

STEPS TO AMEND AN AFR

1. From the AFR Online System and utilizing the Export Details Report, identify the information for each change needed:
 - a. School Level, account code, and amount **originally** submitted on AFR:
 - b. School level, account code, and **corrected** amount needed for the AFR amendment
2. Complete the AFR Amendment Template.xlsx (see example below)
 - a. **School Year (Column A)**
 - i. The school year has been entered for several rows, add additional lines as needed.
 - b. **AgencyID (Column B)**
 - i. Enter the school level of each of the account codes being amended.
 1. District level is identified in the last 3 digits of Agency ID as three zeros -000
 2. School levels are identified in the last 3 digits of the Agency ID as three digits -001, -002, etc.
 - c. **Account Code (Column C)**
 - i. XX (Fund) – X (revenue/disbursement) – XXXXX (Function Code) – XXX (Object Code)
 1. For example, a General Fund - disbursement - School Age SPED – General Supplies would be coded as: 01-2-01200-610
 - ii. *Original submission*: Enter the original account code, listed in Export Details Report, that needs to be changed.
 - iii. *Amended information*: Enter the new account code that will be updated.
 - d. **Original Submitted Amount (Column D)**
 - i. Enter the amount that was **originally submitted** for the account code in Column C.
 1. Confirm this is the amount that appears on the **Export Details Report** from the AFR Online System for the coded identified in Column C.
 2. If the code that funds will be moved to originally had funds listed in the Export Details Report that total should also listed in column D.
 - e. **Amended Amount (Column E)**
 - i. Enter the **corrected** amount for the account code shown in Column C. This amount will be the original amount then +/- the amount to come to the final total that is expected.
 - f. **Difference between the originally submitted and amended amount (Column F)**
 - i. The grand total of this column should equal zero showing the changes balance out, so the General Fund total disbursements remain unchanged.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
School Year	Agency ID (include school level)	Account Code	Original Submission (Must be rounded)	Amended Amount (Must be rounded)	Difference between original and amended amt
20182019 (EXAMPLE)	01-0111-001	01-2-01200-610	\$ 400		\$ (400)
20182019 (EXAMPLE)	01-0111-002	01-2-01200-610		200	200
20182019 (EXAMPLE)	01-0111-003	01-2-01200-610		200	200

3. Provide this information to your auditor. After the auditor has reviewed and approved these changes, they must send in an email to NDE that includes the following:
 - a. State the rationale for the amendment.
 - b. Confirm that they approve of the changes being made.
 - c. This email needs to include a signature block showing the name of the Auditing Firm.
4. Send completed template and approval from auditor to program contacts listed below.

THE AFR AMENDMENT WILL BE CONSIDERED COMPLETE WHEN:

- The completed AFR Amendment Template has been verified to be correct by NDE **AND**
- NDE has received the district auditor's statement approving the changes to the AFR.

Program Contacts:

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