



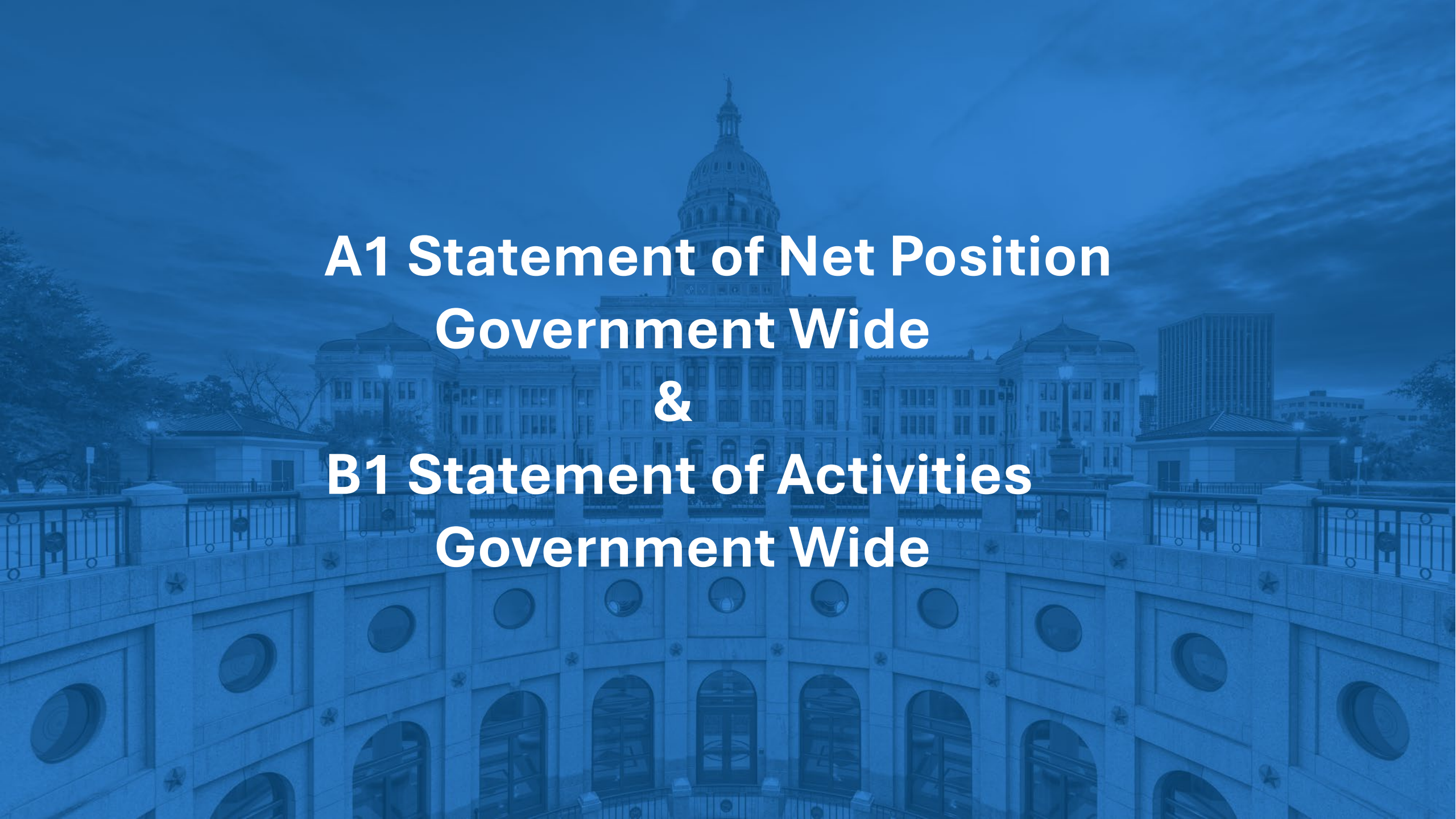
ISD Data Schedules

- **A1** Statement of Net Position – Government Wide
- **B1** Statement of Activities – Government Wide
- **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**

- **J1 12-Month** Schedule of Delinquent Taxes Receivable
 - **J1 10-Month** Schedule of Delinquent Taxes Receivable (In addition to J1-12 when changing from August 31 to June 30 FYE) - **New**
 - **J1 14-Month** Schedule of Delinquent Taxes Receivable (In addition to J1-12 when changing from June 30 to August 31 FYE) - **New**
- **J4** Use of Funds Report - Select State Allotment Programs
- **K1** Schedule of Expenditures of Federal Awards
- **K2** Schedule of Findings and Questioned Costs (Part 1) - Summary of Auditor's Results - **New**
- **K3** Schedule of Findings and Questioned Costs (Part 2) Financial Statement Findings & Federal Awards Findings - **New**
- **L1** Required Responses to Select School FIRST Questions
- **M1** Management Letter - **New**

ISD Data Schedules Common Features

- 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.



**A1 Statement of Net Position
Government Wide
&
B1 Statement of Activities
Government Wide**

Schedule A1

ISD A1 Schedule Prompt:

Please select the following to display in your A1 Schedule

2 Business-Type Activities

4 Component Unit

If column 2 **Business-Type Activities** is selected then the amounts for the total of activities (Governmental and Business-Type) should be submitted in 3 **Total**

Save

- Example: When column 2 *Business-Type Activities* is selected, there will be **3 columns displayed.**

Home > AFR > Data Feed > Data Feed Entry/Edits

A1 Statement of Net Position - Government Wide

A1 B1 C1 C2 C3 C4 G1 J1-12 J1-10 J1-14 J4 K1 K2 K3 L1 M1 Error List Previous Next

