

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-1-01110-000	Local Property Taxes	7,515,244.00
01-1-01111-000	Local Property Taxes - Learning Community Common Levy	0.00
01-1-01115-000	Carline Tax	21,173.25
01-1-01120-000	Public Power District Sales Tax	28,896.41
01-1-01125-000	Motor Vehicle Taxes	609,104.06
01-1-01210-000	Tuition Received from Other Districts (Regular Education)	0.00
01-1-01215-000	Tuition Received from Educational Entities (Distance Education)	0.00
01-1-01220-000	Tuition Received from Individuals (Regular Education)	0.00
01-1-01230-000	Tuition Received from Other Districts (Special Education)	0.00
01-1-01240-000	Tuition Received from Individuals (Special Education)	0.00
01-1-01250-000	Summer School Tuition and Fees (All Sources)	6,195.00
01-1-01260-000	Adult Education Tuition and Fees (All Sources)	0.00
01-1-01270-000	Preschool Tuition and Fees (All Sources)	0.00
01-1-01310-000	Transportation Received from Other Districts (Regular Education)	0.00
01-1-01320-000	Transportation Received from Individuals (Regular Education)	0.00
01-1-01330-000	Transportation Received from Other Districts (Special Education)	0.00
01-1-01410-000	Interest	17,814.85
01-1-01610-000	Local License Fees	59.26
01-1-01620-000	Police Court Fines	5,360.95
01-1-01810-000	Community Service Activities	0.00
01-1-01910-000	Rental of School Equipment and Facilities	4,092.50
01-1-01920-000	Contributions and Donations	0.00
01-1-01990-000	Other Local Receipts	6,867.50
01-1-01000-000	Total Local Receipts	8,214,807.78
01-1-02110-000	County Fines and License Fees	180,356.72
01-1-02130-000	Other County Receipts	0.00
01-1-02210-000	Educational Service Unit Receipts	0.00
01-1-02000-000	Total County and ESU Receipts	180,356.72
01-1-03110-000	State Aid	18,709,336.63
01-1-03120-000	Special Education Programs (School Age)	1,311,336.00
01-1-03125-000	Special Education Transportation (School Age)	14,500.00
01-1-03130-000	Homestead Exemption	233,162.37
01-1-03131-000	Property Tax Credit	133,175.36
01-1-03133-000	Nameplate Capacity Tax	0.00
01-1-03135-000	Payments for High Ability Learners	18,661.00
01-1-03155-000	Textbook Loan	0.00
01-1-03160-000	Payments Received for Wards of the State/Court (Regular Education)	0.00
01-1-03161-000	Payments Received for Wards of the State/Court (Special Education)	0.00
01-1-03165-000	Flex Funding: Birth to Age 5 Support Services (State)	0.00
01-1-03166-000	Flex Funding: School Age Support Services (State)	0.00
01-1-03175-000	Adult Basic Education	0.00
01-1-03180-000	Pro-Rate Motor Vehicle	24,553.58
01-1-03200-000	State Apportionment	342,854.25
01-1-03300-000	In-Lieu-Of School Land Tax	0.00
01-1-03500-000	State Categorical Programs	0.00
01-1-03511-000	Distance Education Equipment Reimbursement	0.00
01-1-03512-000	Distance Education Incentive Payments	0.00
01-1-03540-000	State Early Childhood	0.00
01-1-03541-000	Early Childhood Endowment Grants	0.00
01-1-03990-000	Other State Receipts	0.00
01-1-03000-000	Total State Receipts	20,787,579.19
01-1-04200-000	Title I, Part A NCLB Improving Basic Programs Operated by LEA	989,842.00
01-1-04210-000	Title I NCLB Improving Basic Programs Accountability	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-1-04230-000	Title I, Part D, Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	0.00
01-1-04310-000	Title II, Part A NCLB Teacher Quality Grants	76,224.00
01-1-04315-000	Title II, Part B NCLB Math & Science Partnerships	1,680.00
01-1-04330-000	Title VI, Part B, REAP (Rural Low Income Grants - from NDE)	0.00
01-1-04404-000	IDEA Part B (611) Base Allocation	162,706.00
01-1-04405-000	IDEA Part B Supplemental Payments	0.00
01-1-04406-000	IDEA Preschool (619) Base Allocation	0.00
01-1-04410-000	IDEA Enrollment/Poverty	442,462.01
01-1-04411-000	IDEA Part B Early Intervening Services	18,201.00
01-1-04412-000	IDEA Part B Proportionate Share	0.00
01-1-04414-000	IDEA PART C	0.00
01-1-04415-000	IDEA Special Projects	7,661.80
01-1-04450-000	MEDICAID in Public Schools	25,822.82
01-1-04455-000	Medicaid Administrative Activities (MAAPS)	264,685.33
01-1-04500-000	Title 8 (Impact Aid)	0.00
01-1-04600-000	Johnson-O'Malley	0.00
01-1-04620-000	Flood Control	0.00
01-1-04640-000	Forest Reserve	0.00
01-1-04690-000	Other Federal Non-Categorical Receipts	0.00
01-1-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	727.00
01-1-04850-000	Universal Service Fund (E-Rate)	26,693.71
01-1-04910-000	Indian Education	0.00
01-1-04915-000	Title I, Part C NCLB Migrant Education	35,904.00
01-1-04925-000	Title III NCLB Limited English Proficient Grant	121,355.00
01-1-04926-000	Title III NCLB Immigrant Education	0.00
01-1-04940-000	Head Start	0.00
01-1-04945-000	Child and Adult Care Food Program	0.00
01-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	209,283.44
01-1-04980-000	Adult Basic Education	0.00
01-1-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
01-1-04990-000	Other Federal Categorical Receipts	127,346.15
01-1-04992-000	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	0.00
01-1-04995-000	Categorical Grants from Corporations & Other Private Interests	8,000.00
01-1-04999-000	Total ARRA Federal Funds	0.00
01-1-04000-000	Total Federal Receipts	2,518,594.26
01-1-05150-000	Tax Anticipation Notes	0.00
01-1-05200-000	Long Term Loans	0.00
01-1-05300-000	Insurance Adjustments	0.00
01-1-05400-000	Sale of Property	0.00
01-1-05500-000	Transfers From Other Funds	0.00
01-1-05610-000	Cash Balance from Merged/Dissolved School Districts	0.00
01-1-05650-000	Cash Balance from Nonresident High School Tuition Funds	0.00
01-1-05690-000	Other Non-Revenue Receipts	12.01
01-1-05000-000	Total Non-Revenue Receipts	12.01
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	31,701,349.96
01-2-01100-110	Salary - Teachers	4,900,394.62
01-2-01100-120	Salary - Substitutes	175,429.86
01-2-01100-130	Salary - Stipends	6,975.00
01-2-01100-140	Salary - Clerical and Paraprofessional Staff	291,985.84
01-2-01100-161	Salary - Classroom Management	7,552.15
01-2-01100-200	Employee Benefits	2,074,531.06
01-2-01100-221	Increased Retirement Contribution Rate	136,172.38
01-2-01100-300	Purchased Services	154,712.46

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01100-364	Tuition Paid to Other Districts	24,736.13
01-2-01100-382	Distance Education & Telecommunications	10,239.62
01-2-01100-400	Supplies and Materials	896,166.26
01-2-01100-420	Textbooks	475,637.59
01-2-01100-425	E-Books	0.00
01-2-01100-500	Capital Outlay	61,847.56
01-2-01100-600	Other Expenses	117,262.71
01-2-01100-000	Total Regular Instructional Programs	9,333,643.24
01-2-01125-110	Salary - Teachers	0.00
01-2-01125-120	Salary - Substitutes	0.00
01-2-01125-130	Salary - Stipends	0.00
01-2-01125-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01125-161	Salary - Classroom Management	0.00
01-2-01125-200	Employee Benefits	0.00
01-2-01125-221	Increased Retirement Contribution Rate	0.00
01-2-01125-300	Purchased Services	0.00
01-2-01125-364	Tuition Paid to Other Districts	0.00
01-2-01125-382	Distance Education & Telecommunications	0.00
01-2-01125-400	Supplies and Materials	0.00
01-2-01125-420	Textbooks	0.00
01-2-01125-425	E-Books	0.00
01-2-01125-500	Capital Outlay	0.00
01-2-01125-600	Other Expenses	0.00
01-2-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	0.00
01-2-01150-110	Salary - Teachers	1,968,909.54
01-2-01150-120	Salary - Substitutes	68,184.48
01-2-01150-130	Salary - Stipends	0.00
01-2-01150-140	Salary - Clerical and Paraprofessional Staff	678,017.54
01-2-01150-161	Salary - Classroom Management	0.00
01-2-01150-200	Employee Benefits	951,283.18
01-2-01150-221	Increased Retirement Contribution Rate	68,692.32
01-2-01150-300	Purchased Services	0.00
01-2-01150-364	Tuition Paid to Other Districts	0.00
01-2-01150-382	Distance Education & Telecommunications	0.00
01-2-01150-400	Supplies and Materials	1,388.12
01-2-01150-420	Textbooks	0.00
01-2-01150-425	E-Books	0.00
01-2-01150-500	Capital Outlay	0.00
01-2-01150-600	Other Expenses	150.90
