



Charter School Data Schedules

- **B7** Statement of Financial Position – Individual Charter School
- **B8** Statement of Activities – Individual Charter School
- **B9** Statement of Cash Flows – Individual Charter School
- **B10** Schedule of Expenses
- **B11** Schedule of Assets
- **B12** Budgetary Comparison Schedule **New Schedule**
- **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
- **K1** Schedule of Expenditures of Federal Awards, if applicable
Previously B17
- **K2** Schedule of Findings and Questioned Costs (Part 1) **Previously B15a**
- **K3** Schedule of Findings and Questioned Costs (Part 2) **Previously B15b**
- **M1** Management Letter, if applicable **New Schedule**
- **RQ1** Required Questions

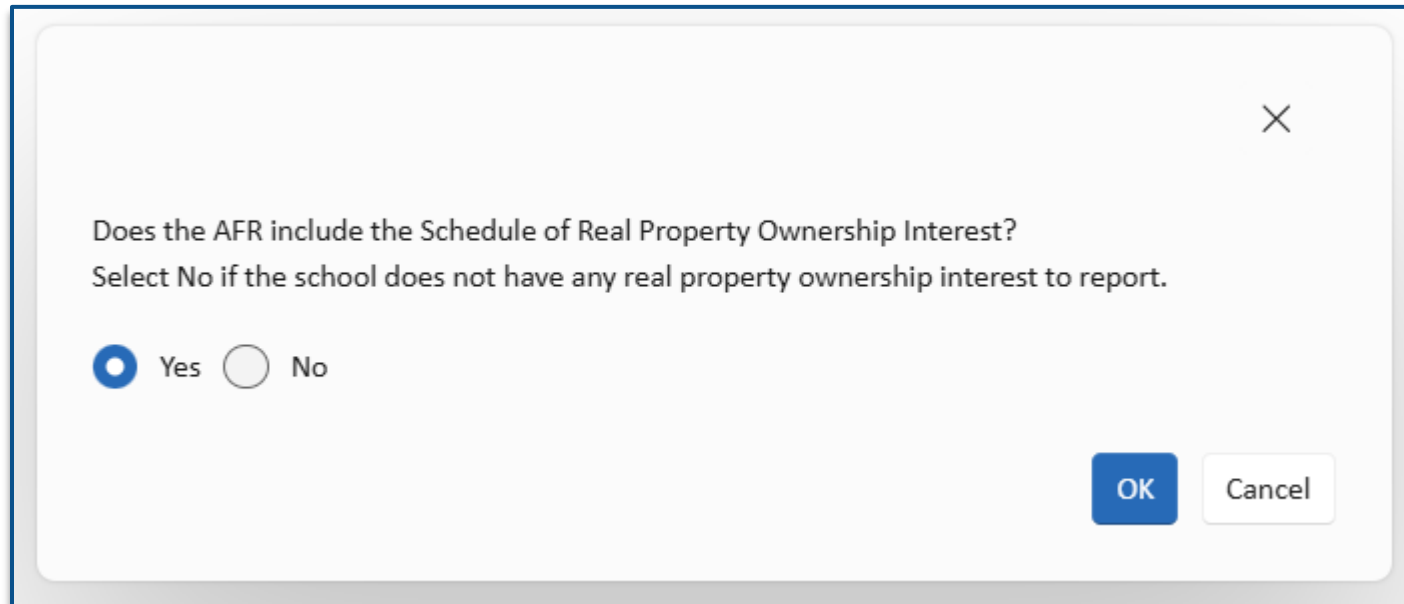
- **A1** Statement of Net Position – Government Wide
- **B1** Statement of Activities – Government Wide
- **B19** Schedule of Real Property Ownership Interest, if applicable
- **B20** Schedule of Related Party Transactions, if applicable
- **B21** Schedule of Related Party Compensation and Benefits, if applicable
- **C1** Balance Sheet - Governmental Funds
- **C2** Reconciliation of the Balance Sheet to the Statement of Net Position – **Previously C1R**

- **C3** Statement of Revenues, Expenditures, and Changes in Fund Balances -Governmental Funds - **Previously C2**
- **C4** Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - **New**
- **G1** Statement Of Revenues, Expenditures, And Changes In Fund Balance, Budget And Actual - General Fund – **New**

