**Annual Financial Report**

**Data Feed Standards**

**For Governmental Charter Schools**

Texas Education Agency

Austin, Texas

March 2023

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# OVERVIEW

## Objectives of this document

The objective of this Data Feed Standards document is to outline the format to be used by open-enrollment charter schools to submit data to the Texas Education Agency (TEA) through the AUDIT application in the Texas Education Agency Login (TEAL).

## Scope

This document will address the procedures for submitting the data to the TEA.

# Section 1 Flat File Format

## 1.1 Data Specifications

Your file should be an ASCII text file with each data element delimited with the “pipe” or “bar” character. This character looks like this: “|”

Each line should end with a carriage return (CR) (e.g., ↵) and a line feed (LF).

Each line of data in the text file should have the following format.

## 1.2 Format for the Data Inside the File

### Number of Characters Description

6 County-District Number

4 Audit Year

5 Audit Schedule Number

12 Audit Row Number

12 Audit Column Number

23 Data

The rows of data may be in any order within the data file.

Below is an example of the Flat File format:

555809|2021|A1|1110|1|6207296

555809|2021|A1|1120|1|702691

555809|2021|A1|1240|1|801

555809|2021|A1|1290|1|24141255

555809|2021|A1|1300|1|604389

555809|2021|A1|1410|1|377157

555809|2021|A1|1420|1|113410

555809|2021|A1|1490|1|6207296

555809|2021|B1|11|2|100

555809|2021|B1|12|3|200

555809|2021|B1|13|4|300

555809|2021|B1|21|2|100

555809|2021|B1|31|3|100

555809|2021|C1|1110|1|6207296

555809|2021|C1|1120|1|104484

555809|2021|C1|1200|1|702691

555809|2021|C1|1240|1|2186

555809|2021|C1|1490|1|801

555809|2021|C1|2110|1|497060

555809|2021|C1|2180|1|24141255

555809|2021|C1|3410|1|604389

555809|2021|C1|3450|1|377157

555809|2021|C1|3490|1|113410

555809|2021|C1R|1|1|23500

555809|2021|C1R|2|1|600

555809|2021|C1R|3|1|700

555809|2021|C1R|4|400

555809|2021|C1R|5|1|300

555809|2021|C1R|17|1|2500

555809|2021|C2|5700|1|1000

555809|2021|C2|5700|1|2500

## 1.3 Data Values

The data provided for each row and column is numeric, text, or alphanumeric. Wherever the data is a monetary figure, it should be a whole number 0-9 without a dollar sign or punctuation. DO NOT ENTER CENTS. The only decimals to be entered are the tax rates on Schedule J1. If the amount is a negative number, this should be designated with a “-” (minus) sign.

Summary:

* Amounts: 0-9 only, no punctuation
* Negative Amounts: -99
* Positive Amounts: 99
* Schedules J4, K2, K3 and RQ1 require “yes” or “no” answers for some fields.
* Schedules K1 and K2 require numeric, alphanumeric or text for some fields.
* Data may be upper or lower case (or a combination) for any of the fields.

# Section 2 File Naming Conventions

**The file name should follow the format:** 999999y1.txt

**999999** = county-district number

**y** = the last digit of the fiscal year

**1** = the file sequence number (Use 1 for the first submission and all complete files and 2,3,4, etc.… through 9 for partial files.)

txt = the file extension

Examples:

The **first submission** of the annual financial report (AFR) data feed file, for UT Tyler Innovation Academy (# **212804**), for fiscal year 2011, would be labeled: **21280411.txt**

An example of a **second submission** which only includes a revised schedule K-1, for UT Tyler Innovation Academy (# 212804), for fiscal year 2011, would be labeled: 2128041**2**.txt

# Section 3 Submission Procedures

The electronic mechanism for submitting the required report involves uploading the data feed file via the internet through the **AUDIT** application in **TEAL**.

To setup a **TEAL** account, a user must request access through the TEAL Applications Reference web page. A unique user name and password will be created for each approved TEAL applicant.

If the user has an existing **TEAL** account, access to the **AUDIT**application may be added. The user will need to log into their **TEAL** account and select “My Application Accounts” from the Self-Service menu.

The user will need to request the role of **Governmental Charter User** to be able to submit Governmental Charter School annual financial reports.

Once approved, the user will have access to the TEAL AUDIT application that will allow files to be uploaded. At least one person in each district will need to have access to the TEAL AUDIT application*.*



* The user will log into their TEAL account and select *My Application Accounts* from the Self-Service menu in the left column.



* On the next screen, the user will click on the “Request New Account...” button, which brings up the Application ID listing. Select the *AUDIT* Application ID.



* On the next screen, click on the “Add Access” button.



* On the next screen, enter your Employing Organization (name or organization number), and select the option button for the role(s) that you are applying for. Details on the various Audit application roles can be found at the bottom of TEA’s [Electronic Submissions](https://tea.texas.gov/finance-and-grants/financial-compliance/electronic-submissions) webpage.
* The user will need to request the role of **Governmental Charter User** to be able to submit Governmental Charter School annual financial reports.
* Click the “Done” button to queue your request. Note: this does not submit your request to TEAL.
* On the next screen, you must click the “Save Changes” button. This will submit your access request to TEAL.
* Once your request has been approved, you will receive an email from TEAL. The user will now have access to the TEAL Audit application that will allow data feed schedules to be manually entered and/or submitted.

# Section 4 Submitting the Data Feed

There are two different methods for submitting the data feed. The first method is to submit the data in one complete text file. The second method is to enter the data by each individual field for each schedule.

## 4.1 Method One

1. Consult with your external auditor to determine if they are able to create a data feed text file of your annual financial report. Once the data file is created, it can be uploaded. Log on to the TEAL system and select the **AUDIT** program.
2. Next, select **IMPORT Audit Data** from the main menu, and then click on the **Display** button.
3. Use the **Browse…** button, in the first section titled Data Feed, to locate the file.
4. Once the file is located, scroll to the bottom of the page, and select the **Upload Now** button. When the file is successfully uploaded, you will get a message that shows the number of records uploaded. Verify that the number of records uploaded equals the total number of records in the file. Use the **VIEW District Status** menu option to check the status of the data feed submission.
5. The data feed text file can be resubmitted in its entirety or as a partial file. To resubmit a complete file, use “1” for the file sequence number. Partial files can be submitted using a file sequence number of “2” through “9.”
6. If you need to correct individual fields of data, follow the steps in **Method Two** below.
7. The data feed needs to be **finalized by** **school personnel** to complete the submission.

A data feed text file **will be rejected** if the report file name is not eight digits and does not include the county district number, the report letter designation, and the last digit of the year in which the report is being submitted.

### 4.1.1 Viewing Data Feed Data

1. Select **ENTER and/or FINALIZE Schedules** from the menu, then click on the **Display** button. The schedule page will appear, and the school’s county-district number should appear in the CD# box. Read the important notes on the title page and use the **Print** button to retain a copy of reference.
2. Select the schedule in which the data is to be viewed.
3. You are ready to check your data for edits and finalize the submission. Refer to *Section 5 Checking the Data for Edits and Finalizing the Submission* on page 12 for this procedure.

## 4.2 Method Two

The second method is to enter the data by each individual field for each schedule.

1. Select **ENTER and/or FINALIZE Schedules** from the main menuand then click on the **Display** button. The schedule page will appear, and the school’s county-district number should appear in the CD# box.
2. Select the schedule in which the data is to be entered. The blank schedule will appear.
3. Enter the data and click on the **Save** button. The data is not saved until the Save button in the schedule is selected. It is recommended to click on the **Save** button if you will be away from your computer for more than a brief time.
4. Once you have finished entering data for a schedule and pressed the **Save** button, you are ready to check your data for edits. After all the schedules are entered and edits have been checked you will need to finalize the submission. Refer to page 13 for the procedure for checking for edits and finalizing the submission.

