

# 2019/20 AFR Online Submission Instructions

The AFR Online System is located in the NDE Portal: <https://portal.education.ne.gov/Site/DesktopDefault.aspx>  
Districts must upload their 2019/20 Annual Financial Report information as a csv flat file by the end of day on Monday, November 2, 2020 (November 1 is a Sunday). An activation code for the 2019/20 code is required to enter the AFR Online System and is obtained through the district superintendent's Portal Account by clicking on the "*District Admin*" Tab.

## Step 1: Enter Activation Code

- Enter Activation Code for 2019/20 Annual Financial Report.
  - If you are a Superintendent for more than one district, you will need an Activation Code for each district.

Collection System Information	
<b>Activation Code</b> <input type="text"/> <input type="button" value="Add"/>	This Activation Code is available from your District Administrator. <a href="#">What are the different UserTypes?</a>

- Select your district number:

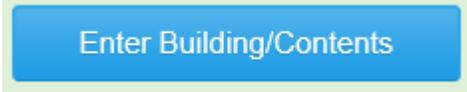
School District Annual Financial Report		
<b>Pheasant Valley Public Schools</b>	<b>94-0022-00</b>	<b>Initial</b>

## Step 2: AFR Upload

- Enter AFR Home Page and click on "*Upload AFR*" Button

Home Page		
Step	Status	Link
AFR Upload	Incomplete	<input type="button" value="Upload AFR"/>
Building/Contents Value	Not Started	
Beginning/Ending Balances	Not Started	
Reports	Not Started	
Verifications	Not Started	
Validations: Errors and Warnings	Not Started	
Final AFR Review before Submission	Not Started	
District Approval of AFR	Not Started	

- Follow the directions 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 your upload. These error messages must be resolved before you can continue with the upload process.
  - Visit our ESSA Online System FAQs for help: <https://www.education.ne.gov/fos/financial-reporting-faq/>
- If no error messages appear, you will return to AFR Home Page to go to the next step.



### Step 3: Buildings/Contents Information

- On the AFR Home Page, click "*Enter Building/Contents*" button:
- Amounts have been prepopulated using prior year information for Building and Content Values *at the school level* for convenience and comparison purposes.
- Amounts have to be entered for the District Level building and content values. The prepopulated values for each of the school levels listed should be verified and revised as needed.
- Building and content values may be found on the district’s insurance policy information.

**Buildings and Contents of Buildings**

Insurable or Present Value of the District's Buildings and Contents (3% of district/bdlg total included in Per Pupil Cost). Do not include dollar signs or commas.

The chart below has been prepopulated with the school level prior year's submission for convenience and comparison purposes. The District level value of buildings and contents must be entered before continuing with the upload process. Please verify individual school level values and edit/save as necessary.

For each row, click 'Edit,' enter the values, and click 'Update' before moving on to the next row. The values for Schools were prefilled with last year's numbers. Please verify and make changes.

\* The value of Building/Contents for schools that report ZERO membership is added to the District Level.

				Allocated from District		
		Value of Building	Value of Contents	Value of Building	Value of Contents	Total
<a href="#">Edit</a>	Pheasant Valley Public Schools (94-0022-000)	32,321,112	15,915,955			
<a href="#">Edit</a>	Pheasant Valley High School (94-0022-001)	107,148,969	12,282,735	8,759,021	4,313,225	\$132,503,950
<a href="#">Edit</a>	Pheasant Valley Middle School (94-0022-002)	36,619,683	2,593,557	2,718,206	1,338,532	\$43,269,978
<a href="#">Edit</a>	Pheasant Valley Elem School (94-0022-003)	9,244,047	1,185,888	1,483,539	730,542	\$12,644,016

- Click "*Edit*" in the left column to enter data for the District's Buildings and Contents (Line 1) into the blue cells. District information includes:
  - *Non-instructional building/facilities and associated contents that exist for district-wide purposes. This would include district bus barn, athletic facilities/fields, district administrative building/facility, etc.*
  - *Building and contents for schools **that report zero membership**. This would include Alternative Programs, Focus Programs, etc.*
- Click "*Update*" in the left column to save this information.
  - Clicking "Update" in the left column allocates these values to each of the schools based on their respective ADM. This a factor in the calculation of school per pupil costs.
- Click "*Edit*" to revise pre-populated data into the blue cells for each of the schools listed. School information includes:
  - Instructional facilities and associated contents at are utilized by each school.
- Click "*Update*" in the left column to save information for each school listed.

