

2021/22 AFR Online Submission Instructions

The AFR Online System is in the NDE Portal: <https://portal.education.ne.gov/Site/DesktopDefault.aspx>
 Districts must upload their 2021/22 Annual Financial Report information as a csv flat file by the end of day November 1, 2022. An activation code is required to enter the AFR Online System and is obtained through the district superintendent's Portal Account by clicking on the "*District Admin*" Tab.

Step 1: Choose Collection and Enter Activation Code

- Enter the Activation Code for the Annual Financial Report – 2021-2022 Collection.
 - If you are a Superintendent of more than one district, you will need an Activation Code for each district.

Annual Financial Report - 2021-2022

Collection System Information

Activation Code

Add

This Activation Code is available from your District Administrator.

[What are the different UserTypes?](#)

- Select district number:

School District Annual Financial Report		
Huskerland Public Schools	94-0022-00	Initial

Step 2: AFR Upload Process

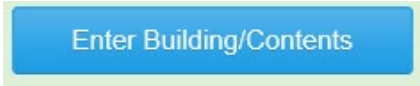
- Enter AFR Home Page and click on "*Upload AFR*"



Home Page		
Step	Status	Link
AFR Upload	Incomplete	Upload AFR
Building/Contents values	Not Started	
Beginning/Ending Balances	Not Started	
Reports	Not Started	
Verifications	Not Started	
Validations: Errors and Warnings	Not Started	
Final AFR Review before submission	Not Started	
District Approval of AFR	Not Started	
Print AFR	Not Available	
Upload Audit and related documents	Not Uploaded	
NDE Review	Not Started	
Amendment		

- Follow the directions on the page to upload the csv file.
 - This may take a few moments depending on the activity the AFR System is experiencing.
- The AFR System may generate error messages identified in the upload file. Error messages must be resolved, and a new file uploaded before continuing to the next step. The following resources are available:
 - Master Code List: <https://www.education.ne.gov/fos/annual-financial-report-school-district/>
 - Online System FAQ's: <https://www.education.ne.gov/fos/financial-reporting-faq/>
- If there are no error messages found the system will return to the Home Page, proceed to the next step.

Step 3: Buildings/Contents Information



- On the AFR Home Page, click "[Enter Building/Contents](#)"
- Amounts listed have been prepopulated with prior year information. Values should be updated to reflect current year values.
 - The district level (000) must have values entered and all school levels should be verified and revised as needed.
 - Utilize the District insurance policy stated values as a reference when updating each building.

Building and Content Values
Insurable or Present Value of the District's Buildings and Contents (3% of district/bldg total included in Per Pupil Cost).

The chart below has been prepopulated with the prior year's submission. The values for schools/building levels that report zero membership should be included at the District level. There are two ways to edit the listed information:

To edit the chart line by line:

- Click the edit button.
- Revise the values for building and contents as needed. Do not enter commas or dollar signs.
- Click the update button.
- Continue to the next building level following the steps above.
- Proceed with Check for Errors and Submit buttons at the bottom of chart.

To utilize the Building and Contents template download here [Export Template](#)

- Make updates to pre-filled information listed by Agency ID then save document to your computer. Do not change the name of document, add commas or dollar signs.
- Click Choose File button below and select the saved file.
- Click the Upload button to submit revised information.
- Uploaded information seen in table can still be edited by line as needed.
- Proceed with Check for Errors and Submit buttons.

No file chosen

				Allocated from District		
		Value of Building	Value of Contents	Value of Building	Value of Contents	Total
Edit	CHASE COUNTY SCHOOLS (15-0010-000)	1,212,336	378,007			
Edit	CHASE COUNTY HIGH SCHOOL (15-0010-001)	21,539,696	2,362,347	562,888	175,509	\$24,640,440
Edit	CHASE COUNTY ELEMENTARY SCHOOL (15-0010-002)	17,623,388	1,932,830	649,448	202,498	\$20,408,164
		\$40,375,420	\$4,673,184	\$1,212,336	\$378,007	\$45,048,604

- There are 2 ways to update form:
 - Click the "[Edit](#)" button in the table, type over the pre-populated amounts listed in the Value of Building and Value of Contents boxes, and then click the "[Update](#)" button, or
 - Download the template using the directions on the screen, revise, and upload.
- District Level Information:
 - Include non-instructional building/facilities and associated contents that exist for district-wide purposes. Examples: bus barn, athletic facilities/fields, administrative building, etc.
 - Building and contents for schools **that report zero membership**. This would include Alternative Programs, Focus Programs, etc.
 - District values are allocated to each of the school levels based on their respective ADM. This is a factor in the calculation of school per pupil costs.