### 4.2.1 Important System Notes

Please read **BEFORE** you start entering data into the schedules

* **All dollar amounts must be entered in whole dollars (no cents)**. If your audit report displays dollars and cents, you will need to round the numbers to whole dollars before entering them (round .01-.49 down, round .50-.99 up).
* For your entries to be saved to the database, you must click the **Save** button located at the top or bottom of each schedule. Failing to do so before moving to another screen or before being logged off for a period of inactivity will result in the loss of your entries.
* Only enter rows which contain data. Rows that do not apply to your school should be left blank. To indicate a **negative number** always use the "-" **(minus)** sign. The AUDIT application **does not** recognize parentheses ( ).
* If your auditor has used greater detail than is reflected in the AUDIT schedules, you may need to add amounts together to make the proper entries.
* You may also need to enter some sub-total and/or total row amounts if your audit report does not list them but they are required on the data feed schedule. Edit Errors will be displayed when the **Save** button is selected if sub-total or total amounts are not entered.
* If you are in doubt about a row, refer to the latest version of the Financial Accountability System Resource Guide (FASRG) for clarification.
* You only need to key items that apply and are listed in your school’s audit report.
* Your exhibit number and the one displayed in the data feed may be slightly different. You will need to enter the following schedules for your individual **Charter School**:
  + A1 - Statement of Net Position
  + B1 - Statement of Activities
  + C1 - Balance Sheet
  + C1R - Statement of Reconciliation Between C1 and A1
  + C2 - Statement of Revenues, Expenditures, and Changes in fund Balances
  + C2R - Statement of Reconciliation Between C2 and B1
  + B19 - Schedule of Real Property Ownership Interest (if applicable)
  + B20 - Schedule of Related Party Transactions (if applicable)
  + B21 - Schedule of Related Party Compensation and Benefits (if applicable)
  + J4 - Use of Funds Report - Select State Allotment Programs
    - (optional for FY 2021, **required for FY 2022**)
  + K1 - Schedule of Expenditure of Federal Awards (if a single audit is required)
  + K2 - Schedule of Findings and Questioned Costs - Part 1 (if a single audit is required)
  + K3 - Schedule of Findings and Questioned Costs - Part 2 (if a single audit is required)
  + RQ1 - Required Questions
* After the data has been entered and verified for correctness, the **data feed must be finalized by school personnel to complete the submission.**

## Steps for Entering Data on Each Schedule

 Image showing login steps detailed on previous pages.


1. The schedule page will appear, and the charter school’s county-district number should appear in the CD# box.



1. Select the schedule in which the data is to be entered. A blank schedule will appear.
2. Enter the data and click on the “**Save”** button. The data is not saved until the “Save” button is selected.

**NOTE**: It is recommended to click on the “**Save”** button if you will be away from your computer for more than a brief period.

1. Once you have finished entering data for a schedule and clicked the “**Save”** button, you will need to check your data for edits. After all the schedules are entered and edits have been checked you will need to finalize the submission. Refer to the next section for procedures on checking for edits and finalizing the submission.

# Section 5 Checking the Data for Edits and Finalizing the Submission

**IMPORTANT NOTES:**

* **The consistency of the data feed with the annual financial report is essential, as the submitted data is used for Financial Integrity Rating System of Texas (FIRST) and other calculations.**
* **The data feed should be checked against the annual financial report for consistency and any differences should be corrected. Once all the data has been determined to be consistent with the financial report, the edits can be checked.**
* **Edits are not necessarily errors.** **Small rounding edits of less than 100 dollars are acceptable and do not need to be corrected.**
* **The submission is not complete until the data has been finalized by school personnel.**

1. Select **ENTER and/or FINALIZE Schedules** from the main menu, then click on the **Display** button. The schedule page will appear, and the charter school’s county-district number should appear in the CD# box.



1. Select the A1 schedule in which the data is to be checked. The A1 schedule will open.
2. Edits are checked each time the **Save** button is selected. You can also check for edits, by selecting the **Show Errors** and then the **Error List** buttons (The buttons are located at both the top and the bottom of the schedule for convenience). An information box appears after a few seconds to tell you if there are any edits in the data.



1. If there are no Edit errors, the following message will appear, “*All Edit Checks Have Succeeded*”. The data Edit checks for this schedule have been completed. Continue to the next schedule.



1. If there are Edit errors, an error message will appear saying how many edits failed and red dots will show up in the schedule next to certain cells. Not all cells with red dots are errors. The red dots indicate the fields which the system looks at when it is checking the edit. Click the **OK** button in the information box to close the box.



1. Click on the **Error List** button to view the **Edit Failures**. This will list the individual edits that failed. Each edit formula shows the **individual** row and column of each **cell in** the edit and how they are related. The Totals row under the edit displays the calculated value, the actual value in the cell, and the difference between the two values. Please note the edit list can be printed.



1. To correct an edit, click on the schedule, scroll to the cell where the edit is, and key the new amount into the cell. When you click on the **Save** button, the new data is saved. You may do multiple corrections before clicking **Save**. Until you click on **Save**, the edit list is in the background. Once you click **Save**, you must repeat steps 3 and 6 to get a revised edit failures list.
2. If the data feed and the AFR PDF agree with each other, but you still have edits, do not make any changes to the data feed submission. Instead, contact your external auditor to discuss the edit failures to determine how the errors must be corrected and if a revised schedule should be submitted.
3. After the corrections have been made, click on the **Show Errors** button again. You should see the “*All Edit Checks Have Succeeded*” message. If not, continue making corrections.
4. Continue checking the remaining schedules. **ALL Schedules must be verified to the AFR PDF, and any edit failures resolved before moving on to the next step.** Remember, not all edits are necessarily errors. Some edits are acceptable and do not require correcting.
5. After all the schedules have been entered, or uploaded, and all the edits have been checked and corrected (if necessary), **you will need to finalize the submission**. At the top of the page, select the **Schedules are Complete and Final** check box and then click on the **Finalize** button to submit all the schedules and finalize the data feed being submitted to TEA. By clicking this box, you have confirmed that the data feed schedules are correct and reflect the AFR PDF for *all* Schedules.



**The AFR electronic submission is not complete until the data has been finalized by school personnel.** This submits the finalized data feed to TEA and completes the last step of finalizing your district’s data feed. After you have selected the **Finalize** button, the data feed is no longer updateable. You will receive a message, which will also be emailed, thanking you for finalizing your data feed.

Thank you for finalizing the financial data feed for ANYWHERE ACADEMY (099899) for FY2021 at 10/17/2021 8:00:29 AM Central Time.

You have completed your data feed finalization process.



# Section 6 Viewing the Status of the Data Feed File

Only school personnel with **TEAL** **Audit** application access can view the status of the data feed submission in the Audit application.

By selecting the **VIEW District Status** from the menu, charter school users can:

* view a listing of submitted files with submission dates and times,
* view the status of the data feed, and
* open submitted pdfs and data feed files.

NOTE: The school’s external auditor may have a **TEAL** account with **Audit** access. However, an external auditor does not have the VIEW District Status option and is not able to view all the uploaded files.



## Example of “VIEW District Status” Page Display

If you have properly finalized the data feed, you should see “***Finalized / Closed***” under the Data Feed Status heading along with the date and time under the Finalization Date heading.

If you do not see “**Finalized / Closed**” under the Data Feed Status heading, go back to the [Check Data for Edits and Finalizing the Submission](#_Check_Data_for) section and review the steps.