- **J4** Use of Funds Report – Select State Allotment Programs
- **K1** Schedule of Expenditures of Federal Awards, if applicable
Previously B17
- **K2** Schedule of Findings and Questioned Costs (Part 1) **Previously B15a**
- **K3** Schedule of Findings and Questioned Costs (Part 2) **Previously B15b**
- **M1** Management Letter, if applicable **New Schedule**
- **RQ1** Required Questions

- The schedules are required to fill out in order.
- Press the "**Tab**" key to move right and the "**Enter**" key to move down.
- System will highlight applicable field(s) if schedule does not pass edit checks.
- The "**Next**" button will trigger edit checks. The system might have short delay in processing edit checks. If you see an edit check highlight, please wait for a few seconds for the system to process edit checks.
- If the discrepancy is <\$100, system will not display error and will allow the user to move to the next schedule.
- All data entered is auto-saved.

- Manual entry users will now see a prompt question prior to navigating through the B19, B20, and B21 Schedules.
- Users must respond with either 'Yes' or 'No' to either display or bypass the schedule.

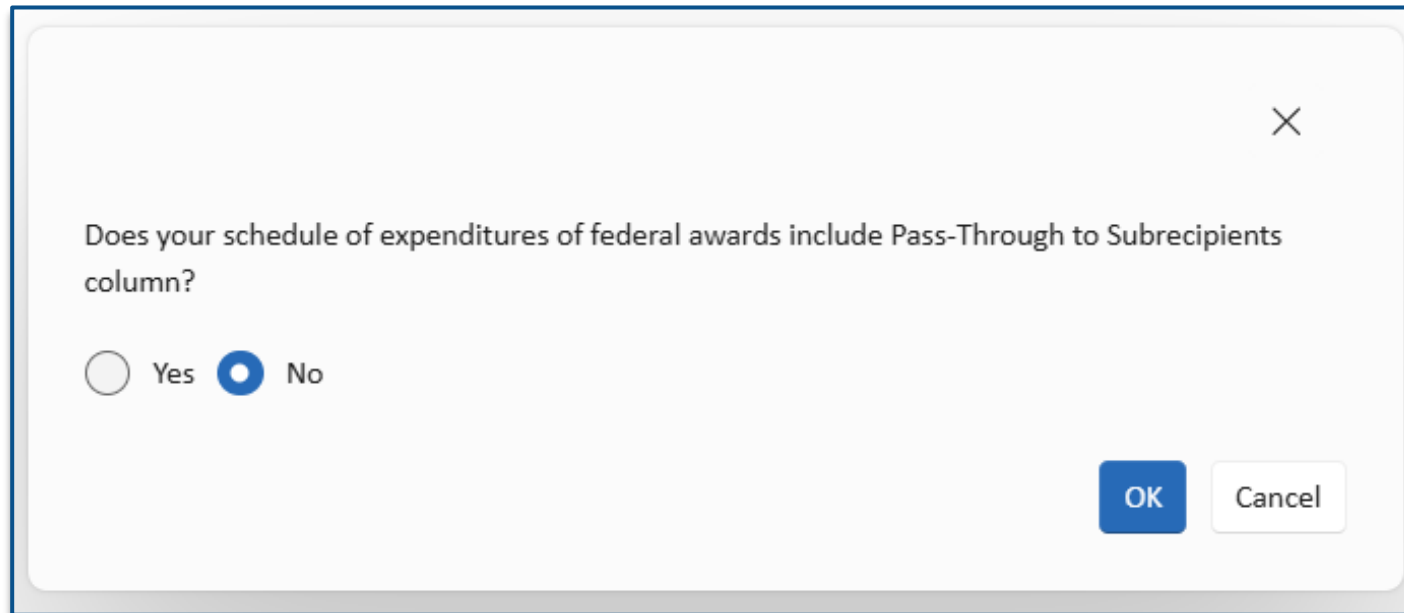


Does the AFR include the Schedule of Real Property Ownership Interest?
Select No if the school does not have any real property ownership interest to report.

Yes No

OK Cancel

- Manual entry users will now also see a prompt question prior to navigating to the K1Schedule. (If a Single Audit is required.)
- Users must respond with either 'Yes' or 'No' to either display the Pass-Through to Subrecipients column or hide the column within the schedule.



Does your schedule of expenditures of federal awards include Pass-Through to Subrecipients column?

