

Annual Financial Report

Audit 2.0 Submission Standards

For Independent School Districts (ISD)



Texas Education Agency
Austin, Texas

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Audit 2.0: An Overview

This Audit 2.0 application facilitates annual submissions of the audited financial information. With Audit 2.0 features, you can upload and complete the Annual Financial Report (AFR) for an LEA and finalize and certify data. You can then view the status of LEA's submission.

There are 5 steps involved in completing the AFR submission:

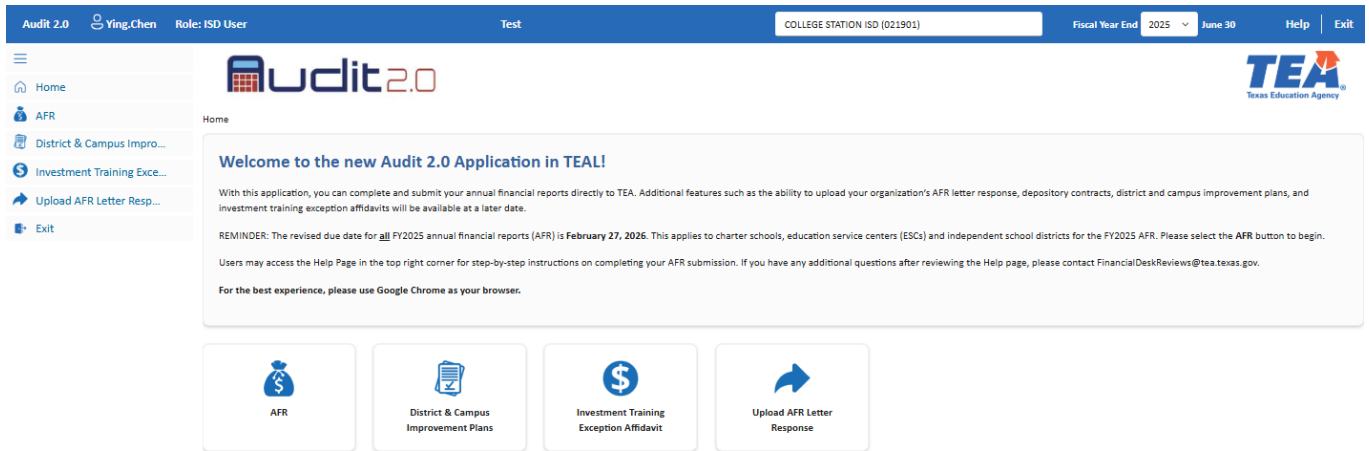
- Step 1: Preliminary Information
- Step 2: AFR Upload
- Step 3: Data Feed Upload/Manual Data Entry
- Step 4: Finalize Data
- Step 5: Certify

After completing the AFR submission, you can view the documents with the **View District Status** feature and unlock or reset the Step 1 to 5 pages after finalization and certification with the **Re-open Process** feature.

Other features include the ability to submit the following documents: **Depository Contract, District & Campus Improvement Plans and Investment Training Exception Affidavit.**

Note: Google Chrome is the recommended browser for Audit 2.0.

The Home page of the Audit 2.0 for **ISD User** role:



The AFR page:

The screenshot shows the 'Audit 2.0' interface for the 'AFR' (Annual Financial Report) page. The top navigation bar includes the user name 'Ying.Chen', role 'ISD User', and the district 'COLLEGE STATION ISD (021901)'. The main content area features a welcome message and a 'AFR Process - Progressive Steps' diagram. The diagram consists of five steps, each in a 'LOCKED' state:

- Step 1: Start Here - Preliminary Info (LOCKED)
- Step 2: AFR Upload (LOCKED)
- Step 3: Data Feed Upload/Manual Data Entry (LOCKED)
- Step 4: Finalize Data (LOCKED)
- Step 5: Certify (LOCKED)

At the bottom of the process flow, there are two buttons: 'Re-open Process' and 'View District Status'.

Section 1. Request Access to Audit 2.0

The electronic mechanism for submitting the required report involves uploading the data feed file via the internet through the **AUDIT 2.0** application in **TEAL**.

- To set up a **TEAL** account, a user must request access by selecting “Request New User Account” on the TEAL Applications Reference web page. A unique username and password will be created for each approved TEAL applicant.

TEA Login (TEAL)

NOTICE: TEA Web Applications will not be available each Sunday morning from 5:00am to 2:00pm due to routine maintenance. Please do not access your applications during this time period. You could lose data.

Don't have an account? [Request New User Account](#)

Username:

Password: [Show Password](#)

[Forgot your password?](#)
[Forgot your username?](#)

- If the user has an existing **TEAL** account, access to the **AUDIT 2.0** application should be requested by selecting “My Application Accounts” and adding **Audit 2.0** from the Self-Service menu.