- School Level Information:
 - Instructional facilities and associated contents that are utilized by each school with ADM.
 - Total column will include values of each school level building and contents plus the district allocation based on their respective ADM. This is a factor in the calculation of school per pupil costs.
- To finalize Building and Content Values:
 - *“Check for Errors”* – Checks the page for blank cells and negative numbers entered. Highlighted cells indicate information that should be reviewed – District level values must be entered before continuing with the upload process.
 - *“Submit”* – Submits the page which changes the “Status” on the AFR Home Page to “Complete.”
 - *“Return to AFR Home Page”* – Returns to the AFR Home Page to continue to the next step.

Step 4: Beginning/Ending Balances



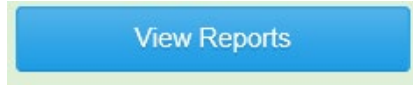
- On the AFR Home Page, click *“Enter Beg/End Balances”*
- If the csv upload file included Beginning and Ending Balance information, this page will be prepopulated and can be adjusted if needed.

Beginning and Ending Balances							
<small>Please double-check balances with \$0 values. Do not include dollar signs or commas.</small>							
		Beginning Balances			Ending Balances		
		Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
Edit	01 General Fund	200.00	500.00	700.00	1,000.00	500.00	1,500.00
Edit	02 Depreciation Fund	500.00		500.00	500.00		500.00
Edit	03 Employee Benefit Fund	0.00		0.00	0.00		0.00
Edit	04 Contingency Fund	0.00		0.00	0.00		0.00
Edit	05 Activities Fund	0.00		0.00	0.00		0.00
Edit	06 School Nutrition Fund	0.00		0.00	0.00		0.00
Edit	07 Bond Fund	0.00	0.00	0.00	0.00	0.00	0.00
Edit	08 Special Building Fund	0.00	0.00	0.00	0.00	0.00	0.00
Edit	09 Qualified Capital Purpose Fund	0.00	0.00	0.00	0.00	0.00	0.00
Edit	10 Cooperative Fund	0.00		0.00	0.00		0.00
Edit	12 Student Fee Fund	0.00		0.00	0.00		0.00

- Click *“Edit”* to enter the Beginning and Ending Balances to the funds reported in the AFR information.
- Click *“Update”* to save the information in each row.
- A figure should be entered in the “Cash at County Treasurer” for both Beginning and Ending Balance columns for all taxing funds being used by the district (General, Special Building, Bond, and Qualified Capital Purpose Undertaking Funds). Negative values can be entered.
- To finalize Beginning and Ending Balances:
 - *“Check Errors”* – Checks the page for entries in Beginning and Ending Balances for the General Fund.
 - Districts must be sure to enter balances for the other funds that are in use by the district.
 - *“Submit”* – Submits the page and changes the “Status” on the AFR Home Page to “Complete.”
 - *“Return to AFR Home Page”* – Returns to the AFR Home Page to continue to the next step.

Step 5: Reports

- On the AFR Home Page, click *“View Reports”*



AFR Reports

[Return to Home Page](#)

The process to build the AFR reports should take less than 5 minutes to complete. If a new .csv data file is upload, or the Building/Contents Values and Beg/End Balances are updated this report process must be completed again.

- Click the Refresh Status button.
- Click the View Details button periodically for a status update on the process until View Data appears in the Link box.
- Click on View Data to review all generated reports or click Return to Home Page to continue with the AFR submission process.

Your session will time out after 20 minutes, simply exit and return into the AFR Collection and click on 'View Reports' again.

[Refresh Status](#)

Status	Calculation Start	Calculation Complete	Link
PROCESS COMPLETE	9/23/2021 9:31:55 AM	9/23/2021 9:33:02 AM	View Data

[View Details](#)

- Click *“Refresh Status”* to generate reports.
- Click *“View Details”* to get a status update on the process.
- Click *“View Data”* to view reports generated by the system.

