

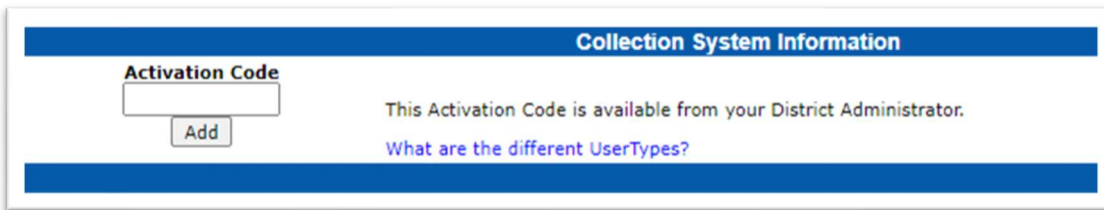
2021/22 AFR Online Submission Instructions

The ESU AFR Collection is in the NDE Portal: <https://portal.education.ne.gov/Site/DesktopDefault.aspx>
User's Manual and Master Code List can be found here: <https://www.education.ne.gov/fos/annual-financial-report-esu/>

ESUs must upload their 2021/22 Annual Financial Report information as a csv flat file and reach ESU Approval by the end of day January 31, 2023. An activation code for the 2021/22 code is required to enter the AFR Online System and is obtained through the ESU's Portal Account by clicking on the "[District Admin](#)" Tab.

To Begin: Enter Activation Code

- Enter the Activation Code for 2021/22 Annual Financial Report.
 - If you are reporting for more than one ESU and activation code is required for each ESU.



- Select your ESU Number. You will then be directed to the Home Page.

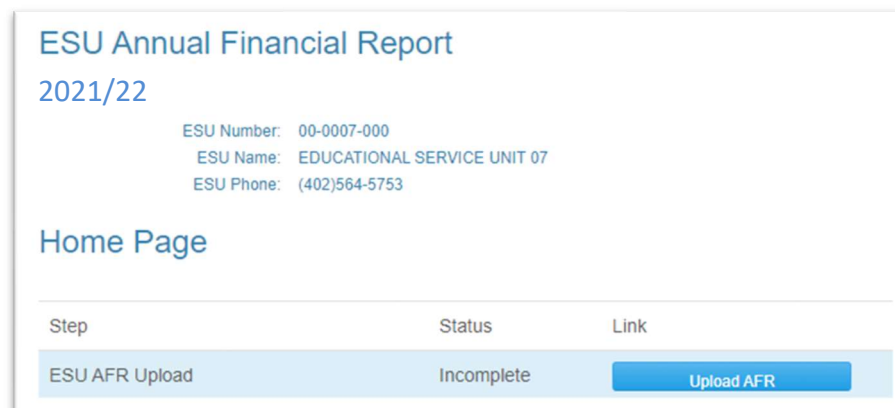


District Name	District #	Status
EDUCATIONAL SERVICE UNIT 07	00-0007-000	Initial

Step 1: ESU AFR Upload

- Click "[Upload AFR](#)" button.

Upload AFR



Step	Status	Link
ESU AFR Upload	Incomplete	Upload AFR

- Follow the directions on the page to upload the csv flat file.
 - This may take a few moments depending on the activity the AFR System is experiencing while you are uploading.
- The AFR System generates error messages if there are invalid codes identified in the uploaded file. Error messages must be resolved in the ESU software and a revised csv file uploaded to pass to the next step.
 - See FAQs for help with error messages: <https://www.education.ne.gov/fos/financial-reporting-faq/>
- If no error messages appear, the program will return to home page to move to next step.

Step 2: Number of Satellite Offices

- On the AFR Home Page, click “Enter # of Satellite Offices” button
- Enter the number of Satellite Offices supported by this ESU. Must enter a number from 0-10.
- After entering the information, click the buttons in order (left to right) at the bottom to continue:
 - “Check for Errors”
 - “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.

Enter # of Satellite Offices

Step 3: Beginning/Ending Balances

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

Enter Beg/End Balances

Beginning and Ending Balances
Please double-check balances with \$0 values. Do not include dollar signs or commas.

		Beginning Balances			Ending Balances		
		Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
Update Cancel	01 General Fund	15000.00	25000.00	40,000.00	25000.00	30000.00	55,000.00
Edit	02 Depreciation Fund	25,000.00		25,000.00	25,000.00		25,000.00
Edit	03 Employee Benefit Fund	1,000.00		1,000.00	1,000.00		1,000.00

Check for Errors Submit Return to AFR Home Page

- 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 the General Fund.
- Negative values may be entered.
- After entering this information, click on the buttons in order (left to right) at the bottom to continue:
 - “Check for Errors” – Checks the page for entries in Beginning and Ending Balances for the General Fund.
 - Enter balances for all funds in use by the ESU.
 - “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: Reports

[View Reports](#)

- On the AFR Home Page, click “[View Reports](#)” button.
- Click the “[Refresh Status](#)” button to generate reports. See additional directions on page.
- When the process is complete “[View Data](#)” will appear, click to view the below generated reports.
- Each time a revised csv file is uploaded, or changes are made to the Beginning/Ending Balance information all steps listed above must be completed again to regenerate the reports with new information.