01-2-01150-000	Total Limited English Proficiency Instructional Programs	3,736,626.08
01-2-01160-110	Salary - Teachers	2,135,190.69
01-2-01160-120	Salary - Substitutes	63,298.40
01-2-01160-130	Salary - Stipends	3,300.00
01-2-01160-140	Salary - Clerical and Paraprofessional Staff	423,816.85
01-2-01160-161	Salary - Classroom Management	0.00
01-2-01160-200	Employee Benefits	978,125.73
01-2-01160-221	Increased Retirement Contribution Rate	66,427.83
01-2-01160-300	Purchased Services	0.00
01-2-01160-364	Tuition Paid to Other Districts	0.00
01-2-01160-382	Distance Education & Telecommunications	0.00
01-2-01160-400	Supplies and Materials	0.00
01-2-01160-420	Textbooks	0.00
01-2-01160-425	E-Books	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01160-500	Capital Outlay	0.00
01-2-01160-600	Other Expenses	10,965.75
01-2-01160-000	Total Poverty Instructional Programs	3,681,125.25
01-2-01190-110	Salary - Teachers	47,092.50
01-2-01190-120	Salary - Substitutes	4,524.58
01-2-01190-130	Salary - Stipends	0.00
01-2-01190-140	Salary - Clerical and Paraprofessional Staff	40,594.63
01-2-01190-161	Salary - Classroom Management	0.00
01-2-01190-200	Employee Benefits	28,315.24
01-2-01190-221	Increased Retirement Contribution Rate	2,332.96
01-2-01190-300	Purchased Services	0.00
01-2-01190-382	Distance Education & Telecommunications	0.00
01-2-01190-400	Supplies and Materials	10,179.93
01-2-01190-420	Textbooks	0.00
01-2-01190-425	E-Books	0.00
01-2-01190-500	Capital Outlay	0.00
01-2-01190-600	Other Expenses	1,431.93
01-2-01190-000	Total Early Childhood Educational Programs	134,471.77
01-2-01195-110	Salary - Teachers	0.00
01-2-01195-120	Salary - Substitutes	0.00
01-2-01195-130	Salary - Stipends	0.00
01-2-01195-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-01195-161	Salary - Classroom Management	0.00
01-2-01195-200	Employee Benefits	0.00
01-2-01195-221	Increased Retirement Contribution Rate	0.00
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	0.00
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	0.00
01-2-01195-000	Total Regular Instructional Programs Below Age Five (Flex-Spending)	0.00
01-2-01200-110	Salary - Teachers	1,198,079.45
01-2-01200-120	Salary - Substitutes	31,201.59
01-2-01200-130	Salary - Stipends	1,650.00
01-2-01200-140	Salary - Clerical and Paraprofessional Staff	574,804.68
01-2-01200-161	Salary - Classroom Management	0.00
01-2-01200-200	Employee Benefits	558,658.09
01-2-01200-221	Increased Retirement Contribution Rate	45,685.11
01-2-01200-300	Purchased Services	92,370.05
01-2-01200-360	Tuition Paid to Other Districts (Special Education)	11,131.00
01-2-01200-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01200-382	Distance Education & Telecommunications	0.00
01-2-01200-400	Supplies and Materials	34,060.85
01-2-01200-420	Textbooks	379.30
01-2-01200-425	E-Books	0.00
01-2-01200-500	Capital Outlay	0.00
01-2-01200-600	Other Expenses	17,672.96
01-2-01200-000	Total Special Education Instructional Programs	2,565,693.08
01-2-01290-110	Salary - Teachers	69,073.97
01-2-01290-120	Salary - Substitutes	108.90

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-01290-130	Salary - Stipends	0.00
01-2-01290-140	Salary - Clerical and Paraprofessional Staff	76,946.23
01-2-01290-161	Salary - Classroom Management	0.00
01-2-01290-200	Employee Benefits	43,042.90
01-2-01290-221	Increased Retirement Contribution Rate	3,697.07
01-2-01290-300	Purchased Services	18,442.00
01-2-01290-360	Tuition Paid to Other Districts (Special Education)	0.00
01-2-01290-370	Tuition Paid to Other Agencies (Special Education)	0.00
01-2-01290-382	Distance Education & Telecommunications	0.00
01-2-01290-400	Supplies and Materials	0.00
01-2-01290-420	Textbooks	0.00
01-2-01290-425	E-Books	0.00
01-2-01290-500	Capital Outlay	0.00
01-2-01290-600	Other Expenses	1,413.01
01-2-01290-000	Total Early Childhood Special Education Instructional Programs	212,724.08
01-2-02100-110	Salary - Professional Staff	982,437.56
01-2-02100-130	Salary - Stipends	0.00
01-2-02100-140	Salary - Clerical and Paraprofessional Staff	67,479.93
01-2-02100-143	Salary - Technical Staff	0.00
01-2-02100-200	Employee Benefits	291,347.02
01-2-02100-221	Increased Retirement Contribution Rate	24,855.67
01-2-02100-300	Purchased Services	15,128.63
01-2-02100-382	Distance Education & Telecommunications	0.00
01-2-02100-400	Supplies and Materials	35,912.70
01-2-02100-425	E-Books	0.00
01-2-02100-500	Capital Outlay	0.00
01-2-02100-600	Other Expenses	11,417.96
01-2-02100-000	Total Support Services - Pupils	1,428,579.47
01-2-02150-110	Salary - Professional Staff	0.00
01-2-02150-130	Salary - Stipends	0.00
01-2-02150-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02150-143	Salary - Technical Staff	0.00
01-2-02150-200	Employee Benefits	0.00
01-2-02150-221	Increased Retirement Contribution Rate	0.00
01-2-02150-300	Purchased Services	7,948.98
01-2-02150-382	Distance Education & Telecommunications	0.00
01-2-02150-400	Supplies and Materials	15,016.69
01-2-02150-500	Capital Outlay	0.00
01-2-02150-600	Other Expenses	304.15
01-2-02150-000	Total Support Services - Pupils - Safety & Security	23,269.82
01-2-02200-110	Salary - Professional Staff	184,403.82
01-2-02200-130	Salary - Stipends	0.00
01-2-02200-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02200-200	Employee Benefits	68,682.83
01-2-02200-221	Increased Retirement Contribution Rate	4,665.42
01-2-02200-281	Retirement Incentive Plan	0.00
01-2-02200-282	Staff Development Assistance	0.00
01-2-02200-300	Purchased Services	0.00
01-2-02200-382	Distance Education & Telecommunications	0.00
01-2-02200-400	Supplies and Materials	49,559.15
01-2-02200-500	Capital Outlay	0.00
01-2-02200-600	Other Expenses	225.00
01-2-02200-000	Total Support Services - Staff	307,536.22

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-99500-000	Total Staff Development Disbursements	267,801.63
01-2-02213-110	Salary - Professional Staff	0.00
01-2-02213-130	Salary - Stipends	0.00
01-2-02213-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02213-200	Employee Benefits	0.00
01-2-02213-221	Increased Retirement Contribution Rate	0.00
01-2-02213-300	Purchased Services	0.00
01-2-02213-382	Distance Education & Telecommunications	0.00
01-2-02213-400	Supplies and Materials	0.00
01-2-02213-500	Capital Outlay	0.00
01-2-02213-600	Other Expenses	1,080.00
01-2-02213-000	Total Support Services - School Improvement	1,080.00
01-2-02214-110	Salary - Professional Staff	0.00
01-2-02214-130	Salary - Stipends	-5,650.00
01-2-02214-140	Salary - Clerical and Paraprofessional Staff	0.00
01-2-02214-200	Employee Benefits	0.00
01-2-02214-221	Increased Retirement Contribution Rate	0.00
01-2-02214-300	Purchased Services	0.00
01-2-02214-382	Distance Education & Telecommunications	0.00
01-2-02214-400	Supplies and Materials	0.00
01-2-02214-500	Capital Outlay	0.00
01-2-02214-600	Other Expenses	2,344.63
01-2-02214-000	Total Support Services - Implementation of Standards	-3,305.37
01-2-02310-110	Salary - Professional Staff	0.00
01-2-02310-130	Salary - Stipends	0.00
01-2-02310-140	Salary - Clerical Staff	0.00
01-2-02310-200	Employee Benefits	0.00
01-2-02310-221	Increased Retirement Contribution Rate	0.00
01-2-02310-300	Purchased Services	24,538.03
01-2-02310-314	Lobbyist Fees and Expenses	0.00
01-2-02310-315	Accounting and Auditing Services	12,270.00
01-2-02310-317	Legal Services	44,238.00
01-2-02310-341	Liability Insurance	0.00
01-2-02310-342	Fidelity Bond Premiums	0.00
01-2-02310-382	Distance Education & Telecommunications	0.00
01-2-02310-400	Supplies and Materials	167.33
01-2-02310-500	Capital Outlay	0.00
01-2-02310-600	Other Expenses	36,639.48
01-2-02310-000	Total Board of Education	117,852.84
01-2-02320-105	Salary - Superintendent	161,067.84
01-2-02320-110	Salary - Other Professional Staff	89,656.66
01-2-02320-130	Salary - Stipends	0.00
01-2-02320-140	Salary - Clerical Staff	26,489.02
01-2-02320-200	Employee Benefits	66,062.53
01-2-02320-221	Increased Retirement Contribution Rate	7,013.50