AFR Upload File Reports

[Return to Home Page](#)

Please choose a fund... Please choose a School...

[Show District](#)

[Show Single School by Fund](#)

[Special Education Related Disbursements](#)

[District Revenue](#)

[School Expenditure Allocations](#)

[Building and Contents](#)

[District Disbursements](#)

[Per Pupil Cost Report](#)

[District Beginning Ending Balances](#)

[District Per Pupil Cost Report](#)

[Per Pupil Costs Detail](#)

[Review of District Funds \(AFR Summary\)](#)

[NEP Per Pupil Cost Report](#)

[Export](#)

[Export Details](#)

[Amendment Summary-Pending](#)

- Districts should review the various Annual Financial Reports to confirm their financial information is accurate. These reports display information either on the function level or on the object code level. Many can be exported to excel or pdf format to be saved and/or printed.
- The reports include:
 - Revenue and Disbursement reports by Fund
 - Disbursement reports at the District and School Level
 - Expenditure Allocations by School Level
 - Per Pupil Cost by District and School Level

- SPED Comparison report for MOE Calculation – PDF is the preferred print method
 - Use this report to compare current year SPED-related spending with the prior year to identify possible Maintenance of Effort issues that may be corrected before submitting the AFR. This could help avoid amending the AFR later.
 - Special education related disbursements are displayed by
 - Current and prior year
 - State/Local funded and Federal funded disbursements
 - Displays an estimate of the SPED reimbursement that would be paid in the following year.
 - Maintenance of Effort Implications – alerts if this has been met or not met
 - Beginning and Ending Cash Balances for all funds
 - Only Taxing Funds (General, Bond, Special Building, Qualified Capital Purpose Undertaking) include Beginning and Ending County Treasurer Balances
 - The AFR Online System identifies issues if this equation is not followed: The fund’s Beginning Balance **PLUS** revenue **MINUS** disbursements **EQUALS** the Ending Balance of the Fund
 - Review of District Funds (AFR Summary)
 - ***This report should be used to compare AFR information to the district audit***
 - Displays revenue and disbursement totals for the district by fund
 - Includes Beginning and Ending Cash Balances
 - NEP (Nebraska Education Profile) Per Pupil Cost Report
 - Displays the following information by district and by school level:
 - Salaries/Benefits
 - Federal Program Expenditures
 - State/Local Expenditures
 - 3% Building & Contents
 - Report should be closely reviewed before the AFR is submitted. This may help identify issues in coding that may need to be reassessed.
 - Export – shows details as received in the csv flat file by each code
 - Export Details – show details as received in the csv filed by each code and allocations calculated to the district and building level. This report is used when preparing an amendment.
 - Amendment Summary – generated after an amendment has started.
- Each time an updated csv file is uploaded, changes made to Building/Content Values or the Beginning/Ending Balance information updated the Reports step must be completed again to regenerate new reports.
 - Click on [“Return to Home Page”](#) to continue to next step.

Step 6: Verifications

[Answer Verification Questions](#)

- On the AFR Home Page, click [“Answer Verification Questions”](#)
- Based on the information uploaded, various “Verification” questions are generated for the district to confirm as appropriate.
 - Were lobbyist fees reported?
 - Were district legal fees reported?
 - How were E-Rate refunds reported?

Nebraska Department of Education
School Finance & Organizational Services

Verifications

[Return to AFR Home Page](#)

LOBBYIST FEES
No Lobbyist Fees (Object Code 314) were reported in the following General Fund expenditure functions:

- 2320 Executive Administration
- 2330 District Legal Services

Verify this statement by placing a check in the box provided. If lobbyist fees were paid, complete the appropriate account in your financial software and upload your flatfile again.

The district did not have expenditures for Lobbyist Fees in 2021/22.

[Save Lobbyist Fees Response](#)

DISTRICT LEGAL SERVICES
No district legal expenses were reported in Disbursement Function 2330. Verify this statement by placing a check in the box provided. If district had legal expenditures, complete the appropriate account in your financial software and upload your flatfile again.

The district did not have expenditures for Legal Fees in 2021/22.

