005	2/8/2006	Crucial Technology	\$1,256.82
2006A	DAS	12/12/2005	1/18/2006	2/8/2006	11/9/2005	2/8/2006	Eagle Software	\$5,255.00
2006A	DAS	11/10/2005	1/9/2006	2/8/2006	11/9/2005	2/8/2006	Huntel Communications	\$401,092.00
2006A	DAS	10/16/2005	11/1/2005	2/8/2006	11/9/2005	2/10/2006	Dell	\$947.78
2006A	DAS	1/29/2006	2/16/2006	2/8/2006	11/9/2005	2/21/2006	Dell	\$6,750.00
2006A	DAS	12/23/2005	4/3/2006	2/8/2006	11/9/2005	6/2/2006	Huntel Communications	\$86,435.00
2006A	DAS	2/11/2006	4/4/2006	2/8/2006	11/9/2005	1/7/2007	Dell	\$12,670.00
2006A	DAS	3/30/2006	4/20/2006	2/8/2006	11/9/2005	1/7/2007	Dell	\$27,830.00
2006A	DAS	4/13/2006	4/25/2006	2/8/2006	11/9/2005	1/7/2007	Vital Support Systems	\$9,200.00
2006A Total								\$923,909.24
2005A	DAS	10/9/2005	10/25/2005	6/15/2005	N/A	11/14/2005	Dell	\$4,758.60
2005A Total								\$4,758.60
2004A	DAS	10/5/2005	10/25/2005	9/1/2004	N/A	11/14/2005	Dell	\$2,926.50
2004A Total								\$2,926.50
2004B	DAS	9/24/2004	12/8/2004	12/15/2004		3/14/2005	The Kalos Group	\$135,476.20
2004B	DAS	11/30/2005	4/18/2006	12/15/2004	N/A	5/23/2006	Huntel Communications	\$27,404.00
2004B Total								\$162,880.20

MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW
PAYMENT FROM STATE FUNDS AND REIMBURSED WITH MASTER LEASE

Exhibit G

Issue	Agency	Invoice Date	GL Date	Issue Date	Date of Official Intent	Date of Reimbursement	Vendor	Amount
2004N	NPERS	10/31/2003	1/6/2004	2/12/2004		2/24/2004	Covansys	\$116,737.12
2004N	NPERS	6/16/2005	7/6/2005	2/12/2004	N/A	7/15/2005	DAS Communications	\$2,678.37
2004N Total								\$119,415.49
2002N	NPERS	11/13/2002		7/11/2002	N/A	2/6/2003	DAS Records Management	\$13,853.00
2002N Total								\$13,853.00
2001N	NPERS	7/1/2001	9/5/2001	11/1/2001		11/14/2001	Covansys	\$500,000.00
2001N	NPERS	12/4/2001		11/1/2001	N/A	12/27/2001	Brutus Software Design, DAS Communications	\$2,264.20
2001N	NPERS	various		11/1/2001		3/11/2002	Prism, Knoll, Wyndam, Travel & Transport	\$6,363.30
2001N Total								\$508,627.50
NIS	DAS	8/29/2001		1/29/2002	5/11/2001	1/29/2002	MSI Systems Integrators	\$275,110.72
NIS	DAS	8/13/2001		1/29/2002	5/11/2001	1/29/2002	JD Edwards	\$235,471.00
NIS	DAS	8/13/2001		1/29/2002	5/11/2001	1/29/2002	JD Edwards	\$706,414.00
NIS	DAS	8/29/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$19.95
NIS	DAS	9/24/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$1,513.00
NIS	DAS	9/10/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$518.00
NIS	DAS	8/27/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$4,245.00
NIS	DAS	11/26/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$75.21
NIS	DAS	9/10/2001		1/29/2002	5/11/2001	1/29/2002	IBM	\$26,750.00
NIS	DAS	9/11/2001		1/29/2002	5/11/2001	1/29/2002	IBM	\$1,700.00
NIS	DAS	9/28/2001		1/29/2002	5/11/2001	1/29/2002	IBM	\$522.50
NIS	DAS	9/17/2001		1/29/2002	5/11/2001	1/29/2002	Compaq	\$55,742.00
NIS	DAS	9/14/2001		1/29/2002	5/11/2001	1/29/2002	Compaq	\$54,810.00
NIS	DAS	10/9/2001		1/29/2002	5/11/2001	1/29/2002	Compaq	\$201.00
NIS	DAS	8/27/2001		1/29/2002	5/11/2001	1/29/2002	Crucial Technology	\$3,077.10
NIS	DAS	10/2/2001		1/29/2002	5/11/2001	1/29/2002	Mirage Communications	\$1,748.70
NIS	DAS	9/21/2001		1/29/2002	5/11/2001	1/29/2002	ASAP Software	\$48,091.08
NIS	DAS	10/12/2001		1/29/2002	5/11/2001	1/29/2002	ASAP Software	\$1,710.65
NIS	DAS	11/7/2001		1/29/2002	5/11/2001	1/29/2002	ASAP Software	\$8,496.11
NIS	DAS	9/10/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$3,558.95
NIS	DAS	9/4/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$5,119.95
NIS	DAS	8/28/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$887.00
NIS	DAS	8/29/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$19.95
NIS	DAS	9/12/2001		1/29/2002	5/11/2001	1/29/2002	MSI Systems Integrators	\$641.59
NIS	DAS	9/30/2001		1/29/2002	5/11/2001	1/29/2002	MSI Systems Integrators	\$773.50
NIS	DAS	9/11/2001		1/29/2002	5/11/2001	1/29/2002	Mirage Communications	\$1,748.70
NIS	DAS	10/10/2001		1/29/2002	5/11/2001	1/29/2002	MSI Systems Integrators	\$171.00
NIS	DAS	12/18/2001		1/29/2002	5/11/2001	1/29/2002	PC Connection	\$499.00
NIS	DAS	12/3/2001		1/29/2002	5/11/2001	1/29/2002	Business Media, Inc	\$3,500.00
NIS	DAS	12/21/2001		1/29/2002	5/11/2001	1/29/2002	ASAP Software	\$1,957.44
NIS	DAS	11/27/2001		1/29/2002	5/11/2001	1/29/2002	ASAP Software	\$4,248.03
NIS	DAS	12/19/2001		1/29/2002	5/11/2001	1/29/2002	ASAP Software	\$8,969.00
NIS	DAS	11/30/2001		1/29/2002	5/11/2001	3/25/2002	The Kalos Group	\$3,648.00
NIS	DAS	1/16/2002		1/29/2002	5/11/2001	3/25/2002	The Kalos Group	\$2,046.10
NIS	DAS	1/4/2002		1/29/2002	5/11/2001	3/25/2002	ASAP Software	\$1,420.00
NIS	DAS	12/21/2001		1/29/2002	5/11/2001	3/25/2002	PC Connection	\$219.95
NIS	DAS	1/31/2002		1/29/2002	5/11/2001	8/26/2002	Formscape	\$3,548.75
NIS	DAS	4/2/2002		1/29/2002	5/11/2001	8/26/2002	ASAP Software	\$25.00
NIS	DAS	3/31/2002		1/29/2002	5/11/2001	8/26/2002	Vertex, Inc	\$9,200.00
NIS	DAS	5/16/2002		1/29/2002	5/11/2001	8/26/2002	CDW-G	\$125.00
NIS	DAS	5/6/2002		1/29/2002	5/11/2001	8/26/2002	Dell	\$71.95
NIS	DAS	4/23/2002		1/29/2002	5/11/2001	8/26/2002	ASAP Software	\$1,063.78

**MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW
PAYMENT FROM STATE FUNDS AND REIMBURSED WITH MASTER LEASE**

Exhibit G

Issue	Agency	Invoice Date	GL Date	Issue Date	Date of Official Intent	Date of Reimbursement	Vendor	Amount
NIS	DAS	5/21/2002		1/29/2002	5/11/2001	8/26/2002	GovConnection, Inc	\$217.00
NIS	DAS	6/12/2002		1/29/2002	5/11/2001	8/26/2002	CDW-G	\$125.00
NIS	DAS	7/16/2002		1/29/2002	5/11/2001	10/17/2002	The Kalos Group	\$28,287.75
NIS	DAS	10/25/2002		1/29/2002	5/11/2001	12/20/2002	ASAP Software	\$512.52
NIS	DAS	10/25/2002		1/29/2002	5/11/2001	12/20/2002	ASAP Software	\$512.52
NIS	DAS	10/15/2002		1/29/2002	5/11/2001	12/20/2002	The Kalos Group	\$15,200.00
NIS	DAS	10/30/2002		1/29/2002	5/11/2001	12/20/2002	HP	\$6,882.00
NIS	DAS	11/4/2002		1/29/2002	5/11/2001	12/20/2002	CDW-G	\$833.00
NIS	DAS	11/4/2002		1/29/2002	5/11/2001	12/20/2002	CDW-G	\$1,666.00
NIS	DAS	11/14/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$233,772.82
NIS	DAS	11/14/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$251,364.67
NIS	DAS	11/14/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$388,793.58
NIS	DAS	11/14/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$299,193.95
NIS	DAS	11/20/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$73,054.11
NIS	DAS	11/20/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$655,730.78
NIS	DAS	11/20/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$121,756.85
NIS	DAS	11/20/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$68,183.67
NIS	DAS	11/20/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$99,752.60
NIS	DAS	11/19/2002		1/29/2002	5/11/2001	1/9/2003	JD Edwards	\$50,037.62
NIS Total								\$3,775,555.10
Grand Total								\$10,966,280.40

MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW
SUMMARY OF MASTER LEASE PURCHASES NOT INCLUDED ON "EQUIPMENT SCHEDULES"

Exhibit H

Issue	Agency	Date	Vendor	Invoice Date	Invoice Amount	Invoice Description	Notes
2007A	DAS TSB	7/31/2007	Cape Truck Toppers	6/6-6/8/2007 & 6/11/2007	\$ 4,530.44	Toppers/Lids for 6 vehicles (Ford Ranger, Chevy Silverado, 4 Dodge Ram's)	"Equipment List" included only vehicles. See Exhibit I page 1 .
2007A	DAS CIO	11/15/2007	MSI Systems Integrat	9/27/2007	\$ 1,155.40	5 additional transceivers	"Equipment List" included Routers and Switch Shelves. See Exhibit I page 2 . The agency included a P.O. with the specific details in their request to DAS. 5 GLC-t transceivers were included in this request. A total of 10 were purchased.
2006B	DAS IMS	9/7/2006	Dell Marketing	8/20/2006	\$ 24,102.00	26 - Optiplex GX520 Pentium computers (\$927 each)	19 GX520 computers were included on "Equipment List". See Exhibit I page 3 . A total of 45 were purchased, for an additional 26.
2006A	DAS IMS	1/7/2007	Hewlett Packard	3/30/2007	\$ 27,830.00	1 HP DL380-3.4G Storage Server Base and parts	Not on "Equipment List". See Exhibit I page 4 .
2006A	DAS IMS	2/21/2006	Dell	1/29/2006	\$ 6,750.00	10 Opti Plex GX620 computers (\$1364.44 each). Total invoice was \$13,644.40, only partial payment made for \$6,750	25 GX620 computers were on "Equipment List". See Exhibit I page 4 . A total of 30 were purchased (20 on a separate invoice), for an additional 5.
2006A	DAS IMS	1/7/2007	Hewlett Packard	2/11/2006	\$ 12,670.00	2 HP Proliant DL380 G4 servers and parts	11 HP Proliant DL380 servers were on "Equipment List". See Exhibit I page 4 . A total of 13 were purchased, for an additional 2. However, 2 ML350 servers and 1 Dell Poweredge 2800 was requested and do not appear to have been purchased.
2005A	DAS IMS	11/14/2005	Dell	10/6/2005	\$ 4,758.60	2 2.8GHz/1MB Cache, Xeon, 800MHz Servers	Not on "Equipment List". See Exhibit I page 5 .
2004A	DAS IMS	11/4/2005	Dell	9/20/2005	\$ 1,571.12	4- Dell UltraSharp 1905FP Flat Panels (PO # 61175 (O6))	Not on "Equipment List". See Exhibit I pages 6 & 7 .
2004A	DAS IMS	11/14/2005	Dell	10/5/2005	\$ 2,926.50	1- Dell Poweredge 2850 Server	Not on "Equipment List". See Exhibit I pages 6 & 7 .
2004A	Leg	11/16/2005	Hewlett Packard	10/22/2005	\$ 14,428.00	5- HP xw9300 Workstations	Not on "Equipment List". See Exhibit I page 8 .
2004A	Leg	2/24/2006	Zerowait	2/23/2006	\$ 52,323.09	1- Netapp F840 with CIFS license transferred, 1- Netapp F840 with no SW license, 1- extended parts assurance option	Not on "Equipment List". See Exhibit I page 8 .
2004B	DAS IMS	10/21/2005	Dell	9/25/2005	\$ 2,624.67	19- Optiplex GX620 Desktop Computers on invoice however only part of invoice was paid	Not on "Equipment List". See Exhibit I pages 9 & 10 .
2004N	NPERS	8/3/2004	Covansys	5/31/2004	\$ 73,920.00	Services rendered for Addendum L (Applications Support)	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	8/23/2004	Covansys	6/30/2004	\$ 8,204.00	Addendum G	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	12/16/2004	Ameritas	12/2/2004	\$ 15,000.00	County Access to Deposit Web Site Project	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	3/15/2005	Covansys	11/30/2004	\$ 49,392.00	Fee for services rendered for Addendum M (NLB1097 System Changes)	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	6/7/2005	Dell	5/25/2005	\$ 3,079.86	14- PV220 Hard Drives	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	6/7/2005	Shavlik Technologies	5/19/2005	\$ 1,247.25	1- Shavlik HFNetChkPro 100 (software updates)	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	6/8/2005	Dell	6/23/2005	\$ 8,668.10	2- Xeon, 800MHz Front Side Bus for PowerEdge	Not on "Equipment List". See Exhibit I page 11 .
2004N	NPERS	6/14/2005	Microfilm Imaging Sy	6/15/2005	\$ 12,636.00	Documents microfilmed as backup and retention for the Pioneer System	Not on "Equipment List". See Exhibit I page 11 .