Texas Education Agency
User and Access Management

Self-Service

- [Access Applications](#)
- [Requests I've Submitted](#)
- [Change My Password](#)
- [My Security Questions](#)
- [My Application Accounts](#)
- [Edit My User Information](#)

Applications

Audit

- [Administrator](#)
- [Audit Personnel](#)

- At least one User Role needs to be selected. See a list of external user roles below:

For ISD personnel, select ISD Roles.

- ESC AFR Users (One Role for Two Functions):

For ESCs: Submit AFRs, Finalize and Certify the AFR submissions

For the Schools within the ESC Area: View only AFRs

- **ISD Roles (Two Roles):**

- **ISD AFR Users:** Submit AFRs, Finalize and Certify the AFRs submission

- **ISD AFR and Depository Contract Users:** Submits AFRs, Finalize and Certify the AFR submissions and depository contracts

- Charter School Roles (Two Roles):

- Charter AFR Users: Submit AFRs, Finalize and Certify the AFR submissions

- Charter AFR and Depository Contract Users: Submit AFRs, Finalize and Certify the AFR submissions and depository contracts

- Governmental Charter AFR Users:

Submit AFRs, Finalize and Certify the AFR submissions

- Depository Contract Users:

Submit depository contracts

- CPA Personnel (CPA firm users only; **not authorized to “Finalize” and/or “Certify” the AFRs in Step 4 and Step 5**):

Submit AFRs for the approved Schools/ Districts

An example of requesting the ISD AFR Users Role is provided below.

Once approved, the user will have access to the **AUDIT 2.0** application for AFR submissions and other functions. At least one person in each district needs access.

The screenshot shows a web form with the following sections and fields:

- Employing Organization**
 - * Organization: *Who do you work for? In other words, what organization employs you (e.g. district, ESC, charter school)?*
 - Text input field: **SPRING BRANCH ISD (101920)**
- Roles & Parameters**
 - ISD User**
 - Description:**
ISD User - Submits annual financial report
 - * **County District Number:**
(County District Number)
 - Text input field: **101920**
- Privileges:**
 - district
 - entry
 - importAudit
 - upload
 - uploadPDFs
- Comments:**
Text area (empty)
- Clear Roles** button
- Done** and **Cancel** buttons

Section 2. Entering Preliminary Information (Step 1)

Use this procedure to complete the fields related to audit firm details and other AFR-related information that will display or hide certain schedules.

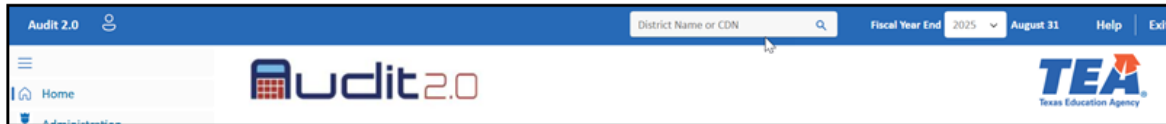
Important: No auto save function is available for the Step 1: Preliminary Information page. To save all inputs or revisions, click **Save** or the **Continue to Step 2: AFR Upload** button.

Procedure:

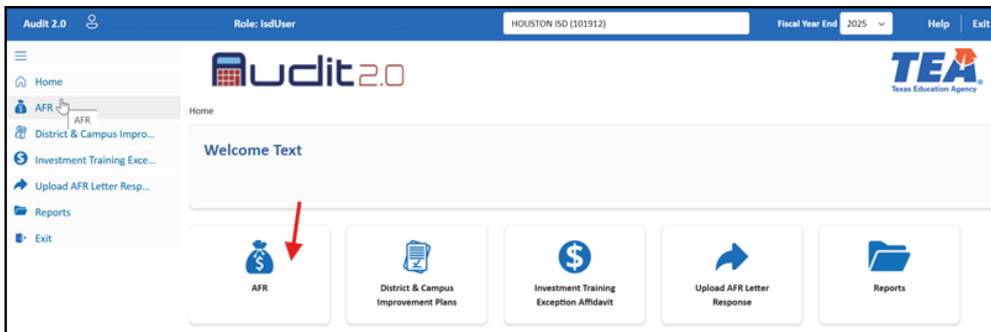
- 1 Log in to the TEAL system and select the **AUDIT 2.0** application.

In the **District Name or CDN** box, either:

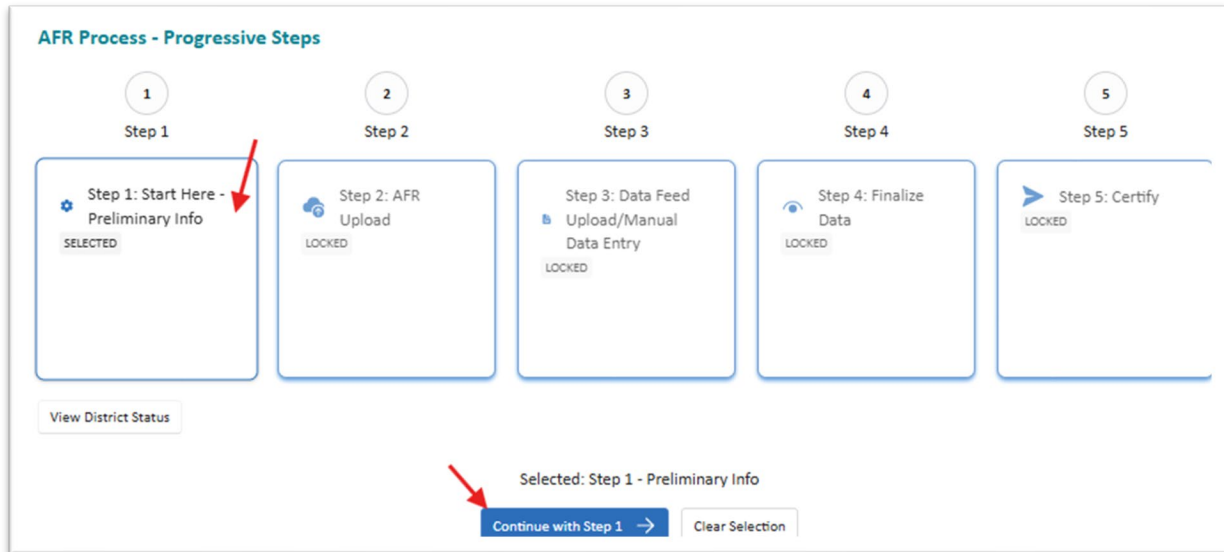
- Confirm the CDN that is displayed by default OR
- If you work with multiple schools, select the CDN to be displayed.



- 2 Click on the AFR button.



- 3 On the **AFR** page, click **Step 1 Start Here Preliminary Information** which enables the **Continue with Step 1** button. Then click **Continue with Step 1**.



- 4 On the **Step 1: Start Here - Preliminary Info** page, complete all questions below:

- **Fiscal Year-End for AFR being submitted**—Select either June 30 or August 31.

Important: For the fiscal year 2025 AFR submission (the first year of the Audit 2.0 system implementation), the prompt above does **not** apply. For the fiscal year 2025 AFR submission, the fiscal year end date (June 30 or August 31) selected in Step 1: Preliminary Information should also update the fiscal year end date shown in the header. The J1-10 schedules are pre-populated for the school districts that change the fiscal year end date from August 31 to June 30. If your district has the fiscal year end date change, note that both of the J1-12 and J1-10 schedules are completed.

Note: If the selected date does not match the current fiscal year recorded in the Audit 2.0 system, a warning message will appear indicating inconsistent dates. Fiscal year end dates are updated in Audit 2.0 based on fiscal year end change notification forms submitted by school districts. If the warning message is displayed, you will need to contact Financial Compliance Division at <https://tea.texas.gov/finance-and-grants/financial-compliance/electronic-submissions> for further assistance to continue the submission.

- Use the web site <https://www.tsbpa.texas.gov/php/fpl/frmllookup.php> as a reference to enter the following data exactly as it is displayed on the webpage under the **License Lookup** tab:
 - **Audit Firm Name**
 - **Office Location**—Enter only a city name. Do not enter the state name.
 - **License/Certificate #**

- **State of Licensure**
- Continue completing the remaining boxes:
 - **Audit Firm Contact Email address**—Enter the email address for the preferred contact of the firm. Avoid using general email addresses. If needed, use the **Add Additional Email Addresses** link to add more email addresses.

Was a single audit required? (If the answer selected here is inconsistent with the data in the data feed file uploaded, the system will reject the file with an error message.)

Specify **Yes** or **No**. When **Yes** is selected, the **K1** data schedule and the bottom portions of the **K2** and **K3** data schedules will appear in Step 3: Data Feed Upload/Manual Data Entry.

Note: A single audit is required if federal expenditures \geq \$750,000 in a fiscal year (2 CFR Part 200, Subpart F). For fiscal years beginning on or after October 1, 2024: the threshold increases from \$750,000 to \$1,000,000.

- **Did your independent auditor issue a management letter that included comments?** (If the answer selected here is inconsistent with the data in the data feed file uploaded, the system will reject the file with an error message.)

Specify **Yes** or **No**. When **Yes** is selected, the **M1** data schedule will appear in Step 3: Data Feed Upload/Manual Data Entry.

Note: A management letter is a formal communication issued separately from the audit report by an independent auditor to an organization's management at the conclusion of a financial audit. It highlights internal control deficiencies, operational inefficiencies, or areas for improvement that, while not severe enough to be classified as material weaknesses or significant deficiencies in the audit report, still warrant attention.

5 Choose one of the following options to proceed:

Continue to Step 2: AFR Upload — Saves your entries and enables you to proceed to the screen for Step 2: AFR Upload.

Save — Saves your entries and continues to display the current screen for Step 1 Entering Preliminary Information.

Cancel — Keeps any information you previously saved and displays the view of the **Home > AFR** page.

