New Superintendent Orientation

Holiday Inn Express/North Platte
July 23, 2013

NEBRASKA DEPARTMENT OF EDUCATION

New Superintendent Orientation

Lincoln Foundation Building/Lincoln
July 25, 2013

NEBRASKA DEPARTMENT OF EDUCATION

2013/14 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

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

  _____ Yes _____ No _____ Undecided

  Comments:

- Did you watch/view the July 9, 2013 School Finance Webinar?

  _____ Yes _____ No

Please rate this Orientation 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	Glad I attended, learned some useful information & tools.	Great experience. Workshop exceeded my expectations.

	Overall Orientation
	Budgeted Funds
	School District Budget
	LC-2 and Special Grant Fund List
	State Aid Basics
	Annual Financial Report & Users' Manual
	Federal Programs & Grants Management System (GMS Basics)
	NCSA Presentation
	Workstations: Budget/LC-2, State Aid & Federal Programs/GMS

- What can we do to improve the Orientation for 2014/15?
- Any Additional Comments?

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.

NEBRASKA DEPARTMENT OF EDUCATION

CLASSIFICATION OF FUNDS

This information may be found on the Nebraska Department of Education's website:

Rule 2:
http://www.education.ne.gov/LEGAL/Current_NDE_Rules.htm

Users' Manual:
www.education.ne.gov/FOS
Under the FOS Programs heading
Click on Users' Manual

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

DEPRECIATION FUND

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

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

SCHOOL LUNCH FUND

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

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BOND FUND

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

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

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,

NEBRASKA DEPARTMENT OF EDUCATION

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.

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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).

NEBRASKA DEPARTMENT OF EDUCATION

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.

NEBRASKA DEPARTMENT OF EDUCATION

Key Issues

- Only Four Taxing Funds
  - General Fund
  - Special Building Fund
  - Qualified Purpose Undertaking Fund
  - Bond Fund

NEBRASKA DEPARTMENT OF EDUCATION

Other Key Issues

- Loans / Borrowing – Only between taxing Funds
- Close Out a Fund – Proceeds go to the General Fund
- Cannot make transfers to the Special Building Fund or Qualified Capital Undertaking Fund
- Questions on Use of Funds – Call Us

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

School District Budget Process

NEBRASKA DEPARTMENT OF EDUCATION

Preparing A Budget

- Budget gives authority to tax and spend.
- No standard method for preparing a budget.
- Use the budget spreadsheet provided by the Auditor of Public Accounts.

NEBRASKA DEPARTMENT OF EDUCATION

School District General Fund Budget

- Operational Expenditures
  - Salaries/Benefits
  - Facility Operation and Maintenance
  - Pupil Transportation
  - Instructional Program Costs
  - Staff and Pupil Support Programs Costs
  - Support to other Funds

NEBRASKA DEPARTMENT OF EDUCATION

School District General Fund Budget

Revenue/Receipts

- Local Sources
  - Property Taxes
  - Motor Vehicle Taxes
- State Sources
  - State Aid
  - SPED Reimbursement
  - State Grants
  - Apportionment

NEBRASKA DEPARTMENT OF EDUCATION

School District General Fund Budget

Revenue/Receipts

- Federal Sources
  - IDEA
  - Title Programs (NCLB)
  - Medicaid
  - Carl Perkins
- Non-Revenue Sources
  - Sale of Property
  - Insurance Adjustment
  - Transfers from other funds
  - Loans

NEBRASKA DEPARTMENT OF EDUCATION

Budgeting Limitations

Expenditure Limit

- Certified Budget Authority

Levy Limit

- Statutorily set at $1.05
  - General Fund
  - Special Building Fund
  - Qualified Capital Purpose Undertaking Fund
  - Bond Fund

NEBRASKA DEPARTMENT OF EDUCATION

Expenditure & Levy Exclusions

- **Expenditure Exclusions**
  - Allows school to budget more than their Certified Budget Authority.
- **Levy Exclusions**
  - Allows a levy more than the $1.05 statutory maximum levy.

NEBRASKA DEPARTMENT OF EDUCATION

General Fund Expenditure Exclusions

- Allows a school to budget over the expenditure limit
- *Most* need approval by the State Board of Education

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Expenditure Exclusions
State Board Approval Not Required

- Special Education
- Special Grant Funds
  - Grants specifically identified on Grant Fund List have received State Board Approval earlier in year

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Grant Allocations for Special Grant Fund

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

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Supplemental Grants on Special Grant Fund List

- Insurance Settlements
- Interfund Loans
- Reimbursements for Wards of the Court
- Repayments to County Governments for Previous Overpayments

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Supplemental Grants on Special Grant Fund List

- Short-Term Borrowings
- Special Supplementary Grants from City or County Government
- Special Supplementary Grants from Corporations, Foundations or Other Private Interests

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Retirement Incentive Plan
Staff Development Assistance

- Only available to school districts that have reorganized or unified for the upcoming school year.

Needs State Board Approval

Data Transmission Networks Exclusion

- Available for the first school fiscal year a school district will be participating in Network Nebraska for the full school fiscal year.
- Difference between the 2013/14 estimated expenditures and 2011/12 actual expenditures.

Needs State Board Approval

Data Transmission Networks Exclusion

Qualifying expenditures

- Telecommunications services
- Access to data transmission networks that transmit data to and from the school district
- The transmission of data on such networks
- Object code 382

Template available on FOS website & in Budget Text

Needs State Board Approval

New Elementary Attendance Site(s)

- Total expenditures for the first year of operating a new elementary attendance site(s) for qualifying school districts.
- Qualification:
  - Elementary attendance site(s) must have been closed for at least one school year.

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NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

2012/13 Early Childhood Education Grants

- 16 school districts eligible
- 2012/13 was final year of Early Childhood Education Grant
- 2013/14 is first year that early childhood membership is included in formula students

Template available on FOS website & in Budget Text

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

2013/14 BOARD VOTE TO ACCESS 2% ADDITIONAL BUDGET GROWTH

- Only available for 2013/14 school year based on current statute
- Stays in base for future budget authority
- Need 75% vote to approve by local board
- Include board minutes with request
- If board votes to access, **total budget growth is *3.5%*** over 2012/13 budget authority

Template available on FOS website & in Budget Text

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Budget Schedule A Expenditure Exclusions

- Repairs to Infrastructure Damaged by a Natural Disaster
- Judgments not Covered by Liability Insurance (Does Not Include Orders from the CIR)
- Distance Education Courses
- Voluntary Termination Agreements
- Retirement Contribution Increase

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Repairs to infrastructures caused by a natural disaster

- Declared natural disaster

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Judgments

- Not paid by the district's liability insurance
- Judgments from the Commission of Industrial Relations (CIR) are not eligible

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Distance Education

- Amounts received from other educational entities
- Providing courses through ESU Coordinating Council

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NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Voluntary Termination Agreements Exclusion

Three separate timeframes to qualify as an expenditure exclusion:

- Prior to July 1, 2009.
- On or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year.
- On or after the first day of the 2013/14 school year ***and*** the district will see net savings over 5 year period

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Voluntary Termination Agreements Exclusion

Information required in the request:

- Dollar amount of the request
- Number of payments/Dates of payments Round to the nearest dollar.

2012/13 AFR must have Object Code 285 Voluntary Terminations.

Template available on FOS website & in Budget Text

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Needs State Board Approval

Retirement Contribution Increase Exclusion

Difference between 9.88% of estimated salaries and 7.35% of estimated salaries.

Round to the nearest dollar.

Template available on FOS website & in Budget Text

State Board Approval Process

- The request should provide the name of the exclusion.
- Dollar amount of the exclusion.
- Templates available on FOS Website

State Board Approval Process

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

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

Email: janice.eret@nebraska.gov

Fax: 402-471-2486

Levy Exclusions

- Voluntary Termination Agreements with Certificated Employees
- Special Building Fund Projects Commenced Prior to April 1, 1996
- Judgments Not Covered by Liability Insurance
- Lease-Purchase Contracts Approved Prior to July 1, 1998
- Bonded Indebtedness

NEBRASKA DEPARTMENT OF EDUCATION

Expenditure Exclusions	Levy Exclusions
Special Education	
Special Grant Fund List	
Repairs to Infrastructure Damage	
Judgments not paid by Liability Insurance	Judgments not paid by Liability Ins.
Distance Education Courses	
Voluntary Terminations w/certificated staff - 3 separate timeframes to qualify	***All*** Voluntary Termination Agreements w/certificated staff
Retirement Contribution Increase	
Data Transmission Networks	
New Elementary Attendance Site	
2013/14 Vote for 2% Additional Growth	
2012/13 Early Childhood Education Grant	
	Special Building Projects (prior to 4/1/96)
	Lease Purchase Contracts (prior to 7/1/98)
	Bonded Indebtedness

NEBRASKA DEPARTMENT OF EDUCATION

General Guidelines

- Over-estimate expenditures and under estimate receipts.
- Round to the nearest dollar in all columns.
- 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¢.

