

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ESU ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2008/09**

ACCOUNT	Description	Amount
01-1-01110-000	Local Property Taxes	22,331,914.44
01-1-01115-000	Carline Taxes	21,831.67
01-1-01120-000	Public Power District Sales Tax	0.00
01-1-01125-000	Motor Vehicle Taxes	1,329.79
01-1-01215-000	Tuition Received from Educational Entities (Distance Education)	1,505,606.30
01-1-01290-000	Tuition Receipts for Classes (School Bus Driver Training, etc.)	384,561.34
01-1-01410-000	Interest	1,162,201.88
01-1-01960-000	Contracted Services	48,944,914.09
01-1-01990-000	Other Local Receipts	13,964,248.86
01-1-01000-000	Total Local Receipts	88,316,608.37
01-1-02130-000	Other County Sources	336.00
01-1-03120-000	Special Education Programs (School Age)	1,794,380.00
01-1-03125-000	Special Education Transportation (School Age)	49,798.00
01-1-03130-000	Homestead Exemption	244,715.11
01-1-03131-000	Property Tax Credit	348,734.53
01-1-03150-000	School Lunch	85.00
01-1-03165-000	Birth to Age 5 Special Education (State)	581,704.00
01-1-03180-000	Pro-Rate Motor Vehicle	46,734.19
01-1-03400-000	Contracted Services (Flow-Through Funds from the State)	1,452,066.04
01-1-03500-000	State Categorical Programs	2,525,939.11
01-1-03511-000	Distance Education Equipment Reimbursement	166,742.00
01-1-03512-000	Distance Education Incentive	20,000.00
01-1-03550-000	Core Services & Technology Infrastructure	14,917,166.60
01-1-03990-000	Other State Receipts	775,390.97
01-1-03000-000	Total State Receipts	22,310,606.45
01-1-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	4,463,316.42
01-1-04210-000	Title I, Part A NCLB Improving Basic Programs Accountability	0.00
01-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	854,747.77
01-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	1,409,641.00
01-1-04320-000	Title V, Part A NCLB Innovative Programs	6,435.00
01-1-04330-000	Title VI REAP (Rural Low Income Grants from NDE)	135.00
01-1-04400-000	IDEA Part B Special Education	538,868.60
01-1-04404-000	IDEA Part B Base Allocation	0.00
01-1-04405-000	IDEA Part B Supplemental Payments	0.00
01-1-04410-000	IDEA Enrollment/Poverty	0.00
01-1-04411-000	IDEA Part B Early Intervening Services	0.00
01-1-04414-000	IDEA Part C	0.00
01-1-04415-000	IDEA Special Projects	1,735,114.24
01-1-04455-000	Medicaid Administrative Activites (MAAPS)	710,216.16
01-1-04690-000	Other Federal Non-Categorical Receipts	1,628,221.50
01-1-04700-000	Federal Vocational and Applied Technology Education (Carl Perkins)	637,211.00
01-1-04800-000	School Lunch	16,476.13
01-1-04850-000	Universal Service Fund (E-Rate)	871,918.75
01-1-04915-000	Title I, Part C NCLB Migrant Education	549,242.36
01-1-04925-000	Title III, NCLB Limited English Proficiency Grant	244,892.00
01-1-04926-000	Title III NCLB Immigrant Education	80,755.00
01-1-04940-000	Head Start	2,000.00
01-1-04942-000	Title I, Part B NCLB Even Start	0.00
01-1-04950-000	Title I, Subpart A of Part B NCLB Reading First	0.00
01-1-04960-000	Title IV, Part A NCLB Safe & Drug Free Schools	184,953.00
01-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
01-1-04970-000	NCLB STAR Grants	1,107,445.17
01-1-04971-000	Assessment & Reporting Management Systems Grant (ARMS)	0.00

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ACCOUNT	Description	Amount
01-1-04980-000	Adult Basic Education	0.00
01-1-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	262,215.93
01-1-04990-000	Other Federal Categorical Receipts	2,566,967.02