Back to Steps — Returns your view to the AFR page with the **Progressive Steps** buttons.

Section 3. AFR PDF Upload (Step 2)

Use this procedure to upload a PDF of the Annual Financial Report. The report must be in PDF format as a searchable file without password protection.

Automatic File Naming Standards

The uploaded AFR PDF file does not need to follow any specific naming convention.

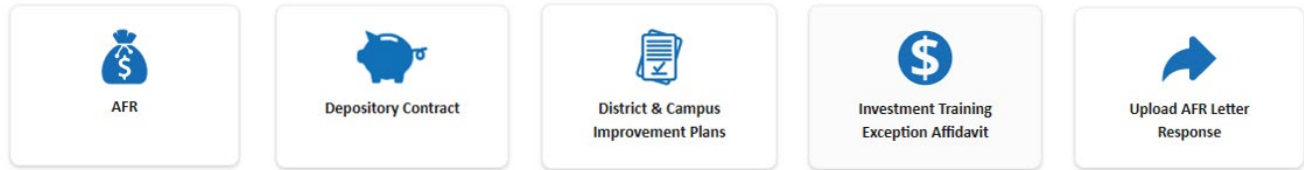
The application automatically names the uploaded AFR PDF file. The file naming format is outlined below.

- **999999** – six digits county-district number
- **a** – or other appropriate Alfa designation based on the file type (see table below)
- **####** – four-digit fiscal year.
- **v#** – v for the version of the file uploaded followed by the version number (example v1)
- **PDF** – The file extension for the PDF file upload in **Step 2**.

Examples: 999999a####v#.PDF for **Step 2 AFR Upload**; 999999df#v#.TXT for **Step 3: Data Feed upload**.

Upload Area	File for Upload	Alpha Designation
AFR > Step 2	AFR (Public View)	a
	AFR Signed Pages (TEA use only)	cparpt
	L1 Schedule	l
	Management Letter	mgl
AFR > Step 3	Data Feed File	df
Upload AFR Letter Response	District Reponse	dr
	District AFR Correction to TEA	drc
Depository Contract	Direct Deposit Authorization	vdda
	Depository Contract	dc
	Depository Statement	ds
District & Campus Improvement Plans	District Improvement Plan	t
	Campus Improvement Plan	p
Investment Training Exception Affidavit	Investment Training Exception Affidavit	itea

Icons for the Upload Areas listed above:

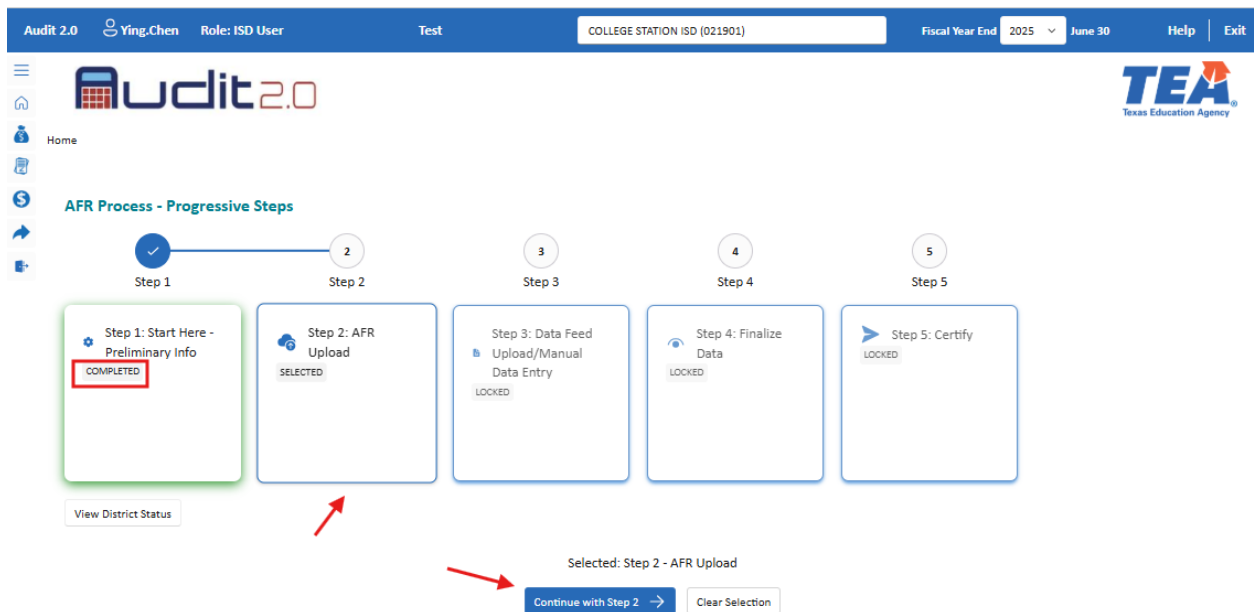


Procedure:

- In the **District Name** or **CDN** box, either:
 - Confirm the CDN that is displayed by default OR
 - If you work with multiple schools, select the CDN to be displayed.