- Clicking "*Update*" in the left column adds the value of the school's building and contents to the school's allocated portion of the district based on their respective ADM shown in the Total column. This a factor in the calculation of school per pupil costs.
- After entering this information, click the buttons in order (left to right) after entering information:
  - "*Check for Errors*" – Checks the page for blank cells and negative numbers entered. Highlighted cells indicate information that should be reviewed – District level values must be entered before continuing with upload process.
  - "*Submit*" – Submits the page which changes the "Status" on the AFR Home Page to "Complete."
  - "*Return to AFR Home Page*" – Takes you back to the AFR Home Page.
- You can return to Building and Contents Values Step to adjust information if this page has been submitted.

#### Step 4: Beginning and 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.

Beginning and Ending Balances							
<small>(Get definition)</small>							
		Beginning Balances			Ending Balances		
		Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
<a href="#">Update Cancel</a>	01 General Fund	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<a href="#">Edit</a>	02 Depreciation Fund	0.00	0.00	0.00	0.00	0.00	0.00

- 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 taxing funds being used by the district (General, Special Building, Bond, and Qualified Capital Purpose Undertaking Funds).
- Negative values can be entered.
- After entering this information, click one of the buttons in order (left to right) at the bottom to continue:
  - "*Check Page*" – Checks the page for entries in Beginning and Ending Balances for the General Fund.
    - Districts must be sure to enter these balances for the other funds that are in use by the district.
  - "*Submit Page*" – Submits the page which changed the "Status" on the AFR Home Page to "Complete."
  - "*Return to AFR Home Page*" – Takes you back to the AFR Home Page so you can continue to the next step.
- You can return to Building and Contents of Buildings Step to adjust information if this page has been submitted.

**Step 5: Review Reports Generated by AFR Online System**

- On the AFR Home Page, click the “*View Reports*” Button



**AFR Reports**  
[Return to Home Page](#)

Calculations to build AFR Reports should take less than 5 minutes. When these calculations are complete, the 'View Data' link will appear on the right. Click on 'Return to Home Page' to continue to step through the process. Click 'Refresh Status' to get an update on status of calculations.

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 Reports.'

If changes are made to Building/Contents and/or beg/End Balances, these reports will be regenerated using the new information.

[Refresh Status](#)

Status	Calculation Start	Calculation Complete	Link
PROCESS COMPLETE	9/27/2019 12:50:00 PM	9/27/2019 12:52:13 PM	<a href="#">View Data</a>

- Click the “*Refresh Status*” to begin calculations on the uploaded csv file to generate reports.
- During this process, the following messages will appear to indicate the status of your information:
  - Waiting to Process
  - Next in Line (appears if several district files are processing at same time)
  - Processing
  - Process Complete
- Click the link “*View Data*” on the right side of the page to see the AFR Upload File Reports page which displays reports generated by the system.

**AFR Upload File Reports**

[Return to Home Page](#)

Please choose a fund... ▼

Please choose a School...