NEBRASKA DEPARTMENT OF EDUCATION

Developing District Budget

- School District Budget Forms from prior school fiscal years (including the Worksheet Pages).
- Audit Report/Annual Financial Report
- Internal reports (July Board Report)
- Data from the school district's accounting system.

NEBRASKA DEPARTMENT OF EDUCATION

Location: Finance and Organizational Services > School District Budgeting

School District Budgeting

Budget Factors Certification

- 2013/14 School Year
- Prior to 2013/14

2013/14 Budget/LC-2 Forms & Related Materials

- School District Budget Form & related materials (available from the Auditor of Public Accounts website)
- Budget Form LC-2 (Portal)
- Budget Form LC-2 Instructions (PDF file)
- Budget Text (PDF file)
- Budget Timeline (PDF file) (revised 06/24/2013)
- LC-2 Worksheet (Excel file) (revised 06/24/2013)
- Expenditure Exclusions Requiring State Board Approval (PDF file) (revised 06/24/2013)
- Filing Deadlines for Expenditure Exclusions (PDF file) (revised 06/24/2013)
- Template Letters for Expenditure Exclusions
  - Data Transmission Exclusion (Excel file)
  - Retirement Contribution Increase Exclusion (Excel file)
  - Voluntary Termination Exclusion (Excel file) (revised 06/24/2013)
  - 2012/13 Early Childhood Education Grants Exclusion for 2013/14 (Excel file) (new 06/04/2013)
  - 2013/14 Board Vote to Access Additional Budget Growth (Excel file) (new 06/04/2013)

This budget is for the Period SEPTEMBER 1, 2013 through AUGUST 31, 2014

Contact Information

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

Submission Information - Adopted Budget Due by 9-20-2013

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. 13-508), C/O County Clerk
3. Nebraska Dept. of Education

The Undersigned School Superintendent/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		$ -	$ -
Bond Fund(s) *[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, 2013
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties)
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2012 through June 30, 2013?
☐ YES ☐ NO
If YES, Please submit Interlocal Agreement Report by December 31, 2013.

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2012 through June 30, 2013?
☐ YES ☐ NO
If YES, Please submit Trade Name Report by December 31, 2013.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2013-2014 school fiscal year?
☐ YES ☐ NO

SCHOOL SUPERINTENDENT/BOARD MEMBER:

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

MUST COMPLETE THIS PAGE | Checklist of Items to Submit | Useful Information | Cover Page - Page 1 | 2013

2013-2014 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION	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	-	-	-	-	-	-	-	-	-
Depreciation	-	-		-			-		-
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	-	-		-			-	-	-
School Lunch	-	-		-			-	-	-
Bond	-	-	-	-			-	-	-
Special Building	-	-	-	-			-		-
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
									-
TOTAL ALL FUND	-	-	-	-	-	-	-	-	-

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 1 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

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)	-	-	-	-
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)	-	-	-	-
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	-	-	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ -	$ -

COUNTY TREASURER'S BALANCE, 9-1-2013			
	-	-	-

Checklist of Items to Submit | Useful Information | Cover Page - Page 1 | 2013-2014 Budgeted - Page 2

Budget Worksheet Page 1 of 3

BUDGET STATEMENT AND CERTIFICATION OF TAX

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2011 to 8-31-2012 (Column 1)	ACTUAL/ESTIMATED 9-1-2012 to 8-31-2013 (Column 2)	ADOPTED 9-1-2013 to 8-31-2014 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction except Special Education Instructional Programs	1100	3,500,000	3,353,000	3,425,000
3	Special Education Instructional Programs	1200	750,000	850,000	950,000
4	Support Services - Pupils	2100/2150	200,000	375,000	400,000
5	Support Services - Staff	2200	300,000	500,000	500,000
6	Board of Education	2310	20,000	50,000	50,000
7	Executive Administration Services	2320	180,000	200,000	200,000
8	Office of the Principal	2400	400,000	325,000	400,000
9	General Administration - Business Services	2510	100,000	160,000	150,000
10	Vehicle Acquisition & Maintenance	2520			
11	Maintenance and Operation of Building(s) & Site(s)	2600	700,000	720,000	800,000
12	Regular Pupil Transportation	2750	30,000	90,000	75,000
13	School Age Special Education Pupil Transportation	2760	50,000	150,000	250,000
14	Community Services	3000	20,000	45,000	50,000
15	State Categorical Programs	3500			
16	Federal Programs (Includes all ARRA Disbursements)	4000	300,000	400,000	500,000
17	Debt Services	5000			
18	Summer School	6000			
19	Adult Education	7000			
20	Transfers to Fund	8000	50,000	60,000	50,000
21	Interfund Loan/Repayment to Fund				
22					
23					
24					
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,600,000	7,278,000	
31	Total Special Education Disbursements		800,000	1,000,000	1,200,000
32	Total Non-Special Education Disbursements & Transfers		5,800,000	6,278,000	6,600,000
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,800,000
34	NECESSARY CASH RESERVE				1,000,000
35	TOTAL REQUIREMENTS				8,800,000

Page 1 of 3

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # ___-___

Line No.		2013-2014 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)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Voluntary Termination Agreements**	
20	**Retirement Contribution Increase** (Through Fiscal Year 2016-2017)	
21	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	$ -

2011-2012 Actual - Page 4 | Correspondence Info - Page 5 | Schedule A | Schedule B | Schedule C | Notice

Ready

Schedule B - Exclusions From the Levy Limitation

County-District # ___-____

Line No.		General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Qualified Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line 2)	$ -	$ -	$ -	$ -
2	**Exclusions:**				
3	Voluntary termination agreements with certificated employees				
4					
5	Special Building Fund projects commenced prior to April 1, 1996				
6					
7					
8					
9					
10	Judgments not paid by liability insurance				
11					
12					
13					
14	Lease-purchase contracts approved prior to July 1, 1998				
15					
16					
17					
18					
19					
20					
21					
22	Bonded indebtedness approved according to law and secured by a levy on property				
23	Bond Principal *		$ -		
24	Bond Interest *		$ -		
25	**Total Exclusions before 1% County Treasurer's Commission** (Lines 2 through 24)	$ -	$ -	$ -	$ -
26	1% County Treasurer's Commission on Exclusions (.01 x Line 25)	$ -	$ -	$ -	$ -
27	**Total Exclusions (Line 25 + Line 26)**	$ -	$ -	$ -	$ -
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	$ -	$ -	$ -	$ -

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

2011-2012 Actual - Page 4 | Correspondence Info - Page 5 | Schedule A | Schedule B | Schedule C | Notice

Schedule C - Levy Limit Calculation

School Name: _____

County-District # ___-____

NOTE: This Schedule is not provided for levy setting purposes.

Line No.		District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	**General Fund**	-	-	-
2	**Bond Fund**	-	-	-
3	**Bond Fund K-8**		-	-
4	**Bond Fund 9-12**		-	-
5	**Bond Fund** _____		-	-
6	**Special Building Fund**	-	-	-
7	**Qualified Capital Purpose Undertaking Fund**	-	-	-
8	**Qualified Capital Purpose Undertaking Fund K-8**		-	-
9	**Qualified Capital Purpose Undertaking Fund 9-12**		-	-
10	**Learning Community General Fund Levy**			
11	**Learning Community Special Building Levy**			
12	**Total Levy Subject to Limitation** (Total of Lines 1 through 11)			-

NOTE: If the **total** levy, per this Schedule (Line 12, Column C), is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, is greater than $1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Line 12, Column C, is greater than $1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, you must attach a copy of the election ballot and the certified election returns to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. (Statute 79-10,110)

Learning Community Member Schools - The total levy, which must be $1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: ***The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request from this Schedule***

2011-2012 Actual - Page 4 | Correspondence Info - Page 5 | Schedule A | Schedule B | Schedule C | Notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-School District
Statement of Publication

_____ (_-____) in _____ County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the _____ day of _____, 2013 at _____ o'clock, _____ at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

_____ Clerk/Secretary

FUNDS	Actual Disbursements & Transfers 2011-2012 (1)	Actual/Estimated Disbursements & Transfers 2012-2013 (2)	Budgeted Disbursements & Transfers 2013-2014 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)	
General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Total Personal and Real Property Tax Requirement For Bonds
Depreciation	$ -	$ -	$ -		$ -			
Employee Benefit	$ -	$ -	$ -	$ -	$ -			$ -
Contingency	$ -	$ -	$ -		$ -			
Activities	$ -	$ -	$ -	$ -	$ -			
School Lunch	$ -	$ -	$ -	$ -	$ -			
Bond	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Total Personal and Real Property Tax Requirement for ALL Other
Special Building	$ -	$ -	$ -		$ -	$ -	$ -	
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Cooperative	$ -	$ -	$ -	$ -	$ -			$ -
Student Fee	$ -	$ -	$ -	$ -	$ -			
	$ -	$ -	$ -	$ -	$ -			
TOTALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Correspondence Info - Page 5 | Schedule A | Schedule B | Schedule C | Notice of Budget Hearing | Special H