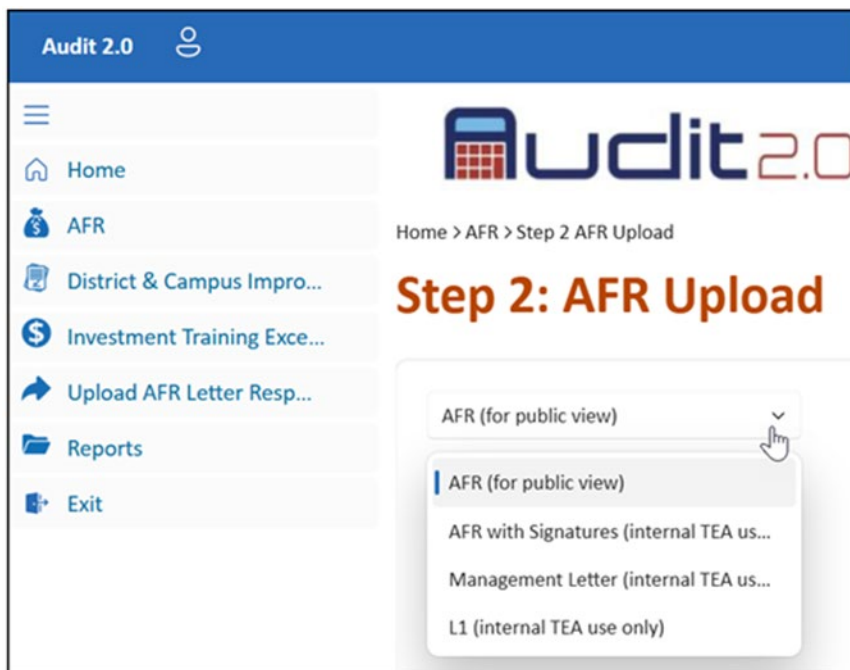
- Once the **Step 1 Preliminary Information** page is completed, the system will automatically navigate to the **Step 2: AFR Upload** page. Alternatively, you can go to the **AFR Process - Progressive Steps** page and click **Step 2: AFR Upload** to enable the **Continue with Step 2** button.



- On the **Step 2: AFR Upload** page, select the appropriate file type from the drop-down list:

- **AFR (for public view)** – At least one complete AFR PDF file must be uploaded under this selection to proceed to the next step. The file must be a searchable PDF and cannot be password protected.
- **AFR with signatures (internal view)** – This option allows districts to upload documents with signatures if they do not wish to release signatures for public viewing. Uploading documents under this selection is optional. Single-page documents are permitted. Only searchable, non-password-protected PDF files may be uploaded.
- **Management Letter (internal view)** – This option allows districts to upload management letters if applicable. Single-page documents are permitted. Only searchable, non-password-protected PDF files may be uploaded.
- **L1 (internal view)** – This option allows districts to upload L1 if applicable. Single-page documents are permitted. Only searchable, non-password-protected PDF files may be uploaded.

The file name will be named automatically. Please refer to the automatic naming convention outlined at the beginning of this section.



- In the file import area to the right, either drag and drop the file to be imported, or click browse to select the file location. Repeat this step as needed.

Step 2: AFR Upload

* Please select a file type before selecting a file.

AFR (for public view) ▾

Please provide brief explanation and revised page numbers

0 / 250 characters

Drag files here you wish to upload, or [browse](#) for them.
Only a complete PDF should be uploaded
Max file size: 50 MB. Remaining slots: 10/10

Uploaded Files: 0 / 10 (10 slots remaining)

No files uploaded yet.

Continue to Step 3: Data Feed Upload / Manual Data Entry

Manuals and Resources

Back to Steps

- **Note:** If you are uploading a revised file, under the file type in the comments box, enter text explaining why you are uploading a revised file.

Step 2: AFR Upload

* Please select a file type before selecting a file.

AFR (for public view) ▾

Please provide brief explanation and revised page numbers

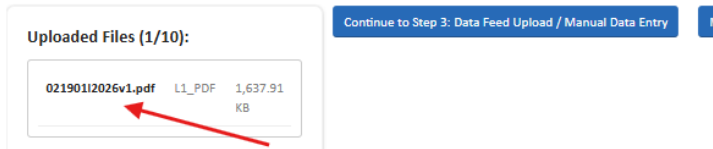
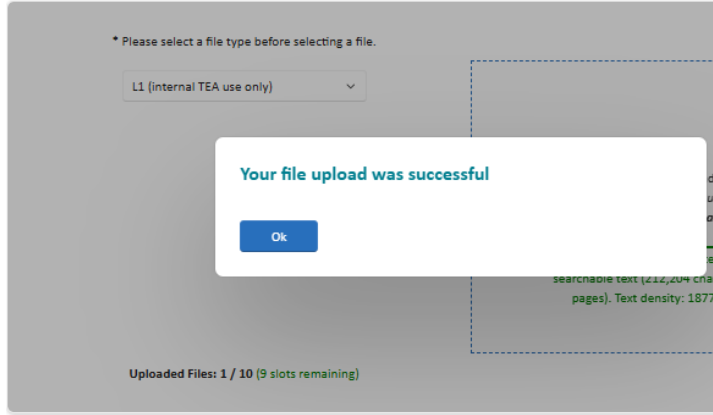
0 / 250 characters

