NDE 03-036
Due Date for All Districts: 11/1/2013
Revised 8/13

ANNUAL FINANCIAL REPORT
OF NEBRASKA SCHOOL DISTRICTS
For the Fiscal Year Ended on August 31, 2013

County-District Number: 28-0017-000

Class of District: 3

Name of District: MILLARD PUBLIC SCHOOLS

Upload this Sreadsheet and complete the Narratives listed below through the AFR Online System located in the NDE Portal by November 1:

- **2012/13 Limited English Proficiency Programs**
- **2012/13 Poverty Programs**
- **2012/13 Expenditures of ARRA Funds**

County-District Number: 28-0017-000

1000 LOCAL RECEIPTS		01-1-XXXXX-000		
1110	Local Property Taxes		1110	9,486,450.90
1111	Local Property Taxes - Learning Community Common Levy		1111	74,390,726.04
1115	Carline Tax		1115	44,868.28
1120	Public Power District Sales Tax		1120	2,641,960.78
1125	Motor Vehicle Taxes		1125	10,232,640.76
1210	Tuition Received from Other Districts (Regular Education)		1210	
1215	Tuition Received from Educational Entities (Distance Education)		1215	
1220	Tuition Received from Individuals (Regular Education)		1220	
1230	Tuition Received from Other Districts (Special Education)		1230	
1240	Tuition Received from Individuals (Special Education)		1240	
1250	Summer School Tuition and Fees (All Sources)		1250	202,199.32
1260	Adult Education Tuition and Fees (All Sources)		1260	
1270	Preschool Tuition and Fees (All Sources)		1270	
1310	Transportation Received from Other Districts (Regular Education)		1310	
1320	Transportation Received from Individuals (Regular Education)		1320	
1330	Transportation Received from Other Districts (Special Education)		1330	
1410	Interest		1410	2,667.74
1610	Local License Fees		1610	
1620	Police Court Fines		1620	503,225.12
1810	Community Service Activities		1810	910.28
1910	Rental of School Equipment and Facilities		1910	
1920	Contributions and Donations		1920	
1990	Other Local Receipts		1990	11,480.44
1000	*Total Local Receipts (Add 1110 through 1990)*		*1000*	97,517,129.66
2000 COUNTY AND ESU RECEIPTS		01-1-XXXXX-000		
2110	County Fines and License Fees		2110	1,103,498.50
2130	Other County Receipts		2130	
2210	Educational Service Unit Receipts		2210	
2000	*Total County and ESU Receipts (Add 2110 through 2210)*		*2000*	1,103,498.50
3000 STATE RECEIPTS		01-1-XXXXX-000		
3110	State Aid		3110	72,526,675.90
3120	Special Education Programs (School Age)		3120	10,002,997.00
3125	Special Education Transportation (School Age)		3125	1,198,564.00
3130	Homestead Exemption		3130	2,157,658.54
3131	Property Tax Credit		3131	2,670,970.35
3133	Nameplate Capacity Tax		3133	
3135	Payments for High Ability Learners		3135	145,588.00
3155	Textbook Loan		3155	53,754.46
3160	Payments Received for Wards of the State/Court (Regular Education)		3160	
3161	Payments Received for Wards of the State/Court (Special Education)		3161	
3165	Flex Funding: Birth to Age 5 Support Services (State)		3165	
3166	Flex Funding: School Age Support Services (State)		3166	
3175	Adult Basic Education		3175	
3180	Pro-Rate Motor Vehicle		3180	238,273.75
3200	State Apportionment		3200	3,408,058.17
3300	In-Lieu-Of School Land Tax		3300	
3500	State Categorical Programs		3500	
3511	Distance Education Equipment Reimbursement		3511	
3512	Distance Education Incentive Payments		3512	
3540	State Early Childhood		3540	
3541	Early Childhood Endowment Grants		3541	
3990	Other State Receipts		3990	7,744.36
3000	*Total State Receipts (Add 3110 through 3990)*		*3000*	92,410,284.53

County-District Number: 28-0017-000

2214 SUPPORT SERVICES - IMPLEMENTATION OF STANDARDS

CODE	OBJECT	01-2-02214-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		**500**	
600	Other Expenses		600	
2214	*Total Support Services - Implementation of Standards (Add 110 through 600)*		*2214*	0.00

2300 FUNCTION - GENERAL ADMINISTRATION

2310 BOARD OF EDUCATION

CODE	OBJECT	01-2-02310-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	3,175.00
200	Employee Benefits		200	469.88
221	Increased Retirement Contribution Rate		221	80.33
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	44,801.14
314	Lobbyist Fees and Expenses		314	37,700.00
315	Accounting and Auditing Services		315	40,950.00
317	Legal Services		317	259,460.23
341	Liability Insurance		341	2,164,607.93
342	Fidelity Bond Premiums		342	
382	Distance Education & Telecommunications		382	3,703.37
400	Supplies and Materials		400	