Yes No

OK Cancel

The image shows a dialog box with a close button (X) in the top right corner. The text inside asks, "Does your schedule of expenditures of federal awards include Pass-Through to Subrecipients column?". Below the text are two radio buttons: "Yes" and "No". The "No" radio button is selected. At the bottom right of the dialog box are two buttons: "OK" and "Cancel".

Introduction of Prompts

Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

Federal Grantor/ Pass through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-through Entity identifying number	Federal Expenditures
U.S. Department of Education:			
Special Education Cluster:			
Passed through Texas Education Agency:			
Special Education-Grants to States (IDEA, Part B)	84.027A	246600010158066000	\$ 190,514
Total Special Education Cluster			190,514

- In this example, the K1 schedule included in the AFR PDF does not include a Pass-through to Subrecipients column, so the user should select 'No', then 'OK' to continue.

×

Does your schedule of expenditures of federal awards include Pass-Through to Subrecipients column?

Yes No

OK Cancel

The image shows the Michigan State Capitol building at dusk, with a blue color overlay. The building's central dome is prominent, and the surrounding architecture features classical elements like columns and arches. In the foreground, a stone balustrade with circular openings is visible. The sky is dark with some clouds. A large white text overlay is centered on the image.

New B12 Budgetary Comparison Schedule

B12 Budgetary Comparison Schedule



B12 Budgetary Comparison Schedule

B7 B8 B9 B10 **B11** **B12** B19 B20 B21 J4 K1 K2 K3 M1 RQ1

Error List Previous

Data Control Codes		1	2	3	4	5
		Budgeted Amounts Original	Budgeted Amounts Final	Variance Original to Final	Actual Amounts	Variance Final Budget to Actual
REVENUES:						
5700	Total Local Revenue	934,896	2,522,747	1,587,851	2,770,318	36,902
5800	Total State Revenues	18,377,790	17,424,213	-953,577	18,229,477	805,264
5900	Total Federal Revenue	3,229,244	2,333,742	-895,502	2,844,838	511,096
5000	Total Revenues	22,541,930	22,280,702	-261,228	23,844,633	1,563,931
EXPENSES:						
11	Instruction	8,279,956	9,688,284	-1,408,328	11,648,786	-1,960,502
12	Instructional Resources And Media Services	499,000	6,307	492,693	5,848	459

B12 Budgetary Comparison Schedule

B12 Budgetary Comparison Schedule

B7 B8 B9 B10 **B11** **B12** B19 B20 B21 J4 K1 K2 K3 M1 RQ1 Error List Previous

Data Control Codes	1 Budgeted Amounts Original	2 Budgeted Amounts Final	3 Variance Original to Final	4 Actual Amounts	5 Variance Final Budget to Actual	
REVENUES:						
5700	Total Local Revenue	934,896	2,522,747	1,587,851	2,770,318	36,902
5800	Total State Revenues	18,377,790	17,424,213	-953,577	18,229,477	805,264
5900	Total Federal Revenue	3,229,244	2,333,742	-895,502	2,844,838	511,096
5000	Total Revenues	22,541,930	22,280,702	-261,228	23,844,633	1,563,931
EXPENSES:						
11	Instruction	8,279,956	9,688,284	-1,408,328	11,648,786	-1,960,502
12	Instructional Resources And Media Services	499,000	6,307	492,693	5,848	459

- Budgetary Comparison Schedule included in the school’s AFR PDF may not include Column 3 – Variance Original to Final. Users should still complete this column on the B12 data schedule.

B12 Budgetary Comparison Schedule

B12 Budgetary Comparison Schedule

B7 B8 B9 B10 **B11** **B12** B19 B20 B21 J4 K1 K2 K3 M1 RQ1 Error List Previous

Data Control Codes		1 Budgeted Amounts Original	2 Budgeted Amounts Final	3 Variance Original to Final	4 Actual Amounts	5 Variance Final Budget to Actual
REVENUES:						
5700	Total Local Revenue	934,896	2,522,747	1,587,851	2,770,318	36,902
5800	Total State Revenues	18,377,790	17,424,213	-953,577	18,229,477	805,264
5900	Total Federal Revenue	3,229,244	2,333,742	-895,502	2,844,838	511,096
5000	Total Revenues	22,541,930	22,280,702	-261,228	23,844,633	1,563,931
EXPENSES:						
11	Instruction					
12	Instructional Resources And Media Services					

