

**New Superintendent
Orientation**

**Holiday Inn Express/North Platte
July 14, 2011**

NEBRASKA DEPARTMENT OF EDUCATION

**New Superintendent
Orientation**

**Lincoln Foundation Building /Lincoln
July 21, 2011**

NEBRASKA DEPARTMENT OF EDUCATION

Agenda

- Welcome and Introductions
- Overview of School Funds
- Break
- 2011/12 School District Budget Form & Schedules
- 2011/12 LC-2 and Special Grant Fund List
- Lunch
- Annual Financial Report & Users' Manual
- Federal Funds & GMS Basics
- State Aid Basics
- Comments from NCSA
- Closing

NEBRASKA DEPARTMENT OF EDUCATION

2011/12 New Superintendent Orientation Evaluation

Site Attended
 North Platte Orientation
 Lincoln Orientation

Entering my first year as a Superintendent
 Have been a Superintendent for at least a year

Entering my first year as a Business Manager/Bookkeeper
 Have been a Business Manager/Bookkeeper for at least a year

- Did the review of completing a School District Budget Form and LC-2 help you gain an understanding of how to complete the documents?

Budget	Yes	No	Undecided
LC-2	Yes	No	Undecided

Comments: _____
- Would you encourage other first-year superintendents, business managers and/or bookkeepers to attend the Orientation?

Comments: Yes No Undecided
- What can we do to improve the Orientation for 2012/13?
- Did you watch/view the July 8, 2011 School Finance Webinar?

Yes No

Audit Requirement

- State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.
- Important part of Nebraska's Transparency and Accountability Program.

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CLASSIFICATION OF FUNDS

This information may be found in
 Nebraska Department of Education's
Rule 2
 and also included in the
Users' Manual.

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GENERAL FUND

- The General Fund is “The Fund” you all use.
- General Fund receipts are classified according to source while its expenditures are classified according to specific functions.
- General Fund expenditures are limited by statute. The tax levy for this fund is also restricted.

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DEPRECIATION FUND

- A Depreciation Fund is established to facilitate the eventual purchase of costly capital outlay
- Spreads replacement costs over a period of years
- Funds are shown as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund.

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DEPRECIATION FUND

- The school district may divide this fund into more than one account:
 - Instructional Equipment
 - Transportation Equipment
 - Building Equipment

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DEPRECIATION FUND

- This fund is considered to be a component of the General Fund.
- The Depreciation Fund is restricted by statute as part of the allowable reserve limitation.

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EMPLOYEE BENEFIT FUND

- Is established to reserve General Fund money for the benefit of school district employees.
- Funds are shown as an expense from the General Fund and the Employee Benefit Fund will show the revenue as a transfer from the General Fund.

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EMPLOYEE BENEFIT FUND

- A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes:
 - Unemployment compensation
 - Early retirement
 - Health insurance deductibles
- The cash reserve of this fund is restricted by statute as part of the allowable reserve limitation
- The Employee Benefit Fund is considered to be a component of the General Fund

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CONTINGENCY FUND

- Authorized by statute to fund uninsured losses and legal fees.
- Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district.
- Funds are shown as an expense from the General Fund and the Contingency Fund will show the revenue as a transfer from the General Fund.

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ACTIVITIES FUND

- The Activities Fund is required to account extra-curricular activities
- If included in the General Fund the school district's operational costs would be distorted
- The Activities Fund is not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund.

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ACTIVITIES FUND

- The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes
- If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund

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SCHOOL LUNCH FUND

- The School Lunch Fund shall reflect a record of all revenues and expenditures for the operation of all Nutrition Programs
- If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

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BOND FUND

- The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees).
- If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments.

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BOND FUND

- Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district.
- Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.
- The tax levy for this fund is restricted for expenditures other than principal and interest on bonds.

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SPECIAL BUILDING FUND

- A Special Building Fund is established to:
 - Acquire or improve sites
 - Erect, alter or improve buildings
 - Cost to furnish new buildings
- Provides a way to identify cost associated with construction activities

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SPECIAL BUILDING FUND

- The primary sources of revenue for the Special Building Fund are:
 - sale of bonds
 - the sale of property
 - tax receipts
- General Fund expenditures for the purpose of this fund are not allowable.
- The tax levy for this fund is restricted.

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QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

- A Qualified Capital Purpose Undertaking Fund may be established for:
 - the removal of environmental hazards,
 - the reduction or elimination of accessibility barriers in school district buildings,
 - the repayment of a qualified zone academy bond issued for a qualified capital purpose,

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QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

- A Qualified Capital Purpose Undertaking Fund may be established for (con't):
 - modifications for life safety code violations,
 - indoor air quality projects,
 - mold abatement and prevention projects, and
 - American Recovery and Reinvestment Act of 2009 Bonds

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QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

- Bonds for this purpose would include, but not be limited to:
 - *Qualified School Construction Bonds*
 - *Build America Bonds*
 - *Any other bonds authorized by ARRA*

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QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

- The School Board may issue bonds for any Qualified Capital Purpose Undertaking Fund project.
- General Fund expenditures for the purpose of this fund are not allowable.
- The tax levy and duration of this fund is restricted.

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COOPERATIVE FUND

- The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies.
- All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund.

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STUDENT FEE FUND

- The Student Fee Fund is a separate fund not supported by tax revenue.
- Includes all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act (§79-2,125 through §79-2,135).

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STUDENT FEE FUND

- Included are fees for:
 - Extracurricular Activities
 - Postsecondary Education
 - Summer or Night School.
- Expenditures from this fund must be for the purposes for which the fees were collected.

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2011-12
Expenditure and Levy Exclusions



Expenditure Exclusions	Levy Exclusions
Special Education	
Special Grant Fund List	
Repairs to Infrastructure Damage	
Judgments not paid by Liability Ins.	Judgments not paid by Liability Ins.
Distance Education Courses	
Voluntary Terminations with certificated staff	<u>All</u> Voluntary Termination Agreements w/certificated staff
Retirement Contribution Increase	
Data Transmission Networks	
Expenditure for Transfer of Land	
New Elementary Attendance Site	
	Special Building Projects (prior to 4/1/96)
	Lease Purchase Contracts (prior to 7/1/98)
	Bonded Indebtedness
Retirement Incentive Plan (Reorganization)	
Staff Development Assistance (Reorganization)	
Incentive Payments (Reorganization)	
Expenditure Override Election	Levy Override Election



General Guidelines for Budgeting

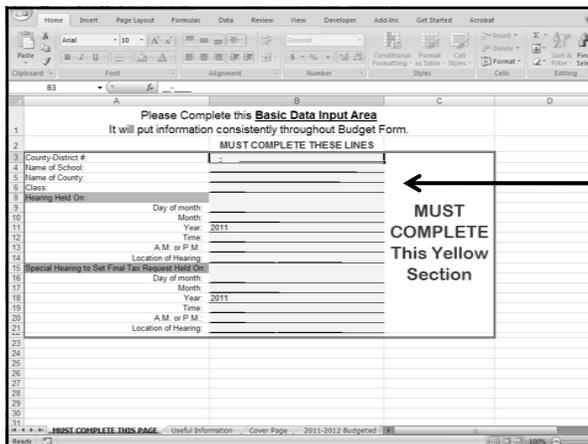
- Statutory maximum levy is \$1.05 plus exclusions.
- The Minimum Levy Adjustment component of State Aid is calculated for any school district that has a total General Fund Levy less than 95¢.

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General Guidelines for Budgeting

- Total Ending Balance and Total Beginning Balances must equal.
- To present a balance budget, Total Resources Available must equal Total Requirements.
- Use the spreadsheet format of the School District Budget.

NEBRASKA DEPARTMENT OF EDUCATION



USEFUL INFORMATION

Note to MAC Users:
You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - BOND DATA INPUT AREA
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Cover Page - Page 1
The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.
Outstanding Bonded Indebtedness - If you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balance as of September 1, 2011.

Page 2 through 4 (if you utilize the Worksheet Pages - Begin Inputting on Worksheet Page)
These pages are currently completed with formulas which will fill the Worksheet Pages. **DO NOT utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages, you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).
A complete and accurate budget should have the prior year Balance Forward equal Total of Bonding Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.
We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the 2011-2012 budget you will receive the message "Budget Not Balanced".
The County Treasurer's Commission is a calculation, if you wish to alter the County Treasurer's Commission please be sure to use a whole number or for a number greater you may over-write the formula.

Worksheet Pages - FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE
The last 10 sheets of this file are worksheets (individual fund pages). These pages are provided for your use. However, you do not have to use them. For more information about the worksheets, see the Budget Instructions. **PLEASE DO NOT utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page
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The other option is to use your mouse to click on the different sheet tabs. If you are unable to see any sheet tabs at the bottom of the page click on "Data" then "Options" from the View Tab, click on Sheet Tabs located in the lower right hand corner of View Window.

I Want to Stop Doing Things on Left When Inputting Numbers in Budget Columns
Under the Worksheet Area Column there is an item called "Frozen Form". The "Frozen Form" allows you to lock the columns on the left side of the spreadsheet. If you wish to turn off all items, please there will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By checking the option again it will turn the option off.

The Cell is Locked
UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Have Any Errors or Have Any Questions
We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that exist with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

2011-2012 STATE OF NEBRASKA SCHOOL DISTRICT BUDGET FORM

This budget is for the Period SEPTEMBER 1, 2011 through AUGUST 31, 2012

County-District # 94-009-000 Class # III
School Name: Prairie Dunes Public School
TO THE COUNTY BOARD AND COUNTY CLERK OF SUTTER COUNTY

CONTACT AND SUBMISSION INFORMATION
Auditor of Public Accounts
P.O. Box 9817, Lincoln, Nebraska 68509-8917
Phone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditor.state.ne.us
To Submit Budget - E-Mail PDF File to: nep.auditor@nebraska.gov
Questions - E-Mail: Deann.Haefler@nebraska.gov

COPY OF ADOPTED BUDGET TO BE FILED WITH:
1. AUDITOR OF PUBLIC ACCOUNTS
2. COUNTY BOARD (SEC. 13-098, CIO COUNTY CLERK)
3. NEBRASKA DEPARTMENT OF EDUCATION

The Undersigned School Superintendent/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		3,484,848	3,484,848
Bond Funds) (If More Than 1 Bond Fund - Total All Together)			
Special Building Fund			
Qualified Capital Purpose Undertaking Fund			
Total All Funds	3,484,848	3,484,848	3,484,848

Outstanding Bonded Indebtedness as of September 1, 2011 (include Bond Funds and Qualified Capital Purpose Undertaking Fund)

A proposed Budget Summary and Notice of Hearing was duly: Published Posted
(Check the method of notifying the Public of the Budget Hearing)

SCHOOL SUPERINTENDENT/BOARD MEMBER:
Signature: _____
Printed Name: _____
Mailing Address: _____
City, Zip: _____
Phone Number: _____

Has your School District held a successful election to override the levy limits provided in State Statute Section 77-3442, which is in effect for the 2011-2012 school fiscal year?
(Please place an 'X' in the appropriate box) YES NO

Page 1

2011-2012 STATE OF NEBRASKA SCHOOL DISTRICT BUDGET FORM

This budget is for the Period SEPTEMBER 1, 2011 through AUGUST 31, 2012

County-District # 94-009-000 Class # III
School Name: Prairie Dunes Public School
TO THE COUNTY BOARD AND COUNTY CLERK OF SUTTER COUNTY

CONTACT AND SUBMISSION INFORMATION
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Bond Funds) (If More Than 1 Bond Fund - Total All Together)			
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SCHOOL SUPERINTENDENT/BOARD MEMBER:
Signature: _____
Printed Name: _____
Mailing Address: _____
City, Zip: _____
Phone Number: _____

Has your School District held a successful election to override the levy limits provided in State Statute Section 77-3442, which is in effect for the 2011-2012 school fiscal year?
(Please place an 'X' in the appropriate box) YES NO

Page 1

**2011-2012
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

This budget is for the Period **SEPTEMBER 1, 2011** through **AUGUST 31, 2012**

County-District #: **94-0099-000** Class #: **III**
 School Name: **Prairie Dunes Public School**
 TO THE COUNTY BOARD AND COUNTY CLERK OF
SUNNYSIDE COUNTY

Contact and Submission Information
 Author of Public Account: _____
 P.O. Box 98917, Lincoln, Nebraska 68509-8917 FAX: (402) 471-3301
 Phone: (402) 471-3111 Website: www.auditor.state.ne.us
 To Submit Budget: **SAB@PDR.net** To Submit Questions: **Questions@PDR.net**
 Questions - E-Mail: **Deann_Haefliger@nebraska.gov**

COPY OF ADOPTED BUDGET TO BE FILED WITH:
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 2. COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK
 3. NEBRASKA DEPARTMENT OF EDUCATION

The Undersigned School Superintendent/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund			
Bond Funds) (If More Than 1 Bond Fund - Total All Together)	3,484,848		3,484,848
Special Building Fund			
Qualified Capital Purpose Underlying Fund			
Total All Funds	3,484,848		3,484,848

Outstanding Bonded Indebtedness as of September 1, 2011 (include Bond Funds) and Qualified Capital Purpose Underlying Fund

	Principal	Interest	Total Outstanding Bonded Indebtedness

SCHOOL SUPERINTENDENT/BOARD MEMBER:

Signature: _____
 Printed Name: _____
 Mailing Address: _____
 City: _____
 State: _____
 Phone Number: _____

Has your School District held a successful election to override the levy limits provided in State Statute Section 77-3442, which is in effect for the 2011-2012 school fiscal year?
 YES NO

Page 1

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**2011-2012
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

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 TO THE COUNTY BOARD AND COUNTY CLERK OF
SUNNYSIDE COUNTY

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Bond Funds) (If More Than 1 Bond Fund - Total All Together)	3,484,848		3,484,848
Special Building Fund			
Qualified Capital Purpose Underlying Fund			
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Outstanding Bonded Indebtedness as of September 1, 2011 (include Bond Funds) and Qualified Capital Purpose Underlying Fund

	Principal	Interest	Total Outstanding Bonded Indebtedness

SCHOOL SUPERINTENDENT/BOARD MEMBER:

Signature: _____
 Printed Name: _____
 Mailing Address: _____
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 State: _____
 Phone Number: _____

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**2011-2012
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TO THE COUNTY BOARD AND COUNTY CLERK OF
SURTIS COUNTY

