

**2012/13
New Superintendent Orientation
July 17, 2012 – North Platte/Holiday Inn Express
8:30 a.m. to 3:00 p.m.**

Agenda

Welcome and Introductions

Overview of School Funds

Break

2012-2013 School District Budget Form & Schedules

2012/13 LC-2 and Special Grant Fund List

Lunch

Comments from NCSA

State Aid Basics

GMS Basics

Annual Financial Report & Users' Manual

Closing

**2012/13
New Superintendent Orientation**

**July 19, 2012 – Lincoln
8:30 a.m. to 3:00 p.m.**

Agenda

Welcome and Introductions

Overview of School Funds

Break

2012-2013 School District Budget Form & Schedules

2012/13 LC-2 and Special Grant Fund List

Lunch

Comments from NCSA

State Aid Basics

GMS Basics

Annual Financial Report & Users' Manual

Closing

Information for this section is found in the corresponding Worksheet Pages for each fund.

2012-2013 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	GF, Pg 2, Col 3, Ln 40	GF, Pg 3, Col 3, Ln 102	GF, Pg 3, Col 3, Ln 103	GF, Pg 3, Col 3, Ln 104	GF, Pg 1, Col 3, Ln 31	GF, Pg 1, Col 3, Ln 32	GF, Pg 1, Col 3, Ln 33	GF, Pg 1, Col 3, Ln 34	GF, Pg 1, Col 3, Ln 35
Depreciation	DF, Col 3, Ln 18	DF, Col 3, Ln 27		DF, Col 3, Ln 27			DF, Col 3, Ln 13		DF, Col 3, Ln 14
Employee Benefit	EBF, Col 3, Ln 19	EBF, Col 3, Ln 28		EBF, Col 3, Ln 28			EBF Col 3, Ln 13	EBF Col 3, Ln 14	EBF, Col 3, Ln 15
Contingency	CF, Col 3, Ln 14	CF, Col 3, Ln 21		CF, Col 3, Ln 21			CF, Col 3, Ln 9		CF, Col 3, Ln 10
Activities	AF, Col 3, Ln 19	AF, Col 3, Ln 28		AF, Col 3, Ln 28			AF, Col 3, Ln 13	AF, Col 3, Ln 14	AF, Col 3, Ln 15
School Lunch	SLF, Col 3, Ln 19	SLF, Col 3, Ln 33		SLF, Col 3, Ln 33			SLF, Col 3, Ln 13	SLF, Col 3, Ln 14	SLF, Col 3, Ln 15
Bond	BF, Col 3, Ln 16	BF, Col 3, Ln 32	BF, Col 3, Ln 33	BF, Col 3, Ln 34			BF, Col 3, Ln 9	BF, Col 3, Ln 10	BF, Col 3, Ln 11
Special Building	SBF, Col 3, Ln 17	SBF, Col 3, Ln 36	SBF, Col 3, Ln 37	SBF, Col 3, Ln 38			SBF, Col 3, Ln 11		SBF, Col 3, Ln 12
Qualified Capital Purpose Undertaking	QPF, Col 3, Ln 16	QPF, Col 3, Ln 32	QPF, Col 3, Ln 33	QPF, Col 3, Ln 34			QPF, Col 3, Ln 9	QPF, Col 3, Ln 10	QPF, Col 3, Ln 11
Cooperative	CPF, Col 3, Ln 21	CPF, Col 3, Ln 36		CPF, Col 3, Ln 36			CPF, Col 3, Ln 15	CPF, Col 3, Ln 16	CPF, Col 3, Ln 17
Student Fee	SFF, Col 3, Ln 21	SFF, Col 3, Ln 34		SFF, Col 3, Ln 34			SFF, Col 3, Ln 15	SFF, Col 3, Ln 16	SFF, Col 3, Ln 17
TOTAL ALL FUNDS	Sum of Column 1	Sum of Column 2	Sum of Column 3	Sum of Column 4	Sum of Column 5	Sum of Column 6	Sum of Column 7	Sum of Column 8	Sum of Column 9

Information for this section is found in the Property Tax Recap Box on each Fund Page.

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, you will need to enter a number in Column 7.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	GF, Pg 3, PTR, Ln 1	BF, PTR, Ln 1	SBF, PTR, Ln 1
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)	GF, Pg 3, PTR, Ln 2	BF, PTR, Ln 2	SBF, PTR, Ln 2	QPF, PTR, Ln 2
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	GF, Pg 3, PTR, Ln 3	BF, PTR, Ln 3	SBF, PTR, Ln 3	QPF, PTR, Ln 3
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	GF, Pg 3, PTR, Ln 4	BF, PTR, Ln 4	SBF, PTR, Ln 4	QPF, PTR, Ln 4

Information for this section is found on Page 2 of the General Fund.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
GF, Pg 2, Col 3, Ln 63	GF, Pg 2, Col 3, Ln 44

COUNTY TREASURER'S BALANCE, 9-1-2011			
GF, Pg 2, Col 3, Ln 39	BF, Col 3, Ln 15	SBF, Col 3, Ln 16	QPF, Col 3, Ln 15

Legend	GF = General Fund DF = Depreciation Fund EBF = Employee Benefit Fund CF = Contingency Fund AF = Activity Fund SLF = School Lunch Fund	BF = Bond Fund SBF = Special Building Fund QPF = Qualified Capital Purpose Undertaking Fund CPF = Cooperative Fund SFF = Student Fee Fund	PTR = Property Tax Recap Pg = Page Col = Column Ln = Line
--------	--	---	--

Additional Information

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
<http://portal.education.ne.gov/>

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

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

Mileage Rates (\$.555 per mile)

- Regular Resident District Student Reimbursements: 285% of \$.555 = \$1.5818
- Enrollment Option Reimbursement: 142.5% of \$.555 = .7909

Budget Assistance

Administrator Days, Younes Conference Center, Kearney

July 25, 2012 1:00 p.m. – 4:00 p.m.

July 26, 2012 8 a.m. – 4:00 p.m.

School Finance Team

Kay Stilwell Bergquist
402-471-0526
kay.bergquist@nebraska.gov

Janice Eret
402-471-2248
janice.eret@nebraska.gov

Bryce Wilson
402-471-3323
bryce.wilson@nebraska.gov

Ron Theasmeyer
402-471-3570
ron.theasmeyer@nebraska.gov

Russ Inbody
402-471-4320
russ.inbody@nebraska.gov

New Superintendent Orientation

**Holiday Inn Express/North Platte
July 17, 2012**



New Superintendent Orientation

**Hampton Inn & Suites/Lincoln
July 19, 2012**



2012/13 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 2013/14?

• Did you watch/view the July 12, 2012 School Finance Webinar?

_____ Yes _____ No

Please rate this Workshop using the following scale:

1	2	3	4	5
Did not meet my expectations. I should have stayed home.	Not a waste of time, but wasn't what I expected.	Neutral	Great! I attended, learned some useful information & skills.	Great experience. Workshop exceeded my expectations.

Overall Orientation	_____
Overview of School Funds	_____
2012-13 Budget and Expenses	_____
2012-13 LC-2 and Special Grant Fund List	_____
Comments from NESEA	_____
State Aid Basics	_____
LCMS Basics	_____
Annual Financial Report & Users' Manual	_____



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.



CLASSIFICATION OF FUNDS

This information may be found in Nebraska Department of Education's

Rule 2:
www.education.ne.gov/LEGAL/webrulespdf/Ruleclean04.pdf

Users' Manual:
www.education.ne.gov/FOS/SchoolFinance/AFR/Downloads/1112/12UsersManual.pdf



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.



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.



DEPRECIATION FUND

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



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.



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.



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



EMPLOYEE BENEFIT FUND

- 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



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.



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.



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



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.



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.



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.



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



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.



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,



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



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*



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.



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.



STUDENT FEE FUND

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



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.



2012/13 Budget Process

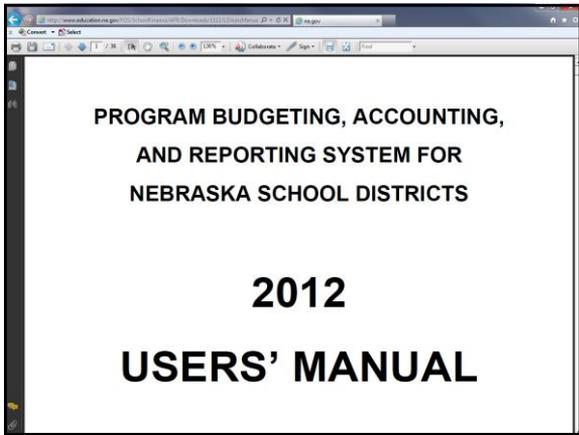
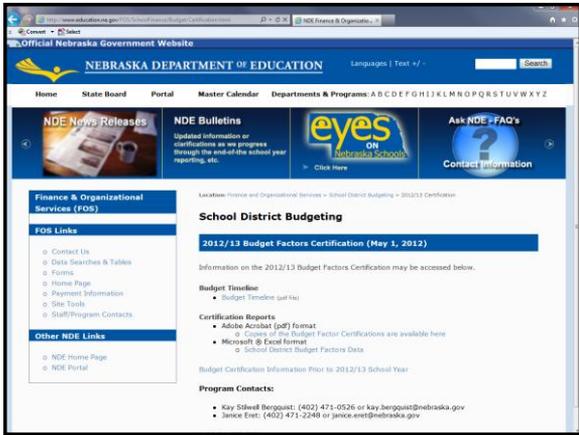


Steps for First Time Administrator – Developing a Budget

- Visit with out-going superintendent
- Get to know business manager/bookkeeper/secretary
- Locate electronic and/or paper copy of budget, LC2, AFR, Audit, valuation and levy information
- Contact Dan Ernst, NCSA for a mentor



The screenshot shows the Nebraska Department of Education website. At the top, there is a navigation bar with 'Home', 'State Board', 'Portal', 'Calendar', and 'Departments & Programs'. Below this is a banner for 'eyes ON Nebraska Schools' and 'Ask NDE - FAQ's'. The main content area is titled 'FOS HOME PAGE' and includes 'Announcements / New Information' with a list of dates and topics such as '2012/13 School District Budget Information', '2012 District Manual - Program Budgeting, Accounting and Reporting System for Nebraska School Districts', and 'School Finance Webster'. There are also sections for 'FOS Links' and 'Other NDE Links'.



Preparing A Budget

- Budgeting is the process of allocating finite resources to the prioritized needs of a school district.
- Preparing a budget is like putting together a 5,000 piece jigsaw puzzle.
- Authority to tax and spend.
- No standard method for preparing a budget.
- Use the budget spreadsheet provided by the Auditor of Public Accounts.

General Guidelines

- Over estimate expenditures and under estimate receipts.
- Be practical when estimating.
- Round to the nearest dollar in all columns.

General Guidelines

- State Aid certified April 10, 2012, must be shown as a receipt in the budget.
- 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¢.



General Guidelines

- 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.



Required Hearings

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



Process for Hearings

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



Filing Deadline/Materials to File

- September 20, 2012
- LC-2 and Special Grant Fund List
- Sample Ballot and Election Results – exceeding Budget Authority



Where to File LC-2 Materials

- Auditor of Public Accounts
- County Clerk of the Headquarter County
- Nebraska 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.



Tax Request Resolution

- Sample may be found in 2012/13 Budget Text, page 36.
- 2012/13 Budget Text on FOS Website

<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Downloads/1213/BudgetText.pdf>



General Information Forms/ Resource Materials



Websites for Budget & LC-2 Materials

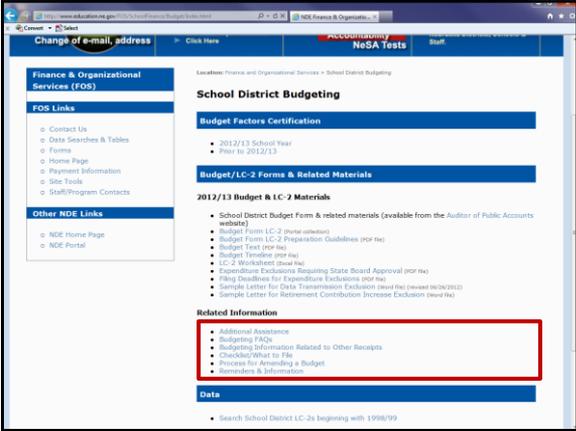
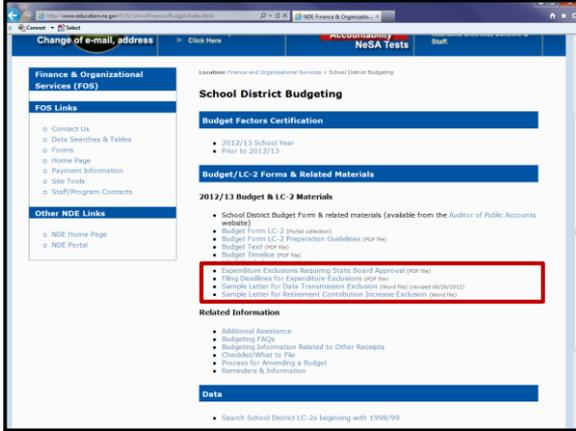
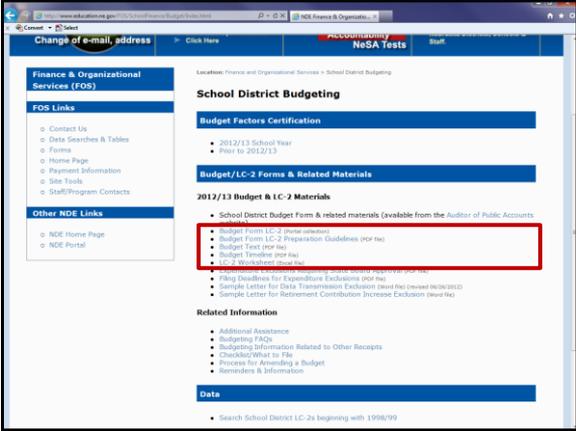
Auditor of Public Accounts
<http://www.auditors.state.ne.us/>

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



The screenshot shows the 'Finance & Organizational Services (FOS)' page. Under the '2012/13 Budget & LC-2 Materials' section, the link 'School District Budget Form & related materials (available from the Auditor of Public Accounts website)' is highlighted with a red box.

The screenshot shows the 'Reports Online' section of the Auditor of Public Accounts website. Red arrows point to the 'Excel Version - School District Budget Form - Includes Worksheet Pages' and 'PDF Version - School District Budget Form - Includes Worksheet Pages' links.



Necessary Cash Reserve

Necessary Cash Reserve

- Important element of budgeting
 - Provides a stable flow of cash during a school fiscal year
- Cash reserves do not refer to funds on deposit with a financial institution or funds held by the county treasurer.

Necessary Cash Reserve

- School district may not budget unlimited amounts in budgeted cash reserves.
 - Applicable Allowable Reserve Percentage
 - Percentage of budgeted expenditures

Necessary Cash Reserve Percentage

- Does not limit the amount a school district may have as Total Beginning Balance or Total Ending Balance



Levy and Expenditure Exclusions



Nebraska Department of Education
School Finance & Organization Services
2012/13
LEVY & EXPENDITURE EXCLUSIONS

Levy Exclusions	Expenditure Exclusions
Voluntary Termination Agreements	Voluntary Termination Agreements
Certain Lease Purchase Contracts	
Judgments Not Covered by Liability Insurance	Judgments Not Covered by Liability Insurance
Special Building Fund Projects	
Bonded Indebtedness	
	Repairs to Infrastructure Due to Natural Disaster
	Distance Education Courses
	Retirement Contribution Increase
	Retirement Incentive Plan
	Staff Development Assistance
	Incentive Payments
	Data Transmission Networks Exclusion
	Expenditures for Transfer of Land
	New Elementary Attendance Site(s)
	Teacher Performance Pay from Solar & Wind Energy Leases (2016/17 & 2017/18 only)
	Special Grant Funds
	Special Education Expenditures

Levy & Expenditure Exclusions

- An exclusion to the levy lid is an amount that may be taxed over the \$1.05 statutory maximum levy.
- An exclusion to the expenditure lid is a dollar amount that is added to a school district's Certified Budget Authority.