Required Budget Hearings

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

Notice of Budget Hearing

Publish Hearing Notice Five (5) Calendar Days Prior to Hearing

Budget Hearing Process

- Open Hearing
- Provide Hearing Information
- Close Hearing
- Take Board Vote during Meeting

Notice of Summary of Changes

- Budget adopted is changed from what was originally published
- Publish within 20 days after the budget was adopted
- Hearing must be held if over 20 days since budget was adopted

NEBRASKA DEPARTMENT OF EDUCATION

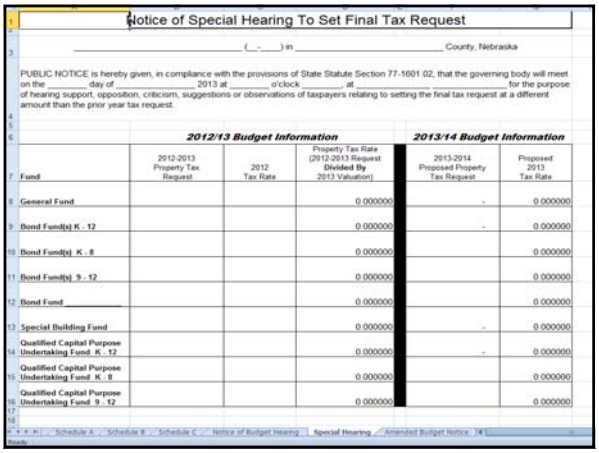
NEBRASKA DEPARTMENT OF EDUCATION

Clerical, Math, or Accounting Errors

- No hearing required if the total budget is not affected by more than 1% or the property tax does not increase
- Board action can correct error within 30 days after budget adoption or after notification from Auditor's Office

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION



Notice of Special Hearing To Set Final Tax Request

_____ (__-____) in _____ County, Nebraska

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 _____ day of _____, 2013 at _____ o'clock _____, at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2012/13 Budget Information			2013/14 Budget Information	
Fund	2012-2013 Property Tax Request	2012 Tax Rate	Property Tax Rate (2012-2013 Request **Divided By** 2013 Valuation)	2013-2014 Proposed Property Tax Request	Proposed 2013 Tax Rate
General Fund			0.000000	-	0.000000
Bond Fund(s) K - 12			0.000000	-	0.000000
Bond Fund(s) K - 8			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 - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000

Schedule A Schedule B Schedule C Notice of Budget Hearing Special Hearing Amended Budget Notice

Calculating a Levy

(Total Tax Request ÷ Assessed Valuation) x 100

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

Special Hearing to Set Final Tax Request

- Publish 5 Calendar Days Prior to Hearing
- Hearing must be held before **October 11, 2013**
  - Statutory date is October 13, but deadline moved up to October 11 due to Columbus Day being Monday, October 14.
- If errors are found in notice, not required to re-publish

Make sure all of the clerks in the counties where you have valuation, have set your levy correctly.

- *Contact the county clerk immediately if you see a problem*

Filing the Budget

Documents to file:

- Budget Document
  - Cover Page
  - Pages 2-5
  - Schedules A, B, and C
- LC-2 and Special Grant Fund List
- Sample Ballot and Election Results – exceeding Budget Authority
- September 20, 2013
- Submit to:
  - Auditor of Public Accounts
  - County Clerk of the Headquarter County
  - Nebraska Department of Education

NEBRASKA DEPARTMENT OF EDUCATION

2013/14 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: ♦ 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 • 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 11	Resolutions setting all tax requests filed
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements ♦ File with the Auditor of Public Accounts

NEBRASKA DEPARTMENT OF EDUCATION

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
- Call NDE for help!

NEBRASKA DEPARTMENT OF EDUCATION

Lid Computation Form LC-2

LC-2

- Calculates budget authority
- Determines if budget is in compliance with Expenditure Limitation (Spending Lid)
- Submitted through NDE Portal

Certified Budget Authority

NDE calculates three different ways:

- Budget Based
  - 2012/13 Adjusted General Fund Expenditures
- Student Growth Adjustment
  - 2013/14 State Aid Certification
- Formula Needs Based
  - 2013/14 State Aid Certification

NEBRASKA DEPARTMENT OF EDUCATION

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

Nebraska Department of Education
School Finance & Organization Services

2013-2014 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY:
COUNTY-DISTRICT NUMBER:
DISTRICT NAME:

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 2013-2014 Budget Form LC-2 and is listed below. The 2013-2014 Budget Form LC-2 will be available on the NDE Portal on or before July 1, 2013.

Certified Budget Authority	**Budget Based**	**3,282,675**
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 for the school district 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 Lid Exclusions (GFLE). The Adjusted General Fund Expenditures are grown by the Basic Allowable Growth Rate (BAGR) of 1.5%.

((GFBE - SGF - SPED - GFLE) X 1.015

Student Growth Adjustment: The Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by Special Grant Funds (SGF), the Special Education Budget of Disbursements and Transfers (SPED), and General Fund Lid Exclusions (GFLE). The Adjusted General Fund Expenditures are grown by the 2013/14 Student Growth Adjustment (SGA) from the 2013/14 State Aid Certification and adjusted by the 2011/12 Student Growth Correction (SGACORR) from the 2013/14 State Aid Certification.

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

Nebraska Department of Education
School Finance & Organization Services

2013-2014 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY:
COUNTY-DISTRICT NUMBER:
DISTRICT NAME:

Access to Prior Year's Unused Budget Authority (ADGROWTH)

The school district will also be able to access **64,683**.

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 2013/14 LC-2. The 2013/14 LC-2 will be available on the NDE Portal on or before July 1, 2013.

75% Board Approved Additional 2% Growth (2%GROWTH)

The school district will be able to access the Additional 2% Growth printed below after receiving an affirmative vote of 75% of the elected board of education and after receiving approval from the State Board of Education to access the additional 2% growth.

Additional 2% Growth: **66,091**.

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), the additional growth (ADGROWTH) and the additional 2% board approved growth (2%GROWTH) may be added to Certified Budget Authority (CBA) to determine the Total General Fund Budget of Disbursements and Transfers (GFBE). This is the maximum a school district may budget in the General Fund.

CBA + SGF + SPED + GFLE + ADGROWTH + 2%GROWTH = GFBE

Total Allowable General Fund Budget Authority

Certified Budget Authority

Plus

Access to Prior Year's Unused Budget Authority

NEBRASKA DEPARTMENT OF EDUCATION

Maximum General Fund Budget Authority

Total Allowable Budget Authority

Plus

Expenditure Exclusions:

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

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

Unused Budget Authority

Basic Concept:

$5,000,000

Minus

Actually budgeted to spend in the General Fund

Equals

Unused Budget Authority

NEBRASKA DEPARTMENT OF EDUCATION

Unused Budget Authority

Basic Concept:

$5,000,000

Minus

$4,500,000

Equals

Unused Budget Authority

NEBRASKA DEPARTMENT OF EDUCATION

Unused Budget Authority

Basic Concept:

$5,000,000

Minus

$4,500,000

Equals

$500,000

Unused Budget Authority

Unused Budget Authority

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

- An amount equal to 2% of the 2012/13 Total Adjusted General Fund Budget

or

- 2012/13 Unused Budget Authority

Unused Budget Authority

- Unused Budget Authority carries forward into future school fiscal years
- Advantageous for schools to have little or no 2013/14 Unused Budget Authority (LC-2 Line B-150)
- Provides more flexibility for future budgeting for district

LEVELS OF SCHOOL DISTRICT FINANCING AUTHORITY

BUDGET AUTHORITY
Maximum amount a school district may budget to spend.