01-2-02320-300	Purchased Services	1,900.00
01-2-02320-314	Lobbyist Fees and Expenses	0.00
01-2-02320-317	Legal Services	0.00
01-2-02320-382	Distance Education & Telecommunications	0.00
01-2-02320-400	Supplies and Materials	3,291.72
01-2-02320-500	Capital Outlay	0.00
01-2-02320-600	Other Expenses	4,898.52
01-2-02320-000	Total Executive Administration Services	360,379.79

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02400-110	Salary - Professional Staff	654,041.08
01-2-02400-130	Salary - Stipends	0.00
01-2-02400-140	Salary - Clerical Staff	285,538.56
01-2-02400-200	Employee Benefits	307,113.87
01-2-02400-221	Increased Retirement Contribution Rate	23,771.36
01-2-02400-300	Purchased Services	0.00
01-2-02400-382	Distance Education & Telecommunications	0.00
01-2-02400-400	Supplies and Materials	0.00
01-2-02400-500	Capital Outlay	0.00
01-2-02400-600	Other Expenses	16,091.60
01-2-02400-000	Total Office of the Principal	1,286,556.47
01-2-02510-110	Salary - Professional Staff	96,729.41
01-2-02510-130	Salary - Stipends	0.00
01-2-02510-140	Salary - Clerical Staff	50,171.77
01-2-02510-200	Employee Benefits	34,806.19
01-2-02510-221	Increased Retirement Contribution Rate	3,716.60
01-2-02510-300	Purchased Services	393,609.15
01-2-02510-314	Lobbyist Fees and Expenses	0.00
01-2-02510-317	Legal Services	0.00
01-2-02510-382	Distance Education & Telecommunications	0.00
01-2-02510-400	Supplies and Materials	10,448.47
01-2-02510-500	Capital Outlay	0.00
01-2-02510-600	Other Expenses	18,049.46
01-2-02510-000	Total General Administration - Business Services	607,531.05
01-2-02520-110	Salary - Professional Staff	0.00
01-2-02520-140	Salary - Clerical Staff	0.00
01-2-02520-200	Employee Benefits	0.00
01-2-02520-221	Increased Retirement Contribution Rate	0.00
01-2-02520-300	Purchased Services	16,125.77
01-2-02520-382	Distance Education & Telecommunications	0.00
01-2-02520-400	Supplies and Materials	0.00
01-2-02520-500	Capital Outlay	43,707.00
01-2-02520-600	Other Expenses	0.00
01-2-02520-000	Total Vehicle Acquisition and Maintenance Other Than Pupil Transportation Vehicles	59,832.77
01-2-02600-110	Salary - Professional Staff	0.00
01-2-02600-140	Salary - Clerical and Custodial Staff	469,607.74
01-2-02600-200	Employee Benefits	190,042.56
01-2-02600-221	Increased Retirement Contribution Rate	11,881.08
01-2-02600-300	Purchased Services	2,053,532.06
01-2-02600-382	Distance Education & Telecommunications	133,521.23
01-2-02600-400	Supplies and Materials	442,698.69
01-2-02600-500	Capital Outlay	436,743.00
01-2-02600-600	Other Expenses	1,508,077.12
01-2-02600-000	Total Maintenance and Operation of Building(s) and Site(s)	5,246,103.48
01-2-02750-110	Salary - Professional Staff	1,023.41
01-2-02750-140	Salary - Clerical Staff and Drivers	169,652.53
01-2-02750-200	Employee Benefits	17,040.20
01-2-02750-221	Increased Retirement Contribution Rate	4,318.10
01-2-02750-300	Purchased Services	231,460.80
01-2-02750-332	Mileage to Parents	0.00
01-2-02750-333	Transportation Paid to Other Districts	0.00
01-2-02750-382	Distance Education & Telecommunications	0.00
01-2-02750-400	Supplies and Materials	11,814.61

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-02750-500	Capital Outlay	0.00
01-2-02750-600	Other Expenses	2,660.04
01-2-02750-000	Total Regular Pupil Transportation	437,969.69
01-2-02755-110	Salary - Professional Staff	0.00
01-2-02755-140	Salary - Clerical Staff and Drivers	0.00
01-2-02755-200	Employee Benefits	0.00
01-2-02755-221	Increased Retirement Contribution Rate	0.00
01-2-02755-300	Purchased Services	0.00
01-2-02755-333	Transportation Paid to Other Districts	0.00
01-2-02755-382	Distance Education & Telecommunications	0.00
01-2-02755-400	Supplies and Materials	0.00
01-2-02755-500	Capital Outlay	0.00
01-2-02755-600	Other Expenses	0.00
01-2-02755-000	Total Regular Pupil Transportation Open Enrollment in Learning Community	0.00
01-2-02760-110	Salary - Professional Staff	0.00
01-2-02760-140	Salary - Clerical Staff and Drivers	81,350.75
01-2-02760-200	Employee Benefits	18,209.35
01-2-02760-221	Increased Retirement Contribution Rate	2,058.17
01-2-02760-300	Purchased Services	0.00
01-2-02760-333	Transportation Paid to Other Districts	0.00
01-2-02760-382	Distance Education & Telecommunications	0.00
01-2-02760-400	Supplies and Materials	0.00
01-2-02760-500	Capital Outlay	0.00
01-2-02760-600	Other Expenses	0.00
01-2-02760-000	Total School Age Special Education Pupil Transportation	101,618.27
01-2-02765-110	Salary - Professional Staff	0.00
01-2-02765-140	Salary - Clerical Staff and Drivers	533.26
01-2-02765-200	Employee Benefits	27.30
01-2-02765-221	Increased Retirement Contribution Rate	13.49
01-2-02765-300	Purchased Services	263.20
01-2-02765-333	Transportation Paid to Other Districts	0.00
01-2-02765-382	Distance Education & Telecommunications	0.00
01-2-02765-400	Supplies and Materials	0.00
01-2-02765-500	Capital Outlay	0.00
01-2-02765-600	Other Expenses	0.00
01-2-02765-000	Total Below Age Five Special Education Pupil Transportation	837.25
01-2-02900-000	Early Retirements or Termination	610,667.00
01-2-02905-000	Voluntary Terminations	0.00
01-2-03000-110	Salary - Professional Staff	8,624.00
01-2-03000-130	Salary - Stipends	0.00
01-2-03000-140	Salary - Clerical and Others	0.00
01-2-03000-200	Employee Benefits	2,211.25
01-2-03000-221	Increased Retirement Contribution Rate	218.19
01-2-03000-382	Distance Education & Telecommunications	0.00
01-2-03000-600	Other Expenses	225.00
01-2-03000-000	Total Community Services	11,278.44
01-2-03500-110	Salary - Professional Staff	0.00
01-2-03500-130	Salary - Stipends	0.00
01-2-03500-140	Salary - Clerical and Others	0.00
01-2-03500-200	Employee Benefits	0.00
01-2-03500-221	Increased Retirement Contribution Rate	0.00
01-2-03500-300	Purchased Services	15,940.00
01-2-03500-382	Distance Education & Telecommunications	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-03500-400	Supplies and Materials	2,913.06
01-2-03500-420	Textbooks	0.00
01-2-03500-425	E-Books	0.00
01-2-03500-500	Capital Outlay	0.00
01-2-03500-600	Other Expenses	0.00
01-2-03500-000	Total State Categorical Programs	18,853.06
01-2-04200-110	Salary - Professional Staff	526,442.83
01-2-04200-130	Salary - Stipends	0.00
01-2-04200-140	Salary - Clerical Staff	133,628.69
01-2-04200-200	Employee Benefits	247,461.63
01-2-04200-221	Increased Retirement Contribution Rate	16,699.81
01-2-04200-300	Purchased Services	22,575.60
01-2-04200-382	Distance Education & Telecommunications	0.00
01-2-04200-400	Supplies and Materials	0.00
01-2-04200-420	Textbooks	0.00
01-2-04200-425	E-Books	0.00
01-2-04200-500	Capital Outlay	0.00
01-2-04200-600	Other Expenses	6,869.41
01-2-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	953,677.97
01-2-04210-110	Salary - Professional Staff	0.00
01-2-04210-130	Salary - Stipends	300.00
01-2-04210-140	Salary - Clerical Staff	0.00
01-2-04210-200	Employee Benefits	45.00
01-2-04210-221	Increased Retirement Contribution Rate	7.59
01-2-04210-300	Purchased Services	0.00
01-2-04210-382	Distance Education & Telecommunications	0.00
01-2-04210-400	Supplies and Materials	4,505.04
01-2-04210-420	Textbooks	0.00
01-2-04210-425	E-Books	0.00
01-2-04210-500	Capital Outlay	0.00
01-2-04210-600	Other Expenses	75,671.86
01-2-04210-000	Title I NCLB Improving Basic Programs Accountability	80,529.49
01-2-04230-110	Salary - Professional Staff	0.00
01-2-04230-130	Salary - Stipends	0.00
01-2-04230-140	Salary - Clerical Staff	0.00
01-2-04230-200	Employee Benefits	0.00
01-2-04230-221	Increased Retirement Contribution Rate	0.00
01-2-04230-300	Purchased Services	0.00
01-2-04230-382	Distance Education & Telecommunications	0.00
01-2-04230-400	Supplies and Materials	0.00
01-2-04230-420	Textbooks	0.00
01-2-04230-425	E-Books	0.00
01-2-04230-500	Capital Outlay	0.00
01-2-04230-600	Other Expenses	0.00
01-2-04230-000	Total Title I, Part D, Subpart 2 Education of Neglected, Delinquent or At-Risk Youth	0.00
01-2-04310-110	Salary - Professional Staff	0.00