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



Schedule B – Levy Exclusions

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



Levy Exclusion -- Bonded Indebtedness

- Repayment of bond principal and interest
 - Bond Fund
 - Qualified Capital Purpose Undertaking Fund
- **Does not** include the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are **effective after April 2, 2008**.



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.



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.



Schedule A – Expenditure Exclusions State Board Approval Required

- Repairs to Infrastructure Damaged by a Natural Disaster
- Judgments not Covered by Liability Insurance (Does Not Include Orders from the CIR)



Schedule A – Expenditure Exclusions State Board Approval Required

- Distance Education Courses
- Voluntary Termination Agreements
- Retirement Contribution Increase



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.



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
- Round to the nearest dollar.



Retirement Contribution Increase Exclusion

- Exclusion will be available through the 2016/17 school fiscal year.
- Difference between 9.88% of estimated salaries and 7.35% of estimated salaries.



Sample Letter Retirement Contribution Exclusion

- 2012/13 LC-2 Preparation Guidelines
- 2012/13 Budget Text
- Budget Materials Web Page
<http://www.education.ne.gov/FOS/>



State Board Approval Process



State Board Approval Process

Submit request as a letter, email, or fax to:

Kay Stilwell Bergquist
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

- The request should provide the name of the exclusion.
- Dollar amount of the exclusion.
- The request should provide details of the additional expenditures relating to the exclusion.



State Board Approval Process

- School Finance & Organization Services will email the school district of the State Board’s approval, modification, or denial of the amount(s) requested for exclusion from the expenditure lid.
- Email will come from NDE_SFOS.



2012/13 Filing Deadlines

Deadline to File		State Board Meeting
August 6, 2012	For	September 7, 2012
September 10, 2012	For	October 12, 2012
October 12, 2012	For	November 9, 2012
November 6, 2012	For	December 7, 2012



Additional Information



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



Auditor of Public Accounts – Budget Timeline

- Aug. 20 County Assessor certifies assessed value on all taxable property. (State Statute 13-509)
- Sept. 20 Adopted budget filed with County Clerk and Auditor of Public Accounts. (State Statute 13-508)
- Oct. 9 A vote to exceed levy limits or a final levy allocation must be held. (State Statute 77-3444)

Townhall meeting votes in favor of exceeding the levy limits or final levy allocation must be forwarded to the county board. (State Statute 77-3444)
- Oct. 13 Special hearing to set the final tax request must be held and a resolution setting a tax request different from the prior year shall be forwarded to the County Clerk. (State Statute 77-1601.02) *Applies only to political subdivisions that have a levy limit.*
- Oct. 15 County Board of Equalization shall levy the necessary taxes. (State Statute 77-1601)



Auditor of Public Accounts – Budget Timeline

- Nov. 5 A County Board of Equalization can change an incorrect levy if needed. (State Statute 77-1601)
- Nov. 22 Tax list to County Treasurer. (State Statute 77-1616)
- Dec. 1 The County Assessor or County Clerk shall certify total taxable valuation and the Certificate of Taxes Levied to the Property Tax Administrator. (State Statute 77-1613.01)
- Dec. 31 All property taxes levied are due and payable. (State Statute 77-203)
- Dec. 31 Joint Public Agency and Interlocal Agreements Report must be filed with the Auditor of Public Accounts. (State Statute 13-513)



2012-2013 School District Budget Form



Change of e-mail address

FINANCE & ORGANIZATIONAL SERVICES (FOS)

Budget District Budgeting

Budget Factors Certification

- 2012/13 School Year
- Prior to 2012/13

Budget/LC-2 Forms & Related Materials

2012/13 Budget & LC-2 Materials

- School District Budget Form & related materials (available from the Auditor of Public Accounts website)
- Budget Form LC-2 Preparation Guidelines (pdf file)
- Budget Text (pdf file)
- Budget Timeline (pdf file)
- LC-2 Worksheet (excel file)
- Expenditure Exclusions Requiring State Board Approval (pdf file)
- Filing Deadlines for Expenditure Exclusions (pdf file)
- Sample Letter for Debt Transfers/Exclusions (word file) (revised 06/26/2012)
- Sample Letter for Retirement Contribution Increase Exclusion (word file)

Related Information

- Additional Assistance
- Budgeting FAQs
- Budgeting Information Related to Other Receipts
- Checklist/What to File
- Process for Amending a Budget
- Reminders & Information

Data

Search School District LC-2 Beginning with: 1996/97

Official Nebraska Government Website

Mike Foley Auditor of Public Accounts

2012-2013 School Budget Form and Information

Reports Online

Local Government Budgets

Forms Search Budget Districts

Forms Search Auditor Waivers

Interlocal Agreement Form
Required to be Filed by December 31, 2012

Excel Version - 2012 Joint Public Agency and Interlocal Agreements Form
PDF Version - 2012 Joint Public Agency and Interlocal Agreements Form

2012-2013 STATE OF NEBRASKA SCHOOL DISTRICT BUDGET FORM

County District #: _____ Class #: _____

This budget is for the period SEPTEMBER 1, 2012 through AUGUST 31, 2013

Contact Information

Auditor of Public Accounts
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deane.Huefner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2012

1. Auditor of Public Accounts - PO Box 90977 - Lincoln, NE 68509
Submit Adobe PDF Document via Website: <http://www.auditors.nebraska.gov/>
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education

The Undersigned School Superintendent/Board Member Certifies

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

Outstanding Bonded Indebtedness as of September 1, 2012
Principal \$ _____ Interest \$ _____ Total Outstanding Bonded Indebtedness \$ _____

SCHOOL SUPERINTENDENT/BOARD MEMBER:

Signature: _____
Printed Name: _____
Mailing Address: _____
City, Zip: _____
Phone Number: _____
E-Mail Address: _____

Total Certified Valuation (All Counties)
(Certification of Valuation from County Auditor MUST be attached)
Report of Joint Public Agency & Interlocal Agreements

Was the Submission included in any Interlocal Agreements or Joint Public Agreements? YES NO
If YES, Please submit Interlocal Agreement Report by December 31, 2012.

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

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 2012-2013 school fiscal year? YES NO
(Please place an X in the appropriate box)

Page 1

2012-13 SD_Budget - Microsoft Excel non-commercial use

Please Complete this Basic Data Input Area

MUST COMPLETE THESE LINES

Country-District # _____
Name of School _____
Name of County _____
Class _____
Hearing Held On: _____
Day of month: _____
Year: 2012
Time: _____
A.M. or P.M. _____
Location of Hearing: _____
Special Hearing to Set Final Tax Regional Held On: _____
Day of month: _____
Year: 2012
Time: _____
A.M. or P.M. _____
Location of Hearing: _____

MUST COMPLETE This Yellow Section

MUST COMPLETE THIS PAGE - Checklist of Items to Submit

2012-13 SD_Budget - Microsoft Excel non-commercial use

Checklist of Items to Be Completed and Submitted

Due by September 20th:

Budget Form
(If we utilized the School District Budget Worksheets, Please Do Not Mail it in)
Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 5)
Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8)
Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8)
Page 4, Total Beginning Balance (Column 1) agrees to the 2011-2012 School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
Schedule B, Line 20 agrees to Schedule C, District Property Tax (Column A)
Proof of Publication for Notice of Budget Hearing (NDBH)
Notice of Budget Hearing (NDBH) if posted. Note where posted.
Schedules A, B, and C
Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
LC-2 Computation Form LC-2 and the Special Grant Fund List
Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before December 31st.

If your school district has held a successful election to override the levy limits, which is in effect for the 2012-2013 school fiscal year, you will also need:

Election Ballot and Certified Election Returns for the special election to override the levy limits.

Common Issues from Auditor of Public Accounts

- Attachments were not included
 - Publisher's affidavit
 - Certification of Valuation
 - Ballot and Certification of Election Results
- Interlocal Agreement Form was not filed
- Front page of budget not signed



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 notation that is known to be a print file is a PDF.

PLEASE COMPLETE THIS PAGE - Basic Data Input Area: The Basic Data Input Area is designed to help determine information flow throughout the Budget Form.

Cover Page - Page 1: The Total Requirement and Requirement is carried forward from Page 2. However, you will need to input how much of that the request is for Principal and Interest on Bonds.

Page 2 is brought up after you utilize the Worksheet Page 2: Begin Inputting on Worksheet Page 2. These pages are currently completed with formulas which pull from the Worksheet Page 1. **PLEASE VERIFY THE WORKSHEET PAGE 2 FORMULAS ARE CORRECTLY OPERATIONAL BEFORE PROCEEDING.** If you do not want to utilize the worksheet pages you can simply type in your numbers on Page 2 through the only cells with formulas. Just change the over-written cells that produce an essential calculation (interest, Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward equal Total of Requirements. 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 amount to round to a whole number or for a similar reason you may over-write the formula.

Worksheet Pages - FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE: The last 16 sheets of this file are worksheets (individual fund pages). These pages are protected for your ease. However, you do not have to use them. For more information about the worksheets, see the Budget Submission. **PLEASE DO NOT WRITE THE WORKSHEET PAGES 2 THROUGH 17 FOR SUBMISSION.**

Moving From Page to Page: These are the options to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet).

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 **View**, then **Options** from the View Tab, click on sheet Tabs located in the lower right hand corner of View window.

I Want to see the Worksheets on Line When Inputting Information in Budget Columns: You can toggle the Worksheet Editor/Columns window on and off using the **Worksheet Editor/Columns** button. Whatever rows are above your active cell and also whatever columns are to the left of your active cell, by choosing the option appear 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 Need Any Errors or Have Any Problems: We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, you cannot account for all the variables that occur with each individual budget. If you have an issue or are having a problem please contact us immediately so we can go over the problem. We will do our best to help you with the problem. If you need to contact us, please call or email. We will be glad to contact you at (402) 471-2111 with texted 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.



2012-2013
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County District #: 94-0059-000 Class #: 00
Prairie Dunes Public School District

This Budget is for the Period SEPTEMBER 1, 2012 through AUGUST 31, 2013

Reporting Information
 Auditor of Public Accounts: Mike Foley, 1001 S. Lincoln, NE 68509
 Telephone: (402) 471-2111 FAX: (402) 471-3300
 Website: www.auditor.nebraska.gov
 Questions - E-Mail: Dawn.Huffman@nebraska.gov

Submission Information - Adopted Budget filed by 9-20-2012
 Submit Adobe PDF Document via Website: www.auditor.nebraska.gov
 2. County Board (S/C/D: 12/2008), C/O County Clerk
 3. Nebraska Dept. of Education

The Unaudited School Superintendent's Budget

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 Projects Understanding Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,484,848	\$ 3,484,848

Total Certified Valuation (All Counties) \$ 360,000,000
 Report of Joint Public Agency & Interlocal Agreements
 Was this Submission Initiated in Any: Interlocal Agreements or Joint Public? YES
 If YES, Please administrative Agreement # _____ Date: _____ December 31, 2012

A proposed Budget Summary and Notice of Hearing was only: Printed Published

Has your School District had a successful election to override the levy limit provided in State Statute Section 77-3442, which is in effect for the 2012-2013 school fiscal year? YES NO

(Please place an 'X' in the appropriate box)

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

Page 1

Mike Foley Auditor of Public Accounts

ACCOUNTABILITY... INTEGRITY... RELIABILITY

Reports Online

Fraud, Waste, and Abuse

IF you have evidence of government waste, fraud or misuse

YOU CAN HELP WHEN YOU REPORT IT

Email anonymously or Call 1-800-842-8348

Local Government Budgets

Local Government Audits/Waivers

SUBMIT your Audit or Budget

County Information

Recent Publications Released

Auditor of Public Accounts

TAXPAYER ADVOCATE HOTLINE

COMING SOON

2012-2013 Budget Forms

Official Nebraska Government Website

Mike Foley Auditor of Public Accounts

ACCOUNTABILITY... INTEGRITY... RELIABILITY

Reports Online

SUBMIT Your Local Government Audit, Audit Waiver, or Budget

Fraud, Waste, and Abuse

IF you have evidence of government waste, fraud or misuse

YOU CAN HELP WHEN YOU REPORT IT

Email anonymously or Call 1-800-842-8348

Local Government Budgets

Local Government Audits/Waivers

SUBMIT your Audit or Budget

County Information

Submit Audit or Audit Waiver

Submit Budget

Copyright © 2005-2012 Nebraska Auditor of Public Accounts. All rights reserved.

Mike Foley Auditor of Public Accounts

ACCOUNTABILITY... INTEGRITY... RELIABILITY

Budget Form

Fraud, Waste, and Abuse

Electronic Submission

Comments are optional, all other fields are required.

Select file to upload: (it must be a single pdf file)

Original File | Annotated/Corrected Filing | Items to Attach

Select type of Submission: - Submission Type -

Name of person submitting report:

Email:

Budget Period: - Select Budget Period -

Comments:

SUBMIT your Audit or Budget

County Information

2012-2013
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County District #: 94-0099-000 Class #: II
Prairie Dunes Public School
TO THE COUNTY ASSAULT AND COUNTY CLERK
Savanne County

This budget is for the Period SEPTEMBER 1, 2012 through AUGUST 31, 2013

Contact Information
Auditor of Public Accounts
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Huffman@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2012
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Adobe PDF Document via Website: <http://www.auditors.nebraska.gov>
2. County Board (SEC: 13-008), C/O County Clerk
3. Nebraska Dept. of Education

The Undersigned School Superintendent/Board Member Herby Certifies:

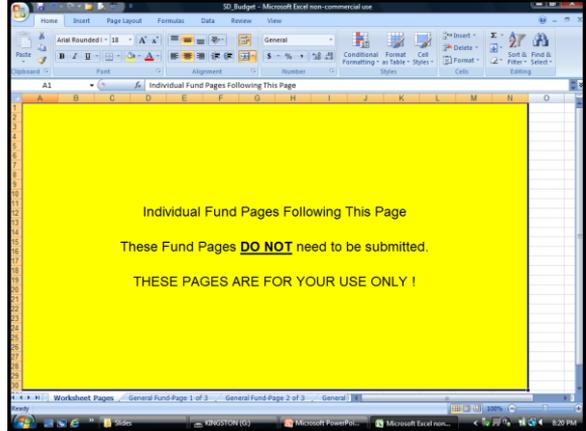
Amount of Personal and Real Property Tax Required For:	Personal and Real Property Tax	All Other Purposes	TOTAL
General Fund	\$ 3,484,848	\$ -	\$ 3,484,848
Warrant Funds (if More Than 1 Bond Fund - Total All Together)	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ -	\$ -
Quarterly Capital Projects Unavailable Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 3,484,848	\$ -	\$ 3,484,848

Outstanding Bonded Indebtedness as of September 1, 2012 (Include Bond Funds and Quarterly Capital Projects Unavailable Fund)
Principal \$ -
Interest \$ -
Total Outstanding Bonded Indebtedness \$ -

