

2015/16 AFR Online Submission Instructions

The 2015/16 Annual Financial Report (AFR) and the school district audit are both submitted through the AFR Online System in the NDE Portal.

School district auditors must request the Activation Code from the School District Administrator in order to submit the school's AFR through the AFR Online System.

- If you are completing the 2015/16 AFR for multiple school districts, you will need an Activation Code for each school district.

The AFR Online System runs the AFR spreadsheet through a series of checks (verifications and validations) to assure that the AFR does not include information that is incomplete or incorrect. Based on information provided on the AFR, the AFR Online System will generate the appropriate narratives for the district. Narrative information is keyed directly into the AFR Online System. The narrative questions are available at <http://www.education.ne.gov/FOS/SchoolFinance/AFR/Index.html>

New Validations for the 15/16 Year:

#56 STATE APPORTIONMENT DOES NOT EQUAL THE ADJUSTED APPORTIONMENT PAYMENT:
State Apportionment must equal the Adjusted Apportionment payment.

#57-66 FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS EQUAL ENDING BALANCES

Fund Beginning Balances for Cash on Hand PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#67 CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS INCORRECT FUND LINE

The Fund Line 10-1-03400-000 is not used for this year. Please report this amount in line 10-1-01925-000

For best results, use Internet Explorer to use the AFR Online System in the NDE Portal. Some of the AFR Online functionality will be reduced using a different browser.

Steps to upload AFR into the AFR Online System:

- 1) Download the 2015/16 AFR Spreadsheet at:
<http://www.education.ne.gov/FOS/SchoolFinance/AFR/Index.html>
 - **Complete the AFR using the AFR Spreadsheet with the 8/5/16 revision date.**
- 2) Enter 2015/16 district County District number onto front cover of the AFR spreadsheet. *In order to upload the AFR, the file must be saved with an .xls or .xlsx extension.*
- 3) Obtain a district activation code in the NDE Portal to access the AFR Online System.
- 4) Proceed to the AFR Online System Home Page to view the steps for uploading the completed AFR spreadsheet using the 2015/16 activation code.
- 5) The AFR File **must** be closed before uploading into the AFR Online System.
 - If the AFR file is not closed prior to uploading, the system may generate the following error message: ***"File is not a valid file type. Please upload an excel file."***

- 6) After an AFR spreadsheet is uploaded into the AFR Online System, verification and validation messages are generated which describes information that needs to be addressed and how to make corrections.
- 7) If changes have been made to the AFR spreadsheet, save the file and upload the spreadsheet again through the AFR Online System.
- 8) After the AFR spreadsheet has been re-uploaded into the AFR Online System and all validations have been addressed, complete the narratives required for the district (2015/16 Poverty Programs and the 2015/16 Limited English Proficiency Programs Funds).
 - Only the narratives that apply to the district will be required. For example, if a district did not record expenditures or receipts for related to Limited English Proficiency Programs, the LEP narrative is not be required.
 - *Be sure to print the narratives before continuing with the approval process. Narratives will not be displayed in the Online System or the Finance & Organization Services Website.*
- 9) The AFR Online System will display an “Approve AFR” button. This button indicates that the AFR spreadsheet has completed the series of verification and validations, the narratives have been completed and the district approves the AFR spreadsheet to submit the data to NDE.
- 10) After submission of the AFR spreadsheet is complete, a link appears to print a copy of the AFR spreadsheet (*as submitted*) for district files.
- 11) An email notification will be sent to school districts when NDE has received the AFR from the school district and when the review of the 2015/16 AFR data has been completed.
- 12) If you needed to re-upload the AFR prior to the submission date, contact Janice Eret (janice.eret@nebraska.gov) or Bill Biven (bill.biven@nebraska.gov) to get your submission unlocked.