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Phone: (402) 471-2111 FAX: (402) 471-3301
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Qualified Capital Purpose Undertaking Fund			
Total All Funds	3,484,848		3,484,848

Outstanding Bonded Indebtedness as of September 1, 2011 (include Bond Funds) and Qualified Capital Purpose Undertaking Fund:
Principal _____
Interest _____
Total Outstanding Bonded Indebtedness _____

A proposed Budget Summary and Notice of Hearing was duly: Published Posted
(Check the method of notifying the Public of the Budget Hearing)

SCHOOL SUPERINTENDENT/BOARD MEMBER:
Signature: _____
Printed Name: _____
Mailing Address: _____
City, Zip: _____
Phone Number: _____

Has your School District held a successful election to override the levy (as provided in State Statute Section 77-3442, which is in effect for the 2011-2012 school fiscal year)?
(Please place an X in the appropriate box) YES NO

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**2011-2012
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

This budget is for the Period SEPTEMBER 1, 2011 through AUGUST 31, 2012

County-District #: 94-0099-000 Class #: III
School Name: Prairie Dunes Public School
TO THE COUNTY BOARD AND COUNTY CLERK OF
SURTIS COUNTY

Contact and Submission Information
Auditor of Public Accounts
P.O. Box 9817, Lincoln, Nebraska 68509-8917
Phone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.state.ne.us
To Submit Budget - E-Mail PDF File to: nea.audit@nebraska.gov
Questions - E-Mail: Debra.Haefliger@nebraska.gov

COPY OF ADOPTED BUDGET TO BE FILED WITH:
1. AUDITOR OF PUBLIC ACCOUNTS
2. COUNTY BOARD (SEC. 13-098, C.O. COUNTY CLERK)
3. NEBRASKA DEPARTMENT OF EDUCATION

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	3,484,848		3,484,848
Bond Funds) (If More Than 1 Bond Fund - Total All Together)			
Special Building Fund			
Qualified Capital Purpose Undertaking Fund			
Total All Funds	3,484,848		3,484,848

Outstanding Bonded Indebtedness as of September 1, 2011 (include Bond Funds) and Qualified Capital Purpose Undertaking Fund:
Principal _____
Interest _____
Total Outstanding Bonded Indebtedness _____

A proposed Budget Summary and Notice of Hearing was duly: Published Posted
(Check the method of notifying the Public of the Budget Hearing)

SCHOOL SUPERINTENDENT/BOARD MEMBER:
Signature: _____
Printed Name: _____
Mailing Address: _____
City, Zip: _____
Phone Number: _____

Has your School District held a successful election to override the levy (as provided in State Statute Section 77-3442, which is in effect for the 2011-2012 school fiscal year)?
(Please place an X in the appropriate box) YES NO

Page 1

Nebraska Department of Education
School Finance & Operations Services

SAMPLE
PRAIRIE DUNES PUBLIC SCHOOL (94-0099)
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
For the Fiscal Year Ended August 31, 2010
(UNAUDITED)

	Actual	Budget
DISBURSEMENTS		
Regular Instruction	3,000,000	3,460,000
Poverty Instructional Program	500,000	600,000
Special Education Program	750,000	800,000
Support Services - Pupils	200,000	300,000
Support Services - Instructional Staff	300,000	250,000
Support Services - General Administration	200,000	100,000
Support Services - Office of Principal	400,000	300,000
Support Services - Business Services	100,000	70,000
Support Services - Maintenance & Janitorial	700,000	800,000
Support Services - Regular Pupil	30,000	10,000
Support Services - School Age Sp	50,000	15,000
Support Services - Community Ser	20,000	25,000
Debt Service	0	30,000
Federal Programs	300,000	300,000

ANALYSIS OF FUND BALANCE (Total Beginning Balance)		8-31-2009
<i>Cash in Bank - Regular</i>		80,000
<i>Cash in Bank - Money Market</i>		640,000
<i>Cash in Bank - CD's</i>		0
Total Cash in Bank		720,000
Funds on Hand at County Treasurer		780,000
Total		1,500,000

Page 2 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

ACTUAL
9-1-2009 to 8-31-2010
(Column 1)

Line No.	GENERAL FUND	Source Number	
BEGINNING BALANCES, RECEIPTS, & TRANSFERS			
31	Cash Balance, 9-1		80,000
32	Investments, 9-1		640,000
33	County Treasurer's Balance, 9-1		780,000
34	Total Beginning Balance		1,500,000
REVENUE			
41	Public Power District Sales Tax	1115	
42	Motor Vehicle Taxes	1120	350,000
43	Tuition Received from Other Districts	1210/1530	200,000
44	Tuition Received from Individuals	1220/400	
45	Other Tuition	1220/600	
46	Transportation Received from Other Districts	1310/30	
47	Transportation Received from Individuals	1320/40	
48	Interest	1410	15,000
49	Local License Fees/Court Fines	1600/00	
50	Community Service Activities	1610	
51	Other Local Receipts	1610/00/00	15,000
52	Nameplate Capacity Tax	3133	
COUNTY AND ESU SOURCES			
61	Fines and License Fees	2110	60,000
62	Other County Sources	2130	
63	ESU Receipts	2210	
STATE SOURCES			
71	State Aid (includes Federal State Fiscal Stabilization Funds & 60 Jobs)	3110	2,200,000
72	Special Education Programs	3120	300,000
73	Special Education Transportation	3125	50,000
74	Homestead Exemption	3130	50,000
75	Payments for High Ability Learners	3135	
76	Payments for Wards of the State or Court	3160/01	10,000
77	Pro-Rate Motor Vehicle	3165/00	
78	Other State Appropriations	3165/00	

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

ACTUAL
9-1-2009 to 8-31-2010
(Column 1)

Line No.	GENERAL FUND	Source Number	
BEGINNING BALANCES, RECEIPTS, & TRANSFERS			
79	State Appropriation	3200	100,000
80	Lease of School Land Tax	3300	
81	State Categorical Programs	3500	
82	Other State Receipts	3600	40,000
FEDERAL SOURCES			
91	Title I (includes NCLB Title I)	4200	300,000
92	Innovation Education Program Strategies (includes NCLB Title V)	4300	
93	Title I, II, III & Age 5 Special Education	4400	100,000
94	Medicaid in Public Schools	4450	
95	Medicaid Administrative Activities in Public Schools	4455	
96	Title 3 (dropout Aid)	4500	
97	Other Federal Non-Categorical Receipts	4600	
98	ARPA/BEA	4650	
99	Vocational Education (Carl Perkins)	4700	
100	Other Federal Categorical Receipts (includes all other NCLB Programs)	4800-4900	150,000
101	ARPA/BEA Title	4900	
102	Grants from Corporations & Other Private Interests	4905	
NON-REVENUE SOURCES			
111	Tax Anticipation Notes	5150	
112	Long Term Loans	5200	
113	Insurance Anticipation	5300	5,000
114	State of Property	5400	
TRANSFERS FROM			
121	Cash Balance from Dissolved/Merged District	5610	
122	Non-Resident High School Tuition Funds	5650	
123	Other Non-Revenue Receipts	5650	5,000
INTERFUND LOAN/REPAYMENTS FROM			
131	Total Available Resources Before Property Taxes	110	5,500,000
TOTAL RESOURCES AVAILABLE			8,000,000

Page 3 of 3

ACTUAL
9-1-2009 to 8-31-2010
(Column 1)

Line	GENERAL FUND	Source Number	
25	BEGINNING BALANCE, RECEIPTS & TRANSFERS		
26	State Appropriations	3200	100,000
27	In-Lieu-of-School Land Tax	3300	
28	State Categorical Programs	3500	40,000
29	Other State Receipts	3900	
30	FEDERAL SOURCES		300,000
31	Title I (Includes NCLB Title I)	4200	
32	Innovation Education Program Strategies (Includes NCLB Title V)	4300	100,000
33	Title VLB Birth to Age 5 Special Education	4400	
34	Medicaid in Public Schools	4450	
35	Medicaid Administrative Activities in Public Schools	4500	
36	Title II (Project ACP)	4550	
37	Other Federal Non-Categorical Receipts	4600	
38	ARRA/IEEA	4650	
39	Vocational Education (Carl Perkins)	4700	
40	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4800/4900	150,000
41	ARRA/IEEA Title	4850	
42	Grants from Corporations & Other Private Interests	4900	
43	NON-REVENUE SOURCES		
44	Tax Anticipation Notes	5150	
45	Long Term Loans	5200	5,000
46	Insurance Adjustments	5300	
47	State of Property	5400	
48	Transfers from	Fund	
49	Cash Balance from Disposed/Merged District	5610	
50	Non-Resident High School Tuition Funds	5650	
51	Other Non-Revenue Receipts	5690	5,000
52	Interfund Loan/Repayment From	Fund	
53	Total Available Resources Before Property Taxes		5,500,000
54	Personal and Real Property Taxes	1110	2,500,000
55	Less: Disbursements & Transfers		6,600,000

Page 3 of 3

ACTUAL
9-1-2009 to 8-31-2010
(Column 1)

Line	GENERAL FUND	Source Number	
25	BEGINNING BALANCE, RECEIPTS & TRANSFERS		
26	State Appropriations	3200	100,000
27	In-Lieu-of-School Land Tax	3300	
28	State Categorical Programs	3500	40,000
29	Other State Receipts	3900	
30	FEDERAL SOURCES		300,000
31	Title I (Includes NCLB Title I)	4200	
32	Innovation Education Program Strategies (Includes NCLB Title V)	4300	100,000
33	Title VLB Birth to Age 5 Special Education	4400	
34	Medicaid in Public Schools	4450	
35	Medicaid Administrative Activities in Public Schools	4500	
36	Title II (Project ACP)	4550	
37	Other Federal Non-Categorical Receipts	4600	
38	ARRA/IEEA	4650	
39	Vocational Education (Carl Perkins)	4700	
40	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4800/4900	150,000
41	ARRA/IEEA Title	4850	
42	Grants from Corporations & Other Private Interests	4900	
43	NON-REVENUE SOURCES		
44	Tax Anticipation Notes	5150	
45	Long Term Loans	5200	5,000
46	Insurance Adjustments	5300	
47	State of Property	5400	
48	Transfers from	Fund	
49	Cash Balance from Disposed/Merged District	5610	
50	Non-Resident High School Tuition Funds	5650	
51	Other Non-Revenue Receipts	5690	5,000
52	Interfund Loan/Repayment From	Fund	
53	Total Available Resources Before Property Taxes		5,500,000
54	Personal and Real Property Taxes	1110	2,500,000
55	Balance Forward		1,400,000

Nebraska Department of Education
School Finance & Organization Services

SAMPLE
PRAIRIE DUNES PUBLIC SCHOOL (94-0099)
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
For the Fiscal Year Ended August 31, 2010
(UNAUDITED)

	Actual	Budget
DISBURSEMENTS		
Regular Instruction	3,000,000	3,400,000
Poverty Instructional Program	500,000	600,000
Special Education Program	750,000	800,000
Support Services - Pupils	200,000	300,000
Support Services - Instructional Staff	300,000	250,000
Support Services - General Administration	200,000	100,000
Support Services - Office of Principal	400,000	300,000
Support Services - Business Services	100,000	70,000
Support Services - Maintenance & General	700,000	800,000
Support Services - Regular Pupil	30,000	10,000
Support Services - School Age Sp	50,000	15,000
Support Services - Community Ser	20,000	25,000
Debt Service	50,000	0
Federal Programs	300,000	300,000
Transfers	60,000	0
Total Disbursements	6,600,000	7,000,000

ANALYSIS OF FUND BALANCE (Balance Forward)	8-31-2010
Cash in Bank - Regular	100,000
Cash in Bank - Money Market	200,000
Cash in Bank - CD's	500,000
Total Cash in Bank	800,000
Funds on Hand at County Treasurer	600,000
Total	1,400,000

Account Code	Function	Budgeted 2010/11	Disbursed	Balance Remaining to be Disbursed	Estimated July & August	Estimated 2010/11
1-2-1100-110-000	Regular Salaries	2,200,000	1,800,000	400,000	200,000	2,000,000
1-2-1100-120-000	Substitute Salaries	35,000	25,000	10,000	0	25,000
1-2-1100-140-000	Clerical/Paraprofessional/Assistant Salaries	25,000	20,000	5,000	15,000	35,000
1-2-1100-210-000	Social Security	170,000	145,000	25,000	25,000	170,000
1-2-1100-220-000	Retirement	180,000	140,000	40,000	20,000	160,000
1-2-1100-230-000	Health Insurance	200,000	170,000	30,000	30,000	230,000
1-2-1100-234-000	Early Retirement	25,000	20,000	5,000	5,000	25,000
1-2-1100-290-000	Other Employee Benefits	25,000	20,000	5,000	5,000	25,000
1-2-1100-313-000	Purchased Pupil Services	40,000	30,000	10,000	0	30,000
1-2-1100-410-000	Teaching Supplies	45,000	35,000	10,000	25,000	60,000
1-2-1100-420-000	Textbooks	50,000	35,000	15,000	25,000	60,000
1-2-1100-450-000	Audio-Visual Materials	15,000	10,000	5,000	5,000	15,000
1-2-1100-460-000	Computer Software	25,000	15,000	10,000	15,000	30,000
1-2-1100-530-000	Furniture & Equipment	50,000	25,000	25,000	35,000	60,000
1-2-1100-670-000	Travel Expense & Mileage	5,000	4,500	500	0	4,500
1-2-1100-690-000	Other Miscellaneous Expenses	10,000	5,500	4,500	0	5,500
1-2-1100-000-000	Total Regular Instruction	3,100,000	2,500,000	600,000	425,000	2,925,000
1-2-1160-110-000	Regular Salaries	40,000	35,000	5,000	10,000	45,000
1-2-1160-120-000	Substitute Salaries	25,000	20,000	5,000	0	20,000
1-2-1160-140-000	Clerical/Paraprofessional/Assistant Salaries	30,000	25,000	5,000	10,000	35,000
1-2-1160-210-000	Social Security	7,000	5,000	2,000	1,800	6,800
1-2-1160-220-000	Retirement	8,000	7,500	500	500	8,000
1-2-1160-230-000	Health Insurance	30,000	20,000	10,000	10,000	30,000
1-2-1160-231-000	Purchased Services	40,000	30,000	10,000	8,000	38,000
1-2-1160-420-000	Textbooks	55,000	45,000	10,000	10,000	55,000
1-2-1160-410-000	Supplies	15,000	12,000	3,000	25,000	37,000
1-2-1160-460-000	Computer Software	15,000	13,000	2,000	20,000	33,000
1-2-1160-530-000	Furniture & Equipment	30,000	8,000	22,000	28,000	108,000
1-2-1160-670-000	Travel Expense & Mileage	5,000	4,500	500	0	4,500
1-2-1160-690-000	Other Miscellaneous Expenses	5,000	0	5,000	3,000	3,000
1-2-1160-000-000	Total Poverty Instructional Program	365,000	300,000	65,000	128,000	428,000
	Total All Instruction	3,465,000	2,800,000	665,000	553,000	3,353,000