[Show District](#)

[Show Single School by Fund](#)

[Building and Contents](#)

[District Revenue](#)

[School Expenditure Allocations](#)

[District Beginning Ending Balances](#)

[District Disbursements](#)

[Per Pupil Cost Report](#)

[District Per Pupil Cost Report](#)

[Per Pupil Costs Detail](#)

[Review of District Funds \(AFR Summary\)](#)

[NEP Per Pupil Cost Report](#)

[Export](#)

[Export Details](#)

[Amendment Summary-Pending](#)

[Amendment Summary-NDE Approved](#)

- Districts should review the various AFR Upload File Reports to confirm their financial information is accurate. These reports display information either on the function level or on the object code level.
- The reports include:
  - Disbursement reports by Fund at the District and the School Level
  - Revenue Report by District
  - School Expense Allocations
  - Per Pupil Cost by District and by School Level
  - District Beginning and Ending Balances
  - Review of District Funds
    - Displays District-Level Disbursements and Revenue
    - Disbursements are listed as Function Totals.
    - Includes Beginning and Ending Balances.
    - ***This report should be used to compare AFR information to the district audit.***
  - NEP (Nebraska Education Profile) Per Pupil Cost Report
    - Displays the following information by district and by school level:
      - Salaries/Benefits
      - Federal Program Expenditures
      - State/Local Expenditures
      - 3% Building & Contents
    - Per Pupil Cost Click the “*Export*” button to export rolled-up AFR information as a pdf or in Excel file.
      - Follow the steps listed to export this information.
- Click on “*Export Details*” button to export the AFR information at the object code level as a pdf or in Excel file.
  - Follow the steps listed to export this detailed information.
- Each time an updated csv file is uploaded or changes made to Building/Content Values and/or Beginning/Ending Balance information, reports will be regenerated with the new information.
- Click on the “[Return to Home Page](#)” to continue to the next step.

**Step 6: Answer Verification Questions**

- On the AFR Home Page, click the “[Answer Verification Questions](#)” Button.
- A list of the verifications can be found in Appendix of this document.



**Verifications**

[Return to AFR Home Page](#)

**LOBBYIST FEES**

No Lobbyist Fees (Object Code 314) were reported in the following General Fund expenditure functions:  
2310 Board of Education  
2320 Executive Administration Services  
2510 General Administration – Business Services.

Verify this statement by placing a check in the box provided. If lobbyist fees were paid, complete the appropriate account in your financial software and upload your flatfile again.

The district did not have expenditures for Lobbyist Fees in 2018/19.

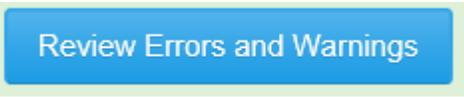
[Save Lobbyist Fees Response](#)

**DISTRICT LEGAL SERVICES**

No district legal expenses were reported in Disbursement Function 2220. Verify this statement by placing

- Based on the information uploaded, “Verification” questions are generated for the district to confirm as appropriate.
  - Were lobbyist fees reported?
  - Were district legal fees reported?
  - How were E-Rate refunds reported?
- If changes are needed based on these questions, changes must be made to the district financial records and a new csv upload file must be exported and uploaded into the AFR Online System.
- Verifications must be saved each time a new csv flat file is uploaded.
- Click the “*Save.....Response*” button if the information is correct and return to the AFR Home Page

**Step 7: 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 information or exceeds a threshold that may indicate a problem with the financial information provided in the csv flat file uploaded.
- The entire list of error and warning validations can be found in the Appendix of this document.
- There are two types of validation messages:
  - **Errors:** These messages must be corrected by adjusting the district financial records and exporting a corrected csv flat file to be re-uploaded into the AFR System.
    - When the corrected csv file is uploaded, Steps 4 through 7 must be completed again.

<b>#107 APPORTIONMENT NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3400 [error]</b>		
General Fund Receipts		
The State Apportionment payment reported as 01-1-03400-000 must equal the amount paid by NDE.		
The district can submit a rounded number.		
Account	Description	Amount
	District Apportionment	598,613.68
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	173.00
<b>This error must be corrected in your financial software and upload a flat file again.</b>		

- **Warnings:** These messages identify issues that can either be corrected or be approved as submitted.
  - If the issues need to be corrected, adjust the district financial records and export a new flat file csv file to be re-uploaded into the AFR Online System.
  - If the issue is not seen to be an issue and can remain as submitted, simply click the link “[Click here to approve warning # XXX](#)” and message change to say “*This warning has been approved*”

<b>#172 SCHOOL NUTRITION FUND BEGINNING/ENDING BALANCES NOT MATCHING [warning]</b>		
School Nutrition Fund Beginning Balance for Cash on Hand PLUS Receipts MINUS Disbursements do not match School Nutrition Fund Ending Balance and are not within a variance of \$100		
Account	Description	Amount
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	50,000.00
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	276,846.00
06-2-20500-000	TOTAL DISBURSEMENTS	267,315.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	50,000.00
<a href="#">Click here to approve warning #172</a>		

- After addressing the errors and warnings, return to the AFR Home Page to continue.

