



Submission of 2018/19 Annual Financial Report

Upcoming ESSA Coding Information

- *USERS' Manual*
 - Available in early June on FOS Website
 - Similar to past Users' Manual but LOTS BIGGER
- *Final Master Code List for 2018/19*
 - Posted in early June on FOS Website
 - Additional codes
 - *Legislative Changes*
 - *New State or Federal Programs*

Next Step....

- Upload test file into Test Site by June 1
 - ✓ *Confirm coding used will be accepted by AFR System*
 - ✓ *Identify codes that are invalid*
 - ✓ *Contact us if you have questions about Invalid Code message*



<http://afr.education.ne.gov/uploadafrfile> **Test**

AFR Flat File Upload - TEST

Print the [Instructions](#) before submitting the Annual Financial Report.

If you need help identifying your NDE assigned District and School ID's, they are available here:

[District and School Code's](#)

1. Click the Browse button below to find your 2018/19 AFR Flat File (CSV) on your local system.
2. Select the 2018/19 AFR Flat File (CSV) file.
3. Click the Upload button to submit the 2018/19 AFR Flat File (CSV) to NDE for initial validation.
(See the [Instructions](#) for detailed information.)

No file chosen

Record Limit: 2,000,000

AFR Flat File Upload - TEST

Error! error(s) found, please see list

Print the [Instructions \(http://afr.education.ne.gov/Documents/AFR_Upload.pdf\)](http://afr.education.ne.gov/Documents/AFR_Upload.pdf) before submitting the Annual Financial Report.

If you need help identifying your NDE assigned District and School ID's, they are available here:

[District and School Code's \(http://www.education.ne.gov/dataservices/adviser-resources/\)](http://www.education.ne.gov/dataservices/adviser-resources/)

To upload AFR Flat File Upload – TEST FILE:

1. Click the Browse button below to find your 2018/19 AFR Flat File (CSV) on your local system.
2. Select the 2018/19 AFR Flat File (CSV) file.
3. Click the Upload button to submit the 2018/19 AFR Flat File (CSV) to NDE for initial validation.
(See the [Instructions \(http://afr.education.ne.gov/Documents/AFR_Upload.pdf\)](http://afr.education.ne.gov/Documents/AFR_Upload.pdf) for detailed information.)

[Upload](#) Record Limit: 2,000,000

351 total records imported.

[Show Reports](#)

File Name: AFRUpload.csv

Message	Agency ID	Agency ID	Line Count
	99-9998-000	SAMPLETOWN PUBLIC SCHOOLS	177
	99-9998-001	SAMPLETOWN JR/SR HIGH SCHOOL	88
	99-9998-008	SAMPLETOWN ELEMENTARY	86

Invalid Account Codes

99-9998-123

-01-2-01611-000

-06-1-01750-000

-02-2-02900-32A

Errors

- District or School Code
- Code does not exist in the Fund
- Combination of Function and Object Codes
- Combination of Fund and Function Codes
- Letters or symbols appearing in code strings

Common Questions

Why is there no object code for transferring from General Fund to Depreciation Fund?

- Expense out of the appropriate Function Code for the eventual purchase of computers or a school bus:
 - Regular Education Computers 01-2-01100-610
 - Regular Education School Bus 01-2-02710-732

Can I combine some revenue codes with small amounts into a single revenue code?

- Use codes that are provided.



Common Questions

Some Revenue Code definitions seem very similar. How do we choose which code should be used?

- Districts need to determine which Revenue Code best meets the district's needs.
- Document your rationale
- Be consistent in coding
 - 1710 – Admissions from patrons of school activity
 - 1790 – Other revenue from school/district activity



Common Questions

Are all of the 21XX (Student Support Services) Disbursement Function Codes for SPED-related Expenditures?