Data Control Codes		1	2	3
		Governmental Activities	Business-Type Activities	Total
ASSETS:				
1110	Cash And Cash Equivalents	<input type="text"/>	<input type="text"/>	<input type="text"/>
1120	Investments - Current	<input type="text"/>	<input type="text"/>	<input type="text"/>
1225	Property Taxes Receivable (Net)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Audit 2.0 Ying.Chen Role: Administrator Test ABBOTT ISD (109901) Fiscal Year End 2025 Help

Audit 2.0

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

A1 Statement of Net Position - Government Wide


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 Governmental Activities	2 Business-Type Activities	3 Total	4 Component Unit
ASSETS:					
1110	Cash And Cash Equivalents	20	2,000	1,000	4,000
1120	Investments - Current	10,000	7,654	12,619	32,154
1225	Property Taxes Receivable (Net)	8,451	6,251	14,702	34,591
1210	Property Taxes Receivable - Current	7,665	8,654	16,319	32,482
1220	Property Taxes Receivable - Delinquent	1,949	3,757	5,706	45,897

If some columns were selected in the prompt and those columns were deselected in the prompt later, the prompt below will appear.

- By selecting “Yes” to the question below, all data entered previously in the deselected columns will be deleted.
- By selecting “No” to the question below, the changes to the prompt will not be saved.

Confirm

 Removing a previously selected option will delete the related data from this schedule. Do you want to continue?

- **Schedules A1 and B1 share the same type of Governmental Wide activities, such as Business Type Activities, Component Unit.**
- **Therefore, the columns chosen in Schedule A1 Prompt should be also selected in Schedule B1 Prompt.**
- **If there is no business type activity, please do not include the total column in the data feed file for both Schedule A1 and B1.**



**C1 Balance Sheet - Governmental Funds
&
C3 Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds**

C1 Balance Sheet – Governmental Funds

Audit 2.0 System Template

	100	240	500	600	omf #	onmf	980
Data Control Codes	General Fund	Child Nutrition Fund	Debt Service Fund	Capitol Projects Fund	Other Major Funds(s)	Other Non-Major Funds(s)	Total Governmental Funds
ASSETS:							
1110 Cash And Cash Equivalents							
1120 Current Investments							
1225 Property Taxes Receivable (Net)							
1210 Property Taxes - Current							



Major Funds: These Funds need to be reported individually **only if they are one of the major funds according to the AFR.**

C1 Balance Sheet – Governmental Funds

Examples 1

From PDF AFR:

Data Control Codes	199 General Fund	599 Debt Service Fund	699 Capital Projects Fund	Total Nonmajor Funds	98 Total Governmental Funds
ASSETS					
1110 Cash and cash equivalents	\$ 14,178,856	\$ 86,439	\$ -	\$ 4,476,048	\$ 18,741,343
1120 Investments	99,354,098	23,884,319	249,353,158	-	372,591,575
1220 Property taxes receivables	5,475,030	1,728,957	-	-	7,203,987
1230 Allowance for uncollectable taxes	(1,296,254)	(409,343)	-	-	(1,705,597)
1240 Due from other governments	25,650,344	5,278,796	-	2,921,175	33,850,315
1250 Accrued interest	-	-	-	-	-



These Major funds need to be reported individually **according to the AFR.**

C1 Balance Sheet – Governmental Funds

Examples 1

Prompt Selections:

Does your AFR Balance Sheet - Governmental Funds list any major fund(s), not including General Fund?

Yes

No

If 'Yes' is selected above then select all the major funds that apply from the choices below:

240 Child Nutrition Fund

500 Debt Service Fund

600 Capital Projects Fund


Other Major Fund 1 (omf1) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 2 (omf2) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 3 (omf3) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 4 (omf4) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 5 (omf5) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

OK 

C1 Balance Sheet – Governmental Funds

From PDF AFR:

Examples 1

Data Control Codes	199	599	699	Total Nonmajor Funds	98	
	General Fund	Debt Service Fund	Capital Projects Fund		Total Governmental Funds	
ASSETS						
1110	Cash and cash equivalents	\$ 14,178,856	\$ 86,439	\$ -	\$ 4,476,048	\$ 18,741,343
1120	Investments	99,354,098	23,884,319	249,353,158	-	372,591,575
1220	Property taxes receivables	5,475,030	1,728,957	-	-	7,203,987
1230	Allowance for uncollectable taxes	(1,296,254)	(409,343)	-	-	(1,705,597)
1240	Due from other governments	25,650,344	5,278,796	-	2,921,175	33,850,315
1250	Accrued interest	-	-	-	-	-

Input to Audit 2.0:

Data Control Codes	100	500	600	onmf	980
	General Fund	Debt Service Fund	Capitol Projects Fund	Other Non-Major Funds(s)	Total Governmental Funds
ASSETS:					
1110	Cash And Cash Equivalents	14,178,856	86,439	4,476,048	18,741,343
1120	Current Investments	99,354,098	23,884,319	249,353,158	372,591,575

C1 Balance Sheet – Governmental Funds

From PDF AFR:

Examples 2

Data Control Codes		10 General Fund		Other Funds		Total Governmental Funds
ASSETS						
1110	Cash and Cash Equivalents	\$	2,373,637	\$	14,054	\$ 2,387,691
1120	Investments - Current		214,628		-	214,628

There is no Major Fund other than General Fund
according to the AFR.

C1 Balance Sheet – Governmental Funds

Examples 2

Prompt Selections:

Does your AFR Balance Sheet - Governmental Funds list any major fund(s), not including General Fund?