	Budgeted Amounts		Actual Amounts	Variance from Final Budget	
	Original	Final			
Revenue and other support:					
Local support:					
5740	Other revenue from local sources	\$ 934,896	\$ 2,522,747	\$ 2,559,649	\$ 36,902
5750	Revenue from co-curricular or enterprising	-	-	210,669	210,669
	Total local support	934,896	2,522,747	2,770,318	247,571
State program revenue:					
5810	Per capita and foundation school program	17,028,925	16,601,781	17,526,770	924,989
5820	State program revenues distributed by TEA	1,348,865	822,432	106,146	(716,286)
5831	Teacher retirement or TRS care - on-behalf payments	-	-	593,765	593,765
5839	State program revenue distributed by other than TEA	-	-	2,796	2,796
	Total state program revenue	18,377,790	17,424,213	18,229,477	805,264

G1 Schedule – Budgetary Comparison Schedule

B12 Budgetary Comparison Schedule

B7 B8 B9 B10 **B11** **B12** B19 B20 B21 J4 K1 K2 K3 M1 RQ1

Data Control Codes	1 Budgeted Amounts Original	2 Budgeted Amounts Final	3 Variance Original to Final
Services	150,000	140,000	10,000
53 Data Processing Services	119,168	491,031	-371,863
61 Community Services	0	19,884	-19,884
71 Debt Service		5,628,442	7,118
81 Fundraising			
te Total Expenses	24,503,541	25,954,763	-1,451,222

- System will highlight applicable field(s) if schedule does not pass edit checks.
- If the discrepancy is <\$100, system will not display error.

53 Data processing services	119,168	491,031	1,018,549	(527,518)
61 Community services	-	19,884	152,410	(132,526)
71 Debt service	5,635,560	5,628,442	4,848,763	779,679
81 Fundraising	-	-	67,148	(67,148)
Total expenses	24,503,541	25,954,763	28,962,263	(3,007,500)
Excess (deficit) of revenues over expenses from operations	(1,961,611)	(3,674,061)	(5,117,630)	4,571,431



K2 Schedule of Findings and Questioned Costs – Part 1

K2 Schedule of Findings and Questioned Costs - Part 1



K2 Schedule of Findings and Questioned Costs (Part 1) Summary of Auditor's Results

B7 B8 B9 B10 B11 B12 B19 B20 B21 J4 **K1** **K2** K3 M1 RQ1

Error List

Previous

Next

Back To Steps

Data Control Codes

1
Answer

Financial Statements:		
q1	Type of auditor's report issued on financial statements	Unmodified
Internal Control Over Financial Reporting:		
q2	Material weakness(es) identified?	No
q3	Significant deficiency(ies) identified?	No
q4	Noncompliance material to the financial statements noted?	No
Federal Awards:		
Internal Control Over Major Programs:		
q5	Material weakness(es) identified?	No
q6	Significant deficiency(ies) identified?	No
q7	Type of auditor's report issued on compliance for major programs	Unmodified
q8	Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR 200.516(a))?	Yes
q9	Dollar Threshold used to distinguish between Type A and Type B programs	750,000
q10	Auditee qualified as a low-risk auditee?	Yes

Identification of Major Programs Categories:

Data Control Codes	1 Assistance Listing Number (ALN)	2 Name of Federal Program	3 Federal Expenditures
1			
2			

K2 Schedule of Findings and Questioned Costs - Part 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2024**

A. Summary of Auditor's Results

1 Financial Statements
 Type of auditors' report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? Yes X No
 Significant deficiencies identified? Yes X None Reported
 Noncompliance material to financial statements noted? Yes X No

2 Federal Awards
 Internal control over major programs:
 Material weakness(es) identified? Yes X No
 Significant deficiencies identified? Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425U	ARP ESSER III

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings
None

C. Federal Award Findings and Questioned Costs
None

K2 Schedule of Findings and Questioned Costs - Part 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2024**

A. Summary of Auditor's Results

1 Financial Statements
 Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> None Reported

Noncompliance material to financial statements noted?

<u> </u> Yes	<u> X </u> No
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2 Federal Awards
 Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance?

