

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-1-01110-000	Local Property Taxes	1,319,794,550.00
01-1-01111-000	Local Property Taxes - Learning Community Common Levy	449,550,176.96
01-1-01115-000	Carline Tax	1,876,773.82
01-1-01120-000	Public Power District Sales Tax	31,321,198.88
01-1-01125-000	Motor Vehicle Taxes	141,022,318.50
01-1-01210-000	Tuition Received from Other Districts (Regular Education)	482,483.17
01-1-01215-000	Tuition Received from Educational Entities (Distance Education)	223,683.73
01-1-01220-000	Tuition Received from Individuals (Regular Education)	239,661.74
01-1-01230-000	Tuition Received from Other Districts (Special Education)	1,774,428.41
01-1-01240-000	Tuition Received from Individuals (Special Education)	9,313.00
01-1-01250-000	Summer School Tuition and Fees (All Sources)	539,973.09
01-1-01260-000	Adult Education Tuition and Fees (All Sources)	6,374.00
01-1-01270-000	Preschool Tuition and Fees (All Sources)	1,093,818.64
01-1-01310-000	Transportation Received from Other Districts (Regular Education)	12,705.44
01-1-01320-000	Transportation Received from Individuals (Regular Education)	110,350.31
01-1-01325-000	Transportation Received from Individuals (Early Childhood)	0.00
01-1-01330-000	Transportation Received from Other Districts (Special Education)	133,454.30
01-1-01410-000	Interest	1,787,851.66
01-1-01610-000	Local License Fees	1,113,011.74
01-1-01620-000	Police Court Fines	4,232,030.24
01-1-01810-000	Community Service Activities	578,680.67
01-1-01910-000	Rental of School Equipment and Facilities	1,136,312.68
01-1-01920-000	Contributions and Donations	491,498.79
01-1-01950-000	Postsecondary Receipts	117,452.17
01-1-01990-000	Other Local Receipts	3,987,181.97
01-1-01000-000	Total Local Receipts	1,961,635,283.91
01-1-02110-000	County Fines and License Fees	17,760,972.91
01-1-02130-000	Other County Receipts	31,339.96
01-1-02210-000	Educational Service Unit Receipts	888,142.76
01-1-02000-000	Total County and ESU Receipts	18,680,455.63
01-1-03110-000	State Aid	933,806,622.66
01-1-03120-000	Special Education Programs (School Age)	185,177,164.00
01-1-03125-000	Special Education Transportation (School Age)	16,765,962.00
01-1-03130-000	Homestead Exemption	31,261,708.28
01-1-03131-000	Property Tax Credit	68,558,374.68
01-1-03133-000	Nameplate Capacity Tax	1,074,096.43
01-1-03135-000	Payments for High Ability Learners	2,256,331.00
01-1-03155-000	Textbook Loan	353,001.05
01-1-03160-000	Payments Received for Wards of the State/Court (Regular Education)	1,004,117.35
01-1-03161-000	Payments Received for Wards of the State/Court (Special Education)	302,116.25
01-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	137,432.00
01-1-03166-000	Flex Funding: School Age Support Services (State)	4,423,981.00
01-1-03175-000	Adult Basic Education	89,306.21
01-1-03180-000	Pro-Rate Motor Vehicle	4,868,096.44
01-1-03200-000	State Apportionment	49,335,214.42
01-1-03300-000	In-Lieu-Of School Land Tax	0.00
01-1-03500-000	State Categorical Programs	2,021,480.41
01-1-03512-000	Distance Education Incentive Payments	1,459,396.00
01-1-03540-000	State Early Childhood	4,786,782.07
01-1-03541-000	Early Childhood Endowment Grants	3,229,603.51
01-1-03551-000	Career Education	115,173.63
01-1-03990-000	Other State Receipts	1,955,177.86
01-1-03000-000	Total State Receipts	1,312,981,137.25

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-1-04200-000	Title I, Part A NCLB Improving Basic Programs Operated by LEA	68,273,602.78
01-1-04210-000	Title I NCLB Improving Basic Programs Accountability	3,093,034.99
01-1-04215-000	Title I, Part 1003G School Improvement Grants (SIG)	1,959,661.73
01-1-04230-000	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	537,378.00
01-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	11,502,072.80
01-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	20,881.00
01-1-04330-000	Title VI, Part B, REAP (Rural Low Income Grants - from NDE)	139,073.00
01-1-04404-000	IDEA Part B (611) Base Allocation	22,304,485.00
01-1-04405-000	IDEA Part B Supplemental Payments	789,845.00
01-1-04406-000	IDEA Preschool (619) Base Allocation	2,477,762.00
01-1-04410-000	IDEA Enrollment/Poverty	38,139,990.00
01-1-04411-000	IDEA Part B Early Intervening Services	1,095,683.00
01-1-04412-000	IDEA Part B Proportionate Share	2,114,847.00
01-1-04414-000	IDEA PART C	21,077.00
01-1-04415-000	IDEA Special Projects	589,862.06
01-1-04450-000	MEDICAID in Public Schools	3,569,374.03
01-1-04455-000	Medicaid Administrative Activities (MAAPS)	8,409,814.44
01-1-04500-000	Title 8 (Impact Aid)	13,076,440.20
01-1-04600-000	Johnson-O'Malley	7,260.00
01-1-04620-000	Flood Control	220,097.00
01-1-04640-000	Forest Reserve	59,496.00
01-1-04690-000	Other Federal Non-Categorical Receipts	173,160.41
01-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	2,338,063.06
01-1-04850-000	Universal Service Fund (E-Rate)	2,060,647.15
01-1-04910-000	Indian Education	1,574,140.76
01-1-04915-000	Title I, Part C NCLB Migrant Education	2,459,055.89
01-1-04925-000	Title III NCLB Limited English Proficient Grant	1,799,125.53
01-1-04926-000	Title III NCLB Immigrant Education	168,627.00
01-1-04940-000	Head Start	9,170,999.77
01-1-04945-000	Child and Adult Care Food Program	11,826.90
01-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	3,298,207.10
01-1-04980-000	Adult Basic Education	287,715.91
01-1-04990-000	Other Federal Categorical Receipts	4,490,484.61
01-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	3,199,749.15
01-1-04995-000	Categorical Grants from Corporations & Other Private Interests	13,890,664.66
01-1-04000-000	Total Federal Receipts	223,324,204.93
01-1-05150-000	Tax Anticipation Notes	2,350,000.00
01-1-05200-000	Long Term Loans	3,187,904.54
01-1-05300-000	Insurance Adjustments	1,538,223.28
01-1-05400-000	Sale of Property	895,927.80
01-1-05500-000	Transfers From Other Funds	1,873,776.08
01-1-05610-000	Cash Balance from Merged/Dissolved School Districts	6,662,314.32
01-1-05650-000	Cash Balance from Nonresident High School Tuition Funds	942.05
01-1-05690-000	Other Non-Revenue Receipts	7,267,039.65
01-1-05000-000	Total Non-Revenue Receipts	23,776,127.72
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	3,540,397,209.44
01-2-01100-110	Salary - Teachers	922,411,480.19
01-2-01100-120	Salary - Substitutes	28,021,640.70
01-2-01100-130	Salary - Stipends	8,574,164.39
01-2-01100-140	Salary - Clerical and Paraprofessional Staff	25,548,789.30
01-2-01100-161	Salary - Classroom Management	811,165.37
01-2-01100-200	Employee Benefits	336,413,675.05
01-2-01100-221	Increased Retirement Contribution Rate	21,988,850.96

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01100-300	Purchased Services	17,031,026.56
01-2-01100-364	Tuition Paid to Other Districts	969,377.62
01-2-01100-382	Distance Education & Telecommunications	3,507,936.49
01-2-01100-400	Supplies and Materials	62,352,934.08
01-2-01100-420	Textbooks	13,929,935.45
01-2-01100-425	E-Books	140,888.75
01-2-01100-500	Capital Outlay	15,941,148.97
01-2-01100-600	Other Expenses	6,440,159.61
01-2-01100-000	Total Regular Instructional Programs	1,464,083,173.49
01-2-01125-110	Salary - Teachers	5,105,566.79
01-2-01125-120	Salary - Substitutes	16,206.20
01-2-01125-130	Salary - Stipends	5,378.00
01-2-01125-140	Salary - Clerical and Paraprofessional Staff	512,563.24
01-2-01125-161	Salary - Classroom Management	10,311.00
01-2-01125-200	Employee Benefits	1,565,698.40
01-2-01125-221	Increased Retirement Contribution Rate	133,371.52
01-2-01125-300	Purchased Services	295,684.29
01-2-01125-364	Tuition Paid to Other Districts	16,000.00
01-2-01125-382	Distance Education & Telecommunications	6,178.00
01-2-01125-400	Supplies and Materials	298,683.08
01-2-01125-420	Textbooks	3,833.16
01-2-01125-425	E-Books	0.00
01-2-01125-500	Capital Outlay	9,815.27
01-2-01125-600	Other Expenses	36,619.67
01-2-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	8,015,908.62
01-2-01150-110	Salary - Teachers	30,894,901.48
01-2-01150-120	Salary - Substitutes	693,784.62
01-2-01150-130	Salary - Stipends	202,341.27
01-2-01150-140	Salary - Clerical and Paraprofessional Staff	9,805,172.10
01-2-01150-161	Salary - Classroom Management	93,298.26
01-2-01150-200	Employee Benefits	14,000,704.82
01-2-01150-221	Increased Retirement Contribution Rate	650,025.69
01-2-01150-300	Purchased Services	746,807.08
01-2-01150-364	Tuition Paid to Other Districts	4,738.00
01-2-01150-382	Distance Education & Telecommunications	2,211.04
01-2-01150-400	Supplies and Materials	1,097,211.70
01-2-01150-420	Textbooks	189,521.31
01-2-01150-425	E-Books	0.00
01-2-01150-500	Capital Outlay	20,966.89
01-2-01150-600	Other Expenses	73,421.22
01-2-01150-000	Total Limited English Proficiency Instructional Programs	58,475,105.48
01-2-01160-110	Salary - Teachers	93,014,959.05
01-2-01160-120	Salary - Substitutes	1,100,737.82
01-2-01160-130	Salary - Stipends	746,378.81
01-2-01160-140	Salary - Clerical and Paraprofessional Staff	18,692,961.46
01-2-01160-161	Salary - Classroom Management	274,774.45
01-2-01160-200	Employee Benefits	33,606,253.57
01-2-01160-221	Increased Retirement Contribution Rate	1,776,458.31
01-2-01160-300	Purchased Services	5,678,385.95
01-2-01160-364	Tuition Paid to Other Districts	0.00
01-2-01160-382	Distance Education & Telecommunications	52,134.53
01-2-01160-400	Supplies and Materials	4,619,601.95
01-2-01160-420	Textbooks	2,862,613.86