General Fund Disbursements as of June 30, 2011

Account Code	Function	Budgeted 2010/11	Disbursed	Balance Remaining to be Disbursed	Estimated July & August	Estimated 2010/11
1-2-1100-000-000	Total Regular Instruction	3,100,000	2,500,000	600,000	425,000	2,925,000
1-2-1160-000-000	Total Poverty Instructional Program	365,000	300,000	65,000	128,000	428,000
	Total All Instruction (except Special Instructional Programs)	3,465,000	2,800,000	665,000	553,000	3,353,000
1-2-1200-000-000	Total Special Education Instruction	685,000	600,000	85,000	250,000	650,000
1-2-1200-000-000	Total Support Services - Pupils	400,000	325,000	75,000	90,000	375,000
1-2-2200-000-000	Total Support Services - Staff	500,000	425,000	75,000	75,000	500,000
1-2-2310-000-000	Total Board of Education	50,000	40,000	10,000	10,000	50,000
1-2-2320-000-000	Total Executive Administration Services	200,000	170,000	30,000	30,000	200,000
1-2-2400-000-000	Total Office of Principal	400,000	300,000	100,000	25,000	325,000
1-2-2510-000-000	Total General Administration - Business Services	150,000	125,000	25,000	35,000	160,000
1-2-2600-000-000	Total Maintenance & Operation of Buildings & Sites	700,000	600,000	100,000	120,000	720,000
1-2-2750-000-000	Total Regular Pupil Transportation	90,000	40,000	50,000	50,000	90,000
1-2-2760-000-000	Total School Age Special Education Transportation	150,000	125,000	25,000	25,000	150,000
1-2-3000-000-000	Total Community Services	50,000	45,000	5,000	0	45,000
1-2-4000-000-000	Total Federal Programs	410,000	375,000	35,000	25,000	400,000
1-2-8000-000-000	Total Transfers	50,000	30,000	20,000	30,000	60,000
	Grand Total of Disbursements	7,300,000	6,000,000	1,300,000	1,278,000	7,278,000

Page 2 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Source Number	ACTUAL - 9-1-2010 to 6-30-11 (Column 1)	ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)
66	Beginning Balance, RECEIPTS & TRANSFERS			
67	Cash Balance, 9-1		80,000	100,000
68	Investments, 9-1		610,000	700,000
69	Total Beginning Balance		690,000	1,400,000
70	LOCAL SOURCES			
71	County Tax	1115	50,000	50,000
72	Public Power District Sales Tax	1125		
73	Motor Vehicle Taxes	1125	350,000	400,000
74	Tuition Received from Other Districts	1200/10/20	200,000	250,000
75	Tuition Received from Individuals	1220/40		
76	Other Tuition	1220/10/20		
77	Transportation Received from Other Districts	1310/30		
78	Transportation Received from Individuals	1320/40		
79	Interest	1410	15,000	25,000
80	Local License Fees/Court Fines	1610/20		
81	Community Service Activities	1810/10/20	15,000	5,000
82	Other Local Receipts	1910/20/30		
83	Nonresidential Capacity Tax	3135		
84				
85	COUNTY AND ESU SOURCES			
86	Fines and License Fees	2110	60,000	55,000
87	Other County Sources	2130		
88	ESU Receipts	2210		
89				
90	STATE SOURCES			
91	State Aid (includes the State Equalization Funds & ESU jobs)	3110	2,200,000	2,000,000
92	Special Education Programs	3120	300,000	300,000
93	Special Education Transportation	3125	50,000	50,000
94	Homestead Exemption	3130	50,000	40,000
95	Payments for High Ability Learners	3135		
96	Payments for Needs of the State or Court	3140/45		
97	Pro-Rate Motor Vehicles	3180	10,000	15,000
98	Other State Appropriations	65/75/85		

BUDGET STATEMENT AND CERTIFICATION OF TAX			ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)	
Line	GENERAL FUND	Source	ACTUAL 9-1-2010 to 8-31-2010 (Column 1)	ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)
1	DISBURSEMENTS, RECEIPTS, & TRANSFERS			
21	State Appropriations	2000	100,000	90,000
22	Relief of School Land Tax	3000		
23	State Categorical Programs	3000	40,000	
24	Other State Receipts	3000		
25	FEDERAL SOURCES			
26	Title I (Includes NCLB Title I)	4000	300,000	400,000
27	Innovation Education Program Strategies (Includes NCLB Title VI)	4300		
28	Title VI-B Birth to Age 5 Special Education	4400	100,000	250,000
29	Medicaid in Public Schools	4450		
30	Medicaid Administrative Activities in Public Schools	4455		
31	Title II (Head Start)	4500		
32	Other Federal Non-Categorical Receipts	4600		
33	ARRA ESEA Title	4800-4900	150,000	200,000
34	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4800-4900		
35	ARRA ESEA Title	4900		
36	Grants from Corporations & Other Private Interests	4950		
37	NON-REVENUE SOURCES			
38	Tax Anticipation Notes	5100		
39	Long Term Loans	5200		
40	Insurance Adjustments	5300	5,000	
41	State of Property	5400		
42	Transfers from	5500		
43	Crash Balance from Disbursed/Merged District	5610		
44	Non-Resident High School Tuition Funds	5650		
45	Other Non-Revenue Receipts	5690	5,000	3,000
46	Interfund Loans/Repayment Error	5700		
100	Less: Disbursements & Transfers		5,600,000	7,278,000
101	BALANCE FORWARD		1,400,000	1,000,000
	Personal and Real Property Taxes			2,745,000

BUDGET STATEMENT AND CERTIFICATION OF TAX			ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)	
Line	GENERAL FUND	Source	ACTUAL 9-1-2010 to 8-31-2010 (Column 1)	ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)
1	DISBURSEMENTS, RECEIPTS, & TRANSFERS			
21	State Appropriations	2000	100,000	90,000
22	Relief of School Land Tax	3000		
23	State Categorical Programs	3000	40,000	
24	Other State Receipts	3000		
25	FEDERAL SOURCES			
26	Title I (Includes NCLB Title I)	4000	300,000	400,000
27	Innovation Education Program Strategies (Includes NCLB Title VI)	4300		
28	Title VI-B Birth to Age 5 Special Education	4400	100,000	250,000
29	Medicaid in Public Schools	4450		
30	Medicaid Administrative Activities in Public Schools	4455		
31	Title II (Head Start)	4500		
32	Other Federal Non-Categorical Receipts	4600		
33	ARRA ESEA Title	4800-4900	150,000	200,000
34	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4800-4900		
35	ARRA ESEA Title	4900		
36	Grants from Corporations & Other Private Interests	4950		
37	NON-REVENUE SOURCES			
38	Tax Anticipation Notes	5100		
39	Long Term Loans	5200		
40	Insurance Adjustments	5300	5,000	
41	State of Property	5400		
42	Transfers from	5500		
43	Crash Balance from Disbursed/Merged District	5610		
44	Non-Resident High School Tuition Funds	5650		
45	Other Non-Revenue Receipts	5690	5,000	3,000
100	Less: Disbursements & Transfers		5,600,000	7,278,000
101	BALANCE FORWARD		1,400,000	1,000,000
	TOTAL RESOURCES AVAILABLE			8,278,000

BUDGET STATEMENT AND CERTIFICATION OF TAX			ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)		ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)	
Line	GENERAL FUND	Source	ACTUAL 9-1-2010 to 8-31-2010 (Column 1)	ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)	ACTUAL 9-1-2010 to 8-31-2010 (Column 1)	ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 2)
1	DISBURSEMENTS & TRANSFERS					
2	All Instruction except Special Education Instructional Programs	1100	3,353,000			
3	Special Education Instructional Programs	1200	850,000	100,000	90,000	
4			375,000			
5			300,000			
6			50,000			
7			200,000			
8	Office of the Principal	2400	325,000			
9	General Administration - Business Services	2510	160,000	100,000	250,000	
11	Maintenance and Operation of Buildings & Sites	2600	720,000			
12	Regular Pupil Transportation	2700	90,000			
13	School Age Special Education Pupil Transportation	2740	150,000			
14	Community Services	2800	45,000			
16	Federal Programs (Includes all ARRA Disbursements)	4200	400,000			
29	Transfers to Fund	8000	60,000	150,000	200,000	
30	Total Disbursements & Transfers (Including SPED)		7,278,000			
31	Total Special Education Disbursements		1,000,000			
32	Total Non-Special Education Disbursements & Transfers		6,278,000			
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)			5,000		
34	NECESSARY CASH RESERVE					
35	TOTAL REQUIREMENTS			5,000	3,000	
100	Less: Disbursements & Transfers		5,500,000		5,533,000	
101	BALANCE FORWARD		500,000		500,000	
	Less: Disbursements & Transfers					7,278,000
102	BALANCE FORWARD		1,400,000		1,000,000	

Page 1 of 3, Column 2, Line 30

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Source Number	ACTUAL	
			9-1-2009 to 8-31-2010 (Column 1)	9-1-2010 to 8-31-2011 (Column 2)
BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
72	State Apportionment	3500	100,000	90,000
73	Included School Land Tax	3500		
74	State Categorical Programs	3500		
75	Other State Receipts	3500	40,000	
76				
FEDERAL ADVANCES				
77	Title I (includes NCLB Title I)	4300	300,000	400,000
78	Innovation Education Program Strategies (includes NCLB Title VI)	4300		
79	Title VI-B Birth to Age 5 Special Education	4400	100,000	250,000
80	Medicaid in Public Schools	4400		
81	Medicaid Administrative Activities in Public Schools	4400		
82	Title II (Grand Aid)	4500		
83	Other Federal Non-Categorical Receipts	4600		
84	ARRA-IDEA	4700		
85	Vocational Education (Carl Perkins)	4800		
86	Other Federal Categorical Receipts (includes all other NCLB Programs)	4800/4900	150,000	200,000
87	ARRA-ESEA Title	4850		
88	Grants from Corporations & Other Private Interests	4900		
89				
90	Non-revenue sources:			
91	Tax Allocation Notes	5100		
92	Using Term Local Receipts	5200	5,000	
93	Insurance Adjustments	5300		
94	State of Property	5400		
95	Transfers from Fund	5500		
96	Cash Balance from Dissolved/Merged District	5610		
97	Non-Resident High School Tuition Funds	5620		
98	Other Non-Revenue Receipts	5630	5,000	3,000
99				
100	Interfund Loan/Repayment from Fund		5,500,000	5,513,000
101	Total Available Resources (Include Property Taxes)	1100	2,400,000	3,224,000
102				
BALANCE FORWARD			1,000,000	

General Fund Receipts as of June 30, 2011

Account Code	Function	Budgeted 2010/11	Received	Balance Remaining to be Received	Estimated July & August	Estimated 2010/11
1-1-1100-000	Local Property Taxes	3,000,000	2,245,000	755,000	500,000	2,745,000
1-1-1115-000	Carline Taxes	45,000	50,000	(5,000)	0	50,000
1-1-1120-000	Motor Vehicle Taxes	300,000	376,000	(76,000)	25,000	400,000
1-1-1120-000	Tuition Received Other Districts - Spec. Ed	200,000	200,000	0	50,000	250,000
1-1-1410-000	Interest	10,000	20,000	(10,000)	5,000	25,000
1-1-1980-000	Other Local Receipts	0	5,000	(5,000)	0	5,000
Total Local Sources		3,555,000	2,895,000	660,000	580,000	3,475,000
1-1-2110-000	County Fines and Licenses	50,000	55,000	(5,000)	0	55,000
Total County Sources		50,000	55,000	(5,000)	0	55,000
1-1-3110-000	State II	2,000,000	2,000,000	0	0	2,000,000
1-1-3120-000	Special Education	200,000	285,000	(85,000)	15,000	300,000
1-1-3125-000	Special Education Transportation	50,000	45,000	5,000	5,000	50,000
1-1-3130-000	Homestead Exemption	40,000	35,500	4,500	4,500	40,000
1-1-3180-000	Private Motor Vehicle	10,000	15,000	(5,000)	0	15,000
1-1-3200-000	State Apportionment	80,000	90,000	(10,000)	0	90,000
1-1-3900-000	Other State Sources	10,000	0	10,000	0	0
Total State Sources		2,390,000	2,470,500	(80,500)	24,500	2,495,000
1-1-4200-000	NCLB - Title I - Current Year	300,000	400,000	(100,000)	0	400,000
1-1-4410-000	IDEA Enrollment/Poverty	100,000	250,000	(150,000)	0	250,000
1-1-4900-000	Other Federal Sources	100,000	175,000	(75,000)	25,000	200,000
Total Federal Sources		500,000	825,000	(325,000)	25,000	850,000
1-1-5600-000	Other Non-Revenue Receipts	5,000	1,000	4,000	2,000	3,000
Total Non-Revenue Receipts		5,000	1,000	4,000	2,000	3,000
Grand Total Receipts		6,500,000	6,246,500	253,500	631,500	6,878,000