# Section 7 Data Mapping Charts

## 7.1 Schedule A1 - Statement of Net Position

* The Statement of Net Position, schedule A1 may contain up to two columns, enter those column amounts, and select **Save**.
* Remember to indicate **negative numbers** with the "-" **minus** sign. The data feed program **does not** recognize parentheses ( ).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **A1 Statement of Net Position** | | | |
| Data Code | | Account Description | 1  Governmental Activities | 2 Component Units |
|  | | ***Current Assets*** |  |  |
| 1110 | | Cash & Cash Equivalents |  |  |
| 1120 | | Investments - Current |  |  |
| 1200 | | Accounts Receivables |  |  |
| 1240 | | Due from Other Funds, Agencies, & Governments |  |  |
| 1290 | | Other Receivables |  |  |
| 1410 | | Deferred Expenses |  |  |
| 1490 | | Other Current Assets |  |  |
| 1499 | | Total Current Assets |  |  |
|  | | ***Property and Equipment & Other Noncurrent Assets*** |  |  |
| 1510 | | Land |  |  |
| 1520 | | Buildings and Improvements |  |  |
| 1531 | | Vehicles (Net) |  |  |
| 1539 | | Furniture and Equipment (Net) |  |  |
| 1540 | | Other Property and Equipment (Net) |  |  |
| 1500 | | Total Property and Equipment (Gross) |  |  |
| 1900 | | Other Noncurrent Assets |  |  |
| 1000 | | Total Assets |  |  |
|  | | ***Deferred Outflows of Resources*** |  |  |
| 1710 | | Deferred Outflows - Pensions |  |  |
| 1720 | | Other Deferred Outflows |  |  |
| 1700 | | Total Deferred Outflows of Resources |  |  |
|  | | ***Current Liabilities*** |  |  |
| 2110 | | Accounts Payable |  |  |
| 2120 | | Short-term Debt Payable |  |  |
| 2140 | | Accrued Interest Payable |  |  |
| 2150 | | Payroll Withholdings Payable |  |  |
| 2160 | | Accrued Wages & Benefits Payable |  |  |
| 2180 | | Due to Other Funds |  |  |
| 2200 | | Other Accrued Liabilities |  |  |
| 2300 | | Deferred Revenue |  |  |
| 2499 | | Total Current Liabilities |  |  |
|  | | ***Noncurrent Liabilities*** |  |  |
| 2500 | | Other Noncurrent (Long-Term) Liabilities |  |  |
| 2540 | | Net Pension Liability (NPL) |  |  |
| 2545 | | Other Post-Employment Benefits (OPEB) |  |  |
| 2599 | | Total Noncurrent Liabilities |  |  |
| 2000 | | Total Liabilities |  |  |
|  | | ***Deferred Inflows of Resources*** |  |  |
| 2610 | | Deferred Inflows - Pensions |  |  |
| 2620 | | Other Deferred Inflows |  |  |
| 2600 | | Total Deferred Inflows of Resources |  |  |
|  | | ***Net Position*** |  |  |
| 3200 | | Net Investment in Capital Assets |  |  |
| 3800 | | Restricted |  |  |
| 3900 | | Unrestricted |  |  |
| 3000 | | Total Net Position |  |  |

## 7.2 Schedule B1 – Statement of Activities

* Enter the audited amounts from the financial audit report’s Statement of Activities, schedule B1 and select **Save**.
* Remember to indicate **negative numbers** with the "-" **minus** sign. The data feed program **does not** recognize parentheses ( ).

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **B1 Statement of Activities** | | | | | | | |  |  |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | | |
| Data | Account | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Component Units | | |
| Codes | Description |  |  |  |  |  |  | | |
|  | ***Governmental Activities*** |  |  |  |  |  |  | | |
| 11 | Instruction |  |  |  |  |  |  | | |
| 12 | Instructional Resources & Media Services |  |  |  |  |  |  | | |
| 13 | Curriculum & Instruction Staff Development |  |  |  |  |  |  | | |
| 21 | Instructional Leadership |  |  |  |  |  |  | | |
| 23 | School Leadership |  |  |  |  |  |  | | |
| 31 | Guidance, Counseling, & Evaluation Services |  |  |  |  |  |  | | |
| 32 | Social Work Services |  |  |  |  |  |  | | |
| 33 | Health Services |  |  |  |  |  |  | | |
| 34 | Transportation |  |  |  |  |  |  | | |
| 35 | Food Services |  |  |  |  |  |  | | |
| 36 | Extracurricular Activities |  |  |  |  |  |  | | |
| 41 | General Administration |  |  |  |  |  |  | | |
| 51 | Facilities Maintenance and Operations |  |  |  |  |  |  | | |
| 52 | Security & Monitoring Services |  |  |  |  |  |  | | |
| 53 | Data Processing Services |  |  |  |  |  |  | | |
| 61 | Community Services |  |  |  |  |  |  | | |
| 71 | Debt Service |  |  |  |  |  |  | | |
| 81 | Fundraising |  |  |  |  |  |  | | |
| tg | Total Governmental Activities |  |  |  |  |  |  | | |
|  | ***Component Units*** |  |  |  |  |  |  | | |
| c1 | Component Unit 1 |  |  |  |  |  |  | | |
| c2 | Component Unit 2 |  |  |  |  |  |  | | |
| c3 | Component Unit 3 |  |  |  |  |  |  | | |
| c4 | Component Unit 4 |  |  |  |  |  |  | | |
| c5 | Component Unit 5 |  |  |  |  |  |  | | |
| tc | Total Component Units |  |  |  |  |  |  | | |
|  |  |  |  |  |  |  |  | | |
| Data | Account | 1  Expenses | 2  Charges for Services | 3  Operating Grants and Contributions | 4  Capital Grants and Contributions | 5  Governmental Activities | 6  Component Units | | |
|  | ***General Revenues*** |  |  |  |  |  |  | | |
| gr1 | Grants and contributions not restricted to specific programs |  |  |  |  |  |  | | |
| gr2 | Miscellaneous local and intermediate revenue |  |  |  |  |  |  | | |
| gr3 | Investment earnings |  |  |  |  |  |  | | |
| gr4 | General Revenue 1 |  |  |  |  |  |  | | |
| gr5 | General Revenue 2 |  |  |  |  |  |  | | |
| gr6 | General Revenue 3 |  |  |  |  |  |  | | |
| gr7 | General Revenue 4 |  |  |  |  |  |  | | |
| gr8 | General Revenue 5 |  |  |  |  |  |  | | |
| tgr | Total General Revenues |  |  |  |  |  |  | | |
| cnp | Change in Net Position |  |  |  |  |  |  | | |
| npb | Net Position, Beginning |  |  |  |  |  |  | | |
| adj | Adjustments |  |  |  |  |  |  | | |
| npe | Net Position, Ending |  |  |  |  |  |  | | |

## 7.3 Schedule C1 – Balance Sheet

* Enter the audited amounts from the financial audit report’s Balance Sheet, schedule C1 and select **Save**.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **C1 Balance Sheet** | | | | | |
| Data Code | Account Description | 1  General Fund | 2  Total of Major Governmental Funds | 3  Nonmajor Governmental Funds | 4  Total Governmental Funds |
|  | ***Assets*** |  |  |  |  |
| 1110 | Cash & Cash Equivalents |  |  |  |  |
| 1120 | Investments |  |  |  |  |
| 1200 | Accounts Receivables |  |  |  |  |
| 1240 | Due from Other Funds, Agencies, & Governments |  |  |  |  |
| 1410 | Prepaid Expenses |  |  |  |  |
| 1490 | Other Current Assets |  |  |  |  |
| 1000 | Total Assets |  |  |  |  |
|  |  |  |  |  |  |
|  | ***Liabilities*** |  |  |  |  |
| 2110 | Accounts Payable |  |  |  |  |
| 2120 | Other Current Liabilities |  |  |  |  |
| 2140 | Accrued Interest Payable |  |  |  |  |
| 2150 | Payroll Withholdings Payable |  |  |  |  |
| 2160 | Accrued Wages & Benefits Payable |  |  |  |  |
| 2180 | Due to Other Funds |  |  |  |  |
| 2200 | Other Accrued Liabilities |  |  |  |  |
| 2300 | Deferred Revenue |  |  |  |  |
| 2000 | Total Liabilities |  |  |  |  |
|  | ***Fund Balances*** |  |  |  |  |
| 3410 | Non-Spendable - Investments |  |  |  |  |
| 3415 | Non-Spendable - Long-Term Loans/Notes Rec. |  |  |  |  |
| 3425 | Non-Spendable – Endowment Principal |  |  |  |  |
| 3430 | Non-Spendable – Prepaid Items |  |  |  |  |
| 3445 | Non-Spendable - Other |  |  |  |  |
| 3450 | Restricted – Grant Funds |  |  |  |  |
| 3460 | Restricted Fund Balances of Consolidated School Dist. |  |  |  |  |
| 3470 | Restricted – Capital Acquisitions and Contractual Oblig. |  |  |  |  |
| 3480 | Restricted – Debt Service |  |  |  |  |
| 3490 | Restricted - Other |  |  |  |  |
| 3510 | Committed - Construction |  |  |  |  |
| 3520 | Committed – Claims and Judgements |  |  |  |  |
| 3525 | Committed – Retirement of Loans/Notes Payable |  |  |  |  |
| 3530 | Committed – Capital Expenditures for Equipment |  |  |  |  |
| 3540 | Committed – Self-Insurance |  |  |  |  |
| 3545 | Committed - Other |  |  |  |  |
| 3550 | Assigned - Construction |  |  |  |  |
| 3560 | Assigned - Claims and Judgements |  |  |  |  |
| 3565 | Assigned – Retirement of Loans/Notes Payable |  |  |  |  |
| 3570 | Assigned – Capital Expenditures for Equipment |  |  |  |  |
| 3580 | Assigned – Self-Insurance |  |  |  |  |
| 3590 | Assigned - Other |  |  |  |  |
| 3600 | Unassigned |  |  |  |  |
| 3000 | Total Fund Balances |  |  |  |  |
| 4000 | Total Liabilities and Fund Balances |  |  |  |  |