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01160-425	E-Books	0.00
01-2-01160-500	Capital Outlay	216,525.55
01-2-01160-600	Other Expenses	800,767.37
01-2-01160-000	Total Poverty Instructional Programs	163,442,552.68
01-2-01190-110	Salary - Teachers	3,768,086.46
01-2-01190-120	Salary - Substitutes	87,449.27
01-2-01190-130	Salary - Stipends	286,299.44
01-2-01190-140	Salary - Clerical and Paraprofessional Staff	1,055,409.58
01-2-01190-161	Salary - Classroom Management	9,112.00
01-2-01190-200	Employee Benefits	1,920,985.45
01-2-01190-221	Increased Retirement Contribution Rate	110,091.61
01-2-01190-300	Purchased Services	736,354.61
01-2-01190-332	Mileage to Parents (Early Childhood only)	0.00
01-2-01190-382	Distance Education & Telecommunications	12,160.58
01-2-01190-400	Supplies and Materials	503,529.27
01-2-01190-420	Textbooks	3,682.54
01-2-01190-425	E-Books	157.00
01-2-01190-500	Capital Outlay	129,223.89
01-2-01190-600	Other Expenses	103,467.01
01-2-01190-000	Total Early Childhood Educational Programs	8,726,008.71
01-2-01195-110	Salary - Teachers	193,982.22
01-2-01195-120	Salary - Substitutes	648.00
01-2-01195-130	Salary - Stipends	0.00
01-2-01195-140	Salary - Clerical and Paraprofessional Staff	40,027.00
01-2-01195-161	Salary - Classroom Management	2,359.00
01-2-01195-200	Employee Benefits	83,749.24
01-2-01195-221	Increased Retirement Contribution Rate	4,902.86
01-2-01195-300	Purchased Services	0.00
01-2-01195-364	Tuition Paid to Other Districts	0.00
01-2-01195-382	Distance Education & Telecommunications	0.00
01-2-01195-400	Supplies and Materials	18,004.87
01-2-01195-420	Textbooks	0.00
01-2-01195-425	E-Books	0.00
01-2-01195-500	Capital Outlay	0.00
01-2-01195-600	Other Expenses	96.00
01-2-01195-000	Total Regular Instructional Programs Below Age Five (Flex-Spending)	343,769.19
01-2-01200-110	Salary - Teachers	169,913,173.50
01-2-01200-120	Salary - Substitutes	4,122,181.60
01-2-01200-130	Salary - Stipends	1,190,314.95
01-2-01200-140	Salary - Clerical and Paraprofessional Staff	66,651,247.95
01-2-01200-161	Salary - Classroom Management	576,499.53
01-2-01200-200	Employee Benefits	77,307,351.83
01-2-01200-221	Increased Retirement Contribution Rate	4,776,223.21
01-2-01200-300	Purchased Services	51,451,490.34
01-2-01200-360	Tuition Paid to Other Districts (Special Education)	5,444,715.87
01-2-01200-370	Tuition Paid to Other Agencies (Special Education)	12,371,188.54
01-2-01200-382	Distance Education & Telecommunications	28,779.92
01-2-01200-400	Supplies and Materials	4,633,237.11
01-2-01200-420	Textbooks	401,067.75
01-2-01200-425	E-Books	3,776.63
01-2-01200-500	Capital Outlay	994,693.77
01-2-01200-600	Other Expenses	1,570,698.68
01-2-01200-000	Total Special Education Instructional Programs	401,436,641.18

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01290-110	Salary - Teachers	4,022,862.08
01-2-01290-120	Salary - Substitutes	99,382.29
01-2-01290-130	Salary - Stipends	72,908.97
01-2-01290-140	Salary - Clerical and Paraprofessional Staff	2,088,627.57
01-2-01290-161	Salary - Classroom Management	0.00
01-2-01290-200	Employee Benefits	2,033,446.63
01-2-01290-221	Increased Retirement Contribution Rate	106,509.73
01-2-01290-300	Purchased Services	1,947,283.62
01-2-01290-360	Tuition Paid to Other Districts (Special Education)	18,203.18
01-2-01290-370	Tuition Paid to Other Agencies (Special Education)	564,519.10
01-2-01290-382	Distance Education & Telecommunications	51,629.13
01-2-01290-400	Supplies and Materials	244,823.44
01-2-01290-420	Textbooks	6,068.75
01-2-01290-425	E-Books	0.00
01-2-01290-500	Capital Outlay	2,507.99
01-2-01290-600	Other Expenses	153,414.22
01-2-01290-000	Total Early Childhood Special Education Instructional Programs	11,412,186.70
01-2-02100-110	Salary - Professional Staff	64,784,302.01
01-2-02100-130	Salary - Stipends	3,139,825.96
01-2-02100-140	Salary - Clerical and Paraprofessional Staff	10,274,791.06
01-2-02100-143	Salary - Technical Staff	471,060.83
01-2-02100-200	Employee Benefits	21,632,436.97
01-2-02100-221	Increased Retirement Contribution Rate	1,543,564.53
01-2-02100-300	Purchased Services	4,062,144.71
01-2-02100-382	Distance Education & Telecommunications	12,034.90
01-2-02100-400	Supplies and Materials	3,023,177.55
01-2-02100-425	E-Books	4,038.00
01-2-02100-500	Capital Outlay	1,772,753.01
01-2-02100-600	Other Expenses	1,971,456.42
01-2-02100-000	Total Support Services - Pupils	112,691,585.95
01-2-02150-110	Salary - Professional Staff	1,208,708.80
01-2-02150-130	Salary - Stipends	1,452.30
01-2-02150-140	Salary - Clerical and Paraprofessional Staff	2,421,271.44
01-2-02150-143	Salary - Technical Staff	0.00
01-2-02150-200	Employee Benefits	1,237,832.24
01-2-02150-221	Increased Retirement Contribution Rate	54,947.06
01-2-02150-300	Purchased Services	2,654,445.77
01-2-02150-382	Distance Education & Telecommunications	12,654.36
01-2-02150-400	Supplies and Materials	431,571.18
01-2-02150-500	Capital Outlay	97,044.94
01-2-02150-600	Other Expenses	137,744.20
01-2-02150-000	Total Support Services - Pupils - Safety & Security	8,257,672.29
01-2-02200-110	Salary - Professional Staff	44,933,461.71
01-2-02200-130	Salary - Stipends	848,912.61
01-2-02200-140	Salary - Clerical and Paraprofessional Staff	10,775,326.55
01-2-02200-200	Employee Benefits	16,609,370.48
01-2-02200-221	Increased Retirement Contribution Rate	1,117,509.05
01-2-02200-281	Retirement Incentive Plan	0.00
01-2-02200-282	Staff Development Assistance	24,407.00
01-2-02200-300	Purchased Services	5,036,692.80
01-2-02200-382	Distance Education & Telecommunications	1,017,611.96
01-2-02200-400	Supplies and Materials	12,627,219.94
01-2-02200-500	Capital Outlay	6,993,976.12

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02200-600	Other Expenses	2,450,831.85
01-2-02200-000	Total Support Services - Staff	102,435,320.07
01-2-99500-000	Total Staff Development Disbursements	11,108,562.93
01-2-02213-110	Salary - Professional Staff	667,801.78
01-2-02213-130	Salary - Stipends	55,650.65
01-2-02213-140	Salary - Clerical and Paraprofessional Staff	113,058.65
01-2-02213-200	Employee Benefits	188,928.44
01-2-02213-221	Increased Retirement Contribution Rate	16,101.08
01-2-02213-300	Purchased Services	107,912.73
01-2-02213-382	Distance Education & Telecommunications	1,335.00
01-2-02213-400	Supplies and Materials	331,612.64
01-2-02213-500	Capital Outlay	0.00
01-2-02213-600	Other Expenses	128,142.73
01-2-02213-000	Total Support Services - School Improvement	1,610,543.70
01-2-02214-110	Salary - Professional Staff	732,018.28
01-2-02214-130	Salary - Stipends	30,668.82
01-2-02214-140	Salary - Clerical and Paraprofessional Staff	112,515.83
01-2-02214-200	Employee Benefits	192,402.95
01-2-02214-221	Increased Retirement Contribution Rate	20,947.66
01-2-02214-300	Purchased Services	12,086.85
01-2-02214-382	Distance Education & Telecommunications	0.00
01-2-02214-400	Supplies and Materials	120,071.23
01-2-02214-500	Capital Outlay	0.00
01-2-02214-600	Other Expenses	43,842.46
01-2-02214-000	Total Support Services - Implementation of Standards	1,264,554.08
01-2-02310-110	Salary - Professional Staff	96,756.93
01-2-02310-130	Salary - Stipends	496.67
01-2-02310-140	Salary - Clerical Staff	787,842.18
01-2-02310-200	Employee Benefits	544,103.58
01-2-02310-221	Increased Retirement Contribution Rate	16,750.58
01-2-02310-300	Purchased Services	2,659,074.66
01-2-02310-314	Lobbyist Fees and Expenses	384,710.42
01-2-02310-315	Accounting and Auditing Services	1,547,749.66
01-2-02310-341	Liability Insurance	7,524,315.48
01-2-02310-342	Fidelity Bond Premiums	78,779.53
01-2-02310-382	Distance Education & Telecommunications	6,701.92
01-2-02310-400	Supplies and Materials	494,191.55
01-2-02310-500	Capital Outlay	44,314.76
01-2-02310-600	Other Expenses	4,389,964.73
01-2-02310-000	Total Board of Education	18,575,752.65
01-2-02320-105	Salary - Superintendent	29,414,349.52
01-2-02320-110	Salary - Other Professional Staff	10,382,469.99
01-2-02320-130	Salary - Stipends	23,818.75
01-2-02320-140	Salary - Clerical Staff	12,061,299.77
01-2-02320-200	Employee Benefits	15,132,019.21
01-2-02320-221	Increased Retirement Contribution Rate	1,045,148.92
01-2-02320-300	Purchased Services	2,461,049.40
01-2-02320-314	Lobbyist Fees and Expenses	41,772.02
01-2-02320-382	Distance Education & Telecommunications	39,898.84
01-2-02320-400	Supplies and Materials	1,659,185.14
01-2-02320-500	Capital Outlay	584,053.55
01-2-02320-600	Other Expenses	2,133,625.19
01-2-02320-000	Total Executive Administration Services	74,978,690.30