01-1-04992-000	REAP (Small Rural School Achievement Grants from US Dept. of Ed)	0.00
01-1-04995-000	Categorical Grants from Corporations & Other Private Interests	0.00
01-1-04999-000	Total ARRA Federal Funds	0.00
01-1-04000-000	Total Federal Receipts	17,870,772.05
01-1-05300-000	Insurance Adjustments	7,700.00
01-1-05400-000	Sale of Property	11,683.00
01-1-05500-000	Transfer From Other Funds	8,047,593.98
01-1-05690-000	Other Non-Revenue Receipts	3,230,024.86
01-1-05000-000	Total Non-Revenue Receipts	11,297,001.84
01-1-10000-000	Grand Total of all Receipts	222,795,324.71
01-2-01100-100	Salaries	4,144,747.24
01-2-01100-200	Employee Benefits	631,937.57
01-2-01100-284	Early Retirement or Voluntary Termination	0.00
01-2-01100-300	Purchased Services	114,492.98
01-2-01100-382	Distance Education & Telecommunications	37,895.58
01-2-01100-400	Supplies and Materials	107,094.94
01-2-01100-420	Textbooks	0.00
01-2-01100-500	Capital Outlay	8,162.00
01-2-01100-600	Other Expenses	108,924.74
01-2-01100-000	Total General Education Instructional Services to Schools	5,153,255.05
01-2-01150-100	Salaries	0.00
01-2-01150-200	Employee Benefits	0.00
01-2-01150-284	Early Retirement or Voluntary Termination	0.00
01-2-01150-300	Purchased Services	0.00
01-2-01150-382	Distance Education & Telecommunications	0.00
01-2-01150-400	Supplies and Materials	0.00
01-2-01150-420	Textbooks	0.00
01-2-01150-500	Capital Outlay	0.00
01-2-01150-600	Other Expenses	0.00
01-2-01150-000	Total Limited English Proficiency Programs	0.00
01-2-01160-100	Salaries	0.00
01-2-01160-200	Employee Benefits	0.00
01-2-01160-284	Early Retirement or Voluntary Termination	0.00
01-2-01160-300	Purchased Services	0.00
01-2-01160-382	Distance Education & Telecommunications	0.00
01-2-01160-400	Supplies and Materials	0.00
01-2-01160-420	Textbooks	0.00
01-2-01160-500	Capital Outlay	0.00
01-2-01160-600	Other Expenses	0.00
01-2-01160-000	Total Poverty Programs	0.00
01-2-01190-100	Salaries	0.00
01-2-01190-200	Employee Benefits	0.00
01-2-01190-284	Early Retirement or Voluntary Termination	0.00
01-2-01190-300	Purchased Services	0.00
01-2-01190-382	Distance Education & Telecommunications	0.00
01-2-01190-400	Supplies and Materials	0.00
01-2-01190-420	Textbooks	0.00
01-2-01190-500	Capital Outlay	0.00
01-2-01190-600	Other Expenses	0.00
01-2-01190-000	Total Poverty Programs	0.00

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ACCOUNT	Description	Amount
01-2-01200-100	Salaries	24,388,945.03
01-2-01200-200	Employee Benefits	6,953,282.69
01-2-01200-284	Early Retirement or Voluntary Termination	0.00
01-2-01200-300	Purchased Services	2,238,413.42
01-2-01200-382	Distance Education & Telecommunications	39,547.21
01-2-01200-400	Supplies and Materials	711,862.44
01-2-01200-420	Textbooks	6,280.31
01-2-01200-500	Capital Outlay	333,281.50
01-2-01200-600	Other Expenses	1,726,483.95
01-2-01200-000	Total Special Education Programs and Services to Schools	36,398,096.55
01-2-02100-100	Salaries	3,369,147.65
01-2-02100-200	Employee Benefits	884,162.82
01-2-02100-284	Early Retirement or Voluntary Termination	0.00
01-2-02100-300	Purchased Services	2,191,774.02
01-2-02100-382	Distance Education and Telecommunications	22,651.44
01-2-02100-400	Supplies and Materials	1,774,627.34
01-2-02100-500	Capital Outlay	453,454.12
01-2-02100-600	Other Expenses	160,033.52
01-2-02100-000	Total Student Non-Instructional (Support) Services and Programs to Schools	8,855,850.91
01-2-02150-100	Salaries	0.00
01-2-02150-200	Employee Benefits	0.00
01-2-02150-284	Early Retirement or Voluntary Termination	0.00