## 7.4 Schedule C1R – Reconciliation Between C1 and A1

* Enter the audited amounts from the financial audit report’s *Reconciliation of the governmental funds Balance Sheet to the government-wide Statement of Net Position,* schedule C1R and select **Save**.
* The *Reconciliation of the governmental funds Balance Sheet to the government-wide Statement of Net Position* may be located on the same page as, and below your Balance Sheet.

|  |  |  |
| --- | --- | --- |
| **C1R Reconciliation Between C1 and A1** | | |
| Data Codes | Account Description | 1 Amount |
| 3000 | Total Fund Balances – Governmental Funds |  |
| 1 | Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds financial statements. |  |
| 2 | Amounts reported as deferred outflows of resources in the government-wide financial statements are not reported in the governmental funds financial statements. |  |
| 3 | Amounts reported as deferred inflows of resources in the government-wide financial statements are not reported in the governmental funds financial statements. |  |
| 4 | Other Post-Employment Benefits (OPEB) are not due and payable in the current period and therefore, are not reported in the governmental funds financial statements. |  |
| 5 | Net Pension Liability (NPL) is not due and payable in the current period and therefore, is not reported in the governmental funds financial statements. |  |
| 6 | Capital leases payable, employee compensable leave, and other payables are not due and payable in the current period and therefore, are not reported in the governmental funds financial statements. |  |
| 7 | Other Expenditures |  |
| 8 | Other Expenditures |  |
| 9 | Other Expenditures |  |
| 10 | Other Expenditures |  |
| 11 | Other Expenditures |  |
| 12 | Other Expenditures |  |
| 13 | Other Expenditures |  |
| 14 | Other Expenditures |  |
| 15 | Other Expenditures |  |
| 16 | Other Expenditures |  |
| 17 | Total Net Position – Governmental Activities |  |

## 7.5 Schedule C2 – Statement of Revenues, Expenditures, and Changes in Fund Balances

* Enter the audited amounts from the financial audit report’s *Statement of Revenues, Expenditures, and Changes in Fund Balances*, schedule C2 and select **Save**.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **C2 Statement of Revenues, Expenditures, and Changes in Fund Balances** | | | | | |
| Data Code | Account Description | 1  General Fund | 2  Total of Major Governmental Funds | 3  Nonmajor Governmental Funds | 4  Total Governmental Funds |
|  | ***Revenue*** |  |  |  |  |
| 5700 | Local Revenues and Intermediate Sources |  |  |  |  |
| 5800 | State Program Revenues |  |  |  |  |
| 5900 | Federal Program Revenues |  |  |  |  |
| 5000 | Total Revenues |  |  |  |  |
|  | ***Expenditures*** |  |  |  |  |
| 11 | Instruction |  |  |  |  |
| 12 | Instructional Resources & Media Services |  |  |  |  |
| 13 | Curriculum & Instructional Staff Development |  |  |  |  |
| 21 | Instructional Leadership |  |  |  |  |
| 23 | School Leadership |  |  |  |  |
| 31 | Guidance, Counseling &  Evaluation Services |  |  |  |  |
| 32 | Social Work Services |  |  |  |  |
| 33 | Health Services |  |  |  |  |
| 34 | Student Transportation |  |  |  |  |
| 35 | Food Services |  |  |  |  |
| 36 | Extracurricular Activities |  |  |  |  |
| 41 | General Administration |  |  |  |  |
| 51 | Facilities Maintenance and Operations |  |  |  |  |
| 52 | Security & Monitoring Services |  |  |  |  |
| 53 | Data Processing Services |  |  |  |  |
| 61 | Community Services |  |  |  |  |
| 71 | Debt Service |  |  |  |  |
| 81 | Fundraising |  |  |  |  |
| 6300 | Total Expenditures |  |  |  |  |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures |  |  |  |  |
|  | ***Other Financing Sources (Uses)*** |  |  |  |  |
| 7915 | Transfers In |  |  |  |  |
| 8911 | Transfers Out |  |  |  |  |
| 7949 | Other |  |  |  |  |
| 7080 | Total Other Financing Sources (Uses) |  |  |  |  |
|  | ***Special and Extraordinary Items*** |  |  |  |  |
| 7908 | Sale of Land |  |  |  |  |
| 7918 | Special Items (Resource) |  |  |  |  |
| 7919 | Extraordinary Items (Resource) |  |  |  |  |
| 8912 | Special items (use) |  |  |  |  |
| 8913 | Extraordinary items (use) |  |  |  |  |
|  | ***Net Change in Fund Balances*** |  |  |  |  |
| 1200 | Net Change in Fund Balances |  |  |  |  |
|  | ***Fund Balances*** |  |  |  |  |
| 0100 | Fund Balances at Beginning of Year |  |  |  |  |
| 1300 | Prior Period Adjustment(s) |  |  |  |  |
| 3000 | Fund Balances at End of Year |  |  |  |  |

## 7.6 Schedule C2R –Reconciliation Between C2 and B1

* Enter the audited amounts from the financial audit report’s *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities*, schedule C2R and select **Save**.

|  |  |  |
| --- | --- | --- |
| **C2R Reconciliation Between C2 and B1** | | |
| Data Codes | Account Description | 1 Amount |
| 1200 | Net Change in Fund Balances |  |
| 1 | Depreciation is not recognized as an expense in governmental funds. Governmental funds report capital outlays as expenditures. However, in the Statement of Activities (government-wide financial statements), the cost of these assets is allocated over their estimated useful lives as depreciation expense. |  |
| 2 | Other Post-Employment Benefits, which are not due and payable in the current period, and therefore, are not reported in governmental funds financial statements. |  |
| 3 | Pension expense is not shown as an expenditure at the fund level but is reported in the Statement of Activities. |  |
| 4 | Capital leases payable, employee compensable leave (compensated absences), and other payables, which are not due and payable in the current period and therefore, are not reported in the governmental funds financial statements. |  |
| 5 | Contributions subsequent to the measurement date. |  |
| 6 | Amortization of deferred outflows - pensions. |  |
| 7 | Amortization of deferred inflows - pensions |  |
| 8 | Other: Amount 8 |  |
| 9 | Other: Amount 9 |  |
| 10 | Other: Amount 10 |  |
| 11 | Other: Amount 11 |  |
| 12 | Other: Amount 12 |  |
| 13 | Other: amount 13 |  |
| 14 | Other: Amount 14 |  |
| 15 | Other: Amount 15 |  |
| 16 | Other: Amount 16 |  |
| 17 | Change in Net Position of Governmental Activities |  |