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02330-110	Salary - Other Professional Staff	0.00
01-2-02330-115	Salary - Legal Staff Salary	201,082.44
01-2-02330-130	Salary - Stipends	0.00
01-2-02330-140	Salary - Clerical Staff	62,616.24
01-2-02330-200	Employee Benefits	57,937.09
01-2-02330-221	Increased Retirement Contribution Rate	492.95
01-2-02330-300	Purchased Services	200,076.10
01-2-02330-317	Contracted Legal Services	4,093,573.63
01-2-02330-382	Distance Education & Telecommunications	0.00
01-2-02330-400	Supplies and Materials	4,642.99
01-2-02330-500	Capital Outlay	0.00
01-2-02330-600	Other Expenses	8,476.81
01-2-02330-000	Total District Legal Services	4,628,898.25
01-2-02400-110	Salary - Professional Staff	98,687,983.94
01-2-02400-130	Salary - Stipends	390,082.66
01-2-02400-140	Salary - Clerical Staff	32,004,980.05
01-2-02400-200	Employee Benefits	40,696,729.33
01-2-02400-221	Increased Retirement Contribution Rate	2,605,924.32
01-2-02400-300	Purchased Services	906,091.87
01-2-02400-382	Distance Education & Telecommunications	136,334.31
01-2-02400-400	Supplies and Materials	1,706,997.41
01-2-02400-500	Capital Outlay	268,645.87
01-2-02400-600	Other Expenses	1,722,581.75
01-2-02400-000	Total Office of the Principal	179,126,351.51
01-2-02510-110	Salary - Professional Staff	9,395,178.51
01-2-02510-130	Salary - Stipends	46,081.12
01-2-02510-140	Salary - Clerical Staff	13,914,100.46
01-2-02510-200	Employee Benefits	10,640,701.32
01-2-02510-221	Increased Retirement Contribution Rate	479,054.80
01-2-02510-300	Purchased Services	32,275,755.45
01-2-02510-314	Lobbyist Fees and Expenses	0.00
01-2-02510-382	Distance Education & Telecommunications	3,533,842.31
01-2-02510-400	Supplies and Materials	3,500,047.04
01-2-02510-500	Capital Outlay	4,702,568.28
01-2-02510-600	Other Expenses	2,555,532.75
01-2-02510-000	Total General Administration - Business Services	81,042,862.04
01-2-02520-110	Salary - Professional Staff	59,740.82
01-2-02520-140	Salary - Clerical Staff	41,675.07
01-2-02520-200	Employee Benefits	27,471.12
01-2-02520-221	Increased Retirement Contribution Rate	1,935.31
01-2-02520-300	Purchased Services	1,696,340.32
01-2-02520-382	Distance Education & Telecommunications	400.14
01-2-02520-400	Supplies and Materials	207,687.81
01-2-02520-500	Capital Outlay	1,923,228.32
01-2-02520-600	Other Expenses	142,640.74
01-2-02520-000	Total Vehicle Acquisition and Maintenance Other Than Pupil Transportation Vehicles	4,101,119.65
01-2-02600-110	Salary - Professional Staff	17,369,957.36
01-2-02600-140	Salary - Clerical and Custodial Staff	100,250,172.51
01-2-02600-200	Employee Benefits	42,274,819.62
01-2-02600-221	Increased Retirement Contribution Rate	2,277,320.38
01-2-02600-300	Purchased Services	123,171,240.17
01-2-02600-382	Distance Education & Telecommunications	421,786.77
01-2-02600-400	Supplies and Materials	26,153,097.36

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02600-500	Capital Outlay	30,891,200.15
01-2-02600-600	Other Expenses	4,741,077.58
01-2-02600-000	Total Maintenance and Operation of Building(s) and Site(s)	347,550,671.90
01-2-02750-110	Salary - Professional Staff	1,558,261.41
01-2-02750-140	Salary - Clerical Staff and Drivers	17,467,935.30
01-2-02750-200	Employee Benefits	4,602,024.78
01-2-02750-221	Increased Retirement Contribution Rate	334,159.39
01-2-02750-300	Purchased Services	46,158,121.64
01-2-02750-332	Mileage to Parents (K-12 only)	1,646,152.87
01-2-02750-333	Transportation Paid to Other Districts	2,288.00
01-2-02750-382	Distance Education & Telecommunications	19,376.80
01-2-02750-400	Supplies and Materials	940,036.60
01-2-02750-500	Capital Outlay	13,919,438.59
01-2-02750-600	Other Expenses	1,606,256.40
01-2-02750-000	Total Regular Pupil Transportation	88,254,051.78
01-2-02755-110	Salary - Professional Staff	17,934.50
01-2-02755-140	Salary - Clerical Staff and Drivers	8,809.07
01-2-02755-200	Employee Benefits	5,554.19
01-2-02755-221	Increased Retirement Contribution Rate	581.00
01-2-02755-300	Purchased Services	4,171,252.11
01-2-02755-333	Transportation Paid to Other Districts	0.00
01-2-02755-382	Distance Education & Telecommunications	1,010.62
01-2-02755-400	Supplies and Materials	3,358.00
01-2-02755-500	Capital Outlay	10.00
01-2-02755-600	Other Expenses	589.00
01-2-02755-000	Total Regular Pupil Transportation Open Enrollment in Learning Community	4,209,098.49
01-2-02760-110	Salary - Professional Staff	1,611,143.06
01-2-02760-140	Salary - Clerical Staff and Drivers	15,712,796.95
01-2-02760-200	Employee Benefits	5,714,250.16
01-2-02760-221	Increased Retirement Contribution Rate	235,614.16
01-2-02760-300	Purchased Services	7,280,255.64
01-2-02760-333	Transportation Paid to Other Districts	121,413.52
01-2-02760-382	Distance Education & Telecommunications	37,677.19
01-2-02760-400	Supplies and Materials	1,489,191.23
01-2-02760-500	Capital Outlay	1,315,326.80
01-2-02760-600	Other Expenses	290,758.69
01-2-02760-000	Total School Age Special Education Pupil Transportation	33,808,427.40
01-2-02765-110	Salary - Professional Staff	38,101.84
01-2-02765-140	Salary - Clerical Staff and Drivers	1,628,148.35
01-2-02765-200	Employee Benefits	563,095.36
01-2-02765-221	Increased Retirement Contribution Rate	47,934.34
01-2-02765-300	Purchased Services	1,225,750.46
01-2-02765-333	Transportation Paid to Other Districts	0.00
01-2-02765-382	Distance Education & Telecommunications	8,768.50
01-2-02765-400	Supplies and Materials	419,070.16
01-2-02765-500	Capital Outlay	353,802.77
01-2-02765-600	Other Expenses	47,614.78
01-2-02765-000	Total Below Age Five Special Education Pupil Transportation	4,332,286.56
01-2-02900-000	Early Retirements or Termination	7,702,360.90
01-2-02905-000	Voluntary Terminations	11,714,662.66
01-2-03000-110	Salary - Professional Staff	283,220.99
01-2-03000-130	Salary - Stipends	4,939.83
01-2-03000-140	Salary - Clerical and Others	649,086.21

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-03000-200	Employee Benefits	185,984.51
01-2-03000-221	Increased Retirement Contribution Rate	16,770.21
01-2-03000-382	Distance Education & Telecommunications	18,873.44
01-2-03000-500	Capital Outlay	75,715.00
01-2-03000-600	Other Expenses	412,863.30
01-2-03000-000	Total Community Services	1,647,453.49
01-2-03500-110	Salary - Professional Staff	6,204,204.93
01-2-03500-130	Salary - Stipends	50,575.92
01-2-03500-140	Salary - Clerical and Others	1,398,641.08
01-2-03500-200	Employee Benefits	2,302,499.18
01-2-03500-221	Increased Retirement Contribution Rate	129,203.89
01-2-03500-300	Purchased Services	2,236,282.29
01-2-03500-382	Distance Education & Telecommunications	88,528.81
01-2-03500-400	Supplies and Materials	2,019,279.44
01-2-03500-420	Textbooks	154,898.77
01-2-03500-425	E-Books	4,142.21
01-2-03500-500	Capital Outlay	424,801.26
01-2-03500-600	Other Expenses	1,010,104.00
01-2-03500-000	Total State Categorical Programs	16,023,161.78
01-2-04200-110	Salary - Professional Staff	34,010,957.36
01-2-04200-130	Salary - Stipends	699,088.29
01-2-04200-140	Salary - Clerical Staff	5,924,687.12
01-2-04200-200	Employee Benefits	12,670,065.35
01-2-04200-221	Increased Retirement Contribution Rate	610,192.64
01-2-04200-300	Purchased Services	6,697,247.96
01-2-04200-382	Distance Education & Telecommunications	2,708.25
01-2-04200-400	Supplies and Materials	4,346,658.93
01-2-04200-420	Textbooks	70,339.28
01-2-04200-425	E-Books	68,338.25
01-2-04200-500	Capital Outlay	100,059.11
01-2-04200-600	Other Expenses	2,382,460.44
01-2-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	67,582,802.98
01-2-04210-110	Salary - Professional Staff	1,350,996.02
01-2-04210-130	Salary - Stipends	50,414.27
01-2-04210-140	Salary - Clerical Staff	199,405.92
01-2-04210-200	Employee Benefits	391,365.69
01-2-04210-221	Increased Retirement Contribution Rate	32,460.97
01-2-04210-300	Purchased Services	692,205.68
01-2-04210-382	Distance Education & Telecommunications	0.00
01-2-04210-400	Supplies and Materials	900,523.11
01-2-04210-420	Textbooks	37,892.38
01-2-04210-425	E-Books	0.00
01-2-04210-500	Capital Outlay	19,018.00
01-2-04210-600	Other Expenses	230,312.12
01-2-04210-000	Title I NCLB Improving Basic Programs Accountability	3,904,594.16
01-2-04215-110	Salary - Professional Staff	721,872.29
01-2-04215-130	Salary - Stipends	12,762.00
01-2-04215-140	Salary - Clerical Staff	58,869.33
01-2-04215-200	Employee Benefits	274,292.53
01-2-04215-221	Increased Retirement Contribution Rate	3,846.36
01-2-04215-300	Purchased Services	294,477.31
01-2-04215-382	Distance Education & Telecommunications	2,005.66
01-2-04215-400	Supplies and Materials	423,937.56