County-District Number: 28-0017-000

2600 FUNCTION - SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S)

CODE	OBJECT	01-2-02600-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical and Custodial Staff		140	7,527,373.71
200	Employee Benefits		200	2,882,711.16
221	Increased Retirement Contribution Rate		221	190,442.55
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	8,247,556.25
382	Distance Education & Telecommunications		382	

County-District Number: 28-0017-000

3500 FUNCTION - STATE CATEGORICAL PROGRAMS

CODE	OBJECT	01-2-03500-XXX		
110	Salary - Professional Staff		110	70,981.87
130	Salary - Stipends		130	17,263.46
140	Salary - Clerical and Others		140	1,181.32
200	Employee Benefits		200	15,818.24
221	Increased Retirement Contribution Rate		221	2,262.49
285	Voluntary Terminations		285	
300	Purchased Services		300	8,643.53
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	21,566.04
420	Textbooks		420	50,258.38
425	E-Books		425	
500	Capital Outlay		500	1,457.00
600				

County-District Number: 28-0017-000

4230 TITLE I, PART D, SUBPART 2
EDUCATION OF NEGLECTED, DELINQUENT OR AT-RISK YOUTH

CODE	OBJECT	01-2-04230-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
284	Early Retirement or Termination		284
285	Voluntary Terminatay.3846 797.2307 Tm [(E)3.5 (ar)-7.4 (l)48b Tm (285)Tj ET EMC BT /P <</MCID 1		285

2012/13

County-District Number: 28-0017-000

4915 Title I, Part C NCLB Migrant Education

CODE	OBJECT	01-2-04915-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4915	*Total Title I, Part C NCLB Migrant Education (Add 110 through 600)*		*4915*	0.00

4925 TITLE III NCLB LIMITED ENGLISH PROFICIENT GRANT

CODE	OBJECT	01-2-04925-XXX		
110	Salary - Professional Staff		110	8,610.00
130	Salary - Stipends		130	5,197.41
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	1,193.69
221	Increased Retirement Contribution Rate		221	349.33
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	3,866.94
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	38,210.48
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	1,599.15
4925	*Total Title lll NCLB Limited English Proficient Grant (Add 110 through 600)*		*4925*	59,027.00

4926 TITLE III NCLB IMMIGRANT EDUCATION

CODE	OBJECT	01-2-04926-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4926	*Total Title lll NCLB Immigrant Education (Add 110 through 600)*		*4926*	0.00

County-District Number: 28-0017-000

4940 HEAD START

CODE	OBJECT	01-2-04940-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
284	Early Retirement or Termination		284
285	Voluntary Terminations		285
300	Purchased Services		300
382	Distance Education & Telecommunications		382
400	Supplies and Materials		400
420	Textbooks		420
425	E-Books		425

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County-District Number: 28-0017-000

4960 TITLE IV, PART A NCLB SAFE & DRUG FREE SCHOOLS

CODE	OBJECT	01-2-04960-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
284	Early Retirement or Termination		284
285	Voluntary Terminations		285

County-District Number: 28-0017-000

4995	**CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS**			
CODE	OBJECT	01-2-04995-XXX		
110	Salary - Professional Staff		110	251,917.72
130	Salary - Stipends		130	628,638.76
140	Salary - Clerical Staff		140	342,274.77
200	Employee Benefits		200	218,019.52
221	Increased Retirement Contribution Rate		221	30,937.63
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	94,003.85
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	173,284.47
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	3,427.69
600	Other Expenses		600	19,078.34
4995	*Total Categorical Grants from Corporations & Other Private Interests (Add 110 through 600)*		*4995*	1,761,582.75
4999	**Total ARRA Federal Funds**		**4999**	0.00
4000	**Total Federal Programs (Add 4200 through 4999)**	01-2-04000-XXX	**4000**	10,058,873.95

5000 FUNCTION - DEBT SERVICES

CODE	OBJECT	01-2-05000-XXX		
605	Repayment of Taxes Paid		605	
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	
620	Debt Service Interest		620	
5000	*Total Debt Services (Add 605 through 620)*		*5000*	0.00

6000 FUNCTION - SUMMER SCHOOL

CODE	OBJECT	01-2-06000-XXX		
110	Salary - Professional Staff		110	284,180.18
130	Salary - Stipends		130	13,306.17

County-District Number: 28-0017-000

7000 FUNCTION - ADULT EDUCATION

CODE	OBJECT	01-2-07000-XXX	
110	Salary - Professional Staff		110
130	Salary - Stipends		130
140	Salary - Clerical Staff		140
200	Employee Benefits		200
221	Increased Retirement Contribution Rate		221
285			