ESU Number: 00-0002-000
ESU Name: EDUCATIONAL SERVICE UNIT 02
ESU Phone: (402)721-7710

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 uploaded or Begin/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	1/19/2022 11:36:03 PM	1/19/2022 11:37:17 PM	View Data

[View Details](#)

- ESUs should review the various AFR Upload File Reports to confirm the financial information is accurate. Several file formats are available to view the AFR Summary and Export Reports, follow the directions on the screen to download.

The reports include:

- Revenue and Disbursement by Fund
- Beginning and Ending Balances by Fund
- AFR Summary Report - **this report must match the ESU audit.**
- Export – raw data as uploaded

ESU - AFR Upload File Reports

[Return to Home Page](#)

Please choose a fund... ▼

[ESU Revenue](#)

[ESU Disbursements](#)

[ESU Beginning Ending Balances](#)

[AFR Summary Report](#)

[Export](#)

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

Step 5: Verifications

[Answer Verification Questions](#)

- On the AFR Home Page, click the “[Answer Verification Questions](#)” button.

Verifications

[Return to AFR Home Page](#)

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

Save E-Rate Response

- Choose the appropriate response:
 - Yes, all E-Rate refunds were netted against telecommunication/telephone bills.
 - Yes, some E-Rate refunds were netted against telecommunication/telephone bills.
 - No, E-Rate refunds were not netted against telecommunication/telephone bills.
 - No E-Rate refunds were received by the ESU.
- Click the “[Save E-Rate Response](#)” button.
- Click “[Return to Home Page](#)” to continue to the next step.

Step 6: Validations: Errors and Warnings

[Review Errors and Warnings](#)

- On the AFR Home Page, click the “[Review Errors and Warnings](#)” button.
- Error and warning validations are generated when the AFR Online System identifies information that is not correct based on NDE guidelines or exceeds a threshold that may indicate a problem with the financial information provided in the ESU's uploaded file. The entire list of error and warning validations can be found in the Appendix of this document.
- The two types of validation messages:
 - Errors:** These messages must be corrected by adjusting the ESU financial records and uploading a revised csv file. All steps listed above must be completed again.

#108 ESU Core Services (01-1-03550-000) does not match NDE records [error]		
General Fund Receipts		
The amount reported as 01-1-03550-000 must match the amount paid to the district by NDE. Submit a rounded number.		
Account	Description	Amount
	TOTAL CORE SERVICES PAYMENTS	4,101,683.54
01-1-03550-000	REVENUE FROM STATE SOURCES - ESU CORE SERVICES	1,683.00
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 by ESU as submitted.
 - If the issue needs to be corrected, adjust the ESU financial records and upload a revised csv file. All steps listed above must be completed again.
 - If the warning is not seen as an issue choose “[Click here to approve warning # 213](#)” and the message changes to “**This warning has been approved**”

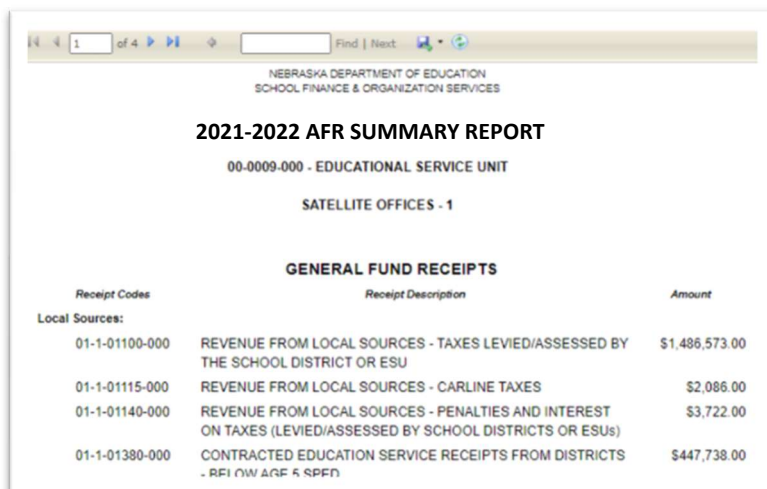
#213 General Fund Revenue 4105 Universal Service Rate not reported [warning]	
If the ESU received revenue identified as Universal Service Rate, it should be reported as General Fund Federal Revenue Code 4105 .	
Click here to approve warning #213	

- After addressing all Errors and Warnings, click “[Return to AFR Home Page](#)” to continue to next step.