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04215-420	Textbooks	143,710.79
01-2-04215-425	E-Books	0.00
01-2-04215-500	Capital Outlay	0.00
01-2-04215-600	Other Expenses	48,738.32
01-2-04215-000	Total Title I, Part 1003G School Improvement Grants (SIG)	1,984,512.15
01-2-04230-110	Salary - Professional Staff	374.39
01-2-04230-130	Salary - Stipends	0.00
01-2-04230-140	Salary - Clerical Staff	95,278.22
01-2-04230-200	Employee Benefits	38,938.14
01-2-04230-221	Increased Retirement Contribution Rate	2,372.93
01-2-04230-300	Purchased Services	291,015.37
01-2-04230-382	Distance Education & Telecommunications	0.00
01-2-04230-400	Supplies and Materials	9,133.06
01-2-04230-420	Textbooks	0.00
01-2-04230-425	E-Books	0.00
01-2-04230-500	Capital Outlay	1,374.00
01-2-04230-600	Other Expenses	8,512.25
01-2-04230-000	Total Title I, Part D, Subpart 2 Education of Neglected, Delinquent or At-Risk Youth	446,998.36
01-2-04310-110	Salary - Professional Staff	6,329,673.20
01-2-04310-130	Salary - Stipends	687,134.01
01-2-04310-140	Salary - Clerical Staff	21,924.97
01-2-04310-200	Employee Benefits	1,782,668.68
01-2-04310-221	Increased Retirement Contribution Rate	85,785.76
01-2-04310-300	Purchased Services	1,198,882.72
01-2-04310-382	Distance Education & Telecommunications	0.00
01-2-04310-400	Supplies and Materials	277,941.80
01-2-04310-420	Textbooks	0.00
01-2-04310-425	E-Books	0.00
01-2-04310-500	Capital Outlay	16,115.48
01-2-04310-600	Other Expenses	626,393.90
01-2-04310-000	Title II, Part A NCLB Teacher Quality Grants	11,026,520.52
01-2-04315-110	Salary - Professional Staff	2,216.00
01-2-04315-130	Salary - Stipends	10,655.09
01-2-04315-140	Salary - Clerical Staff	0.00
01-2-04315-200	Employee Benefits	1,041.23
01-2-04315-221	Increased Retirement Contribution Rate	142.92
01-2-04315-300	Purchased Services	1,617.00
01-2-04315-382	Distance Education & Telecommunications	0.00
01-2-04315-400	Supplies and Materials	0.00
01-2-04315-420	Textbooks	0.00
01-2-04315-425	E-Books	0.00
01-2-04315-500	Capital Outlay	0.00
01-2-04315-600	Other Expenses	992.20
01-2-04315-000	Title II, Part B NCLB Math & Science Partnerships	16,664.44
01-2-04330-110	Salary - Professional Staff	27,399.00
01-2-04330-130	Salary - Stipends	0.00
01-2-04330-140	Salary - Clerical Staff	15,946.05
01-2-04330-200	Employee Benefits	14,588.94
01-2-04330-221	Increased Retirement Contribution Rate	16.49
01-2-04330-300	Purchased Services	4,500.00
01-2-04330-382	Distance Education & Telecommunications	0.00
01-2-04330-400	Supplies and Materials	37,143.63
01-2-04330-420	Textbooks	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04330-425	E-Books	0.00
01-2-04330-500	Capital Outlay	70,725.66
01-2-04330-600	Other Expenses	13,814.00
01-2-04330-000	Title VI Part B REAP (Rural Low Income Grants from NDE)	184,133.77
01-2-04402-110	Salary - Professional Staff	15,780.32
01-2-04402-130	Salary - Stipends	0.00
01-2-04402-140	Salary - Clerical Staff	31,612.83
01-2-04402-200	Employee Benefits	6,600.65
01-2-04402-221	Increased Retirement Contribution Rate	702.41
01-2-04402-300	Purchased Services	137,367.25
01-2-04402-382	Distance Education & Telecommunications	0.00
01-2-04402-400	Supplies and Materials	727.66
01-2-04402-420	Textbooks	0.00
01-2-04402-425	E-Books	0.00
01-2-04402-500	Capital Outlay	0.00
01-2-04402-600	Other Expenses	4,589.83
01-2-04402-000	Total IDEA Part B (611) Base Allocation Transportation	197,380.95
01-2-04403-110	Salary - Professional Staff	289,407.86
01-2-04403-130	Salary - Stipends	0.00
01-2-04403-140	Salary - Clerical Staff	50,229.00
01-2-04403-200	Employee Benefits	111,376.91
01-2-04403-221	Increased Retirement Contribution Rate	4,205.51
01-2-04403-300	Purchased Services	627,623.82
01-2-04403-382	Distance Education & Telecommunications	0.00
01-2-04403-400	Supplies and Materials	1,149.66
01-2-04403-420	Textbooks	0.00
01-2-04403-425	E-Books	0.00
01-2-04403-500	Capital Outlay	6,380.00
01-2-04403-600	Other Expenses	7,417.00
01-2-04403-000	Total IDEA Part B (611) Base Allocation - School Age	1,097,789.76
01-2-04404-110	Salary - Professional Staff	10,426,265.33
01-2-04404-130	Salary - Stipends	28,765.25
01-2-04404-140	Salary - Clerical Staff	1,563,236.41
01-2-04404-200	Employee Benefits	3,608,849.58
01-2-04404-221	Increased Retirement Contribution Rate	225,338.92
01-2-04404-300	Purchased Services	7,714,324.89
01-2-04404-382	Distance Education & Telecommunications	6,568.37
01-2-04404-400	Supplies and Materials	129,391.93
01-2-04404-420	Textbooks	679.25
01-2-04404-425	E-Books	0.00
01-2-04404-500	Capital Outlay	16,540.09
01-2-04404-600	Other Expenses	91,142.82
01-2-04404-000	Total IDEA Part B (611) Base Allocation - Birth Through Age Four	23,811,102.84
01-2-04406-110	Salary - Professional Staff	536,232.97
01-2-04406-130	Salary - Stipends	0.00
01-2-04406-140	Salary - Clerical Staff	196,126.46
01-2-04406-200	Employee Benefits	165,384.35
01-2-04406-221	Increased Retirement Contribution Rate	15,468.67
01-2-04406-300	Purchased Services	435,023.26
01-2-04406-382	Distance Education & Telecommunications	0.00
01-2-04406-400	Supplies and Materials	257,724.80
01-2-04406-420	Textbooks	0.00
01-2-04406-425	E-Books	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04406-500	Capital Outlay	0.00
01-2-04406-600	Other Expenses	9,864.28
01-2-04406-000	IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation	1,615,824.79
01-2-04407-110	Salary - Professional Staff	19,806.04
01-2-04407-130	Salary - Stipends	0.00
01-2-04407-140	Salary - Clerical Staff	10,135.98
01-2-04407-200	Employee Benefits	6,947.44
01-2-04407-221	Increased Retirement Contribution Rate	618.06
01-2-04407-300	Purchased Services	9,431.56
01-2-04407-382	Distance Education & Telecommunications	0.00
01-2-04407-400	Supplies and Materials	0.00
01-2-04407-420	Textbooks	0.00
01-2-04407-425	E-Books	0.00
01-2-04407-500	Capital Outlay	0.00
01-2-04407-600	Other Expenses	0.00
01-2-04407-000	Total IDEA Preschool (619) Base Allocation Transportation	46,939.08
01-2-04409-110	Salary - Professional Staff	134,381.95
01-2-04409-130	Salary - Stipends	0.00
01-2-04409-140	Salary - Clerical Staff	13,472.18
01-2-04409-200	Employee Benefits	33,682.77
01-2-04409-221	Increased Retirement Contribution Rate	2,628.44
01-2-04409-300	Purchased Services	95,622.96
01-2-04409-382	Distance Education & Telecommunications	0.00
01-2-04409-400	Supplies and Materials	0.00
01-2-04409-420	Textbooks	0.00
01-2-04409-425	E-Books	0.00
01-2-04409-500	Capital Outlay	0.00
01-2-04409-600	Other Expenses	11,355.00
01-2-04409-000	Total IDEA Enrollment/Poverty (619)	291,143.30
01-2-04410-110	Salary - Professional Staff	19,135,940.03
01-2-04410-130	Salary - Stipends	73,923.89
01-2-04410-140	Salary - Clerical Staff	4,107,523.65
01-2-04410-200	Employee Benefits	6,449,050.24
01-2-04410-221	Increased Retirement Contribution Rate	419,510.14
01-2-04410-300	Purchased Services	7,881,239.37
01-2-04410-382	Distance Education & Telecommunications	66,810.62
01-2-04410-400	Supplies and Materials	454,049.91
01-2-04410-420	Textbooks	72.49
01-2-04410-425	E-Books	0.00
01-2-04410-500	Capital Outlay	523,523.72
01-2-04410-600	Other Expenses	140,008.58
01-2-04410-000	Total IDEA Enrollment/Poverty (611)	39,251,652.64
01-2-04411-110	Salary - Professional Staff	470,687.65
01-2-04411-130	Salary - Stipends	2,720.00
01-2-04411-140	Salary - Clerical Staff	63,422.24
01-2-04411-200	Employee Benefits	92,002.90
01-2-04411-221	Increased Retirement Contribution Rate	10,562.10
01-2-04411-300	Purchased Services	17,143.91
01-2-04411-382	Distance Education & Telecommunications	362.06
01-2-04411-400	Supplies and Materials	7,583.06
01-2-04411-420	Textbooks	0.00
01-2-04411-425	E-Books	0.00
01-2-04411-500	Capital Outlay	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04411-600	Other Expenses	1,849.16
01-2-04411-000	IDEA Part B Early Intervening Services	666,333.08
01-2-04412-110	Salary - Professional Staff	1,459,344.19
01-2-04412-130	Salary - Stipends	20.00
01-2-04412-140	Salary - Clerical Staff	176,148.76
01-2-04412-200	Employee Benefits	427,274.25
01-2-04412-221	Increased Retirement Contribution Rate	37,947.24
01-2-04412-300	Purchased Services	749,421.74
01-2-04412-382	Distance Education & Telecommunications	0.00
01-2-04412-400	Supplies and Materials	8,550.74
01-2-04412-420	Textbooks	361.00
01-2-04412-425	E-Books	0.00
01-2-04412-500	Capital Outlay	0.00
01-2-04412-600	Other Expenses	12,565.19
01-2-04412-000	IDEA Part B Proportionate Share	2,871,633.11
01-2-04414-110	Salary - Professional Staff	0.00
01-2-04414-130	Salary - Stipends	4,656.30
01-2-04414-140	Salary - Clerical Staff	0.00
01-2-04414-200	Employee Benefits	1,706.45
01-2-04414-221	Increased Retirement Contribution Rate	117.68
01-2-04414-300	Purchased Services	3,571.40
01-2-04414-382	Distance Education & Telecommunications	0.00
01-2-04414-400	Supplies and Materials	3,588.19
01-2-04414-420	Textbooks	0.00
01-2-04414-425	E-Books	0.00
01-2-04414-500	Capital Outlay	0.00
01-2-04414-600	Other Expenses	7,297.90
01-2-04414-000	IDEA Part C	20,937.92
01-2-04415-110	Salary - Professional Staff	169,249.37
01-2-04415-130	Salary - Stipends	6,222.12
01-2-04415-140	Salary - Clerical Staff	12,175.55
01-2-04415-200	Employee Benefits	35,543.86
01-2-04415-221	Increased Retirement Contribution Rate	2,180.20
01-2-04415-300	Purchased Services	42,200.88
01-2-04415-382	Distance Education & Telecommunications	770.00
01-2-04415-400	Supplies and Materials	63,237.13
01-2-04415-420	Textbooks	1,107.58
01-2-04415-425	E-Books	0.00
01-2-04415-500	Capital Outlay	2,813.76
01-2-04415-600	Other Expenses	27,450.92
01-2-04415-000	IDEA Special Projects	362,951.37
01-2-04690-110	Salary - Professional Staff	450,240.58
01-2-04690-130	Salary - Stipends	0.00
01-2-04690-140	Salary - Clerical Staff	73,221.00
01-2-04690-200	Employee Benefits	125,177.22
01-2-04690-221	Increased Retirement Contribution Rate	10,460.25
01-2-04690-300	Purchased Services	93,782.02
01-2-04690-382	Distance Education & Telecommunications	0.00
01-2-04690-400	Supplies and Materials	108,394.87
01-2-04690-420	Textbooks	0.00
01-2-04690-425	E-Books	0.00
01-2-04690-500	Capital Outlay	1,852.00
01-2-04690-600	Other Expenses	152,811.04