Review AFR

### Step 8: Final AFR Review before Submission

- Click the “[Review AFR](#)” button.
- Use this document to do a final comparison of the AFR information (uploaded to the AFR System) to a preliminary audit provided by your auditing firm.
- The information in this report **must match** the fund schedules included in the district audit submitted to NDE.
- **If there are discrepancies between the AFR Summary report and the district audit information, districts will be notified of these discrepancies. Districts will be required to re-upload a corrected csv file and re-submit within two business days.**

Use the Save disk icon below  to save your file as an Adobe file (PDF) or a Text file (CSV) or an Excel File (xls)

1 of 10 100% Find | Next 

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

### 2019/20 AFR SUMMARY

#### GENERAL FUND RECEIPTS

Receipt Codes	Receipt Description	Amount
<b>Local Sources:</b>		
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$2,731,651.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	\$3,398.00
01-1-01120-000	REVENUE FROM LOCAL SOURCES - PUBLIC POWER DISTRICT SALES TAXES	\$7,344.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	\$260,516.00

- Save the file by clicking the Save Disk Icon. 
  - This file can be saved in the Excel as well as a PDF or CSV.
- Return to the AFR Home Page to continue the upload process.

Approve & Submit AFR

### Step 9: District Approval of AFR

- After you’ve confirmed the district AFR information does matches the district audit, click the “[Approve & Submit AFR](#)” button.
  - **AFR information that *does not match* the district audit must be adjusted in the district financial software, re-uploaded into the AFR Online System, and be approved/submitted by the district.**
- The AFR District Approval page shown below appears:

### AFR District Approval

**The Annual Financial Report is ready for District Approval.**

**Clicking "Approve AFR" confirms district approval and submits the data to NDE.**

[Approve AFR](#)

After the AFR is approved by the district, changes cannot be made through the AFR Online System.

- Clicking the “*Approve AFR*” button, submits the AFR information to NDE.
  - The AFR must be submitted by November 2
  - District Funds – State Aid and Local Property Taxes – will be withheld for any district that submits their AFR information after November 2. This would begin with the November State Aid Payment and the December Local Property Taxes.
- If you need to unlock your submission, contact information is listed on this page.

#### Step 10: Print AFR

Print AFR

- Click “*Print AFR*” for district files.
- This document is identical to the document available at the “*Review AFR*” but includes the District Approval Date at the top of the page.
- Compare this information to the fund schedules included in your district audit.
- Return to the “*Reports*” page to view more detailed information.

#### Step 11: Upload Audit and Related Documents

Upload Audit & Documents

- Click “*Upload Audit & Documents*”
- By November 5, districts must upload the following into the AFR System:
  - District Audit (pdf)
  - Verification of ADA & ADM by Auditor (pdf)
  - District’s Response to the Letter to Management (If the audit contains this information, no additional information is required.) (pdf)
- Follow the directions on this page to upload these documents

#### Step: 12: NDE Audit Review of District AFRs

- NDE Staff will compare district audits to the information submitted by the district AFR information through the AFR Online System.
- If inconsistencies are noted by NDE Staff, districts will be notified of those issues via email listing the information in question. If no issues are identified, districts will receive notification that their AFR has completed the AFR Review Process.
- **Districts will have two business days to make corrections to their financial software, re-upload the csv file and complete the upload steps, and to re-submit their AFR information.**

APPENDIX

VALIDATIONS

ERRORS

- Error messages identify information reported that must be corrected before the district can approve and submit their AFR.
- Changes **must be made** to district's financial software to address error messages displayed by the AFR Online System
- Re-upload the corrected into the AFR Online System to run through the upload process.