VERIFICATION MESSAGES

- *Verification messages appear to confirm the amounts reported are appropriate.*

Lobbyist Fees Verification

No Lobbyist Fees (Object Code 314) were reported in:

- Function 2310 - Board of Education,
- Function 2320 -Executive Administration Services or
- Function 2510 - General Administration-Business Services

Verify this statement by placing a check in the box provided. If lobbyist fees were paid in 2015/16, complete the appropriate account on the AFR spreadsheet and upload the spreadsheet again.

Legal Fees Verification

No Legal Fees were reported in Disbursement Function 2330.

- Verify this statement by placing a check in the box provided. If the district had legal fees during the 2015/16 year, complete the appropriate account on the AFR spreadsheet and upload the spreadsheet again.

E-Rate Verification

Were E-Rate refunds netted against District’s Telecommunication/Telephone Bills?

- Yes – All E-Rate refunds were netted against telecommunication/telephone bills.
- Yes – SOME E-Rate refund were netted against telecommunication/telephone bills.
- No E-rate refunds were netted against telecommunication/telephone bills.
- No E-rate refunds were received by the district

VALIDATION MESSAGES – ERRORS

- *Error messages identify information reported that must be corrected before NDE will accept a district AFR.*
- *Changes **must be made** to the AFR to address the error message displayed by the AFR Online System*
- *After the AFR has been corrected, save the spreadsheet and re-upload into the AFR Online System.*

#2 School Lunch Fund Transfers Do Not Match [error message] *the amount reported as a General Fund transfer to the School Lunch Fund does not equal the amount reported in the School Lunch Fund as a transfer from the General Fund.*

01-2-08000-750	Transfers to the School Lunch Fund
06-1-05500-000	Transfers from the General Fund

#3 Activities Fund Transfers Do Not Match [error message] *the amount reported as a General Fund transfer to the Activities Fund does not equal the amount reported in the Activities Fund as a transfer from the General Fund.*

01-2-08000-752	Transfers to the Activities Fund
05-1-05500-000	Transfers from the General Fund

#4 Bond Fund Transfers Do Not Match [error message] *the amount reported as a General Fund transfer to the Bond Fund does not equal the amount reported in the Bond Fund as a transfer from the General Fund.*

01-2-08000-754	Transfers to the Bond Fund
07-1-05500-000	Transfers from the General Fund

#5 Value of Buildings Not Reported [error message] *there is no amount reported for the value of the district buildings on Per Pupil Page, Line 00-0-99431-000. **This information is used to calculate Per Pupil Costs.***

00-0-99431-000	Buildings
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#6 Value of Contents of Buildings Not Reported [error message] *there is no amount reported for the value for the value of contents of the district buildings on Per Pupil Page, Line 00-0-99441-000. **This information is used to calculate Per Pupil Costs.***

00-0-99441-000	Contents of Buildings
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#7 Average Daily Attendance (ADA) [error message]

Average Daily Attendance provided does not equal what is on file with the Department of Education. (Per Pupil Page, Line 99810) Use the information below generated by the ADA/ADM Lookup System for the correct information.

00-0-99810-000	Average Daily Attendance
ADA/ADM LOOKUP	Total Average Daily Attendance

#8 Average Daily Membership (ADM) [error message]

Average Daily Membership provided does not equal what is on file with the Department of Education. (Per Pupil Page, Line 99810) Use the information below generated by the ADA/ADM Lookup System for the correct information.

00-0-99820-000	Average Daily Membership
ADA/ADM LOOKUP	Total Average Daily Membership

#9 Elementary and Secondary Average Daily Membership Breakout [error message]

Elementary ADM (99821) and Secondary ADM (99822) do not equal Total Average Daily Membership (99820) on the Per Pupil Page.

00-0-99820-000	Average Daily Membership (All Grads K & Up)
00-0-99821-000	Indicate the Amount of ADM that is Elementary
00-0-99822-000	Indicate the Amount of ADM that is Secondary

#10 Elementary And Secondary Instruction Breakout [error message]

Elementary Instruction (1001) and Secondary Instruction (1002) do not equal Total Instruction (1000) on the Per Pupil Page.