County-District Number: 28-0017-000

RECEIPTS

1000 LOCAL RECEIPTS		02-1-XXXXX-000		
1410	Interest		1410	2,722.99
5000 NON-REVENUE RECEIPTS		02-1-XXXXX-000		
5500	Transfers From the General Fund (As Expensed From the General Fund)		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	
5000	*Total Non-Revenue Receipts (Add 5500 & 5610)*		*5000*	0.00
10000	***GRAND TOTAL OF ALL RECEIPTS*** *(Add 1410 and 5000)*		*10000*	2,722.99

DISBURSEMENTS

2500 FUNCTION - SUPPORT SERVICES - BUSINESS

CODE	OBJECT	02-2-02500-XXX		
400	Supplies & Materials		400	
420	Textbooks		420	122,229.78
425	E-Books		425	
500	Capital Outlay		500	485,908.98

8000 FUNCTION - TRANSFERS

CODE	OBJECT	02-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	***TOTAL DISBURSEMENTS*** *(Add 2500: 400, 420, 500 and 8000:755)*	*02-2-20500-000*		608,138.76

SUMMARY OF CASH BALANCE

COH

2012/13

County-District Number: 28-0017-000

RECEIPTS

1000 LOCAL RECEIPTS		07-1-XXXXX-000		
1110	Local Property Taxes		1110	12,304,013.40
1115	Carline Taxes		1115	2,393.25
1410	Interest		1410	5,660.61
1990	Other Local Receipts		1990	399,365.53
1000	*Total Local Receipts (Add 1110 through 1990)*		*1000*	12,711,432.79
3000 STATE RECEIPTS		07-1-XXXXX-000		
3130	Homestead Exemption		3130	206,540.81
3131	Property Tax Credit		3131	387,085.90
3133	Nameplate Capacity Tax		3133	
3180	Pro-Rate Motor Vehicle		3180	33,045.21
3300	In-Lieu-Of School Land Tax		3300	
3990	Other State Receipts		3990	
3000	*Total State Receipts (Add 3130 through 3990)*		*3000*	626,671.92
5000 NON-REVENUE RECEIPTS		07-1-XXXXX-000		
5100	Sale of Bonds (Re-Funding Only)		5100	68,343,224.19
5500	Transfers From the General Fund		5500	
5610	Cash Balance from Dissolved/Merged Districts		5610	
5690	Other Non-Revenue Receipts		5690	
5000	*Total Non-Revenue Receipts (Add 5100 through 5690)*		*5000*	68,343,224.19
10000	***GRAND TOTAL OF ALL RECEIPTS*** *(Add 1000, 3000 and 5000)*		*10000*	81,681,328.90

DISBURSEMENTS

5000 FUNCTION - DEBT SERVICES

CODE	OBJECT	07-2-05000-XXX		
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	68,105,000.00
620	Debt Service Interest		620	13,386,034.92
690	Other Miscellaneous Expenses		690	
5000	*Total Debt Services (Add 610 through 690)*		*5000*	81,491,034.92

8000 FUNCTION - TRANSFERS

CODE	OBJECT	07-2-08000-XXX		
755	Transfers To the General Fund		755	
20500	***TOTAL DISBURSEMENTS*** *(Add 5000 and 8000:755)*	*07-2-20500-000*		81,491,034.92
99200	***BONDS OUTSTANDING AT END OF YEAR***	*07-2-99200-000*		157,635,000.00

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	07-0-COH	-BEG	18,490,421.08
TREAS	Cash At County Treasurers - Beginning Balance	07-0-TREAS	-BEG	0.00
COH	Cash On Hand - Ending Balance	07-0-COH	-END	18,680,715.06
TREAS	Cash At County Treasurers - Ending Balance	07-0-TREAS	-END	0.00

County-District Number: 28-0017-000

2515 FUNCTION - BUILDINGS AND SITES

CODE	OBJECT	08-2-02515-XXX		
300	Purchased Services		300	780,921.42
500	Capital Outlay (New Only)		500	2,772,281.73
510	Site Acquisition and Improvements		510	2,141,566.20
520	Building, Acquisition and Improvements		520	142,332.01
600	Other Expenses		600	0.00
2515	*Total Buildings and Sites (Add 300 through 600)*		*2515*	5,837,101.36

4410 FUNCTION - IDEA ENROLLMENT/POVERTY (611) 08-2-04410-XXX

CODE	OBJECT		
300	Purchased Services	300	
500	Capital Outlay (New Only)	500	
510	Site Acquisition and Improvements	510	
520	Building, Acquisition and Improvements	520	
600	Other Expenses	600	
4410	*Total Idea Enrollment/Poverty (611) (Add 300 through 600)*	*4410*	0.00