01-2-02150-300	Purchased Services	8,080.00
01-2-02150-382	Distance Education and Telecommunications	0.00
01-2-02150-400	Supplies and Materials	0.00
01-2-02150-500	Capital Outlay	0.00
01-2-02150-600	Other Expenses	0.00
01-2-02150-000	Total Support Services -- Pupils -- Safety & Security	8,080.00
01-2-02212-100	Salaries	432,521.85
01-2-02212-200	Employee Benefits	102,207.69
01-2-02212-284	Early Retirement or Voluntary Termination	0.00
01-2-02212-300	Purchased Services	906,620.86
01-2-02212-382	Distance Education and Telecommunications	2,039.90
01-2-02212-400	Supplies and Materials	39,667.34
01-2-02212-500	Capital Outlay	5,562.00
01-2-02212-600	Other Expenses	512,210.25
01-2-02212-000	Total Staff Development and In-Service to Schools	2,000,829.89
01-2-02222-100	Salaries	2,187,492.78
01-2-02222-200	Employee Benefits	553,700.32
01-2-02222-284	Early Retirement or Voluntary Termination	9,665.16
01-2-02222-300	Purchased Services	1,623,233.24
01-2-02222-382	Distance Education and Telecommunications	961,609.23
01-2-02222-400	Supplies and Materials	597,016.68
01-2-02222-500	Capital Outlay	168,365.22
01-2-02222-600	Other Expenses	83,575.53
01-2-02222-000	Total Production and Media Services to Schools	6,157,962.37
01-2-02200-000	Total Support Services Staff	8,185,488.05
01-2-02310-100	Salaries	62,735.40
01-2-02310-200	Employee Benefits	20,535.62
01-2-02310-284	Early Retirement or Voluntary Termination	10,442.00
01-2-02310-300	Purchased Services	283,309.66
01-2-02310-382	Distance Education and Telecommunications	7,898.59
01-2-02310-400	Supplies and Materials	14,491.83

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ACCOUNT	Description	Amount
01-2-02310-500	Capital Outlay	1,500.00
01-2-02310-600	Other Expense	270,156.57
01-2-02310-000	Total Board of Control	671,069.67
01-2-02320-100	Salaries	2,407,347.14
01-2-02320-200	Employee Benefits	532,320.29
01-2-02320-284	Early Retirement or Voluntary Termination	0.00
01-2-02320-300	Purchased Services	88,132.66
01-2-02320-382	Distance Education and Telecommunications	5,829.11
01-2-02320-400	Supplies and Materials	52,269.77
01-2-02320-500	Capital Outlay	4,158.43
01-2-02320-600	Other Expenses	185,962.96
01-2-02320-000	Total General Administration	3,276,020.36
01-2-02300-000	Total Board of Control and General Administration	3,947,090.03
01-2-02510-100	Salaries	2,253,429.92
01-2-02510-200	Employee Benefits	602,607.78
01-2-02510-284	Early Retirement or Voluntary Termination	0.00
01-2-02510-300	Purchased Services	591,888.10
01-2-02510-382	Distance Education and Telecommunications	4,882.97
01-2-02510-400	Supplies and Materials	316,643.39
01-2-02510-500	Capital Outlay	36,179.07
01-2-02510-600	Other Expenses	114,485.49
01-2-02510-000	Total General Administration - Business Services	3,920,116.72
01-2-02515-500	Capital Outlay	83,093.36
01-2-02515-510	Site Acquisition and Improvements	916,796.16
01-2-02515-520	Building and Acquisition and Improvements	2,746,013.28
01-2-02515-600	Other Expenses	153,472.90
01-2-02515-000	Total Building and Sites	3,899,375.70
01-2-02520-100	Salaries	23,243.84
01-2-02520-200	Employee Benefits	4,677.14
01-2-02520-284	Early Retirement or Voluntary Termination	0.00
01-2-02520-300	Purchased Services	34,206.96
01-2-02520-382	Distance Education and Telecommunications	140.10
01-2-02520-400	Supplies and Materials	346.19
01-2-02520-500	Capital Outlay	97,104.76
01-2-02520-600	Other Expenses	17,056.05
01-2-02520-000	Total Vehicle Acquisition and Maintenance Other Than Pupil Transportation Vehicles	176,775.04