Page 1 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Function Number	ADOPTED	
			9-1-2011 to 8-31-2011 (Column 1)	9-1-2011 to 8-31-2012 (Column 2)
DISBURSEMENTS & TRANSFERS				
2	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,253,000
3	Special Education Instructional Programs	1200	753,000	650,000
4	Support Services - Pupils	2100/2150	200,000	375,000
5	Support Services - Staff	2200	300,000	500,000
6	Board of Education	2310	20,000	50,000
7	Executive Administration Services	2320	100,000	200,000
8	Office of the Principal	2400	200,000	225,000
9	General Administration - Business Services	2510	100,000	160,000
10	Vehicle Acquisition & Maintenance	2600	700,000	720,000
11	Maintenance and Operation of Building(s) & Sites	2650	30,000	800,000
12	Residue Pupil Transportation	2700	20,000	90,000
13	School Age Special Education Pupil Transportation	2800	50,000	150,000
14	Community Services	3000	20,000	45,000
15	State Categorical Programs	3000		
16	Federal Programs (includes all ARRA Disbursements)	4000	300,000	400,000
17	Other Services	6000		
18	Summer School	6000		
19	ARRA Education			
20	Transfers to Fund	6000	50,000	60,000
21	Interfund Loan/Repayment to Fund			
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Disbursements & Transfers (including SPED)		6,600,000	7,278,000
31	IDEA Special Education Disbursements		800,000	1,000,000
32	IDEA Non-Special Education Disbursements & transfers		5,800,000	6,278,000
TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (including SPED)			7,800,000	
33	NECESSARY CASH RESERVE			1,000,000
34	TOTAL REQUIREMENTS			8,800,000

General Fund Disbursements as of June 30, 2011

Account Code	Function	Budgeted 2011(1)	Disbursed	Balance Remaining to be Disbursed	Estimated July & August	Estimated 2011(1)	Budget 2011(2)
1-2-1100-000-000	Total Regular Instruction	3,100,000	2,500,000	600,000	425,000	2,925,000	3,125,000
1-2-1160-000-000	Total Poverty Instructional Program	305,000	300,000	45,000	128,000	428,000	300,000
1-2-1160-000-000	Total All Instruction (except Special Instructional Programs)	3,405,000	2,800,000	645,000	553,000	3,353,000	3,425,000
1-2-1200-000-000	Total Special Education Instruction	685,000	600,000	85,000	250,000	850,000	650,000
1-2-2100-000-000	Total Support Services - Pupils	400,000	325,000	75,000	50,000	375,000	400,000
1-2-2200-000-000	Total Support Services - Staff	500,000	425,000	75,000	75,000	500,000	500,000
1-2-2310-000-000	Total Board of Education	50,000	45,000	10,000	10,000	50,000	50,000
1-2-2420-000-000	Total Executive Administration Services	200,000	170,000	30,000	30,000	200,000	200,000
1-2-2400-000-000	Total Office of Principal	400,000	300,000	100,000	25,000	325,000	400,000
1-2-2510-000-000	Total General Administration - Business Services	150,000	125,000	25,000	35,000	160,000	150,000
1-2-2600-000-000	Total Maintenance & Operation of Buildings & Sites	700,000	600,000	100,000	120,000	720,000	800,000
1-2-2750-000-000	Total Regular Pupil Transportation	80,000	40,000	40,000	50,000	90,000	75,000
1-2-2760-000-000	Total School Age Special Education Transportation	150,000	125,000	25,000	25,000	150,000	250,000
1-2-3000-000-000	Total Community Services	50,000	45,000	5,000	5,000	50,000	50,000
1-2-4000-000-000	Total Federal Programs	410,000	375,000	35,000	25,000	400,000	600,000
1-2-8000-000-000	Total Transfers	50,000	30,000	20,000	30,000	60,000	50,000
1-2-8000-000-000	Grand Total of Disbursements	7,300,000	6,000,000	1,300,000	1,278,000	7,278,000	7,800,000

Page 1 of 3
ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2009 to 8-31-2010 (\$Column 1)	ACTUAL 9-1-2010 to 8-31-2010 (\$Column 2)	ADOPTED 9-1-2011 to 8-31-2012 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction (except Special Education Instructional Programs)	1100	3,500,000	3,253,000	3,425,000
3	Special Education Instructional Programs	2000	750,000	650,000	950,000
			200,000	375,000	
			300,000	500,000	
			20,000	50,000	
			180,000	200,000	
			400,000	325,000	400,000
9	General Administration - Business Services	2010	100,000	160,000	150,000
10	Vehicle Acquisition & Maintenance	2000			
11	Maintenance and Operation of Building(s) & Sites	2000	700,000	720,000	800,000
			30,000	80,000	
			50,000	150,000	
			20,000	45,000	
			300,000	400,000	250,000
12	Community Services	2000			
13	School Age Special Education Pupil Transportation	2000			
14	Transfers to	2000			
15	Transfers to	Fund	50,000	60,000	50,000
16	Interfund Loan/Repayment to	Fund			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
			00	00	1,200,000
			00	00	
			00	00	
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (including SPED)				7,800,000
34	NECESSARY CASH RESERVE				1,000,000
35	TOTAL REQUIREMENTS				8,800,000

Page 1 of 3
ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2009 to 8-31-2010 (\$Column 1)	ACTUAL 9-1-2010 to 8-31-2010 (\$Column 2)	ADOPTED 9-1-2011 to 8-31-2012 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction (except Special Education Instructional Programs)	1100	3,500,000	3,253,000	3,425,000
3	Special Education Instructional Programs	2000	750,000	650,000	950,000
4	Support Services - Pupils	2100/2102	200,000	375,000	400,000
5	Support Services - Staff	2000	300,000	500,000	500,000
6	Board of Education	2010	20,000	50,000	50,000
7	Executive Administration Services	2000	150,000	200,000	200,000
8	Office of the Principal	2000	400,000	325,000	400,000
9	General Administration - Business Services	2010	100,000	160,000	150,000
10	Vehicle Acquisition & Maintenance	2000			
11	Maintenance and Operation of Building(s) & Sites	2000	700,000	720,000	800,000
			30,000	80,000	
			50,000	150,000	
			20,000	45,000	
			300,000	400,000	250,000
12	Community Services	2000			
13	School Age Special Education Pupil Transportation	2000			
14	Transfers to	2000			
15	Transfers to	Fund	50,000	60,000	50,000
16	Interfund Loan/Repayment to	Fund			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
					6,660,000
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (including SPED)				7,800,000
34	NECESSARY CASH RESERVE				1,000,000
35	TOTAL REQUIREMENTS				8,800,000

Page 1 of 3

ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2010 to 8-31-2010 (Column 1)	ACTUAL 9-1-2011 to 8-31-2011 (Column 2)	ADOPTED 9-1-2011 to 8-31-2012 (Column 3)
DISBURSEMENTS & TRANSFERS					
1	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,353,000	3,425,000
2	Special Education Instructional Programs	1200	750,000	850,000	950,000
3	Support Services - Pupils	2000	200,000	375,000	400,000
4	Support Services - Staff	2200	300,000	500,000	500,000
5	Board of Education	2300	20,000	50,000	50,000
6	Executive Administration Services	2300	180,000	200,000	200,000
7	Office of the Principal	2400	400,000	325,000	400,000
8	General Administration - Business Services	2510	100,000	160,000	150,000
9	Vehicle Acquisition & Maintenance	2600			
10	Maintenance and Operation of Building(s) & Site(s)	2600	700,000	720,000	800,000
11	Regular Pupil Transportation	2700	30,000	80,000	75,000
12	School Age Special Education Pupil Transportation	2700	50,000	150,000	250,000
13	Community Services	3000	20,000	45,000	50,000
14	State Categorical Programs	4000			
15	Federal Programs (Includes all ARRA Disbursements)	4000	300,000	400,000	500,000
16	Other Services	6000			
17	Summer School	6000			
18	Adult Education	7000			
19	Transfers to Fund	8000	50,000	60,000	50,000
20	Transfers to Fund	8000			
21	Interfund Loan/Repayment to Fund				
22					
23					
24					
25					
26					
27					
28					
TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,800,000	
29	NECESSARY CASH RESERVE				1,000,000
30	TOTAL REQUIREMENTS				8,800,000

Nebraska Department of Education
School Finance & Organization Services

LEVELS OF SCHOOL DISTRICT FINANCING AUTHORITY

BUDGET AUTHORITY
This is the maximum amount a school district may budget to spend.
The district's General Fund Budget Authority is determined pursuant to the provisions of the Tax Equity and Educational Opportunities Support Act. It is reported on Budget Form LC-2. The Budget Authority must be divided into Special Education and Non-Special Education categories.

SPENDING AUTHORITY (Total Disbursements and Transfers)
This is the amount of disbursements the school district actually budgets.
The Total Disbursements and Transfers are reported on the School District Budget. The General Fund Budgeted Disbursements are divided into Total Disbursements and Transfers-Special Education and Total Disbursements and Transfers-Non-Special Education categories.
Total Disbursements and Transfers cannot exceed Budget Authority.

ACTUAL DISBURSEMENTS
This is the actual amount a school district spends during the school fiscal year.
This amount is reported on the school district's Annual Financial Report.
Actual Disbursements cannot exceed Total Disbursements and Transfers.
Actual Non-Special Education Disbursements cannot exceed Non-Special Education Budgeted Disbursements.

Page 1 of 3

ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2010 to 8-31-2010 (Column 1)	ACTUAL 9-1-2011 to 8-31-2011 (Column 2)	ADOPTED 9-1-2011 to 8-31-2012 (Column 3)
DISBURSEMENTS & TRANSFERS					
1	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,353,000	3,425,000
2	Special Education Instructional Programs	1200	750,000	850,000	950,000
3	Support Services - Pupils	2000	200,000	375,000	400,000
4	Support Services - Staff	2200	300,000	500,000	500,000
5	Board of Education	2300	20,000	50,000	50,000
6	Executive Administration Services	2300	180,000	200,000	200,000
7	Office of the Principal	2400	400,000	325,000	400,000
8	General Administration - Business Services	2510	100,000	160,000	150,000
9	Vehicle Acquisition & Maintenance	2600			
10	Maintenance and Operation of Building(s) & Site(s)	2600	700,000	720,000	800,000
11	Regular Pupil Transportation	2700	30,000	80,000	75,000
12	School Age Special Education Pupil Transportation	2700	50,000	150,000	250,000
13	Community Services	3000	20,000	45,000	50,000
14	State Categorical Programs	4000			
15	Federal Programs (Includes all ARRA Disbursements)	4000	300,000	400,000	500,000
16	Other Services	6000			
17	Summer School	6000			
18	Adult Education	7000			
19	Transfers to Fund	8000	50,000	60,000	50,000
20	Transfers to Fund	8000			
21	Interfund Loan/Repayment to Fund				
22					
23					
24					
25					
26					
27					
28					
29	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,800,000
30	NECESSARY CASH RESERVE				1,000,000
31	TOTAL REQUIREMENTS				8,800,000
32	Actual Disbursements		6,600,000	7,270,000	1,200,000
33	Spending Authority		6,600,000	1,600,000	6,600,000

Applicable Allowable Reserve Percentage

2009/10 Average Daily Membership (ADM)	Percentage
0 - 471	45%
471.01 – 3,044	35%
3,044.01 – 10,000	25%
Over 10,000	20%

NEBRASKA DEPARTMENT OF EDUCATION

- Components of Allowable Reserves**
- General Fund Necessary Cash Reserve
 - Depreciation Fund Total Requirements
 - Employee Benefit Fund Necessary Cash Reserve
- NEBRASKA DEPARTMENT OF EDUCATION

- Applicable Allowable Reserve Percentage**
- Does not limit the amount a school district may have as Total Beginning Balance or Total Ending Balance
- NEBRASKA DEPARTMENT OF EDUCATION

Page 1 of 3

ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2009 to 8-31-2010 (Column 2)	ACTUAL 9-1-2011 (Column 3)
1	DISBURSEMENTS & TRANSFERS			
2	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,253,000
3	Special Education Instructional Programs	1200	750,000	850,000
4	Support Services - Pupils	2000	200,000	375,000
5	Support Services - Staff	2100	300,000	500,000
6	Board of Education	2200	20,000	50,000
7	Executive Administration Services	2300	150,000	200,000
8	Office of the Principal	2400	400,000	325,000
9	General Administration - Business Services	2500	100,000	150,000
10	Vehicle Acquisition & Maintenance	2600		
11	Maintenance and Operation of Building(s) & Sites	2700	700,000	720,000
12	Regular Pupil Transportation	2750	30,000	80,000
13	School Age Special Education Pupil Transportation	2760	50,000	150,000
14	Contract Services	2800	20,000	45,000
15	State Constitutional Programs	2900		
16	Federal Programs (Includes all ARRA Disbursements)	4000	300,000	500,000
17	Other Services	9900		
18	Summer School	6000		
19	Adult Education	2900		
20	Transfers to Fund	8000	50,000	60,000
21	Interfund Loan/Assignment to Fund			
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Disbursements & Transfers (Including SPED)		6,600,000	7,278,000
31	Total Special Education Disbursements		800,000	1,000,000
32	Total Non-Special Education Disbursements & Transfers		5,800,000	6,278,000
33	TOTAL REQUIREMENTS			8,000,000

Page 1 of 3

ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2009 to 8-31-2010 (Column 2)	ACTUAL 9-1-2011 (Column 3)
1	DISBURSEMENTS & TRANSFERS			
2	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,253,000
3	Special Education Instructional Programs	1200	750,000	850,000
4	Support Services - Pupils	2000	200,000	375,000
5	Support Services - Staff	2100	300,000	500,000
6	Board of Education	2200	20,000	50,000
7	Executive Administration Services	2300	150,000	200,000
8	Office of the Principal	2400	400,000	325,000
9	General Administration - Business Services	2500	100,000	150,000
10	Vehicle Acquisition & Maintenance	2600		
11	Maintenance and Operation of Building(s) & Sites	2700	700,000	720,000
12	Regular Pupil Transportation	2750	30,000	80,000
13	School Age Special Education Pupil Transportation	2760	50,000	150,000
14	Contract Services	2800	20,000	45,000
15	State Constitutional Programs	2900		
16	Federal Programs (Includes all ARRA Disbursements)	4000	300,000	500,000
17	Other Services	9900		
18	Summer School	6000		
19	Adult Education	2900		
20	Transfers to Fund	8000	50,000	60,000
21	Interfund Loan/Assignment to Fund			
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Disbursements & Transfers (Including SPED)		6,600,000	7,278,000
31	Total Special Education Disbursements		800,000	1,000,000
32	Total Non-Special Education Disbursements & Transfers		5,800,000	6,278,000
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)			Budget Not Balanced
34	NECESSARY CASH RESERVE			
35	TOTAL REQUIREMENTS			

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on Line 104 must agree with TOTAL REQUIREMENTS on Line 35 in the Adopted Column.