4501 FUNCTION - ARRA TITLE 8 (IMPACT AID) 08-2-04501-000 4501 0.00

5000 FUNCTION - DEBT SERVICES

CODE	OBJECT	08-2-05000-XXX		
607	Repayment of Taxes Paid for Revalued Property		607	
610	Redemption of Principal		610	1,230,000.00
620	Debt Service Interest		620	24,148.25
5000	*Total Debt Services (Add 610 and 620)*		*5000*	1,254,148.25

8000 FUNCTION - TRANSFERS

CODE	OBJECT	08-2-08000-XXX
755		

County-District Number: 28-0017-000

RECEIPTS

1000 LOCAL RECEIPTS		12-1-XXXXX-000		
1410	Interest		1410	
1741	Extracurricular Activity Fees		1741	1,064,489.00
1742	Postsecondary Education Fees		1742	
1743				

County-District Number: 28-0017-000

6000 FUNCTION - SUMMER SCHOOL

CODE	OBJECT	12-2-06000-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
600	Other Expenses		600	
6000	*Total Summer School (Add 110 through 600)*		*6000*	0.00
20500	***TOTAL DISBURSEMENTS*** *(Add 1100, 2100 and 6000)*	*12-2-20500-000*		1,053,909.00

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	12-0-COH	-BEG	215,523.00
COH	Cash On Hand - Ending Balance	12-0-COH	-END	226,103.00

County-District Number: 28-0017-000

INSURABLE OR PRESENT VALUE OF THE DISTRICT'S BUILDINGS AND CONTENTS

		00-0-XXXXX-000	
99431	Buildings	99431	434,255,575.00
99441	Contents of Buildings	99441	71,547,091.00
99249	Total Value of Buildings and Contents	99249	505,802,666.00

UNIT (PER PUPIL) COSTS

		00-0-XXXXX-000	
99810	Average Daily Attendance [All Grades K & Up]	99810	21,652.17
99820	Average Daily Membership [All Grades K & Up]	99820	22,555.52
99821	Indicate the Amount of ADM that is Elementary	99821	10,390.66
99822	Indicate the Amount of ADM that is Secondary	99822	12,164.86
20200	Total Adjusted Current Expense *[Page 12, 20200]*	20200	191,081,880.55
99830	Annual Depreciation of Buildings & Contents *[99249 x 3%]*	99830	15,174,079.98
99840	Total Annual Costs *[Add 20200 and 99830]*	99840	206,255,960.53
99850	Annual Cost Per Pupil, ADA *[99840 / 99810]*	99850	9,525.88
99860	Annual Cost Per Pupil, ADM *[99840 / 99820]*	99860	9,144.37

ADJUSTED PER PUPIL COST INFORMATION

		00-0-XXXXX-000	
1100	Total Non-Special Education *[Page 3, 1100]*	1100	101,119,610.73
1125	Total Regular Instructional Programs School Age Flex *[Page 4, 1125]*	1125	0.00
1150	Total Limited English Proficiency Programs *[Page 3, 1150]*	1150	1,069,003.27
1160	Total Poverty Programs *[Page 4, 1160]*	1160	1,083,788.17
1200	Total Special Education Programs *[Page 5, 1200]*	1200	21,452,761.40
1000	All Instruction *[Add 1100, 1125, 1150, 1160 and 1200]*	1000	124,725,163.57
1001	Indicate the Amount of 1000 that is Elementary	1001	57,373,575.24
1002	Indicate the Amount of 1000 that is Secondary	1002	67,351,588.33

County-District Number: 28-0017-000

General Fund

4811	ARRA: ESEA Title I Improving Basic Programs Accountability		4811	
4813	ARRA: ESEA Title II, Part D Technology		4813	
4999 TOTAL GENERAL FUND ARRA RECEIPTS		01-1-04999-000	**4999**	0.00

Special Building Fund

		08-1-0XXXX-000		
4501	ARRA: TITLE 8 (IMPACT AID)		4501	

Cooperative Fund

		10-1-0XXXX-000		
4811	ARRA: ESEA Title I Improving Basic Programs Accountability		4811	
4813	ARRA: ESEA Title II, Part D Technology		4813	
4999	*Total ARRA Federal Funds - Cooperative Fund*		*4999*	0.00
49999 TOTAL OTHER FUNDS ARRA RECEIPTS	*(Add08-1-04501-000 and 10-1-04999-000)*	01-1-49999-000	**49999**	0.00
40000 TOTAL OF ALL ARRA RECEIPTS		01-1-40000-000	***40000***	0.00