MASTER LEASE PURCHASE PROGRAM ATTESTATION REVIEW
SUMMARY OF MASTER LEASE PURCHASES NOT INCLUDED ON "EQUIPMENT SCHEDULES"

Exhibit H

Issue	Agency	Date	Vendor	Invoice Date	Invoice Amount	Invoice Description	Notes
2004N	NPERS	6/22/2005	Microfilm Imaging Sy	5/31/2005	\$ 2,160.00	Documents microfilmed	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	7/7/2005	MIPS/County Solutio	5/23/2005	\$ 2,250.00	Modification of retirement system to interface to FTP, for the transfer of data directly to Ameritas	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	7/7/2005	Microfilm Imaging Sy	6/30/2005	\$ 7,992.00	Documents microfilmed	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	7/15/2005	DAS - Communicatio	6/16/2005	\$ 2,678.37	Telecommunication installation costs associated with the Information Technology Plan instituted at Retirement	Not on "Equipment List". See Exhibit I page 11.
2004N	DAS	7/21/2005	Dell	7/11/2005	\$ 673.15	5- Diskeeper 9.0 Servers	Not on "Equipment List". See Exhibit I page 12.
2004N	NPERS	7/25/2005	Microfilm Imaging Sy	7/10/2005	\$ 5,724.00	Documents Microfilmed	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	7/25/2005	Hewlett-Packard	7/15/2005	\$ 736.00	2- HP Laserjet 1320 printers	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	7/27/2005	Dell	7/13 - 7/19/2005	\$ 56,845.61	14 Invoice of various computer equipment such as hard drives, camcorder, mouse, precision 380 mini-towers, ultrasharp flat panels, etc...	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	8/3/2005	MIPS/County Solutio	7/25/2005	\$ 1,275.00	Additional amount for modification of retirement system to interface with FTP	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	8/2/2005	Microfilm Imaging Sy	7/27/2005	\$ 9,828.00	Documents Microfilmed	Not on "Equipment List". See Exhibit I page 11.
2004N	NPERS	8/8/2005	Dell	7/22 & 7/26/2005	\$ 149.97	2- Optical Mouse and 7- Hard Drive SCSI (small computer systems interface)	Not on "Equipment List". See Exhibit I page 11.
2003N	NPERS	6/23/2003	Covansys	5/31/2003	\$ 116,802.00	Fees for services for Addendum F (OSC & Final Pay CCR's)	Not on "Equipment List". See Exhibit I page 13.
2003N	NPERS	11/18/2003	Covansys	9/30/2003	\$ 73,836.00	Fees for services for Addendum G (ER Override CCR & RMD CCR)	Not on "Equipment List". See Exhibit I page 13.
2002N	NPERS	2/6/2003	Microfilm Imaging Sy	11/13/2002	\$ 13,853.00	2- Minolta MS 6000 microfilm scanners	Not on "Equipment List". See Exhibit I page 14.
2002N	NPERS	2/18/2003	Covansys	1/31/2003	\$ 164,385.00	Phase 3 & 4 - Requirements Definition	Not on "Equipment List". See Exhibit I page 14.
2001N	NPERS	12/27/2001	Brutus Software Design, & DAS-Materiel/ Central Billing	9/28, 10/26, & 12/4/2001	\$ 2,264.20	Brutus - Added Search features (based on Addendum #1), and added new changes on different forms (Addendum #2) DAS - IT Printing/Copying Services for the months of September and October 2001	Not on "Equipment List". See Exhibit I page 15.
2001N	NPERS	3/11/2002	Prism, Knoll Inc, Wyndham Casa Marina, and Travel & Transport	11/26/2001, & 2/4 & 2/11/2002	\$ 6,363.30	Prism - 3 Conference Registrations Knoll - Desk Access for Tech Wyndham - 3 Hotel Rooms (for Conference) Travel - 3 Plane Tickets (for Conference)	Not on "Equipment List". See Exhibit I page 15.