Page 2 of 3

ADOPTED
9-1-2011 to 8-31-2012
(Column 3)

Line No.	GENERAL FUND	Source	ACTUAL 9-1-2009 to 8-31-2010 (Column 2)	ACTUAL 9-1-2011 (Column 3)
36	BEGINNING BALANCE, RECEIPTS & TRANSFERS			
37	Cash Balance, B-T		80,000	100,000
38	Investments, B-T		640,000	700,000
39	County Treasurer's Balance, B-T		780,000	600,000
40	Fiscal Reserve Balance		1,500,000	1,400,000
41	LOCAL SOURCES			
42	Casino Tax	1115	50,000	60,000
43	Public Power District Sales Tax	1120		
44	Motor Vehicle Fees	1125	250,000	400,000
45	Tuition Received from Other Districts	1210/1215	200,000	250,000
46	Tuition Received from Individuals	1220/40		
47	Other Tuition	1250/40/70		
48	Transportation Received from Other Districts	1310/20		
49	Transportation Received from Individuals	1310/40		
50	Interest	1401	15,000	25,000
51	Local License Fees/Court Fines	1610/20		
52	Community Service Activities	1801		
53	Other Local Receipts	1910/20/30	15,000	5,000
54	Nonstate Lottery Tax	1913		
55	COUNTY AND ISL SOURCES			
56	Fees and License Fees	2110	60,000	55,000
57	Other County Sources	2120		
58	ESL Receipts	2200		
59				
60	STATE SOURCES			
61	State Aid (Includes all Special Education Funds & Grants)	2110	2,200,000	2,000,000
62	Special Education Programs	3120	50,000	300,000
63	Special Education Transportation	3125	50,000	50,000
64	Homestead Exemption	3130	50,000	40,000
65	Payments for High Ability Learners	3135		
66	Payments for Words of the State or Court	3140/1		
67	Pro-Rate Motor Vehicles	3140	10,000	10,000
68	Other State Appropriations	62/75/85		

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX				ADOPTED 9-1-2011 to 8-31-2012 (Column 3)	
Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2009 to 8-31-2010 (Column 1)	ACTUAL ESTIMATE 9-1-2010 to 8-31-2011 (Column 2)	
71	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
72	State Appropriation	3050	100,000	90,000	80,000
73	Int. Lease of School Land Tax	3050			
74	State Categorical Programs	3050			
75	Other State Receipts	3050	40,000		
76					
77	FEDERAL SOURCES				
78	Title I (includes NCLB Title I)	4300	300,000	400,000	400,000
79	Innovation Education Program Strategies (includes NCLB Title VI)	4300			
80	Title VII, Birth to Age 5 Special Education	4400	100,000	250,000	300,000
81	Medicaid in Public Schools	4450			
82	Medicaid Administrative Activities in Public Schools	4450			
83	Title B (Impact Aid)	4500			
84	Other Federal Non-Categorical Receipts	4600			
85	ARRA ESEA	4600			
86	Vocational Education (Carl Perkins)	4700			
87	Other Federal Categorical Receipts (includes all other NCLB Programs)	4800/4900	150,000	200,000	100,000
88	ARRA ESEA Title	4950			
89	Grants from Corporations & Other Private Interests	4950			
90					
91	NON-REVENUE SOURCES				
92	Tax Anticipation Notes	5150			
93	Long Term Loans	5200			
94	Insurance Adjustments	5300	5,000		
95	State of Property	5400			
96	Transfers from Fund	5500			
97	Cash Balance from Dissolved/Merged District	5610			
98	Non-Resident High School Tuition Funds	5650			
99	Other Non-Revenue Receipts	5900	5,000	3,000	
100					
101					
102					
103	Personal and Real Property Taxes				3,450,000
104	TOTAL RESOURCES AVAILABLE		9,000,000	7,278,000	6,800,000
105	Less: Disbursements & Transfers		6,600,000	7,278,000	6,800,000
106	BALANCE - FORWARD		1,400,000	1,000,000	0

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX				ADOPTED 9-1-2011 to 8-31-2012 (Column 3)	
Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2009 to 8-31-2010 (Column 1)	ACTUAL ESTIMATE 9-1-2010 to 8-31-2011 (Column 2)	
71	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
72	State Appropriation	3050	100,000	90,000	80,000
73	Int. Lease of School Land Tax	3050			
74	State Categorical Programs	3050			
75	Other State Receipts	3050	40,000		
76					
77	FEDERAL SOURCES				
78	Title I (includes NCLB Title I)	4300	300,000	400,000	400,000
79	Innovation Education Program Strategies (includes NCLB Title VI)	4300			
80	Title VII, Birth to Age 5 Special Education	4400	100,000	250,000	300,000
81	Medicaid in Public Schools	4450			
82	Medicaid Administrative Activities in Public Schools	4450			
83	Title B (Impact Aid)	4500			
84	Other Federal Non-Categorical Receipts	4600			
85	ARRA ESEA	4600			
86	Vocational Education (Carl Perkins)	4700			
87	Other Federal Categorical Receipts (includes all other NCLB Programs)	4800/4900	150,000	200,000	100,000
88	ARRA ESEA Title	4950			
89	Grants from Corporations & Other Private Interests	4950			
90					
91	NON-REVENUE SOURCES				
92	Tax Anticipation Notes	5150			
93	Long Term Loans	5200			
94	Insurance Adjustments	5300	5,000		
95	State of Property	5400			
96	Transfers from Fund	5500			
97	Cash Balance from Dissolved/Merged District	5610			
98	Non-Resident High School Tuition Funds	5650			
99	Other Non-Revenue Receipts	5900	5,000	3,000	
100					
101					
102					
103	TOTAL RESOURCES AVAILABLE		9,000,000	7,278,000	6,800,000
104	Less: Disbursements & Transfers		6,600,000	7,278,000	6,800,000
105	BALANCE - FORWARD		1,400,000	1,000,000	0

Page 1 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX				ADOPTED 9-1-2011 to 8-31-2012 (Column 3)	
Line No.	GENERAL FUND	Fund Number	ACTUAL 9-1-2009 to 8-31-2010 (Column 1)	ACTUAL 9-1-2010 to 8-31-2011 (Column 2)	
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,353,000	3,425,000
3	Special Education Instructional Programs	1200	750,000	650,000	350,000
4	Support Services - Supplies	2100/2150	200,000	375,000	400,000
5	Support Services - Staff	2200	300,000	500,000	500,000
6	Board of Education	2300	50,000	50,000	50,000
7	Executive Administration Services	2400	180,000	200,000	200,000
8	Office of the Principal	2400	400,000	325,000	400,000
9	General Administration - Business Services	2510	100,000	160,000	150,000
10	Vehicle Acquisition & Maintenance	2600			
11	Maintenance and Operation of Buildings & Site(s)	2650	700,000	720,000	800,000
12	Recapital Public Transportation	2700	50,000	50,000	75,000
13	Recapital Public Transportation - Other Transportation	2700	25,000	25,000	25,000
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS		5,800,000	6,278,000	6,600,000
33	TRANSFERS (including SPED)				7,800,000
34	NECESSARY CASH RESERVE				1,200,000
35	TOTAL REQUIREMENTS				8,000,000

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on Line 104 must agree with TOTAL REQUIREMENTS on Line 35 in the Adopted Column.

Page 3 of 3

Line No.	GENERAL FUND	Source	ADOPTED	
			9-1-2011 to 8-31-2012 (Column 3)	ADOPTED 9-1-2011 to 8-31-2012 (Column 3)
1	DISBURSEMENTS & TRANSFERS			
2	All Instruction except Special Education Instructional Programs	1100	3,425,000	80,000
3	Special Education Instructional Programs	1200	950,000	
4	Support Services - Public		400,000	
5			500,000	400,000
6			50,000	400,000
7			200,000	250,000
8			400,000	300,000
9			150,000	
11	Maintenance and Operation of Building(s) & Site(s)	2000	800,000	
12	Regular Pupil Transportation	2700	75,000	
13	School Age Special Education Pupil Transportation	2700	250,000	
14	Community Services	300		
16	Federal Programs (Includes all ARRA Disbursements)	400		
20	Transfers to Funds	800		
29				
30	Total Disbursements & Transfers (Including SPED)		6,600,000	3,000,000
31	Total Special Education Disbursements		1,200,000	
32	Total Non-Special Education Disbursements & Transfers		5,400,000	3,000,000
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)		7,800,000	3,250,000
34	NECESSARY CASH RESERVE		1,000,000	8,250,000
35	TOTAL REQUIREMENTS		8,800,000	9,000,000

Page 1 of 3, Column 3, Line 35

Page 3 of 3, Column 3, Line 104

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Line	GENERAL FUND	Source	ACTUAL		ADOPTED	
			9-1-2009 to 8-31-2010	9-1-2010 to 8-31-2011	9-1-2011 to 8-31-2012 (Column 3)	
101	Reimbursable BALANCES, RECEIPTS, & TRANSFERS					
102	State Appropriation	3000	100,000	90,000	80,000	
103	Reimburse School Land Tax	3000				
104	State Categorical Programs	3000				
105	Other State Receipts	3000	40,000			
106	FEDERAL RECEIPTS					
107	Title I (Includes NCLB Title I)	4000	300,000	400,000	400,000	
108	Innovation Education Program Strategies (Includes NCLB Title VI)	4000				
109	Title VI-B, Birth to Age 5 Special Education	4000	100,000	250,000	300,000	
110	Medicaid (Public Schools)	4000				
111	Medicaid (Non-Public Schools)	4000				
112	Other Federal Non-Categorical Receipts	4000				
113	ARRA ESEA	4000				
114	ARRA ESEA Title	4000				
115	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4000	150,000	200,000	100,000	
116	ARRA ESEA Title	4000				
117	Grants from Corporations & Other Private Interests	4000				
118	INDEBTEDNESS RECEIPTS					
119	Tax Anticipation Notes	5100				
120	Local Vendors	5200				
121	Insurance Anticipation	5200	5,000			
122	State of Property	5200				
123	Transfers from Funds	5200				
124	Cash Balance from Dissolved/Merged District	5610				
125	Non-Resident High School Tuition Funds	5600				
126	Other Non-Resident Tuition	5600	5,000	3,000		
127	Interfund Loan/Requirement from Funds					
128	Total Available Resources Before Property Taxes	1110	6,500,000	6,333,000	6,350,000	
129	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000	
130	TOTAL REVENUES AVAILABLE		9,000,000	9,078,000	9,800,000	
131	Less Disbursements & Transfers		(6,500,000)	(7,278,000)	(8,550,000)	
132	BALANCE FORWARDS		1,400,000	1,800,000		
						3,484,848

1. Tax from Line 103: 3,450,000

2. Total Personal and Real Property Tax Requirement: 3,484,848

Page 3 of 3

Line	GENERAL FUND	Source	ACTUAL		ADOPTED	
			9-1-2009 to 8-31-2010	9-1-2010 to 8-31-2011	9-1-2011 to 8-31-2012 (Column 3)	
101	Reimbursable BALANCES, RECEIPTS, & TRANSFERS					
102	State Appropriation	3000	100,000	90,000	80,000	
103	Reimburse School Land Tax	3000				
104	State Categorical Programs	3000				
105	Other State Receipts	3000	40,000			
106	FEDERAL RECEIPTS					
107	Title I (Includes NCLB Title I)	4000	300,000	400,000	400,000	
108	Innovation Education Program Strategies (Includes NCLB Title VI)	4000				
109	Title VI-B, Birth to Age 5 Special Education	4000	100,000	250,000	300,000	
110	Medicaid (Public Schools)	4000				
111	Medicaid (Non-Public Schools)	4000				
112	Other Federal Non-Categorical Receipts	4000				
113	ARRA ESEA	4000				
114	ARRA ESEA Title	4000				
115	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4000	150,000	200,000	100,000	
116	ARRA ESEA Title	4000				
117	Grants from Corporations & Other Private Interests	4000				
118	INDEBTEDNESS RECEIPTS					
119	Tax Anticipation Notes	5100				
120	Local Vendors	5200				
121	Insurance Anticipation	5200	5,000			
122	State of Property	5200				
123	Transfers from Funds	5200				
124	Cash Balance from Dissolved/Merged District	5610				
125	Non-Resident High School Tuition Funds	5600				
126	Other Non-Resident Tuition	5600	5,000	3,000		
127	Interfund Loan/Requirement from Funds					
128	Total Available Resources Before Property Taxes	1110	6,500,000	6,333,000	6,350,000	
129	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000	
130	TOTAL REVENUES AVAILABLE		9,000,000	9,078,000	9,800,000	
131	Less Disbursements & Transfers		(6,500,000)	(7,278,000)	(8,550,000)	
132	BALANCE FORWARDS		1,400,000	1,800,000		
						34,848

2. Compute County Treasurer's Commission at 1% of Line 103: 34,848

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BUDGET STATEMENT AND CERTIFICATION OF TAX		ACTUAL		ACTUAL-ESTIMATE		ADOPTED	
		9-1-2009 to 8-31-2010	9-1-2010 to 8-31-2010	9-1-2010 to 8-31-2010	9-1-2010 to 8-31-2010	9-1-2011 to 8-31-2012	(Column 3)
LINE	GENERAL FUND	Source Number					
101	REGULATORY BALANCES, RECEIPTS, & TRANSFERS	3000	100,000	80,000	80,000		
102	State Appropriation	3000					
103	State of School Land Tax	3000					
104	State Categorical Programs	3000	40,000				
105	Other State Receipts	3000					
106	FEDERAL SOURCES						
107	Title I (Includes NCLB Title I)	4000	300,000	400,000	400,000		
108	Revolution Education Program Strategies (Includes NCLB Title V)	4000					
109	Title VIII Birth to Age 5 Special Education	4000	100,000	250,000	300,000		
110	Medicaid Administrative Activities in Public Schools	4000					
111	Title II (Impact A-1)	4000					
112	Other Federal Non-Categorical Receipts	4000					
113	ARRA ESEA	4000					
114	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4000	150,000	200,000	100,000		
115	ARRA ESEA Title	4000					
116	Grants from Corporations & Other Private Interests	4000					
117	NON-REVENUE SOURCES						
118	Tax Anticipation Notes	5100					
119	State Term Loans	5200					
120	Insurance Anticipation	5300	5,000				
121	State of Property	5400					
122	Transfers from Fund	5500					
123	Cash Balance from Discontinued Districts	5600					
124	Non-Member High School Tuition Funds	5600					
125	Other Non-Revenue Receipts	5600	5,000	3,000			
126	Unfunded Loan/Management Items Fund						
127	Total Available Resources Before Property Taxes	1110	5,500,000	5,533,000	5,350,000		
128	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000		
129	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000		
130	Less: Debt Service & Transfers		6,000,000	7,278,000			
131	BALANCE FORWARD		1,400,000	1,000,000			