## 7.7 Schedule B19 – Schedule of Real Property Ownership Interest (if applicable)

* Enter the information below as listed on your financial audit report’s Schedule of Real Property Ownership Interest (if applicable).
* Column 1 – Description: Enter the legal property description for each real property asset as shown in the county clerk’s real property records (maximum of 32 characters including spaces).
* Column 2 - Property Address: Enter the complete street address including number, name, city, state, and zip code.
* Column 3 - Total Assessed Value: Enter amount determined by the county appraisal district.
* Columns 4 through 6 - Ownership Interest: Enter the amount of ownership interest for each real property asset. (This is the same methodology used in the Schedule of Capital Assets.)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **B19 Schedule of Real Property Ownership Interest** | | | | | | | |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 |
|  |  | Description |  | Total | Ownership | Ownership | Ownership |
| Data | Account | (List each parcel | Property | Assessed | Interest | Interest | Interest |
| Code | Description | separately) | Address | Value | - Local | - State | - Federal |
| 1 | Data |  |  |  |  |  |  |
| 2 | Data |  |  |  |  |  |  |
| 3 | Data |  |  |  |  |  |  |
| 4 | Data |  |  |  |  |  |  |
| 5 | Data |  |  |  |  |  |  |
| 6 | Data |  |  |  |  |  |  |
| 7 | Data |  |  |  |  |  |  |
| 8 | Data |  |  |  |  |  |  |
| 9 | Data |  |  |  |  |  |  |
| 10 | Data |  |  |  |  |  |  |
| ... | ... |  |  |  |  |  |  |
| 200 | Data |  |  |  |  |  |  |
| TRP | Total Real Property Ownership Interest |  |  |  |  |  |  |

## 7.8 Schedule B20 – Schedule of Related Party Transactions (if applicable)

* Enter the information below as listed on your financial audit report’s Schedule of Related Party Transactions (if applicable).
* Column 1 - Related Party Name: Enter the related party's name such as the company's name or the name of a Board member's spouse.
* Column 2 - Name of Relation to the Related Party: Enter the individual's name within the organization to whom the related party is associated.
* Column 3 - Relationship: Enter the relationship between the organization member and the related party such as "Owner of company" or "Board member's spouse."
* Column 4 - Type of Transaction: Enter whether the transaction is ***Financial*** (i.e., loans, leases, purchase/sale of goods or services, etc.) or ***Nonfinancial*** (i.e., donated property).
* Column 5 – Brief description of Terms and Conditions: If applicable, enter any terms and conditions of long-term commitments such as loans, leases, or contracts. (maximum of 32 characters including spaces)
* Column 6 - Source of Funds Used: Enter whether the transaction was paid with Local, State, or Federal funds; or N/A (if nonfinancial transaction).
* Column 7 - Payment Frequency: Enter whether the transaction was paid Weekly, Monthly, Quarterly, Yearly, or One Time; or N/A (if nonfinancial transaction).
* Column 8 - Total Paid During FY: Enter the total amount paid during the fiscal year.
* Column 9 - Principal Balance Due: If applicable, enter the outstanding principal balance due at the end of the fiscal year.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **B20 Schedule of Related Party Transactions** | | | | | | | | | | |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|  |  |  | Name of |  |  | Description | Source |  | Total |  |
|  |  | Related | Relation |  |  | of Terms | of |  | Paid | Principal |
| Data | Account | Party | to the |  | Type of | and | Funds | Payment | During | Balance |
| Code | Description | Name | Related Party | Relationship | Transaction | Conditions | Used | Frequency | FY | Due |
| 1 | Data |  |  |  |  |  |  |  |  |  |
| 2 | Data |  |  |  |  |  |  |  |  |  |
| 3 | Data |  |  |  |  |  |  |  |  |  |
| 4 | Data |  |  |  |  |  |  |  |  |  |
| 5 | Data |  |  |  |  |  |  |  |  |  |
| 6 | Data |  |  |  |  |  |  |  |  |  |
| 7 | Data |  |  |  |  |  |  |  |  |  |
| 8 | Data |  |  |  |  |  |  |  |  |  |
| 9 | Data |  |  |  |  |  |  |  |  |  |
| 10 | Data |  |  |  |  |  |  |  |  |  |
| ... | ... |  |  |  |  |  |  |  |  |  |
| 25 | Data |  |  |  |  |  |  |  |  |  |

## 7.9 Schedule B21 – Schedule of Related Party Compensation and Benefits (if applicable)

* Enter the information below as listed on your financial audit report’s Schedule of Related Party Compensation and Benefits (if applicable).
* Column 1 - Related Party Name: Enter the related party's name such as the name of a Board member's spouse.
* Column 2 - Name of Relation of the Related Party: Enter the individual's name within the organization to whom the related party is associated.
* Column 3 – Relationship: Enter the relationship between the organization member and the related party such as "Board member's spouse."
* Column 4 - Compensation or Benefit: Enter whether the transaction was compensation or a benefit (e.g., life insurance).
* Column 5 - Payment Frequency: Enter whether the transaction was paid Weekly, Monthly, Quarterly, Yearly, or One Time.
* Column 6 – Description: Enter a brief description of the compensation or benefit such as "Life insurance." (maximum of 32 characters including spaces)
* Column 7 - Source of Funds Used: Enter whether the transaction was paid with Local, State, or Federal funds.
* Column 8 - Total Paid During FY: Enter the total amount paid on-behalf of or to the related party during the fiscal year.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **B21 Schedule of Related Party Compensation and Benefits** | | | | | | | | | |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  | Name of |  |  |  |  | Source | Total |
|  |  | Related | Relation |  | Compensation |  |  | of | Paid |
| Data | Account | Party | to the |  | or | Payment |  | Funds | During |
| Code | Description | Name | Related Party | Relationship | Benefit | Frequency | Description | Used | FY |
| 1 | Data |  |  |  |  |  |  |  |  |
| 2 | Data |  |  |  |  |  |  |  |  |
| 3 | Data |  |  |  |  |  |  |  |  |
| 4 | Data |  |  |  |  |  |  |  |  |
| 5 | Data |  |  |  |  |  |  |  |  |
| 6 | Data |  |  |  |  |  |  |  |  |
| 7 | Data |  |  |  |  |  |  |  |  |
| 8 | Data |  |  |  |  |  |  |  |  |
| 9 | Data |  |  |  |  |  |  |  |  |
| 10 | Data |  |  |  |  |  |  |  |  |
| ... | ... |  |  |  |  |  |  |  |  |
| 25 | Data |  |  |  |  |  |  |  |  |

## 7.10 Schedule J4 – Use of Funds Report-Select State Allotment Programs (*optional* for FY2021, *required* for FY2022)

* The new Schedule J4 - *Use of Funds Report – Select State Allotment Programs* will be required beginning with the FY 2022 audit, but it is encouraged to be included in the FY 2021 audit. The Schedule J4 collects data for the Compensatory Education Program (Section A) and the Bilingual Education Program (Section B).
* Please answer either YES or NO to the first two questions under the **State Compensatory Education** section (AP1 and AP2) and the **Bilingual Education** section (AP5 and AP6).
* Questions AP3 and AP7 ask for the total state allotment funds received for the respective allotment program during the district’s fiscal year. The amounts entered should be positive in whole dollars (no cents) without commas.
* Questions AP4 and AP8 ask for the actual direct program expenditures spent for the respective allotment program during the district’s fiscal year. The amounts entered should be positive in whole dollars (no cents) without commas.

|  |  |  |
| --- | --- | --- |
| **J4 Use of Funds Report** | | |
| Data | Account | 1 |
| Codes | Description | Responses |
|  | ***State Compensatory Education*** |  |
| AP1 | Did your district expend any state compensatory education program state allotment funds during the district's fiscal year? |  |
| AP2 | Does the district have written policies and procedures for its state compensatory education program? |  |
| AP3 | Total state allotment funds received for state compensatory education programs during the district's fiscal year. |  |
| AP4 | Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30,34) |  |
|  | ***Bilingual Education*** |  |
| AP5 | Did your district expend any bilingual education program state allotment funds during the district's fiscal year? |  |
| AP6 | Does the district have written policies and procedures for its bilingual education program? |  |
| AP7 | Total state allotment funds received for bilingual education programs during the district's fiscal year. |  |
| AP8 | Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PICs 25 and 35) |  |

