

ESU Annual Financial Report Instructions

Fiscal year ended 2019

Coding Changes:

Receipt Coding Added:

- 1380 Contracted Education Service Receipt from Districts: Below Age 5 SPED
- 1385 Contracted Education Service Receipt from Districts: School Age SPED
- 1390 Contracted Education Service Receipt from Districts: Below Age Regular Ed
- 1395 Contracted Education Service Receipt from Districts: School Age Regular Ed
- 4404 IDEA Part B (611) Base Allocation
- 4405 IDEA Part B Supplemental Payments
- 4416 IDEA Part C Planning Region Team (PRT)
- 4417 IDEA Part B Transition Projects
- 4418 IDEA Part B PEaK
- 4967 Title IV Part A ESSA: Student Support and Academic Enrichment (new in 2017/18)
- 4968 Title IV, Part B 21st Century Community Learning Centers
- 4969 Title IV, Part A ESSA: Student Support & Academic Enrichment Grant (SSAE) Formula based

Disbursement Coding Added:

- 4215 Title I, Part 1003(G): School Improvement Grants (SIG)
- 4405 IDEA Part B Supplemental Payments

Reminders:

Do not paste formulas into individual lines of the AFR. This damages the formula structure of the spreadsheet

Supplies and Materials – Object Code 400:

- Supplies and materials should be used for amounts paid for material items of an expendable nature **less than \$5,000 per item** that are consumed, worn out, or deteriorated by use, or items that lost their identity through fabrication or incorporation into different or more complex units or substances.

Capital Outlay – Object Code 500:

- Capital Outlay should include expenditures for equipment of **\$5,000 or more per item** (fixed assets or additions to fixed assets). Lease/purchase payments should be included as Capital Outlay under the appropriate object code.

Disbursements for Medicaid in Public Schools are not applicable for Medicaid reimbursement.

- Medicaid in Public Schools receipts will continue to be reported as 4450. Move disbursements that have been recorded as 4450 into the appropriate Special Education disbursement code (1200, 1291, or 1292).

Object Codes for Two Categories of Sub-Awards/Sub-Contracts:

These were new codes in 2017/18. These Object Codes only applies to Federal Program disbursements.

395: Sub-Awards/Sub-Contracts - \$25,000 or less during the fiscal year: Amounts paid for a contract to another entity **for performing programmatic work** for federal program grant awards. Report amounts up to \$25,000 in Object Code 395.

- The first \$25,000 paid out during the fiscal year goes in object code 395.
- Amounts *over* the initial \$25,000 are reported into object code 396.

396: Sub-Awards/Sub-Contracts – The amount in excess of \$25,000 during the fiscal year: Amounts exceeding \$25,000 for a contract to another entity **for performing programmatic work** for federal program grant awards during the fiscal year. Report amounts exceeding \$25,000 in Object Code 395.

- Amounts paid for a contract to another entity **for performing programmatic work** for federal program grant that exceeds \$25,000 during the fiscal year.

Examples:

ESU contracts out programmatic work for a Title I Grant in the amount of \$35,000 **in one fiscal year**. \$25,000 is coded to object code 395 and \$10,000 is coded to object code 396.

- ESU contracts out programmatic work for a Title I Grant over a **two fiscal year** period for a total of \$60,000.

Coding for Year 1 (\$40,000 total disbursement):

Object code 395 - \$25,000

Object code 396 - \$15,000

Coding for Year 2 (\$20,000 total disbursement):

Object Code 395 - \$20,000

Cover Page:

Satellite Offices: Please provide the number of satellite offices operated by the ESU at the bottom of the Cover Page.

Please check the box on the Cover Page of the AFR that most accurately reflects the ESU's receipt of E-Rate funds.

Submitting the AFR:

- The AFR spreadsheet must be submitted to the Department of Education by emailing the completed spreadsheet to janice.eret@nebraska.gov
- Due date is January 31, 2020.
- Paper copies of the AFR will not be accepted and will be returned.

Please refer to the *2018 Users' Manual* for information on coding receipts and expenditures

<https://www.education.ne.gov/fos/annual-financial-report-esu/>

Filing Deadlines:

- The Annual Financial Report spreadsheet must be filed on or before January 31, 2019.
- The Audit Report for Fiscal Year Ended 2018 should be filed by March 15, 2019.
- Based on the Single Audit requirements, an ESU that receives a total of \$750,000 or more in Federal Funding has nine months to file an audit with the Department of Education.

Reminders:

- Double-check all figures.
- Fiscal Year on the Cover Page can be changed to reflect different fiscal years
- The spreadsheet contains formulas for the addition of functions, sub- functions, totals and grand totals. Entering formulas into individual lines of the AFR damages the formula structure of the spreadsheet.
- Excel 2000 or above is required to operate the spreadsheet. The spreadsheet has been developed for use on a PC.
- Please note there have been difficulties with completing the PC spreadsheets when using a Mac (i.e. inability to print or save/recall all information on the document).