01-2-02500-000	Total Support Services	7,996,267.46
01-2-02600-100	Salaries	343,263.81
01-2-02600-200	Employee Benefits	73,858.15
01-2-02600-284	Early Retirement or Voluntary Termination	0.00
01-2-02600-300	Purchased Services	937,647.06
01-2-02600-382	Distance Education and Telecommunications	11,677.79
01-2-02600-400	Supplies and Materials	93,580.78
01-2-02600-500	Capital Outlay	100,832.45
01-2-02600-600	Other Expenses	65,907.95
01-2-02600-000	Total Maintenance and Operation of Building(s) and Site(s)	1,626,767.99
01-2-02750-100	Salaries	0.00
01-2-02750-200	Employee Benefits	0.00
01-2-02750-284	Early Retirement or Voluntary Termination	0.00
01-2-02750-300	Purchased Services	0.00
01-2-02750-333	Transportation Paid to School District	0.00
01-2-02750-382	Distance Education and Telecommunications	0.00

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ACCOUNT	Description	Amount
01-2-02750-400	Supplies and Materials	0.00
01-2-02750-500	Capital Outlay	0.00
01-2-02750-600	Other Expenses	0.00
01-2-02750-000	Total Regular Pupil Transportation	0.00
01-2-02760-100	Salaries	67,135.00
01-2-02760-200	Employee Benefits	35,022.00
01-2-02760-284	Early Retirement or Voluntary Termination	0.00
01-2-02760-300	Purchased Services	20,107.33
01-2-02760-333	Transportation Paid to School District	0.00
01-2-02760-382	Distance Education and Telecommunications	7.62
01-2-02760-400	Supplies and Materials	2,984.42
01-2-02760-500	Capital Outlay	15,564.00
01-2-02760-600	Other Expenses	1,538.13
01-2-02760-000	Total School Age Special Education Pupil Transportation	142,358.50
01-2-02700-000	Total Pupil Transportation	142,358.50
01-2-02800-100	Salaries	538,580.36
01-2-02800-200	Employee Benefits	120,991.09
01-2-02800-300	Purchased Services	378,846.86
01-2-02800-382	Distance Education and Telecommunications	6,519.75
01-2-02800-400	Supplies and Materials	153,245.95
01-2-02800-500	Capital Outlay	5,873.01
01-2-02800-600	Other Expenses	44,926.06
01-2-02800-000	Total Administrative Services and Support to Schools	1,248,983.08
01-2-02900-100	Salaries	1,176,021.25
01-2-02900-200	Employee Benefits	343,974.90
01-2-02900-300	Purchased Services	564,970.21
01-2-02900-382	Distance Education and Telecommunications	114,830.66
01-2-02900-400	Supplies and Materials	4,307,166.38
01-2-02900-500	Capital Outlay	795,250.92
01-2-02900-600	Other Expenses	1,913,124.93
01-2-02900-000	Total Materials and Equipment Services	9,215,339.25
01-2-03000-110	Salary - Professional Staff	0.00
01-2-03000-140	Salary - Clerical Staff	0.00
01-2-03000-200	Employee Benefits	0.00
01-2-03000-300	Purchased Services	0.00
01-2-03000-382	Distance Education and Telecommunications	0.00
01-2-03000-400	Supplies and Materials	0.00
01-2-03000-500	Capital Outlay	0.00
01-2-03000-600	Other Expenses	0.00
01-2-03000-000	Total Community Services	0.00
01-2-03500-100	Salaries	2,288,959.66
01-2-03500-200	Employee Benefits	934,379.24
01-2-03500-300	Purchased Services	666,842.79
01-2-03500-382	Distance Education and Telecommunications	26,958.43
01-2-03500-400	Supplies and Materials	217,330.00
01-2-03500-500	Capital Outlay	183,828.59
01-2-03500-600	Other Expenses	371,069.47
01-2-03500-000	Total State Categorical Programs	4,689,368.18
01-2-03552-100	Salaries	7,918,758,413.95
01-2-03552-200	Employee Benefits	1,147,427.70
01-2-03552-300	Purchased Services	1,777,205.37
01-2-03552-382	Distance Education and Telecommunications	5,967.90
01-2-03552-400	Supplies and Materials	370,012.60

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01-2-03552-500	Capital Outlay	91,160.90