Drag files here you wish to upload, or [browse](#) for them.
Only a complete PDF should be uploaded
Max file size: 50 MB. Remaining slots: 10/10

- Do one of the following:
 - If the upload is successful, review the success message: “Your file upload was successful”. Click OK to close the message and review the file name displayed at the bottom of the page. (Only files uploaded during the current session are displayed.)
 - If the upload fails, review the failure message. Click OK to close the message.

Note: The system will send an email to your user ID stating whether the file upload was successful.

Step 2: AFR Upload



- Click **Continue to Step 3: Data Feed Upload/Manual Data Entry**. Alternatively, click **Back to Steps** to return to the **AFR** page.

Section 4. Data Feed Upload/ Manul Data Entry (Step 3)

There are two options for submitting data in Step 3 Data feed Upload/ Manual Data Entry. The first option is to upload data in one **complete** text file. The second option is to enter data manually in each individual field for each schedule.

Important: Users with the CPA Personnel role will not see **Step 3** change to a “**Completed**” status. Once data is entered (either manually or through a data feed file upload), a user with an **ISD User** or **ISD AFR and Depository Contract Users** roles must review and click through all schedules to finalize the data. After that, the system will update the status to “**Completed**”.

Small rounding edits of less than 100 dollars are acceptable and are not displayed by the edits.

Please refer to **Section 7 Completing Data Schedules** for details of each individual schedule within **Step 3**.

Automatic File Naming Standards

The uploaded AFR PDF file does not need to follow any specific naming convention.

The system automatically names the uploaded AFR data feed file. The file naming format is outlined below.

- **999999** – six digits county-district number
- **a** – or other appropriate Alfa designation based on the file type (see table below)
- **####** – four-digit fiscal year.
- **v#** – v for the version of the file uploaded followed by the version number (example v1)
- **TXT** - file extension for the data feed file upload in **Step 3**.

Examples: 999999df#v#.TXT for **Step 3: Data Feed upload**.

Alpha Designation	File Type
a	AFR (for public view)
cparrpt	AFR Pages with Signatures (internal TEA use only)
l	L1 Schedule
mglt	Independent Auditors' Management Letter
df	AFR Data Feed File (for Step 3: Data Feed Upload)

Flat File Format - Data Specifications

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

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

Format for Data in the File

- For the ISD schedules, each line of data in the text file should have the format specified in the table below. The rows of data may be in any order within the data file.

Input	Max Characters
County District Number	6
Audit Year	4
Audit Schedule Number	Varied by Schedules (Note 1)
Data Control Codes (Audit Row Number)	Varied by Schedules (Note 2)
Audit Column Number	Varied by Schedules (Note 3)
Data Values	Varied by Schedules (Note 4)

Note 1: Audit Schedule Number

In general, the max character length is 2 characters (e.g., A1), except for: J1-12, J1-10 and J1-14 (5 characters).

Note 2: Data Control Codes (Audit Row Number)

The character length ranges from 1 to 6 characters, depending on the schedule (e.g., 3000A1 in Schedule C2; two-digit function codes in Schedules B1, C3, and G1; one-digit data codes in Schedules C2 and C4 for reconciling items; and four-digit object codes in Schedules C1 and A1).

Note 3: Audit Column Number

The maximum character length for Audit Column Number varies by schedule:

Schedule	Max Characters for Audit Column Number	Example
A1	1	1, 2, 3, 4
B1	1	1, 2, 3, 4, 5, 6, 7, 8, 9

C1 Static Row	4	100, 240, 500, 600, OMNF, 980
C1 Dynamic Row	24	OMF1:3-digit fund number:15-digit max fund description
C2	1	1
C3	4	100, 240, 500, 600, OMF1, OMNF, 980
C4	1	1
G1	1	1, 2, 3, 4
All J1	2	1, 2, 3, 10, 20, 31, 32, 40, 50, 99
J4	1	1
K1	1	1, 2, 3, 4
K2	1	1, 2, 3
K3	1	1, 2, 3, 4, 5, 6, 7
L1	1	1
M1	1	1, 2, 3

Note 4: Data Values

- The data provided for each row and column is alphanumeric.
- Wherever the data is a monetary figure, it should be a whole number 0-9 without a dollar sign or punctuation. DO NOT KEY CENTS.
- The only decimals to be entered are the tax rates on Schedule J1s, Column 1 and 2.
- If the amount is a negative number, this should be designated with a “-” (minus) sign.
- Grayed-out cells indicate cells for which values should not be entered.