00-0-01000-000	All Instruction
00-0-01001-000	Indicate the Amount of 1000 that is Elementary
00-0-01002-000	Indicate the Amount of 1000 that is Secondary

#11 Motor Vehicle Taxes Not Reported In General Fund [error message]

There is no amount reported for Motor Vehicle Taxes in the General Fund.

01-1-01125-000	Motor Vehicle Taxes
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#12 Property Taxes Reported In General Fund Receipt 1111 [error message] Property Taxes have been reported in 1111 Local Property Taxes - Learning Community Common Levy. Report Local Property Taxes as 1110. (Only Learning Community Member Schools use code 1111 to report property taxes.)

01-1-01111-000	Local Property Taxes -Learning Community Common Levy
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#13 Property Taxes Not Reported In General Fund Receipt 1111 [error message]

Property Taxes have not been reported in General Fund Receipt Code 1111 Local Property Taxes - Learning Community Common Levy.

01-1-01111-000	Local Property Taxes -Learning Community Common Levy
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#14 Increased Retirement Contribution Rate in General Fund [error message]

Increased Retirement Contribution Rate (Object code 221) has not been reported in the General Fund.

Object Code 221	Increased Retirement Contribution Rate
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#15 Property Taxes in Special Building Fund Reported as 1111 Learning Community Common Levy [error message] Report local property taxes in code 1110 Only Learning Community Member Schools use Function code 1111 to report property taxes.

08-1-01111-000	Property Taxes – Learning Community Common Levy
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#18 Superintendent Salary Not Reported in Function 2320 Executive Administration Services [error message] the salary for the Superintendent must be reported as General Fund Function 2320 Object code 105.

01-2-02320-105	Salary - Superintendent
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#19 Transportation Expenditures have been Reported in Function 2755 [error message] Only Learning Community Member Schools use Function code 2755 to report Regular Pupil Transportation for Open Enrollment Students. All other schools use 2750 for Regular Pupil Transportation.

01-2-02755-105	Regular Pupil Transportation for Open Enrollment Students
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#55 General Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [error message] General Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#56 State Apportionment Does Not Equal the Adjusted Apportionment Payment [error message] State Apportionment must equal the Adjusted Apportionment payment.

#67 Categorical Grants from Corporations & Other Private Interests Incorrect Fund Line [error message] The Fund Line 10-1-03400-000 is not used this year. Please report this amount in line 10-1-01925-00

VALIDATIONS MESSAGES – Warnings

- Warnings are intended to bring attention to items that may need to be changed.
- Warnings can be approved as submitted or can be corrected. If changes to the AFR spreadsheet are necessary, the spreadsheet must be uploaded into the AFR Online System again.

#31 No General Fund Disbursements Reported Distance Ed & Telecommunications (Disbursement Object Code 382) [warning]

No General Fund disbursements have been reported as Distance Education & Telecommunications.

Object Code 382	Distance Education & Telecommunications
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#32 LEP (1150) Disbursements equal or do not exceed 117.65% of the LEP Allowance

[warning] LEP disbursements (General Fund Functions 1150) must equal or exceed 117.65% of the district's LEP Allowance to avoid a correction in State Aid.

01-2-01150-000	Total Limited English Proficiency Instructional Programs
LEP Allowance	117.65% of LEP Allowance from the 2015/16 State Aid Calculation

#33 Poverty (1160) Disbursements equal or do not exceed 117.65% of the Poverty Allowance

[warning] *Poverty disbursements (Functions 1160) must equal or exceed 117.65% of the district's Poverty Allowance to avoid a correction in State Aid.*

01-2-01160-000	Total Poverty Instructional Programs
Poverty Allowance	117.65% of Poverty Allowance from the 2015/16 Poverty State Aid

#34 Total Staff Development Disbursements [warning]

Total Staff Development Disbursements should be reported on line 99500 in the General Fund.

01-2-99500-000	Total Staff Development Disbursements
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#35 No Food Expenses Reported In School Lunch Fund [warning]

There was an amount reported in the total for School Lunch Fund Disbursement Function 2100, but no amount was reported for Food (Disbursement Object Code 470).