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.*

LEVELS OF SCHOOL DISTRICT FINANCING AUTHORITY

BUDGET AUTHORITY
4,000,000

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.*

LEVELS OF SCHOOL DISTRICT FINANCING AUTHORITY

BUDGET AUTHORITY
4,000,000

SPENDING AUTHORITY
3,500,000

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

LEVELS OF SCHOOL DISTRICT FINANCING AUTHORITY

BUDGET AUTHORITY
4,000,000

SPENDING AUTHORITY
3,500,000

ACTUAL DISBURSEMENTS
3,350,000

NEBRASKA DEPARTMENT OF EDUCATION

Four Sections of LC-2

- 2013/14 Calculation of Total Allowable Budget Authority
- 2013/14 General Fund Budget of Disbursements and Transfers
- Total Unused Budget Authority
- 2013/14 Allowable Reserve Percentage and Total Reserves

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2 NDE 03-056
2013/14

District Number:
District Name:
Class:

Prep Guidelines Help
Return to Admin Home

2013/14 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

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

2013/14 General Fund Budget of Disbursements & Transfers

2013/14 General Fund Budget of Disbursements & Transfers	B-100	0
2013/14 Special Grant Funds	B-110	0
2013/14 Special Education Budget of Disbursements & Transfers	B-120	0
2013/14 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

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2012/13 Unused Budget Authority	B-160	850,000
2013/14 General Fund Expenditure Growth	B-162	0
Adjusted 2013/14 Unused Budget Authority	B-165	850,000
2013/14 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

2013/14 General Fund Budget of Disbursements & Transfers And Unused Budget Authority

2013/14 General Fund Budget of Disbursements & Transfers	B-100	0
2013/14 Special Grant Funds	B-110	0
2013/14 Special Education Budget of Disbursements & Transfers	B-120	0

Total Unused Budget Authority

2012/13 Unused Budget Authority	B-160	0
2013/14 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2013/14 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	0
2012/13 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	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	45.00
2012/13 Total Allowable Reserves	C-180	0
2012/13 General Fund Necessary Cash Reserve	C-300	0
2012/13 Depreciation Fund Total Requirements	C-310	0
2012/13 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	0

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) Log Out

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

2013/14 Allowable Reserve Percentage and Total Reserves

2013/14 Applicable Allowable Reserve Percentage	C-170	45
2013/14 Total Allowable Reserves	C-180	0
2013/14 General Fund Necessary Cash Reserve	C-300	0
2013/14 Depreciation Fund Total Requirements	C-310	0
2013/14 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	0

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

Print LC-2 Summary

NEBRASKA DEPARTMENT OF EDUCATION
EDUCATION SUPPORT SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2 — NDE 03-056
2013/14

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.

Prep Guidelines — Help

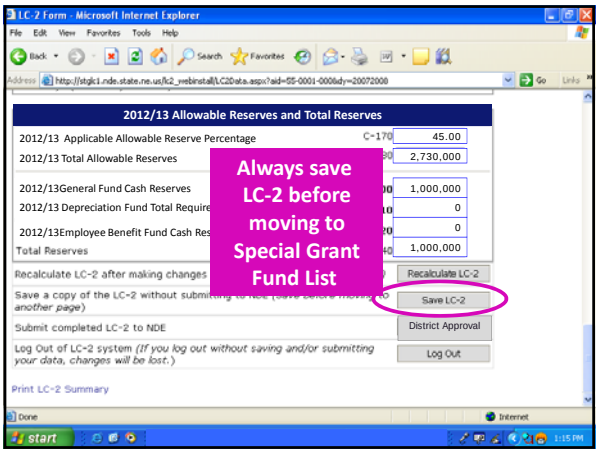
Return to Admin Home

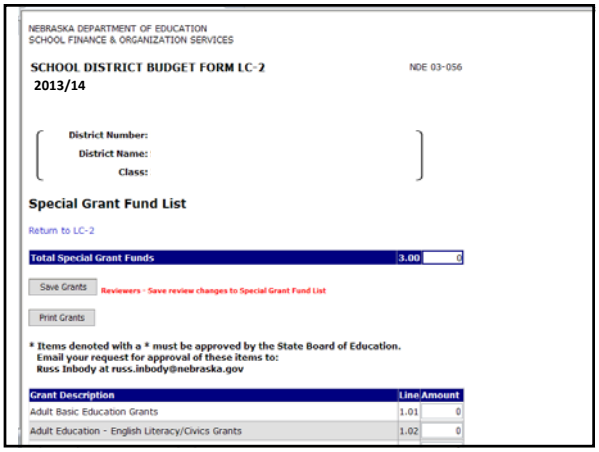
2013/14 Section A: Calculation of Total Allowable Budget Authority

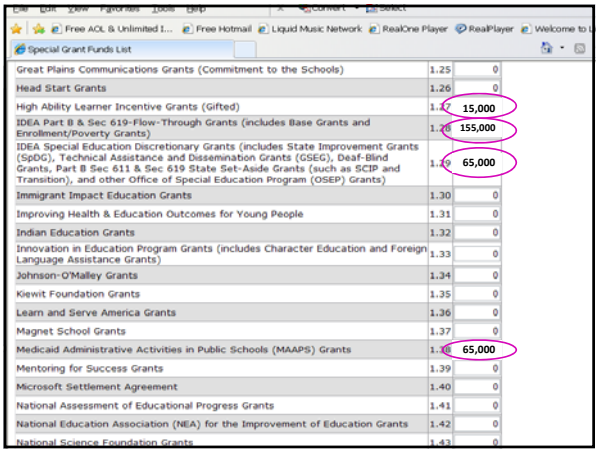
Certified Budget Authority	A-101	3,282,675
Access to Prior Year's Unused Budget Authority [Maximum Amount: $64,683]	A-355	0
Total Adjusted Budget Authority	A-361	3,282,675
Total Allowable Budget Authority	A-780	3,282,675

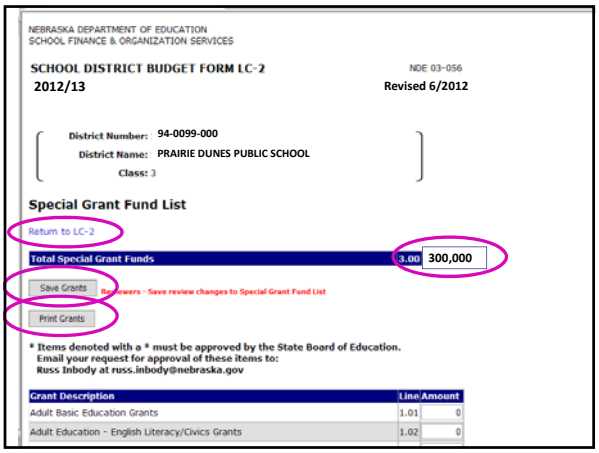
2013/14 General Fund Budget of Disbursements & Transfers and Unused Budget Authority

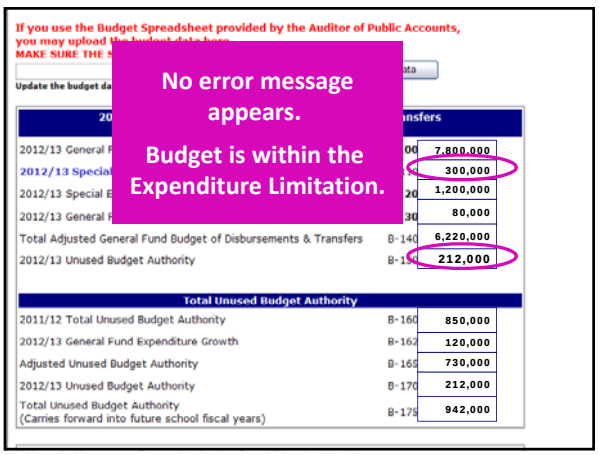
2013/14 General Fund Budget of Disbursements & Transfers	B-100	0
2013/14 Special Grant Funds	B-110	0
2013/14 Special Education Budget of Disbursements & Transfers	B-120	0
2013/14 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	0
2013/14 Unused Budget Authority	B-150	3,282,675

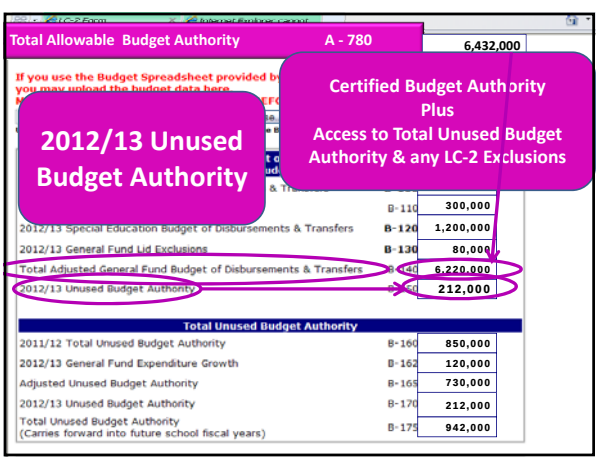

LC-2 Form - Microsoft Internet Explorer
2012/13 Allowable Reserves and Total Reserves
2012/13 Applicable Allowable Reserve Percentage
C-170
45.00
2012/13 Total Allowable Reserves
2,730,000
2012/13General Fund Cash Reserves
1,000,000
2012/13 Depreciation Fund Total Require
0
2012/13Employee Benefit Fund Cash Res
0
Total Reserves
1,000,000
Always save LC-2 before moving to Special Grant Fund List
Recalculate LC-2 after making changes
Recalculate LC-2
Save a copy of the LC-2 without submitting
Save LC-2
Submit completed LC-2 to NDE
District Approval
Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)
Log Out
Print LC-2 Summary