01-2-03552-600	Other Expenses	274,633.84
01-2-03552-000	Total Staff Development	8,285,559.29
01-2-03554-100	Salaries	5,775,593.33
01-2-03554-200	Employee Benefits	1,567,249.05
01-2-03554-300	Purchased Services	4,239,812.93
01-2-03554-382	Distance Education & Telecommunications	447,098.36
01-2-03554-400	Supplies and Materials	2,119,840.59
01-2-03554-500	Capital Outlay	842,231.28
01-2-03554-600	Other Expenses	358,166.05
01-2-03554-000	Total Technology	15,349,991.59
01-2-03556-100	Salaries	872,892.34
01-2-03556-200	Employee Benefits	211,257.86
01-2-03556-300	Purchased Services	212,443.49
01-2-03556-382	Distance Education and Telecommunications	4,878.29
01-2-03556-400	Supplies and Materials	811,519.73
01-2-03556-500	Capital Outlay	23,152.85
01-2-03556-600	Other Expenses	55,548.41
01-2-03556-000	Total Instructional Materials	2,191,692.97
01-2-03558-100	Salaries	2,720,257.70
01-2-03558-200	Employee Benefits	728,435.51
01-2-03558-300	Purchased Services	309,120.28
01-2-03558-382	Distance Education and Telecommunications	302,631.25
01-2-03558-400	Supplies and Materials	242,052.40
01-2-03558-500	Capital Outlay	195,441.04
01-2-03558-600	Other Expenses	54,117.06
01-2-03558-000	Total Technology Infrastructure	4,552,055.24
01-2-03550-000	Total Core Services & Technology Infrastructure	30,379,299.06
01-2-04000-100	Salaries	5,190,266.33
01-2-04000-200	Employee Benefits	1,333,671.04
01-2-04000-300	Purchased Services	3,826,468.27
01-2-04000-382	Distance Education and Telecommunications	14,359.94
01-2-04000-400	Supplies and Materials	1,670,324.45
01-2-04000-500	Capital Outlay	935,176.25
01-2-04000-600	Other Expenses	2,041,855.99
01-2-04899-000	Total ARRA: ESEA Title	5,545.82
01-2-04000-000	Total Federally Funded or Mandated Programs	15,017,668.09
01-2-04400-100	Salaries	2,281,492.50
01-2-04400-200	Employee Benefits	749,769.41
01-2-04400-300	Purchased Services	831,058.19
01-2-04400-382	Distance Education and Telecommunications	4,810.89
01-2-04400-400	Supplies and Materials	396,472.58
01-2-04400-500	Capital Outlay	75,232.50
01-2-04400-600	Other Expenses	272,935.27
01-2-04699-000	Total ARRA: IDEA	0.00
01-2-04400-000	Total IDEA Part B Special Education	4,611,771.34
01-2-05000-605	Repayment of Taxes Paid	4,964.10
01-2-05000-610	Redemption of Principal	996,285.00
01-2-05000-620	Debt Service Interest	363,610.13
01-2-05000-000	Total Debt Services	1,364,859.23
01-2-20500-000	Total Disbursements	138,840,542.77
01-0-99101-000	Cash on Hand - Beginning Balance	58,309,079.52
01-0-99105-000	Cash with Fiscal Agent - Beginning Balance	4,361,411.01

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01-0-99201-000	Cash on Hand - Ending Balance	59,392,470.73
01-0-99205-000	Cash with Fiscal Agent - Ending Balance	4,638,822.37
02-1-01410-000	Interest	12,334.71
02-1-05500-000	Transfers From Other Funds	159,721.12
02-1-10000-000	Total Receipts	172,055.83
02-2-02500-500	Capital Outlay	270,896.86
02-2-02500-759	Transfers to Other Funds	0.00
02-2-02500-000	Total Disbursements	270,896.86
02-0-99101-000	Cash on Hand - Beginning Balance	1,162,461.70
02-0-99201-000	Cash on Hand - Ending Balance	1,063,620.91
03-1-01410-000	Interest	7,708.81
03-1-05500-000	Transfers From Other Funds	5,063.00
03-1-10000-000	Total Receipts	12,771.81
03-2-02500-200	Employee Benefits	3,979.00
03-2-02500-759	Transfers to Other Funds	0.00
03-2-20500-000	Total Disbursements	3,979.00
03-0-99101-000	Cash on Hand - Beginning Balance	491,693.33
03-0-99201-000	Cash on Hand - Ending Balance	1,430,290.14