- MOTOR VEHICLE TAXES NOT REPORTED IN GENERAL FUND  
 There is no amount reported for Motor Vehicle Taxes in the General Fund

01-1-01125-000	=	0
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- PROPERTY TAX CREDIT NOT REPORTED IN GENERAL FUND RECEIPT 3131  
 Local taxes identified as "Property Tax Credit" must be reported in General Fund Receipt 3131.

01-1-03131-000 Property Tax Credit	<	5,000
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- PERSONAL PROPERTY TAX CREDIT NOT REPORTED IN GENERAL FUND RECEIPT 3132  
 Local taxes identified as "Personal Property Tax Credit" must be reported in General Fund Receipt 3132.

01-1-03132-000 Personal Property Tax Credit	=	0
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- SCHOOL AGE FLEX FUNDING NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3166  
 Report the portion of the School Age SPED reimbursement identified below as School Age Flex Funding in 01-1-03166-000. Reduce the School Age SPED Reimbursement (01-1-03120-000) by this same amount. The district can submit a rounded number.

01-1-03166-000	≠	Flex Funding Amount
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- SUPERINTENDENT SALARY NOT REPORTED IN FUNCTION 2320 EXECUTIVE ADMINISTRATION SERVICES  
 The salary for the Superintendent was not reported in the General Fund Function 2320.

01-2-02320-105	=	0
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- **APPORTIONMENT NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3400**  
The amount reported as 01-1-03400-000 must match the amount paid to the district by NDE. Submit a rounded number.

01-1-03400-000 Apportionment	$\neq$	Apportionment paid to district
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- **TOTAL STATE AID RECEIVED BY THE DISTRICT NOT REPORTED CORRECTLY IN GENERAL FUND RECEIPT 3110**  
The amount reported as 01-1-03110-000 must match the amount paid to the district by NDE. Submit a rounded number.

<b>01-1-03110-000</b> State Aid (TEEOSA)	$\neq$	State Aid paid to district
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- **TRANSPORTATION EXPENDITURES HAVE BEEN REPORTED AS LEARNING COMMUNITY TRANSPORTATION DISBURSEMENT CODES.** Only Learning Community Member Schools can use disbursement functions 27X1 and 27X4 to report Pupil Transportation disbursements.

01-2-0271-000 01-2-027X4-000	$>$	<b>0</b>
For Districts NOT in the Learning Community		

- **SCHOOL NUTRITION FUND TRANSFERS DO NOT MATCH**  
The amount reported as a General Fund transfer to the School Nutrition Fund does not equal the amount reported in the School Lunch Fund as a transfer from the General Fund.

01-2-08000-912	$\neq$	06-1-05200-000
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- **ACTIVITIES FUND TRANSFERS DO NOT MATCH**  
The amount reported as a General Fund transfer to the Activities Fund does not equal the amount reported in the Activities Fund as a transfer from the General Fund.

01-2-08000-913	$\neq$	05-1-05200-000
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- **BOND FUND TRANSFERS DO NOT MATCH**  
The amount reported as a General Fund transfer to the Bond Fund does not equal the amount reported in the Bond Fund as a transfer from the General Fund.

01-2-08000-914	$\neq$	07-1-05200-000
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- **INCREASED RETIREMENT CONTRIBUTION RATE NOT REPORTED IN GENERAL FUND**  
Increased Retirement Contribution Rate (Object code 237) has not been reported in the General Fund.

01-2-0XXXX-237	$=$	<b>0</b>
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- VOLUNTARY TERMINATION DISBURSEMENTS WERE NOT RECORDED IN THE GENERAL FUND**

NDE records show the district received State Board approval for the Voluntary Termination Agreement expenditure exclusion. There were no General Fund expenditures coded to object code 238 in the 1000s or the 2000s. Expenditures for Voluntary Termination Agreements cannot appear in Federal Disbursements 6XXXs

01-2-0XXXX-238	=	0
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- NO GENERAL FUND DISBURSEMENTS REPORTED AS DISTANCE ED & TELECOMMUNICATION**

Distance Education & Telecommunications (Object code 382) was not reported as a General Fund disbursement.