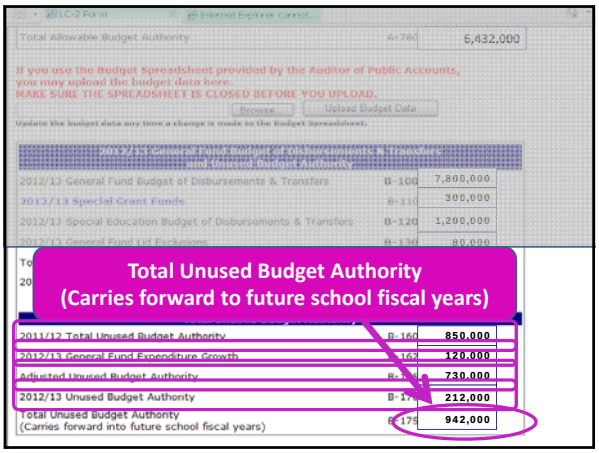

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
SCHOOL DISTRICT BUDGET FORM LC-2
NDE 03-056
2013/14
District Number:
District Name:
Class:
Special Grant Fund List
Return to LC-2
Total Special Grant Funds
3.00
0
Save Grants
Reviewers - Save review changes to Special Grant Fund 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


Special Grant Funds List
Great Plains Communications Grants (Commitment to the Schools)
1.25
0
Head Start Grants
1.26
0
High Ability Learner Incentive Grants (Gifted)
15,000
IDEA Part B & Sec 619-Flow-Through Grants (includes Base Grants and Enrollment/Poverty Grants)
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)
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
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
NDE 03-056
2012/13
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,
No error message appears.
Budget is within the Expenditure Limitation.
2012/13 General F
7,800,000
2012/13 Special
300,000
2012/13 Special E
1,200,000
2012/13 General F
80,000
Total Adjusted General Fund Budget of Disbursements & Transfers
B-140
6,220,000
2012/13 Unused Budget Authority
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
2012/13 Unused Budget Authority
Certified Budget Authority
Plus
Access to Total Unused Budget Authority & any LC-2 Exclusions
B-110
300,000
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
6,220,000
2012/13 Unused Budget Authority
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



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 2013/14 school fiscal year.
  - Ensures the additional budget authority will carry forward into future school fiscal years.

NEBRASKA DEPARTMENT OF EDUCATION

Components of Allowable Reserves

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

NEBRASKA DEPARTMENT OF EDUCATION

Allowable Reserve Percentages

Based on 2011/12 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%

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"

Necessary Cash Reserve Percentage

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

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
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	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

7,800,000
X 45%

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

- 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

LC-2 Online System

LC-2 cannot be submitted with any error messages

NEBRASKA DEPARTMENT OF EDUCATION

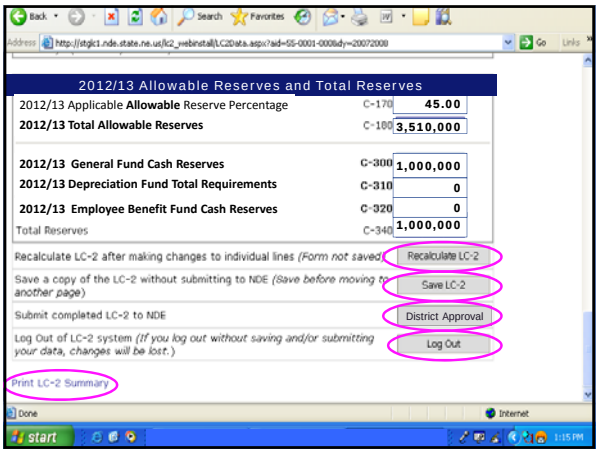
NDE Help Desk

888-285-0556

402-471-3151

Helpdesk Request

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.

NEBRASKA DEPARTMENT OF EDUCATION

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

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

NEBRASKA DEPARTMENT OF EDUCATION

General Fund Operating Expenditures

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

NEBRASKA DEPARTMENT OF EDUCATION

Formula Needs

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

NEBRASKA DEPARTMENT OF EDUCATION

Formula Needs

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

NEBRASKA DEPARTMENT OF EDUCATION

Basic Funding

Districts with less than 900 students:

- Average of adjusted general fund operating expenditures (AGFOE) for each district in the comparison group

Districts with more than 900 students:

- District Formula students x Average AGFOE

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

NEBRASKA DEPARTMENT OF EDUCATION

Allowances vs. Adjustments

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

NEBRASKA DEPARTMENT OF EDUCATION

Formula Adjustments

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

NEBRASKA DEPARTMENT OF EDUCATION

Formula Corrections

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

NEBRASKA DEPARTMENT OF EDUCATION

Formula Resources

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

NEBRASKA DEPARTMENT OF EDUCATION

Formula Resources

- Minimum Levy Adjustment
- Retirement Aid
- Instructional Time Aid
- Teacher Education Aid

NEBRASKA DEPARTMENT OF EDUCATION

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 audit windows close.
- Reports are available in NSSRS and CDC.
- If an error is found after the audit window has closed you can apply through the portal to have information corrected.

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Annual Financial Report

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)

- Due November 1
- AFR Spreadsheet available on Finance & Organizational Services (FOS) website in mid August
- AFR Spreadsheet is uploaded through the AFR Online System in NDE Portal

Annual Financial Report (AFR)

- Narratives describing disbursements:
  - American Recovery & Reinvestment Act (ARRA)
  - Poverty Plans
  - Limited English Proficiency (LEP) Plans

Appear only if disbursements recorded in those programs

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

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

NEBRASKA DEPARTMENT OF EDUCATION

NEBRASKA DEPARTMENT OF EDUCATION

Grants Management System (GMS)

NEBRASKA DEPARTMENT OF EDUCATION

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 their approved grant applications.

NEBRASKA DEPARTMENT OF EDUCATION

What is GMS?

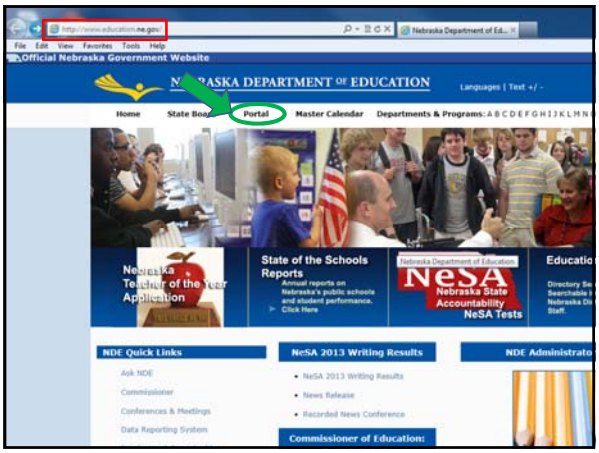
- Allows districts to create and submit grant reimbursement requests.
- Allows districts to track the status of their applications, reimbursement requests and allocation amounts.
- Enables districts to create and submit their Limited English Proficiency (LEP) and Poverty Plans.

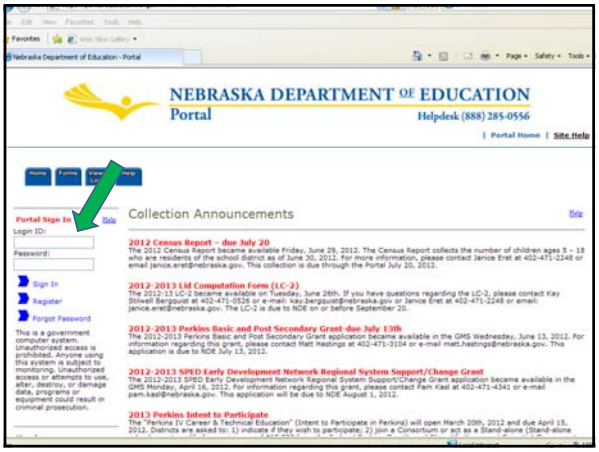
NEBRASKA DEPARTMENT OF EDUCATION

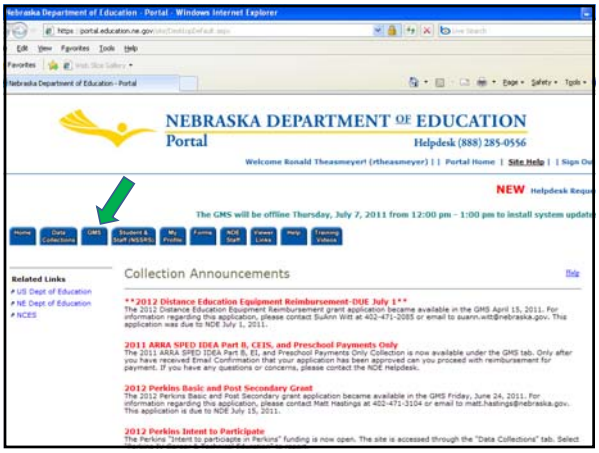
How do I access GMS?

- Go to the NDE website located at www.education.ne.gov.
- Click on the portal link at the top of the page.
- Enter your Login ID and Password to enter the portal. To obtain your Login ID and Password you must register to set up a portal account.
- Click on the GMS tab at the top of the page.