Yes

No

If 'Yes' is selected above then select all the major funds that apply from the choices below:

240 Child Nutrition Fund

500 Debt Service Fund

600 Capital Projects Fund


Other Major Fund 1 (omf1) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 2 (omf2) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 3 (omf3) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 4 (omf4) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

Other Major Fund 5 (omf5) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
Name

OK 

C1 Balance Sheet – Governmental Funds

Examples 2

From PDF AFR:

Data Control Codes		10 General Fund		Other Funds		Total Governmental Funds		
ASSETS								
1110	Cash and Cash Equivalents		\$	2,373,637	\$	14,054	\$	2,387,691
1120	Investments - Current			214,628		-		214,628

Input to Audit 2.0:

Data Control Codes		100 General Fund		ONMF Other Non-Major Fund(s)		980 Total Governmental Funds
ASSETS:						
1110	Cash And Cash Equivalents	2,373,637		14,054		2,387,691
1120	Current Investments	214,628				214,628

C1 Balance Sheet – Governmental Funds

Examples 3

From PDF AFR:

Data Control Codes		10	313	437	60		98
		General Fund	SSA IDEA B Formula	SSA Special Education	Capital Projects Fund	Other Funds	Total Governmental Funds
ASSETS							
1110	Cash and cash equivalents	\$ 286,658	\$ -	\$ 189,869	\$ -	\$ 77,564	\$ 554,091
1120	Investments	4,776,729	-	-	-	-	4,776,729

These Major funds need to be reported individually **according to the AFR.**

C1 Balance Sheet – Governmental Funds

Examples 3

Prompt Selections:

Does your AFR Balance Sheet - Governmental Funds list any major fund(s), not including General Fund?

Yes
 No

If 'Yes' is selected above then select all the major funds that apply from the choices below:

240 Child Nutrition Fund

500 Debt Service Fund

600 Capital Projects Fund


Other Major Fund 1 (omf1) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
313 | **SSA IDEA B Formula**

Other Major Fund 2 (omf2) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
437 | **SSA Special Education**

Other Major Fund 3 (omf3) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
| Name

Other Major Fund 4 (omf4) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
| Name

Other Major Fund 5 (omf5) If you have additional major funds from those listed above then enter the 3 digit fund number and fund name:
| Name

OK 

C1 Balance Sheet – Governmental Funds

Examples 3

From PDF AFR:

Data Control Codes	10 General Fund	313 SSA IDEA B Formula	437 SSA Special Education	60 Capital Projects Fund	Other Funds	98 Total Governmental Funds	
ASSETS							
1110	Cash and cash equivalents	\$ 286,658	\$ -	\$ 189,869	\$ -	\$ 77,564	\$ 554,091
1120	Investments	4,776,729	-	-	-	-	4,776,729

Input to Audit 2.0:

Data Control Codes	100 General Fund	600 Capitol Projects Fund	313 SSA IDEA B Formula	437 SSA Special Education	onmf Other Non-Major Funds(s)	980 Total Governmental Funds
ASSETS:						
1110	Cash And Cash Equivalents	286,658		189,869	77,564	554,091
1120	Current Investments	4,776,729				4,776,729

C3 Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

- **Schedules C1 and C3 always have the same major and nonmajor fund(s).**
- **The major fund(s) selected in the Schedule C1 prompt will also be applied to Schedule C3.**
- **If a fund has no amounts reported in Schedule C1 but has amounts in Schedule C3, Schedule C1 must include at least one row for that fund (with \$0) in order for the amounts to appear in Schedule C3.**

C1 Format

101920|2025|C1|1110|100|14178856
101920|2025|C1|1110|240|86439
101920|2025|C1|1110|500|86439
101920|2025|C1|1120|600|249353158
101920|2025|C1|1120|omf1:313:ESSERS|100000000
101920|2025|C1|1120|omf2:024:ESSERS2|100000000
101920|2025|C1|1120|omf3:135:ESSERS3|100000000
101920|2025|C1|1120|omf4:415:ESSERS4|100000000
101920|2025|C1|1120|omf5:313:ESSERS5|200000000
101920|2025|C1|1110|onmf|4476048
101920|2025|C1|1110|980|18827782

C3 Format

101920|2025|C3|5700|100|112562442
101920|2025|C3|5700|240|62317531
101920|2025|C3|5700|500|62317531
101920|2025|C3|5700|600|18932358
101920|2025|C3|5900|omf1|300000000
101920|2025|C3|5700|omf2|300000000
101920|2025|C3|5700|omf3|300000000
101920|2025|C3|5700|omf4|300000000
101920|2025|C3|5700|omf5|300000000
101920|2025|C3|5700|onmf|12639178
101920|2025|C3|5700|980|1468769040