[Save Legal Fees Response](#)

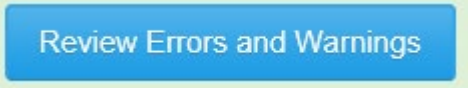
E-RATE
Were E-Rate refunds netted against district's telecommunication/telephone bills?

Yes, all E-Rate refunds were netted against telecommunication/telephone bill ▼

[Save E-Rate Response](#)

- If changes are needed based on questions, then corrections must be made to the district financial records, a new csv file uploaded into the AFR Online System, and all steps above completed again.
- Verifications must be saved each time a new csv flat file is uploaded.
- Click each “*Save*” button for each response if the information is correct.
- Click on “[Return to Home Page](#)” to continue to next step.

Step 7: Validations: Errors and Warnings



- On the AFR Home Page, click “[Review Errors and Warnings](#)”
- Error and warning validations are generated when the program identifies information that is not correct based on valid NDE information or exceeds a threshold that may indicate a problem with the financial information uploaded.
- The full list of error and warning validations can be found in the Appendix of this document.
- There are two types of validation messages:
 - **Errors:** Errors must be corrected before moving to the next step. The district financial records must be corrected, a new csv flat file uploaded into the AFR Online System, and previous steps completed again.

#107 APPORTIONMENT NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3400 [error]		
General Fund Receipts		
The State Apportionment payment reported as 01-1-03400-000 must equal the amount paid by NDE.		
The district can submit a rounded number.		
Account	Description	Amount
	District Apportionment	598,613.68
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	173.00
This error must be corrected in your financial software and upload a flat file again.		

- **Warnings:** These messages identify issues that can either be corrected or be approved as submitted.
 - If the warning needs to be corrected, the district financial records must be corrected, a new csv flat file uploaded, and previous steps completed again.
 - If the warning is not seen to be an issue, simply click the link [“Click here to approve warning # XXX”](#) the message will then change to [“This warning has been approved”](#)

#115 ACTIVITIES FUND TRANSFERS DO NOT MATCH [warning]		
Activities Fund		
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.		
Account	Description	Amount
01-2-08000-913	Fund Transfers to Activities Fund	59,000.00
05-1-05200-000	FUND TRANSFERS IN	0.00
Click here to approve warning #115		

- Click on [“Return to Home Page”](#) to continue to next step.

Step 8: Final AFR Review before Submission



- On the AFR Home Page click [“Review AFR”](#)
- Use this document, AFR Summary Report, to do a final comparison to the supplementary pages in the district audit provided by the audit firm. The AFR Summary Report must match the fund schedules in the audit.

NEBRASKA DEPARTMENT OF EDUCATION SCHOOL FINANCE & ORGANIZATION SERVICES		
2020-2021 AFR SUMMARY REPORT		
GENERAL FUND RECEIPTS		
Receipt Codes	Receipt Description	Amount
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$13,021,829.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$100.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	\$20,850.00
01-1-01410-000	TRANSPORTATION FEES FROM INDIVIDUALS (REGULAR EDUCATION)	\$122,099.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$37,775.00
01-1-01910-000	OTHER RENTALS OF SCHOOL EQUIPMENT, PROPERTY, AND FACILITIES	\$100.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$100.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$20,565.00
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$13,223,418.00
Intermediate Sources:		
01-1-02210-000	ESU RECEIPTS	\$292.00

- **If there are discrepancies between the AFR Summary report and the district audit information, districts will be notified of these discrepancies. Districts will be required to make corrections to financial software and upload a new file within two business days.**
- After review click on [“Return to Home Page”](#) to continue to next step.

Step 9: District Approval of AFR



- On the AFR Home Page click *“Approve and Submit AFR”*
- If District agrees that the AFR Summary matches Audit, proceed to click the check box and then click *“Approve AFR”* button.
 - Clicking the *“Approve AFR”* button, submits the AFR information to NDE.
 - The AFR must be submitted by end of day November 1st.
 - District Funds – State Aid and Local Property Taxes – will be withheld for any district that submits their AFR information after the November 1st deadline. This would begin with the November State Aid Payment and the December Local Property Taxes.
- If submission must be corrected or amended, email the program contacts immediately for assistance.

