

DESCRIPTION OF DISBURSEMENTS FOR SCHOOL DISTRICTS

AND 2011/12 STATEWIDE GENERAL FUND DISBURSEMENTS PER FUNCTION AND AS A PERCENTAGE OF TOTAL GENERAL FUND DISBURSEMENTS

FUNCTION	FUNCTION NAME	DEFINITION OF DISBURSEMENT	2011/12 STATEWIDE TOTALS	
			TOTAL DISBURSEMENTS	% OF TOTAL
1100	REGULAR INSTRUCTIONAL PROGRAMS	Program activities dealing directly with the teaching of pupils, or the interaction between a teacher and pupils. Includes all costs which assist in the Non-Special Education instructional process.	1,372,352,588.65	43.7863 %
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	Expenditures for preventative services for school age children who are not identified or verified as having a disability but who demonstrates a need for specially designed assistance.	5,512,712.32	0.1759 %
1150	ENGLISH LANGUAGE LEARNERS INSTRUCTIONAL PROGRAMS	Programs that are directly attributable to students from homes where the English language is not the primary language. Includes only those activities that are beyond the general instructional costs.	53,969,896.90	1.7220 %
1160	POVERTY INSTRUCTIONAL PROGRAMS	Programs that are directly attributable to students living in poverty. Includes only those activities that are beyond the general instructional costs.	125,742,802.36	4.0120 %
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	Qualified Early Childhood Educational programs that are approved by the Nebraska Department of Education.	3,946,907.18	0.1259 %
1195	REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING)	Expenditures for preventative services for children ages birth to five who are not identified or verified as having a disability but who demonstrates a need for specially designed assistance.	301,612.21	0.0096 %
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	Program activities dealing directly with the teaching of special education pupils. Includes only costs for Special Education program activities. Special Education transportation costs are not included under this function.	346,596,674.14	11.0585 %
1290	EARLY CHILDHOOD SPEACIAL EDUCATION INSTRUCTIONAL PROGRAMS	Special Education programs for early childhood age children funded through state and local sources only.	9,038,253.83	0.2884 %
2100	SUPPORT SERVICES - PUPILS	Includes those activites which are designed to assess and improve the well-being of pupils and to supplement the teaching process. Activites include, but are not limited to, Attendance, Social Work, Guidance, Health and Psychological Services.	105,447,623.90	3.3644 %
2200	SUPPORT SERVICES - STAFF	Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. Activities include, but are not limited to, Staff Training, Curriculum Development, School Library, Audio-Visual and Educational Television.	92,591,217.84	2.9542 %
2310	BOARD OF EDUCATION	Activities of the elected body which has been vested with responsibilities for educational planning and policy making for the local school districts.	19,396,584.90	0.6189 %

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2320	EXECUTIVE ADMINISTRATION SERVICES	Activities performed by the Superintendent and such assistants as deputy, associate, and assistant superintendents, in the general administration of and management of all affairs of the local school district.	68,098,461.35	2.1728 %
2400	OFFICE OF THE PRINCIPAL	Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, other assistants and clerical staff for these activities.	164,677,354.40	5.2542 %
2510	GENERAL ADMINISTRATION - BUSINESS SERVICES	Activities concerned with the fiscal operations of the school district such as budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.	74,378,540.36	2.3731 %
2520	VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN STUDENT TRANSPORTATION VEHICLES	Activities concerned with acquiring and maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such activities as purchasing, repairing, cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Costs for providing pupil transportation are not included in this function.	3,598,426.64	0.1148 %
2600	SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)	Maintenance includes activities required to keep the grounds, buildings and building equipment at their original condition of completeness and efficiency through repairs or replacement. Operations include activities concerned with keeping the building and grounds ready for daily use. This includes keeping the physical plant heated, lighted, and ready for use. The disbursements for operating a teacherage are included in this function.	312,454,198.98	9.9692 %
2750	REGULAR PUPIL TRANSPORTATION	Activities concerned with the conveyance of pupils to and from school. Included are such activities as contracting, payments to parents, purchasing vehicles, leasing vehicles, servicing vehicles, and all costs associated with operating the vehicle.	74,349,954.24	2.3722 %
2755	REGULAR PUPIL TRANSPORTATION - OPEN ENROLLMENT IN LEARNING COMMUNITY	Conveyance of pupils to and from schools within a Learning Community, as provided by statute.	3,302,302.81	0.1054 %
2760	SCHOOL AGE SPECIAL EDUCATION TRANSPORTATION	Activities concerned with the conveyance of school aged (K-12) handicapped children to and from school. Included are such activities as contracting, payment of parents, leasing, servicing vehicles, and appropriate costs associated with operating the vehicles. Does not include the costs for transporting special education students that are below age five.	31,377,339.43	1.0011 %
2765	BELOW AGE FIVE SPECIAL EDUCATION PUPIL TRANSPORTATION	Activities concerned with the conveyance of Below Age Five Special Education children funded with state and local sources.	6,711,440.64	0.2141 %

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3000	COMMUNITY SERVICES	Activities which are not directly related to the provisions of education for pupils in the local school district. These activities may be for students, staff or other community participants. These include, but are not limited to, services such as community recreation programs, civic activities, child care centers and libraries.	2,335,312.16	0.0745 %
3500	STATE CATEGORICAL PROGRAMS	Disbursement of the funds received by the school from the Education Innovation Fund (Excellence in Education) and School Technology Fund.	8,849,214.15	0.2823 %
4000	FEDERAL PROGRAMS	Many school districts participate in programs which are funded in part or totally through the receipt of Federal Funds. Many of the federal programs are identified by a separate and specific function number. Please note that the function of the receipts for federal programs should directly correspond with the function numbers under expenditures. This will provide a school district an instant comparison of receipts and expenditures within specific programs. Including ARRA	221,443,760.53	7.0654 %
5000	DEBT SERVICES	The repayment of a debt, including payments of both principal and interest. Repayment of taxes, previously paid to the school district, are also included in this function.	6,413,394.89	0.2046 %
6000	SUMMER SCHOOL	Costs of summer school programs or programs conducted by the school district that is between regularly scheduled terms (this applies to breaks if providing a year-round school program). These activities include, but are not limited to, summer Driver Education.	9,177,194.56	0.2928 %
7000	ADULT EDUCATION	Expense of public educational programs which provide opportunity for adults and out-of-school youth to further their education regardless of their previous educational attainment.	623,078.41	0.0199 %
8000	TRANSFERS	Transactions which withdraw funds from one fund and place it in another. This function does not include interfund loans.	11,517,012.73	0.3675 %
	GRAND TOTAL	Total of all disbursements	\$3,134,203,860.51	100.0000 %