Schedule C1 & C3 Data Feed Format

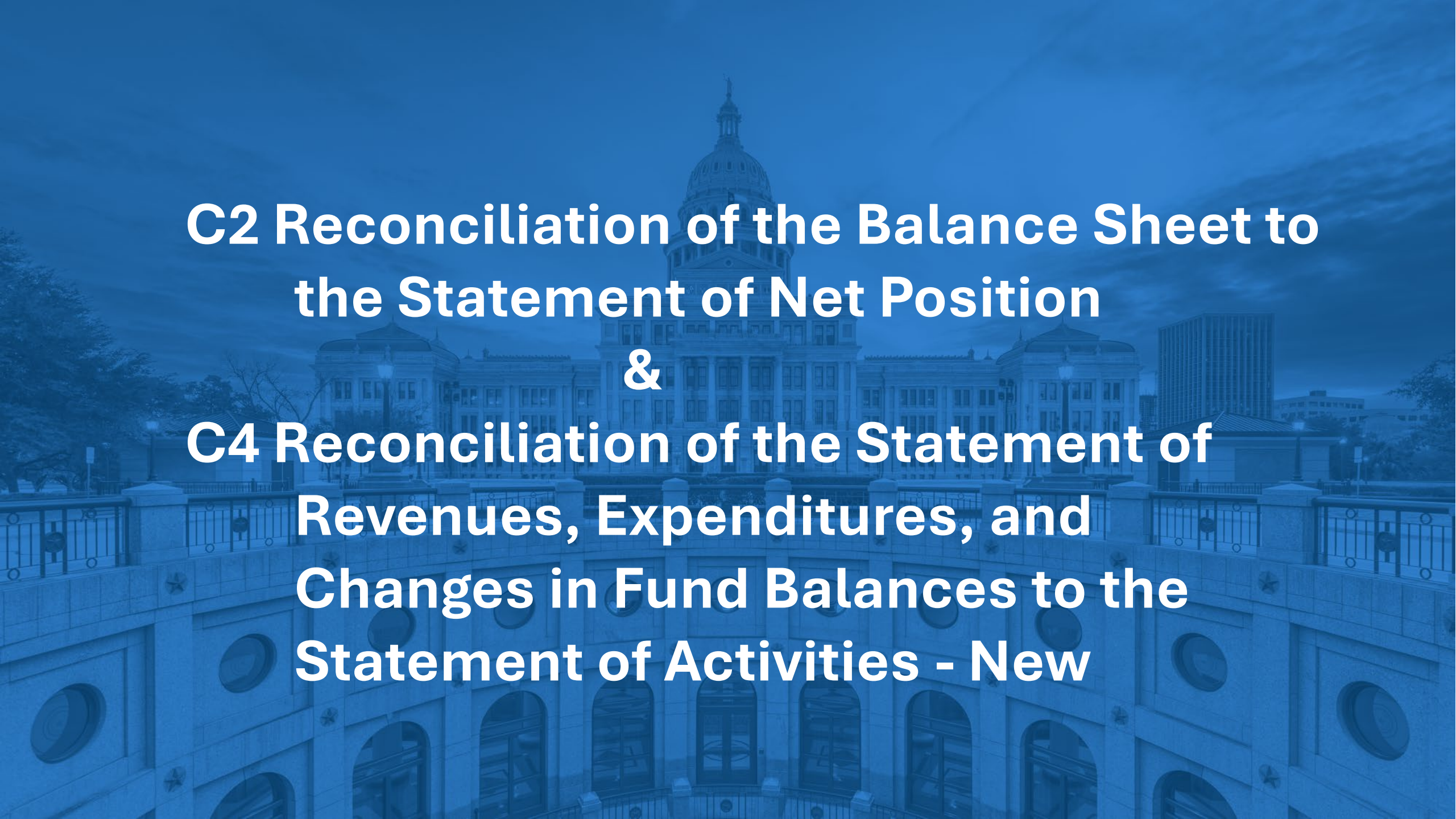
At least one row with a zero amount should be included in the C1 data feed file when Schedule C1 reports no activities but Schedule C3 includes reported activities.

C1 Format

```
101920|2025|C1|1110|100|14178856  
101920|2025|C1|1110|240|0  
101920|2025|C1|1110|500|86439  
101920|2025|C1|1120|600|249353158  
101920|2025|C1|1120|omf1:313:ESSERS|100000000  
101920|2025|C1|1120|omf2:024:ESSERS2|100000000  
101920|2025|C1|1120|omf3:135:ESSERS3|100000000  
101920|2025|C1|1120|omf4:415:ESSERS4|100000000  
101920|2025|C1|1120|omf5:313:ESSERS5|200000000  
101920|2025|C1|1110|onmf|4476048  
101920|2025|C1|1110|980|18827782
```

C3 Format

```
101920|2025|C3|5700|100|112562442  
101920|2025|C3|5700|240|62317531  
101920|2025|C3|5700|500|62317531  
101920|2025|C3|5700|600|18932358  
101920|2025|C3|5900|omf1|300000000  
101920|2025|C3|5700|omf2|300000000  
101920|2025|C3|5700|omf3|300000000  
101920|2025|C3|5700|omf4|300000000  
101920|2025|C3|5700|omf5|300000000  
101920|2025|C3|5700|onmf|12639178  
101920|2025|C3|5700|980|1468769040
```



**C2 Reconciliation of the Balance Sheet to
the Statement of Net Position
&
C4 Reconciliation of the Statement of
Revenues, Expenditures, and
Changes in Fund Balances to the
Statement of Activities - New**

C2 Reconciliation of the Balance Sheet to the Statement of Net Position

The system will compare this amount to the amount in C1 (Balance Sheet - Governmental Funds), Account 3000 – Total Fund Balances, Governmental Funds.

C2 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

A1 B1 C1 C2 C3 C4 G1 J1-12 J4 K1 K2 K3 L1 M1 J1-10 Error List Previous Next Back To Steps

Data Control Codes		1
		Amount
3000C1	Total Fund Balances - Governmental Funds	<input type="text"/>
1	Reconciling Items	<input type="text"/>
2	Reconciling Items	<input type="text"/>
3	Reconciling Items	<input type="text"/>
4	Reconciling Items	<input type="text"/>
5	Reconciling Items	<input type="text"/>
6	Reconciling Items	<input type="text"/>
7	Reconciling Items	<input type="text"/>
8	Reconciling Items	<input type="text"/>
9	Reconciling Items	<input type="text"/>
Add		
3000A1	Total Net Position - Governmental Activities	<input type="text"/>

Add more rows

The system will compare this amount to the amount in A1 (Statement of Net Position), Account 3000 – Total Net Position, Governmental Activities.

C4 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities



C4 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

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

Error List Previous Next Back To Steps

Data Control Codes			1
			Amount
1200C3	Net Change In Fund Balances - Governmental Funds		
1	Reconciling Items		
2	Reconciling Items		
3	Reconciling Items		
4	Reconciling Items		
5	Reconciling Items		
6	Reconciling Items		
7	Reconciling Items		
8	Reconciling Items		
9	Reconciling Items		
Add			
CNB1	Change In Net Position Governmental Activities		

The system will compare this amount to the amount in C3 (Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds), Account 1200 - Net Change in Fund Balances.