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2007A.2.1
NAME OF AGENCY: Transportation Services Bureau

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following Equipment comprises an Equipment Group which is the subject of the Master Lease With Option to Purchase Agreement III dated as of December 1, 2002, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
226	Replacement Vehicles	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2007A.6.1
NAME OF AGENCY: Office of the CIO

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following Equipment comprises an Equipment Group which is the subject of the Master Lease With Option to Purchase Agreement III dated as of December 1, 2002, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
24	APC UPS Routers	Pending
9	Cisco Routers	Pending
8	Mitel Switch Shelves	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2006B.2.1
NAME OF AGENCY: DAS - IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of May 3, 2006, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
19	Dell Optiplex GX520 Computers	Pending
70	Gateway M280 Tablet PCs ✓	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
"EQUIPMENT SCHEDULES"

Exhibit I

EQUIPMENT SCHEDULE NO. 2006A.2.1
NAME OF AGENCY: DAS-IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of February 8, 2006, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
1	✓ IBM iSeries Machines – Hardware and Maintenance on 18 boxes and 14 UPS and Relay Cards	Pending
1	✓ IBM iSeries Machine Upgrade	Pending
1	✓ IBM iSeries Machine Upgrade	Pending
20	✓ Dell Optiplex GX520 Computers	Pending
2	✓ Hewlett Packard DL380 G4 Servers	Pending
5	✓ Dell Optiplex GX620 Computers	Pending
20	✓ Dell Optiplex GX620 Computers	Pending
1	✓ Dell PowerEdge 2800 Server	Pending
2	✓ HP Proliant ML350G4 Servers	Pending
1	✓ Memory for 4 ML350G4 Servers	Pending
1	✓ HP Enterprise Storage Area Network	Pending
12	✓ Telebyte Storage Solutions	Pending
1	✓ SpectraLogic Backup Storage	Pending
9	✓ HP Proliant DL380G4 Servers	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2005A.3.1
NAME OF AGENCY: DAS-IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of June 15, 2005, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
15	IBM AS400 Series Computer Processor Model I Series 520	IMS-1093A2C IMS-1093A5C IMS-1093A6C IMS-1093A7C IMS-1093A8C IMS-109393C IMS-10939FC IMS-1093A0C IMS-109399C IMS-10939EC IMS-109397C IMS-10939DC IMS-109395C IMS-10939BC IMS-109398C

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004A.2.1
NAME OF AGENCY: DAS-IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of September 1, 2004, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
1	IBM AS 400 I Series Computer Processor 2004-103	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004A.3.1

NAME OF AGENCY: DAS-IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of September 1, 2004, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
1	IBM AS400 I Series Computer Processor	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004A.1.1