<u> </u> Yes	<u> X </u> No
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425U	ARP ESSER III

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings
None

C. Federal Award Findings and Questioned Costs
None

➤ Responses to the K2 schedule will be found in the **Summary of Auditor Results** section of the SFQC.

Schedule of Findings and Responses For the Year Ended August 31, 2024	
Section I. Summary of Auditor's Results	
<u>Financial Statements</u>	
1. Type of auditor's report	Unmodified
2. Internal control over financial reporting and compliance and other matters:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None reported
c. Noncompliance material to the financial statements noted?	No
<u>Federal Awards</u>	
Not applicable.	
Section II. Findings Related to the Financial Statements	
None identified.	
Section III. Findings and Questioned Costs Related to Major Federal Award Programs	
Not applicable.	

- The Summary of Auditor's Results may only include a section on the Financial Statement audit if a Single Audit is not required.
- Schedule of Findings and Questioned Costs (SFQC) is only required to be included in AFR PDF if Single Audit is required or if Findings were identified.

K2 Schedule of Findings and Questioned Costs - Part 1



SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED AUGUST 31, 2024

A. Summary of Auditor's Results

1 Financial Statements

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	<u> </u> Yes	<u> X</u> No	
Significant deficiencies identified?	<u> </u> Yes	<u> X</u> None Reported	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X</u> No	

- All LEAs will still need to complete the financial statement section even if Single Audit not required and SFQC is not included in AFR PDF.

K2 Schedule of Findings and Questioned Costs (Part 1) Summary of Auditor's Results

Data Control Codes	1	Answer
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Financial Statements:

q1	Type of auditor's report issued on financial statements	<u>Unmodified</u>
Internal control over financial reporting:		
q2	Material weakness(es) identified?	<u>No</u>
q3	Significant deficiency(ies) identified?	<u>No</u>
q4	Noncompliance material to the financial statements noted?	<u>No</u>

- Consult with your independent auditor, as needed.

K2 Schedule of Findings and Questioned Costs - Part 1

Step 1: Start Here - Preliminary Info 1 Answer

Please select the District

Fiscal Year-End for AFR being Submitted:

Audit Firm Name:

License/Certificate #:

State of Licensure:

Audit Firm Contact Email Address: [Add Additional Email Address](#)

Was a Single Audit Required?

Did auditor issue a management letter that included comments?

[Continue to Step 2: AFR Upload](#) [Cancel](#)

Question ID	Question	Answer
	Financial Statements:	
	Type of auditor's report issued on financial statements	Unmodified
	Internal Control Over Financial Reporting:	
	Material weakness(es) identified?	No
	Significant deficiency(ies) identified?	No
	Noncompliance material to the financial statements noted?	No
	Federal Awards:	
	Internal Control Over Major Programs:	
	Material weakness(es) identified?	No
q6	Significant deficiency(ies) identified?	No
q7	Type of auditor's report issued on compliance for major programs	Unmodified
q8	Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR 200.516(a))?	Yes
q9	Dollar Threshold used to distinguish between Type A and Type B	750,000

Was a Single Audit Required?

- The Federal Awards section of the K2 schedule will only display if 'Yes' was entered on Step 1 – Preliminary Information page.

K2 Schedule of Findings and Questioned Costs - Part 1

K2 Schedule of Findings and Questioned Costs (Part 1) Summary of Auditor's Results

Data Control Codes	1	Answer
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Financial Statements:

q1	Type of auditor's report issued on financial statements	Unmodified
Internal control over financial reporting:		
q2	Material weakness(es) identified?	No
q3	Significant deficiency(ies) identified?	No
q4	Noncompliance material to the financial statements noted?	No

Federal Awards :

Internal control over major programs:

q5	Material weakness(es) identified?	Drop Down: Yes/No
q6	Significant deficiency(ies) identified?	Drop Down: Yes/No
q7	Type of auditor's report issued on compliance for major programs	Drop Down: Unmodified, Modified, Adverse, Disclaimer
q8	Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR 200.516(a))?	Drop Down: Yes/No
q9	Dollar Threshold used to distinguish between Type A and Type B programs	
q10	Auditee qualified as a low-risk auditee?	Drop Down: Yes/No

Identification of Major Programs Categories:

Data Control Codes	1	2	3
	Assistance Listing Number (ALN)	Name of Federal Program	Federal Expenditures
1			
2			
#			
tmp	Total Major Programs		