The system will compare this amount to the amount in B1 (Statement of Activities), Account CN - Change in Net Position



J1 Schedule of Delinquent Taxes Receivable

J1 Schedule of Delinquent Taxes Receivable



Examples 1

12 - Month Schedule

From PDF AFR:

Last Ten Years Ended August 31,	1		2	3	10	20	31	32	40	50	99
	Tax Rates			Net Assessed/ Appraised Value for School Tax Purpose	Beginning Balance 09/01/23	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 08/31/24	Total Taxes Refunded under Section 26.1115 (c)
	Maintenance	Debt Service									
2015 and prior years	various	various	various	421,220	\$ -	\$ 12,626	\$ 4,273	\$ (62,838)	\$ 341,483		
2016	1.170000	0.396000	1,016,952,237	49,184	-	2,843	962	(428)	44,951		
2017	1.170000	0.396000	1,027,282,278	70,004	-	4,321	1,463	(473)	63,747		
2018	1.170000	0.378000	1,053,559,533	64,456	-	4,808	1,554	(398)	57,696		
2019	1.170000	0.378000	1,045,813,262	86,222	-	10,146	3,278	(400)	72,398		
2020	1.068300	0.350000	1,086,565,435	100,723	-	12,069	3,954	(602)	84,098		
2021	1.054700	0.350000	1,142,331,743	104,947	-	10,546	3,500	(883)	90,018		
2022	1.026800	0.320000	1,205,618,949	191,266	-	35,950	11,204	(8,081)	136,031		
2023	0.957500	0.310000	1,327,698,777	385,745	-	96,888	31,368	(35,101)	222,388		
2024 (School year under audit)	0.823700	0.270000	1,393,097,193	-	15,236,304	11,078,161	3,631,302	29,427	556,268		
1000 Totals				\$ 1,473,767	\$ 15,236,304	\$ 11,268,358	\$ 3,692,858	\$ (79,777)	\$ 1,669,078		
8000 - Taxes refunded											\$ 14,558

It will be 2025 for the current fiscal year.

J1 Schedule of Delinquent Taxes Receivable



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

J1 12 Month Schedule of Delinquent Taxes Receivable

Data Control Codes		1 Maintenance (Tax Rate)	2 Debt Service (Tax Rate)	3 Current Year Net Assessed Value	10 Beginning Balance	20 Current Year Levy	31 Maintenance Tax Collections	32 Debt Service Tax Collections
1000	Data	0.8237	0.27	1,393,097,193	1,473,767	15,236,304	11,268,358	3692858
8000	Taxes Refunded							
9000	Tax Increment							

Only 4 digits below decimal point is allowed.

Last Ten Years Ended August 31,	1 Tax Rates		3 Net Assessed/ Appraised Value for School Tax Purpose	10 Beginning Balance 09/01/23	20 Current Year's Total Levy	31 Maintenance Total Collections	32 Debt Service Total Collections	40 Entire Year's Adjustments	50 Ending Balance 08/31/24	99 Total Taxes Refunded under Section 26.1115 (c)
	Maintenance	Debt Service								
2024 (School year under audit)	0.823700	0.270000	1,393,097,193	-	15,236,304	11,078,161	3,631,302	29,427	556,268	
1000 Totals				\$ 1,473,767	\$ 15,236,304	\$ 11,268,358	\$ 3,692,858	\$ (79,777)	\$ 1,669,078	
8000 - Taxes refunded										\$ 14,558

It will be 2025 for next fiscal year.

J1 Schedule of Delinquent Taxes Receivable

Examples 2

Fiscal Year Ending June 30,	1 Tax Rates		3 Assessed/Appraised Value for School Tax Purposes	10 Beginning Balance 7/1/2023	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 6/30/2024
	Maintenance	Debt Service							
2015 and Prior Years	\$ Various	\$ Various	\$ Various	\$ 36,598	\$ -	\$ 459	\$ 138	\$ (1,382)	\$ 34,619
2016	1.0400	0.2700	330,055,115	6,139	-	119	31	(261)	5,728
2017	1.0400	0.2700	298,240,611	5,989	-	164	43	(309)	5,473
2018	1.0400	0.2700	325,862,290	6,839	-	827	214	(382)	5,416
2019	1.0400	0.2700	345,402,061	5,848	-	125	33	131	5,821
2020	0.9700	0.2700	398,342,339	6,635	-	1,198	334	37	5,140
2021	0.9664	0.2700	383,766,210	18,090	-	9,041	2,546	15	6,518
2022	0.9634	0.2700	397,212,664	33,310	-	17,637	5,139	(317)	10,217
2023	0.8998	0.2700	441,371,944	104,652	-	52,895	16,330	(10,866)	24,561
2024 (School year under audit)	0.6692	0.2700	442,029,067	-	4,151,537	2,833,471	1,172,566	(33,946)	111,554
1000 Totals				\$ 224,100	\$ 4,151,537	\$ 2,915,936	\$ 1,197,374	\$ (47,280)	\$ 215,047
Amount of taxes refunded under Section 26.115, Tax Code						\$ 5,502			

J1 12 Month Schedule of Delinquent Taxes Receivable

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	ions	32 Debt Service Tax Collections	40 Adjustments	50 Ending Balance	99 Total Taxes Refunded Under Section 26.115(c)
1000	Data	1,197,374	-47,280	215,047	
8000	Taxes Refunded				5,502
9000	Tax Increment				

A blue-tinted photograph of the Texas State Capitol building at dusk. The building's iconic dome is the central focus, with its architectural details clearly visible against the darkening sky. The foreground shows a stone balustrade with circular openings, suggesting the viewer is looking down from an elevated position. The overall mood is serene and official.