NEBRASKA DEPARTMENT OF EDUCATION


Official Nebraska Government Website
NEBRASKA DEPARTMENT OF EDUCATION
Home
Portal
Master Calendar
Nebraska Teacher of the Year Application
State of the Schools Reports
NeSA
Nebraska State Accountability
NeSA Tests
NDE Quick Links
NeSA 2013 Writing Results
Commissioner of Education:

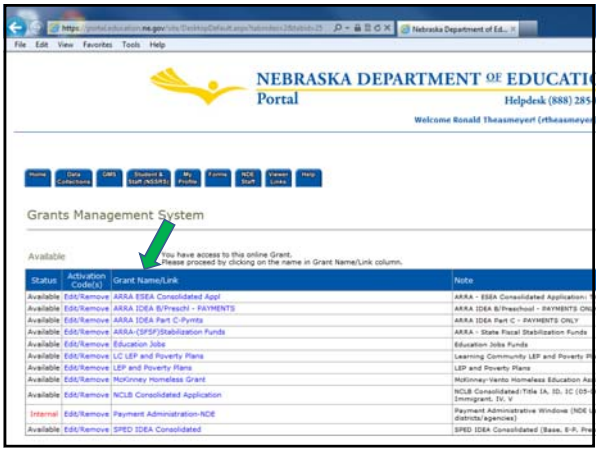

NEBRASKA DEPARTMENT OF EDUCATION
Portal
Helpdesk (888) 285-0556
Portal Sign In
Collection Announcements
2012 Census Report – due July 20
2012-2013 Lid Computation Form (LC-2)
2012-2013 Perkins Basic and Post Secondary Grant-due July 13th
2012-2013 SPED Early Development Network Regional System Support/Change Grant
2013 Perkins Intent to Participate

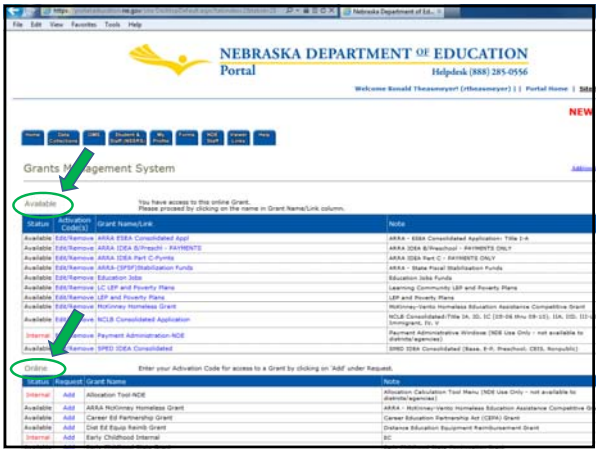

NEBRASKA DEPARTMENT OF EDUCATION
Portal
Helpdesk (888) 285-0556
Collection Announcements
Related Links
US Dept of Education
NE Dept of Education
NCES
2012 Distance Education Equipment Reimbursement-DUE July 1
2011 ARRA SPED IDEA Part B, EIS, and Preschool Payments Only
2012 Perkins Basic and Post Secondary Grant
2012 Perkins Intent to Participate

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 or click on the Helpdesk Request link on the portal for assistance in obtaining activation codes.

NEBRASKA DEPARTMENT OF EDUCATION





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

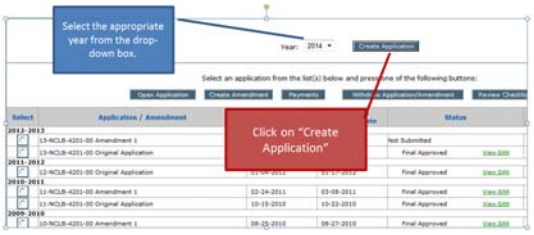
NEBRASKA DEPARTMENT OF EDUCATION

How do I apply for a new grant?

- Be sure to “Save Page” after completing information for each tab
- Run a consistency check (may take a few minutes)
- If no errors are noted during the consistency check, the application can be submitted to the department.

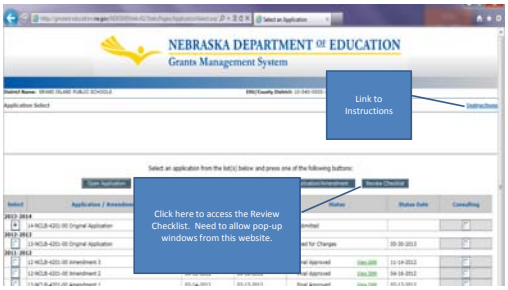
NEBRASKA DEPARTMENT OF EDUCATION

Creating an Application in GMS



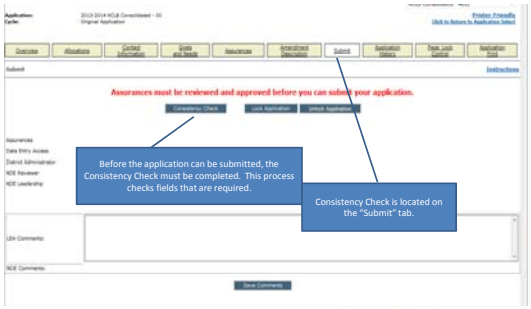
NEBRASKA DEPARTMENT OF EDUCATION

Instructions & Review Checklist



NEBRASKA DEPARTMENT OF EDUCATION

Preparing to Submit the Application



NEBRASKA DEPARTMENT OF EDUCATION

Common Errors in GMS Applications

- Salary totals from Staff pages must match the budgeted salary amount (except for Title I schoolwide).
  - Salaries on staff pages do NOT include benefits.
- Every goal listed on the Budget Detail page must have something budgeted.
- Capital Outlay/Equipment
  - Capital Outlay budgeted in 500's (unit cost $\geq$ $5,000)
  - Equipment budgeted in 400's
    - Includes computers, printers, and items considered small and attractive (i.e. i-pads, i-pods, graphing calculators), etc.

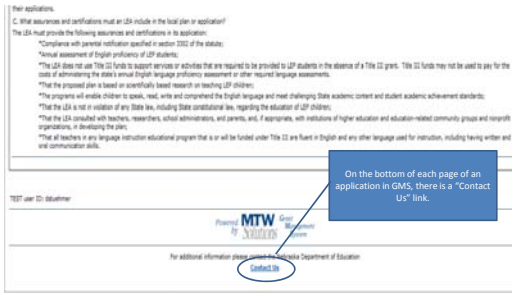
NEBRASKA DEPARTMENT OF EDUCATION

Common Errors (Specific to Title I-A)

- Title I Set Aside amounts must match what is listed on the budget.
- Title I nonpublic allocation MUST be budgeted in the EXACT amount.

NEBRASKA DEPARTMENT OF EDUCATION

Where to Find Help

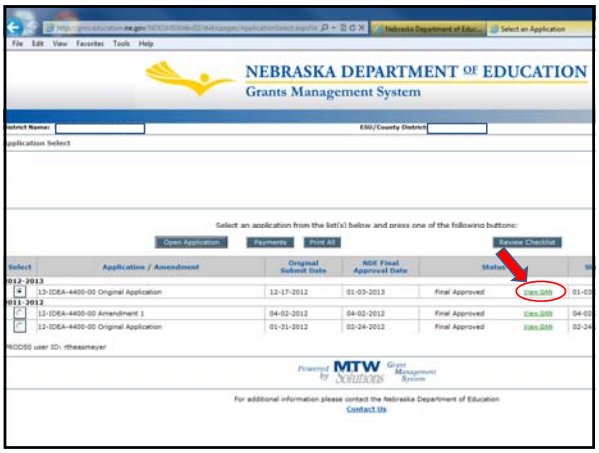


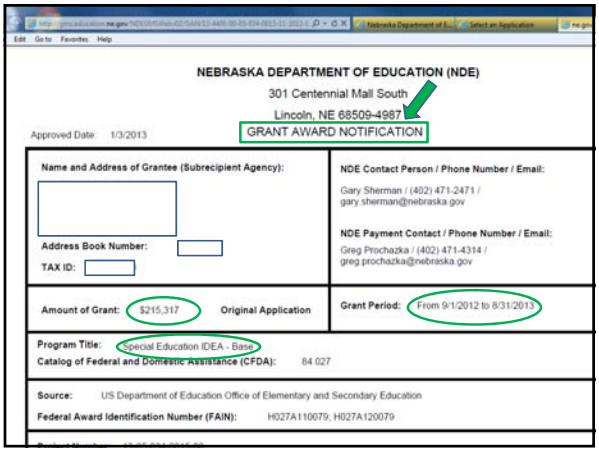
NEBRASKA DEPARTMENT OF EDUCATION

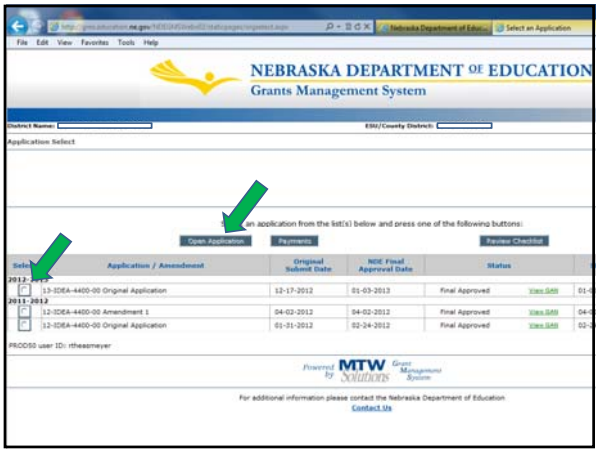
How do I know if our grant application has been approved?