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04690-000	Other Federal Non-Categorical Expenditures	1,015,938.98
01-2-04700-110	Salary - Professional Staff	308,702.05
01-2-04700-130	Salary - Stipends	22,150.49
01-2-04700-140	Salary - Clerical Staff	15,493.58
01-2-04700-200	Employee Benefits	49,809.34
01-2-04700-221	Increased Retirement Contribution Rate	123,547.03
01-2-04700-300	Purchased Services	174,694.55
01-2-04700-382	Distance Education & Telecommunications	463,864.65
01-2-04700-400	Supplies and Materials	797,673.76
01-2-04700-420	Textbooks	2,917.82
01-2-04700-425	E-Books	0.00
01-2-04700-500	Capital Outlay	209,418.06
01-2-04700-600	Other Expenses	396,844.73
01-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	2,565,116.06
01-2-04910-110	Salary - Professional Staff	655,060.95
01-2-04910-130	Salary - Stipends	3,957.36
01-2-04910-140	Salary - Clerical Staff	291,867.46
01-2-04910-200	Employee Benefits	323,415.40
01-2-04910-221	Increased Retirement Contribution Rate	8,007.71
01-2-04910-300	Purchased Services	97,691.33
01-2-04910-382	Distance Education & Telecommunications	2,520.00
01-2-04910-400	Supplies and Materials	58,082.62
01-2-04910-420	Textbooks	0.00
01-2-04910-425	E-Books	0.00
01-2-04910-500	Capital Outlay	9,000.00
01-2-04910-600	Other Expenses	42,483.86
01-2-04910-000	Indian Education	1,492,086.69
01-2-04915-110	Salary - Professional Staff	606,147.36
01-2-04915-130	Salary - Stipends	168,669.67
01-2-04915-140	Salary - Clerical Staff	696,818.62
01-2-04915-200	Employee Benefits	438,164.63
01-2-04915-221	Increased Retirement Contribution Rate	18,398.62
01-2-04915-300	Purchased Services	547,868.66
01-2-04915-382	Distance Education & Telecommunications	3,880.21
01-2-04915-400	Supplies and Materials	164,548.50
01-2-04915-420	Textbooks	20,999.56
01-2-04915-425	E-Books	0.00
01-2-04915-500	Capital Outlay	5,970.00
01-2-04915-600	Other Expenses	63,754.16
01-2-04915-000	Title I, Part C NCLB Migrant Education	2,735,219.99
01-2-04925-110	Salary - Professional Staff	818,649.56
01-2-04925-130	Salary - Stipends	128,571.03
01-2-04925-140	Salary - Clerical Staff	324,134.56
01-2-04925-200	Employee Benefits	303,562.66
01-2-04925-221	Increased Retirement Contribution Rate	20,406.97
01-2-04925-300	Purchased Services	463,592.95
01-2-04925-382	Distance Education & Telecommunications	704.51
01-2-04925-400	Supplies and Materials	222,847.75
01-2-04925-420	Textbooks	85,012.77
01-2-04925-425	E-Books	1,895.00
01-2-04925-500	Capital Outlay	0.00
01-2-04925-600	Other Expenses	54,536.35
01-2-04925-000	Title III NCLB Limited English Proficient Grant	2,423,914.11

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04926-110	Salary - Professional Staff	27,492.99
01-2-04926-130	Salary - Stipends	164,237.58
01-2-04926-140	Salary - Clerical Staff	59,337.34
01-2-04926-200	Employee Benefits	43,151.34
01-2-04926-221	Increased Retirement Contribution Rate	1,123.25
01-2-04926-300	Purchased Services	-70,961.89
01-2-04926-382	Distance Education & Telecommunications	-28.70
01-2-04926-400	Supplies and Materials	92,760.44
01-2-04926-420	Textbooks	75,795.95
01-2-04926-425	E-Books	0.00
01-2-04926-500	Capital Outlay	0.00
01-2-04926-600	Other Expenses	2,627.58
01-2-04926-000	Title III NCLB Immigrant Education	395,535.88
01-2-04940-110	Salary - Professional Staff	3,587,843.93
01-2-04940-130	Salary - Stipends	2,215.04
01-2-04940-140	Salary - Clerical Staff	1,190,182.75
01-2-04940-200	Employee Benefits	1,830,233.85
01-2-04940-221	Increased Retirement Contribution Rate	43,854.12
01-2-04940-300	Purchased Services	2,481,703.48
01-2-04940-382	Distance Education & Telecommunications	3,038.68
01-2-04940-400	Supplies and Materials	101,770.61
01-2-04940-420	Textbooks	0.00
01-2-04940-425	E-Books	0.00
01-2-04940-500	Capital Outlay	1,972.00
01-2-04940-600	Other Expenses	60,116.50
01-2-04940-000	Head Start	9,302,930.96
01-2-04945-110	Salary - Professional Staff	0.00
01-2-04945-130	Salary - Stipends	0.00
01-2-04945-140	Salary - Clerical Staff	0.00
01-2-04945-200	Employee Benefits	0.00
01-2-04945-221	Increased Retirement Contribution Rate	0.00
01-2-04945-300	Purchased Services	0.00
01-2-04945-382	Distance Education & Telecommunications	0.00
01-2-04945-400	Supplies and Materials	8,198.90
01-2-04945-420	Textbooks	0.00
01-2-04945-425	E-Books	0.00
01-2-04945-500	Capital Outlay	0.00
01-2-04945-600	Other Expenses	0.00
01-2-04945-000	Child and Adult Care Food Program	8,198.90
01-2-04968-110	Salary - Professional Staff	782,336.87
01-2-04968-130	Salary - Stipends	12,758.82
01-2-04968-140	Salary - Clerical Staff	889,148.30
01-2-04968-200	Employee Benefits	326,574.26
01-2-04968-221	Increased Retirement Contribution Rate	23,452.87
01-2-04968-300	Purchased Services	948,439.28
01-2-04968-382	Distance Education & Telecommunications	1,054.03
01-2-04968-400	Supplies and Materials	123,678.62
01-2-04968-420	Textbooks	0.00
01-2-04968-425	E-Books	0.00
01-2-04968-500	Capital Outlay	1,982.02
01-2-04968-600	Other Expenses	26,575.96
01-2-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	3,136,001.03
01-2-04980-110	Salary - Professional Staff	162,370.78

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04980-130	Salary - Stipends	0.00
01-2-04980-140	Salary - Clerical Staff	11,816.32
01-2-04980-200	Employee Benefits	36,774.48
01-2-04980-221	Increased Retirement Contribution Rate	3,072.65
01-2-04980-300	Purchased Services	2,731.00
01-2-04980-382	Distance Education & Telecommunications	86.00
01-2-04980-400	Supplies and Materials	13,920.80
01-2-04980-420	Textbooks	0.00
01-2-04980-425	E-Books	0.00
01-2-04980-500	Capital Outlay	5,534.52
01-2-04980-600	Other Expenses	1,331.54
01-2-04980-000	Adult Basic Education	237,638.09
01-2-04990-110	Salary - Professional Staff	1,594,270.55
01-2-04990-130	Salary - Stipends	100,903.43
01-2-04990-140	Salary - Clerical Staff	335,570.09
01-2-04990-200	Employee Benefits	579,231.16
01-2-04990-221	Increased Retirement Contribution Rate	39,787.33
01-2-04990-300	Purchased Services	967,189.28
01-2-04990-382	Distance Education & Telecommunications	1,680.00
01-2-04990-400	Supplies and Materials	693,451.79
01-2-04990-420	Textbooks	2,447,520.49
01-2-04990-425	E-Books	0.00
01-2-04990-500	Capital Outlay	37,726.35
01-2-04990-600	Other Expenses	218,165.82
01-2-04990-000	Other Federal Categorical Expenditures	7,015,496.29
01-2-04992-110	Salary - Professional Staff	310,132.46
01-2-04992-130	Salary - Stipends	0.00
01-2-04992-140	Salary - Clerical Staff	29,819.81
01-2-04992-200	Employee Benefits	81,437.83
01-2-04992-221	Increased Retirement Contribution Rate	4,864.60
01-2-04992-300	Purchased Services	221,440.65
01-2-04992-382	Distance Education & Telecommunications	0.00
01-2-04992-400	Supplies and Materials	944,179.09
01-2-04992-420	Textbooks	4,197.00
01-2-04992-425	E-Books	0.00
01-2-04992-500	Capital Outlay	1,122,071.35
01-2-04992-600	Other Expenses	282,655.58
01-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	3,000,798.37
01-2-04995-110	Salary - Professional Staff	1,777,162.77
01-2-04995-130	Salary - Stipends	1,144,401.19
01-2-04995-140	Salary - Clerical Staff	512,673.21
01-2-04995-200	Employee Benefits	769,013.73
01-2-04995-221	Increased Retirement Contribution Rate	35,424.10
01-2-04995-300	Purchased Services	1,396,176.37
01-2-04995-382	Distance Education & Telecommunications	29,991.25
01-2-04995-400	Supplies and Materials	5,399,034.17
01-2-04995-420	Textbooks	356,512.44
01-2-04995-425	E-Books	0.00
01-2-04995-500	Capital Outlay	897,594.33
01-2-04995-600	Other Expenses	1,627,663.69
01-2-04995-000	Categorical Grants from Corporations & Other Private Interests	13,945,647.25
01-2-04000-000	Total Federal Programs	202,654,437.82
01-2-05000-605	Repayment of Taxes Paid	1,604,117.17

