

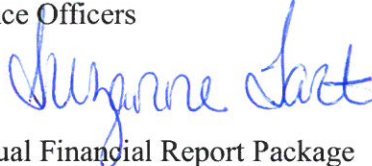


Marva Johnson, *Chair*
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Members
Gary Chartrand
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Michael Olenick
Andy Tuck

MEMORANDUM

DATE: July 22, 2015

TO: District Finance Officers

FROM: Suzanne Tart 

SUBJECT: 2014-15 Annual Financial Report Package

The necessary forms and instructions for preparation and submission of the 2014-15 Annual Financial Report (AFR) are available online and include the following:

- 2014-15 Summary of Changes, in Portable Document Format (PDF)
- Instructions for Preparing the Annual Financial Report (Forms ESE 348 and ESE 145), in PDF
- Form ESE 348, Spreadsheet Applications and Internet Submission Procedures, in PDF
- Form ESE 348, Report of Financial Data to the Commissioner of Education, in Excel 2003 format
- Entry Spreadsheet, in Excel 2003 format
- Form ESE 145, Superintendent's Annual Financial Report, in Excel 2003 format
- Governmental Conversion Worksheet, in Excel 2003 format
- Major Funds Test, in Excel 2003 format
- Index to Form ESE 348, in Word format
- Index to Form ESE 145, in Word format
- Sample Management's Discussion and Analysis, in Word format
- School Program Cost Report sample, in PDF
- District Aggregate Program Cost Report sample, in PDF
- Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures, in Word format
- ESE 374, Schedule of Maturities of Indebtedness, in Excel 2003 format
- ESE 523, Information Concerning Authorized Obligations Under Sections 1011.14 and 1011.15, Florida Statutes, in Excel 2003 format.

Suzanne Tart
Bureau Chief, School Business Services

The download of forms and submission of the AFR are accomplished via the AFR submission website. Access to the AFR for 2015 is through a link from the Office of Funding and Financial Reporting home page located at <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/>. Select the option "Financial Reporting Submissions – AFR and Budget" to access the AFR submission and forms website. Please download and read the instructions thoroughly to ensure a complete understanding of the AFR submission process. Passwords are required to access the AFR website and remain unchanged from the prior year. If assistance is needed regarding passwords, please call the Office of Funding and Financial Reporting at 850-245-0405.

The department will notify district finance officers when the system is available for submissions.

Changes for Fiscal Year 2014-15

Please see the summary of changes on the AFR website. Please note that federal economic stimulus funds may be designated as either major or nonmajor for financial statement presentation.

Instructions for Copying Files

Districts must create a directory on the "C" drive with the name "EXCEL." Within this directory, a subdirectory with the name "AFR1415" must be created. Due to possible modifications to linking formulas resulting from the transfer of files from the website to the "C" drive, it is necessary that the three linking files be saved in the following order:

1. ESE348.xls
2. Entry Spreadsheet.xls
3. ESE145.xls.

The remaining files may be copied into this directory or another location, in any order.

A test of the linking formulas as specified below is also recommended prior to use of the files now located on the "C" drive.

Test of Linking Files

A test of the linking formulas is recommended to ensure that the macro was not deleted and that linking formulas were not modified by security measures. Prior to using the spreadsheets, please perform the following test:

1. In the C:\EXCEL\AFR1415 folder, open the ESE348.xls, Entry Spreadsheet.xls and ESE145.xls files, in that order. If a warning appears indicating that links cannot be updated, please contact our office for assistance.
2. In the ESE348.xls file, select the district name and "2015" by accessing the dropdown boxes in cells G1 and G2, respectively.
3. In the ESE348.xls file, enter any amount in the first revenue line for the General Fund.

4. Go to the Entry Spreadsheet.xls file. Verify that the district name appears in this file. Verify that the revenue amount also appears in the General Fund column of the second tab of the spreadsheet.
5. Go to the ESE145.xls file. Verify that the district name appears in this file. Also, verify that the revenue amount appears in Exhibit C-3.
6. In the ESE348.xls file, remove the amount entered in step 3.
7. In the ESE348.xls file, verify that the WriteData macro is still present. Go to Macros on your version of Excel. If you see the WriteData macro, you can close the macro box. If you do not see the WriteData macro, please contact our office.

Time Frame for Finance Database Access

All necessary revisions discovered after finalization of the AFR should be made as soon as possible. Finalized data can only be viewed; districts must contact our office to access the database to make revisions.

Submission of Annual Financial Report Forms and Related Documents

Pursuant to rule 6A-1.0071(1), Florida Administrative Code, the following AFR forms and related documents must be submitted to the Office of Funding and Financial Reporting and postmarked by September 11, 2015, or submitted as e-mail attachments to OFFRSubmissions@fldoe.org by September 11, 2015:

- Index Page for Form ESE 348, with signature of the district superintendent and date of signature verifying the report was approved by the school board.
- Form ESE 145 (pages 1-25 include the minimum reporting requirements). This is the Superintendent's Annual Financial Report, which includes Management's Discussion and Analysis and Notes to the Financial Statements.
- Index Page for Form ESE 145, with signature of the district superintendent and date of signature verifying the report was approved by the school board.
- Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures.

Form ESE 348 is required to be uploaded to the 2014-15 AFR website and finalized by September 11, 2015.

Please call the Office of Funding and Financial Reporting at 850-245-0405 if you have questions or need assistance.

ST/tms