NAME OF AGENCY: Legislative Council

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of September 1, 2004, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
4	✓ Hewlett Packard DL580 347903-001 Computer Servers with Vmware ESX	Pending
1	✓ IBM Model 6400-i2s Line Matrix Printer with Ethernet and IPDS	Pending
2	✓ Hewlett Packard Proliant DL360 Intel Servers	Pending
1	✓ Hewlett Packard Storageworks EVA3000 Storage Area Network	Pending
1	✓ Arbortext Software	None
1	✓ Arbortext Consulting Support for Bill Drafting System	None

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004B.3.1
NAME OF AGENCY: DAS-IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of December 15, 2004, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
2	Extreme Black Diamond Switches	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004B.4.1
NAME OF AGENCY: DAS-IMServices

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of December 15, 2004, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
1	IBM AS400 Series Computer Processor Model 9406-810	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004N.1.1
NAME OF AGENCY: Retirement

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of February 12, 2004, between the undersigned Lessor and Lessee:

<u>Description</u>	<u>Serial Number(s)</u>
Vendor Facility Rental	None
Vendor Covansys Projects including: Phase 3 & 4: Build and Acceptance Test Holdback	None

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2004N.1.2
NAME OF AGENCY Department of Administrative Services

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of February 12, 2004, between the undersigned Lessor and Lessee:

	<u>Description</u>	<u>Serial Number(s)</u>
1	Hewlett Packard ProLiant Xeon Media Objects Server with 400gb HD and 2gb memory	Pending
1	Additional Memory for Server 1024 MB Main Storage DIMMS	Pending
1	DASD Memory Rack – 5094 Expansion Unit With 70gb 15k rpm disk drive and high speed controller	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2003N.1.1
NAME OF AGENCY: Retirement

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of February 26, 2003, between the undersigned Lessor and Lessee:

<u>Description</u>	<u>Serial Number(s)</u>
Vendor Facility Rental	None
Vendor Covansys Projects including:	None
Phase 2: Acceptance Test	
Phase 3 & 4: Detailed Design-Benefits System	
Phase 3 & 4: Build Benefits System	

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2002N.1.1
NAME OF AGENCY: Retirement

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of July 11, 2002, between the undersigned Lessor and Lessee:

<u>Description</u>	<u>Serial Number(s)</u>
Vendor Facility Rental	None
Project Team Expenses	None
Vendor Covansys Projects including:	None
Phase 1: Requirements Definition-Benefits System	
Phase 2: Detailed Design-Membership System	
Phase 3: Build Membership System	
Computer Hardware and Software	Pending

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES”

Exhibit I

EQUIPMENT SCHEDULE NO. 2001N.1.1
NAME OF AGENCY: Retirement

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of November 1, 2001, between the undersigned Lessor and Lessee:

<u>Description</u>	<u>Serial Number(s)</u>
Clarety Software System License Fee	None
Vendor Facility Rental	None
Vendor Covansys Projects including: Estimates Prototype Requirements Definition Detailed Design	None

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
"EQUIPMENT SCHEDULE NO. 2002 NIS"

Exhibit J

EQUIPMENT SCHEDULE NO. 2002 NIS
NAME OF AGENCY: DAS-Accounting Division

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of January 29, 2002, between the undersigned Lessor and Lessee:

Description

Software

One World License
Vertex Quantum License
Autopilot Scripting Tool
Print Management
Management Tools
Server Software
PC Software (for 90 Personal Computers)
Miscellaneous

Software Upgrades

Hardware

Servers (two)
Personal Computers (90)
Printers
Miscellaneous

Implementation Contract with J.D. Edwards

Data Warehouse

Contingency

MASTER LEASE PURCHASE PROGRAM
ATTESTATION REVIEW
“EQUIPMENT SCHEDULES NO. 2005A.1.1”

Exhibit K

EQUIPMENT SCHEDULE NO. 2005A.1.1
NAME OF AGENCY: Supreme Court

EXHIBIT A

SCHEDULE OF EQUIPMENT, RENTAL PAYMENTS, ETC.

The following equipment comprises an Equipment Group, which is the subject of the Master Lease with Option to Purchase Agreement dated as of June 15, 2005, between the undersigned Lessor and Lessee:

<u>Quantity</u>	<u>Description</u>	<u>Serial Number(s)</u>
375	BI Homeguard HG200 Radio Frequency monitoring system with Global Positioning Satellite tracking and online case management	Pending
375	Maintenance Contract for HG 200 units	None