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
01-2-05000-607	Repayment of Taxes Paid for Revalued Property	471,857.54
01-2-05000-610	Redemption of Principal	5,371,268.40
01-2-05000-620	Debt Service Interest	460,440.82
01-2-05000-000	Total Debt Services	7,907,683.93
01-2-06000-110	Salary - Professional Staff	5,000,044.99
01-2-06000-130	Salary - Stipends	3,340,909.52
01-2-06000-140	Salary - Clerical Staff	1,672,622.70
01-2-06000-200	Employee Benefits	1,818,878.38
01-2-06000-221	Increased Retirement Contribution Rate	112,612.56
01-2-06000-300	Purchased Services	2,117,379.71
01-2-06000-382	Distance Education & Telecommunications	0.00
01-2-06000-400	Supplies and Materials	333,048.22
01-2-06000-420	Textbooks	1,987.45
01-2-06000-425	E-Books	0.00
01-2-06000-500	Capital Outlay	0.00
01-2-06000-600	Other Expenses	85,030.25
01-2-06000-000	Total Summer School	14,482,513.78
01-2-07000-110	Salary - Professional Staff	187,446.89
01-2-07000-130	Salary - Stipends	43,581.56
01-2-07000-140	Salary - Clerical Staff	35,603.22
01-2-07000-200	Employee Benefits	74,516.78
01-2-07000-221	Increased Retirement Contribution Rate	42,752.61
01-2-07000-300	Purchased Services	4,101.17
01-2-07000-382	Distance Education & Telecommunications	420.00
01-2-07000-400	Supplies and Materials	21,239.62
01-2-07000-600	Other Expenses	4,129.90
01-2-07000-000	Total Adult Education	413,791.75
01-2-08000-750	Transfers To the School Lunch Fund	4,513,864.84
01-2-08000-752	Transfers To the Activity Fund	7,186,021.39
01-2-08000-754	Transfers To the Bond Fund	1,947,413.50
01-2-08000-000	Total Transfers	13,647,299.73
01-2-20000-000	TOTAL CURRENT EXPENSE	3,203,588,405.08
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	86,254,243.85
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	3,117,334,161.23
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	3,256,342,160.69
01-2-20500-000	TOTAL DISBURSEMENTS	3,458,996,598.51
01-0-COH -BEG	General Fund - Cash On Hand - Beginning Balance	636,673,237.45
01-0-TREAS-BEG	General Fund - Cash At County Treasurers - Beginning Balance	257,826,993.36
01-0-COH -END	General Fund - Cash On Hand - Ending Balance	686,487,084.09
01-0-TREAS-END	General Fund - Cash At County Treasurers - Ending Balance	291,808,898.75
02-1-01410-000	Interest	300,176.66
02-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	58,542,117.75
02-1-05610-000	Cash Balance from Dissolved/Merged Districts	863,373.14
02-1-05690-000	Other Non-Revenue Receipts	580,506.11
02-1-05000-000	Total Non-Revenue Receipts	59,985,997.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	60,286,173.66
02-2-02500-400	Supplies & Materials	1,844,803.45
02-2-02500-420	Textbooks	958,118.67
02-2-02500-425	E-Books	2,500.00
02-2-02500-500	Capital Outlay	37,277,598.42
02-2-02500-000	Support Servcies - Business	40,083,020.54
02-2-08000-755	Transfers To the General Fund	269,723.00
02-2-20500-000	TOTAL DISBURSEMENTS	40,352,743.54

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
02-0-COH -BEG	Depreciation Fund - Cash on Hand - Beginning Balance	148,113,209.58
02-0-COH -END	Depreciation Fund - Cash on Hand - Ending Balance	168,004,456.31
03-1-01410-000	Interest	68,377.92
03-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	41,825,158.75
03-1-05610-000	Cash Balance from Dissolved/Merged Districts	212,180.33
03-1-05690-000	Other Non-Revenue Receipts	6,904,558.63
03-1-05000-000	Total Non-Revenue Receipts	48,941,897.71
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	49,010,275.63
03-2-02500-200	Employee Benefits	44,461,066.25
03-2-02500-221	Increased Retirement Contribution Rate	26,812.00
03-2-02500-281	Retirement Incentive Plan	2,316,904.20
03-2-02500-282	Staff Development Assistance	10,504.00
03-2-02500-000	Total Support Services - Business	46,815,286.45
03-2-08000-755	Transfers To the General Fund	485,624.21
03-2-20500-000	TOTAL DISBURSEMENTS	47,300,910.66
03-0-COH -BEG	Employee Benefit Fund - Cash On Hand - Beginning Balance	42,700,167.51
03-0-COH -END	Employee Benefit Fund - Cash On Hand - Ending Balance	44,410,032.48
04-1-01410-000	Interest	4,732.36
04-1-05500-000	Transfers From the General Fund	4,659,179.26
04-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
04-1-05690-000	Other Non-Revenue Receipts	389,963.35
04-1-05000-000	Total Non-Revenue Receipts	5,049,142.61
04-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	5,053,874.97
04-2-02310-317	Legal Services	109,890.08
04-2-02310-643	Judgements/Settlements	3,394,563.59
04-2-02310-000	Total Board of Education	3,504,453.67
04-2-08000-755	Transfers To the General Fund	0.00
04-2-20500-000	TOTAL DISBURSEMENTS	3,504,453.67
04-0-COH -BEG	Contingency Fund - Cash on Hand - Beginning Balance	14,345,479.51
04-0-COH -END	Contingency Fund - Cash on Hand - Ending Balance	15,894,900.81
05-1-01410-000	Interest	58,112.78
05-1-01710-000	Activities Receipts	82,296,169.65
05-1-01990-000	Other Local Receipts	4,632,568.09
05-1-01000-000	Total Local Receipts	86,986,850.52
05-1-05500-000	Transfers From the General Fund	7,186,021.39
05-1-05610-000	Cash Balance from Dissolved/Merged Districts	220,678.28
05-1-05690-000	Other Non-Revenue Receipts	4,629,523.92
05-1-05000-000	Total Non-Revenue Receipts	12,036,223.59
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	99,023,074.11
05-2-02100-300	Purchased Services	24,399,087.40
05-2-02100-400	Supplies and Materials	35,837,461.02
05-2-02100-500	Capital Outlay	646,473.58
05-2-02100-600	Other Expenses	34,207,520.95
05-2-02100-000	Total Support Services - Pupils	95,090,542.95
05-2-08000-755	Transfers To the General Fund	59,668.62
05-2-20500-000	TOTAL DISBURSEMENTS	95,150,211.57
05-0-COH -BEG	Activities Fund - Cash on Hand - Beginning Balance	48,954,087.12
05-0-COH -END	Activities Fund - Cash on Hand - Ending Balance	52,812,958.77
06-1-01410-000	Interest	51,173.86
06-1-01720-000	Sale of Lunches/Milk	65,959,075.38
06-1-01990-000	Other Local Receipts	2,673,029.46
06-1-01000-000	Total Local Receipts	68,683,278.70
06-1-03150-000	State Reimbursement	1,073,833.23

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
06-1-03990-000	Other State Receipts	34,396.76
06-1-03000-000	Total State Receipts	1,108,229.99
06-1-04800-000	Federal Reimbursement	83,650,812.08
06-1-04945-000	Child and Adult Care Food Program	1,533,726.52
06-1-04990-000	Other Federal Categorical Receipts	2,396,086.70
06-1-04000-000	Total Federal Receipts	87,580,625.30
06-1-05500-000	Transfers From the General Fund	4,513,864.84
06-1-05610-000	Cash Balance from Dissolved/Merged Districts	69,065.71
06-1-05690-000	Other Non-Revenue Receipts	191,432.50
06-1-05000-000	Total Non-Revenue Receipts	4,774,363.05
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	162,146,497.04
06-2-02100-110	Salary - Professional Staff	6,951,551.17
06-2-02100-140	Salary - Clerical and Cooks	42,587,873.08
06-2-02100-200	Employee Benefits	14,663,073.34
06-2-02100-300	Purchased Services	15,771,983.36
06-2-02100-400	Supplies and Materials (Excluding Food)	5,461,085.56
06-2-02100-470	Food (Excluded from Indirect Costs)	68,220,382.79
06-2-02100-500	Capital Outlay (Excluded from Indirect Costs)	3,094,126.22
06-2-02100-600	Other Expenses	3,069,813.12
06-2-02100-695	Indirect Costs	1,176,273.59
06-2-02100-000	Total Support Services - Pupils	160,996,162.23
06-2-95000-000	Non-Restricted Indirect Cost Rate used to determine Indirect Costs in 2014/15	402.52
06-2-08000-755	Transfers To the General Fund	439,227.00
06-2-20500-000	TOTAL DISBURSEMENTS	161,435,389.23
06-0-COH -BEG	School Lunch Fund - Cash on Hand - Beginning Balance	49,731,736.62
06-0-COH -END	School Lunch Fund - Cash on Hand - Ending Balance	50,535,279.10
07-1-01110-000	Local Property Taxes	175,889,410.58
07-1-01115-000	Carline Taxes	504,474.94
07-1-01410-000	Interest	1,761,573.62
07-1-01990-000	Other Local Receipts	3,102,523.96
07-1-01000-000	Total Local Receipts	181,257,983.10
07-1-03130-000	Homestead Exemption	3,700,528.20
07-1-03131-000	Property Tax Credit	5,453,476.67
07-1-03133-000	Nameplate Capacity Tax	8,917.98
07-1-03180-000	Pro-Rate Motor Vehicle	488,414.39
07-1-03300-000	In-Lieu-Of School Land Tax	0.00
07-1-03990-000	Other State Receipts	71,807.87
07-1-03000-000	Total State Receipts	9,723,145.11
07-1-05100-000	Sale of Bonds (Re-Funding Only)	126,631,005.02
07-1-05500-000	Transfers From the General Fund	1,947,413.50
07-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
07-1-05690-000	Other Non-Revenue Receipts	9,520,978.09
07-1-05000-000	Total Non-Revenue Receipts	138,099,396.61
07-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	329,080,524.82
07-2-05000-607	Repayment of Taxes Paid for Revalued Property	218,245.89
07-2-05000-610	Redemption of Principal	261,175,400.77
07-2-05000-620	Debt Service Interest	69,260,492.16
07-2-05000-690	Other Miscellaneous Expenses	8,887,653.74
07-2-05000-000	Total Debt Services	339,541,792.56
07-2-08000-755	Transfers To the General Fund	710,896.97
07-2-20500-000	TOTAL DISBURSEMENTS	340,252,689.53
07-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	2,446,084,185.05
07-0-COH -BEG	Bond Fund - Cash on Hand - Beginning Balance	183,363,193.71