➤ Answers to questions Q5 – Q10 can be found on the Federal Awards section of the SFQC

K2 Schedule of Findings and Questioned Costs - Part 1

Federal Awards :

Internal control over major programs:

- q5 Material weakness(es) identified? Drop Down: Yes/No
- q6 Significant deficiency(ies) identified? Drop Down: Yes/No
- q7 Type of auditor's report issued on compliance for major programs Drop Down: Unmodified, Modified, Adverse, Disclaimer
- q8 Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR 200.516(a))? Drop Down: Yes/No
- q9 Dollar Threshold used to distinguish between Type A and Type B programs _____
- q10 Auditee qualified as a low-risk auditee? Drop Down: Yes/No

Identification of Major Programs Categories:

Data Control Codes	1	Assistance Listing Number (ALN)
1		
2		
#		
tmp		Total Major Programs

2 Federal Awards

q5 Internal control over major programs: Material weakness(es) identified? _____ Yes X No

q6 Significant deficiencies identified? _____ Yes X None Reported

q7 Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425U	ARP ESSER III

q9 Dollar threshold used to distinguish between type A and type B programs: \$750,000

q10 Auditee qualified as low-risk auditee? _____ X Yes _____ No

K2 Schedule of Findings and Questioned Costs - Part 1

K2 Schedule of Findings and Questioned Costs (Part 1) Summary of Auditor's Results

Data Control Codes	1	Answer
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Financial Statements:

q1	Type of auditor's report issued on financial statements	Unmodified
Internal control over financial reporting:		
q2	Material weakness(es) identified?	No
q3	Significant deficiency(ies) identified?	No
q4	Noncompliance material to the financial statements noted?	No

Federal Awards :

Internal control over major programs:

q5	Material weakness(es) identified?	Drop Down: Yes/No
q6	Significant deficiency(ies) identified?	Drop Down: Yes/No
q7	Type of auditor's report issued on compliance for major programs	Drop Down: Unmodified, Modified, Adverse, Disclaimer
q8	Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR 200.516(a))?	Drop Down: Yes/No
q9	Dollar Threshold used to distinguish between Type A and Type B programs	
q10	Auditee qualified as a low-risk auditee?	Drop Down: Yes/No

Identification of Major Programs Categories:

Data Control Codes	1	2	3
	Assistance Listing Number (ALN)	Name of Federal Program	Federal Expenditures
1			
2			
#			
tmp	Total Major Programs		

- If a Single Audit is required, enter the Major Programs as listed on the SFQC.
- The associated federal expenditure information is found on the Schedule of Expenditures of Federal Awards.

K2 Schedule of Findings and Questioned Costs - Part 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2024**

A. Summary of Auditor's Results

1 Financial Statements
 Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> None Reported

Noncompliance material to financial statements noted?

<u> </u> Yes	<u> X </u> No
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2 Federal Awards
 Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance?

<u> </u> Yes	<u> X </u> No
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425U	ARP ESSER III

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings
None

C. Federal Award Findings and Questioned Costs
None

➤ Any Financial Statement Findings or Federal Award Findings reported on the SFQC will be entered in the K3 schedule, as needed.



K3 Schedule of Findings and Questioned Costs – Part 2

K3 Schedule of Findings and Questioned Costs - Part 2



K3 Schedule of Findings and Questioned Costs (Part 2)

B7 B8 B9 B10 B11 B12 B19 B20 B21 J4 K1 K2 **K3** M1 RQ1 Error List Previous Next Back To Steps

Data Control Codes	1 Audit Finding Reference Number	2 Finding Description	3 Internal Control Material Weakness	4 Internal Control Significant Deficiency not Material Weakness	5 Material Non-Compliance	6 Prior Year Finding	7 Prior Year Finding Reference Number
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Financial Statement Findings
(reported on K2, rows q2, q3, and q4):

–	Enter the audit finding reference number from the current audit.	Enter text as reported for "Condition" of Finding.	Select "Yes" if the auditor identified the audit finding as a Material Weakness in the audit report PDF. If not, select "No".	Select "Yes" if the auditor identified the audit finding as a Significant Deficiency that is not considered to be a material weakness. If not, select "No".	Select "Yes" if the auditor identified the audit finding as an instance of noncompliance that is material to the financial statements. If noncompliance is not material, select "No". If this finding is not related to noncompliance, select "NA".	Select "Yes" if the audit finding is a repeat from the immediate prior audit. If it isn't a repeat finding, select "No".	If the audit finding is a repeat, enter the audit finding reference number from the immediate prior audit.
1	<input type="text"/>	<input type="text"/>	Select <input type="text"/>	Select <input type="text"/>	Select <input type="text"/>	Select <input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	Select <input type="text"/>	Select <input type="text"/>	Select <input type="text"/>	Select <input type="text"/>	<input type="text"/>

➤ If the Independent Auditor did not report any findings, the user may select **Next** and leave this schedule blank.