06-2-02100-470	Food
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#37 Bonds Outstanding at End of Year [warning] Districts with Qualified Capital Purpose Undertaking Fund (QCPUF) bonds outstanding at the end of the fiscal year are required to report the total of bonds outstanding in the QCPUF.

09-2-99200-000	Bonds Outstanding at End of Year
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#38 No Federal Reimbursement Reported In School Lunch Fund [warning]

There is no amount reported for Federal Reimbursement in the School Lunch Fund.

06-1-04800-000	Federal Reimbursement
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#46 Distance Education Disbursements not reported [warning]

There are no amounts reported for Distance Education disbursements in the General Fund Object code 382.

Object Code 382	Distance Education & Telecommunications
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#47 Early Retirement or Terminations Not Reported [warning]

If the district had disbursements related to Early Retirements or Terminations, the district total must be reported in the General Fund Line 01-2-02900-000.

#48 Voluntary Terminations Not reported [warning]

*If the district had disbursements related to Voluntary Terminations, the district total must be reported in the General Fund Line 01-2-02905. **This account collects disbursements for Voluntary Termination Agreements that were utilized as General Fund Expenditure Exclusions.***

49 Beginning/Ending Balances of Cash On Hand in the General Fund Do Not Match [warning]

The Beginning Balance of Cash On Hand on this year's AFR does not match the previous year's ending balance.

2015/16 01-0-COH-BEG ≠ 2013/14 01-0-COH-END

#50 Beginning/Ending Balances of County Treasurer in the General Fund Do Not Match

[warning] *The Beginning Balance of the County Treasurers Balance on this year's AFR does not match the previous year's County Treasurers Ending Balance.*

2015/16 01-0-TREAS-BEG ≠ 2013/14 01-0-TREAS-END

#51 Verification of Funding Source: Idea Expenditures in Special Building Fund [warning]

Review

accuracy in coding related to Maintenance of Effort.

Special Building Fund Disbursements	Special Building Fund Receipts
08-2-04410-000	08-1-04410-000
08-2-05000-000	08-1-04410-000

#52 Verification of Funding Source: Idea Expenditures in Qualified Capital Purpose Undertaking Fund [warning] Review accuracy in coding related to Maintenance of Effort.

Qualified Capital Purpose Undertaking Fund Disbursements	Qualified Capital Purpose Undertaking Fund Receipts
09-2-04410-000	09-1-04410-000
09-2-05000-000	09-1-05000-000

#53 Early Retirement or Termination Expenditures Not Reported.

[warning] Review accuracy in coding related to Maintenance of Effort.

If the district had disbursements related to Early Retirements or Terminations, the district total must be reported in the General Fund Line 01-2-02900-000.

#54 Voluntary Termination Expenditures Not Reported

[warning] Review accuracy in coding related to Maintenance of Effort.

If the district had disbursements related to Early Retirements or Terminations, the district total must be reported in the General Fund Line 01-2-02900-000.

#57 Depreciation Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] Review accuracy in coding related to Maintenance of Effort.

Depreciation Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#58 Employee Benefit Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] Review accuracy in coding related to Maintenance of Effort.

Employee Benefit Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#59 Contingency Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] Review accuracy in coding related to Maintenance of Effort.

Contingency Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#60 Activities Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] Review accuracy in coding related to Maintenance of Effort.

Activities Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#61 School Nutrition Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] *Review accuracy in coding related to Maintenance of Effort.*
School Nutrition Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS disbursements are not within the variance of \$5.

#62 Bond Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] *Review accuracy in coding related to Maintenance of Effort.*
Bond Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#63 Special Building Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] *Review accuracy in coding related to Maintenance of Effort.*
Special Building Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#65 Cooperative Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] *Review accuracy in coding related to Maintenance of Effort.*
Cooperative Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.

#66 Student Fee Fund Beginning Balance plus Receipt minus Disbursements Equal Ending Balances [warning] *Review accuracy in coding related to Maintenance of Effort.*
Student Fee Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements are not within the variance of \$5.