3. Delinquent Tax Allowance (if over 5% of line 103, see instructions) 0.00

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX		ACTUAL		ACTUAL-ESTIMATE		ADOPTED	
		9-1-2009 to 8-31-2010	9-1-2010 to 8-31-2010	9-1-2010 to 8-31-2010	9-1-2010 to 8-31-2010	9-1-2011 to 8-31-2012	(Column 3)
LINE	GENERAL FUND	Source Number					
101	REGULATORY BALANCES, RECEIPTS, & TRANSFERS	3000	100,000	80,000	80,000		
102	State Appropriation	3000					
103	State of School Land Tax	3000					
104	State Categorical Programs	3000	40,000				
105	Other State Receipts	3000					
106	FEDERAL SOURCES						
107	Title I (Includes NCLB Title I)	4000	300,000	400,000	400,000		
108	Revolution Education Program Strategies (Includes NCLB Title V)	4000					
109	Title VIII Birth to Age 5 Special Education	4000	100,000	250,000	300,000		
110	Medicaid Administrative Activities in Public Schools	4000					
111	Title II (Impact A-1)	4000					
112	Other Federal Non-Categorical Receipts	4000					
113	ARRA ESEA	4000					
114	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4000	150,000	200,000	100,000		
115	ARRA ESEA Title	4000					
116	Grants from Corporations & Other Private Interests	4000					
117	NON-REVENUE SOURCES						
118	Tax Anticipation Notes	5100					
119	State Term Loans	5200					
120	Insurance Anticipation	5300	5,000				
121	State of Property	5400					
122	Transfers from Fund	5500					
123	Cash Balance from Discontinued Districts	5600					
124	Non-Member High School Tuition Funds	5600					
125	Other Non-Revenue Receipts	5600	5,000	3,000			
126	Unfunded Loan/Management Items Fund						
127	Total Available Resources Before Property Taxes	1110	5,500,000	5,533,000	5,350,000		
128	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000		
129	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000		
130	Less: Debt Service & Transfers		6,000,000	7,278,000			
131	BALANCE FORWARD		1,400,000	1,000,000			

4. Total Personal and Real Property Tax Requirement 3,484,848

Account Code	Function	Budgeted 2010/11	Disbursed	Remaining to be Disbursed	Estimated July 4	Estimated 2010/11	Budget 2011/12
1-2-1100-115-000	Regular Salaries	2,200,000	1,800,000	400,000	390,000	2,000,000	
1-2-1100-120-000	Substitute Salaries	35,000	25,000	10,000	0	25,000	
1-2-1100-140-000	Classroom Supplies/Classroom/Assistant Salaries	25,000	20,000	5,000	15,000	25,000	
1-2-1100-210-000	Social Security	170,000	145,000	25,000	25,000	170,000	
1-2-1100-220-000	Retirement	180,000	140,000	40,000	20,000	160,000	
1-2-1100-230-000	Health Insurance	290,000	170,000	120,000	90,000	200,000	
1-2-1100-284-000	Early Retirement	25,000	20,000	5,000	0	25,000	
1-2-1100-290-000	Other Employee Benefits	25,000	20,000	5,000	0	25,000	
1-2-1100-315-000	Purchased Print Services	40,000	30,000	10,000	0	30,000	
1-2-1100-410-000	Teaching Supplies	45,000	30,000	15,000	25,000	60,000	
1-2-1100-420-000	Textbooks	30,000	30,000	15,000	25,000	60,000	
1-2-1100-450-000	Audio/Visual Materials	15,000	10,000	5,000	0	15,000	
1-2-1100-460-000	Computer Software	25,000	15,000	10,000	10,000	30,000	
1-2-1100-530-000	Furniture & Equipment	50,000	25,000	25,000	35,000	60,000	
1-2-1100-670-000	Travel Expense & Mileage	5,000	4,500	500	0	4,500	
1-2-1100-690-000	Other Miscellaneous Expenses	10,000	5,500	4,500	0	5,500	
1-2-1100-000-000	Total Regular Instruction	3,100,000	2,500,000	600,000	420,000	2,925,000	0
1-2-1100-115-000	Regular Salaries	30,000	30,000	0	0	30,000	
1-2-1100-120-000	Substitute Salaries	25,000	20,000	5,000	0	20,000	
1-2-1100-140-000	Classroom Supplies/Classroom/Assistant Salaries	30,000	25,000	5,000	10,000	35,000	
1-2-1100-210-000	Social Security	5,000	4,000	1,000	1,000	5,000	
1-2-1100-220-000	Retirement	6,000	7,000	500	500	6,000	
1-2-1100-230-000	Health Insurance	30,000	20,000	10,000	10,000	30,000	
1-2-1100-315-000	Purchased Services	40,000	30,000	10,000	0	30,000	
1-2-1100-420-000	Textbooks	25,000	45,000	10,000	10,000	45,000	
1-2-1100-410-000	Supplies	15,000	12,000	3,000	25,000	37,000	
1-2-1100-460-000	Computer Software	15,000	10,000	5,000	20,000	30,000	
1-2-1100-530-000	Furniture & Equipment	50,000	60,000	10,000	10,000	100,000	
1-2-1100-670-000	Travel Expense & Mileage	5,000	4,500	500	700	5,200	
1-2-1100-690-000	Other Miscellaneous Expenses	5,000	0	5,000	0	5,000	
1-2-1100-000-000	Total Poverty Instructional Program	365,000	300,000	65,000	128,000	428,000	0
	Total All Instruction	3,465,000	2,800,000	665,000	553,000	3,353,000	0

**Voluntary Termination Agreements
Exclusion**

- Agreements in place prior to July 1, 2009.
- Expenditures agreed to be paid on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year.

 NEBRASKA DEPARTMENT OF EDUCATION

**Voluntary Termination Agreements
Exclusion**

- Information required in the request:
 - Last day of the 2010/11 school fiscal year
 - Dollar amount of the request
 - Number of payments/Dates of payments

 NEBRASKA DEPARTMENT OF EDUCATION

**Retirement Contribution Increase
Exclusion**

- Exclusion will be available through the 2016/17 school fiscal year.
- Difference between 8.97% of estimated salaries and 7.35% of estimated salaries.

 NEBRASKA DEPARTMENT OF EDUCATION

Sample Letter Retirement Contribution Exclusion

- 2011/12 LC-2 Preparation Guidelines
- 2011/12 Budget Text
- Budget Materials Web Page
<http://www.education.ne.gov/FOS/>

 NEBRASKA DEPARTMENT OF EDUCATION

2011/12 Filing Deadlines

Deadline to File		State Board Meeting
August 10, 2011	For	September 8, 2011
September 7, 2011	For	October 6, 2011
October 12, 2011	For	November 9, 2011
November 7, 2011	For	December 8, 2011

 NEBRASKA DEPARTMENT OF EDUCATION

State Board Approval Process

- Submit request as a letter, email, or fax to School Finance & Organization Services
- The request should provide a description of the exclusion
- The request should provide details of the additional expenditures relating to the exclusion

 NEBRASKA DEPARTMENT OF EDUCATION

Mailing Address:

School Finance & Organization Services
 301 Centennial Mall South
 PO Box 94987
 Lincoln, NE 68509

Email: kay.bergquist@nebraska.gov

Fax: 402-471-2486



State Board Approval Process

School Finance & Organization Services will notify the school district of the State Board's approval, modification, or denial of the amount(s) requested for exclusion from the expenditure lid.



Schedule B - Exclusions From the Levy Limitation County-District # 94-0099-000

Line	General Fund (Revenue)	Bond Fund (Revenue)	Special Building Fund (Revenue)	Capital Construction Fund (Revenue)
1	3,484,848			
2				
3				
4	35,000			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26	35,000			
27	350			
28	35,350			
29	3,449,498			

* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

Schedule B – Levy Exclusions

- Voluntary Termination Agreements with Certificated Employees
- Special Building Fund Projects Commenced Prior to April 1, 1996
- Judgments Not Covered by Liability Insurance

 NEBRASKA DEPARTMENT OF EDUCATION

Schedule B – Levy Exclusions

- Lease-Purchase Contracts Approved Prior to July 1, 1998
- Bonded Indebtedness

 NEBRASKA DEPARTMENT OF EDUCATION

Levy Exclusion -- Bonded Indebtedness

- Repayment of bond principal and interest
 - Bond Fund
 - Qualified Capital Purpose Undertaking Fund

 NEBRASKA DEPARTMENT OF EDUCATION

Freeholding

- Property owner files petition
 - County Assessor
 - County Clerk
 - County Treasurer
- Land must be contiguous

 NEBRASKA DEPARTMENT OF EDUCATION

Freeholding Criteria

- Class II or Class III school district
 - Average Daily Membership (ADM) less than 60
 - Two consecutive years before petition is filed
 - Voted to exceed levy limit
 - Effective for school year when petition is filed
 - High school within 15 miles on maintained public highway/maintained public road
 - Not a member of a learning community

 NEBRASKA DEPARTMENT OF EDUCATION

Freeholding Criteria

- A school district that has combined levies greater than \$1.20 may be subject to freeholder petitions unless:
 - The combined levies do not include levies for bonded indebtedness approved by the voters of the school district; or
 - The school district has a levy override.

 NEBRASKA DEPARTMENT OF EDUCATION

Freeholding and Levies

General Fund Levy	1.05
Special Building Fund Levy	.10
Bond Fund Levy	.20
Total Combined Levies	1.35

This school district would not be subject to the provision of the freeholding statutes. The 20c Bond Fund Levy is for bonded indebtedness approved by the voters of the school district.

NEBRASKA DEPARTMENT OF EDUCATION

Election to Override the Levy Limitation

- Final method for generating additional levy authority.
- Work with school district’s legal counsel and county clerk/election commissioner on conducting election.

NEBRASKA DEPARTMENT OF EDUCATION

Election to Override the Levy Limitation

- Ballot narrative should include
 - Specific amount of the levy over \$1.05
 - The number of years for the levy override
- Maximum number of years for a levy override is 5 years.
- Copy of ballot and certified election results should be filed with the School District Budget.

NEBRASKA DEPARTMENT OF EDUCATION

Required Hearings

- Budget Hearing
- Special Hearing to Set the Final Tax Request

NEBRASKA DEPARTMENT OF EDUCATION

Process for Hearings

- Five Day Publication Notice
- Hold Budget Hearing before Board Meeting
- Vote to adopt the Budget during Board Meeting

NEBRASKA DEPARTMENT OF EDUCATION

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form 188B-Subnet District
Statement of Publication

Prairie Dunes Public Schools in Sarissee County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 19-501 to 19-512, that the governing body will meet on the 15th day of September, 2011 at 7:00 o'clock P.M. in the Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments related thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

Board Secretary Clerk/Secretary

FUNDS	Actual Disbursements & Transfers		Budgeted Disbursements & Transfers		Necessary Cash Reserve (4)	Total Available Resources Before Property Tax (5)	Fee and Delinquent Tax Arrears (6)	Total Personal and Real Property Tax Requirement (7)
	2008-2010 (1)	2010-2011 (2)	2011-2012 (3)					
General	\$5,600,000	\$7,278,000	\$7,800,000	\$1,000,000	\$5,350,000	\$ 34,848	\$3,484,848	Total Personal and Real Property Tax Requirement For Bonds Total Personal and Real Property Tax Requirement for ALL Other \$ 3,484,848
Debt Service								
Capital Bonds								
Contingency								
Reserve								
Special Leases								
Bond								
Special Building								
Building Capital Projects								
Student Capital Fund								
Cooperatives								
Student Park Fund								
TOTALS	\$5,600,000	\$7,278,000	\$7,800,000	\$1,000,000	\$5,350,000	\$ 34,848	\$3,484,848	

Notice of Special Hearing To Set Final Tax Request

School District # _____ in _____ County

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 13th day of September, 2011 at 7:30 o'clock p.m., in the Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

Fund	2010/11 Budget Information		Property Tax Rate (2010-2011 Request Divided By 2011 Valuation)	2011/12 Budget Information	
	2010-2011 Property Tax Request	2010 Tax Rate		2011-2012 Proposed Property Tax Request	Proposed 2010 Tax Rate
General Fund	\$ 3,185,800.00	0.9802	0.9658	\$ 3,484,848.00	0.9957
Bond Fund(s) K-8					
Bond Fund(s) 9-12					
Special Building Fund					
Qualified Capital Purpose Undertaking Fund K-8					
Qualified Capital Purpose Undertaking Fund 9-12					

How to Calculate a Levy

(Total Tax Request ÷ Assessed Valuation) x 100

(3,484,848 ÷ 350,000,000) x 100 = .995671

**Information from the Cover Page of the School
District Budget Form**

ARKANSAS DEPARTMENT OF EDUCATION

Tax Request Resolution

- Must be filed with County Clerk on or before October 13.
- List the amount of tax dollars requested in each taxing fund.

ARKANSAS DEPARTMENT OF EDUCATION

Tax Request Resolution

- Sample may be found in 2011/12 Budget Text, page 36.
- 2011/12 Budget Text on FOS Website

<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Downloads/1112/BudgetText.pdf>

NEBRASKA DEPARTMENT OF EDUCATION

Recommendation from Auditor of Public Accounts & School Finance and Organization Services

Communicate with your County Clerks to make sure the levy is set correctly

- County Board cannot make changes to correct levies after November 5th

NEBRASKA DEPARTMENT OF EDUCATION

STATE OF NEBRASKA REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS FOR THE PERIOD JULY 1, 2010 THROUGH JUNE 30, 2011

State Statute Section 13-513 requires any governing body which is a party to an agreement pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act to provide information to the Auditor of Public Accounts regarding such agreements. This information is to be filed with the Auditor of Public Accounts on or before December 31 of each year.

SUBDIVISION NAME	COUNTY
Subdivision Contact Information	
Name & Title:	
Mailing Address:	
City, Zip:	
Phone Number:	
E-Mail Address:	

If your subdivision WAS involved in any Agreements during this reporting period, please complete the following page providing the information requested for all Agreements using the structure below.