K3 Schedule of Findings and Questioned Costs - Part 2

Data Control Codes	1 Audit Finding Reference Number	2 Finding Description	3 Internal Control Material Weakness	4 Internal Control Significant Deficiency not Material Weakness	5 Material Non-Compliance	6 Prior Year Finding	7 Prior Year Finding Reference Number
Financial Statement Findings (reported on K2, rows q2, q3, and q4):							
+							
1	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	Select <input type="button" value="v"/>	<input type="text"/>
<input type="button" value="Add"/>							

➤ Dynamic schedule allows user to add additional rows as needed.

K3 Schedule of Findings and Questioned Costs - Part 2



Home > AFR > Step 3 Data Feed Upload/Manual Data Entry >

K3 Schedule of Findings and Questioned Costs (Part 2)

A1 B1 C1 C2 C3 C4 G1 J1-12 J1-10 J1-14 J4 K1 K2 **K3** L1 M1 J1-12 J1-10 J1-14

Data Control Codes	1 Audit Finding Reference Number	2 Finding Description	3 Internal Control Material Weakness	4 Internal Control Significant Deficiency not Material Weakness	5 Other Findings	6 Questioned Cost	7 Prior Year Finding	8 Prior Year Finding Reference Number
-	Enter the audit finding reference number from the current audit.	Enter text as reported for "Condition" of Finding.	Select "Y" if the auditor identified the audit finding as a Material Weakness in the audit report PDF. If not, select "N".	Select "Y" if the auditor identified the audit finding as a Significant Deficiency that is not considered to be a material weakness. If not, select "N".	Select "Y" if there is a finding per Title 2 CFR 200.516(a) and I.C. Material Weakness (column 3) or I.C. Significant Deficiency (column 4) are both marked "N". If not, select "N".	Select "Y" if there are questioned costs related to the audit finding, even if the amount can't be determined. If there are no questioned costs, select "N".	Select "Y" if the audit finding is a repeat from the immediate prior audit. If it isn't a repeat finding, select "N".	If the audit finding is a repeat, enter the audit finding reference number from the immediate prior audit.
Federal Awards Findings and Questioned Costs (reported on K2, rows q5, q6, q7, and q8):								
31	Example. 2024-002		Select	Select	Select	Select	Select	
<input type="button" value="Add"/>								

➤ Enter the appropriate responses based on the schedules in the AFR. **Consult with your independent auditor as needed.**



New M1 Management Letter

M1 Management Letter

M1 Management Letter

B7 B8 B9 B10 B11 B12 B19 B20 B21 J4 K1 K2 K3 **M1** RQ1

Error List Previous Next Back To Steps

Data Control Codes	1 Comment Reference Number if Available	2 Management Letter Comment Description	3 Prior Year ML Comment
--------------------	--------------------------------------------	--------------------------------------------	----------------------------

-			Select "Y" if the management letter comment is a repeat from the immediate prior audit. If it isn't a repeat comment, select "N".
1	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>
2	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>
3	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>
4	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>
5	<input type="text"/>	<input type="text"/>	Select <input type="button" value="v"/>

Add

Step 1: Start Here - Preliminary Info

Please select the District

Fiscal Year-End for AFR being Submitted:

Audit Firm Name:

License/Certificate #:

State of Licensure:

Audit Firm Contact Email Address: [Add Additional Email Address](#)

Was a Single Audit Required?

Did auditor issue a management letter that included comments?

➤ Depending on response in Step 1, LEAs may need to also complete M1 schedule.