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

Total Certified Valuation (All Counties) \$ 350,000,000
Certification of Valuation from County Assessor MUST be received
Report of Joint Public Agency & Municipal Agreements
Final Use Subdivision marked in any YES NO
Historical Agreements or Joint Public YES NO
If YES, please administrative agreement by December 31, 2012
A proposed Budget Summary and Publication
Notice of Hearing was duly Posted
This is a notice of violation by the Public of an Budget Manual
If the School District has a bonded election to which the key items listed in State Statute Section 77-3442, which is in effect for the 2012-2013 fiscal year?
Please place an X in the appropriate box: YES NO

Page 1



- ### Source Documents for Completing a Budget
- Audit Reports from prior school fiscal years.
 - Annual Financial Reports from prior school fiscal years.
 - School District Budget Forms from prior school fiscal years (including the Worksheet Pages).
 - Internal reports and data from the school district's accounting system.
- NEBRASKA DEPARTMENT OF EDUCATION

- ### Budget Document Error Messages
- Budget Not Balanced
– Only displays on Disbursements
 - #Value
– Cannot perform all calculations
 - #REF
– Cannot perform calculations if cell has label rather than a number
- NEBRASKA DEPARTMENT OF EDUCATION

- ### Budget Document Error Messages
- Col. 2 Must = Col. 1 Line 106
– Total Beginning Balance Column 2
 - Col. 3 Must = Col. 2 Line 106
– Total Beginning Balance Column 2
- NEBRASKA DEPARTMENT OF EDUCATION

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line	GENERAL FUND	Function	ACTUAL 01-01-2012 to 03-31-2011	ACTUAL ESTIMATED 01-01-2012 to 03-31-2011	ADOPTED 01-01-2012 to 03-31-2011
1	Disbursements & Transfers				
2	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,375,000	3,425,000
3	Special Education Instructional Programs	1200	750,000	850,000	850,000
4	Support Services - Single	2000	200,000	375,000	400,000
5	Support Services - Staff	2100	300,000	500,000	500,000
6	Board of Education	2200	50,000	50,000	50,000
7	Executive Administration Services	2300	180,000	200,000	200,000
8	Office of the Principal	2400	400,000	325,000	400,000
9	General Administration - Business Services	2500	150,000	150,000	150,000
10	Vehicle Acquisition & Maintenance	2600			
11	Maintenance and Operation of Buildings & Sites	2700	750,000	725,000	800,000
12	Revenue Fund - Transportation	2800	30,000	90,000	75,000
13	School Age Special Education Pupil Transportation	2900	50,000	150,000	250,000
14	Community Services	3000			
15	State Legislative Programs	3100			
16	Student Programs (includes all ARRA Disbursements)	3200	300,000	400,000	500,000
17	Joint Services	3300			
18	Summer School	3400			
19	Adult Education	3500			
20	Transfers to Fund	3600	50,000	60,000	50,000
21	Interfund Loan/Repayment to Fund	3700			
22					
23					
24					
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (including SPED)		6,500,000	7,275,000	
31	Total Special Education Disbursements		800,000	1,000,000	1,200,000
32	Total Miscellaneous Disbursements & Transfers		5,500,000	6,275,000	6,600,000
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
34	TRANSFERS (including SPED)				7,800,000
35	NECESSARY CASH RESERVE				1,000,000
36	TOTAL REQUIREMENTS				8,800,000

Page 1 of 3

ACTUAL
9-1-2010 to 8-31-2011
(Column 1)

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Revenue Function	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)	ACTUAL BUDGET 9-1-2011 to 8-31-2012 (Column 2)	RECEIVED 9-1-2012 to 8-31-2013 (Column 3)
00	DISBURSEMENTS AND TRANSFERS				
01	Credit Balance - 9-1		50,000	100,000	200,000
02	Investments - 9-1		600,000	700,000	300,000
03	County Treasurer's Balance - 9-1		750,000	600,000	600,000
04	Total Beginning Balance		1,500,000	1,400,000	1,000,000
05	Local Sources				
06	Challenger Tax	1110	50,000	50,000	60,000
07	Public Power District Sales Tax	1120			
08	Motor Vehicle Taxes	1125	350,000	400,000	350,000
09	Tuition Received from Other Districts	1130/1135	200,000	250,000	200,000
10	Tuition Received from Individuals	1135/1140			
11	Charter School	1135/1140			
12	Transportation Received from Other Districts	1135/1140			
13	Transportation Received from Individuals	1135/1140			
14	Interest	1140			
15	Local License Fees/Court Fees	1150/1155	15,000	25,000	25,000
16	Community Service Activities	1155			
17	Other Local Receipts	1155/1160	15,000	5,000	15,000
18	Nonprobable Contingency	2125			
19	State and Federal Sources				
20	Fines and License Fees	2110	60,000	55,000	50,000
21	Other County Sources	2120			
22	EBU Receipts	2120			
23	State Sources				
24	State Aid (includes Prorated State Fiscal Reimbursement Funds & 617A&B)	2110	2,200,000	2,000,000	2,250,000
25	Special Education Programs	2120	300,000	300,000	450,000
26	Special Education Transportation	2125	50,000	50,000	60,000
27	Homebased Education	2130	50,000	50,000	
28	Payments for Waivers of the State or Court	2135			
29	Pro-Rate Motor Vehicles	2140	10,000	15,000	10,000
30	Other State Appropriations	2145/2150			

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Revenue Function	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)
01	DISBURSEMENTS & TRANSFERS		
02	All Instruction except Special Education Instructional Programs	1100	3,500,000
03	Special Education Instructional Programs	1105	750,000
04	Support Services - Pupils	2100/2150	200,000
05	Support Services - Staff	2105	300,000
06	Board of Education	2110	20,000
07	Instruction Administration Services	2120	180,000
08	Office of the Principal	2125	400,000
09	General Administration - Business Services	2130	100,000
10	Vehicle Acquisition & Maintenance	2140	
11	Maintenance and Operation of Building(s) & Site(s)	2145	700,000
12	Regular Pupil Transportation	2150	30,000
13	School Age Special Education Pupil Transportation	2155	50,000
14	Community Services	3000	20,000
15	State Categorical Programs	3000	
16	Federal Programs (includes all ARRA Disbursements)	3000	300,000
17	State Services	3000	
18	Summer School	3000	
19	Adult Education	3000	
20	Transfers to Fund	3000	50,000
21	Interfund Loan/Repayment to Fund		
22			
23			
24			
25			
26			
27			
28			
29	Total Disbursements & Transfers (including SPED)		6,600,000
30	Total Special Education Disbursements		800,000
31	Total Non-Special Education Disbursements & Transfers		5,800,000
32	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (including SPED)		
33	NET SPENDY CASH REQUIRE		
34			
35	TOTAL REQUIREMENTS		

Audits

- Cover Page
- Table Of Contents
- Independent Auditor's Report

Audits

- Management Discussion & Analysis
- Financial Statements
- Notes to Financial Statements

Audits

- Required Supplemental Information
- Notes to Required Supplemental Information
- Other Supplemental Information

Audits

- Report Required by Government Auditing Standards
- Schedule of Findings and Responses
- Summary Schedule of Prior Audit Findings

Nebraska Department of Education
School Finance & Organization Services

SAMPLE
PRAIRIE DUNES PUBLIC SCHOOL (94-0099)

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE
GENERAL FUND
Fiscal Year Ended August 31, 2011

	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 & Operation of Plant	700,000	800,000
Support Services - Regular Pupil Transportation	30,000	30,000
Support Services - School Age Special Education Pupil Transportation	50,000	15,000
Support Services - Community Services	20,000	25,000
Debt Service	50,000	0
Federal Programs	300,000	300,000
Transfers	50,000	0
Total Disbursements	6,600,000	7,000,000
SUMMARY OF GENERAL FUND BALANCE		
Fund Balance - August 31, 2010	1,500,000	
Cash Receipts	6,600,000	
Total Funds Available	8,000,000	
Cash Disbursements	6,600,000	
Fund Balance - August 31, 2011	1,400,000	
ANALYSIS OF FUND BALANCE	8-31-2011	8-31-2010
Cash in Bank - Regular	100,000	80,000
Cash in Bank - Money Market	200,000	640,000
Cash in Bank - CD's	500,000	0
Total Cash in Bank	800,000	720,000
Funds on Hand at County Treasurer	600,000	780,000
Total	1,400,000	1,500,000

Page 1 of 3

Audit for Year Ending August 31, 2011

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2010 to 8-31-2011 (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	Special Education Instructional Programs	1200	750,000	
4	Support Services - Pupils	2100/2150	200,000	
5	Support Services - Staff	2200	300,000	
6	Board of Education	2310	20,000	
7	Executive Administration Services	2320	180,000	
8	Office of the Principal	2400	400,000	
9	General Administration - Business Services	2410	100,000	
10	Vehicle Acquisition & Maintenance	2520		
11	Maintenance and Operation of Buildings(s) & Site(s)	2530	700,000	
12	Regular Pupil Transportation	2750	30,000	
13	School Age Special Education Pupil Transportation	2760	50,000	
14	Community Services	3000	20,000	
15	State Categorical Programs	3500		
16	Federal Programs (Includes all ARRA Disbursements)	4000	300,000	
17	Debt Services	6000		
18	Summer School	6000		
19	Adult Education	7000		
20	Transfers to Fund	8000	50,000	
21	Interfund Loan/Repayment to Fund	8000		
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				
105				
106				
107				
108				
109				
110				
111				
112				
113				
114				
115				
116				
117				
118				
119				
120				
121				
122				
123				
124				
125				
126				
127				
128				
129				
130				
131				
132				
133				
134				
135				
136				
137				
138				
139				
140				
141				
142				
143				
144				
145				
146				
147				
148				
149				
150				
151				
152				
153				
154				
155				
156				
157				
158				
159				
160				
161				
162				
163				
164				
165				
166				
167				
168				
169				
170				
171				
172				
173				
174				
175				
176				
177				
178				
179				
180				
181				
182				
183				
184				
185				
186				
187				
188				
189				
190				
191				
192				
193				
194				
195				
196				
197				
198				
199				
200				
201				
202				
203				
204				
205				
206				
207				
208				
209				
210				
211				
212				
213				
214				
215				
216				
217				
218				
219				
220				
221				
222				
223				
224				
225				
226				
227				
228				
229				
230				
231				
232				
233				
234				
235				
236				
237				
238				
239				
240				
241				
242				
243				
244				
245				
246				
247				
248				
249				
250				
251				
252				
253				
254				
255				
256				
257				
258				
259				
260				
261				
262				
263				
264				
265				
266				
267				
268				
269				
270				
271				
272				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284				
285				
286				
287	</			

Nebraska Department of Education
School Finance & Organization Services

SAMPLE
PRAIRIE DUNES PUBLIC SCHOOL (94-0099)

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE
GENERAL FUND
Fiscal Year Ended August 31, 2011

	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 – Business Administration	100,000	100,000
Support Services – Office of Principal	400,000	300,000
Support Services – General Administration	100,000	70,000
Support Services – Maintenance & Operation of Plant	700,000	800,000
Support Services – Regular Pupil Transportation	30,000	10,000
Support Services – School Age Special Education Pupil Transportation	50,000	15,000
Support Services – Community Services	20,000	25,000
Debt Service	0	30,000

ANALYSIS OF FUND BALANCE (Total Beginning Balance) 8-31-2010

Cash in Bank – Regular 80,000
 Cash in Bank – Money Market 640,000
 Cash in Bank – CD's 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

Line Item	GENERAL FUND	9-1-2010 to 8-31-2011 (Column 1)	ACTUAL
BEINGING BALANCE, RECEIPTS, & TRANSFERS			
1	Cash Balance, 9-1		80,000
2	Investments, 9-1		140,000
3	County Treasurer's Balance, 9-1		780,000
Total Beginning Balance			1,500,000
4	Public Power District Sales Tax	1,000	
5	Motor Vehicle Taxes	1,000	350,000
6	Tuition Received from Other Districts	200,000	200,000
7	Tuition Received from Individuals	1,000,000	200,000
8	Other Tuition	100,000	
9	Transportation Received from Other Districts	100,000	
10	Transportation Received from Individuals	100,000	15,000
11	Interest	100,000	
12	Local License Fees/Court Fines	100,000	
13	Community Service Activities	100,000	
14	Other Local Receipts	100,000	15,000
15	Nonresident Property Tax	100,000	
16	County and State Appropriations	200,000	60,000
17	Other County Sources	200,000	
18	ESU Receipts	200,000	
19	State Sources	200,000	
20	State Aid (includes Regular Rate Plus Subsidies Funds & Grants)	2,000,000	2,000,000
21	Special Education Programs	200,000	300,000
22	Special Education Transportation	200,000	50,000
23	Nonresident Exemption	200,000	50,000
24	Payments for High Ability Learners	200,000	
25	Payments for Rights of the State or Court	200,000	
26	Pro-Rate Motor Vehicle	200,000	10,000
27	Other State Appropriations	200,000	

Analysis of Fund Balance 8-31-2010
 Cash in Bank – Regular 80,000
 Cash in Bank – Money Market 640,000
 Cash in Bank – CD's 0
 Total Cash in Bank 720,000
 Funds on Hand at County Treasurer 780,000
 Total 1,500,000

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line Item	GENERAL FUND	9-1-2010 to 8-31-2011 (Column 1)	ACTUAL
BEINGING BALANCE, RECEIPTS, & TRANSFERS			
1	Cash Balance, 9-1		100,000
2	State Appropriation		3,000
3	Other State Receipts		40,000
Total Beginning Balance			143,000
FEDERAL SOURCES			
1	Title I (Includes NCLB Title I)	4,000	300,000
2	Innovation Education Program Strategies (Includes NCLB Title VI)	4,000	
3	Title VLB Birth to Age 5 Special Education	4,000	100,000
4	Medicaid in Public Schools	4,455	
5	Medicaid Administrative Activities in Public Schools	4,455	
6	Title B (Impact Aid)	4,500	
7	Other Federal Non-Categorical Receipts	4,500	
8	ARRA/IEEA	4,500	
9	Vocational Education (Carl Perkins)	4,500	
10	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4,500	150,000
11	ARRA/IEEA Title	4,500	
12	Grants from Corporations & Other Private Interests	4,500	
Total Federal Sources			600,000
NON-REVENUE SOURCES			
1	Tax Anticipation Notes	5,150	
2	Long Term Loans	5,200	
3	Insurance Adjustments	5,200	5,000
4	State of Property	5,200	
5	Transfers from Fund	5,200	
6	Cash Balance from Dissolved/Merged District	5,510	
7	Non-Resident High School Tuition Funds	5,500	
8	Other Non-Revenue Receipts	5,500	5,000
Total Non-Revenue Sources			30,000
Total Available Resources Before Property Taxes			773,000
Less: Disbursements & Transfers			6,600,000
Balance Forward			2,500,000