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

NEBRASKA DEPARTMENT OF EDUCATION


NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System
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
2012-2013
13-IDEA-4400-00 Original Application
12-17-2012
01-03-2013
Final Approved
View SAN
2011-2012
12-IDEA-4400-00 Amendment 1
04-02-2012
04-02-2012
Final Approved
View SAN
12-IDEA-4400-00 Original Application
01-31-2012
02-24-2012
Final Approved
View SAN
For additional information please contact the Nebraska Department of Education
Contact Us


NEBRASKA DEPARTMENT OF EDUCATION (NDE)
301 Centennial Mall South
Lincoln, NE 68509-4987
Approved Date: 1/3/2013
GRANT AWARD NOTIFICATION
Name and Address of Grantee (Subrecipient Agency):
Address Book Number:
TAX ID:
NDE Contact Person / Phone Number / Email:
Gary Sherman / (402) 471-2471 /
gary.sherman@nebraska.gov
NDE Payment Contact / Phone Number / Email:
Greg Prochazka / (402) 471-4314 /
greg.prochazka@nebraska.gov
Amount of Grant: $215,317
Original Application
Grant Period: From 9/1/2012 to 8/31/2013
Program Title: Special Education IDEA - Base
Catalog of Federal and Domestic Assistance (CFDA): 84.027
Source: US Department of Education Office of Elementary and Secondary Education
Federal Award Identification Number (FAIN): H027A110079; H027A120079


NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System
Open Application
Payments
Review Checklist
Application / Amendment
Original Submit Date
NDE Final Approval Date
Status
2012-2013
13-IDEA-4400-00 Original Application
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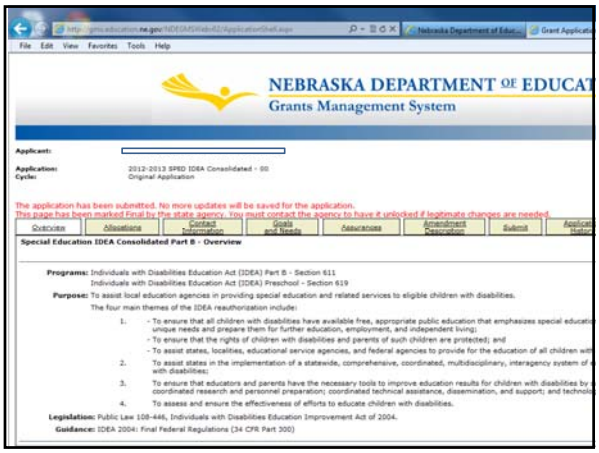
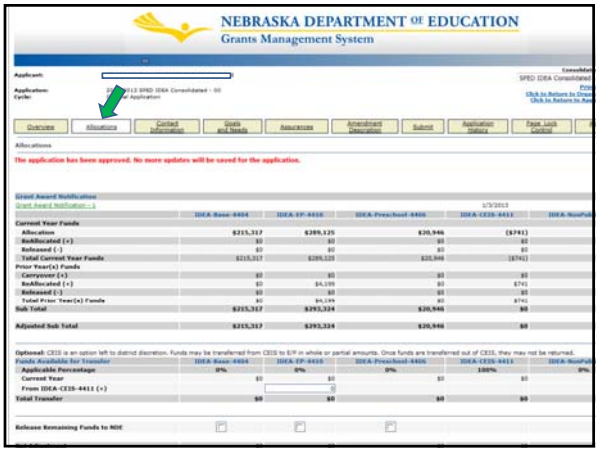
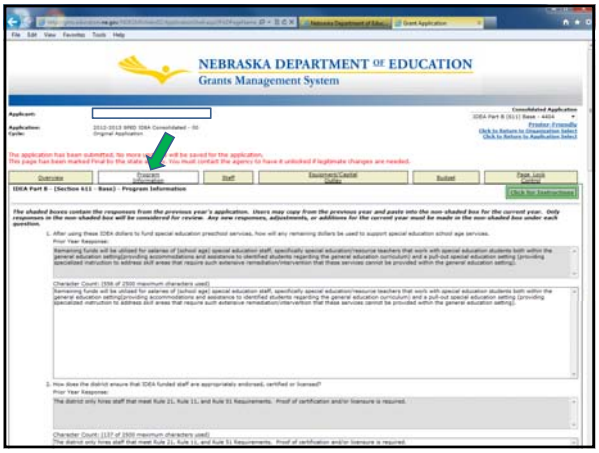
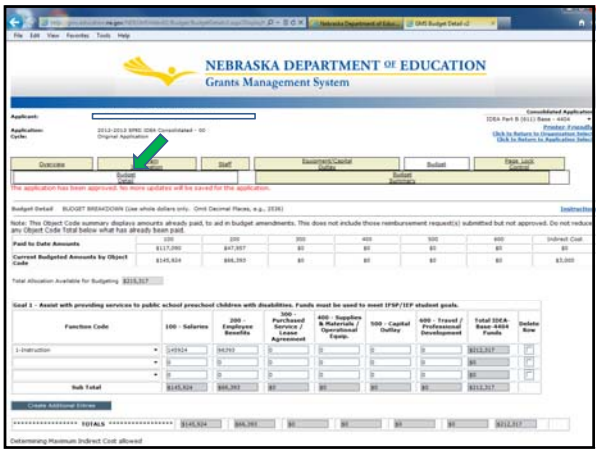
01-03-2013
Final Approved
View SAN
2011-2012
12-IDEA-4400-00 Amendment 1
04-02-2012
04-02-2012
Final Approved
View SAN
12-IDEA-4400-00 Original Application
01-31-2012
02-24-2012
Final Approved
View SAN
For additional information please contact the Nebraska Department of Education
Contact Us


NEBRASKA DEPARTMENT OF EDUCAT
Grants Management System
Applicant:
Application:
Cycle:
2012-2013 SPED IDEA Consolidated - 00
Original Application
The application has been submitted. No more updates will be saved for the application.
Overview
Allocations
Contact Information
Goals and Needs
Assurances
Amendment Description
Submit
Special Education IDEA Consolidated Part B - Overview
Programs: Individuals with Disabilities Education Act (IDEA) Part B - Section 611
Individuals with Disabilities Education Act (IDEA) Preschool - Section 619
Purpose: To assist local education agencies in providing special education and related services to eligible children with disabilities.
The four main themes of the IDEA reauthorization include:
Legislation: Public Law 108-446, Individuals with Disabilities Education Improvement Act of 2004.
Guidance: IDEA 2004: Final Federal Regulations (34 CFR Part 300)


NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System
Applicant:
Overview
Allocations
Contact Information
Goals and Needs
Assurances
Amendment Description
Submit
Application History
Page Lock Control
The application has been approved. No more updates will be saved for the application.
Grant Award Notification
Current Year Funds
Prior Year(s) Funds
Sub Total
Adjusted Sub Total
Release Remaining Funds to NDE


NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System
Applicant:
Overview
Program Information
Staff
Budget
IDEA Part B - (Section 611 - Base) - Program Information



How do I request reimbursement for grant expenses?

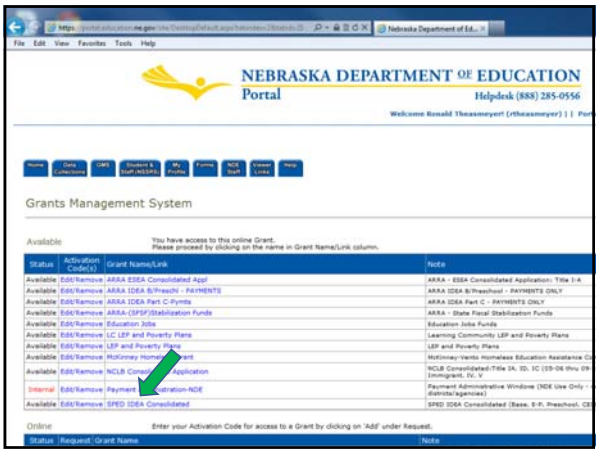
- Most reimbursement requests are submitted electronically.
- Click on the GMS tab and select the appropriate grant name.
- Select application and click on the “Payments” button.
- Click on “View Reimbursement Requests/Financial Reports” bar.