Step 10: Print AFR



- On AFR Home Page click *“Print AFR”*
- *“Print”* will generate the AFR Summary Report and but will now include the District Approval Date at the top of the page.
- *“Reports”* allows you to review all generated reports as needed.

Step 11: Upload Audit and Related Documents



- On the AFR Home Page click *“Upload Audit & Documents”*
- By November 5, districts must upload the following documents, in pdf format only, into the AFR System:
 - District Audit
 - District’s Response to the Letter to Management (If the audit contains this information, no additional information is required.)
 - Verification of ADA & ADM completed by Auditor
- Follow the directions on this page to upload these documents

Step: 12: NDE Audit Review of District AFRs

- NDE Staff will compare the AFR submission to the district audit.
- If inconsistencies are noted by NDE Staff, districts will be notified via email listing the information in question. **Districts will have two business days to make corrections to their financial software, re-upload the csv file and complete the steps above.**
- If no issues are identified, districts will receive email notification that the AFR has been reviewed and approved.

APPENDIX

VALIDATIONS

ERRORS

- *Error messages identify information reported that must be corrected before the district can approve and submit their AFR.*
- *Changes **must be made** to district’s financial software to address error messages displayed by the AFR Online System*
- *The district must then re-upload the corrected file into the AFR Online System and complete the upload steps.*

- **MOTOR VEHICLE TAXES NOT REPORTED IN GENERAL FUND**

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

01-1-01125-000	=	0
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- **PROPERTY TAX CREDIT NOT REPORTED IN GENERAL FUND RECEIPT 3131**

Local taxes identified as "Property Tax Credit" must be reported in General Fund Receipt 3131.

01-1-03131-000	<	5,000
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- **SCHOOL AGE FLEX FUNDING NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3166**

Report the portion of the School Age SPED reimbursement identified below as School Age Flex Funding in 01-1-03166-000. Reduce the School Age SPED Reimbursement (01-1-03120-000) by this same amount. The district can submit a rounded number.

01-1-03166-000	≠	Flex Funding Amount
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- **SUPERINTENDENT SALARY NOT REPORTED IN FUNCTION 2320 EXECUTIVE ADMINISTRATION SERVICES**

The salary for the Superintendent was not reported in the General Fund Function 2320.

01-2-02320-105	=	0
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- **APPORTIONMENT NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3400**

The amount reported as 01-1-03400-000 must match the amount paid to the district by NDE. Submit a rounded number.

01-1-03400-000 Apportionment	≠	Apportionment paid to district
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- **TOTAL STATE AID RECEIVED BY THE DISTRICT NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3110**

The amount reported as 01-1-03110-000 must match the amount paid to the district by NDE.

01-1-03110-000 State Aid (TEEOSA)	≠	State Aid paid to district
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- **TRANSPORTATION EXPENDITURES HAVE BEEN REPORTED AS LEARNING COMMUNITY TRANSPORTATION DISBURSEMENT CODES.**

Only Learning Community Member Schools can use disbursement functions 27X1 and 27X4 to report Pupil Transportation disbursements.

01-2-0271-000 01-2-027X4-000	>	0
For Districts NOT in the Learning Community		

- **SCHOOL NUTRITION FUND TRANSFERS DO NOT MATCH**

The amount reported as a General Fund transfer to the School Nutrition Fund does not equal the amount reported in the School Lunch Fund as a transfer from the General Fund.

01-2-08000-912	≠	06-1-05200-000
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- **ACTIVITIES FUND TRANSFERS DO NOT MATCH**

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.

01-2-08000-913	≠	05-1-05200-000
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- **BOND FUND TRANSFERS DO NOT MATCH**

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.

01-2-08000-914	≠	07-1-05200-000
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- **INCREASED RETIREMENT CONTRIBUTION RATE NOT REPORTED IN GENERAL FUND**

Increased Retirement Contribution Rate (Object code 237) has not been reported in the General Fund.

01-2-0XXXX-237	=	0
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- VOLUNTARY TERMINATION DISBURSEMENTS WERE NOT RECORDED IN THE GENERAL FUND**
 NDE records show the district received State Board approval for the Voluntary Termination Agreement expenditure exclusion. There were no General Fund expenditures coded to object code 238 in the 1000s or the 2000s. Expenditures for Voluntary Termination Agreements cannot appear in Federal Disbursements 6XXXs

01-2-0XXXX-238	=	0
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- NO GENERAL FUND DISBURSEMENTS REPORTED AS DISTANCE ED & TELECOMMUNICATION**
 Distance Education & Telecommunications (Object code 382) was not reported as a General Fund disbursement.