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line Item	GENERAL FUND	9-1-2010 to 8-31-2011 (Column 1)	ACTUAL
BEINGING BALANCE, RECEIPTS, & TRANSFERS			
1	Cash Balance, 9-1		100,000
2	State Appropriation		3,000
3	Other State Receipts		40,000
Total Beginning Balance			143,000
FEDERAL SOURCES			
1	Title I (Includes NCLB Title I)	4,000	300,000
2	Innovation Education Program Strategies (Includes NCLB Title VI)	4,000	
3	Title VLB Birth to Age 5 Special Education	4,000	100,000
4	Medicaid in Public Schools	4,455	
5	Medicaid Administrative Activities in Public Schools	4,455	
6	Title B (Impact Aid)	4,500	
7	Other Federal Non-Categorical Receipts	4,500	
8	ARRA/IEEA	4,500	
9	Vocational Education (Carl Perkins)	4,500	
10	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4,500	150,000
11	ARRA/IEEA Title	4,500	
12	Grants from Corporations & Other Private Interests	4,500	
Total Federal Sources			600,000
NON-REVENUE SOURCES			
1	Tax Anticipation Notes	5,150	
2	Long Term Loans	5,200	
3	Insurance Adjustments	5,200	5,000
4	State of Property	5,200	
5	Transfers from Fund	5,200	
6	Cash Balance from Dissolved/Merged District	5,510	
7	Non-Resident High School Tuition Funds	5,500	
8	Other Non-Revenue Receipts	5,500	5,000
Total Non-Revenue Sources			30,000
Total Available Resources Before Property Taxes			773,000
Less: Disbursements & Transfers			6,600,000
Balance Forward			2,500,000

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line Item	GENERAL FUND	9-1-2010 to 8-31-2011 (Column 1)	ACTUAL
BEINGING BALANCE, RECEIPTS, & TRANSFERS			
1	Cash Balance, 9-1		100,000
2	State Appropriation		3,000
3	Other State Receipts		40,000
Total Beginning Balance			143,000
FEDERAL SOURCES			
1	Title I (Includes NCLB Title I)	4,000	300,000
2	Innovation Education Program Strategies (Includes NCLB Title VI)	4,000	
3	Title VLB Birth to Age 5 Special Education	4,000	100,000
4	Medicaid in Public Schools	4,455	
5	Medicaid Administrative Activities in Public Schools	4,455	
6	Title B (Impact Aid)	4,500	
7	Other Federal Non-Categorical Receipts	4,500	
8	ARRA/IEEA	4,500	
9	Vocational Education (Carl Perkins)	4,500	
10	Other Federal Categorical Receipts (Includes all other NCLB Programs)	4,500	150,000
11	ARRA/IEEA Title	4,500	
12	Grants from Corporations & Other Private Interests	4,500	
Total Federal Sources			600,000
NON-REVENUE SOURCES			
1	Tax Anticipation Notes	5,150	
2	Long Term Loans	5,200	
3	Insurance Adjustments	5,200	5,000
4	State of Property	5,200	
5	Transfers from Fund	5,200	
6	Cash Balance from Dissolved/Merged District	5,510	
7	Non-Resident High School Tuition Funds	5,500	
8	Other Non-Revenue Receipts	5,500	5,000
Total Non-Revenue Sources			30,000
Total Available Resources Before Property Taxes			773,000
Less: Disbursements & Transfers			6,600,000
Balance Forward			2,500,000

Nebraska Department of Education
School Finance & Organization Services

SAMPLE
PRAIRIE DUNES PUBLIC SCHOOL (94-0099)

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE
GENERAL FUND
Fiscal Year Ended August 31, 2011

	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 – Business Administration	100,000	100,000
Support Services – Office of Principal	400,000	300,000
Support Services – General Administration	100,000	70,000
Support Services – Maintenance & Operation of Plant	700,000	800,000
Support Services – Regular Pupil Transportation	30,000	10,000
Support Services – School Age Special Education Pupil Transportation	50,000	15,000
Support Services – Community Services	20,000	25,000
Debt Service	0	30,000
Federal Programs	300,000	300,000

ANALYSIS OF FUND BALANCE (Balance Forward) 8-31-2011

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

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

ACTUAL 9-1-2010 to 8-31-2011 (Column 1)

100	GENERAL FUND	100,000	
101	State Appropriations, Grants, Donations & Royalties	100,000	
102	Industrial School Land Tax	300	
103	State Educational Programs	40,000	
104	Other State Receipts	59,700	
105	Personal Sources		
106	Title I (Includes NCLB Title I)	300,000	
107	Innovation Education Program Strategies (Includes Title I Title IV)	230	
108	Title VII, Birth to Age 5 Special Education	100,000	
109	Medicaid Administrative Activities in Public Schools	445	
110	Other Federal Non-Categorical Receipts	400	
111	Other NCLB	400	
112	Departmental Education Grant Proceeds	150,000	
113	Other Federal Educational Receipts (Includes all other NCLB Programs)	150,000	
114	ARRA/ARRA Title	400	
115	Grants from Corporations & Other Private Sources	600	
116	Non-educational sources		
117	Tax Anticipation Notes	5,000	
118	Long Term Loans	600	
119	Insurance Adjustments	5,000	
120	Gain of Property	600	
121	Interfund Loan/Repayment to Fund	600	
122	Cash Balance from Dissolved/Merged District	600	
123	Non-Interest Income from Investments	600	
124	Other Non-Revenue Receipts	600	
125	Interfund Loan/Repayment From Fund	6,000,000	
126	Personal and Real Property Taxes	2,500,000	
127	Personal and Real Property Taxes	110	
128	Balance Forward	1,400,000	

Analysis of Fund Balance 8-31-2011

- 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

Page 1 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

ACTUAL/ESTIMATED 9-1-2010 to 8-31-2011 (Column 3)

1	GENERAL FUND	3,500,000	
2	Disbursements & Transfers	1,100	
3	All Instruction except Special Education Instructional Programs	3,500,000	3,553,000
4	Special Education Instructional Programs	1,200	750,000
5	Support Services - Pupils	2,200	300,000
6	Support Services - Staff	2,200	500,000
7	Board of Education	2,200	20,000
8	Executive Administration Services	2,200	200,000
9	Office of the Principal	2,200	400,000
10	General Administration - Business Services	2,200	100,000
11	Vehicle Acquisition & Maintenance	2,200	700,000
12	Maintenance and Operation of Buildings(s) & Sites	2,200	30,000
13	Regular Pupil Transportation	2,200	90,000
14	School Age Special Education Pupil Transportation	2,200	50,000
15	Community Services	2,200	20,000
16	Other Federal Programs	2,200	45,000
17	Federal Programs (Includes all ARRA Disbursements)	2,200	300,000
18	Debt Service	2,200	400,000
19	Summer School	2,200	
20	Interfund Education	2,200	
21	Transfers to Fund	2,200	50,000
22	Interfund Loan/Repayment to Fund	2,200	60,000
23			
24			
25			
26			
27			
28			
29			
30	Total Disbursements & Transfers (Including SPED)	6,000,000	7,278,000
31	Total Special Education Disbursements	800,000	1,600,000
32	Total Non-Special Education Disbursements & Transfers	5,200,000	6,278,000
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)		
34	NET SANEY CASH RESERVE		
35	TOTAL REQUIREMENTS		

Account Code	Function	Budgeted 2011/12	Disbursed	Balance Remaining to be Disbursed	Estimated July & August	Estimated 2011/12	Budget 2012/13
1-2-1100-110-000	Regular Salaries	2,200,000	1,800,000	400,000	200,000	2,000,000	2,200,000
1-2-1100-120-000	Substitute Salaries	35,000	20,000	15,000	0	25,000	35,000
1-2-1100-130-000	Classroom Supplies/Personal/Assistant Salaries	25,000	20,000	5,000	15,000	35,000	30,000
1-2-1100-210-000	Social Security	170,000	140,000	25,000	25,000	170,000	170,000
1-2-1100-220-000	Retirement	180,000	140,000	40,000	20,000	140,000	180,000
1-2-1100-230-000	Health Insurance	200,000	170,000	30,000	50,000	250,000	200,000
1-2-1100-284-000	Early Retirement	25,000	20,000	5,000	5,000	25,000	25,000
1-2-1100-290-000	Other Employee Benefits	25,000	20,000	5,000	5,000	25,000	25,000
1-2-1100-313-000	Purchased Pupil Services	40,000	30,000	10,000	0	30,000	35,000
1-2-1100-410-000	Teaching Supplies	45,000	30,000	15,000	25,000	60,000	45,000
1-2-1100-420-000	Textbooks	15,000	35,000	15,000	25,000	60,000	45,000
1-2-1100-450-000	Audio-Visual Materials	15,000	10,000	5,000	15,000	15,000	15,000
1-2-1100-460-000	Computer Software	25,000	15,000	10,000	15,000	30,000	25,000
1-2-1100-530-000	Furniture & Equipment	50,000	25,000	25,000	35,000	60,000	30,000
1-2-1100-670-000	Travel Expense & Mileage	5,000	4,500	500	0	4,500	5,000
1-2-1100-690-000	Other Miscellaneous Expense	10,000	5,500	4,500	0	5,500	10,000
1-2-1100-000-000	Total Regular Instruction	3,100,000	2,500,000	600,000	425,000	2,925,000	3,125,000
1-2-1160-110-000	Regular Salaries	40,000	38,000	2,000	10,000	48,000	40,000
1-2-1160-120-000	Substitute Salaries	25,000	20,000	5,000	0	20,000	25,000
1-2-1160-140-000	Classroom Supplies/Personal/Assistant Salaries	30,000	25,000	5,000	10,000	35,000	30,000
1-2-1160-210-000	Social Security	7,000	5,000	2,000	1,800	6,800	7,000
1-2-1160-220-000	Retirement	8,000	7,500	500	500	8,000	8,000
1-2-1160-230-000	Health Insurance	30,000	20,000	10,000	10,000	30,000	35,000
1-2-1160-310-000	Purchased Services	40,000	30,000	10,000	0	30,000	35,000
1-2-1160-420-000	Textbooks	15,000	45,000	10,000	10,000	55,000	25,000
1-2-1160-410-000	Supplies	15,000	12,000	3,000	25,000	37,000	15,000
1-2-1160-460-000	Computer Software	15,000	10,000	5,000	20,000	31,000	15,000
1-2-1160-530-000	Furniture & Equipment	50,000	80,000	10,000	28,000	108,000	55,000
1-2-1160-670-000	Travel Expense & Mileage	5,000	4,500	500	700	5,200	5,000
1-2-1160-690-000	Other Miscellaneous Expenses	5,000	0	5,000	3,000	5,000	5,000
1-2-1160-000-000	Total Poverty Instructional Program	385,000	300,000	85,000	128,000	428,000	300,000
	Total All Instruction	3,485,000	2,800,000	685,000	553,000	3,353,000	3,425,000

General Fund Disbursements as of June 30, 2012

Account Code	Function	Budgeted 2011/12	Disbursed	Balance Remaining to be Disbursed	Estimated July & August	Estimated 2011/12	Budget 2012/13
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	385,000	300,000	85,000	128,000	428,000	300,000
	Total All Instruction (except Special Education Instructional Programs)	3,485,000	2,800,000	685,000	553,000	3,353,000	3,425,000
1-2-1200-000-000	Total Special Education Instruction	885,000	600,000	285,000	250,000	850,000	600,000
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	40,000	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
1-2-2510-000-000	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
1-2-2700-000-000	Total Regular Pupil Transportation	90,000	40,000	50,000	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	0	45,000	50,000
1-2-4000-000-000	Total Federal Programs	410,000	375,000	35,000	25,000	400,000	500,000
1-2-8000-000-000	Total Transfers	50,000	30,000	20,000	30,000	60,000	50,000
	Grand Total of Disbursements	7,300,000	6,000,000	1,300,000	1,278,000	7,278,000	7,800,000

Page 2 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

ACTUAL 9-1-2010 to 8-31-2011 (Column 1)

ACTUAL/ESTIMATED 9-1-2011 to 8-31-2012 (Column 2)

100	GENERAL FUND		
101	NON-REVENUE SOURCES	80,000	100,000
102	Tax Anticipation Notes	540,000	250,000
103	Long Term Loans	300	200,000
104	Insurance Adjustments	5,000	250,000
105	Sale of Property	540	250,000
106		15,000	25,000
107		15,000	5,000
108	Other Non-Revenue Receipts	590	5,000
109		6,000	55,000
110	Interfund Loan/Repayment From Fund		
111	Total Available Resources Before Property Taxes	5,500,000	3,000,000
112	Personal and Real Property Taxes	2,500,000	300,000
113	TOTAL RESOURCES AVAILABLE	8,000,000	3,300,000
114	Less: Disbursements & Transfers	6,600,000	10,000
115	BALANCE FORWARD	1,400,000	15,000

Page 3 of 3, Column 1, Line 106

Nebraska Department of Education
School Finance & Organization Services

SAMPLE PRAIRIE DUNES PUBLIC SCHOOL, (04-0999)

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE
GENERAL FUND
Fiscal Year Ended August 31, 2011

DISBURSEMENTS	Actual	Budget
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	200,000	300,000
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 & Operation of Plant	700,000	800,000
Support Services - Regular Pupil Transportation	100,000	100,000
Support Services - School Age Special Education Pupil Transportation	50,000	15,000
Support Services - Community Services	20,000	25,000
Debt Service	0	30,000
Federal Programs	300,000	300,000

ANALYSIS OF FUND BALANCE (Balance Forward) 8-31-2011

- 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

Page 2 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line	GENERAL FUND	Source Number	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)	ACTUAL 9-1-2011 to 8-31-2012 (Column 2)	ADOPTED 9-1-2012 to 8-31-2013 (Column 3)
41	BEGINNING BALANCE, RECEIPTS & TRANSFERS				
42	Cash Balance, 9-1		80,000	100,000	200,000
43	Investments, 9-1		640,000	700,000	300,000
44	County Treasurer's Balance, 9-1				
45	Total Beginning Balance		720,000	800,000	500,000
46	LOCAL SOURCES				
47	Landfill Tax	1171		50,000	50,000
48	Public Power District Sales Tax	1120			
49	Motor Vehicle Taxes	1120	350,000	400,000	350,000
50	Fuelion Received from Other Districts	1120/1020	200,000	250,000	200,000
51	Fuelion Received from Individuals	1120/1020			
52	Other Fuelion	1120			
53	Transportation Received from Other Districts	1130/10			
54	Transportation Received from Individuals	1130/10			
55	Interest	1410	15,000	25,000	25,000
56	Local License Fees/Court Fees	1610/20			
57	Community Service Activities	1610			
58	Other Local Receipts	1092/2030	15,000	5,000	15,000
59	Nonapplicable Capacity Tax	3110			
60	COUNTY/LEASING SOURCES				
61	Fines and License Fees	2110	60,000	55,000	50,000
62	Other County Sources	2120			
63	RSU Receipts	2210			
64	State Aid (Includes Federal State Fiscal Stabilization Funds & Ed Jobs)	3110	2,200,000	2,000,000	2,450,000
65	Homebased Exemption	3130	50,000	50,000	
66	Payments for Work of the State or Court	3130	50,000	40,000	
67	Pro-Rate Motor Vehicles	3180	10,000	15,000	10,000
68	Other State Appropriations	4070/80 6075/80			
100	Total Available Resources Before Property Taxes		5,500,000	5,533,000	5,350,000
101	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000
102	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000
103	Less: Disbursements & Transfers		6,600,000	7,278,000	
104	BALANCE FORWARD		1,400,000	1,000,000	