01-2-04310-130	Salary - Stipends	47,925.00
01-2-04310-140	Salary - Clerical Staff	0.00
01-2-04310-200	Employee Benefits	6,906.06
01-2-04310-221	Increased Retirement Contribution Rate	1,212.50
01-2-04310-300	Purchased Services	0.00
01-2-04310-382	Distance Education & Telecommunications	0.00
01-2-04310-400	Supplies and Materials	5,375.92

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04310-420	Textbooks	0.00
01-2-04310-425	E-Books	0.00
01-2-04310-500	Capital Outlay	0.00
01-2-04310-600	Other Expenses	43,833.55
01-2-04310-000	Title II, Part A NCLB Teacher Quality Grants	105,253.03
01-2-04315-110	Salary - Professional Staff	0.00
01-2-04315-130	Salary - Stipends	1,429.44
01-2-04315-140	Salary - Clerical Staff	0.00
01-2-04315-200	Employee Benefits	214.40
01-2-04315-221	Increased Retirement Contribution Rate	36.16
01-2-04315-300	Purchased Services	0.00
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	0.00
01-2-04315-000	Title II, Part B NCLB Math & Science Partnerships	1,680.00
01-2-04330-110	Salary - Professional Staff	0.00
01-2-04330-130	Salary - Stipends	0.00
01-2-04330-140	Salary - Clerical Staff	0.00
01-2-04330-200	Employee Benefits	0.00
01-2-04330-221	Increased Retirement Contribution Rate	0.00
01-2-04330-300	Purchased Services	0.00
01-2-04330-382	Distance Education & Telecommunications	0.00
01-2-04330-400	Supplies and Materials	0.00
01-2-04330-420	Textbooks	0.00
01-2-04330-425	E-Books	0.00
01-2-04330-500	Capital Outlay	0.00
01-2-04330-600	Other Expenses	0.00
01-2-04330-000	Title VI Part B REAP (Rural Low Income Grants from NDE)	0.00
01-2-04402-110	Salary - Professional Staff	0.00
01-2-04402-130	Salary - Stipends	0.00
01-2-04402-140	Salary - Clerical Staff	0.00
01-2-04402-200	Employee Benefits	0.00
01-2-04402-221	Increased Retirement Contribution Rate	0.00
01-2-04402-300	Purchased Services	0.00
01-2-04402-382	Distance Education & Telecommunications	0.00
01-2-04402-400	Supplies and Materials	0.00
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	0.00
01-2-04402-000	Total IDEA Part B (611) Base Allocation Transportation	0.00
01-2-04403-110	Salary - Professional Staff	0.00
01-2-04403-130	Salary - Stipends	0.00
01-2-04403-140	Salary - Clerical Staff	0.00
01-2-04403-200	Employee Benefits	0.00
01-2-04403-221	Increased Retirement Contribution Rate	0.00
01-2-04403-300	Purchased Services	0.00
01-2-04403-382	Distance Education & Telecommunications	0.00
01-2-04403-400	Supplies and Materials	0.00
01-2-04403-420	Textbooks	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04403-425	E-Books	0.00
01-2-04403-500	Capital Outlay	0.00
01-2-04403-600	Other Expenses	0.00
01-2-04403-000	Total IDEA Part B (611) Base Allocation - School Age	0.00
01-2-04404-110	Salary - Professional Staff	108,806.10
01-2-04404-130	Salary - Stipends	0.00
01-2-04404-140	Salary - Clerical Staff	0.00
01-2-04404-200	Employee Benefits	41,171.11
01-2-04404-221	Increased Retirement Contribution Rate	2,752.79
01-2-04404-300	Purchased Services	0.00
01-2-04404-382	Distance Education & Telecommunications	0.00
01-2-04404-400	Supplies and Materials	0.00
01-2-04404-420	Textbooks	0.00
01-2-04404-425	E-Books	0.00
01-2-04404-500	Capital Outlay	0.00
01-2-04404-600	Other Expenses	0.00
01-2-04404-000	Total IDEA Part B (611) Base Allocation - Birth Through Age Four	152,730.00
01-2-04406-110	Salary - Professional Staff	11,637.53
01-2-04406-130	Salary - Stipends	0.00
01-2-04406-140	Salary - Clerical Staff	0.00
01-2-04406-200	Employee Benefits	2,445.46
01-2-04406-221	Increased Retirement Contribution Rate	294.43
01-2-04406-300	Purchased Services	0.00
01-2-04406-382	Distance Education & Telecommunications	0.00
01-2-04406-400	Supplies and Materials	596.58
01-2-04406-420	Textbooks	0.00
01-2-04406-425	E-Books	0.00
01-2-04406-500	Capital Outlay	0.00
01-2-04406-600	Other Expenses	0.00
01-2-04406-000	IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation	14,974.00
01-2-04407-110	Salary - Professional Staff	0.00
01-2-04407-130	Salary - Stipends	0.00
01-2-04407-140	Salary - Clerical Staff	0.00
01-2-04407-200	Employee Benefits	0.00
01-2-04407-221	Increased Retirement Contribution Rate	0.00
01-2-04407-300	Purchased Services	0.00
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	0.00
01-2-04409-110	Salary - Professional Staff	0.00
01-2-04409-130	Salary - Stipends	0.00
01-2-04409-140	Salary - Clerical Staff	0.00
01-2-04409-200	Employee Benefits	0.00
01-2-04409-221	Increased Retirement Contribution Rate	0.00
01-2-04409-300	Purchased Services	0.00
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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04409-500	Capital Outlay	0.00
01-2-04409-600	Other Expenses	0.00
01-2-04409-000	Total IDEA Enrollment/Poverty (619)	0.00
01-2-04410-110	Salary - Professional Staff	280,646.41
01-2-04410-130	Salary - Stipends	0.00
01-2-04410-140	Salary - Clerical Staff	0.00
01-2-04410-200	Employee Benefits	107,064.46
01-2-04410-221	Increased Retirement Contribution Rate	7,100.35
01-2-04410-300	Purchased Services	11,168.01
01-2-04410-382	Distance Education & Telecommunications	0.00
01-2-04410-400	Supplies and Materials	836.97
01-2-04410-420	Textbooks	0.00
01-2-04410-425	E-Books	0.00
01-2-04410-500	Capital Outlay	0.00
01-2-04410-600	Other Expenses	752.03
01-2-04410-000	Total IDEA Enrollment/Poverty (611)	407,568.23
01-2-04411-110	Salary - Professional Staff	0.00
01-2-04411-130	Salary - Stipends	2,400.00
01-2-04411-140	Salary - Clerical Staff	0.00
01-2-04411-200	Employee Benefits	859.48
01-2-04411-221	Increased Retirement Contribution Rate	60.72
01-2-04411-300	Purchased Services	0.00
01-2-04411-382	Distance Education & Telecommunications	0.00
01-2-04411-400	Supplies and Materials	18,529.83
01-2-04411-420	Textbooks	0.00
01-2-04411-425	E-Books	0.00
01-2-04411-500	Capital Outlay	0.00
01-2-04411-600	Other Expenses	3,150.00
01-2-04411-000	IDEA Part B Early Intervening Services	25,000.03
01-2-04412-110	Salary - Professional Staff	0.00
01-2-04412-130	Salary - Stipends	0.00
01-2-04412-140	Salary - Clerical Staff	0.00
01-2-04412-200	Employee Benefits	0.00
01-2-04412-221	Increased Retirement Contribution Rate	0.00
01-2-04412-300	Purchased Services	0.00
01-2-04412-382	Distance Education & Telecommunications	0.00
01-2-04412-400	Supplies and Materials	0.00
01-2-04412-420	Textbooks	0.00
01-2-04412-425	E-Books	0.00
01-2-04412-500	Capital Outlay	0.00
01-2-04412-600	Other Expenses	0.00
01-2-04412-000	IDEA Part B Proportionate Share	0.00
01-2-04414-110	Salary - Professional Staff	0.00
01-2-04414-130	Salary - Stipends	0.00
01-2-04414-140	Salary - Clerical Staff	0.00
01-2-04414-200	Employee Benefits	0.00
01-2-04414-221	Increased Retirement Contribution Rate	0.00
01-2-04414-300	Purchased Services	0.00
01-2-04414-382	Distance Education & Telecommunications	0.00
01-2-04414-400	Supplies and Materials	0.00
01-2-04414-420	Textbooks	0.00
01-2-04414-425	E-Books	0.00
01-2-04414-500	Capital Outlay	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04414-600	Other Expenses	0.00
01-2-04414-000	IDEA Part C	0.00
01-2-04415-110	Salary - Professional Staff	0.00
01-2-04415-130	Salary - Stipends	0.00
01-2-04415-140	Salary - Clerical Staff	0.00
01-2-04415-200	Employee Benefits	0.00
01-2-04415-221	Increased Retirement Contribution Rate	0.00
01-2-04415-300	Purchased Services	0.00
01-2-04415-382	Distance Education & Telecommunications	0.00
01-2-04415-400	Supplies and Materials	1,805.38
01-2-04415-420	Textbooks	0.00
01-2-04415-425	E-Books	0.00
01-2-04415-500	Capital Outlay	0.00
01-2-04415-600	Other Expenses	0.00
01-2-04415-000	IDEA Special Projects	1,805.38
01-2-04690-110	Salary - Professional Staff	0.00
01-2-04690-130	Salary - Stipends	0.00
01-2-04690-140	Salary - Clerical Staff	0.00
01-2-04690-200	Employee Benefits	0.00
01-2-04690-221	Increased Retirement Contribution Rate	0.00
01-2-04690-300	Purchased Services	0.00
01-2-04690-382	Distance Education & Telecommunications	0.00
01-2-04690-400	Supplies and Materials	0.00