## 7.11 Schedule K1 – Schedule of Expenditure of Federal Awards (if applicable)

* Enter the audited amounts from the financial audit report’s Schedule of Expenditure of Federal Awards into Schedule K1 if your school met the requirements to have a single audit conducted.
* Enter the appropriate responses. Consult with your independent auditor as needed. Additional information on federal grants can also be found on the [SAM.gov](https://sam.gov/content/assistance-listings) website.
* Column 1a - Catalog of Federal Domestic Assistance (CFDA) Number: Enter the two-digit prefix followed by the three-digit extension and any alphabetical characters (e.g., 84.027).
* Column 3 – Passed Through Entity Number: Enter the identifying number provided by the pass-through entity.
* Column 5 – Federal Expenditures: Enter the amount of the federal expenditures per the Schedule of Expenditures of Federal Awards (e.g., $50,237).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | 1a | 3 | 5 |
| Data | Account | CFDA | Passed Through |  |
| Code | Description | Number | Entity Number | Expenditures |
| 1 | Data |  |  |  |
| 2 | Data |  |  |  |
| 3 | Data |  |  |  |
| 4 | Data |  |  |  |
| 5 | Data |  |  |  |
| 6 | Data |  |  |  |
| 7 | Data |  |  |  |
| 8 | Data |  |  |  |
| 9 | Data |  |  |  |
| 10 | Data |  |  |  |
| ... | ... |  |  |  |
| TFE | Total Federal Expenditures |  |  |  |

## 7.12 Schedule K2 - Schedule of Findings and Questioned Costs (Part 1)

Schedule K2 – Schedule of Findings and Questioned Costs

1. Enter the appropriate responses based on your financial audit report. Consult with your independent auditor as needed.
2. Answers to questions Q1 through Q4 can be found in the *financial statements section* of the Summary of Auditor’s Results on the Schedule of Findings and Questioned Costs (SFQC).
   * Question Q1: Enter the type of auditor’s report issued on financial statements (e.g., Unmodified, Modified, Disclaimer, or Adverse).
   * Questions Q2 through Q4: Enter either YES or NO.
3. Answers to questions Q5 through Q10 can be found in the *federal awards section* of the Summary of Auditor’s Results on the SFQC.
   * Questions Q5, Q6, Q8, and Q10: Enter either YES or NO; or N/A or leave blank (if a single audit was not required).
   * Question Q7: Enter the type of auditor’s report issued on compliance for major programs (e.g., Unmodified, Modified, Disclaimer, or Adverse; or N/A or leave blank).
   * Question Q9: Enter the dollar threshold used to distinguish between Type A and Type B programs; or N/A or leave blank.
4. If the independent auditor references the same finding number in both the financial statement audit and the compliance over major programs audit (single audit), please consider that finding when answering questions in both the ***Financial Statements*** section and the ***Federal Awards*** section.
5. In the ***Identification of Major Programs*** section, enter the major programs listed on the SFQC along with their associated federal expenditures information from the Schedule of Expenditures of Federal Awards. Each program of a cluster will need to be listed individually by number, name (maximum of 32 characters including spaces), and program expenditure amount.

If a single audit was not required, leave this section blank.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **K2 Schedule of Findings and Questioned Costs (Part 1)** | | | | | |
|  |  | 1 | 2 | 3 | 4 |
| Data |  |  | Federal | Name of Federal | Federal |
| Codes | Descriptions | Answer | CFDA # | Program | Expenditures |
|  | ***Financial Statements*** |  |  |  |  |
| Q1 | Type of auditor's report issued on financial statements. |  |  |  |  |
| Q2 | Were there one or more material weaknesses identified over financial reporting? |  |  |  |  |
| Q3 | Were there one or more significant deficiencies identified that are not considered to be material weaknesses in internal controls over financial reporting? |  |  |  |  |
| Q4 | Was there noncompliance material to the financial statements noted? |  |  |  |  |
|  | ***Federal Awards*** |  |  |  |  |
| Q5 | Were there one or more material weaknesses identified over compliance? |  |  |  |  |
| Q6 | Were there one or more significant deficiencies identified that are not considered to be material weaknesses in internal controls over major programs? |  |  |  |  |
| Q7 | Type of auditor's report issued on compliance for major programs. |  |  |  |  |
| Q8 | Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR §200)? |  |  |  |  |
| Q9 | Dollar Threshold used to distinguish between Type A and Type B programs. |  |  |  |  |
| Q10 | Auditee qualified as a low-risk auditee? |  |  |  |  |
|  | ***Identification of Major Programs*** |  |  |  |  |
| Data Codes | Descriptions | 1 | 2  Federal  CFDA  Number | 3  Name of Federal Program or Cluster | 4  Federal Expenditures |
| 1 | Data |  |  |  |  |
| 2 | Data |  |  |  |  |
| 3 | Data |  |  |  |  |
| 4 | Data |  |  |  |  |
| 5 | Data |  |  |  |  |
| 6 | Data |  |  |  |  |
| 7 | Data |  |  |  |  |
| 8 | Data |  |  |  |  |
| 9 | Data |  |  |  |  |
| 10 | Data |  |  |  |  |
| 11 | Data |  |  |  |  |
| 12 | Data |  |  |  |  |
| 13 | Data |  |  |  |  |
| 14 | Data |  |  |  |  |
| 15 | Data |  |  |  |  |
| TMP | Total Major Programs |  |  |  |  |

## 7.13 Schedule K3 - Schedule of Findings and Questioned Costs (Part 2)

* Leave Schedule K3 blank if there were no findings indicated by the independent auditor.
* Enter the appropriate responses based on the schedules in the AFR. Consult with your independent auditor as needed.
* Use data code rows 1 through 20 for findings noted in the *financial statement findings section* of the Schedule of Findings and Questioned Costs (SFQC).
* Use data code rows 21 through 40 for findings noted in the *federal award findings and questioned costs section* of the the SFQC.
* If the independent auditor indicates the same finding number in both the financial statement audit and the compliance over major programs audit (single audit), enter the finding under both ***Financial Statement Findings*** the ***Federal Award Findings And Questioned Costs*** sections.
* Under column 1, enter the finding reference number assigned by the independent auditor.
* Under column 2, enter the finding condition noted by the independent auditor. (maximum of 250 characters including spaces).
* Under columns 3, 4, 5, and 6, answer YES or NO.
* Under column 7, leave blank if not applicable.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Schedule of Findings and Questioned Costs (Part 2)** | | | | | | | | |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|  |  |  |  |  | Internal Control |  |  |  |
|  |  | Audit |  | Internal | Significant |  |  | Prior Year |
|  |  | Finding |  | Control | Deficiency |  | Prior | Finding |
| Data | Account | Reference | Finding | Material | not Material | Material | Year | Reference |
| Code | Description | Number | Description | Weakness | Weakness | Noncompliance | Finding | Number |
|  | ***Financial Statement*** | | |  |  |  |  |  |
|  | ***Findings*** | | |  |  |  |  |  |
| 1 | Data |  |  |  |  |  |  |  |
| 2 | Data |  |  |  |  |  |  |  |
| 3 | Data |  |  |  |  |  |  |  |
| 4 | Data |  |  |  |  |  |  |  |
| 5 | Data |  |  |  |  |  |  |  |
| ... | ... |  |  |  |  |  |  |  |
| 20 | Data |  |  |  |  |  |  |  |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|  |  |  |  |  | Internal Control |  |  |  |
|  |  | Audit |  | Internal | Significant |  |  | Prior Year |
|  |  | Finding |  | Control | Deficiency |  | Prior | Finding |
| Data | Account | Reference | Finding | Material | not Material | Questioned | Year | Reference |
| Code | Description | Number | Description | Weakness | Weakness | Cost | Finding | Number |
|  | ***Federal Awards Findings*** | | |  |  |  |  |  |
|  | ***and Questioned Costs*** | | |  |  |  |  |  |
| 21 | Data |  |  |  |  |  |  |  |
| 22 | Data |  |  |  |  |  |  |  |
| 23 | Data |  |  |  |  |  |  |  |
| 24 | Data |  |  |  |  |  |  |  |
| 25 | Data |  |  |  |  |  |  |  |
| ... | ... |  |  |  |  |  |  |  |
| 40 | Data |  |  |  |  |  |  |  |