Column 1: Provide the names of all subdivisions that are part of the Agreement. Note: You do not need to list your own subdivision.

Column 2: Provide the states covered by the Agreement. For example, 01/10 through 02/01, or if not specifically written out in the Agreement include N/A.

Column 3: Include a brief description of the purpose of the Agreement.

If your subdivision WAS NOT involved in any Agreements for this reporting period, please indicate below.

This subdivision was NOT involved in any Agreements.

This completed form should include the Subdivision Name and County in which it is located at the top of each page. Subdivision Contact information should also be completed. This contact information will be used for any future correspondence necessary. This form is required to be submitted by December 31, 2011, to the Auditor of Public Accounts.

Contact and Submission Information	
Debra Hoffman, Assistant Deputy Auditor	
Auditor of Public Accounts	
P.O. Box 90517, Lincoln, Nebraska 68505-0517	
Telephone: (402) 471-2111	FAX: (402) 471-3301
For Internet Access - E-Mail PDF File to: apac.audit@nebraska.gov	
Questions - E-Mail: debra.hoffman@nebraska.gov	

DO NOT WRITE TO SUBJECT DOCUMENT.

Continued on Back

7-1-2010

Lid Computation Form LC-2

 NEBRASKA DEPARTMENT OF EDUCATION

LC-2

- Determines if 2011/12 budget is in compliance with Expenditure Limitation (Spending Lid)
- Submitted through NDE Portal

 NEBRASKA DEPARTMENT OF EDUCATION

NDE Help Desk

888-285-0556

402-471-3151

Helpdesk Request

 NEBRASKA DEPARTMENT OF EDUCATION

Four Sections of LC-2

- 2011/12 Calculation of General Fund Budget Authority
- 2011/12 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- 2011/12 Allowable Reserve Percentage and Total Reserves

 NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION SCHOOL FINANCE & ORGANIZATION SERVICES SCHOOL DISTRICT BUDGET FORM LC-2 2011/12		NDE 03-056 Revised 6/2011
District Number: 94-0099-000 District Name: PRAIRIE DUNES PUBLIC SCHOOL Class: 3		
2011/12 Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-104	6,300,000
Access to 2010/11 Unused Budget Authority	A-354	0
Total Adjusted Budget Authority	A-361	6,300,000
Total Allowable Budget Authority	A-780	6,300,000

Certified Budget Authority

NDE calculates three different ways:

- Budget Based
 - 2010/11 Adjusted General Fund Expenditures
- Student Growth Adjustment
 - 2011/12 State Aid Certification
- Formula Needs Based
 - 2011/12 State Aid Certification

 NEBRASKA DEPARTMENT OF EDUCATION

Certified Budget Authority

NDE calculates three different ways:

- Budget Based
 - 2010/11 Adjusted General Fund Expenditures
- Student Growth Adjustment
 - 2011/12 State Aid Certification
- Formula Needs Based
 - 2011/12 State Aid Certification

NEBRASKA DEPARTMENT OF EDUCATION

Certified Budget Authority

- NDE certifies the calculation that results in highest amount
- Amount you begin with when budgeting

NEBRASKA DEPARTMENT OF EDUCATION

If you use the Budget Spreadsheet provided by the Auditor of Public Accounts,

2011/12 General Fund Budget of Disbursements & Transfers

2011/12 General Fund Budget of Disbursements & Transfers	B-100	0
2011/12 Special Grant Funds	B-110	0
2011/12 Special Education Budget of Disbursements & Transfers	B-120	0

Total Unused Budget Authority

2010/11 Unused Budget Authority	B-160	850,000
Access to 2010/11 Unused Budget Authority	B-162	0
Adjusted 2010/11 Unused Budget Authority	B-165	850,000
2011/12 Unused Budget Authority	B-170	6,300,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	7,150,000

Did you hold a successful special election for additional BUDGET Authority? (Not a levy override) **B-180** Yes No

Maximum General Fund Budget Authority

Total Allowable Budget Authority
Plus
Expenditure Exclusions:

- *Special Education Budget*
- *Special Grant Funds*
- *Expenditure Exclusions approved by State Board*

NEBRASKA DEPARTMENT OF EDUCATION

((GFBE - SGF - SPED - GFLE) + (01115 * 1011FN))

Student Growth Adjustment: The Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by Special Grant Funds (SGF), the Special Education Budget of Disbursements and Transfers (SPED), and General Fund Lid Exclusions (GFLE). The Adjusted General Fund Expenditures are grown by the 2011/12 Student Growth Adjustment (SGA) from the 2011/12 State Aid Certification.

((GFBE - SGF - SPED - GFLE) + SGA)

Formula Needs Calculation: The 2011/12 Formula Needs (FN) of the school district are increased by 110%. The increased 2011/12 Formula Needs are then reduced by the Special Education Budget of Disbursements and Transfers (SPED), as filed on or before September 20, 2010.

((FN X 1.110) - SPED)

Certified Budget Authority is the amount a school district will use to begin the budget process. Special Grant Funds, Special Education Disbursements and Transfers and Other General Fund Lid Exclusions will be added to Certified Budget Authority to determine the Total General Fund Budget of Disbursements and Transfers.

In addition, each school district will also be able to access the lesser of the 2% of the prior year's adjusted expenditures or the prior year's Unused Budget Authority. These amounts are printed below.

To access this additional growth, the school district will enter the smaller of the two amounts on Line A-355 of the 2011/12 LC-2.

2010/11 Unused Budget Authority	850,000
2% of 2010/11 Adjusted Expenditures	120,000

Additional data components used to calculate Certified Budget Authority may be found at the following website:
<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html>

Page 3 of 1 Words: 425

LEVELS OF SCHOOL DISTRICT FINANCING AUTHORITY

BUDGET AUTHORITY
*Maximum amount a school district may budget to spend.
Budget authority is divided into Special Education & Non-Special Education.*

SPENDING AUTHORITY
*Actual amount a school district actually budgets.
Total Disbursements and Transfers cannot exceed Budget Authority.*

ACTUAL DISBURSEMENTS
*Actual amount a school district spends during school fiscal year.
Cannot exceed Spending Authority unless budget is amended.*

NEBRASKA DEPARTMENT OF EDUCATION

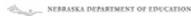
Unused Budget Authority

Access to Unused Budget Authority is limited to the *lesser* of:

- 2% of the 2010/11 Total Adjusted General Fund Budget

or

- 2010-11 Unused Budget Authority



Unused Budget Authority

- Unused Budget Authority carries forward into future school fiscal years
- 2012/13 access to Unused Budget Authority limited to lesser of:
 - 2% of 2011/12 Total Adjusted General Fund Budget
 - 2011/12 Unused Budget Authority



LC-2 Online System

- LC-2 online system has been pre-populated with:
 - 2011/12 Certified Budget Authority
 - Allowable Reserve Percentage
 - LC-2 Expenditure Exclusions have received State Board Approval



LC-2 Online System

- Amount representing your district's access to 2010/11 Unused Budget Authority is included on LC-2
- Must key in amount district is accessing

 NEBRASKA DEPARTMENT OF EDUCATION

LC-2 Online System

- Error messages appear when information entered exceeds:
 - District's Access to 2010/11 Unused Budget Authority
 - Expenditure Limitation (Spending Lid)
 - Allowable Reserves Percentage

 NEBRASKA DEPARTMENT OF EDUCATION

LC-2 Online System

LC-2 should not be submitted with any error messages

 NEBRASKA DEPARTMENT OF EDUCATION

General Fund Expenditure Exclusions

- Allows schools to exceed the Expenditure Lid
 - Access to more spending authority
- Need State Board approval to access



General Fund Expenditure Exclusions

- State Board approval required
- Expenditure Exclusions are found on:
 - School District Budget Schedule A
 - LC-2
- LC-2 Expenditure Exclusions are pre-populated in LC-2 after receiving State Board approval



Expenditure Exclusions LC-2



**Retirement Incentive Plan
Staff Development Assistance**

- Available to school districts that have reorganized.

 NEBRASKA DEPARTMENT OF EDUCATION

New Elementary Attendance Site

- Total expenditures for the first year of operating a new elementary attendance site(s)
 - The elementary attendance site must have been closed for at least one school year
- If district qualifies for the Elementary Attendance Site Allowance in State Aid, likely qualify for expenditure exclusion

 NEBRASKA DEPARTMENT OF EDUCATION

Expenditures for Transfers of Land

- The expenditures a school district pays another school district for the transfer of land.

 NEBRASKA DEPARTMENT OF EDUCATION

Data Transmission Networks

- Available for the **first and second** school fiscal years a school district will be participating in Network Nebraska for the full school fiscal year.
- Sample Letter is available in Budget Text and on FOS Website.



Data Transmission Networks

Info needed if first year in Network Nebraska:

- ✓ 2009/10 distance education costs
From 2009/10 AFR
- ✓ 2011/12 estimated costs in Network Nebraska



Data Transmission Networks

First year in Network Nebraska:

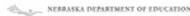
- *The expenditure exclusion is the difference between the 2011/12 estimated expenditures and 2009/10 actual expenditures*



Data Transmission Networks

Info needed if second year in Network Nebraska:

- ✓ 2008/09 distance education costs
From 2008/09 AFR
- ✓ 2011/12 estimated costs in Network Nebraska



Data Transmission Networks

Second year in Network Nebraska:

- *The expenditure exclusion is the difference between the 2011/12 estimated expenditures and 2008/09 actual expenditures*



Data Transmission Networks

Qualifying expenditures

- Telecommunications services
- Access to data transmission networks that transmit data to and from the school district
- The transmission of data on networks
- **Contact ESU for calculating costs**



Expenditure Exclusions on School District Budget Schedule A

- Repairs to Infrastructure Caused by Natural Disaster
- Judgments Not Paid by Liability Insurance
- Distance Education Courses
- Voluntary Termination Agreements
- Retirement Contribution Increase

NEBRASKA DEPARTMENT OF EDUCATION

Expenditure Exclusions on Special Grant Fund List

- Insurance Settlements
- Interfund Loans
- Reimbursements for Wards of the Court
- Repayment to County Governments for Previous Overpayments
- Short-term Borrowing
- Special Supplementary Grants
 - City or County Governments
 - Corporations, Foundations, Other Private Interests

NEBRASKA DEPARTMENT OF EDUCATION

Expenditure Exclusions

No State Board Approval Required:

- Special Education Budget
- Grants appearing on the Special Grant Fund List

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION
EDUCATION SUPPORT SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2011/12

NDE 03-056
Revised 6/2011

District Name	District #	Status
PRAIRIE DUNES PUBLIC SCHOOL	94-0099-000	Initial

PLEASE NOTE: This program works best with Microsoft Internet Explorer on a PC. Attempting to complete this report with any other browser may cause errors to occur.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2011

NDE 03-056
Revised 6/2011

Lesser of:

- 2% of Adjusted General Fund Budget **OR**
- 2010/11 Unused Budget Authority

Pre-populated

2011/11 Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,300,000
Access to 2010/11 Unused Budget Authority [Maximum Amount: \$120,000]	A-355 0
Total Adjusted Budget Authority	A-361 6,300,000
Total Allowable Budget Authority	A-780 6,300,000

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2011/12

NDE 03-056
Revised 6/2011

District Number: 94-0099-000
District Name: PRAIRIE DUNES PUBLIC SCH
Class: 3

Prep Guidelines
Return to Admin Home

Access 2010/11 Unused Budget Authority

2011/12 Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,300,000
Access to 2010/11 Unused Budget Authority [Maximum Amount: \$120,000]	A-355 120,000
Total Adjusted Budget Authority	A-361 6,420,000
Total Allowable Budget Authority	A-780 6,420,000

Special Grant Funds

- State Board approval is required for the following:
 - Short-Term Borrowings
 - Special Supplementary Grants
 - City or County Governments
 - Corporations, Foundations or Other Private Interests

 NEBRASKA DEPARTMENT OF EDUCATION

Special Grant Funds

- To receive approval for a grant that does not appear on Special Grant Fund List, submit letter/email to NDE
 - Name of grant
 - Amount of grant
 - The purpose of the grant

 NEBRASKA DEPARTMENT OF EDUCATION

If you use the Budget Spreadsheet provided by the Auditor of Public Accounts, you may upload the budget data here.
MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

C:\SchoolDistrictBudget.xls

Update the budget data any time a change is made to the Budget Spreadsheet.

2011/12 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2011/12 General Fund Budget of Disbursements & Transfers	B-100	7,800,000
2011/12 Special Grant Funds	B-110	0
2011/12 Special Education Budget of Disbursements & Transfers	B-120	1,200,000
2011/12 General Fund Lid Exclusions	B-130	80,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,520,000
Unused Budget Authority	B-150	-196,000
Budget Authority Exceeded		
Total Unused Budget Authority		
2010/11 Unused Budget Authority	B-160	850,000
Access to 2010/11 Unused Budget Authority	B-162	120,000
Adjusted 2010/11 Unused Budget Authority	B-165	730,000
2011/12 Unused Budget Authority	B-170	-196,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	534,000

Did you hold a successful special election for additional BUDGET Authority? (Not a levy override) **B-180** Yes No

Allowable Reserve Percentages

Based on 2009/10 Average Daily Membership

Average Daily Membership	Allowable Reserve Percentage
0 – 471	45%
471.1 – 3,044	35%
3044.1 – 10,000	25%
10,000 and over	20%

**\$7,800,000
X .45**

2011/12 Applicable Allowable Reserve Percentage	C-176	45.00
2010/11 Total Allowable Reserves	C-180	3,510,000
2010/11 General Fund Cash Reserves	C-300	1,000,000
2010/11 Depreciation Fund Total Requirements	C-310	0
2010/11 Employee Benefit Fund Cash Reserves	C-320	0
Total Reserves	C-340	4,000,000

Recalculate LC-2 after making changes to individual lines (Form not saved)

Save a copy of the LC-2 without submitting to NDE (Save before moving to another page)

Submit completed LC-2 to NDE

Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)

Print LC-2 Summary

Would need to revise Budget to make change

2011/12 Applicable Allowable Reserve Percentage	C-176	45.00
2010/11 Total Allowable Reserves	C-180	3,510,000
2011/12 General Fund Cash Reserves	C-300	4,000,000
2011/12 Depreciation Fund Total Requirements	C-310	0
2011/12 Employee Benefit Fund Cash Reserves	C-320	0
Total Reserves	C-340	4,000,000

Recalculate LC-2 after making changes to individual lines (Form not saved)

Save a copy of the LC-2 without submitting to NDE (Save before moving to another page)

Submit completed LC-2 to NDE

Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)

Print LC-2 Summary

Annual Financial Report (AFR)

- Reports Revenue and Disbursements for all school district funds
- Major Source of Data for the Calculation of State Aid
 - Accuracy of information is very important



Annual Financial Report (AFR)

- AFR Spreadsheet available on Finance & Organizational Services (FOS) website in August
- AFR Spreadsheet is uploaded through the AFR Online System in NDE Portal
- Narratives for:
 - American Recovery & Reinvestment Act (ARRA)
 - Poverty Plans
 - Limited English Proficiency (LEP) Plans describing disbursements
- Due November 1



School District Audits

- School district auditors do their review after the end of the school year (August 31)
- Due date to NDE November 5
- NDE verifies Annual Financial Report information against district audits for accuracy



School District's Response to the Auditor's Letter to Management

- Addresses compliance issues or other items that the auditors detail in audit or the Letter to Management
- Due to NDE by January 31, 2012
- Ask your auditor about including your district's response in the audit

 NEBRASKA DEPARTMENT OF EDUCATION

Users' Manual

- Contains coding structure for revenue and disbursements
- Updated each summer to include any legislative changes
- Available for download on the Finance & Organizational Services (FOS) Website

 NEBRASKA DEPARTMENT OF EDUCATION

 NEBRASKA DEPARTMENT OF EDUCATION

American Recovery & Reinvestment Act (ARRA)

State Fiscal Stabilization Funds (SFSF)

NEBRASKA DEPARTMENT OF EDUCATION

ARRA - SFSF

SFSF Allocation:

- Part of Equalization Aid.
- Approximately 13.9% of total Equalization Aid for the 2010-2011 school year was calculated to be SFSF.