- Function Codes Appearing on the **SPED Final Financial**
 - 2141-2143 Psychological Services
 - 2151-2153 Speech Path/Audiology
 - 2161-2163 Occupational Therapy
 - 2171-2173 Physical Therapy
 - 2181-2183 Visually Impaired



Non-SPED 21XX - Student Services

Not included in SPED Final Financial Report

- | | |
|---|---|
| • 2110 Attendance/Social Work Services | • 2160 Occupational Therapy |
| • 2120 Guidance Services | • 2170 Physical Therapy |
| • 2130 Health Services | • 2180 Visually Impaired/Vision Services |
| • 2140 Psychological Services | • 2190 Support Services - Student Other |
| • 2150 Speech Pathology/Audiology | |

Annual Financial Report

AFR Flat File Upload

Calculations will run after a file is loaded. These calculations should take less than 5 minutes. When the calculations are complete, click the 'View Data' link. Click 'Refresh Status' to get an update.

Your session will time out after 20 minutes. If your session does timeout or leave this page, simply return to the AFR system through the Portal, and click on 'View Uploaded AFR Data.'

[Refresh Status](#)

Status	Calculation Start	Complete	Link
PROCESSING	3/13/2019 12:04:56 PM	3/13/2019 12:05:02 PM	View Data

[View Details](#)

Step	Calculation Start	Complete
sp_AFR_UploadFlatFile_Allocation_Run	2019-03-13 12:04:56	2019-03-13 12:04:57
sp_AFR_UploadFlatFileHolding_Insert	2019-03-13 12:04:57	2019-03-13 12:04:57
sp_AFR_FlatFile_Calculate	2019-03-13 12:04:57	2019-03-13 12:04:58
sp_AFR_RunAllFlatFileCalculations	2019-03-13 12:04:59	2019-03-13 12:04:59
sp_AFR_Per_Pupil_Calculate	2019-03-13 12:04:59	2019-03-13 12:04:59
sp_AFR_RunAllUploadFlatFileValidations	2019-03-13 12:04:59	2019-03-13 12:05:02

There are six steps to the upload process. If upload seems delayed, click "View Details"

Annual Financial Report

AFR Flat File Upload

Calculations will run after a file is loaded. These calculations should take less than 5 minutes. When the calculations are complete, click the 'View Data' link. Click 'Refresh Status' to get an update.

Your session will time out after 20 minutes. If your session does timeout or leave this page, simply return to the AFR system through the Portal, and click on 'View Uploaded AFR Data.'

[Refresh Status](#)

Status	Calculation Start	Complete	Link
PROCESS COMPLETE	3/13/2019 12:04:56 PM	3/13/2019 12:05:02 PM	View Data

[View Details](#)

Step	Calculation Start	Complete
sp_AFR_UploadFlatFile_Allocation_Run	2019-03-13 12:04:56	2019-03-13 12:04:57
sp_AFR_UploadFlatFileHolding_Insert	2019-03-13 12:04:57	2019-03-13 12:04:57
sp_AFR_FlatFile_Calculate	2019-03-13 12:04:57	2019-03-13 12:04:58
sp_AFR_RunAllFlatFileCalculations	2019-03-13 12:04:59	2019-03-13 12:04:59
sp_AFR_Per_Pupil_Calculate	2019-03-13 12:04:59	2019-03-13 12:04:59
sp_AFR_RunAllUploadFlatFileValidations	2019-03-13 12:04:59	2019-03-13 12:05:02

When system has completed processing info, click "View Data" to move to next steps

NEBRASKA
DEPARTMENT OF EDUCATION

Annual Financial Report

School District Annual Financial Report
2018/19

District Number: 99-9998-000
District Name: SAMPLETOWN
District Phone: (402)999-9999

Home Page

Three New Steps in AFR Upload Process:

- Building/Contents Value
- Beginning/Ending Balances
- Reports

Step	Status	Link
AFR Upload	Complete	Re-Upload AFR
Building/Contents values	Not Started	Enter Building/Contents
Beginning/Ending Balances	Not Started	Enter Beg/End Balances
Reports	Not Started	View Reports
Verifications	Not Started	Answer Verification Questions
Validations: Errors and Warnings	Not Started	Review Errors and Warnings
District Approval of AFR	Not Started	
Print AFR	Not Available	
Upload Audit and related documents	Not Uploaded	

NEBRASKA
DEPARTMENT OF EDUCATION

Annual Financial Report

School District Annual Financial Report
2018/19

District Number: 99-9998-000
District Name: SAMPLETOWN
District Phone: (402)999-9999

Home Page

Value of Building & Contents Entered by School and by District

Step	Status	Link
AFR Upload	Complete	Re-Upload AFR
Building/Contents values	Not Started	Enter Building/Contents
Beginning/Ending Balances	Not Started	Enter Beg/End Balances
Reports	Not Started	View Reports
Verifications	Not Started	Answer Verification Questions
Validations: Errors and Warnings	Not Started	Review Errors and Warnings
District Approval of AFR	Not Started	
Print AFR	Not Available	
Upload Audit and related documents	Not Uploaded	

Value of Building & Contents

- Included in Per Pupil Cost Calculations
 - 3% of Total Value of Building & Contents
- Enter Value of Building & Contents by District and by School
- District includes all facilities other than actual school instructional buildings
 - Bus Barn
 - Administration Building – if separate
 - Athletic Fields



Step 1: Building & Contents – District Level

Table 1

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


					Allocated from District		
			Value of Building	Value of Contents	Value of Building	Value of Contents	Total
Edit	District	99-9998-000	1,200,000	75,000			
Edit	School	99-9998-001	0	0	600,000	37,500	\$637,500
Edit	School	99-9998-002	0	0	360,000	22,500	\$382,500
Edit	School	99-9998-003	0	0	240,000	15,000	\$255,000
			\$1,200,000	\$75,000	\$1,200,000	\$75,000	\$1,275,000

Step 2: Building & Contents – School Level

Table 1

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

					Allocated from District			
			Value of Building	Value of Contents	Value of Building	Value of Contents	Total	
Edit	District	99-9998-000	1,200,000	75,000				
Edit	School	99-9998-001	2,000,000	1,000,000	600,000	37,500		\$3,637,500
Edit	School	99-9998-002	2,000,000	1,000,000	360,000	22,500		\$3,382,500
Edit	School	99-9998-003	2,000,000	1,000,000	240,000	15,000		\$3,255,000
			\$7,200,000	\$3,075,000	\$1,200,000	\$75,000	\$10,275,000	


Annual Financial Report

School District Annual Financial Report

2018/19

District Number: 99-9998-000
 District Name: SAMPLETOWN
 District Phone: (402)999-9999

Home Page

Enter
Beginning
and
Ending
Balances
by
District


Step	Status	Link
AFR Upload	Complete	Re-Upload AFR
Building/Contents values	Not Started	Enter Building/Contents
Beginning/Ending Balances	Not Started	Enter Beg/End Balances
Reports	Not Started	View Reports
Verifications	Not Started	Answer Verification Questions
Validations: Errors and Warnings	Not Started	Review Errors and Warnings
District Approval of AFR	Not Started	
Print AFR	Not Available	
Upload Audit and related documents	Not Uploaded	

District Beginning and Ending Balances

		Beginning Balances			Ending Balances		
		Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
Edit	01 General Fund	425,556	1,525,776	1,951,332	265,781	1,885,996	2,151,777
Edit	02 Depreciation Fund	895,550		895,550	1,155,550		1,155,550
Edit	03 Employee Benefit Fund	0		0	0		0
Edit	04 Contingency Fund	0		0	0		0
Edit	05 Activities Fund	329,225		329,225	272,550		272,550
Edit	06 School Nutrition Fund	8,445		8,445	7,115		7,115
Edit	07 Bond Fund	0	0	0	0	0	0
Edit	08 Special Building Fund	895,550	425,556	1,321,106	250,570	500,201	750,771
Edit	09 Qualified Capital Purpose Fund	95,580	25,556	121,136	65,970	30,201	96,171
Edit	10 Cooperative Fund	0		0	0.00		0.00
Edit	12 Student Fee Fund	0		0	0.00		0.00