## 7.14 Schedule RQ1 – Required Questions

Enter the answer to questions Q1 through Q4 with either YES or NO as they are entered in your Schedule RQ1.

|  |  |  |
| --- | --- | --- |
| **RQ1 Required Questions** | | |
| Data | Account | 1 |
| Code | Description | Answer |
|  | ***Payment Compliance*** |  |
| Q1 | Was the charter school in compliance with the payment terms of all debt agreements at fiscal year end? [If the charter school was in default in a prior fiscal year, an exemption applies in following years if the charter school is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.] |  |
| Q2 | Did the charter school make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? |  |
|  | ***Transparency*** |  |
| Q3 | Did the charter school post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the charter school's fiscal year end? |  |
| Q4 | Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.) |  |

# SECTION 8 EDIT TABLES

|  |  |
| --- | --- |
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| c1 | c1\_1110\_2+c1\_1120\_2+c1\_1200\_2+c1\_1240\_2+c1\_1410\_2+c1\_1490\_2=c1\_1000\_2 |
| c1 | c1\_1110\_3+c1\_1120\_3+c1\_1200\_3+c1\_1240\_3+c1\_1410\_3+c1\_1490\_3=c1\_1000\_3 |
| c1 | c1\_1110\_4+c1\_1120\_4+c1\_1200\_4+c1\_1240\_4+c1\_1410\_4+c1\_1490\_4=c1\_1000\_4 |
| c1 | c1\_2110\_1+c1\_2120\_1+c1\_2140\_1+c1\_2150\_1+c1\_2160\_1+c1\_2180\_1+c1\_2200\_1+c1\_2300\_1=c1\_2000\_1 |
| c1 | c1\_2110\_2+c1\_2120\_2+c1\_2140\_2+c1\_2150\_2+c1\_2160\_2+c1\_2180\_2+c1\_2200\_2+c1\_2300\_2=c1\_2000\_2 |
| c1 | c1\_2110\_3+c1\_2120\_3+c1\_2140\_3+c1\_2150\_3+c1\_2160\_3+c1\_2180\_3+c1\_2200\_3+c1\_2300\_3=c1\_2000\_3 |
| c1 | c1\_2110\_4+c1\_2120\_4+c1\_2140\_4+c1\_2150\_4+c1\_2160\_4+c1\_2180\_4+c1\_2200\_4+c1\_2300\_4=c1\_2000\_4 |
| c1 | c1\_3410\_1+c1\_3415\_1+c1\_3425\_1+c1\_3430\_1+c1\_3445\_1+c1\_3450\_1+c1\_3460\_1+c1\_3470\_1+c1\_3480\_1+c1\_3490\_1+c1\_3510\_1+c1\_3520\_1+c1\_3525\_1+c1\_3530\_1+c1\_3540\_1+c1\_3545\_1+c1\_3550\_1+c1\_3560\_1+c1\_3565\_1+c1\_3570\_1+c1\_3580\_1+c1\_3590\_1+c1\_3600\_1=c1\_3000\_1 |
| c1 | c1\_3410\_2+c1\_3415\_2+c1\_3425\_2+c1\_3430\_2+c1\_3445\_2+c1\_3450\_2+c1\_3460\_2+c1\_3470\_2+c1\_3480\_2+c1\_3490\_2+c1\_3510\_2+c1\_3520\_2+c1\_3525\_2+c1\_3530\_2+c1\_3540\_2+c1\_3545\_2+c1\_3550\_2+c1\_3560\_2+c1\_3565\_2+c1\_3570\_2+c1\_3580\_2+c1\_3590\_2+c1\_3600\_2=c1\_3000\_2 |
| c1 | c1\_3410\_3+c1\_3415\_3+c1\_3425\_3+c1\_3430\_3+c1\_3445\_3+c1\_3450\_3+c1\_3460\_3+c1\_3470\_3+c1\_3480\_3+c1\_3490\_3+c1\_3510\_3+c1\_3520\_3+c1\_3525\_3+c1\_3530\_3+c1\_3540\_3+c1\_3545\_3+c1\_3550\_3+c1\_3560\_3+c1\_3565\_3+c1\_3570\_3+c1\_3580\_3+c1\_3590\_3+c1\_3600\_3=c1\_3000\_3 |
| c1 | c1\_3410\_4+c1\_3415\_4+c1\_3425\_4+c1\_3430\_4+c1\_3445\_4+c1\_3450\_4+c1\_3460\_4+c1\_3470\_4+c1\_3480\_4+c1\_3490\_4+c1\_3510\_4+c1\_3520\_4+c1\_3525\_4+c1\_3530\_4+c1\_3540\_4+c1\_3545\_4+c1\_3550\_4+c1\_3560\_4+c1\_3565\_4+c1\_3570\_4+c1\_3580\_4+c1\_3590\_4+c1\_3600\_4=c1\_3000\_4 |
| c1 | c1\_2000\_1+c1\_3000\_1=c1\_4000\_1 |
| c1 | c1\_2000\_2+c1\_3000\_2=c1\_4000\_2 |
| c1 | c1\_2000\_3+c1\_3000\_3=c1\_4000\_3 |
| c1 | c1\_2000\_4+c1\_3000\_4=c1\_4000\_4 |
| c1r | c1\_3000\_4=c1r\_3000\_1 |
| c1r | c1r\_3000\_1+c1r\_1\_1+c1r\_2\_1+c1r\_3\_1+c1r\_4\_1+c1r\_5\_1+c1r\_6\_1+c1r\_7\_1+c1r\_8\_1+c1r\_9\_1+c1r\_10\_1+c1r\_11\_1+c1r\_12\_1+c1r\_13\_1+c1r\_14\_1+c1r\_15\_1+c1r\_16\_1=c1r\_17\_1 |
| c1r | a1\_3000\_1=c1r\_17\_1 |
| c2 | c2\_5700\_1+c2\_5800\_1+c2\_5900\_1=c2\_5000\_1 |
| c2 | c2\_5700\_2+c2\_5800\_2+c2\_5900\_2=c2\_5000\_2 |
| c2 | c2\_5700\_3+c2\_5800\_3+c2\_5900\_3=c2\_5000\_3 |
| c2 | c2\_5700\_4+c2\_5800\_4+c2\_5900\_4=c2\_5000\_4 |
| c2 | c2\_11\_1+c2\_12\_1+c2\_13\_1+c2\_21\_1+c2\_23\_1+c2\_31\_1+c2\_32\_1+c2\_33\_1+c2\_34\_1+c2\_35\_1+c2\_36\_1+c2\_41\_1+c2\_51\_1+c2\_52\_1+c2\_53\_1+c2\_61\_1+c2\_71\_1+c2\_81\_1=c2\_6300\_1 |
| c2 | c2\_11\_2+c2\_12\_2+c2\_13\_2+c2\_21\_2+c2\_23\_2+c2\_31\_2+c2\_32\_2+c2\_33\_2+c2\_34\_2+c2\_35\_2+c2\_36\_2+c2\_41\_2+c2\_51\_2+c2\_52\_2+c2\_53\_2+c2\_61\_2+c2\_71\_2+c2\_81\_2=c2\_6300\_2 |