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
07-0-TREAS-BEG	Bond Fund - Cash At County Treasurers - Beginning Balance	40,946,219.34
07-0-COH -END	Bond Fund - Cash on Hand - Ending Balance	165,937,060.19
07-0-TREAS-END	Bond Fund - Cash At County Treasurers - Ending Balance	48,209,356.10
08-1-01110-000	Local Property Taxes	47,771,122.75
08-1-01111-000	Local Property Taxes - Learning Community Common Levy	-17.58
08-1-01115-000	Carline Taxes	60,085.83
08-1-01410-000	Interest	742,470.33
08-1-01990-000	Other Local Receipts	5,443,185.58
08-1-01000-000	Total Local Receipts	54,016,846.91
08-1-03130-000	Homestead Exemption	476,010.73
08-1-03131-000	Property Tax Credit	2,363,900.04
08-1-03133-000	Nameplate Capacity Tax	98,876.17
08-1-03180-000	Pro-Rate Motor Vehicle	126,427.77
08-1-03300-000	In-Lieu-Of School Land Tax	0.00
08-1-03500-000	State Categorical Grants	5,718.14
08-1-03990-000	Other State Receipts	80,673.36
08-1-03000-000	Total State Receipts	3,151,606.21
08-1-04410-000	IDEA Enrollment/Poverty	85,333.00
08-1-04500-000	Title 8 (Impact Aid)	4,132,140.00
08-1-04930-000	Federal Asbestos	0.00
08-1-04990-000	Other Federal Categorical Receipts	2,253,086.33
08-1-04000-000	Total Federal Receipts	6,470,559.33
08-1-05100-000	Sale of Bonds	514,649,332.92
08-1-05200-000	Long Term Loans	8,963,180.66
08-1-05400-000	Sale of Property	1,218,533.27
08-1-05610-000	Cash Balance from Dissolved/Merged Districts	8,244,934.39
08-1-05690-000	Other Non-Revenue Receipts	10,361,602.36
08-1-05000-000	Total Non-Revenue Receipts	543,437,583.60
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	607,076,596.05
08-2-02150-300	Purchased Services	1,271,879.44
08-2-02150-500	Capital Outlay (New Only)	13,212,120.31
08-2-02150-510	Site Improvements	1,967,879.21
08-2-02150-520	Building Improvements	6,872,970.99
08-2-02150-600	Other Expenses	165,202.46
08-2-02150-000	Total Support Services - Pupils - Safety & Security	23,490,052.41
08-2-02515-300	Purchased Services	21,208,215.49
08-2-02515-500	Capital Outlay (New Only)	34,225,404.47
08-2-02515-510	Site Acquisition and Improvements	28,488,298.79
08-2-02515-520	Building Acquisition and Improvements	179,564,557.74
08-2-02515-600	Other Expenses	2,537,711.97
08-2-02515-000	Total Buildings and Sites	266,024,188.46
08-2-04410-300	Purchased Services	0.00
08-2-04410-500	Capital Outlay (New Only)	0.00
08-2-04410-510	Site Acquisition and Improvements	0.00
08-2-04410-520	Building Acquisition and Improvements	373,481.00
08-2-04410-600	Other Expenses	15.00
08-2-04410-000	Total IDEA Enrollment/Poverty	373,496.00
08-2-05000-607	Repayment of Taxes Paid for Revalued Property	37,040.34
08-2-05000-610	Redemption of Principal	4,950,200.30
08-2-05000-620	Debt Service Interest	964,011.92
08-2-05000-000	Total Debt Services	5,951,252.56
08-2-08000-755	Transfers To the General Fund	18,810.46
08-2-20500-000	TOTAL DISBURSEMENTS	295,857,799.89

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
08-0-COH -BEG	Special Building Fund - Cash on Hand - Beginning Balance	437,670,038.15
08-0-TREAS-BEG	Special Building Fund - Cash At County Treasurers - Beginning Balance	8,407,146.61
08-0-COH -END	Special Building Fund - Cash on Hand - Ending Balance	715,953,784.87
08-0-TREAS-END	Special Building Fund - Cash At County Treasurers - Ending Balance	40,664,977.12
09-1-01110-000	Local Property Taxes	28,922,853.56
09-1-01115-000	Carline Taxes	33,004.13
09-1-01410-000	Interest	229,122.78
09-1-01990-000	Other Local Receipts	695,013.70
09-1-01000-000	Total Local Receipts	29,879,994.17
09-1-03130-000	Homestead Exemption	615,028.89
09-1-03131-000	Property Tax Credit	1,003,636.20
09-1-03133-000	Nameplate Capacity Tax	1,708.00
09-1-03180-000	Pro-Rate Motor Vehicle	78,313.57
09-1-03300-000	In-Lieu-Of School Land Tax	0.00
09-1-03990-000	Other State Receipts	16,189.18
09-1-03000-000	Total State Receipts	1,714,875.84
09-1-04410-000	IDEA Enrollment/Poverty	0.00
09-1-04930-000	Federal Asbestos	0.00
09-1-04990-000	Other Federal Categorical Receipts	1,051,110.44
09-1-04000-000	Total Federal Receipts	1,051,110.44
09-1-05100-000	Sale of Bonds	27,070,708.50
09-1-05110-000	Qualified Zone Academy Bonds	703,802.46
09-1-05111-000	Qualified School Construction Bonds	220,191.52
09-1-05200-000	Long Term Loans	1,985,679.63
09-1-05610-000	Cash Balance from Dissolved/Merged Districts	229,298.00
09-1-05690-000	Other Non-Revenue Receipts	1,056,878.39
09-1-05000-000	Total Non-Revenue Receipts	31,266,558.50
09-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	63,912,538.95
09-2-02515-100	Salaries	362,691.46
09-2-02515-200	Employee Benefits	122,082.05
09-2-02515-300	Purchased Services	5,027,676.09
09-2-02515-500	Capital Outlay (New Only)	3,788,778.26
09-2-02515-520	Building Acquisition and Improvement	18,546,876.08
09-2-02515-600	Other Expenses	231,337.38
09-2-02515-000	Total Buildings and Sites	28,079,441.32
09-2-04410-300	Purchased Services	0.00
09-2-04410-500	Capital Outlay (New Only)	0.00
09-2-04410-510	Site Acquisition and Improvements	0.00
09-2-04410-520	Building Acquisition and Improvements	0.00
09-2-04410-600	Other Expenses	0.00
09-2-04410-000	Total IDEA Enrollment/Poverty	0.00
09-2-05000-607	Repayment of Property Taxes Paid for Revalued Property	50,409.92
09-2-05000-610	Redemption of Principal	30,194,421.15
09-2-05000-620	Debt Service Interest	9,451,710.91
09-2-05000-690	Other Miscellaneous Expenses	303,667.06
09-2-05000-000	Total Debt Services	40,000,209.04
09-2-08000-755	Transfers To the General Fund	7,035.00
09-2-20500-000	TOTAL DISBURSEMENTS	68,086,685.36
09-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	286,195,638.00
09-0-COH -BEG	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Beginning Balance	47,552,334.39
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Beginning Balance	4,269,842.13
09-0-COH -END	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Ending Balance	42,620,937.47

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Ending Balance	5,013,451.42
10-1-01210-000	Tuition Received from Other Districts (Regular Education)	888,286.92
10-1-01230-000	Tuition Received from Other Districts (Special Education)	17,528,552.09
10-1-01990-000	Other Local Receipts	8,746,876.68
10-1-01000-000	Total Local Receipts	27,163,715.69
10-1-03120-000	Special Education Programs (School Age)	0.00
10-1-03125-000	Special Education Transportation (School Age)	0.00
10-1-03135-000	Payments for High Ability Learners	0.00
10-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	0.00
10-1-03166-000	Flex Funding: School Age Support Services (State)	0.00
10-1-03175-000	Adult Basic Education	0.00
10-1-03500-000	State Categorical Programs	5,317.00
10-1-03990-000	Other State Receipts	232,922.00
10-1-03000-000	Total State Receipts	238,239.00
10-1-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00
10-1-04210-000	Title I NCLB Improving Basic Programs Accountability	0.00
10-1-04215-000	Title I, Part 1003G School Improvement Grants	0.00
10-1-04230-000	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	0.00
10-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	0.00
10-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
10-1-04330-000	Title VI REAP (Rural Low Income Grants - from NDE)	0.00
10-1-04404-000	IDEA Part B Base Allocation	1,641,427.43
10-1-04405-000	IDEA Part B Supplemental Payments	0.00
10-1-04406-000	IDEA Preschool (619) Enrollment/Poverty	0.00
10-1-04410-000	IDEA Enrollment/Poverty	0.00
10-1-04411-000	IDEA Part B Early Intervening Services	0.00
10-1-04412-000	IDEA Part B Proportionate Share	0.00
10-1-04414-000	IDEA Part C	0.00
10-1-04415-000	IDEA Special Projects	0.00
10-1-04690-000	Other Federal Non-Categorical Receipts	0.00
10-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	0.00
10-1-04910-000	Indian Education	0.00
10-1-04915-000	Title I, Part C NCLB Migrant Education	0.00
10-1-04925-000	Title III NCLB Limited English Proficient Grant	0.00
10-1-04926-000	Title III NCLB Immigrant Education	0.00
10-1-04940-000	Head Start	1,076,600.00
10-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	340,970.26
10-1-04980-000	Adult Basic Education	0.00
10-1-04990-000	Other Federal Categorical Receipts	4,248,878.94
10-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	0.00
10-1-04995-000	Categorical Grants from Corporations & Other Private Interests	0.00
10-1-04000-000	Total Federal Programs	7,307,876.63
10-1-05400-000	Sale of Property	0.00
10-1-05610-000	Cash Balance from Dissolved/Merged Districts	512,788.00
10-1-05690-000	Other Non-Revenue Receipts	38,837,079.45
10-1-05000-000	Total Non-Revenue Receipts	39,349,867.45
10-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	74,059,698.77
10-2-01100-110	Salary - Teachers	1,135,616.44
10-2-01100-120	Salary - Substitutes	6,126.00
10-2-01100-140	Salary - Clerical and Paraprofessional Staff	39,485.51
10-2-01100-161	Salary - Classroom Management	12,400.00
10-2-01100-200	Employee Benefits	432,648.89