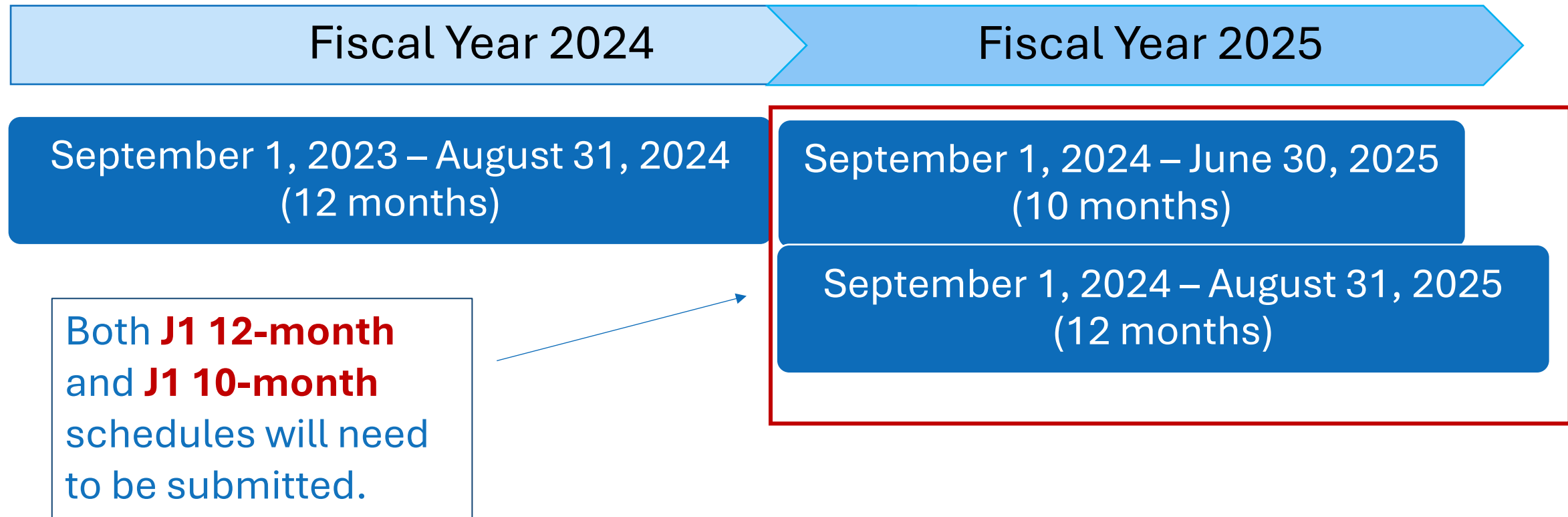
**For the districts that change
the fiscal year end date**

- **J1-10 and J1-14 schedules are pre-set in the system for the districts that submitted their notification of changing fiscal years end date to the Financial Compliance Division.**
- **Please contact us if you changed fiscal years but did not see either J1-10 or J1-14 in Step 3.**

J1 Schedule of Delinquent Taxes Receivable

10 – Month Schedule for the districts changing fiscal year end dates

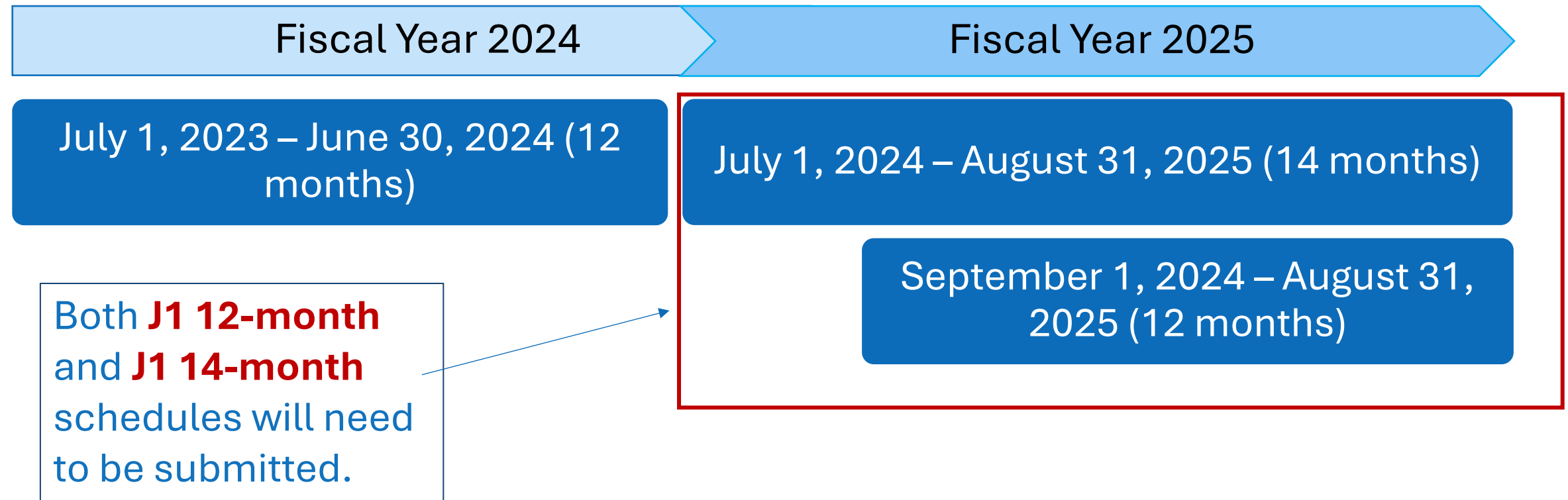
Changing to a **June 30** Fiscal Year End, starting in the fiscal year 2025:



J1 Schedule of Delinquent Taxes Receivable

14 – Month Schedule for the districts changing fiscal year end dates

Changing to an **August 31** Fiscal Year End, starting in the fiscal year 2025:





**G1 Statement of Revenues, Expenditures,
and Changes in Fund Balance Budget and
Actual – General Fund**

G1 Schedule – Budgetary Comparison Schedule



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

G1 Statement Of Revenues, Expenditures, And Changes In Fund Balance Budget And Actual - General Fund