01-2-0XXXX-382	=	0
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- GENERAL FUND BEGINNING BALANCE PLUS RECEIPTS MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES**
 General Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements does not match the Total General Fund Ending Balance and are not within the variance of \$200.

01-0-COH-BEG + 01-0-TREAS-BEG + 01-1-10000-000 - 01-2-20500-000	GREATER THAN \$200 DIFFERENCE	01-0-COH-END + 01-0-TREAS-END
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WARNINGS

- Warnings are intended to bring attention to items that may need to be changed.
- Warnings can be approved as submitted or corrected.
- If changes are necessary, revise the district financial software and upload the corrected csv file into the AFR Online System to run through the upload process again.

- PERSONAL PROPERTY TAX CREDIT NOT REPORTED IN GENERAL FUND RECEIPT 3132**
 Local taxes identified as "Personal Property Tax Credit" must be reported in General Fund Receipt 3132.

01-1-03132-000	=	0
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- LEP DISBURSEMENTS EQUAL OR DO NOT EXCEED 117.65% OF THE LEP ALLOWANCE**
 LEP disbursements (Functions 1150) must equal or exceed 117.65% of the district's LEP Allowance to avoid a correction in State Aid. (LEP allowance expenditure requirement document:

<https://www.education.ne.gov/fos/lep-allowance-expenditure-requirement/>

01-2-01150-000	<=	LEPAllowance * 1.1765
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- POVERTY DISBURSEMENTS EQUAL OR DO NOT EXCEED 117.65% OF THE POVERTY ALLOWANCE**
 Poverty disbursements (Functions 1160) must equal or exceed 117.65% of the district's Poverty Allowance to avoid a correction in State Aid. Poverty allowance expenditure requirement document:
<https://www.education.ne.gov/fos/poverty-allowance-expenditure-requirement/>

01-2-01160-000	<=	PovertyAllowance * 1.1765
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- NO FEDERAL REIMBURSEMENT REPORTED IN SCHOOL NUTRITION FUND**
 There is no amount reported for Federal Reimbursement in the School Nutrition Fund

06-1-04210-000	=	0
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- FOOD EXPENSES NOT REPORTED IN SCHOOL NUTRITION FUND**
 There was an amount reported in the total for School Nutrition Fund Disbursement Function 2100, but no amount was reported for Food (Disbursement Object Code 630).

06-2-03100-630 06-2-02190-630	=	0
AND		
06-2-20500-000	>	0

- VERIFICATION OF FUNDING SOURCE: IDEA EXPENDITURES IN SPECIAL BUILDING FUND**
 Please verify the source of funding for IDEA projects in the Special Building Fund. Confirm the amounts are coded correctly in codes as listed below.

08-1-04518-000 08-1-04519-000 08-1-05XXX-000 08-2-05XXX-XXX 08-2-06408-000 08-2-06410-XXX	>	0
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- VERIFICATION OF FUNDING SOURCE: IDEA EXPENDITURES IN QCPUF**
 Verification Source of Funding for IDEA projects in the Qualified Capital Purpose Undertaking Fund. Confirm the amounts are coded correctly as listed below

09-1-04518-000 09-1-04519-000 09-1-05XXX-000 09-2-05XXX-XXX 08-2-06408-000 09-2-06410-XXX	>	0
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- BEGINNING/ENDING BALANCES OF CASH ON HAND IN THE GENERAL FUND DO NOT MATCH**
 The Cash on Hand Beginning Balance uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) does not match the Cash on Hand Ending Balance reported in the prior year Annual Financial Report.

01-0-CSHOH -BEG	≠	01-0-CSHOH -END
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- BEGINNING/ENDING BALANCES OF COUNTY TREASURER IN GENERAL FUND DO NOT MATCH**
 The County Treasurer Beginning Balance uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) does not match the County Treasurer Ending Balance reported in the prior year Annual Financial Report.

