

**Nebraska Department of Education  
School Finance & Organization Services**

**ANNUAL FINANCIAL REPORT OF  
EDUCATIONAL SERVICE UNITS**

**INSTRUCTION MANUAL**

**For Fiscal Year Ended 2011**

**This Manual is provided to assist Educational Service Units in submitting information in compliance with State Statute and other Nebraska Department of Education information requirements. The information contained within is intended to be consistent with relevant State Statutes. Consult your legal counsel for clarification of any statutory information.**

## New/Deleted Items for Fiscal Year Ended 2011

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### NEW ITEMS

#### General Fund – Receipts

- 3133 Nameplate Capacity Tax
  - Funds appropriated by the state and distributed by the county treasurer for personal property directly used in wind energy generation.
- 4412 IDEA Part B Proportionate Share
  - Part B LEA flow-through funds received for special education services of parentally placed nonpublic children with disabilities ages three to twenty-one.

#### General Fund – Disbursements

- Object Code 607 Repayment of Taxes Paid for Revalued Property
  - Repayment of property taxes received in prior years due to the revaluation of taxable property.

#### Depreciation Fund – Disbursements

- Object Code 400 Supplies and Materials
  - Amounts paid for material items of an expendable nature ***of 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.
- Object Code 420 Textbooks
  - Costs of textbooks, including shipping and handling charges.

### DELETED ITEMS

#### General Fund – Receipts

- 4968 Title IV, Part B NCLB 21<sup>st</sup> Century Community Learning Centers
- 4992 REAP (Small Rural School Achievement Grants from U.S. Department of Education)

## General Items for Fiscal Year Ended 2011

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### Submitting the AFR

- The AFR spreadsheet will be submitted to the Department of Education by emailing the completed spreadsheet to [kay.bergquist@nebraska.gov](mailto:kay.bergquist@nebraska.gov).
- Paper copies of the AFR will no longer be accepted as meeting the filing compliance deadline.

### Universal Service Fund (E-Rate)

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

### Satellite Offices

- Please provide the number of satellite offices operated by the ESU at the bottom of the Cover Page.

### 400 Supplies and Materials

- 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.

### 500 Capital Outlay

- 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.

### 1215 Tuition Received from Educational Entities (Distance Education)

- All receipts for providing distance education to school districts, private, denominational or parochial schools, community colleges, state colleges, the University of Nebraska or any nonprofit private postsecondary educational institution.
  - If you bill one of the entities listed above for any services relating to distance education (i.e., Media and Production Services), report the receipt on this line.

### 2011 User's Manual

- Please refer to the *2011 Users' Manual* for information on coding receipts and expenditures.
  - The website address for the *2011 Users' Manual* is:  
<http://www.education.ne.gov/FOS/SchoolFinance/AFR/Downloads/1011/11UsersManual.pdf>

## General Items for Fiscal Year Ended 2011

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### Filing Deadlines

- The Annual Financial Report spreadsheet should be filed on or before January 31, 2012.
- The Audit Report for Fiscal Year Ended 2011 should be filed as soon as possible.
  - An Audit Report is a required filing each year.

### Other

- Double check all figures.
- The spreadsheet contains formulas for the addition of functions, sub-functions, totals and grand totals.
- Use the icons on the Menu Bar to save and print the Annual Financial Report.
- 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 save and recall all information on the document).
- If a Mac is used to complete the spreadsheet and the user encounters problems, another copy of the spreadsheet may be downloaded from the Finance & Organizational Services website at <http://www.education.ne.gov/FOS/SchoolFinance/AFR/ESUIndex.html>
  - You may also telephone our office (402-471-0526) and we will email the spreadsheet that may be copied to the computer's desktop.
- For assistance, please telephone or email:
  - Kay Stilwell Bergquist (402) 471-0526, [kay.bergquist@nebraska.gov](mailto:kay.bergquist@nebraska.gov)
  - Russ Inbody, (402) 471-4320, [russ.inbody@nebraska.gov](mailto:russ.inbody@nebraska.gov)