M1 Management Letter

The following legend should be used in conjunction with reviewing the “Rating” of each of the identified internal control items:

IP = Improvement Point	D = Control Deficiency	SD = Significant Deficiency	MW = Material Weakness
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CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT RESPONSE
2024-001	SD	Budgetary Process Controls and Expenditures in Excess of Appropriations	Refer to the Schedule of Findings and Questioned Costs for the item noted.	Refer to the Schedule of Findings and Questioned Costs for the item noted.	Refer to the Schedule of Findings and Questioned Costs for the item noted.
2024-002	D	FSP Special Allotment Testing	During state mandated program intent code (PIC) testing, it was noted that one disbursement and payroll expenditures for 2 employees were inappropriately coded to the incorrect PIC codes.	The District should implement a process to ensure that all personnel is appropriately coded upon hire and changed as necessary according to the certifications	We have reviewed the results of the finding noted and concur with the assessment of the issues identified.

- **2024-001** classified as a Significant Deficiency and reported as a finding on the SFQC. This finding would be reported only in the K3 Data Schedule.
- **2024-002** classified as a Control Deficiency only. This would be considered a Management letter comment that should be reported on the M1 data schedule.

M1 Management Letter



Home > AFR > Step 3 Data Feed Upload/Manual Data Entry >

M1 Management Letter

A1 B1 C1 C2 C3 C4 G1 J1-12 J1-10 J1-14 J4 K1 K2 K3 L1 **M1** J1-12 J1-10 J1-14

Error List Previous Next

Data Control Codes	1 Comment Reference Number if Available	2 Management Letter Comment Description	3 Prior Year ML Comment
-			Select "Y" if the management letter comment is a repeat from the immediate prior audit. If it isn't a repeat comment, select "N".
1	2024-002	During PIC testing one disbursement coded to incorrect PIC code	No

Add

M1 Management Letter

Home > AFR > Step 3 Data Feed Upload/Manual Data Entry >

M1 Management Letter

A1 B1 C1 C2 C3 C4 G1 J1-12 J1-10 J1-14 J4 K1 K2 K3 L1 **M1** J1-12 J1-10 J1-14

Error List Previous Next

Data Control Codes	1 Comment Reference Number if Available	2 Management Letter Comment Description	3 Prior Year ML Comment
-	2024-002	During PIC testing one disbursement coded to incorrect PIC code	Select "Y" if the management letter comment is a repeat from the immediate prior audit. If it isn't a repeat comment, select "N". No

Add

- If a reference number was not provided, the user may simply enter ML1, ML2, ML3, etc. As needed.



Data Entry Next Steps

Step 3 Data Feed Upload/Manual Data Entry

Home > AFR > Step 3 Data Feed Upload/Manual Data Entry > Data Feed Entry/Edits

RQ1 Required Questions

B7 B8 B9 B10 B11 B12 B19 B20 B21 J4 K1 K2 K3 M1 **RQ1** Error List Previous Next

Data Control Codes 1 Answer

Payment Compliance:

q1 Was the charter school in compliance with the payment terms of all debt agreements at

Confirm

Do you want to Finalize?

Yes No

q2

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?

- After all applicable schedules have been completed and passed all edit checks, the user will select 'Next' on the last schedule and be prompted to move on to Step 4: Finalize.

Step 3 Data Feed Upload/Manual Data Entry

Home > AFR > Step 3 Data Feed Upload/Manual Data Entry > Data Feed Entry/Edits

RQ1 Required Questions

B7 B8 B9 B10 B11 B12 B19 B20 B21 J4 K1 K2 K3 M1 **RQ1** Error List Previous Next

Data Control Codes 1 Answer

Payment Compliance:

q1 Was the charter school in compliance with the payment terms of all debt agreements at

Confirm

ⓘ Do you want to Finalize?

Yes No

q2

Texas workforce Commission (TWC), Internal Revenue Service (IRS), and other

- CPA Personnel role will not see the prompt message to proceed to the next step. They will be taken back to AFR homepage. Step 3 status will remain as 'In Progress'.
- Authorized school personnel will need to review each schedule. Upon selecting 'Next' on the last schedule, they will be prompted to move on to Step 4: Finalize.
- By selecting 'Yes' you want to finalize, the user will be taken to Step 4, and the Step 3 status will update to Complete.



You can find additional information on Audit 2.0 and the complete AFR submission process on the [Electronic Submissions](#) web page under the section titled, *Annual Financial Report Submission Process*.

Contact Information

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