Other requirements by schedule are listed below:

Schedule	Column	Max Characters for Data Elements
All J1s	1 & 2	Numeric Decimal/ 4 digits after the decimal point, i.e. 0.0433
K1	1 & 2	Text Value/ 255
K2	1 & 2	Text Value/ 255
K3	1 & 7 (rows 1–30)	Text Value/ 255
	1 & 8 (rows 31-)	Text Value/ 255
	2 (all rows)	Text Value/ 5000
M1	1	Text Value/ 255
	2	Text Value/ 5000

Other Rules:

Amounts: 0-9 only, no punctuation

Negative Amounts: -99

Positive Amounts: 99

Schedules J4, K2, K3, M1 and L1 require “Yes”, “No”, or “NA” answers for some fields.

The Data Feed file format for the C1 and the C3

C1 Balance Sheet – Governmental Funds

For Major Funds 240, 500, and 600, use the standard format:

- 999999|2025|c3|5700|500|650789
- 999999|2025|c3|5800|240|5659456
- 999999|2025|c3|5800|600|384653

For major funds other than 240, 500 or 600, the data file can submit other three-digit fund numbers using the format of: Other Major Funds (omf)#, followed by “:”, then three-digit fund number, followed by “:”, then fund name (maximum length is 15 characters).

- Example of C1 format for Other Major Funds omf# is : *omf1:499:LocalSpecRev*

For schedule **C3 Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds**, the file only needs “omf1” (omf1, omf2, omf3, omf4, or omf5). The three-digit fund number and fund name **do not** need to be included.

See an example below.

C1 Balance Sheet – Governmental Funds

		10		211	499		429		Other		Total		
		General		ESSA Title I	Local Special		State Special		Governmental		Governmental		
		Fund		School	Revenue		Revenue		Funds		Funds		
Data Control Codes				Improvement Program									
ASSETS													
1110	Cash and cash equivalents	\$	7,910,578	\$	-	\$	358,341	\$	-	\$	805,325	\$	9,074,244
1120	Investments		13,534,314		-		-		-		-		13,534,314
1240	Due from other governments		40,785		2,550,811		-		2,555,204		10,362,331		15,509,131
1250	Accrued interest		5,596		-		-		-		-		5,596

- 999999|2025|c1|1110|100|7910578
- 999999|2025|c1|1110|980|9074244
- 999999|2025|c1|1120|100|13534314
- 999999|2025|c1|1120|980|13534314
- 999999|2025|c1|1240|100|40785
- 999999|2025|c1|1240|980|15509131
- 999999|2025|c1|1250|100|5596
- 999999|2025|c1|1250|980|5596
- 999999|2025|c1|1110|omf2:499:LocalSpecRev|358341
- 999999|2025|c1|1240|omf1:211:ESSATitle1|2550811
- 999999|2025|c1|1240|omf3:429:StateSpecRev|2555204
- 999999|2025|c1|1110|onmf|805325
- 999999|2025|c1|1240|onmf|10362331

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

		10		211	499		429		Other		Total		
		General		ESSA Title I	Local Special		State Special		Governmental		Governmental		
		Fund		School	Revenue		Revenue		Funds		Funds		
Data Control Codes				Improvement Program									
REVENUES													
5700	Local and intermediate sources	\$	29,095,245	\$	-	\$	7,374,994	\$	-	\$	4,361,134	\$	40,831,373
5800	State program		2,531,545		-		-		11,788,170		3,202,089		17,521,804
5900	Federal program		1,345,648		12,888,539		-		-		24,201,829		38,436,016
5020	Total revenues		32,972,438		12,888,539		7,374,994		11,788,170		31,765,052		96,789,193

- 999999|2025|c3|5700|100|29095245
- 999999|2025|c3|5700|980|40831373
- 999999|2025|c3|5800|100|2531545
- 999999|2025|c3|5800|980|17521804

999999|2025|c3|5900|100|1345648
 999999|2025|c3|5900|980|38436016
 999999|2025|c3|5020|100|32972438
 999999|2025|c3|5020|980|96789193
 999999|2025|c3|5700|omf2|7374994
 999999|2025|c3|5800|omf3|11788170
 999999|2025|c3|5900|omf1|12888539
 999999|2025|c3|5020|omf1|12888539
 999999|2025|c3|5020|omf2|7374994
 999999|2025|c3|5020|omf3|11788170
 999999|2025|c3|5700|onmf|4361134
 999999|2025|c3|5800|onmf|3202089