| c2 | c2\_11\_3+c2\_12\_3+c2\_13\_3+c2\_21\_3+c2\_23\_3+c2\_31\_3+c2\_32\_3+c2\_33\_3+c2\_34\_3+c2\_35\_3+c2\_36\_3+c2\_41\_3+c2\_51\_3+c2\_52\_3+c2\_53\_3+c2\_61\_3+c2\_71\_3+c2\_81\_3=c2\_6300\_3 |
| c2 | c2\_11\_4+c2\_12\_4+c2\_13\_4+c2\_21\_4+c2\_23\_4+c2\_31\_4+c2\_32\_4+c2\_33\_4+c2\_34\_4+c2\_35\_4+c2\_36\_4+c2\_41\_4+c2\_51\_4+c2\_52\_4+c2\_53\_4+c2\_61\_4+c2\_71\_4+c2\_81\_4=c2\_6300\_4 |
| c2 | c2\_5000\_1-c2\_6300\_1=c2\_1100\_1 |
| c2 | c2\_5000\_2-c2\_6300\_2=c2\_1100\_2 |
| c2 | c2\_5000\_3-c2\_6300\_3=c2\_1100\_3 |
| c2 | c2\_5000\_4-c2\_6300\_4=c2\_1100\_4 |
| c2 | c2\_7915\_1+c2\_8911\_1+c2\_7949\_1=c2\_7080\_1 |
| c2 | c2\_7915\_2+c2\_8911\_2+c2\_7949\_2=c2\_7080\_2 |
| c2 | c2\_7915\_3+c2\_8911\_3+c2\_7949\_3=c2\_7080\_3 |
| c2 | c2\_7915\_4+c2\_8911\_4+c2\_7949\_4=c2\_7080\_4 |
| c2 | c2\_1100\_1+c2\_7080\_1+c2\_7908\_1+c2\_7918\_1+c2\_7919\_1+c2\_8912\_1+c2\_8913\_1=c2\_1200\_1 |
| c2 | c2\_1100\_2+c2\_7080\_2+c2\_7908\_2+c2\_7918\_2+c2\_7919\_2+c2\_8912\_2+c2\_8913\_2=c2\_1200\_2 |
| c2 | c2\_1100\_3+c2\_7080\_3+c2\_7908\_3+c2\_7918\_3+c2\_7919\_3+c2\_8912\_3+c2\_8913\_3=c2\_1200\_3 |
| c2 | c2\_1100\_4+c2\_7080\_4+c2\_7908\_4+c2\_7918\_4+c2\_7919\_4+c2\_8912\_4+c2\_8913\_4=c2\_1200\_4 |
| c2 | c2\_0100\_1+c2\_1300\_1+c2\_1200\_1=c2\_3000\_1 |
| c2 | c2\_0100\_2+c2\_1300\_2+c2\_1200\_2=c2\_3000\_2 |
| c2 | c2\_0100\_3+c2\_1300\_3+c2\_1200\_3=c2\_3000\_3 |
| c2 | c2\_0100\_4+c2\_1300\_4+c2\_1200\_4=c2\_3000\_4 |
| c2r | c2\_1200\_4=c2r\_1200\_1 |
| c2r | c2r\_1200\_1+c2r\_1\_1+c2r\_2\_1+c2r\_3\_1+c2r\_4\_1+c2r\_5\_1+c2r\_6\_1+c2r\_7\_1+c2r\_8\_1+c2r\_9\_1+c2r\_10\_1+c2r\_11\_1+c2r\_12\_1+c2r\_13\_1+c2r\_14\_1+c2r\_15\_1+c2r\_16\_1=c2r\_17\_1 |
| c2r | b1\_cnp\_5=c2r\_17\_1 |
| k1 | k1\_1\_5+k1\_2\_5+k1\_3\_5+k1\_4\_5+k1\_5\_5+k1\_6\_5+k1\_7\_5+k1\_8\_5+k1\_9\_5+k1\_10\_5+k1\_11\_5+k1\_12\_5+k1\_13\_5+k1\_14\_5+k1\_15\_5+k1\_16\_5+k1\_17\_5+k1\_18\_5+k1\_19\_5+k1\_20\_5+k1\_21\_5+k1\_22\_5+k1\_23\_5+k1\_24\_5+k1\_25\_5+k1\_26\_5+k1\_27\_5+k1\_28\_5+k1\_29\_5+k1\_30\_5+k1\_31\_5+k1\_32\_5+k1\_33\_5+k1\_34\_5+k1\_35\_5+k1\_36\_5+k1\_37\_5+k1\_38\_5+k1\_39\_5+k1\_40\_5+k1\_41\_5+k1\_42\_5+k1\_43\_5+k1\_44\_5+k1\_45\_5+k1\_46\_5+k1\_47\_5+k1\_48\_5+k1\_49\_5+k1\_50\_5+k1\_51\_5+k1\_52\_5+k1\_53\_5+k1\_54\_5+k1\_55\_5+k1\_56\_5+k1\_57\_5+k1\_58\_5+k1\_59\_5+k1\_60\_5+k1\_61\_5+k1\_62\_5+k1\_63\_5+k1\_64\_5+k1\_65\_5+k1\_66\_5+k1\_67\_5+k1\_68\_5+k1\_69\_5+k1\_70\_5+k1\_71\_5+k1\_72\_5+k1\_73\_5+k1\_74\_5+k1\_75\_5+k1\_76\_5+k1\_77\_5+k1\_78\_5+k1\_79\_5+k1\_80\_5+k1\_81\_5+k1\_82\_5+k1\_83\_5+k1\_84\_5+k1\_85\_5+k1\_86\_5+k1\_87\_5+k1\_88\_5+k1\_89\_5+k1\_90\_5+k1\_91\_5+k1\_92\_5+k1\_93\_5+k1\_94\_5+k1\_95\_5+k1\_96\_5+k1\_97\_5+k1\_98\_5+k1\_99\_5+k1\_100\_5+k1\_101\_5+k1\_102\_5+k1\_103\_5+k1\_104\_5+k1\_105\_5+k1\_106\_5+k1\_107\_5+k1\_108\_5+k1\_109\_5+k1\_110\_5+k1\_111\_5+k1\_112\_5+k1\_113\_5+k1\_114\_5+k1\_115\_5+k1\_116\_5+k1\_117\_5+k1\_118\_5+k1\_119\_5+k1\_120\_5+k1\_121\_5+k1\_122\_5+k1\_123\_5+k1\_124\_5+k1\_125\_5+k1\_126\_5+k1\_127\_5+k1\_128\_5+k1\_129\_5+k1\_130\_5+k1\_131\_5+k1\_132\_5+k1\_133\_5+k1\_134\_5+k1\_135\_5+k1\_136\_5+k1\_137\_5+k1\_138\_5+k1\_139\_5+k1\_140\_5+k1\_141\_5+k1\_142\_5+k1\_143\_5+k1\_144\_5+k1\_145\_5+k1\_146\_5+k1\_147\_5+k1\_148\_5+k1\_149\_5+k1\_150\_5=k1\_tfe\_5 |
| k2 | k2\_1\_4+k2\_2\_4+k2\_3\_4+k2\_4\_4+k2\_5\_4+k2\_6\_4+k2\_7\_4+k2\_8\_4+k2\_9\_4+k2\_10\_4+k2\_11\_4+k2\_12\_4+k2\_13\_4+k2\_14\_4+k2\_15\_4=k2\_tmp\_4 |

# USEFUL TEA WEBSITE LINKS

* [TEAL webpage](https://tealprod.tea.state.tx.us/TSP/TEASecurePortal/Access/LogonServlet)
* [Financial Compliance webpage](https://tea.texas.gov/finance-and-grants/financial-compliance)
* [Annual Financial and Compliance Reports](https://tea.texas.gov/finance-and-grants/financial-compliance/annual-financial-and-compliance-report)
* [Electronic Submissions](https://tea.texas.gov/finance-and-grants/financial-compliance/electronic-submissions)
* [Financial Accountability System Resource Guide (FASRG)](https://tea.texas.gov/finance-and-grants/financial-accountability/financial-accountability-system-resource-guide)