01-2-04690-420	Textbooks	0.00
01-2-04690-425	E-Books	0.00
01-2-04690-500	Capital Outlay	0.00
01-2-04690-600	Other Expenses	0.00
01-2-04690-000	Other Federal Non-Categorical Expenditures	0.00
01-2-04700-110	Salary - Professional Staff	0.00
01-2-04700-130	Salary - Stipends	1,950.00
01-2-04700-140	Salary - Clerical Staff	0.00
01-2-04700-200	Employee Benefits	292.46
01-2-04700-221	Increased Retirement Contribution Rate	49.34
01-2-04700-300	Purchased Services	2,059.00
01-2-04700-382	Distance Education & Telecommunications	0.00
01-2-04700-400	Supplies and Materials	25,760.33
01-2-04700-420	Textbooks	0.00
01-2-04700-425	E-Books	0.00
01-2-04700-500	Capital Outlay	0.00
01-2-04700-600	Other Expenses	5,174.83
01-2-04700-000	Federal Vocational & Applied Technology Education (Carl Perkins)	35,285.96
01-2-04910-110	Salary - Professional Staff	0.00
01-2-04910-130	Salary - Stipends	0.00
01-2-04910-140	Salary - Clerical Staff	0.00
01-2-04910-200	Employee Benefits	0.00
01-2-04910-221	Increased Retirement Contribution Rate	0.00
01-2-04910-300	Purchased Services	0.00
01-2-04910-382	Distance Education & Telecommunications	0.00
01-2-04910-400	Supplies and Materials	0.00
01-2-04910-420	Textbooks	0.00
01-2-04910-425	E-Books	0.00
01-2-04910-500	Capital Outlay	0.00
01-2-04910-600	Other Expenses	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04910-000	Indian Education	0.00
01-2-04915-110	Salary - Professional Staff	29,790.95
01-2-04915-130	Salary - Stipends	0.00
01-2-04915-140	Salary - Clerical Staff	30,072.00
01-2-04915-200	Employee Benefits	25,328.00
01-2-04915-221	Increased Retirement Contribution Rate	1,514.53
01-2-04915-300	Purchased Services	0.00
01-2-04915-382	Distance Education & Telecommunications	0.00
01-2-04915-400	Supplies and Materials	627.62
01-2-04915-420	Textbooks	0.00
01-2-04915-425	E-Books	0.00
01-2-04915-500	Capital Outlay	0.00
01-2-04915-600	Other Expenses	269.59
01-2-04915-000	Title I, Part C NCLB Migrant Education	87,602.69
01-2-04925-110	Salary - Professional Staff	63,704.94
01-2-04925-130	Salary - Stipends	0.00
01-2-04925-140	Salary - Clerical Staff	24,175.29
01-2-04925-200	Employee Benefits	20,698.28
01-2-04925-221	Increased Retirement Contribution Rate	2,223.37
01-2-04925-300	Purchased Services	0.00
01-2-04925-382	Distance Education & Telecommunications	0.00
01-2-04925-400	Supplies and Materials	8,218.73
01-2-04925-420	Textbooks	0.00
01-2-04925-425	E-Books	0.00
01-2-04925-500	Capital Outlay	0.00
01-2-04925-600	Other Expenses	270.00
01-2-04925-000	Title III NCLB Limited English Proficient Grant	119,290.61
01-2-04926-110	Salary - Professional Staff	0.00
01-2-04926-130	Salary - Stipends	0.00
01-2-04926-140	Salary - Clerical Staff	0.00
01-2-04926-200	Employee Benefits	0.00
01-2-04926-221	Increased Retirement Contribution Rate	0.00
01-2-04926-300	Purchased Services	0.00
01-2-04926-382	Distance Education & Telecommunications	0.00
01-2-04926-400	Supplies and Materials	836.97
01-2-04926-420	Textbooks	0.00
01-2-04926-425	E-Books	0.00
01-2-04926-500	Capital Outlay	0.00
01-2-04926-600	Other Expenses	0.00
01-2-04926-000	Title III NCLB Immigrant Education	836.97
01-2-04940-110	Salary - Professional Staff	0.00
01-2-04940-130	Salary - Stipends	0.00
01-2-04940-140	Salary - Clerical Staff	0.00
01-2-04940-200	Employee Benefits	0.00
01-2-04940-221	Increased Retirement Contribution Rate	0.00
01-2-04940-300	Purchased Services	0.00
01-2-04940-382	Distance Education & Telecommunications	0.00
01-2-04940-400	Supplies and Materials	0.00
01-2-04940-420	Textbooks	0.00
01-2-04940-425	E-Books	0.00
01-2-04940-500	Capital Outlay	0.00
01-2-04940-600	Other Expenses	0.00
01-2-04940-000	Head Start	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
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	0.00
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	0.00
01-2-04968-110	Salary - Professional Staff	62,496.17
01-2-04968-130	Salary - Stipends	0.00
01-2-04968-140	Salary - Clerical Staff	106,540.25
01-2-04968-200	Employee Benefits	23,503.10
01-2-04968-221	Increased Retirement Contribution Rate	4,276.62
01-2-04968-300	Purchased Services	5,000.00
01-2-04968-382	Distance Education & Telecommunications	0.00
01-2-04968-400	Supplies and Materials	2,207.52
01-2-04968-420	Textbooks	0.00
01-2-04968-425	E-Books	0.00
01-2-04968-500	Capital Outlay	0.00
01-2-04968-600	Other Expenses	252.58
01-2-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	204,276.24
01-2-04980-110	Salary - Professional Staff	0.00
01-2-04980-130	Salary - Stipends	0.00
01-2-04980-140	Salary - Clerical Staff	0.00
01-2-04980-200	Employee Benefits	0.00
01-2-04980-221	Increased Retirement Contribution Rate	0.00
01-2-04980-300	Purchased Services	0.00
01-2-04980-382	Distance Education & Telecommunications	0.00
01-2-04980-400	Supplies and Materials	0.00
01-2-04980-420	Textbooks	0.00
01-2-04980-425	E-Books	0.00
01-2-04980-500	Capital Outlay	0.00
01-2-04980-600	Other Expenses	0.00
01-2-04980-000	Adult Basic Education	0.00
01-2-04985-110	Salary - Professional Staff	0.00
01-2-04985-130	Salary - Stipends	0.00
01-2-04985-140	Salary - Clerical Staff	0.00
01-2-04985-200	Employee Benefits	0.00
01-2-04985-221	Increased Retirement Contribution Rate	0.00
01-2-04985-300	Purchased Services	0.00
01-2-04985-382	Distance Education & Telecommunications	0.00
01-2-04985-400	Supplies and Materials	0.00
01-2-04985-420	Textbooks	0.00
01-2-04985-425	E-Books	0.00
01-2-04985-500	Capital Outlay	0.00
01-2-04985-600	Other Expenses	0.00
01-2-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
01-2-04990-110	Salary - Professional Staff	88,639.92

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-04990-130	Salary - Stipends	0.00
01-2-04990-140	Salary - Clerical Staff	1,824.43
01-2-04990-200	Employee Benefits	35,519.31
01-2-04990-221	Increased Retirement Contribution Rate	2,288.75
01-2-04990-300	Purchased Services	42,048.00
01-2-04990-382	Distance Education & Telecommunications	0.00
01-2-04990-400	Supplies and Materials	21,341.97
01-2-04990-420	Textbooks	0.00
01-2-04990-425	E-Books	0.00
01-2-04990-500	Capital Outlay	2,439.41
01-2-04990-600	Other Expenses	5,485.60
01-2-04990-000	Other Federal Categorical Expenditures	199,587.39
01-2-04992-110	Salary - Professional Staff	0.00
01-2-04992-130	Salary - Stipends	0.00
01-2-04992-140	Salary - Clerical Staff	0.00
01-2-04992-200	Employee Benefits	0.00
01-2-04992-221	Increased Retirement Contribution Rate	0.00
01-2-04992-300	Purchased Services	0.00
01-2-04992-382	Distance Education & Telecommunications	0.00
01-2-04992-400	Supplies and Materials	0.00
01-2-04992-420	Textbooks	0.00
01-2-04992-425	E-Books	0.00
01-2-04992-500	Capital Outlay	0.00
01-2-04992-600	Other Expenses	0.00
01-2-04992-000	REAP (Small Rural School Achievement Grants - from U.S. Dept of Ed)	0.00
01-2-04995-110	Salary - Professional Staff	0.00
01-2-04995-130	Salary - Stipends	0.00
01-2-04995-140	Salary - Clerical Staff	0.00
01-2-04995-200	Employee Benefits	0.00
01-2-04995-221	Increased Retirement Contribution Rate	0.00
01-2-04995-300	Purchased Services	0.00
01-2-04995-382	Distance Education & Telecommunications	0.00
01-2-04995-400	Supplies and Materials	2,011.99
01-2-04995-420	Textbooks	0.00
01-2-04995-425	E-Books	0.00
01-2-04995-500	Capital Outlay	0.00
01-2-04995-600	Other Expenses	0.00
01-2-04995-000	Categorical Grants from Corporations & Other Private Interests	2,011.99
01-2-04999-000	Total ARRA Federal Funds	0.00
01-2-04000-000	Total Federal Programs	2,392,109.98
01-2-05000-605	Repayment of Taxes Paid	0.00
01-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
01-2-05000-610	Redemption of Principal	0.00
01-2-05000-620	Debt Service Interest	324.00
01-2-05000-000	Total Debt Services	324.00
01-2-06000-110	Salary - Professional Staff	420,355.75
01-2-06000-130	Salary - Stipends	0.00
01-2-06000-140	Salary - Clerical Staff	122,016.59
01-2-06000-200	Employee Benefits	71,915.00
01-2-06000-221	Increased Retirement Contribution Rate	13,722.02
01-2-06000-300	Purchased Services	0.00
