

## RECORD and REPORT of FINANCE



Applicant Name:	City:	County Name:	County /District #:
1	2	3	4
Title of Program:	Project #:	Effective Approval Date:	Amount Approved:
5	6	7	8
Preparer:	Phone Number:	Signature of Authorized Representative:	Date:
9	10	11	12

This form is to be used in recording all daily transactions (receipts, obligations and payments) for each approved project. One copy of this report and one copy of the applicable Quarterly Disbursement Report are to be returned to the State Department of Education as required.

	1	2	3	4	5	6	7	8	9
	Date of Order Payment, or Receipt	Purchase Order Number	Check or Warrant Number	Disbursement Code	Ordered From, Paid To, or Receipt From	Amount Obligated	Budget Balance	Amount Paid or Received	Cash Balance
1					Beginning Balance				
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									

**RECORD and REPORT of FINANCE**

	1	2	3	4	5	6	7	8	9
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1									
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3									
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**INSTRUCTIONS FOR RECORD AND REPORT OF FINANCE**  
(Must be accompanied by quarterly report of disbursements or applicable form.)

**GENERAL INSTRUCTIONS:**

This form is used to document obligations and expenditures paid with state or federal funds. (Monthly Budget Status and Journal Entry printouts may be submitted instead of the Record and Report of Finance Report).

**HEADING:**

- (1) Name of applicant participating in program.
- (2) Name of city.
- (3) Name of county.
- (4) Indicate your count/district number, if applicable. It is a six-digit number.
- (5) Title of program
- (6) Project number assigned by Nebraska Department of Education.
- (7) Beginning date of authorized spending period.
- (8) Total amount approved.
- (9) Enter name and title of person preparing report.
- (10) Telephone number of person listed in #9.
- (11) The signature of authorized representative for the program
- (12) Date report is signed by the authorized representative.

**COLUMNS:**

- |          |   |
|----------|---|
| Column 1 | Enter date of transaction or obligation   |
| Column 2 | Enter purchase order number for funds obligated in column 6.  |
| Column 3 | Enter number of check or warrant issued to pay expenditures paid in column 8.   |
| Column 4 | Object code classifying the expenditure. Object codes are provided in Program Budgeting, Accounting and Reporting System for Nebraska School Districts Users Manual.  |
| Column 5 | Name of vendor or person paid or agency issuing payment or refund.  |
| Column 6 | Enter amount of obligation made but not paid.   |
| Column 7 | For the first report: The beginning budget balance is the approved amount from Block 8 in Heading.<br><br>For subsequent reports: The beginning budget balance will be the year-to-date balance from previous report. Be sure to adjust for amendments. The budget balance is reduced by expenditures paid from column 8 and amounts obligated in column 6. |
| Column 8 | Enter expenditures paid and refunds or payments received. Subtract amounts paid from both the budget balance column 7 and cash balance column 9. If expenditure paid is different than amount obligated, adjust budget balance for the difference.<br><br>Add payments received and cash refunds to balance in column 9.                                    |
| Column 9 | Cash balance - calculate balance by subtracting expenditures paid and adding payments received recorded in column 8.<br><br>For the first report: The beginning cash balance will be zero unless there was cash on hand balance at the end of the prior year's project.<br><br>For subsequent reports: Year-to-date balance from previous report.           |

RETURN ONE COPY TO NEBRASKA DEPARTMENT OF EDUCATION AND KEEP A COPY FOR YOUR RECORDS