Page 3 of 3, Column 2, Line 106

Page 2 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line	GENERAL FUND	Source Number	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)	ACTUAL 9-1-2011 to 8-31-2012 (Column 2)	ADOPTED 9-1-2012 to 8-31-2013 (Column 3)
41	BEGINNING BALANCE, RECEIPTS & TRANSFERS				
42	Cash Balance, 9-1		80,000	100,000	200,000
43	Investments, 9-1		640,000	700,000	300,000
44	County Treasurer's Balance, 9-1				
45	Total Beginning Balance		720,000	800,000	500,000
46	LOCAL SOURCES				
47	Landfill Tax	1171		50,000	50,000
48	Public Power District Sales Tax	1120			
49	Motor Vehicle Taxes	1120	350,000	400,000	350,000
50	Fuelion Received from Other Districts	1120/1020	200,000	250,000	200,000
51	Fuelion Received from Individuals	1120/1020			
52	Other Fuelion	1120			
53	Transportation Received from Other Districts	1130/10			
54	Transportation Received from Individuals	1130/10			
55	Interest	1410	15,000	25,000	25,000
56	Local License Fees/Court Fees	1610/20			
57	Community Service Activities	1610			
58	Other Local Receipts	1092/2030	15,000	5,000	15,000
59	Nonapplicable Capacity Tax	3110			
60	COUNTY/LEASING SOURCES				
61	Fines and License Fees	2110	60,000	55,000	50,000
62	Other County Sources	2120			
63	RSU Receipts	2210			
64	State Aid (Includes Federal State Fiscal Stabilization Funds & Ed Jobs)	3110	2,200,000	2,000,000	2,450,000
65	Homebased Exemption	3130	50,000	50,000	
66	Payments for Work of the State or Court	3130	50,000	40,000	
67	Pro-Rate Motor Vehicles	3180	10,000	15,000	10,000
68	Other State Appropriations	4070/80 6075/80			
100	Total Available Resources Before Property Taxes		5,500,000	5,533,000	5,350,000
101	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000
102	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000
103	Less: Disbursements & Transfers		6,600,000	7,278,000	
104	BALANCE FORWARD		1,400,000	1,000,000	

Official Nebraska Government Website

NEBRASKA DEPARTMENT OF EDUCATION

Home State Board Portal Master Calendar Departments & Programs: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

NDE Bulletins

eyes ON Nebraska Schools

Ask NDE - FAQ's

Superintendent/Principals

Finance & Organizational Services (FOS)

FOS Links

Contact Us

Data Searches & Tables

Forms

Home Page

Payment Information

Site Tours

Self-Program Contacts

Other NDE Links

NDE Home Page

NDE Portal

State Aid Certification Information

2012/13 State Aid Certification (April 10, 2012)

- Adobe Acrobat (.pdf) file
 - Download Certification Documents by School District
 - State Aid Calculated by System (State Aid Components) (page use document)
 - Formula Needs Components (page use document)
 - Formula Students in Accounting Order
 - Tax Equity and Educational Opportunities Support Act (TEOSA) Document: This document contains three parts:
 - Part I - Data Sources for the 2012/13 State Aid Calculations (pages 1-12)
 - Part II - 2012/13 Concept Summary (pages 13-19)
 - Part III - Questions and Answers Related to the State Aid Concept and 2012/13 State Aid Calculations (pages 20-27)
- Microsoft Excel format
 - State Aid Calculated by System (State Aid Components)
 - Formula Needs Components
 - Formula Students in Accounting Order

Other Links

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line	GENERAL FUND	Source Number	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)	ACTUAL 9-1-2011 to 8-31-2012 (Column 2)	ADOPTED 9-1-2012 to 8-31-2013 (Column 3)
41	BEGINNING BALANCE, RECEIPTS & TRANSFERS				
42	Cash Balance, 9-1		80,000	100,000	200,000
43	Investments, 9-1		640,000	700,000	300,000
44	County Treasurer's Balance, 9-1				
45	Total Beginning Balance		720,000	800,000	500,000
46	LOCAL SOURCES				
47	Landfill Tax	1171		50,000	50,000
48	Public Power District Sales Tax	1120			
49	Motor Vehicle Taxes	1120	350,000	400,000	350,000
50	Fuelion Received from Other Districts	1120/1020	200,000	250,000	200,000
51	Fuelion Received from Individuals	1120/1020			
52	Other Fuelion	1120			
53	Transportation Received from Other Districts	1130/10			
54	Transportation Received from Individuals	1130/10			
55	Interest	1410	15,000	25,000	25,000
56	Local License Fees/Court Fees	1610/20			
57	Community Service Activities	1610			
58	Other Local Receipts	1092/2030	15,000	5,000	15,000
59	Nonapplicable Capacity Tax	3110			
60	COUNTY/LEASING SOURCES				
61	Fines and License Fees	2110	60,000	55,000	50,000
62	Other County Sources	2120			
63	RSU Receipts	2210			
64	State Aid (Includes Federal State Fiscal Stabilization Funds & Ed Jobs)	3110	2,200,000	2,000,000	2,450,000
65	Homebased Exemption	3130	50,000	50,000	
66	Payments for Work of the State or Court	3130	50,000	40,000	
67	Pro-Rate Motor Vehicles	3180	10,000	15,000	10,000
68	Other State Appropriations	4070/80 6075/80			
100	Total Available Resources Before Property Taxes		5,500,000	5,533,000	5,350,000
101	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000
102	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000
103	Less: Disbursements & Transfers		6,600,000	7,278,000	
104	BALANCE FORWARD		1,400,000	1,000,000	

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

94-009-000

Line	GENERAL FUND	Source Number	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)	ACTUALS/MATCHED 9-1-2011 to 8-31-2012 (Column 2)	ADOPTED 9-1-2012 to 8-31-2013 (Column 3)
41	BEGINNING BALANCE, RECEIPTS & TRANSFERS				
42	Cash Balance, 9-1		80,000	100,000	200,000
43	Investments, 9-1		640,000	700,000	300,000
44	County Treasurer's Balance, 9-1				
45	Total Beginning Balance		720,000	800,000	500,000
46	NON-REVENUE SOURCES				
47	Tax Anticipation Notes	6150			
48	Long Term Loans	5000			
49	Insurance Adjustments	3330	5,000		
50	Sale of Property	5400			
51	Transfers from Fund	5600			
52	Cash Balance from Dissolved/Merged District	5610			
53	Non-Resident High School Tuition Funds	5620			
54	Other Non-Revenue Receipts	5630	5,000	3,000	
100	Total Available Resources Before Property Taxes		5,500,000	5,533,000	5,350,000
101	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000
102	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000
103	Less: Disbursements & Transfers		6,600,000	7,278,000	
104	BALANCE FORWARD		1,400,000	1,000,000	

PROPERTY TAX REQ

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

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

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 102 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

Treasurer Commission

- Formula is intended to be 1.01% to more accurately reflect the amount school will receive.

Budget	\$100,000
Commission 1%	\$ 1,000
Tax Request	\$101,000

Treasurer Collects	\$101,000
Commission 1%	\$ 1,010
School Receives	\$ 99,990
Difference	\$ 10

NEBRASKA DEPARTMENT OF EDUCATION

Page 3 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX 94-0099-000

LINE NO.	GENERAL FUND	Source Number	ACTUAL 9-1-2010 to 8-31-2011 (Column 1)	ACTUAL/ESTIMATED 9-1-2011 to 8-31-2012 (Column 2)	ADOPTED 9-1-2012 to 8-31-2013 (Column 3)
81	NON-REVENUE SOURCES				
82	Tax Anticipation Notes	5150			
83	Long Term Loans	5200			
84	Insurance Adjustments	5300	5,000		
85	State of Property	5400			
86	Transfers from Fund	5500			
87	Cash Balance from Dissolved/Merged District	5610			
88	Non-Resident High School Tuition Funds	5650			
89	Other Non-Revenue Receipts	5690	5,000	3,000	
100					
101	Interfund Loan/Repayment From Fund				
102	Total Available Resources Before Property Taxes		5,500,000	5,533,000	5,350,000
103	Personal and Real Property Taxes	1110	2,500,000	2,745,000	3,450,000
104	TOTAL RESOURCES AVAILABLE		8,000,000	8,278,000	8,800,000
105	Less: Disbursements & Transfers		6,600,000	7,278,000	
106	BALANCE FORWARD		1,400,000	1,000,000	

PROPERTY TAX REVENUE **3,450,000**

1. Tax Rates Line 103

3. Delinquent

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

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 104 must agree with TOTAL REQUIREMENTS on line 105 in the Adopted Column.

2012-2013
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

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

This budget is for the Period SEPTEMBER 1, 2012 through AUGUST 31, 2013

Contact Information
Auditor of Public Accounts
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deanna.Huebner@nebraska.gov

Submission Information - Adopted Budget Due by 8-20-2012
1. Auditor of Public Accounts - PO Box 58917 - Lincoln, NE 68509
Submit Adobe PDF Document via Website: <http://www.auditors.nebraska.gov>
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education

The Undersigned School Superintendent/Board Member Herby 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 Funding, If More Than 1 Bond Fund - Total All Together	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ -	\$ -
Quarterly Capital Purpose Underwriting Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	3,484,848	3,484,848

Total Certified Valuation (All Counties) \$ 350,000,000

Outstanding Bonded Indebtedness as of September 1, 2012 (Include Bond Fund and Quarter Capital Purpose Underwriting Fund)

Principal	<input type="checkbox"/>
Interest	<input type="checkbox"/>
Total Outstanding Bonded Indebtedness	<input type="checkbox"/>

SCHOOL SUPERINTENDENT/BOARD MEMBER:

Signature: _____
Printed Name: _____
Mailing Address: _____
City: _____
Phone Number: _____
E-Mail Address: _____

Principal of Joint Public Agency or Transfer Agreement:

Was this Submission included in any Transfer Agreement or Joint Public Agency Agreement? YES NO
If YES, Please submit Transfer Agreement Report by December 31, 2012.

A proposed Budget Summary and Notice of Hearing was duly _____
Filed _____
(Check the method of posting on Page 2 of this Budget Form)

Has your School District held a public hearing to discuss the budget items provided in State Statute Section 77-344, which is in effect for the 2012-2013 school fiscal year? YES NO
Please check an "X" in the appropriate box.

Page 1

BUDGET STATEMENT AND CERTIFICATION OF TAX County District # 94-0099-000

2012-2013 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance)	PERSONAL AND REAL PROPERTY TAXES	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Col 4 - Col 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Col 4 - Col 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	TOTAL BEGINNING BALANCE (Col 1 - Col 7)	TOTAL ENDING BALANCE (Col 2 - Col 7)
General	1,000,000	5,350,000	3,450,000	8,800,000	3,200,000	6,600,000	7,800,000	1,000,000	8,800,000
Depreciation									
Employee Benefits									
Contingency									
Activities									
School Lunch									
Board									
Special Building									
Quarterly Capital Purpose									
Indebtedness									
Students Fee									
Capital									
Total All Funds	1,000,000	5,350,000	3,450,000	8,800,000	3,200,000	6,600,000	7,800,000	1,000,000	8,800,000

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Columns 5 and Column 6 for the General Fund only. For all other funds, you will need to enter a number in Column 7.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	3,450,000
Depreciation and Other Interest on Bonds (Including Beginning Balance)		34,848
Capital Purpose Underwriting Fund (Col 4 - Col 5)		3,484,848
CERTIFIED BY TAXPAYER	MOTOR VEHICLE TAXES	COUNTY TRAILER BALANCE 9/1/2011
2,450,000	350,000	500,000

Page 2

BUDGET STATEMENT County District # 94-0099-000

2011-2012 ACTUAL ESTIMATED

	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance)	PERSONAL AND REAL PROPERTY TAXES	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Col 4 - Col 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Col 4 - Col 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	TOTAL BEGINNING BALANCE (Col 1 - Col 7)	TOTAL ENDING BALANCE (Col 2 - Col 7)
General	1,400,000	5,533,000	2,745,000	8,278,000	1,000,000	6,278,000	7,278,000	1,400,000	1,000,000
Depreciation									
Employee Benefits									
Contingency									
Activities									
School Lunch									
Board									
Special Building									
Quarterly Capital Purpose									
Indebtedness									
Students Fee									
Capital									
Total All Funds	1,400,000	5,533,000	2,745,000	8,278,000	1,000,000	6,278,000	7,278,000	1,400,000	1,000,000

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Columns 5 and Column 6 for the General Fund only. For all other funds, you will need to enter a number in Column 7.

MOTOR VEHICLE TAXES	400,000
----------------------------	---------

Page 3

ACTUAL RESOURCES AND DISBURSEMENTS County District # 94-0099-000

2010-2011 ACTUAL

	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance)	PERSONAL AND REAL PROPERTY TAXES	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Col 4 - Col 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Col 4 - Col 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	TOTAL BEGINNING BALANCE (Col 1 - Col 7)	TOTAL ENDING BALANCE (Col 2 - Col 7)
General	1,500,000	5,500,000	2,500,000	8,000,000	800,000	5,800,000	6,600,000	1,400,000	1,400,000
Depreciation									
Employee Benefits									
Contingency									
Activities									
School Lunch									
Board									
Special Building									
Quarterly Capital Purpose									
Indebtedness									
Students Fee									
Capital									
Total All Funds	1,500,000	5,500,000	2,500,000	8,000,000	800,000	5,800,000	6,600,000	1,400,000	1,400,000

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Columns 5 and Column 6 for the General Fund only. For all other funds, you will need to enter a number in Column 7.

MOTOR VEHICLE TAXES	350,000
----------------------------	---------

Page 4

2011/12 School District Budget Form - Page 4

2009-2010 ACTUAL

	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance)	PERSONAL AND REAL PROPERTY TAXES (Col 2 + Col 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Col 4 - Col 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Col 4 - Col 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	TOTAL BEGINNING BALANCE (Col 1 - Col 7)	TOTAL ENDING BALANCE (Col 2 - Col 7)
General	1,600,000	5,550,000	2,250,000	7,800,000	700,000	5,600,000	6,300,000	1,600,000	1,500,000

2012/13 School District Budget Form - Page 4

2010-2011 ACTUAL

	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance)	PERSONAL AND REAL PROPERTY TAXES (Col 2 + Col 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Col 4 - Col 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Col 4 - Col 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	TOTAL BEGINNING BALANCE (Col 1 - Col 7)	TOTAL ENDING BALANCE (Col 2 - Col 7)
General	1,500,000	5,500,000	2,500,000	8,000,000	800,000	5,800,000	6,600,000	1,400,000	1,400,000

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON		For Questions on this form, who should we contact (please check one). Contact us if by e-mail if supplied.
(Name of Board Chairperson) <input type="checkbox"/> Board Chairperson		
(Mailing Address) <input type="checkbox"/> Preparer		
(City & Zip Code) <input type="checkbox"/> Other Contact		
(Telephone Number)		
(E-Mail Address)		
PREPARER		
(Name and Title)		
(Firm Name)		
(Mailing Address)		
(City & Zip Code)		
(Telephone Number)		
(E-Mail Address)		
OTHER CONTACT		
(Name and Title)		
(Firm Name)		
(Mailing Address)		
(City & Zip Code)		
(Telephone Number)		
(E-Mail Address)		

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 94-0099-000

Line No.	2012-2013 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster (List repair)
2	
3	
4	
5	
6	
7	
8	
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)
Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
10	
11	
12	
13	
14	
15	
16	
17	Total Judgments (Lines 11 through 16)
18	
Distance Education Courses Voluntary Termination Agreements (Must have been in place prior to July 1, 2009 or, the expenditures have been agreed to be paid on or after the last day of the 2010/11 school year and prior to the first day of the 2011/12 school year)	
19	\$ 35,000.00
20	Retirement Contribution Increase (Through Fiscal Year 2010/2011)
	\$ 45,000.00
21	Total General Fund Lid Exclusions - To LC-2 Form (Lines 9 + Line 17 + Line 18 + Line 19 + Line 20)
	\$ 80,000.00

Schedule B - Exclusions From the Levy Limitation

County/District # 94-0099-000

Line	General Fund (Column A)	Bond Fund (Column B)	Senior Building Fund (Column C)	Qualified Capital Purpose Undertaking Fund (Column D)
1	3,484,848			
2				
3	35,000			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				
105				
106				
107				
108				
109				
110				
111				
112				
113				
114				
115				
116				
117				
118				
119				
120				
121				
122				
123				
124				
125				
126				
127				
128				
129				
130				
131				
132				
133				
134				
135				
136				
137				
138				
139				
140				
141				
142				
143				
144				
145				
146				
147				
148				
149				
150				
151				
152				
153				
154				
155				
156				
157				
158				
159				
160				
161				
162				
163				
164				
165				
166				
167				
168				
169				
170				
171				
172				
173				
174				
175				
176				
177				
178				
179				
180				
181				
182				
183				
184				
185				
186				
187				
188				
189				
190				
191				
192				
193				
194				
195				
196				
197				
198				
199				
200				
201				
202				
203				
204				
205				
206				
207				
208				
209				
210				
211				
212				
213				
214				
215				
216				
217				
218				
219				
220				
221				
222				
223				
224				
225				
226				
227				
228				
229				
230				
231				
232				
233				
234				
235				
236				
237				
238				
239				
240				
241				
242				
243				
244				
245				
246				
247				
248				
249				
250				
251				
252				
253				
254				
255				
256				
257				
258				
259				
260				
261				
262				
263				
264				
265				
266				
267				
268				
269				
270				
271				
272				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284				
285				
286				
287				
288				
289				
290				
291				
292				

Notice of Special Hearing To Set Final Tax Request

Prairie Dunes Public School District #94-0099-000 in Sarissee 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 10th day of September, 2012 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 as a different amount than the prior year tax request.