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 Budgeted Amounts Original	2 Budgeted Amounts Final	3 Actual Amounts GAAP Basis	4 Variance with Final Budget - Positive (Negative)
REVENUES:					
5700	Local And Intermediate Sources	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5800	State Program Revenues	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5900	Federal Program Revenues	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5020	Total Revenues	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
EXPENDITURES:					
11	Instruction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Instructional Resources And Media Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	Curriculum And Instructional Staff Development	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21	Instructional Leadership	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
23	School Leadership	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
31	Guidance, Counseling, And Evaluation Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

G1 Schedule – Budgetary Comparison Schedule



SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 51,957,744	\$ 41,957,744	\$ 37,659,904	\$ (4,297,840)
5800 State Program Revenues	124,851,167	134,851,167	139,654,017	4,802,850
5900 Federal Program Revenues	7,390,105	7,390,105	3,863,173	(3,526,932)
5020 Total Revenues	184,199,016	184,199,016	181,177,094	(3,021,922)

➤ System will highlight applicable field(s) if schedule does not pass edit checks.

➤ If the discrepancy is <\$100, system will not display error.

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

G1 Statement Of Revenues, Expenditures, And Changes In Fund Balance Budget And Actual - General Fund

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 Budgeted Amounts Original	2 Budgeted Amounts Final	3 Actual Amounts GAAP Basis	4 Variance with Final Budget - Positive (Negative)
REVENUES:				
5700 Local And Intermediate Sources	51,957,744	41,957,744	37,659,904	-4,297,840
5800 State Program Revenues	124,851,167	134,851,167	139,654,017	4,802,850
5900 Federal Program Revenues	7,390,105	7,390,105	3,863,173	-3,526,932
5020 Total Revenues	1	184,199,016	181,177,094	-3,021,922

G1 Schedule – Budgetary Comparison Schedule

- Major edit checks for this schedule include comparing the amounts entered to the General Fund amounts reported in Schedule C3.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 51,957,744	\$ 41,957,744	\$ 37,659,904	\$ (4,297,840)
5800 State Program Revenues	124,851,167	134,851,167	139,654,017	4,802,850
5900 Federal Program Revenues	7,390,105	7,390,105	3,863,173	(3,526,932)
5020 Total Revenues	184,199,016	184,199,016	181,177,094	(3,021,922)



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

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?	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		

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

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?
 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:	<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	
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:	<u>Unmodified</u>		
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	
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:	<u>\$750,000</u>		
Auditee qualified as low-risk auditee?	<u> X </u> Yes	<u> </u> 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.

K2 Schedule of Findings and Questioned Costs - Part 1

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?

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

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

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?	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

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

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		

➤ All LEAs will still need to complete the financial statement section even if Single Audit not required.

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.
- Consult with your independent auditor, as needed.

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

Data Control Codes	1	Answer
--------------------	---	--------

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>

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
--------------------	---	--------

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
Codes	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

q8 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:

CFDA Number(s)	Name of Federal Program or Cluster
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
--------------------	---	--------

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



Federal Awards

4. Internal control over major programs:	
a. Material weakness(es) identified?	None reported
b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
5. Type of auditor's report issued on compliance with major programs	Unmodified
6. Any audit findings disclosed that are required to be reported in accordance under 2 CFR 200.516(a)?	No
7. Identification of major programs	84.027A & 84.173A Special Education Cluster 84.010A – Title I, Part A – Improving Basic Programs

Schedule of Expenditures of Federal Awards:

U.S. DEPARTMENT OF EDUCATION

Passed Through Texas Education Agency:
Title I, Part A - Improving Basic Programs

84.010A	24610101021901	2,581,436
---------	----------------	-----------

Special Education Cluster (IDEA):

Passed Through Texas Education Agency:

IDEA - Part B, Formula

84.027A	246600010219016600	2,314,173
---------	--------------------	-----------

Passed Through Region 10 Education Service Center:

SPED Capacity Grant

84.027A	UQZKSWHRBUH3	41,173
---------	--------------	--------

Total Assistance Listing Number 84.027

2,355,346

Passed Through Texas Education Agency:

IDEA - Part B, Preschool

84.173A	246610010219016610	52,557
---------	--------------------	--------

Total Special Education Cluster (IDEA)

2,407,903

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
-------------------	-----------------

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
-------------------	-----------------

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

Audit 2.0 Ying.Chen Role: ISD User Test COLLEGE 51

Financial Statement Findings
(reported on K2, rows q2, q3, and q4):

	1	2	3	4	5	6	7	8
	Audit Finding Reference Number	Finding Description	Internal Control Material Weakness	Internal Control Significant Deficiency not Material Weakness	Other Findings	Questioned Cost	Prior Year Finding	Prior Year Finding Reference Number
	-	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	2024-001			Select	Select	Select	Select	
2				Select	Select	Select	Select	
3				Select	Select	Select	Select	
4				Select	Select	Select	Select	
5				Select	Select	Select	Select	

Federal Awards Findings and Questioned Costs
(reported on K2, rows q5, q6, q7, and q8):

	1	2	3	4	5	6	7	8	
	Audit Finding Reference Number	Finding Description	Internal Control Material Weakness	Internal Control Significant Deficiency not Material Weakness	Other Findings	Questioned Cost	Prior Year Finding	Prior Year Finding Reference Number	
	-	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 "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 "Yes" if the auditor identified the audit finding as an instance of noncompliance that is material to the Federal Major Programs. If noncompliance is not material, select "No". If this finding is not related to noncompliance, select "NA".	Please enter the Questioned Cost amount if applicable.	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.

Click this to see the descriptions.

Financial Statement Findings

Federal Awards Findings and Questioned Costs

User may select **Next** and schedule can remain blank if Independent Auditor did not report findings.

