

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.) Choose File No file chosen Upload 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) 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/)

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) 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

Errors

99-9998-123
-01-2-01611-000
-06-1-01750-000
-02-2-02900-32A

- 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?

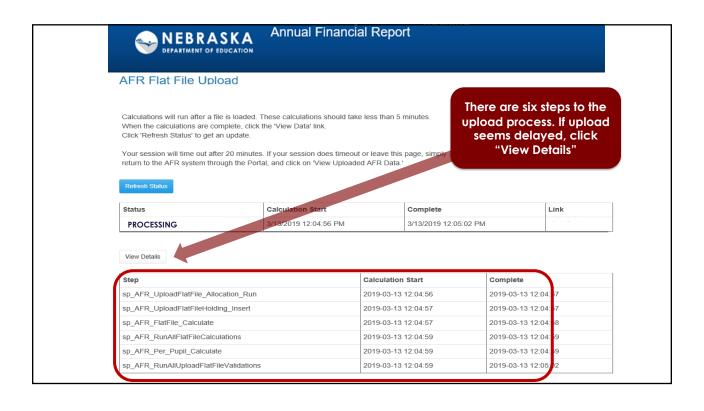
- Function Codes Appearing on the SPED Final Financial
 - 2141-2143 Psychological Services
 - 2151-2153 Speech Path/Audiology
 - 2161-2163 Occupational Therapy
 - 2171-2173 Physical Therapy
 - 2181-2183 Visually Impaired



Non-SPED 21XX - Student Services Not included in SPED Final Financial Report

- 2110 Attendance/Social Work Services
- •2120 Guidance Services
- •2130 Health Services
- 2140 Psychological Services
- 2150 Speech Pathology/Audiology

- •2160 Occupational Therapy
- 2170 Physical Therapy
- 2180 Visually Impaired/Vision Services
- 2190 Support Services Student Other





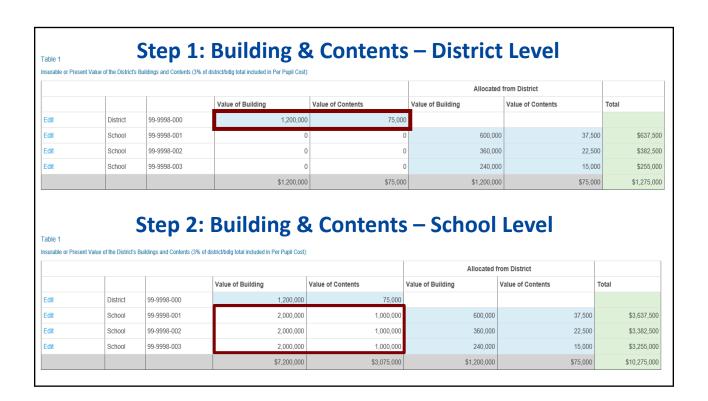




Value of Building & Contents

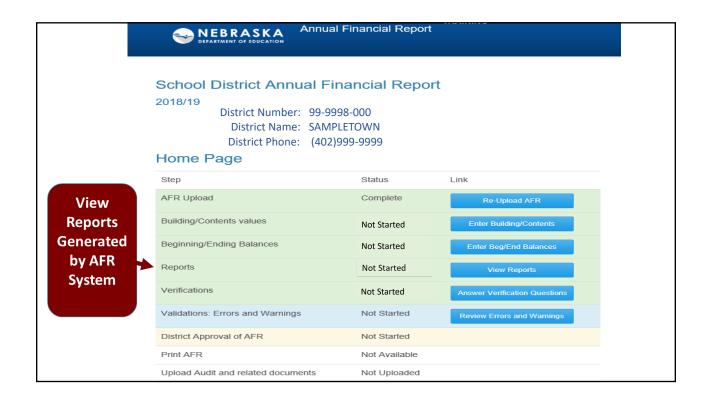
- Included in Per Pupil Cost Calculations
 –3% of Total Value of Building & Contents
- Enter Value of Building & Contents by District and by School
- District includes all facilities other than actual school instructional buildings
 - -Bus Barn
 - -Administration Building if separate
 - -Athletic Fields







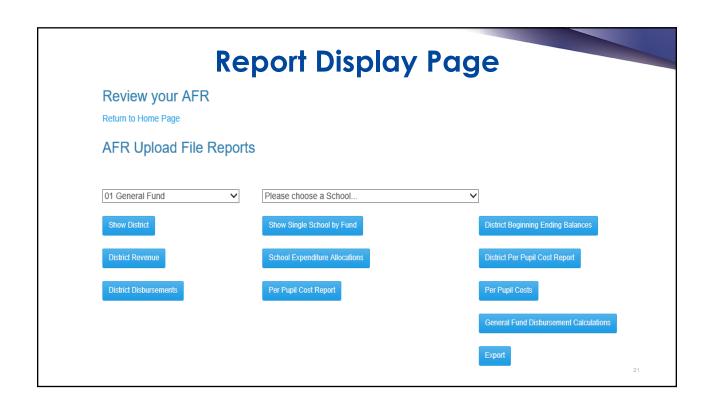
	Beginning	Balances			Ending Bal	ances	
		Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
Edit	01 General Fund	425,556	1,525,776	1,951,332	265,781	1,885,996	2,151,777
Edit	02 Depreciation Fund	895,550		895,550	1,155,550		1,155,550
Edit	03 Employee Benefit Fund	0		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 Capitol Purpose Fund	95,580	25,556	121,136	65,970	30,201	96,171
Edit	10 Cooperative Fund	0		0	0.00		0.0
Edit	12 Student Fee Fund	0		0	0.00		0.0

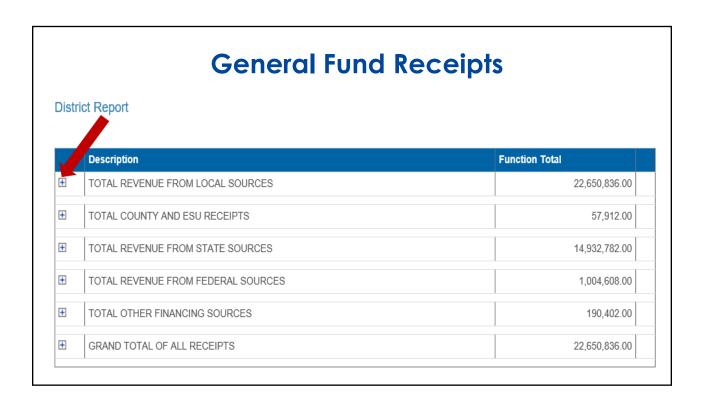


Reports Available

- 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







District Report			
escription		Function Total	
	'ENUE FROM LOCAL SOURCES	22,650,83	6.00
☐ TOTAL COL	JINTY AND ESU RECEIPTS	57,91	2.00
Account	Description	ı	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 FE	ES	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	HE SCHOOL DISTRICT	0.00
	ENUE FROM STATE SOURCES	14.932.78	



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 Capitol 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	Prior Year	
Α	School Average Daily Membership	500.00	
В	Total Adjusted Current Expense (01-2-20200-000)	4,500,000	
С	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

• <u>bill.biven@nebraska.gov</u>