01-2-06000-382	Distance Education & Telecommunications	0.00
01-2-06000-400	Supplies and Materials	25,744.91

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
01-2-06000-420	Textbooks	0.00
01-2-06000-425	E-Books	0.00
01-2-06000-500	Capital Outlay	0.00
01-2-06000-600	Other Expenses	7,375.00
01-2-06000-000	Total Summer School	661,129.27
01-2-07000-110	Salary - Professional Staff	0.00
01-2-07000-130	Salary - Stipends	0.00
01-2-07000-140	Salary - Clerical Staff	0.00
01-2-07000-200	Employee Benefits	0.00
01-2-07000-221	Increased Retirement Contribution Rate	0.00
01-2-07000-300	Purchased Services	0.00
01-2-07000-382	Distance Education & Telecommunications	0.00
01-2-07000-400	Supplies and Materials	0.00
01-2-07000-600	Other Expenses	0.00
01-2-07000-000	Total Adult Education	0.00
01-2-08000-750	Transfers To the School Lunch Fund	0.00
01-2-08000-752	Transfers To the Activity Fund	115,000.00
01-2-08000-754	Transfers To the Bond Fund	0.00
01-2-08000-000	Total Transfers	115,000.00
01-2-20000-000	TOTAL CURRENT EXPENSE	30,678,888.42
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	578,164.69
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	30,100,723.73
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	31,057,377.02
01-2-20500-000	TOTAL DISBURSEMENTS	33,449,487.00
01-0-COH -BEG	General Fund - Cash On Hand - Beginning Balance	7,846,476.59
01-0-TREAS-BEG	General Fund - Cash At County Treasurers - Beginning Balance	2,035,281.75
01-0-COH -END	General Fund - Cash On Hand - Ending Balance	5,932,623.44
01-0-TREAS-END	General Fund - Cash At County Treasurers - Ending Balance	2,200,997.62
02-1-01410-000	Interest	4,137.13
02-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	2,420,687.00
02-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
02-1-05690-000	Other Non-Revenue Receipts	0.00
02-1-05000-000	Total Non-Revenue Receipts	2,420,687.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	2,424,824.13
02-2-02500-400	Supplies & Materials	702,851.78
02-2-02500-420	Textbooks	313,966.43
02-2-02500-425	E-Books	0.00
02-2-02500-500	Capital Outlay	0.00
02-2-08000-755	Transfers To the General Fund	0.00
02-2-20500-000	TOTAL DISBURSEMENTS	1,016,818.21
02-0-COH -BEG	Depreciation Fund - Cash on Hand - Beginning Balance	2,924,849.52
02-0-COH -END	Depreciation Fund - Cash on Hand - Ending Balance	4,332,855.44
03-1-01410-000	Interest	1,083.83
03-1-05500-000	Transfers From the General Fund (As Expensed From the General Fund)	610,667.00
03-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
03-1-05690-000	Other Non-Revenue Receipts	0.00
03-1-05000-000	Total Non-Revenue Receipts	610,667.00
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	611,750.83
03-2-02500-200	Employee Benefits	33,338.47
03-2-02500-221	Increased Retirement Contribution Rate	0.00
03-2-02500-281	Retirement Incentive Plan	385,043.00
03-2-02500-282	Staff Development Assistance	0.00
03-2-02500-000	Total Support Services - Business	418,381.47

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
03-2-08000-755	Transfers To the General Fund	0.00
03-2-20500-000	TOTAL DISBURSEMENTS	418,381.47
03-0-COH -BEG	Employee Benefit Fund - Cash On Hand - Beginning Balance	741,068.37
03-0-COH -END	Employee Benefit Fund - Cash On Hand - Ending Balance	934,437.73
04-1-01410-000	Interest	0.00
04-1-05500-000	Transfers From the General Fund	0.00
04-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
04-1-05690-000	Other Non-Revenue Receipts	0.00
04-1-05000-000	Total Non-Revenue Receipts	0.00
04-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	0.00
04-2-02310-317	Legal Services	0.00
04-2-02310-643	Judgements/Settlements	0.00
04-2-02310-000	Total Board of Education	0.00
04-2-08000-755	Transfers To the General Fund	0.00
04-2-20500-000	TOTAL DISBURSEMENTS	0.00
04-0-COH -BEG	Contingency Fund - Cash on Hand - Beginning Balance	0.00
04-0-COH -END	Contingency Fund - Cash on Hand - Ending Balance	0.00
05-1-01410-000	Interest	0.00
05-1-01710-000	Activities Receipts	557,370.49
05-1-01990-000	Other Local Receipts	0.00
05-1-01000-000	Total Local Receipts	557,370.49
05-1-05500-000	Transfers From the General Fund	115,000.00
05-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
05-1-05690-000	Other Non-Revenue Receipts	0.00
05-1-05000-000	Total Non-Revenue Receipts	115,000.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	672,370.49
05-2-02100-300	Purchased Services	0.00
05-2-02100-400	Supplies and Materials	580,756.39
05-2-02100-500	Capital Outlay	0.00
05-2-02100-600	Other Expenses	0.00
05-2-02100-000	Total Support Services - Pupils	580,756.39
05-2-08000-755	Transfers To the General Fund	0.00
05-2-20500-000	TOTAL DISBURSEMENTS	580,756.39
05-0-COH -BEG	Activities Fund - Cash on Hand - Beginning Balance	359,825.07
05-0-COH -END	Activities Fund - Cash on Hand - Ending Balance	451,439.17
06-1-01410-000	Interest	961.53
06-1-01720-000	Sale of Lunches/Milk	196,299.60
06-1-01990-000	Other Local Receipts	10,467.72
06-1-01000-000	Total Local Receipts	207,728.85
06-1-03150-000	State Reimbursement	70,882.71
06-1-03990-000	Other State Receipts	0.00
06-1-03000-000	Total State Receipts	70,882.71
06-1-04800-000	Federal Reimbursement	1,367,860.28
06-1-04945-000	Child and Adult Care Food Program	0.00
06-1-04990-000	Other Federal Categorical Receipts	0.00
06-1-04000-000	Total Federal Receipts	1,367,860.28
06-1-05500-000	Transfers From the General Fund	0.00
06-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
06-1-05690-000	Other Non-Revenue Receipts	0.00
06-1-05000-000	Total Non-Revenue Receipts	0.00
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	1,646,471.84
06-2-02100-110	Salary - Professional Staff	0.00
06-2-02100-140	Salary - Clerical and Cooks	530,197.20

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
06-2-02100-200	Employee Benefits	105,866.78
06-2-02100-300	Purchased Services	4,631.01
06-2-02100-400	Supplies and Materials (Excluding Food)	37,792.50
06-2-02100-470	Food (Excluded from Indirect Costs)	821,879.08
06-2-02100-500	Capital Outlay (Excluded from Indirect Costs)	0.00
06-2-02100-600	Other Expenses	1,096.10
06-2-02100-695	Indirect Costs	0.00
06-2-02100-000	Total Support Services - Pupils	1,501,462.67
06-2-95000-000	Non-Restricted Indirect Cost Rate used to determine Indirect Costs in 2013/14	0.00
06-2-08000-755	Transfers To the General Fund	0.00
06-2-20500-000	TOTAL DISBURSEMENTS	1,501,462.67
06-0-COH -BEG	School Lunch Fund - Cash on Hand - Beginning Balance	541,412.08
06-0-COH -END	School Lunch Fund - Cash on Hand - Ending Balance	686,421.25
07-1-01110-000	Local Property Taxes	802,984.90
07-1-01115-000	Carline Taxes	314.65
07-1-01410-000	Interest	795.15
07-1-01990-000	Other Local Receipts	0.00
07-1-01000-000	Total Local Receipts	804,094.70
07-1-03130-000	Homestead Exemption	6,411.36
07-1-03131-000	Property Tax Credit	25,497.05
07-1-03133-000	Nameplate Capacity Tax	5,834.57
07-1-03180-000	Pro-Rate Motor Vehicle	6,215.63
07-1-03300-000	In-Lieu-Of School Land Tax	0.00
07-1-03990-000	Other State Receipts	4,629.04
07-1-03000-000	Total State Receipts	48,587.65
07-1-05100-000	Sale of Bonds (Re-Funding Only)	0.00
07-1-05500-000	Transfers From the General Fund	0.00
07-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
07-1-05690-000	Other Non-Revenue Receipts	0.00
07-1-05000-000	Total Non-Revenue Receipts	0.00
07-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	852,682.35
07-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
07-2-05000-610	Redemption of Principal	805,000.00
07-2-05000-620	Debt Service Interest	42,283.75
07-2-05000-690	Other Miscellaneous Expenses	0.00
07-2-05000-000	Total Debt Services	847,283.75
07-2-08000-755	Transfers To the General Fund	0.00
07-2-20500-000	TOTAL DISBURSEMENTS	847,283.75
07-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	1,288,995.00
07-0-COH -BEG	Bond Fund - Cash on Hand - Beginning Balance	687,966.58
07-0-TREAS-BEG	Bond Fund - Cash At County Treasurers - Beginning Balance	250,511.27