Step 7: Final AFR Review Before Submission

Review AFR

- Click the [“Review AFR”](#) button.
- Use this AFR Summary Report to do a final comparison to the preliminary or final audit. The information in this report **must match** the fund schedules included in the ESU audit submitted to NDE.
- If there are discrepancies between the AFR Summary Report and the ESU Audit Report, ESUs will be notified of the discrepancies by NDE. ESUs will be required to upload a revised csv file and complete all steps above. This must be done within two business days.



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2021-2022 AFR SUMMARY REPORT

00-0009-000 - EDUCATIONAL SERVICE UNIT

SATELLITE OFFICES - 1

GENERAL FUND RECEIPTS

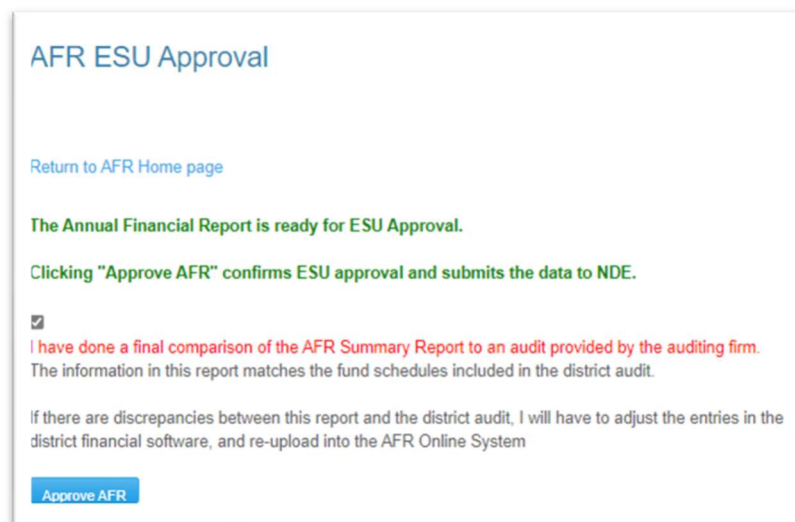
Receipt Codes	Receipt Description	Amount
Local Sources:		
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT OR ESU	\$1,486,573.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$2,086.00
01-1-01140-000	REVENUE FROM LOCAL SOURCES - PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS OR ESUs)	\$3,722.00
01-1-01380-000	CONTRACTED EDUCATION SERVICE RECEIPTS FROM DISTRICTS - REVENUE AND EXPENSE	\$447,738.00

- After review click [“Return to the AFR Home Page”](#) to continue to next step or return to file upload if needed.

Step 8: ESU Approval of AFR

Approve & Submit AFR

- After confirming the ESU AFR information matches the ESU audit, click the [“Approve & Submit AFR”](#) button.
- The AFR ESU Approval page will appear.



AFR ESU Approval

[Return to AFR Home page](#)

The Annual Financial Report is ready for ESU Approval.

Clicking **“Approve AFR”** confirms ESU approval and submits the data to NDE.

☒ I have done a final comparison of the AFR Summary Report to an audit provided by the auditing firm. The information in this report matches the fund schedules included in the district audit.

If there are discrepancies between this report and the district audit, I will have to adjust the entries in the district financial software, and re-upload into the AFR Online System

[Approve AFR](#)

- Clicking the [“Approve AFR”](#) button, submits the AFR information to NDE.
 - The AFR must be submitted by January 31. Missing this statutory deadline may result in Local Property Taxes being withheld from the ESU.
- If an error is found in the data after the AFR has been approved, contact one of the Program Contacts listed on page 6 to request the AFR be unlocked to allow for a revised upload.

Step 9: Review/Print AFR Reports



- Click "[Reports](#)" button. (This is not a required step just allows viewing of reports as needed)
- This directs back to the ESU – AFR Upload File Reports page to allow for additional review as needed.
- Click on "[Return to Home Page](#)" to move to the final step.

Step 10: Upload Audit



- Click "[Upload Audit](#)" button
 - By January 31, 2023, ESUs must upload the final ESU Audit (pdf only) into the AFR System.
 - Emailed or mailed documents will not be accepted, documents must be uploaded.
- Follow the directions on the page to upload final Audit.
- Uploaded file will show in Uploaded Audit Files table with name and date stamp.
- Click on "[Return to previous page](#)"
- The AFR Submission process is now complete.

Step: 11: NDE Review

- NDE Staff will compare the ESU's audit to the AFR Summary Report.
 - If inconsistencies are noted by NDE Staff, the ESU will be notified of those issues via an email listing the information in the response. **The ESU will have two business days to make corrections to their financial software, upload a revised csv file and complete the upload steps to re-submit their AFR information.**
 - If no issues are identified, the ESU will receive an automated email notification that their AFR submission is complete and has been approved.