[Save Page](#)
[Save & Submit Page](#)

[Return to AFR Home Page](#)


NEBRASKA
DEPARTMENT OF EDUCATION
Annual Financial Report

School District Annual Financial Report

2018/19

District Number: 99-9998-000
District Name: SAMPLETOWN
District Phone: (402)999-9999

Home Page

**View
Reports
Generated
by AFR
System**

Step	Status	Link
AFR Upload	Complete	Re-Upload AFR
Building/Contents values	Not Started	Enter Building/Contents
Beginning/Ending Balances	Not Started	Enter Beg/End Balances
Reports	Not Started	View Reports
Verifications	Not Started	Answer Verification Questions
Validations: Errors and Warnings	Not Started	Review Errors and Warnings
District Approval of AFR	Not Started	
Print AFR	Not Available	
Upload Audit and related documents	Not Uploaded	

Reports Available

- District Revenue
- District-Level Disbursements
- School-Level Disbursement
- District-Level and School-Level Allocations
- Beginning and Ending Balances
- Per Pupil Costs by Level and by District

Report Display Page

Review your AFR

[Return to Home Page](#)

AFR Upload File Reports

01 General Fund ▼

Please choose a School... ▼

Show District

Show Single School by Fund

District Beginning Ending Balances

District Revenue

School Expenditure Allocations

District Per Pupil Cost Report

District Disbursements

Per Pupil Cost Report

Per Pupil Costs


General Fund Disbursement Calculations

Export

21

General Fund Receipts

District Report



	Description	Function Total	
+	TOTAL REVENUE FROM LOCAL SOURCES	22,650,836.00	
+	TOTAL COUNTY AND ESU RECEIPTS	57,912.00	
+	TOTAL REVENUE FROM STATE SOURCES	14,932,782.00	
+	TOTAL REVENUE FROM FEDERAL SOURCES	1,004,608.00	
+	TOTAL OTHER FINANCING SOURCES	190,402.00	
+	GRAND TOTAL OF ALL RECEIPTS	22,650,836.00	

General Fund Receipts

District Report

Description		Function Total	
<input checked="" type="checkbox"/>	TOTAL REVENUE FROM LOCAL SOURCES	22,650,836.00	
<input checked="" type="checkbox"/>	TOTAL COUNTY AND ESU RECEIPTS	57,912.00	
Account	Description	Total	
01-1-02100-000	REVENUE FROM INTERMEDIATE SOURCES - UNRESTRICTED GRANTS-IN-AID	0.00	
01-1-02110-000	REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES	41274.00	
01-1-02130-000	REVENUE FROM INTERMEDIATE SOURCES - OTHER COUNTY RECEIPTS	0.00	
01-1-02200-000	REVENUE FROM INTERMEDIATE SOURCES - RESTRICTED GRANTS-IN-AID	0.00	
01-1-02210-000	REVENUE FROM INTERMEDIATE SOURCES - ESU RECEIPTS	17086.00	
01-1-02800-000	REVENUE FROM INTERMEDIATE SOURCES - REVENUE IN LIEU OF TAXES	0.00	
01-1-02900-000	REVENUE FROM INTERMEDIATE SOURCES - REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT	0.00	
<input checked="" type="checkbox"/>	TOTAL REVENUE FROM STATE SOURCES	14,932,782.00	
<input checked="" type="checkbox"/>	TOTAL REVENUE FROM FEDERAL SOURCES	1,004,608.00	