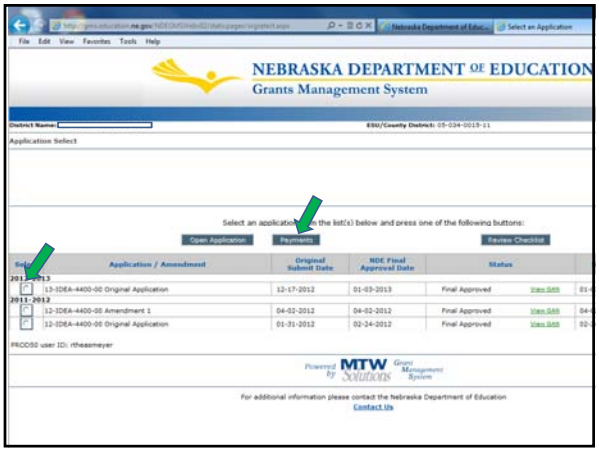
NEBRASKA DEPARTMENT OF EDUCATION

How do I request reimbursement for grant expenses?

- Click on the “Create Request” button
- Check the box labeled “Select here to add a report for this program”. If final for program, you also need to check the box labeled “Select here if this is the Final Reimbursement Request. 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
Helpdesk (888) 285-0556
Grants Management System
Available
You have access to this online Grant.
Please proceed by clicking on the name in Grant Name/Link column.
Status
Activation Code(s)
Grant Name/Link
Note
Online
Enter your Activation Code for access to a Grant by clicking on 'Add' under Request.


NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System
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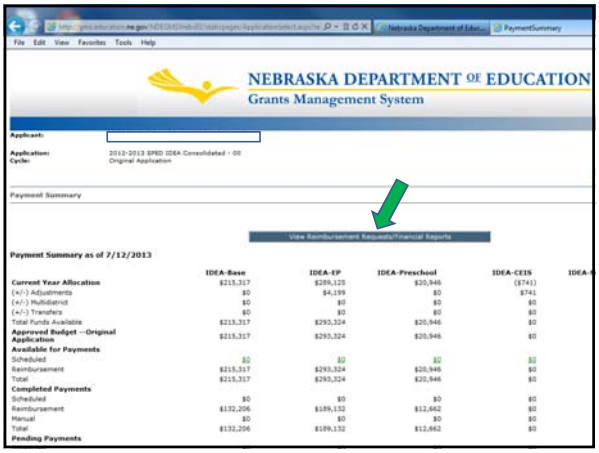
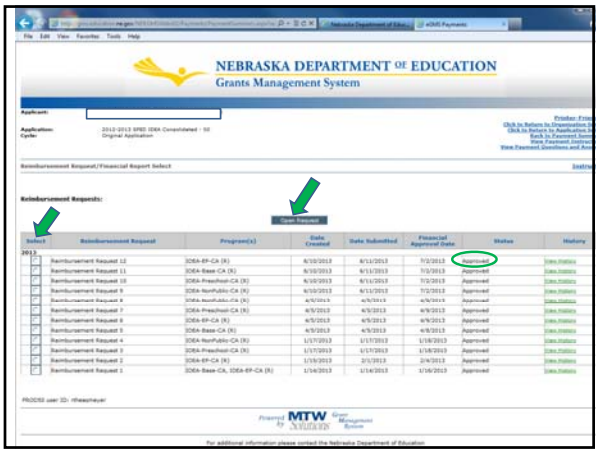
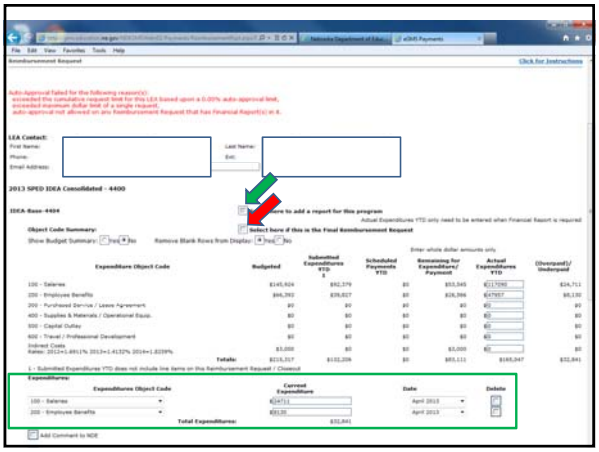
Application / Amendment
Original Submit Date
NDE Final Approval Date
Status
2012-2013
13-IDEA-4400-00 Original Application
12-17-2012
01-03-2013
Final Approved
2011-2012
12-IDEA-4400-00 Amendment 1
04-02-2012
04-02-2012
Final Approved
12-IDEA-4400-00 Original Application
01-31-2012
02-24-2012
Final Approved
For additional information please contact the Nebraska Department of Education
Contact Us


NEBRASKA DEPARTMENT OF EDUCATION
Grants Management System
Payment Summary
View Reimbursement Requests/Financial Reports
Payment Summary as of 7/12/2013
IDEA-Base
IDEA-EP
IDEA-Preschool
IDEA-CEIS
Current Year Allocation
Approved Budget --Original Application
Available for Payments
Completed Payments
Pending Payments





Supporting Documentation for Requests

- Accounting Reports (i.e. Expenditure Audit Reports, Account Inquiry Reports, Grant Activity Reports, etc.). Reports should include account coding, transaction dates, transaction amounts, payee names and a description of the purchases.
- Payroll Information (i.e. Detailed Distribution Reports)
- Copy of invoices.
- Copy of journal entries.

NEBRASKA DEPARTMENT OF EDUCATION

Submission of Documentation

- Attach documents in electronic format to the reimbursement request (preferred method).
- Mail hard copy information to the Nebraska Department of Education, Attn: School Finance and Organizational Services.
- Fax documentation to (402) 471-6351.

NEBRASKA DEPARTMENT OF EDUCATION

Common Reimbursement Request Errors

- Actual Expenditures YTD column figures do not include previously submitted request amounts. Actual Expenditures YTD = Previously Submitted Expenditures YTD + Current Expenditures.
- Current expenditures section not completed on **interim** requests resulting in a request amount of zero. This section is not completed on the final request.

NEBRASKA DEPARTMENT OF EDUCATION

Common Reimbursement Request Errors

- Created request has not been submitted to NDE for processing.
- Final request claiming entire or remainder of grant allocation is not marked as a final request.
- Service Provider information not completed on SPED requests. Payments to other school districts or consortiums for SPED services are not included in the Service Provider information.

NEBRASKA DEPARTMENT OF EDUCATION

Common Reimbursement Request Errors

- Copy of invoices to support SPED services claimed not submitted with request.
- IDEA claims that include construction costs and/or specially equipped vehicles must have Lilly Blase's approval indicating the construction project and/or vehicles meet ADA requirements.

Time and Effort Logs

- Also called Personnel Activity Reports (PAR's).
- REQUIRED for anyone paid with Federal funds—even if only a portion of their salary is paid with Federal funds.
- Updated guidance available in revised Grants Management Guidance that will be completed soon.

Using Federal Dollars for Conferences, Meetings, Food

- Updated Guidance
  - Conference or meeting must be necessary to achieve the objectives of the grant AND the costs must be reasonable.
  - There is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant.

Clarification on Use of Title II-A Funds for Professional Development

- Paying for professional development (PD) is **only** allowed for staff members who teach in the core academic areas.
- Core academic areas include: English, Reading and Language Arts, Mathematics, Science, Foreign Languages, Civics and Government, Economics, Art, Music, History and Geography.
- Title II-A cannot pay for PD for Curriculum Directors or other staff members.

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Supplement, Not Supplant

- ESEA (Elementary and Secondary Education Act) funds cannot be used to provide services or programs that are required by Federal, State, or local laws.

NEBRASKA DEPARTMENT OF EDUCATION

Who do I contact concerning GMS related questions?

- Grant Applications (NCLB) – Diane Stuehmer (402) 471-1740, diane.stuehmer@nebraska.gov
- Grant Applications (IDEA) – Pete Biaggio (402) 471-4308, pete.biaggio@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

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Other GMS Resources

- GMS Users Guide
  - http://www.education.ne.gov/GMS/GMS%20User%20Guide.pdf
- Grants Management System Info.
  - http://www.education.ne.gov/gms2/index.html
- Grants Management Guidance
  - http://www.education.ne.gov/federalprograms/Documents/pdf/Grant%20Management%20Guidance%20October%202011%20(2).pdf

NEBRASKA DEPARTMENT OF EDUCATION

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Mileage Reimbursement Rates

$.565 per mile

Regular Education:

$1.6103 per mile

Enrollment Option Transportation:

$.8051 per mile

Effective January 1, 2013

NEBRASKA DEPARTMENT OF EDUCATION

Website Addresses

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

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

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

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

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

Budget Assistance

- Administrators' Days
  - July 31 & August 1
    - 8 a.m. – Noon
    - 1 p.m. – 4 p.m.
  - Younes Conference Center – Kearney
    - Second Level

NDE School Finance Team

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

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

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

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