01-0-TREAS-BEG	≠	01-0-TREAS-END
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- DEPRECIATION FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**
 Depreciation Fund Beginning Balance uploaded in the Depreciation Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements does not match the Depreciation Fund Ending Balance and are not within the variance of \$100.

02-0-CSHOH -BEG + 02-1-10000-000 - 02-2-20500-000	GREATER THAN \$100 DIFFERENCE	02-0-CSHOH-END
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- EMPLOYEE BENEFIT FUND BEGINNING BALANCE RECEIPTS MINUS DISBURSMENTS DO NOT EQUAL ENDING BALANCE.**
 Employee Benefit Fund Beginning Balance uploaded in the Employee Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Employee Benefit Fund Ending Balance and are not within a variance of \$100.

03-0-CSHOH -BEG + 03-1-10000-000 - 03-2-20500-000	GREATER THAN \$100 DIFFERENCE	03-0-CSHOH-END
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- CONTINGENCY FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**
 Contingency Fund Beginning Balance uploaded in the Contingency Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Contingency Ending Balance within the variance of \$100.

04-0-CSHOH - BEG + 04-1-10000-000 - 04-2-20500-000	GREATER THAN \$100 DIFFERENCE	04-0-CSHOH-END
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- **ACTIVITIES FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Activities Fund Beginning Balance uploaded in the Activities Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Activities Fund Ending Balance and are not within the variance of \$100.

05-0-CSHOH - BEG + 05-1-10000-000 - 05-2-20500-000	GREATER THAN \$100 DIFFERENCE	05-0-CSHOH-END
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- **SCHOOL NUTRITION FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

School Nutrition Fund Beginning Balances uploaded in the School Nutrition Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the School Nutrition Fund Ending Balance and are not within the variance of \$100.

06-0-CSHOH - BEG + 06-1-10000-000 - 06-2-20500-000	GREATER THAN \$100 DIFFERENCE	06-0-CSHOH-END
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- **BOND FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES**

Bond Fund Beginning Balances uploaded in the Bond Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements do not match the Bond Fund Total Ending Balance and are not within the variance of \$100.

07-0-CSHOH-BEG + 07-0-TREAS-BEG + 07-1-10000-000 - 07-2-20500-000	GREATER THAN \$100 DIFFERENCE	07-0-CSHOH-END + 07-0-TREAS-END
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- **SPECIAL BUILDING FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES**

Special Building Fund Beginning Balances uploaded in the Special Building Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements do not match the Special Building Total Ending Balances and are not within the variance of \$100.

08-0-COH-BEG + 08-0-TREAS-BEG + 08-1-10000-000 - 08-2-20500-000	GREATER THAN \$100 DIFFERENCE	08-0-COH-END + 08-0-TREAS-END
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- QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BALANCES DO NOT EQUAL ENDING BALANCES**
 Qualified Capital Purpose Undertaking Fund Beginning Balances uploaded in the QCPUF Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements do not match the QCPUF Fund Ending Balances and are not within the variance of \$100.

09-0-COH-BEG + 09-0-TREAS-BEG + 09-1-10000-000 - 09-2-20500-000	GREATER THAN \$100 DIFFERENCE	09-0-COH-END + 09-0-TREAS-END
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- COOPERATIVE FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Cooperative Fund Beginning Balances uploaded in the COOP Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the COOP Fund Ending Balance and are not within the variance of \$100.

10-0-CSHOH –BEG + 10-1-10000-000 - 10-2-20500-000	GREATER THAN \$100 DIFFERENCE	10-0-CSHOH-END
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- STUDENT FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Student Fund Beginning Balance uploaded in the Student Fee Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Student Fund Ending Balance and are not within the variance of \$100.

12-0-CSHOH –BEG + 12-1-10000-000 - 12-2-20500-000	GREATER THAN \$100 DIFFERENCE	12-0-CSHOH-END
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- CURRENT YEAR LOCAL/STATE SPED RELATED EXPENDITURES ARE LESS THAN PRIOR YEAR LOCAL/STATE SPED RELATED EXPENDITURES**

General Fund Special Education related disbursements reported for the 2021/22 year are less than the Special Education related disbursements reported for the 2020/21 year. There may be some issues for the district to meet Maintenance of Effort based on the information reported. Please review the report displayed and confirm that special education expenditures have been coded correctly before submitting the AFR.