Disbursements

District Report

Description		Function Total	
<input checked="" type="checkbox"/>	Instruction 1XXX	12,225,495.00	
<input checked="" type="checkbox"/>	Support Services Pupil 21XX	2,080,990.00	
<input checked="" type="checkbox"/>	Support Services Staff 22XX	1,211,505.00	
Account	Description	Total	
01-2-02210-000	SUPPORT SERVICES - INSTRUCTION - IMPROVEMENT OF INSTRUCTION	1,211,505.00	
01-2-02210-110	Salaries of Regular Employees - Non-Instructional	81,259.00	
01-2-02210-111	Salaries of Regular Employees Paid to Teachers/Professional Staff	511,885.00	
01-2-02210-112	Salaries of Regular Employees Paid to Instructional Aides and Assistants	51,210.00	

School Allocations



		ADM	School % of ADM
99-9998-001	SAMPLETOWN HIGH SCHOOL	500.00	50.00 %
99-9998-002	SAMPLETOWN ELEMENTARY SCHOOL	300.00	30.00 %
99-9998-003	SAMPLETOWN MIDDLE SCHOOL	200.00	20.00 %

99-9998-001 | SAMPLETOWN HIGH SCHOOL

Account	District Submission	Allocated to School	School Submission	School Total
01-2-01100-111	0	0	40,000.00	40,000.00
01-2-02610-110	100,000.00	50,000.00	0	50,000.00
01-2-02320-105	150,000.00	75,000.00	0	75,000.00
01-2-02520-610	20,000.00	10,000.00	25,000.00	35,000.00

District Beginning and Ending Balances

	Beginning Balances			Ending Balances		
	Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
01 General Fund	425,556	1,525,775	1,951,332	265,781	1,885,996	2,151,777
02 Depreciation Fund	895,550		895,550	1,155,550		1,155,550
03 Employee Benefit Fund	0		0	0		0
04 Contingency Fund	0		0	0		0
05 Activities Fund	329,225		329,225	272,550		272,550
06 School Nutrition Fund	8,445		8,445	7,115		7,115
07 Bond Fund	0	0	0	0	0	0
08 Special Building Fund	895,550	425,556	1,321,106	250,570	500,201	750,771
09 Qualified Capital Purpose Fund	95,580	25,556	121,136	65,970	30,201	96,171
10 Cooperative Fund	0		0	0		0
12 Student Fee Fund	0		0	0		0

Per Pupil Costs – School Level

	99-9998-001 SAMPLETOWN HIGH SCHOOL	Prior Year
A	School Average Daily Membership	500.00
B	Total Adjusted Current Expense (01-2-20200-000)	4,500,000
C	Annual Depreciation of Building/Contents x 3%	500,000
D	Total Annual Costs (B + C)	5,000,000
	Cost Per Pupil, ADM (B+C)/A	10,000

Per Pupil Costs – District Level

Sections by District & Level:

- Value of Buildings/Building Content
- Average Daily Membership
- Total Adjusted Current Expense
- Per Pupil Cost ADM



AFR Submission – November 1

- AFR System Opens October 1
- Utilize the AFR System Reports to confirm financial information aligns with audit
- Financial Info submitted **must** align with audit
 - Notification to district to adjust/correct info
 - Financial Information must be uploaded again

AFR Submission Tips

- Upload test file by June 1
- Using test file information, become familiar with reports generated by AFR System
- In the fall, upload as soon as possible to avoid the rush close to deadline



AFR Submission Tips

- Request auditor to provide a preliminary report of financial schedules to review reports
- Closely review reports after AFR Submission
- Districts with more schools may see delays in system
- Contact us with questions

School Finance Team

Bryce Wilson 402-471-4320

- bryce.wilson@nebraska.gov

Kevin Lyons 402-471-3323

- Kevin.lyons@Nebraska.gov

Janice Eret 402-471-2248

- janice.eret@nebraska.gov

Bill Biven 402-471-0526

- bill.biven@nebraska.gov