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)

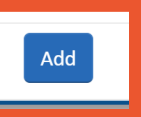
A1 B1 C1 C2 C3 C4 G1 J1-12 J1-10 J1-14 J4 K1 K2 **K3** L1 M1 J1-12 J1-10 J1-14

Error List Previous Next

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
-	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 the auditor identified the audit finding as an instance of noncompliance that is material to the financial statements. If not, 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.

Financial Statement Findings (reported on K2, rows q2, q3, and q4):

1	Example. 2024-001		Select	Select	Select	Select	
---	----------------------	--	--------	--------	--------	--------	--



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.**

K3 Schedule of Findings and Questioned Costs

Demo for the scenario below:

I. Summary of Auditors' Results

1. Type of auditor's report issued on the financial statements: **Unmodified**
2. Internal control over financial reporting:

Material weakness(es) identified: **2023-1**
Significant deficiency(ies) identified that are not considered to be material weaknesses: **None**
3. Noncompliance that is material to the financial statements: **2023-2**
4. Internal controls over major federal programs:

Material weakness(es) identified: **2023-1**
Significant deficiency(ies) identified that are not considered to be material weaknesses: **None**
5. Type of auditor's report on compliance for major federal programs: **Unmodified**
6. Did the audit disclose findings which are required to be reported in accordance with 2 CFR 200.516(a)? **Yes**
7. Major programs include:

Child Nutrition Cluster:
School Breakfast Program – Assistance Listing # 10.553
National School Lunch Program – Assistance Listing # 10.555
8. Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000**
9. Low risk auditee: **No**

II. Findings Related to the Financial Statements

2023-1, 2023-2

III. Federal Award Findings and Questioned Costs:

2023-1

FINDING # 2023-1

Finding Type: Material Weakness

Criteria: TEA Financial Accountability Resource Guide; Texas Grant Management Standards; Compliance Supplement – Part 6; COSO internal control framework or federal government's Green Book (*Standards for Internal Control in the Federal Government*).

Condition: The State of Texas and the federal government require public school districts to have effective systems of internal control over financial reporting and internal control over federal and state program compliance. Public school districts must document and demonstrate the effectiveness of five components of internal control pertaining to financial reporting and grant compliance: control environment, risk assessment, control activities, information and communication, and monitoring. The District lacks documentation of functioning systems.

Cause: The District is a small district with few administrative personnel.

Effect: Noncompliance with state and federal requirements pertaining to establishing effective systems of internal control fails to mitigate the risks of material misstatement in financial statements and noncompliance with grant provisions.

Recommendation: Conduct control self-assessments to identify and assess risks of material misstatement and implement an effective system of internal control to mitigate risks to acceptable levels.

Management's Response: [REDACTED], document, and implement requirements by May 1, 2023, implementing management

K3 Schedule of Findings and Questioned Costs



Demo for the scenario below:

FINDING # 2023-2
FOR THE YEAR ENDED JUNE 30, 2023

I. Summary of Auditors' Results

1. Type of auditor's report issued on the financial statements: **Unmodified**
2. Internal control over financial reporting:

Material weakness(es) identified: **2023-1**
Significant deficiency(ies) identified that are not considered to be material weaknesses: **None**
3. Noncompliance that is material to the financial statements: **2023-2**
4. Internal controls over major federal programs:

Material weakness(es) identified: **2023-1**
Significant deficiency(ies) identified that are not considered to be material weaknesses: **None**
5. Type of auditor's report on compliance for major federal programs: **Unmodified**
6. Did the audit disclose findings which are required to be reported in accordance with 2 CFR 200.516(a)? **Yes**
7. Major programs include:

Child Nutrition Cluster:
School Breakfast Program – Assistance Listing # 10.553
National School Lunch Program – Assistance Listing # 10.555
8. Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000**
9. Low risk auditee: **No**

II. Findings Related to the Financial Statements

2023-1, 2023-2

III. Federal Award Findings and Questioned Costs:

2023-1

Finding Type: Material Noncompliance

Criteria: Texas Tax Code §26.012(8); Texas Education Code §44.006; Texas Education Code §44.052.

Condition: The District has violated the Texas Tax Code by using debt service fund property tax revenues for payments that do not meet the definition of debt service. As a result, the general fund owes the debt service fund \$2,729,360 as of June 30, 2023. Using debt service funds to pay operating expenditures are also a violation of bond covenants.

There are negative balances in the District's general fund and its Child Nutrition Fund as of June 30, 2023. Texas Education Code §44.006 prohibits funds of a current year being used to pay debts of a preceding year, which makes end-of-year fund deficits unlawful.

The District overspent its approved operating budget in several functional line items, which are summarized in Note 14 to the basic financial statements. Texas Education Code §44.052 provides for Class C misdemeanor penalties for superintendents and trustees failing to comply with state budget requirements.

Cause: See finding 2023-1; the District lacks effective systems of internal control over financial reporting and internal control over federal and state program compliance.

Effect: Noncompliance with the Texas Tax Code and the Texas Education Code puts the District, its leadership, and its board members at risk of operational, financial, and compliance failures.

Recommendation: The District should prepare a repayment schedule for amounts owed by the general fund to the debt service funds and budget these amounts accordingly in future operating budgets. District administration should prepare, and the board should approve annual operating budgets that reduce and eventually eliminate deficit fund balances in the general fund and the food service fund. The District should budget conservatively and monitor budget to actual performance monthly to ensure actual expenditures do not exceed budgeted expenditures in a fiscal year.

Management's Response: District administration will prepare a repayment schedule to repay funds owed by



M1 Management Letter

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	<input type="text"/>	<input type="text"/>	Select

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
---	---	--	---

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

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

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



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*.



TEA Annual Financial and Compliance Report Website:
<https://tea.texas.gov/finance-and-grants/financial-compliance/annual-financial-and-compliance-report>

Questions for Audit 2.0 system can be submitted to:

Paul.Moreno@tea.texas.gov

Laura.Cavazos@tea.texas.gov

Ying.Chen@tea.texas.gov