Fund	2011/12 Budget Information		2012/13 Budget Information	
	2011-2012 Property Tax Request	2011 Tax Rate	Property Tax Rate (2011/2012 Request Divided By 2012 Valuation)	2012-2013 Proposed Property Tax Request
General Fund	\$ 3,185,800.00	0.9802	0.910229	\$ 3,484,848.00
Bond Fund(s) K - 12			0.000000	0.000000
Bond Fund(s) K-6			0.000000	0.000000
Bond Fund(s) 9-12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K-12			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K-6			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	0.000000

2012/13 Budget Timeline

Date	Budget Activity
August 20	Assessed valuation certified by county
September 20	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts, County Clerk Materials to submit: <ul style="list-style-type: none"> School District Budget Form (Cover Page through Page 5) Proof of Publication for Notice of Budget Hearing Schedules A, B, C Certification of Taxable Value Sample Ballot and Certification of Election Results for successful election to override the levy limitation (if applicable) LC-2 <ul style="list-style-type: none"> The LC-2 (which includes the Special Grants Fund List) will be submitted online to NDE through the NDE Portal A paper copy of the LC-2 & Special Grants Fund List will be filed with the Auditor of Public Accounts & the County Clerk Sample Ballot and Certification of Election Results for successful election to override the expenditure limitation (if applicable)
October 13	Resolutions setting all tax requests filed
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements <ul style="list-style-type: none"> File with the Auditor of Public Accounts



BUDGET STATEMENT AND CERTIFICATION OF TAX

County District # _____

Information for this section is found in the corresponding Worksheet Pages for each Fund.

Fund	TOTAL REVENUE BALANCE		TOTAL EXPENDITURE		TOTAL RESERVE		TOTAL DEFICIT	
	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013
General	\$ 3,185,800.00	\$ 3,484,848.00	\$ 3,185,800.00	\$ 3,484,848.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Bond								
Special Building								
Qualified Capital Purpose								
Undertaking								
Fund								
Total	\$ 3,185,800.00	\$ 3,484,848.00	\$ 3,185,800.00	\$ 3,484,848.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Information for this section is found in the Property Tax Recap Box on each Fund Page.

Fund	Personal and Real Property Tax Recap	Special Building Fund	Qualified Capital Purpose Undertaking Fund
General	\$ 3,185,800.00	\$ 0.00	\$ 0.00
Bond	\$ 0.00	\$ 0.00	\$ 0.00
Special Building	\$ 0.00	\$ 0.00	\$ 0.00
Qualified Capital Purpose Undertaking	\$ 0.00	\$ 0.00	\$ 0.00
Fund	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 3,185,800.00	\$ 0.00	\$ 0.00

Information for this section is found on Page 2 of the General Fund.

CERTIFIED STATE AD	MOTOR VEHICLE TAXES	COUNTY TREASURER'S BALANCE, 9-1-2011
\$ 0.00	\$ 0.00	\$ 0.00



Lid Computation Form LC-2

- Determines if 2012/13 budget is in compliance with Expenditure Limitation (Spending Lid)
- Submitted through NDE Portal



NDE Help Desk

888-285-0556

402-471-3151

Helpdesk Request



Certified Budget Authority

NDE calculates three different ways:

- Budget Based
 - 2011/12 Adjusted General Fund Expenditures
- Student Growth Adjustment
 - 2012/13 State Aid Certification
- Formula Needs Based
 - 2012/13 State Aid Certification



Certified Budget Authority

- NDE certifies Budget Authority based on the calculation that results in **highest** amount
 - You don't choose which type of Budget Authority.

Certified Budget Authority is the base number you start with when building your budget



Nebraska Department of Education
School Finance & Organization Services

2012-2013 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: SUNRISE
COUNTY-DISTRICT NUMBER: 94-0099-000
DISTRICT NAME: PRAIRIE DUNES PUBLIC SCHOOL

State Statute requires the Department of Education to certify Budget Authority and an Allowable Reserve Percentage to each school district. This information will be prepopulated in the 2012-2013 Budget Form LC-2 and is listed below. The 2012-2013 Budget Form LC-2 will be available on the NDE Portal on or before July 1, 2012.

Certified Budget Authority	Budget Based	6,300,000
Allowable Reserve Percentage		45%

Certified Budget Authority is the greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation. The method used to calculate Certified Budget Authority is shown above and the calculations are detailed below.

Budget Based Calculation: 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



2012-2013 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY SUNRISE
COUNTY-DISTRICT NUMBER 94-0099-000
DISTRICT NAME PRAIRIE DUNES PUBLIC SCHOOL

Access to Prior Year's Unused Budget Authority (Additional Growth)

The school district will also be able to access **\$120,000**

This amount represents the lesser of 2% of the prior year's adjusted expenditures (2% of Line B-140) or the prior year's Total Unused Budget Authority (Line B-175). To access this additional growth, the school district is required to enter the amount on Line A-355 of the 2012/13 LC-2. The 2012/13 LC-2 will be available on the NDE Portal on or before July 1, 2012.

How to Use Certified Budget Authority and the Additional Growth

Certified Budget Authority (CBA) is the amount a school district will use to begin the budget process. Special Grant Funds (SGF), Special Education Disbursements and Transfers (SPED), Other General Fund Lid Exclusions (GFLE), and the additional growth (ADGROWTH) may be added to Certified Budget Authority (CBA) to determine the Total General Fund Budget of Disbursements and Transfers (GFBE).



Four Sections of LC-2

- 2012/13 Calculation of Total Allowable Budget Authority
- 2012/13 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- 2012/13 Allowable Reserve Percentage and Total Reserves



Four Sections of LC-2

- 2012/13 Calculation of Total Allowable Budget Authority
- 2012/13 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- 2012/13 Allowable Reserve Percentage and Total Reserves



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2012/13

NDE 03-056
Revised 6/2012

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

Prep Guidelines Help

2012/13 Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-10	6,300,000
Access to Prior Year's Unused Budget Authority (Maximum Amount: \$120,000)	A-35	0
Total Adjusted Budget Authority	A-36	6,300,000
Total Allowable Budget Authority	A-780	6,300,000

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

Four Sections of LC-2

- 2012/13 Calculation of Total Allowable Budget Authority
- 2012/13 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- 2012/13 Allowable Reserve Percentage and Total Reserves



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.

Browse Upload Budget Data

2012/13 General Fund Budget of Disbursements & Transfers

2012/13 General Fund Budget of Disbursements & Transfers	B-100	0
2012/13 Special Grant Funds	B-110	0
2012/13 Special Education Budget of Disbursements & Transfers	B-120	0
2011/12 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	0
Unused Budget Authority	B-150	6,300,000

Total Unused Budget Authority

2011/12 Unused Budget Authority	B-160	850,000
Access to 2011/12 Unused Budget Authority	B-162	0
Adjusted 2011/12 Unused Budget Authority	B-165	850,000
2012/13 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

Four Sections of LC-2

- 2012/13 Calculation of Total Allowable Budget Authority
- 2012/13 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- 2012/13 Allowable Reserve Percentage and Total Reserves



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.

Browse Upload Budget Data

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

2012/13 General Fund Budget of Disbursements & Transfers And Unused Budget Authority

2012/13 General Fund Budget of Disbursements & Transfers	B-100	0
2012/13 Special Grant Funds	B-110	0
2012/13 Special Education Budget of Disbursements & Transfers	B-120	0

Total Unused Budget Authority

2011/12 Unused Budget Authority	B-160	0
Access to 2011/12 Unused Budget Authority	B-162	0
Adjusted 2011/12 Unused Budget Authority	B-165	0
2012/13 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

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

Total Unused Budget Authority	
2011/12 Total Unused Budget Authority	B-160 <input type="text" value="0"/>
2012/13 General Fund Expenditure Growth	B-162 <input type="text" value="0"/>
Adjusted Unused Budget Authority	B-165 <input type="text" value="0"/>

Public Vote to receive Approval of Additional Budget Authority

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

2012/13 Allowable Reserves and Total Reserves	
2012/13 Applicable Allowable Reserve Percentage	C-170 <input type="text" value="45.00"/>
2012/13 Total Allowable Reserves	C-180 <input type="text" value="0"/>
2012/13 General Fund Necessary Cash Reserve	C-300 <input type="text" value="0"/>
2012/13 Depreciation Fund Total Requirements	C-310 <input type="text" value="0"/>
2012/13 Employee Benefit Fund Necessary Cash Reserve	C-320 <input type="text" value="0"/>
Total Reserves	C-340 <input type="text" value="0"/>

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

Log Out of LC-2 system (If you log out without saving and/or submitting)

Four Sections of LC-2

- 2012/13 Calculation of Total Allowable Budget Authority
- 2012/13 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- **2012/13 Allowable Reserve Percentage and Total Reserves**



Adjusted 2010/11 Unused Budget Authority	B-165	<input type="text" value="850,000"/>
2011/12 Unused Budget Authority	B-170	<input type="text" value="6,300,000"/>
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	<input type="text" value="7,150,000"/>

2011/12 Allowable Reserve Percentage and Total Reserves

2011/12 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="45"/>
2011/12 Total Allowable Reserves	C-180	<input type="text" value="0"/>
2011/12 General Fund Necessary Cash Reserve	C-300	<input type="text" value="0"/>
2011/12 Depreciation Fund Total Requirements	C-310	<input type="text" value="0"/>
2011/12 Employee Benefit Fund Necessary Cash Reserve	C-320	<input type="text" value="0"/>
Total Reserves	C-340	<input type="text" value="0"/>

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

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](#)

Budget Authority



Total Allowable General Fund Budget Authority

Certified Budget Authority

Plus

Access to Prior Year's Unused Budget Authority



Maximum General Fund Budget Authority

Total Allowable Budget Authority

Plus

Expenditure Exclusions:

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



Unused Budget Authority

Basic Concept:

Maximum that could have been budgeted to spend in the General Fund

Minus

Actually budgeted to spend in the General Fund

Equals

Unused Budget Authority



Unused Budget Authority

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

- An amount equal to 2% of the 2011/12 Total Adjusted General Fund Budget

or

- 2011/12 Unused Budget Authority



Unused Budget Authority

- Unused Budget Authority carries forward into future school fiscal years



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 to spend to operate the district. Total Disbursements and Transfers **cannot** exceed Budget Authority.

ACTUAL DISBURSEMENTS

Actual amount a school district spends during school fiscal year. Actual disbursements cannot exceed Spending Authority **unless** budget is amended.

Expenditure Exclusions LC-2



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

- 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



Retirement Incentive Plan Staff Development Assistance

- Available to school districts that have reorganized for the 2012/13 school year.



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



Expenditures for Transfers of Land

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



Data Transmission Networks

- Available for the *first* school fiscal year a school district will be participating in Network Nebraska for the full school fiscal year.



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



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



Expenditure Exclusions

No State Board Approval Required:

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



NEBRASKA DEPARTMENT OF EDUCATION
EDUCATION SUPPORT SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2012/13

NDE 03-056
Revised 6/2012

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
2012/13

NDE 03-056
Revised 6/2012

Lesser of:

- An amount equal to 2% of Adjusted General Fund Budget
- OR
- Total Unused Budget Authority

Pre-populated

2012/13 Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,300,000
Access to Prior Year's 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
2012/13

NDE 03-056
Revised 6/2011

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

Access Total Unused Budget Authority

2012/13 Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,300,000
Access to 2011/12 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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

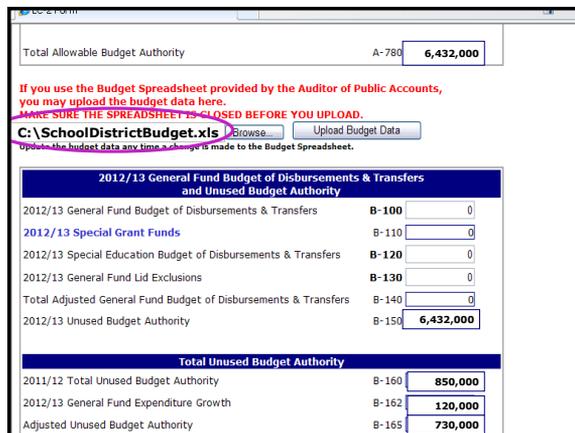
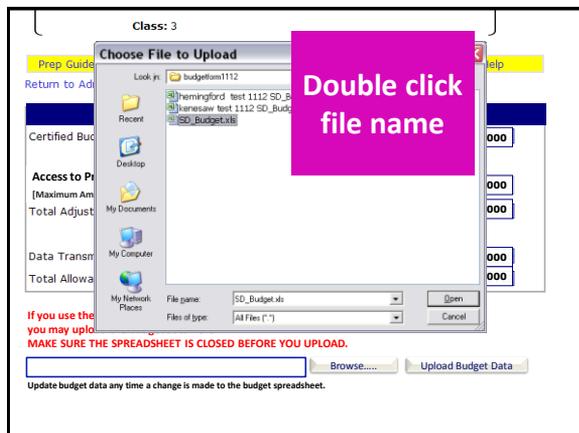
SCHOOL DISTRICT BUDGET FORM LC-2
2012/13

NDE 03-056
Revised 6/2012

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

Total Allowable Budget Authority increases by \$12,000

2012/13 Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,300,000
Access to 2012/13 Unused Budget Authority [Maximum Amount: \$120,000]	A-355 120,000
Total Adjusted Budget Authority	A-361 6,420,000
Data Transmission Networks Exclusion	A-761 12,000
Total Allowable Budget Authority	A-780 6,432,000



Special Grant Funds

- Expenditure Exclusion
- List of Grant Funds that have received State Board approval
- Enter the amount the district expects to receive during the year

NEBRASKA DEPARTMENT OF EDUCATION

Special Grant Funds

- State Board approval is required for the following listed at the end of the Special Grant Fund List:
 - Insurance Settlements
 - Inter-fund Loans
 - Reimbursements for Ward of the Court
 - Reimbursements to County Government for Overpayment

NEBRASKA DEPARTMENT OF EDUCATION

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



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.