Program Contacts:

Michelle Cartwright
(402) 450-0867
michelle.cartwright@education.gov

Stephanie DeGroot
(402) 540-0649
stephanie.degroot@education.gov

APPENDIX

VALIDATION ERRORS

- Error messages identify information that must be corrected before the ESU can approve and submit the AFR.
- Corrections **must be made** to the ESU's financial software, and a revised csv file must be uploaded to proceed through all the steps noted in directions.

- ERROR #124 - PROPERTY TAXES NOT REPORTED IN GENERAL FUND
Property Taxes have not been reported in the General Fund.

01-1-01100-000	=	0
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- ERROR #104 - PERSONAL PROPERTY TAX CREDIT NOT REPORTED IN GENERAL FUND RECEIPT 3131
Local taxes identified as "Personal Property Tax Credit" must be reported in General Fund Receipt 3131.

01-1-03131-000 Property Tax Credit	<	5,000
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- ERROR #109 ESU CORE SERVICES (01-1-03550-000) DOES NOT MATCH NDE RECORDS
Core Services receipts were paid to ESU from NDE and must be reported to 01-1-03550-000.

01-1-03550-000 ESU Core Services Payment	≠	ESU Core Services
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- ERROR #223 - ADMINISTRATOR SALARY NOT REPORTED IN FUNCTION 2320 EXECUTIVE
Administrator salary can only be reported in General Fund Function 2320.

01-2-02320-XXX	=	0
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- ERROR #120 - DISTANCE EDUCATION DISBURSEMENTS NOT REPORTED IN THE GENERAL FUND
There were no Distance Education & Telecommunications (Object code 382) disbursements reported in the General Fund.

01-2-0XXXX-382	=	0
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- ERROR #123 - GENERAL FUND BEGINNING BALANCE PLUS RECEIPTS MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES
General Fund Beginning Balances uploaded in the General Fund for Cash on Hand PLUS Receipts MINUS Disbursements does not match the General Fund Total Ending Balance and are not within the variance of \$100.

01-0-COH-BEG + 01-0-TREAS-BEG + 01-1-10000-000 - 01-2-20500-000	GREATER THAN \$100 DIFFERENCE	01-0-COH-END + 01-0-TREAS-END
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VALIDATION WARNINGS

- Warnings are intended to bring attention to items that may need to be corrected.
- Warnings can be approved and submitted or corrected by doing a new upload.
- If corrections are necessary, make adjustments to the ESU financial software and re-upload a revised csv file.

- WARNING #215 - GENERAL FUND REVENUE 1315 TUITION FROM ED ENTITIES (DISTANCE ED) NOT REPORTED
If the ESU received revenue identified as Tuition from Educational Entities for Distance Education, report as General Fund Federal Revenue Code 1315.

01-1-01315-000	=	0
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- WARNING #217 - GENERAL FUND REVENUE 1905 INTERNET SERVICE REIMBURSEMENT FROM DISTRICTS NOT REPORTED
If the ESU received revenue identified as Internet Service Reimbursement from Districts, report as General Fund Federal Revenue Code 1905.

01-1-01905-000	=	0
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- WARNING #219 GENERAL FUND REVENUE DISTANCE EDUCATION & TELECOMMUNICATION SERVICE NOT REPORTED
If the ESU received revenue identified as Distance Education & Telecommunications Service Receipts, report as General Fund Federal Revenue Code 1965.

01-1-01965-000	=	0
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- WARNING #213 - GENERAL FUND REVENUE 4105 UNIVERSAL SERVICE RATE NOT REPORTED
If the ESU received revenue identified as Universal Service Rate, it should be reported as General Fund Federal Revenue Code 4105.

01-1-04105-000	=	0
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- WARNING #130 - DEPRECIATION FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL THE DEPRECIATION FUND ENDING BALANCE
Depreciation Fund Beginning Balance PLUS Receipts MINUS Disbursements are not within the variance of \$100 of the Depreciation Ending Balance.

02-0-CSHOH -BEG + 02-1-10000-000 - 02-2-20500-000	GREATER THAN \$100 DIFFERENCE	02-0-CSHOH-END
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- WARNING #140 - EMPLOYEE BENEFIT FUND BEGINNING BALANCE PLUS RECEIPTS MINUS DISBURSEMENTS DO NOT EQUAL EMPLOYEE FUND ENDING BALANCE.
Employee Benefit Fund Beginning Balance PLUS Receipts MINUS Disbursements are not within a variance of \$100 of the Employee Fund Ending Balance.

03-0-CSHOH -BEG + 03-1-10000-000 - 03-2-20500-000	GREATER THAN \$100 DIFFERENCE	03-0-CSHOH-END
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