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
10-2-01100-221	Increased Retirement Contribution Rate	21,617.54
10-2-01100-300	Purchased Services	903,439.01
10-2-01100-400	Supplies and Materials	280,699.69
10-2-01100-420	Textbooks	2,125.87
10-2-01100-425	E-Books	0.00
10-2-01100-500	Capital Outlay	1,492,029.83
10-2-01100-600	Other Expenses	357,787.47
10-2-01100-000	Total Regular Instructional Programs	4,683,976.25
10-2-01125-110	Salary - Teachers	0.00
10-2-01125-120	Salary - Substitutes	0.00
10-2-01125-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01125-161	Salary - Classroom Management	0.00
10-2-01125-200	Employee Benefits	0.00
10-2-01125-221	Increased Retirement Contribution Rate	0.00
10-2-01125-300	Purchased Services	0.00
10-2-01125-364	Tuition Paid to Other Districts	0.00
10-2-01125-400	Supplies and Materials	0.00
10-2-01125-420	Textbooks	0.00
10-2-01125-425	E-Books	0.00
10-2-01125-500	Capital Outlay	0.00
10-2-01125-600	Other Expenses	0.00
10-2-01125-000	Total Regular Instructional Programs	0.00
10-2-01150-110	Salary - Teachers	0.00
10-2-01150-120	Salary - Substitutes	0.00
10-2-01150-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01150-161	Salary - Classroom Management	0.00
10-2-01150-200	Employee Benefits	0.00
10-2-01150-221	Increased Retirement Contribution Rate	0.00
10-2-01150-300	Purchased Services	0.00
10-2-01150-364	Tuition Paid to Other Districts	0.00
10-2-01150-400	Supplies and Materials	0.00
10-2-01150-420	Textbooks	0.00
10-2-01150-425	E-Books	0.00
10-2-01150-500	Capital Outlay	0.00
10-2-01150-600	Other Expenses	0.00
10-2-01150-000	Total Limited English Proficiency Instructional Programs (Add 110 through 600)	0.00
10-2-01160-110	Salary - Teachers	769,525.43
10-2-01160-120	Salary - Substitutes	290.00
10-2-01160-140	Salary - Clerical and Paraprofessional Staff	151,691.86
10-2-01160-161	Salary - Classroom Management	0.00
10-2-01160-200	Employee Benefits	277,184.41
10-2-01160-221	Increased Retirement Contribution Rate	2,163.69
10-2-01160-300	Purchased Services	-4,003.65
10-2-01160-364	Tuition Paid to Other Districts	0.00
10-2-01160-400	Supplies and Materials	151,962.70
10-2-01160-420	Textbooks	457.26
10-2-01160-425	E-Books	0.00
10-2-01160-500	Capital Outlay	38,847.07
10-2-01160-600	Other Expenses	0.00
10-2-01160-000	Total Poverty Instructional Programs (Add 110 through 600)	1,388,118.77
10-2-01190-110	Salary - Teachers	70,000.00
10-2-01190-120	Salary - Substitutes	0.00
10-2-01190-140	Salary - Clerical and Paraprofessional Staff	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
10-2-01190-161	Salary - Classroom Management	0.00
10-2-01190-200	Employee Benefits	0.00
10-2-01190-221	Increased Retirement Contribution Rate	0.00
10-2-01190-300	Purchased Services	0.00
10-2-01190-400	Supplies and Materials	0.00
10-2-01190-420	Textbooks	0.00
10-2-01190-425	E-Books	0.00
10-2-01190-500	Capital Outlay	0.00
10-2-01190-600	Other Expenses	0.00
10-2-01190-000	Total Early Childhood Educational Programs (Add 110 through 600)	70,000.00
10-2-01195-110	Salary - Teachers	0.00
10-2-01195-120	Salary - Substitutes	0.00
10-2-01195-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01195-161	Salary - Classroom Management	0.00
10-2-01195-200	Employee Benefits	0.00
10-2-01195-221	Increased Retirement Contribution Rate	0.00
10-2-01195-300	Purchased Services	0.00
10-2-01195-364	Tuition Paid to Other Districts	0.00
10-2-01195-400	Supplies and Materials	0.00
10-2-01195-420	Textbooks	0.00
10-2-01195-425	E-Books	0.00
10-2-01195-500	Capital Outlay	0.00
10-2-01195-600	Other Expenses	0.00
10-2-01195-000	Total Regular Instructional Programs Below Age Five (Flex-Spending)	0.00
10-2-01200-110	Salary - Teachers	10,327,424.37
10-2-01200-120	Salary - Substitutes	201,941.48
10-2-01200-140	Salary - Clerical and Paraprofessional Staff	2,543,243.43
10-2-01200-161	Salary - Classroom Management	0.00
10-2-01200-200	Employee Benefits	3,150,994.95
10-2-01200-221	Increased Retirement Contribution Rate	8,551.00
10-2-01200-300	Purchased Services	293,204.67
10-2-01200-400	Supplies and Materials	118,097.76
10-2-01200-420	Textbooks	3,552.76
10-2-01200-425	E-Books	0.00
10-2-01200-500	Capital Outlay	1,483.00
10-2-01200-600	Other Expenses	151,126.84
10-2-01200-000	Total Special Education Instructional Programs	16,799,620.26
10-2-01290-110	Salary - Teachers	0.00
10-2-01290-120	Salary - Substitutes	0.00
10-2-01290-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01290-161	Salary - Classroom Management	0.00
10-2-01290-200	Employee Benefits	0.00
10-2-01290-221	Increased Retirement Contribution Rate	0.00
10-2-01290-300	Purchased Services	0.00
10-2-01290-400	Supplies and Materials	0.00
10-2-01290-420	Textbooks	0.00
10-2-01290-425	E-Books	0.00
10-2-01290-500	Capital Outlay	0.00
10-2-01290-600	Other Expenses	0.00
10-2-01290-000	Total Early Childhood Special Education Instructional Programs	0.00
10-2-02100-000	Total Support Services - Pupils	24,444,326.02
10-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
10-2-02200-000	Total Support Services - Staff	3,170,611.51

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
10-2-02213-000	Total Support Services - School Improvement	55,188.00
10-2-02214-000	Total Support Services - Implementation of Standards	12,845.00
10-2-02320-000	Total Executive Administration Services	130,091.73
10-2-02330-000	Total District Legal Services	0.00
10-2-02400-000	Total Office of the Principal	211,766.86
10-2-02510-000	Total General Administration - Business Services	14,226,067.73
10-2-02520-000	Vehicle Acquisition And Maintenance Other than Pupil Transportation Vehicles	0.00
10-2-02600-000	Support Services - Maintenance and Operation of Building(s) and Site(s)	710,490.89
10-2-02750-000	Regular Pupil Transportation	0.00
10-2-02760-000	School Age Special Education Pupil Transportation	370.30
10-2-03000-000	Total Community Services	8,666.00
10-2-03500-000	Total State Categorical Programs	3,024.79
10-2-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00
10-2-04210-000	Title I NCLB Improving Basic Programs Accountability	0.00
10-2-04215-000	Title I, Part 1003G School Improvement Grants (SIG)	0.00
10-2-04230-000	Title I, Part D, Subpart 2 Education of neglected, Delinquent, or At-Risk Youth	0.00
10-2-04310-000	Title II, Part A NCLB Teacher Quality Grants	0.00
10-2-04315-000	Title II, Part B NCLB Math & Science Partnerships	0.00
10-2-04330-000	Title VI REAP (Rural Low Income Grants - from NDE)	0.00
10-2-04402-000	IDEA Part B (611) Base Allocation - Transportation	0.00
10-2-04403-000	IDEA Part B (611) Base Allocation - School Age	246,330.11
10-2-04404-000	IDEA Part B (611) Base Allocation - Birth Through Age Four	1,820,444.49
10-2-04405-000	IDEA Part B Supplemental Payments	0.00
10-2-04406-000	IDEA Preschool (619) Base Allocation	0.00
10-2-04407-000	IDEA Prechool (619) Base Allocation Transportation	0.00
10-2-04409-000	IDEA Enrollment/Poverty (619)	0.00
10-2-04410-000	IDEA Enrollment/Poverty (611)	0.00
10-2-04411-000	IDEA Part B Early Intervening Services	0.00
10-2-04412-000	IDEA Part B Proportionate Share	0.00
10-2-04414-000	IDEA Part C	0.00
10-2-04415-000	IDEA Special Projects	0.00
10-2-04690-000	Other Federal Non-Categorical Expenditures	0.00
10-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	3,300.00
10-2-04910-000	Indian Education	0.00
10-2-04915-000	Title I, Part C NCLB Migrant Education	0.00
10-2-04925-000	Title III NCLB Limited English Proficient Grant	0.00
10-2-04926-000	Title III NCLB Immigrant Education	0.00
10-2-04940-000	Head Start	1,085,209.00
10-2-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	293,199.98
10-2-04980-000	Adult Basic Education	0.00
10-2-04990-000	Other Federal Categorical Expenditures	5,323,942.85
10-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	0.00
10-2-04995-000	Categorical Grants from Corporations & Other Private Interests	22,411.00
10-2-04000-000	Total Federal Programs	8,794,837.43
10-2-06000-000	Total Summer School	5,322.00
10-2-07000-000	Total Adult Education	0.00
10-2-20500-000	TOTAL DISBURSEMENTS	74,715,323.54
10-0-COH -BEG	Cooperative Fund - Cash on Hand - Beginning Balance	10,663,891.52
10-0-COH -END	Cooperative Fund - Cash on Hand - Ending Balance	10,008,296.04
12-1-01410-000	Interest	1,483.69
12-1-01741-000	Extracurricular Activity Fees	3,697,673.91
12-1-01742-000	Postsecondary Education Fees	19,589.64
12-1-01743-000	Summer or Night School Fees	315,849.27

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**ANNUAL FINANCIAL REPORT STATEWIDE TOTALS
2014/15**

ACCOUNT	DESCRIPTION	AMOUNT
12-1-01000-000	Total Local Receipts	4,034,596.51
12-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	4,034,596.51
12-2-01100-110	Salary - Professional Staff	7,207.48
12-2-01100-140	Salary - Clerical Staff	0.00
12-2-01100-200	Employee Benefits	730.89
12-2-01100-221	Increased Retirement Contribution Rate	0.00
12-2-01100-300	Purchased Services	36,587.88
12-2-01100-400	Supplies and Materials	13,553.81
12-2-01100-420	Textbooks	0.00
12-2-01100-425	E-Books	0.00
12-2-01100-500	Capital Outlay	3,885.00
12-2-01100-600	Other Expenses	27,442.84
12-2-01100-000	Total Regular Instructional Programs	89,407.90
12-2-02100-300	Purchased Services	1,777,579.98
12-2-02100-400	Supplies and Materials	712,452.65
12-2-02100-500	Capital Outlay	25,401.76
12-2-02100-600	Other Expenses	1,024,128.15
12-2-02100-000	Total Support Services - Pupils	3,539,562.54
12-2-06000-110	Salary - Professional Staff	242,521.33
12-2-06000-140	Salary - Clerical Staff	806.00
12-2-06000-200	Employee Benefits	23,683.50
12-2-06000-221	Increased Retirement Contribution Rate	459.79
12-2-06000-400	Supplies and Materials	19,920.87
12-2-06000-420	Textbooks	0.00
12-2-06000-425	E-Books	0.00
12-2-06000-600	Other Expenses	44,859.63
12-2-06000-000	Total Summer School	332,251.12
12-2-20500-000	TOTAL DISBURSEMENTS	3,961,221.56
12-0-COH -BEG	Student Fee Fund - Cash on Hand - Beginning Balance	1,866,392.53
12-0-COH -END	Student Fee Fund - Cash on Hand - Ending Balance	1,939,766.48
00-0-99431-000	Buildings	9,090,120,140.35
00-0-99441-000	Contents of Buildings	1,515,671,180.82
00-0-99249-000	Total Value of Building and Contents	10,605,791,321.17
00-0-99810-000	Average Daily Attendance (All Grades K & Up)	281,399.71
00-0-99820-000	Average Daily Membership (All Grades K & Up)	295,671.58
00-0-99821-000	Indicate the Amount of ADM that is Elementary	160,892.70
00-0-99822-000	Indicate the Amount of ADM that is Secondary	134,778.88
00-0-20200-000	Total Adjusted Current Expense	3,117,334,161.23
00-0-99830-000	Annual Depreciation of Building & Contents	318,173,739.63
00-0-99840-000	Total Annual Costs	3,435,507,900.86
00-0-99850-000	Annual Cost Per Pupil ADA	12,208.64
00-0-99860-000	Annual Cost Per Pupil ADM	11,619.34
00-0-01100-000	Total Non-Special Education	1,464,083,173.49
00-0-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	8,015,908.62
00-0-01150-000	Total Limited English Proficiency Instructional Programs	58,475,105.48
00-0-01160-000	Total Poverty Instructional Programs	163,442,552.68
00-0-01200-000	Total Special Education Programs	401,436,641.18
00-0-06000-000	Total Summer School Programs	14,482,513.78
00-0-01000-000	All Instruction	2,109,935,895.23
00-0-01001-000	Indicate the Amount of 1000 that is Elementary	1,075,701,136.10
00-0-01002-000	Indicate the Amount of 1000 that is Secondary	1,034,234,759.13