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

2012/13 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2012/13 General Fund Budget of Disbursements & Transfers	B-100	7,800,000
2012/13 Special Grant Funds	B-110	0
2012/13 Special Education Budget of Disbursements & Transfers	B-120	1,200,000
2012/13 General Fund Lid Exclusions	B-130	80,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,520,000
2012/13 Unused Budget Authority	B-150	-196,000
Budget Authority Exceeded		
Total Unused Budget Authority		
2011/12 Total Unused Budget Authority	B-160	850,000
2012/13 General Fund Expenditure Growth	B-162	120,000
Adjusted Unused Budget Authority	B-165	730,000
2012/13 Unused Budget Authority	B-170	-196,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	534,000

LC-2 Form - Microsoft Internet Explorer

Address: http://lmc1.nde.state.ne.us/l2_webinstall/CDData.aspx?aid=55-0001-0000dy=20072008

2012/13 Allowable Reserves and Total Reserves		
2012/13 Applicable Allowable Reserve Percentage	C-170	45.00
2012/13 Total Allowable Reserves		2,730,000
2012/13 General Fund Cash Reserves		1,000,000
2012/13 Depreciation Fund Total Required		0
2012/13 Employee Benefit Fund Cash Reserves		0
Total Reserves		1,000,000

Recalculate LC-2 after making changes

Save a copy of the LC-2 without submitting to the system (if you log out without saving and/or submitting your data, changes will be lost.)

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

Buttons: Recalculate LC-2, Save LC-2, District Approval, Log Out

Always save LC-2 before moving to Special Grant Fund List

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.

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

2012/13 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2012/13 General Fund Budget of Disbursements & Transfers	B-100	7,800,000
2012/13 Special Grant Funds	B-110	0
2012/13 Special Education Budget of Disbursements & Transfers	B-120	1,200,000
2012/13 General Fund Lid Exclusions	B-130	80,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,520,000
2012/13 Unused Budget Authority	B-150	-196,000
Budget Authority Exceeded		
Total Unused Budget Authority		
2011/12 Total Unused Budget Authority	B-160	850,000
2012/13 General Fund Expenditure Growth	B-162	120,000
Adjusted Unused Budget Authority	B-165	730,000
2012/13 Unused Budget Authority	B-170	-196,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	534,000

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2012/13

NDE 03-056
Revised 6/2012

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

Special Grant Fund List

Return to LC-2

Total Special Grant Funds	3.00	0
---------------------------	------	---

Buttons: Save Grants, Print Grants

* Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to: Russ Inbody at russ.inbody@nebraska.gov

Grant Description	Line	Amount
Adult Basic Education Grants	1.01	0
Adult Education - English Literacy/Civics Grants	1.02	0

Grant Allocations for Special Grant Fund

- Contact NDE Program Person to get anticipated amounts for individual grants
- IDEA allocations in NDE Special Education page under "Finance"
- Title allocations in NDE Federal Programs available first of August
- Place these figures in the Special Grant Fund List and the General Fund Receipt Worksheet



Grant Name	Amount	Other
Great Plains Communications Grants (Commitment to the Schools)	1.25	0
Head Start Grants	1.26	0
High Ability Learner Incentive Grants (Gifted)	1.27	15,000
IDEA Part B & Sec 619-Flow-Through Grants (includes Base Grants and Enrollment/Poverty Grants)	1.28	155,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG), Technical Assistance and Dissemination Grants (GSEG), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants (such as SCIP and Transition), and other Office of Special Education Program (OSEP) Grants)	1.30	65,000
Immigrant Impact Education Grants	1.30	0
Improving Health & Education Outcomes for Young People	1.31	0
Indian Education Grants	1.32	0
Innovation in Education Program Grants (includes Character Education and Foreign Language Assistance Grants)	1.33	0
Johnson-O'Malley Grants	1.34	0
Kiewit Foundation Grants	1.35	0
Learn and Serve America Grants	1.36	0
Magnet School Grants	1.37	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.38	65,000
Mentoring for Success Grants	1.39	0
Microsoft Settlement Agreement	1.40	0
National Assessment of Educational Progress Grants	1.41	0
National Education Association (NEA) for the Improvement of Education Grants	1.42	0
National Science Foundation Grants	1.43	0

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2012/13

NDE 03-056
Revised 6/2012

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

Special Grant Fund List

Return to LC-2

Total Special Grant Funds 3.00 300,000

Save Grants Reviewers - Save review changes to Special Grant Fund List
Print Grants

* Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:
Russ Inbody at russ.inbody@nebraska.gov

Grant Description	Line	Amount
Adult Basic Education Grants	1.01	0
Adult Education - English Literacy/Civics Grants	1.02	0

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.

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

2012/13 General Fund Budget of Disbursements & Transfers	B-100	7,800,000
2012/13 Special Grant Funds	B-110	300,000
2012/13 Special Education Budget of Disbursements & Transfers	B-120	1,200,000
2012/13 General Fund L.I.M. Exclusions	B-130	80,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,220,000
2012/13 Unused Budget Authority	B-150	212,000

Total Unused Budget Authority

2011/12 Total Unused Budget Authority	B-160	850,000
2012/13 General Fund Expenditure Growth	B-162	120,000
Adjusted Unused Budget Authority	B-165	730,000
2012/13 Unused Budget Authority	B-170	212,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	942,000

Total Allowable Budget Authority A - 780 6,432,000

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.

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

2012/13 General Fund Budget of Disbursements & Transfers	B-100	7,800,000
2012/13 Special Grant Funds	B-110	300,000
2012/13 Special Education Budget of Disbursements & Transfers	B-120	1,200,000
2012/13 General Fund L.I.M. Exclusions	B-130	80,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,220,000
2012/13 Unused Budget Authority	B-150	212,000

Certified Budget Authority Plus Access to Total Unused Budget Authority & any LC-2 Exclusions

2012/13 Unused Budget Authority

Total Unused Budget Authority

2011/12 Total Unused Budget Authority	B-160	850,000
2012/13 General Fund Expenditure Growth	B-162	120,000
Adjusted Unused Budget Authority	B-165	730,000
2012/13 Unused Budget Authority	B-170	212,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	942,000

Total Allowable Budget Authority A-780 6,432,000

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.

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

2012/13 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2012/13 General Fund Budget of Disbursements & Transfers	B-100	7,800,000
2012/13 Special Grant Funds	B-110	300,000
2012/13 Special Education Budget of Disbursements & Transfers	B-120	1,200,000
2012/13 General Fund L.I.M. Exclusions	B-130	80,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,220,000
2012/13 Unused Budget Authority	B-150	212,000

Total Unused Budget Authority (Carries forward to future school fiscal years)

2011/12 Total Unused Budget Authority	B-160	850,000
2012/13 General Fund Expenditure Growth	B-162	120,000
Adjusted Unused Budget Authority	B-165	730,000
2012/13 Unused Budget Authority	B-170	212,000
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	942,000

2012/13 Unused Budget Authority

- It may be advantageous for schools to have little or no 2012/13 Unused Budget Authority (B-150)
- Provides more flexibility for future budgeting for district

NEBRASKA DEPARTMENT OF EDUCATION

Public Vote to receive Approval of Additional Budget Authority

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

List the Total Budget Authority INCREASE approved by the voters in the special election **B-310**

Special Election - Additional Budget Authority Approved by a Vote of the People

Certified Budget Authority	B-301	<input type="text" value="6,300,000"/>
Voter Approved Dollar Increase	B-330	<input type="text" value="0"/>
Budget Authority from Dissolved District(s)	B-315	<input type="text" value=""/>
Total Allowable Budget Authority	B-328	<input type="text" value="6,300,000"/>
2012/13 General Fund Budget of Disbursements & Transfers	B-329	<input type="text" value="0"/>
2012/13 Special Education Budget of Disbursements & Transfers	B-330	<input type="text" value="0"/>
2012/13 Special Grant Funds	B-341	<input type="text" value="0"/>
2012/13 General Fund Lid Exclusions	B-345	<input type="text" value="0"/>
Total Adjusted Budget Authority	B-351	<input type="text" value="0"/>
Unused Budget Authority	B-360	<input type="text" value="6,300,000"/>

Special Election for Additional Budget Authority

- Include the entire amount of additional budget authority in the General Fund Total Disbursements and Transfers.
 - Maximizes the total disbursements and transfers for the 2012/13 school fiscal year.
 - Ensures the additional budget authority will carry forward into future school fiscal years.



Components of Allowable Reserves

- General Fund Cash Reserve
- Depreciation Fund Total Requirements
- Employee Benefit Fund Cash Reserve



General Fund Cash Reserve

- Budgeting Tool
- Helps with cash flow
- Additional property taxes
- This is not a limitation on cash in the bank*

Not to be confused with “Beginning Cash” or “Cash on hand”



Allowable Reserve Percentages

Based on 2010/11 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%

Adjusted Unused Budget Authority	B-165	<input type="text" value="730,000"/>
2012/13 Unused Budget Authority	B-170	<input type="text" value="212,000"/>
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	<input type="text" value="942,000"/>

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

2012/13 Allowable Reserves and Total Reserves

2012/13 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="45.00"/>
2012/13 Total Allowable Reserves	C-180	<input type="text" value="3,510,000"/>
2012/13 General Fund Necessary Cash Reserve	C-300	<input type="text" value="1,000,000"/>
2012/13 Depreciation Fund Total Requirements	C-310	<input type="text" value="0"/>
2012/13 Employee Benefit Fund Necessary Cash Reserve	C-320	<input type="text" value="0"/>
Total Reserves	C-340	<input type="text" value="1,000,000"/>

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

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

2012/13 GENERAL FUND BUDGET OF TRANSFERS AND DISBURSEMENTS AND UNUSED BUDGET AUTHORITY			
2012/13 General Fund Budget of Disbursements & Transfers		B-000	7,800,000
<div style="background-color: #ff00ff; color: white; padding: 5px; display: inline-block;"> 7,800,000 X 45% </div>			
2012/13 Allowable Reserves and Total Reserves			
2012/13 Applicable Allowable Reserve Percentage	C-170	45.00	
2012/13 Total Allowable Reserves	C-180	3,510,000	
2012/13 General Fund Necessary Cash Reserve	C-300	1,000,000	
2012/13 Depreciation Fund Total Requirements	C-310	0	
2012/13 Employee Benefit Fund Necessary Cash Reserve	C-320	0	
Total Reserves	C-340	1,000,000	
Recalculate LC-2 after making changes to individual lines (Form not saved)		Recalculate LC-2	
Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)		Log Out	

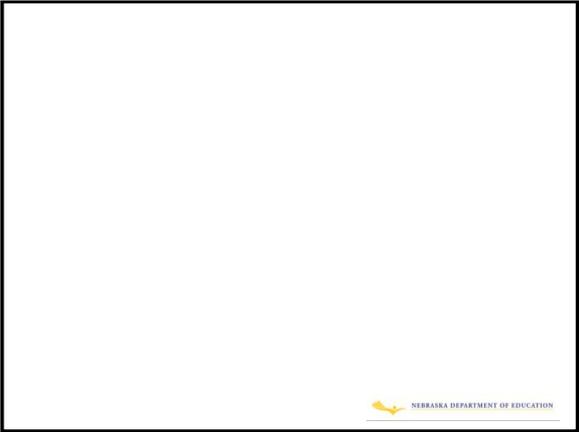
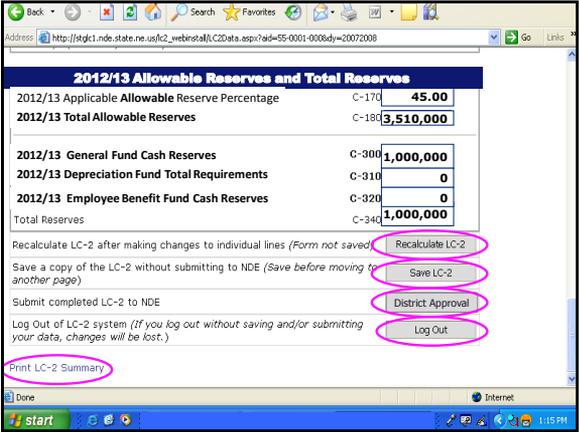
2012/13 GENERAL FUND BUDGET OF TRANSFERS AND DISBURSEMENTS AND UNUSED BUDGET AUTHORITY			
2012/13 General Fund Budget of Disbursements & Transfers		B-100	7,800,000
2012/13 Allowable Reserves and Total Reserves			
2012/13 Applicable Allowable Reserve Percentage	C-170	45.00	
2012/13 Total Allowable Reserves	C-180	3,510,000	
2012/13 General Fund Necessary Cash Reserve	C-300	4,000,000	
2012/13 Depreciation Fund Total Requirements	C-310	0	
2012/13 Employee Benefit Fund Necessary Cash Reserve	C-320	0	
Total Reserves	C-340	4,000,000	Allowable Reserves Exceeded
Recalculate LC-2 after making changes to individual lines (Form not saved)		Recalculate LC-2	
Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)		Log Out	

LC-2 Online System

LC-2 cannot be submitted with any error messages

NEBRASKA DEPARTMENT OF EDUCATION

- ## LC-2 Online System
- Error messages appear when information entered exceeds:
 - District’s Access to Prior Year’s Unused Budget Authority
 - Expenditure Limitation (Spending Lid)
 - Allowable Reserves Percentage
- NEBRASKA DEPARTMENT OF EDUCATION



**Tax
 Equity and
 Educational
 Opportunities
 Support
 Act**



Equalization Aid

Needs *minus* Resources



Formula Students

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

- Fall Membership x ADM Factor
- Contracted Students



**General Fund Operating
 Expenditures**

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



Formula Needs

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



Formula Needs

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



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



Allowances vs. Adjustments

- Allowances
 - District Specific (not averaged)
 - Reduces Basic Funding
- Adjustments
 - Added on to Needs
 - Increases Needs – No Reduction to Basic Funding



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



Formula Resources

- Other Actual Receipts
- Minimum Levy Adjustment
- Retirement Aid



Deadlines Are Final!!!

- As the Superintendent you are responsible for verifying information is submitted on time and accurately.
- Use reports to verify information submitted before correction windows close.
- Reports are available in NSSRS and CDC.



Grants Management System (GMS)



What is GMS?

- An electronic online system accessible through the NDE Portal.
- Enables districts to create and submit federal grant applications.
- Allows districts to submit amendments to approved grant applications.



- Allows districts to create and submit grant reimbursement requests.
- Allows districts to track the status of applications, reimbursement requests and allocation amounts.



Recent Changes to GMS?

- All IDEA Part B, Enrollment Poverty, Preschool, Early Intervention and Non-Public reimbursement requests must be submitted via GMS (hard copy requests no longer accepted).



Recent Changes to GMS?

- IDEA reimbursement requests claiming purchased services (code 300's) must now include service provider information. This is accomplished by completing the "Service Provider" tab information.