01-2-0XXXX-382	=	0
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- GENERAL FUND BEGINNING BALANCE PLUS RECEIPTS MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES**

General Fund Beginning Balances for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements does not match the Total General Fund 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	<b>GREATER THAN \$100 DIFFERENCE</b>	01-0-COH-END + 01-0-TREAS- END
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**WARNINGS**

- *Warnings are intended to bring attention to items that may need to be changed.*
- *Warnings can be approved as submitted or corrected.*
- *If changes are necessary, make adjustments to the district financial software and upload the corrected csv file into the AFR Online System to run through the upload process again.*

- LEP DISBURSEMENTS EQUAL OR DO NOT EXCEED 117.65% OF THE LEP ALLOWANCE**  
 LEP disbursements (Functions 1150) must equal or exceed 117.65% of the district's LEP Allowance to avoid a correction in State Aid. (LEP allowance expenditure requirement document: <https://www.education.ne.gov/fos/lep-allowance-expenditure-requirement/>)

01-2-01150-000	<=	LEPAllowance * 1.1765
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- POVERTY DISBURSEMENTS EQUAL OR DO NOT EXCEED 117.65% OF THE POVERTY ALLOWANCE**

Poverty disbursements (Functions 1160) must equal or exceed 117.65% of the district's Poverty Allowance to avoid a correction in State Aid. Poverty allowance expenditure requirement document:

<https://www.education.ne.gov/fos/poverty-allowance-expenditure-requirement/>

01-2-01160-000	<=	PovertyAllowance * 1.1765
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- NO FEDERAL REIMBURSEMENT REPORTED IN SCHOOL NUTRITION FUND**

There is no amount reported for Federal Reimbursement in the School Nutrition Fund

06-1-04210-000	=	0
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- FOOD EXPENSES NOT REPORTED IN SCHOOL NUTRITION FUND**

There was an amount reported in the total for School Nutrition Fund Disbursement Function 2100, but no amount was reported for Food (Disbursement Object Code 630).

06-2-03100-630 06-2-02190-630	=	0
AND		
06-2-20500-000	>	0

- VERIFICATION OF FUNDING SOURCE: IDEA EXPENDITURES IN SPECIAL BUILDING FUND**

Please verify the source of funding for IDEA projects in the Special Building Fund. Confirm the amounts are coded correctly in codes as listed below.

08-1-04518-000 08-1-04519-000 08-1-05XXX-000 08-2-05XXX-XXX 08-2-06408-000 08-2-06410-XXX	>	0
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- VERIFICATION OF FUNDING SOURCE: IDEA EXPENDITURES IN QCPUF**

Verification Source of Funding for IDEA projects in the Qualified Capital Purpose Undertaking Fund. Confirm the amounts are coded correctly as listed below

09-1-04518-000 09-1-04519-000 09-1-05XXX-000 09-2-05XXX-XXX 08-2-06408-000 09-2-06410-XXX	>	0
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- **BEGINNING/ENDING BALANCES OF CASH ON HAND IN THE GENERAL FUND DO NOT MATCH**

The Cash on Hand Beginning Balance uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) does not match the Cash on Hand Ending Balance reported in the prior year Annual Financial Report.

01-0-CSHOH - BEG	≠	01-0-CSHOH -END
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- **BEGINNING/ENDING BALANCES OF COUNTY TREASURER IN GENERAL FUND DO NOT MATCH**

The County Treasurer Beginning Balance uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) does not match the County Treasurer Ending Balance reported in the prior year Annual Financial Report.

01-0-TREAS- BEG	≠	01-0-TREAS-END
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- **DEPRECIATION FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Depreciation Fund Beginning Balance uploaded in the Depreciation Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements does not match the Depreciation Fund Ending Balance and are not within the variance of \$100.