NEBRASKA DEPARTMENT OF EDUCATION

ARRA - SFSF

Distribution of Funds:

- SFSF Funds are distributed on a reimbursement basis. Reimbursement claims must be submitted through the Grant Management System (GMS).

NEBRASKA DEPARTMENT OF EDUCATION

ARRA - SFSF

Reporting:

- All SFSF funds must be receipted in the General Fund as Receipt Code 4599.
- Disbursement Codes are:
 - 4590 (Non-SPED Expenditures)
 - 4592 (LEP Expenditures)
 - 4593 (Poverty Expenditures)
 - 4595 (SPED Expenditures)



ARRA - SFSF

Prohibited Expenditures:

- Payment of maintenance costs.
- Purchase or upgrade of vehicles.
- Site or building modernization or renovations.



American Recovery & Reinvestment Act (ARRA)

Education Jobs Fund (Ed Jobs)



ARRA – Ed Jobs

Allocation of Ed Jobs Fund:

- Part of Equalization Aid.
- Approximately 5.8% of total Equalization Aid for the 2010-2011 school year was calculated to be Ed Jobs funding.

 NEBRASKA DEPARTMENT OF EDUCATION

ARRA – Ed Jobs

Distribution of Funds:

- Ed Jobs Funds are distributed on a reimbursement basis. Reimbursement claims must be submitted through GMS.

 NEBRASKA DEPARTMENT OF EDUCATION

ARRA – Ed Jobs

Reporting:

- All Ed Jobs funds must be receipted in the General Fund as Receipt Code 4580.
- Disbursement Codes are:
 - 4581 (Non-SPED Expenditures)
 - 4582 (LEP Expenditures)
 - 4583 (Poverty Expenditures)
 - 4584 (Early Childhood Expenditures)
 - 4585 (SPED Expenditures)

 NEBRASKA DEPARTMENT OF EDUCATION

ARRA – Ed Jobs

Allowable Expenditures:

- Salaries – Building Level
- Employee Benefits – Building Level

 NEBRASKA DEPARTMENT OF EDUCATION

ARRA – SFSF & ED Jobs

Final Reimbursement Claim Submission Deadline:

- Recommend submitting the final reimbursement claim for your 2010-11 allocation by the end of July to allow sufficient time for NDE review and approval.
- Final reimbursement claim must be submitted no later than August 15th in order for the school district to receive reimbursement in the current school year.

 NEBRASKA DEPARTMENT OF EDUCATION

ARRA – SFSF & ED Jobs

Reporting:

- Quarterly Reports (Section 1512) will continue to be required through 2011.
- Supplement to the AFR.
- Special Auditing guidelines are in place.

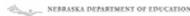
 NEBRASKA DEPARTMENT OF EDUCATION

Federal Program Claims

All federal program claims are paid on a reimbursement basis.

Most reimbursement claims are submitted electronically through the Grants Management System (GMS).

A few claims (i.e. IDEA Part C, SIG grants, etc.) are submitted on hard copy.



Federal Program Contacts

ARRA & Regular IDEA (Special Ed)

Greg Prochazka (402) 471-4314

ARRA & Regular Title I

Janice Wooge (402) 471-3672

ARRA Stabilization Fund & Education Jobs

Ron Theasmeyer (402) 471-3570

Title IIA

Linda Kamble (402) 471-4502



Grants Management System (GMS)

What is GMS?

- An electronic online system
- Enables districts to create and submit grant applications
- Allows districts to create and submit grant reimbursement requests
- Allows districts to track the status of applications, reimbursement requests and allocation amounts.

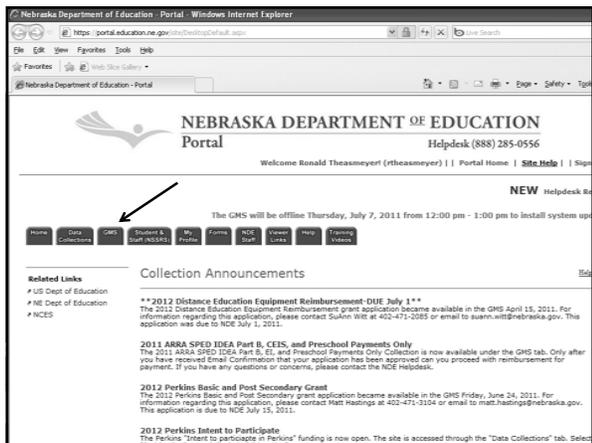


Grants Management System (GMS)

How do I access GMS?

- Access obtained through the portal located on the NDE website at www.education.ne.gov.
- Log into the portal
- Click on the GMS tab at the top of the page.

NEBRASKA DEPARTMENT OF EDUCATION

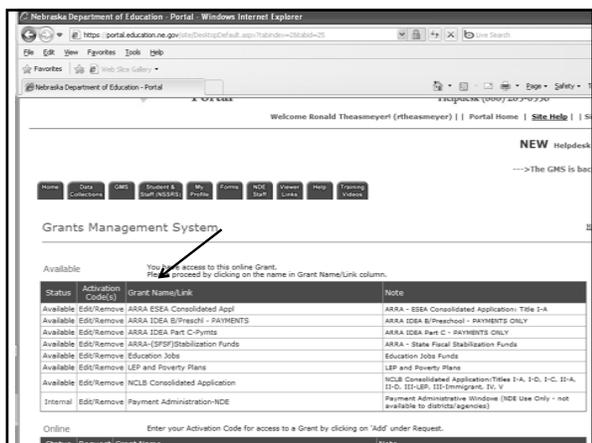


Grants Management System (GMS)

How do I access new grants?

- Each new grant requires a separate activation code.
- Activation codes are issued by the Department of Education to the School District Administrator.
- The District Administrator assigns activation codes to appropriate personnel.
- Contact the Help Desk at (888) 285-0556 for assistance in obtaining activation codes.

NEBRASKA DEPARTMENT OF EDUCATION



Grants Management System (GMS)

How do I apply for a new grant?

- Click on the GMS tab
- Select the appropriate grant name
- Click on "Create Application" and complete the information requested under each tab
- Be sure to "Save Page" after completing information for each tab
- Run a consistency check (may take a few minutes)
- If no errors are noted during the consistency check, the application can be submitted to the Department.

NEBRASKA DEPARTMENT OF EDUCATION

Grants Management System (GMS)

How do I know if our grant application has been approved?

- Individual submitting application will receive e-mail notification of approval.
- Approval is also noted in grant award notification (GAN)

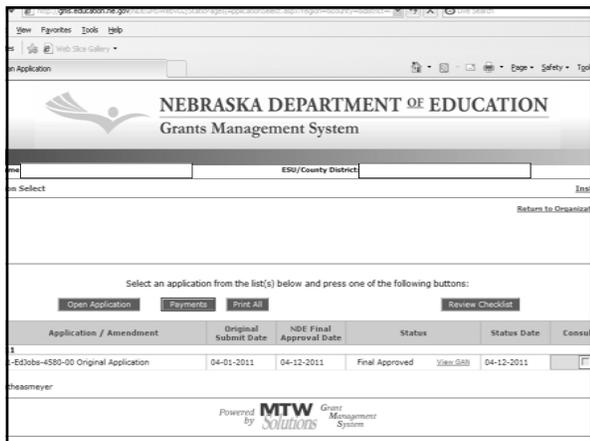
NEBRASKA DEPARTMENT OF EDUCATION

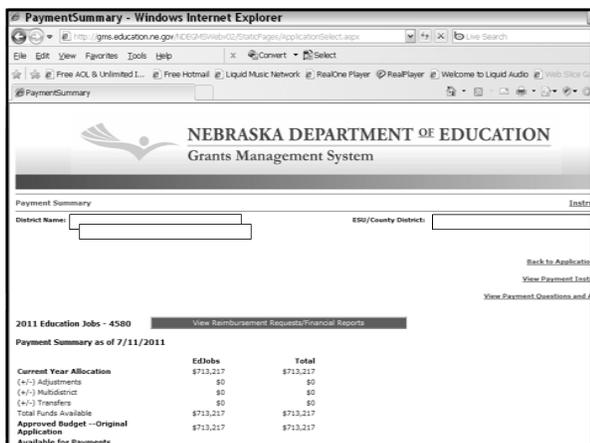
Grants Management System (GMS)

How do I request reimbursement for grant expenses?

- Most reimbursement requests are submitted electronically.
- Click on the GMS tab and select the appropriate grant name.
- Select application and click on the "Payments" button.
- Click on "View Reimbursement Requests/Financial Reports" bar.
- Click on the "Create Request" button
- Check the box labeled "Select here to add a report for this program". Enter the financial data and any comments.
- Click on the "Calculate Totals" and then the "Save Page" buttons.
- Submit this information to the Department by clicking on the "Submit to NDE" button.

NEBRASKA DEPARTMENT OF EDUCATION





**Tax
Equity and
Educational
Opportunities
Support
Act**

NEBRASKA DEPARTMENT OF EDUCATION

Equalization Aid

Needs *minus* Resources

NEBRASKA DEPARTMENT OF EDUCATION

Formula Needs

- Basic Funding
- Special Receipts Allowance
- Transportation Allowance
- Poverty Allowance
- LEP Allowance

NEBRASKA DEPARTMENT OF EDUCATION

Formula Needs

- Distance Education & Telecommunications Allowance
- Elementary Site Allowance
- Elementary Class Size Allowance
- Summer School Allowance
- Instructional Time Allowance
- Teacher Education Allowance

 NEBRASKA DEPARTMENT OF EDUCATION

General Fund Operating Expenditures

- Calculated for each cost group
- Adjusted by cost growth factor
- Adjusted by subtracting allowances

 NEBRASKA DEPARTMENT OF EDUCATION

Basic Funding

- Districts with less than 900 students:**
- Average of adjusted general fund operating expenditures (AGFOE) for each district in the comparison group
- Districts with more than 900 students:**
- District Formula students x Average AGFOE

Excludes districts with the two highest and lowest AGFOE within Comparison Group

 NEBRASKA DEPARTMENT OF EDUCATION

Formula Students

Students educated by the district and students for which the district pays tuition.

- Fall Membership x ADM Factor
- Contracted Students



Formula Adjustments

- Averaging Adjustment
- New School Adjustment
- Student Growth Adjustment
- Learning Community Transportation Adjustment
- Local Choice Adjustment



Formula Corrections

- Poverty Allowance Correction
- LEP Allowance Correction
- Student Growth Adjustment Correction



Formula Resources

- Yield from Local Effort Rate
- Allocated Income Tax
- Net Option Funding

 NEBRASKA DEPARTMENT OF EDUCATION

Formula Resources

- Other Actual Receipts
- Minimum Levy Adjustment
- Retirement Aid

 NEBRASKA DEPARTMENT OF EDUCATION

Website Addresses

Nebraska Department of Education
<http://www.education.ne.gov>

Finance & Organizational Services
<http://www.education.ne.gov/FOS>

Nebraska Department of Education Portal
<https://portal.education.ne.gov>

NDE Payment Information
<http://www.education.ne.gov/FOS>

Auditor of Public Accounts
<http://www.auditors.state.ne.us>

 NEBRASKA DEPARTMENT OF EDUCATION

Mileage Rates

– *Prior to January 1, 2011*
\$.50 per mile

– January 1, 2011- June 30, 2011
\$.51 per mile

– Effective July 1, 2011
\$.555 per mile

 NEBRASKA DEPARTMENT OF EDUCATION

Mileage Rates

Regular Education Mileage Reimbursement

– *Prior to January 1, 2011*
\$1.425 per mile

– January 1, 2011- June 30, 2011
\$1.4535 per mile

– Effective July 1, 2011
\$1.58175 per mile

 NEBRASKA DEPARTMENT OF EDUCATION

Mileage Rates

Enrollment Option Transportation Reimbursement

– *Prior to January 1, 2011*
\$.7125 per mile

– January 1, 2011 – June 30, 2011
\$.7268 per mile

– Effective July 1, 2011
\$.7909 per mile

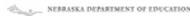
 NEBRASKA DEPARTMENT OF EDUCATION

NASB Workshops

July 20 – On site at ESU 10/Kearney

Videoconference Sites available on NASB's website:

www.nebr-schoolboards.org



Budget Assistance Sites

Administrator Days

Younes Conference Center - Kearney

– August 3 (Wednesday) 1 p.m. – 4 p.m.

– August 4 (Thursday) 8 a.m. – 4 p.m.



NDE School Finance Team

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