07-0-COH -END	Bond Fund - Cash on Hand - Ending Balance	693,818.23
07-0-TREAS-END	Bond Fund - Cash At County Treasurers - Ending Balance	250,058.22
08-1-01110-000	Local Property Taxes	63,573.94
08-1-01111-000	Local Property Taxes - Learning Community Common Levy	0.00
08-1-01115-000	Carline Taxes	179.13
08-1-01410-000	Interest	122.07
08-1-01990-000	Other Local Receipts	0.00
08-1-01000-000	Total Local Receipts	63,875.14
08-1-03130-000	Homestead Exemption	1,972.69
08-1-03131-000	Property Tax Credit	1,126.72
08-1-03133-000	Nameplate Capacity Tax	0.00
08-1-03180-000	Pro-Rate Motor Vehicle	212.63

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
08-1-03300-000	In-Lieu-Of School Land Tax	0.00
08-1-03500-000	State Categorical Grants	0.00
08-1-03990-000	Other State Receipts	233.67
08-1-03000-000	Total State Receipts	3,545.71
08-1-04410-000	IDEA Enrollment/Poverty	0.00
08-1-04500-000	Title 8 (Impact Aid)	0.00
08-1-04501-000	ARRA: Title 8 (Impact Aid)	0.00
08-1-04930-000	Federal Asbestos	0.00
08-1-04990-000	Other Federal Categorical Receipts	0.00
08-1-04000-000	Total Federal Receipts	0.00
08-1-05100-000	Sale of Bonds	0.00
08-1-05200-000	Long Term Loans	0.00
08-1-05400-000	Sale of Property	21,939.00
08-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
08-1-05690-000	Other Non-Revenue Receipts	0.00
08-1-05000-000	Total Non-Revenue Receipts	21,939.00
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	89,359.85
08-2-02150-300	Purchased Services	0.00
08-2-02150-500	Capital Outlay (New Only)	0.00
08-2-02150-510	Site Improvements	0.00
08-2-02150-520	Building Improvements	0.00
08-2-02150-600	Other Expenses	0.00
08-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
08-2-02515-300	Purchased Services	0.00
08-2-02515-500	Capital Outlay (New Only)	0.00
08-2-02515-510	Site Acquisition and Improvements	51,167.50
08-2-02515-520	Building Acquisition and Improvements	0.00
08-2-02515-600	Other Expenses	0.00
08-2-02515-000	Total Buildings and Sites	51,167.50
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	0.00
08-2-04410-600	Other Expenses	0.00
08-2-04410-000	Total IDEA Enrollment/Poverty	0.00
08-2-04501-000	ARRA: Title 8 (Impact Aid)	0.00
08-2-05000-607	Repayment of Taxes Paid for Revalued Property	0.00
08-2-05000-610	Redemption of Principal	0.00
08-2-05000-620	Debt Service Interest	0.00
08-2-05000-000	Total Debt Services	0.00
08-2-08000-755	Transfers To the General Fund	0.00
08-2-20500-000	TOTAL DISBURSEMENTS	51,167.50
08-0-COH -BEG	Special Building Fund - Cash on Hand - Beginning Balance	71,489.62
08-0-TREAS-BEG	Special Building Fund - Cash At County Treasurers - Beginning Balance	16,761.36
08-0-COH -END	Special Building Fund - Cash on Hand - Ending Balance	108,233.29
08-0-TREAS-END	Special Building Fund - Cash At County Treasurers - Ending Balance	18,210.04
09-1-01110-000	Local Property Taxes	0.00
09-1-01115-000	Carline Taxes	0.00
09-1-01410-000	Interest	0.00
09-1-01990-000	Other Local Receipts	0.00
09-1-01000-000	Total Local Receipts	0.00
09-1-03130-000	Homestead Exemption	0.00
09-1-03131-000	Property Tax Credit	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
09-1-03133-000	Nameplate Capacity Tax	0.00
09-1-03180-000	Pro-Rate Motor Vehicle	0.00
09-1-03300-000	In-Lieu-Of School Land Tax	0.00
09-1-03990-000	Other State Receipts	0.00
09-1-03000-000	Total State Receipts	0.00
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	0.00
09-1-04000-000	Total Federal Receipts	0.00
09-1-05100-000	Sale of Bonds	0.00
09-1-05110-000	Qualified Zone Academy Bonds	0.00
09-1-05111-000	Qualified School Construction Bonds	0.00
09-1-05200-000	Long Term Loans	0.00
09-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
09-1-05690-000	Other Non-Revenue Receipts	0.00
09-1-05000-000	Total Non-Revenue Receipts	0.00
09-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	0.00
09-2-02515-100	Salaries	0.00
09-2-02515-200	Employee Benefits	0.00
09-2-02515-300	Purchased Services	0.00
09-2-02515-500	Capital Outlay (New Only)	0.00
09-2-02515-520	Building Acquisition and Improvement	0.00
09-2-02515-600	Other Expenses	0.00
09-2-02515-000	Total Buildings and Sites	0.00
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	0.00
09-2-05000-610	Redemption of Principal	0.00
09-2-05000-620	Debt Service Interest	0.00
09-2-05000-690	Other Miscellaneous Expenses	0.00
09-2-05000-000	Total Debt Services	0.00
09-2-08000-755	Transfers To the General Fund	0.00
09-2-20500-000	TOTAL DISBURSEMENTS	0.00
09-2-99200-000	BONDS OUTSTANDING AT END OF YEAR	0.00
09-0-COH -BEG	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Beginning Balance	0.00
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Beginning E	0.00
09-0-COH -END	Qualified Capital Purpose Undertaking Fund - Cash On Hand - Ending Balance	0.00
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash At County Treasurers - Ending Bal	0.00
10-1-01210-000	Tuition Received from Other Districts (Regular Education)	0.00
10-1-01230-000	Tuition Received from Other Districts (Special Education)	0.00
10-1-01990-000	Other Local Receipts	0.00
10-1-01000-000	Total Local Receipts	0.00
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	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
10-1-03990-000	Other State Receipts	0.00
10-1-03000-000	Total State Receipts	0.00
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
10-1-04230-000	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	0.00
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	0.00
10-1-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
10-1-04980-000	Adult Basic Education	0.00
10-1-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
10-1-04990-000	Other Federal Categorical Receipts	0.00
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
10-1-04999-000	Total ARRA Federal Funds	0.00
10-1-04000-000	Total Federal Programs	0.00
10-1-05400-000	Sale of Property	0.00
10-1-05610-000	Cash Balance from Dissolved/Merged Districts	0.00
10-1-05690-000	Other Non-Revenue Receipts	0.00
10-1-05000-000	Total Non-Revenue Receipts	0.00
10-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	0.00
10-2-01100-110	Salary - Teachers	0.00
10-2-01100-120	Salary - Substitutes	0.00
10-2-01100-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01100-161	Salary - Classroom Management	0.00
10-2-01100-200	Employee Benefits	0.00
10-2-01100-221	Increased Retirement Contribution Rate	0.00
10-2-01100-300	Purchased Services	0.00
10-2-01100-400	Supplies and Materials	0.00
10-2-01100-420	Textbooks	0.00
10-2-01100-425	E-Books	0.00
10-2-01100-500	Capital Outlay	0.00
10-2-01100-600	Other Expenses	0.00
10-2-01100-000	Total Regular Instructional Programs	0.00
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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
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	0.00
10-2-01160-120	Salary - Substitutes	0.00
10-2-01160-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01160-161	Salary - Classroom Management	0.00
10-2-01160-200	Employee Benefits	0.00
10-2-01160-221	Increased Retirement Contribution Rate	0.00
10-2-01160-300	Purchased Services	0.00
10-2-01160-364	Tuition Paid to Other Districts	0.00
10-2-01160-400	Supplies and Materials	0.00
10-2-01160-420	Textbooks	0.00
10-2-01160-425	E-Books	0.00
10-2-01160-500	Capital Outlay	0.00
10-2-01160-600	Other Expenses	0.00
10-2-01160-000	Total Poverty Instructional Programs (Add 110 through 600)	0.00
10-2-01190-110	Salary - Teachers	0.00
10-2-01190-120	Salary - Substitutes	0.00
10-2-01190-140	Salary - Clerical and Paraprofessional Staff	0.00
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)	0.00
10-2-01195-110	Salary - Teachers	0.00
10-2-01195-120	Salary - Substitutes	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
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	0.00
10-2-01200-120	Salary - Substitutes	0.00
10-2-01200-140	Salary - Clerical and Paraprofessional Staff	0.00
10-2-01200-161	Salary - Classroom Management	0.00
10-2-01200-200	Employee Benefits	0.00