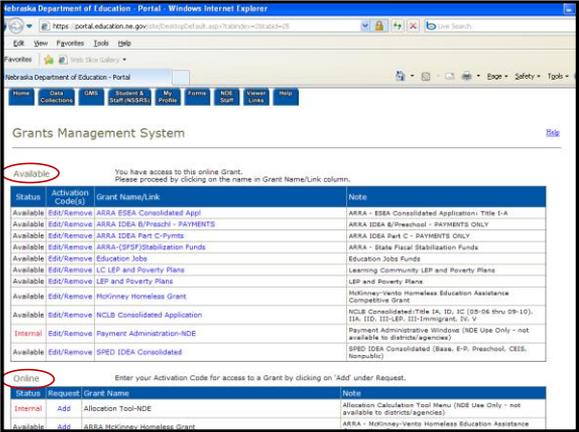
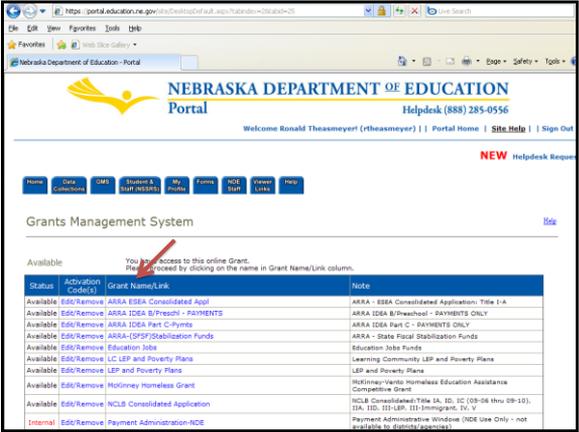
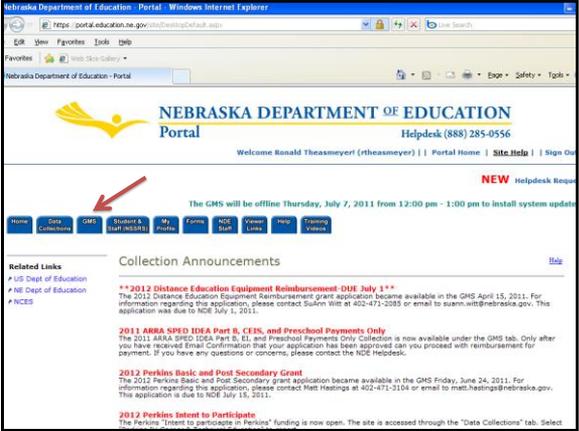
How do I access GMS?

- Go to the NDE website located at www.education.ne.gov.
- Click on portal link and enter your Login ID and Password to enter the portal.
- Click on the GMS tab at the top of the page.



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 (Superintendent).
- The District Administrator assigns activation codes to appropriate personnel.
- Contact the Help Desk at (888) 285-0556 for assistance in obtaining activation codes.



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.



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

District Name: ESU/County District: 09

Application Select

Select an application from the list(s) below and press one of the following buttons:

Open Application Payments Review Checklist

Select	Application / Amendment	Original Submit Date	NDE Final Approval Date	Status	Status Date
2010-2011	11-EdJobs-4580-00 Original Application	04-01-2011	04-12-2011	Final Approved	View GAN 04-12-2011

user ID: jerettest

Powered by MTW Grant Management System

For additional information please contact the Nebraska Department of Education
[Contact Us](#)

NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System

District Name: ESU/County District:

Application Select

Select an application from the list(s) below and press one of the following buttons:

Open Application Payments Print All Review Checklist

Select	Application / Amendment	Original Submit Date	NDE Final Approval Date	Status	Status Date
2010-2011	11-EdJobs-4580-00 Original Application	04-01-2011	04-12-2011	Final Approved	View GAN 04-12-2011

user ID: jerettest

Powered by MTW Grant Management System

For additional information please contact the Nebraska Department of Education
[Contact Us](#)

Grant Application

NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System

Applicant: 0 Education Jobs - 4580

Application: 2010-2011 Education Jobs - 00

Original Application

The application has been submitted. No more updates will be saved for the application. This page has been marked Final by the state agency. You must contact the agency to have it unlinked if legitimate changes are needed.

Overview Allocations Contract Information Program Goals and Needs Budget Assurances Amendment Description Submit Application History Page Lock Control Application Print

Education Jobs Funds - Overview

Overview Questions and Answers Document

The Education Jobs Fund (Ed Jobs) program is a new Federal program that provides \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under the program include those that provide educational and related services for early childhood, elementary, and secondary education. The Ed Jobs program supports educational and related services during the 2010-2011 school year. The funds are available for obligations that occur as of August 10, 2010 (the date of enactment of the Act). A district that has funds remaining after the 2010-2011 school year may use those remaining funds through September 30, 2012. This period includes the additional year of fund availability authorized under the Tydings Amendment (Section 421(b)(1) of the General Education Provisions Act (GEPA), 20 U.S.C. 1242(b)(1)).

A district must use its funds only for compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services.

Education Jobs funds will be distributed through the state aid formula (TEFOS). Districts that have received SFSE funds for the 2010-11 school year and have an approved application need to submit the new Ed Jobs Addendum. Districts that did not receive SFSE funds must create and submit an SFSE Application and an Ed Jobs Addendum.

Under Section 101 of the Act, a State and its districts must fulfill the reporting requirements under Section 1512 of ARRA. Specifically, the State will submit quarterly reports on its own behalf and on behalf of its districts that describe, among other things, how those funds were used. For additional information on Section 1512 reporting requirements, see: <http://www2.ed.gov/policy/gen/impl/recovery/section-1512.html>

NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System

Application: 2010-2011 Education Jobs - 00
Cycle: Original Application

Navigation: Overview | Allocations | Contact Information | Program Goals and Needs | **Budget** | Assurances | Amendment Description | Submit | Application History | Page Lock Control | Application Print

Allocations: **The application has been approved. No more updates will be saved for the application.**

Grant Award Notification: 4/12/2011

Current Year Funds	EdJobs - 4580
Allocation	\$713,217
ReAllocated (+)	\$0
Released (-)	\$0
Total Current Year Funds	\$713,217
Prior Year(s) Funds	
Carryover (+)	\$0
ReAllocated (+)	\$0
Released (-)	\$0
Total Prior Year(s) Funds	\$0
Sub Total	\$713,217

NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System

Application: 2010-2011 Education Jobs - 00
Cycle: Original Application

Navigation: Overview | Allocations | Contact Information | Program Goals and Needs | Budget | Assurances | Amendment Description | **Submit** | Application History | Page Lock Control | Application Print

Allocations: **The application has been submitted. No more updates will be saved for the application. This page has been marked Final by the state agency. You must contact the agency to have it unlocked if legitimate changes are needed.**

Education Jobs Funds - Program Goals and Needs

*Please explain how you plan to spend Ed Jobs funds to pay the salaries of teachers and other employees who provide school-level educational and related services. In addition to teachers, employees supported with program funds may include, among others, principals, assistant principals, academic coaches, in-service teacher trainers, classroom aides, counselors, librarians, secretaries, social workers, psychologists, interpreters, physical therapists, speech therapists, occupational therapists, information technology personnel, nurses, athletic coaches, security officers, custodians, maintenance workers, bus drivers, and cafeteria workers. This explanation will be transferred to the Budget Detail page for budgeting purposes. Please keep in mind that Salaries, Benefits, and Purchased Services are the only allowable object codes. Fields with an * are required.

Character Count: (287 of 2500 maximum characters used)

We are going to pay several certificated employees who provide school-level educational services for the pay period that ranges from 3-10-11 to 4-9-11. This amount will match our Educational Jobs Fund amount. All these employees are normally paid out of the 1100's in the general fund.

NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System

Application: 2010-2011 Education Jobs - 00
Cycle: Original Application

Navigation: Overview | Allocations | Contact Information | Program Goals and Needs | **Budget** | Assurances | Amendment Description | Submit | Application History | Page Lock Control | Application Print

Allocations: **The application has been approved. No more updates will be saved for the application.**

Budget Detail: BUDGET BREAKDOWN (Use whole dollars only. Omit Decimal Places, e.g., 2536)

Total Allocation Available for Budgeting: \$713,217

We are going to pay several certificated employees who provide school-level educational services for the pay period that ranges from 3-10-11 to 4-9-11. This amount will match our Educational Jobs Fund amount. All these employees are normally paid out of the 1100's in the general fund.

Function Code	100 - Salaries	200 - Employee Benefits	300 - Purchased Service / Lease Agreement	400 - Supplies & Materials / Computer Software	500 - Computer Hardware / Equipment	600 - Travel / Professional Development	Total EdJobs-4580 Funds	Delete Row
1-Education Jobs	521000	192217	0	0	0	0	\$713,217	<input type="checkbox"/>
	0	0	0	0	0	0	\$0	<input type="checkbox"/>
	0	0	0	0	0	0	\$0	<input type="checkbox"/>
Sub Total	521000	192217	0	0	0	0	\$713,217	

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.

NEBRASKA DEPARTMENT OF EDUCATION

- 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

Nebraska Department of Education - Portal

https://portal.education.ne.gov/Default.aspx?tabid=20

NEBRASKA DEPARTMENT OF EDUCATION
Helpdesk (888) 285-0556

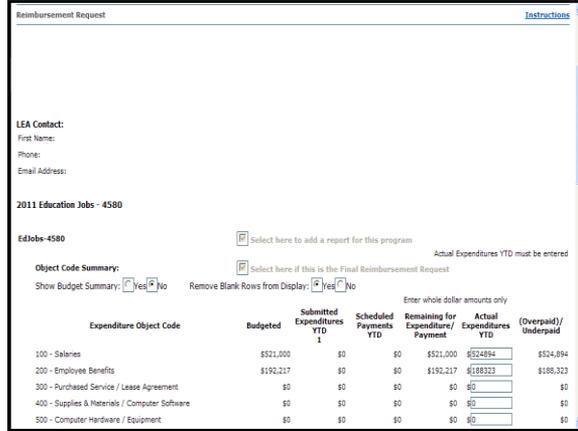
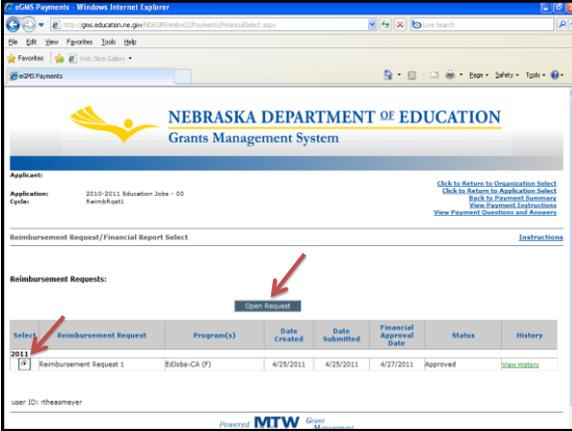
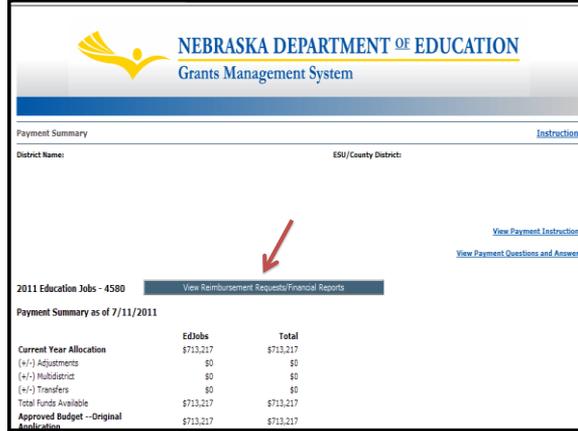
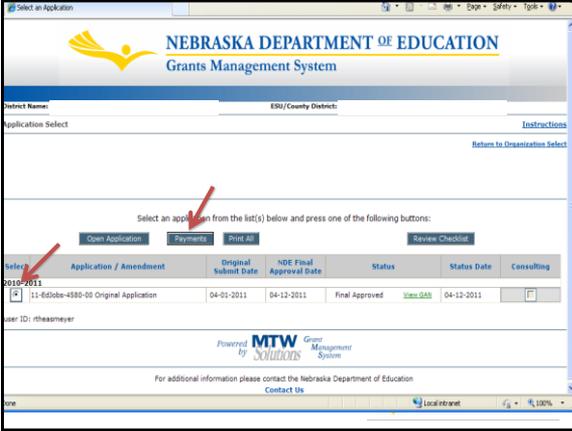
Welcome Ronald Theasmeyster (rtheasmeyster) | Portal Home | Site Help | Sign Out

Navigation: Home | Data Content | GMS | Student & Staff (NDE) | My Profile | Forms | NDE Staff | News Links | Help

Grants Management System

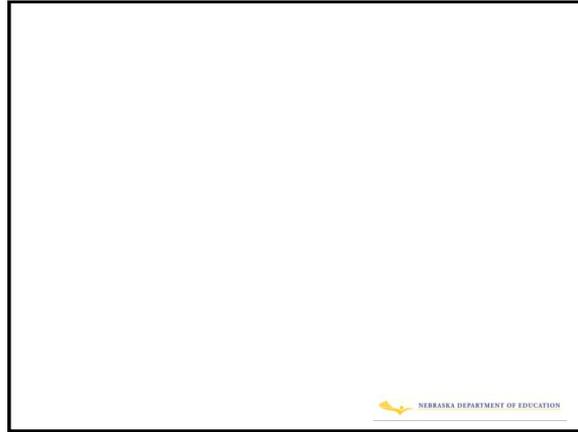
Available: You have access to this online Grant. Please proceed by clicking on the name in Grant Name/Link column.

Status	Action/Code(s)	Grant Name/Link	Note
Available	EdEd/Remove	ARRA ESEA Consolidated App	ARRA - ESEA Consolidated Application- Title I-A
Available	EdEd/Remove	ARRA IDEA Part C- Payments	ARRA IDEA Part C- PAYMENTS ONLY
Available	EdEd/Remove	ARRA Part C-Prints	ARRA IDEA Part C- PAYMENTS ONLY
Available	EdEd/Remove	ARRA Title I Stabilization Funds	ARRA - State Fiscal Stabilization Funds
Available	EdEd/Remove	Education Jobs Funds	Education Jobs Funds
Available	EdEd/Remove	LEP and Poverty Plans	Learning Community LEP and Poverty Plans
Available	EdEd/Remove	LEP and Poverty Plans	LEP and Poverty Plans
Available	EdEd/Remove	McKinney Homeless Grant	McKinney-Vento Homeless Education Assistance Competitive Grant
Available	EdEd/Remove	Non-B Consolidated Application	NCLB Consolidated Title EA, ID, IC, IIS-08 thru 09-10.



Who do I contact concerning GMS related questions?

- Grant Applications – Diane Stuehmer (402) 471-1740, diane.stuehmer@nebraska.gov
- Grant Reimbursement Requests – Ron Theasmeyer (402) 471-3570, ron.theasmeyer@nebraska.gov
- Activation codes and technical assistance - NDE Helpdesk (888) 285-0556, ndehelpdesk@nebraska.gov



Annual Financial Report and Users' Manual



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 early September
- AFR Spreadsheet is uploaded through the AFR Online System in NDE Portal



Annual Financial Report (AFR)

- Narratives for:
 - American Recovery & Reinvestment Act (ARRA)
 - Poverty Plans describing disbursements
 - 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 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, 2013
- Ask your auditor about including your district's response in the audit



Users' Manual

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



Mileage Reimbursement Rates

\$.555 per mile

Regular Education:

\$1.5818 per mile

Enrollment Option Transportation:

\$.7909 per mile



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>



Budget Assistance

- Administrator Days
 - July 25th & 26th
 - Younes Conference Center - Kearney



NDE School Finance Team

•Kay Stilwell Bergquist (402) 471-0526

kay.bergquist@nebraska.gov

•Janice Eret (402) 471-2248

janice.eret@nebraska.gov

•Russ Inbody (402) 471-4320

russ.inbody@nebraska.gov

•Ron Theasmeyer (402) 471-3570

ron.theasmeyer@nebraska.gov

•Bryce Wilson (402) 471-3323

bryce.wilson@nebraska.gov