02-0-CSHOH -BEG + 02-1-10000-000 - 02-2-20500-000	GREATER THAN \$100 DIFFERENCE	02-0-CSHOH-END
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- **EMPLOYEE BENEFIT FUND BEGINNING BALANCE RECEIPTS MINUS DISBURSMENTS DO NOT EQUAL ENDING BALANCE.**

Employee Benefit Fund Beginning Balance uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Employee Benefit Fund Ending Balance and are not within a variance of \$100.

03-0-CSHOH -BEG + 03-1-10000-000 - 03-2-20500-000	GREATER THAN \$100 DIFFERENCE	03-0-CSHOH-END
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- **CONTINGENCY FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Contingency Fund Beginning Balance uploaded in the Contingency Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Contingency Ending Balance within the variance of \$100.

04-0-CSHOH - BEG + 04-1-10000-000 - 04-2-20500-000	<b>GREATER THAN \$100 DIFFERENCE</b>	04-0-CSHOH-END
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- **ACTIVITIES FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Activities Fund Beginning Balance uploaded in the Activities Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Activities Fund Ending Balance and are not within the variance of \$100.

05-0-CSHOH - BEG + 05-1-10000-000 - 05-2-20500-000	<b>GREATER THAN \$100 DIFFERENCE</b>	05-0-CSHOH-END
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- **SCHOOL NUTRITION FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

School Nutrition Fund Beginning Balances uploaded in the School Nutrition Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the School Nutrition Fund Ending Balance and are not within the variance of \$100.

06-0-CSHOH - BEG + 06-1-10000-000 - 06-2-20500-000	<b>GREATER THAN \$100 DIFFERENCE</b>	06-0-CSHOH- END
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- **BOND FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES**

Bond Fund Beginning Balances uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements do not match the Bond Fund Total Ending Balance and are not within the variance of \$100.

07-0-CSHOH-BEG + 07-0-TREAS-BEG + 07-1-10000-000 - 07-2-20500-000	<b>GREATER THAN \$100 DIFFERENCE</b>	07-0-CSHOH-END + 07-0-TREAS-END
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- SPECIAL BUILDING FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCES**

Special Building Fund Beginning Balances uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements do not match the Special Building Total Ending Balances and are not within the variance of \$100.

08-0-COH-BEG + 08-0-TREAS-BEG + 08-1-10000-000 - 08-2-20500-000	GREATER THAN \$100 DIFFERENCE	08-0-COH-END + 08-0-TREAS-END
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- QUALIFIED CAPITAL PUPORSE UNDERTAKING FUND BALANCES DO NOT EQUAL ENDING BALANCES**

Qualified Capital Purpose Undertaking Fund Beginning Balances uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload)for Cash on Hand and County Treasurer PLUS Receipts MINUS Disbursements do not match the Qualified Capital Purpose Undertaking Fund Ending Balances and are not within the variance of \$100.

09-0-COH-BEG + 09-0-TREAS-BEG + 09-1-10000-000 - 09-2-20500-000	GREATER THAN \$100 DIFFERENCE	09-0-COH-END + 09-0-TREAS-END
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- COOPERATIVE FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Cooperative Fund Beginning Balances uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Cooperative Fund Ending Balance and are not within the variance of \$5.

10-0-CSHOH –BEG + 10-1-10000-000 - 10-2-20500-000	GREATER THAN \$100 DIFFERENCE	10-0-CSHOH-END
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- STUDENT FUND BEGINNING BALANCE PLUS RECEIPT MINUS DISBURSEMENTS DO NOT EQUAL ENDING BALANCE**

Student Fund Beginning Balance uploaded in the General Fund (or entered in the Beginning/Ending Balance Step of the AFR Upload) for Cash on Hand PLUS Receipts MINUS Disbursements do not match the Student Fund Ending Balance and are not within the variance of \$100.

12-0-CSHOH –BEG + 12-1-10000-000 - 12-2-20500-000	GREATER THAN \$100 DIFFERENCE	12-0-CSHOH-END
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