10-2-01200-221	Increased Retirement Contribution Rate	0.00
10-2-01200-300	Purchased Services	0.00
10-2-01200-400	Supplies and Materials	0.00
10-2-01200-420	Textbooks	0.00
10-2-01200-425	E-Books	0.00
10-2-01200-500	Capital Outlay	0.00
10-2-01200-600	Other Expenses	0.00
10-2-01200-000	Total Special Education Instructional Programs	0.00
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	0.00
10-2-02150-000	Total Support Services - Pupils - Safety & Security	0.00
10-2-02200-000	Total Support Services - Staff	0.00
10-2-02213-000	Total Support Services - School Improvement	0.00
10-2-02214-000	Total Support Services - Implementation of Standards	0.00
10-2-02320-000	Total Executive Administration Services	0.00
10-2-02400-000	Total Office of the Principal	0.00
10-2-02510-000	Total General Administration - Business Services	0.00
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)	0.00
10-2-02750-000	Regular Pupil Transportation	0.00
10-2-02760-000	School Age Special Education Pupil Transportation	0.00
10-2-03000-000	Total Community Services	0.00
10-2-03500-000	Total State Categorical Programs	0.00
10-2-04200-000	Title I, Part A NCLB, Improving Basic Programs Operated by LEA	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
10-2-04210-000	Title I NCLB Improving Basic Programs Accountability	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	0.00
10-2-04404-000	IDEA Part B (611) Base Allocation - Birth Through Age Four	0.00
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)	0.00
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	0.00
10-2-04968-000	Title IV, Part B NCLB 21st Century Community Learning Centers	0.00
10-2-04980-000	Adult Basic Education	0.00
10-2-04985-000	Title II, Part D NCLB Technology, Enhancing Education Through Technology	0.00
10-2-04990-000	Other Federal Categorical Expenditures	0.00
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	0.00
10-2-04999-000	Total ARRA Federal Funds	0.00
10-2-04000-000	Total Federal Programs	0.00
10-2-06000-000	Total Summer School	0.00
10-2-07000-000	Total Adult Education	0.00
10-2-20500-000	TOTAL DISBURSEMENTS	0.00
10-0-COH -BEG	Cooperative Fund - Cash on Hand - Beginning Balance	0.00
10-0-COH -END	Cooperative Fund - Cash on Hand - Ending Balance	0.00
12-1-01410-000	Interest	8.23
12-1-01741-000	Extracurricular Activity Fees	0.00
12-1-01742-000	Postsecondary Education Fees	0.00
12-1-01743-000	Summer or Night School Fees	0.00
12-1-01000-000	Total Local Receipts	8.23
12-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	8.23
12-2-01100-110	Salary - Professional Staff	0.00
12-2-01100-140	Salary - Clerical Staff	0.00
12-2-01100-200	Employee Benefits	0.00
12-2-01100-221	Increased Retirement Contribution Rate	0.00
12-2-01100-300	Purchased Services	0.00
12-2-01100-400	Supplies and Materials	222.75
12-2-01100-420	Textbooks	0.00
12-2-01100-425	E-Books	0.00
12-2-01100-500	Capital Outlay	0.00
12-2-01100-600	Other Expenses	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
12-2-01100-000	Total Regular Instructional Programs	222.75
12-2-02100-300	Purchased Services	79.00
12-2-02100-400	Supplies and Materials	0.00
12-2-02100-500	Capital Outlay	0.00
12-2-02100-600	Other Expenses	0.00
12-2-02100-000	Total Support Services - Pupils	79.00
12-2-06000-110	Salary - Professional Staff	0.00
12-2-06000-140	Salary - Clerical Staff	0.00
12-2-06000-200	Employee Benefits	0.00
12-2-06000-221	Increased Retirement Contribution Rate	0.00
12-2-06000-400	Supplies and Materials	0.00
12-2-06000-420	Textbooks	0.00
12-2-06000-425	E-Books	0.00
12-2-06000-600	Other Expenses	0.00
12-2-06000-000	Total Summer School	0.00
12-2-20500-000	TOTAL DISBURSEMENTS	301.75
12-0-COH -BEG	Student Fee Fund - Cash on Hand - Beginning Balance	5,368.79
12-0-COH -END	Student Fee Fund - Cash on Hand - Ending Balance	5,075.27
00-0-99431-000	Buildings	105,768,491.00
00-0-99441-000	Contents of Buildings	11,289,187.00
00-0-99249-000	Total Value of Building and Contents	117,057,678.00
00-0-99810-000	Average Daily Attendance (All Grades K & Up)	2,551.32
00-0-99820-000	Average Daily Membership (All Grades K & Up)	2,675.80
00-0-99821-000	Indicate the Amount of ADM that is Elementary	1,258.46
00-0-99822-000	Indicate the Amount of ADM that is Secondary	1,417.34
00-0-20200-000	Total Adjusted Current Expense	30,100,723.73
00-0-99830-000	Annual Depreciation of Building & Contents	3,511,730.34
00-0-99840-000	Total Annual Costs	33,612,454.07
00-0-99850-000	Annual Cost Per Pupil ADA	13,174.53
00-0-99860-000	Annual Cost Per Pupil ADM	12,561.65
00-0-01100-000	Total Non-Special Education	9,333,643.24
00-0-01125-000	Total Regular Instructional Programs School Age (Flex-Spending)	0.00
00-0-01150-000	Total Limited English Proficiency Instructional Programs	3,736,626.08
00-0-01160-000	Total Poverty Instructional Programs	3,681,125.25
00-0-01200-000	Total Special Education Programs	2,565,693.08
00-0-06000-000	Total Summer School Programs	661,129.27
00-0-01000-000	All Instruction	19,978,216.92
00-0-01001-000	Indicate the Amount of 1000 that is Elementary	9,395,988.81
00-0-01002-000	Indicate the Amount of 1000 that is Secondary	10,582,228.11
ARRA 01-1-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 01-1-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 01-1-04999-000	TOTAL GENERAL FUND ARRA RECEIPTS	0.00
ARRA 08-1-04501-000	ARRA: TITLE 8 (IMPACT AID)	0.00
ARRA 10-1-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 10-1-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 10-1-04999-000	TOTAL ARRA FEDERAL FUNDS	0.00
ARRA 01-1-49999-000	TOTAL OTHER FUNDS ARRA RECEIPTS	0.00
ARRA 01-1-40000-000	TOTAL OF ALL ARRA RECEIPTS	0.00
ARRA 01-2-04811-110	Salary-Teachers	0.00
ARRA 01-2-04811-120	Salary-Substitutes	0.00
ARRA 01-2-04811-140	Salary-Clerical and Paraprofessional Staff	0.00
ARRA 01-2-04811-161	Salary-Classroom Management	0.00
ARRA 01-2-04811-200	Employee Benefits	0.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2013-2014 ANNUAL FINANCIAL REPORT
AS APPROVED BY THE DISTRICT ON 11/3/2014

LEXINGTON PUBLIC SCHOOLS (24-0001-000)

ACCOUNT	DESCRIPTION	AMOUNT
ARRA 01-2-04811-221	Increased Retirement Contribution Rate	0.00
ARRA 01-2-04811-300	Purchased Services	0.00
ARRA 01-2-04811-364	Tuition Paid to other Districts	0.00
ARRA 01-2-04811-382	Distance Education & Telecommunications	0.00
ARRA 01-2-04811-400	Supplies and Materials	0.00
ARRA 01-2-04811-420	Textbooks	0.00
ARRA 01-2-04811-500	Capital Outlay	0.00
ARRA 01-2-04811-600	Other Expenses	0.00
ARRA 01-2-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 01-2-04813-110	Salary-Teachers	0.00
ARRA 01-2-04813-120	Salary-Substitutes	0.00
ARRA 01-2-04813-140	Salary-Clerical and Paraprofessional Staff	0.00
ARRA 01-2-04813-161	Salary-Classroom Management	0.00
ARRA 01-2-04813-200	Employee Benefits	0.00
ARRA 01-2-04813-221	Increased Retirement Contribution Rate	0.00
ARRA 01-2-04813-300	Purchased Services	0.00
ARRA 01-2-04813-364	Tuition Paid to other Districts	0.00
ARRA 01-2-04813-382	Distance Education & Telecommunications	0.00
ARRA 01-2-04813-400	Supplies and Materials	0.00
ARRA 01-2-04813-420	Textbooks	0.00
ARRA 01-2-04813-500	Capital Outlay	0.00
ARRA 01-2-04813-600	Other Expenses	0.00
ARRA 01-2-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 01-2-04999-000	TOTAL ARRA FEDERAL FUNDS	0.00
ARRA 08-2-04501-300	Purchased Services	0.00
ARRA 08-2-04501-400	Supplies and Materials	0.00
ARRA 08-2-04501-500	Capital Outlay	0.00
ARRA 08-2-04501-510	Site Acquisition and Improvements	0.00
ARRA 08-2-04501-520	Building, Acquisition and Improvements	0.00
ARRA 08-2-04501-600	Other Expenses	0.00
ARRA 08-2-04501-000	Total ARRA: Title 8 (Impact Aid)	0.00
ARRA 10-2-04811-000	ARRA: ESEA Title I Improving Basic Programs Accountability	0.00
ARRA 10-2-04813-000	ARRA: ESEA Title II, Part D Technology	0.00
ARRA 10-2-04999-000	TOTAL ARRA FEDERAL FUNDS	0.00
ARRA 01-2-49999-000	TOTAL OTHER FUNDS ARRA DISBURSEMENTS	0.00
ARRA 01-2-40000-000	TOTAL OF ALL ARRA DISBURSEMENTS	0.00