Flat File Format Examples

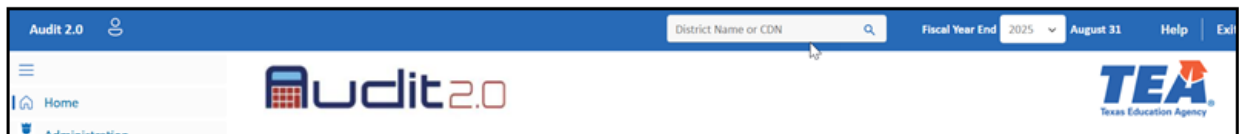
- An example of the flat file format used for the majority of data schedules:
 County District Number|Audit Year|Audit Schedule|Data Control Codes|Audit Column|Data
 - Eg. 012345|2025|A1|2502|1|2585971
 012345|2025|B1|11|1|13455
 012345|2025|B1|NB|6|87265798
 012345|2025|C2|3000C1|1|2585971
 012345|2025|C2|1|1|46546
- An example of the flat file format used for the C1 and C3 data schedules:
 - Eg. 012345|2025|C1|11110|100|14178856
 012345|2025|C1|11110|240|86439
 012345|2025|C1|11110|500|86439
 012345|2025|C1|11120|600|249353158
 012345|2025|C1|11120|omf1:266:ESSERS|10000000
 012345|2025|C1|11120|omf2:227:IDEA|1000000
 012345|2025|C3|11|omf1|300000
 012345|2025|C3|11|omf2|50000
 012345|2025|C3|71|500|46439
 012345|2025|C3|81|600|9353158

4.1 Option One –Data Feed Upload

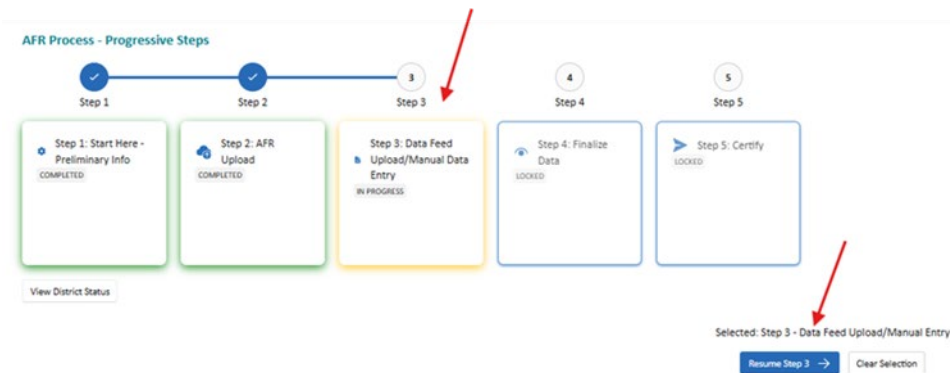
Once the data file is created as indicated in Section 1 Flat File Format, it can be uploaded.

Procedure:

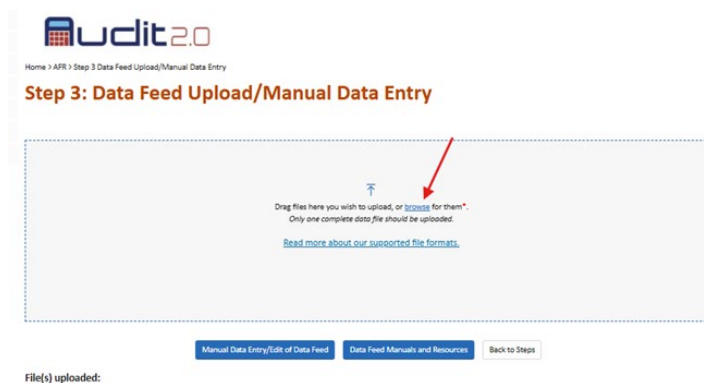
- 1 In the **District Name or CDN** box, either:
 - Confirm the CDN that is displayed by default OR
 - If you work with multiple schools, select the CDN to be displayed.



- 2 Once the **Step 1: Entering Preliminary Information** and **Step 2: Uploading the Annual Financial Report** pages are completed, the system will automatically navigate to the **Step 3 Data Feed Upload/Manual Data Entry** page. Alternatively, you can go to the **AFR Process - Progressive Steps** page and click **Step 3 Data Feed Upload/Manual Data Entry** to enable the **Continue with Step 3** button.

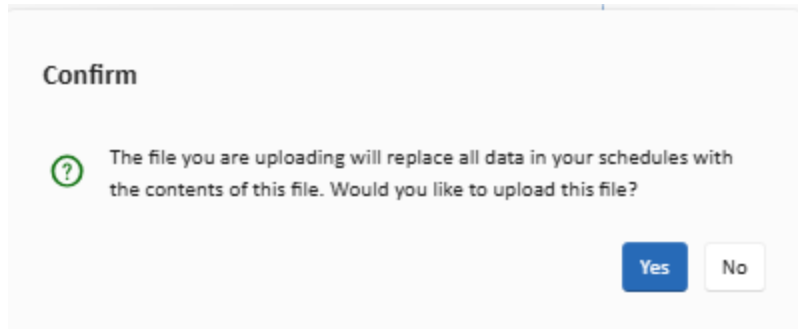


- 3 Drag your text file to the upload area or use the “browse” link to upload. Only one file at a time can be uploaded, and it must be 1 MB or less in size.



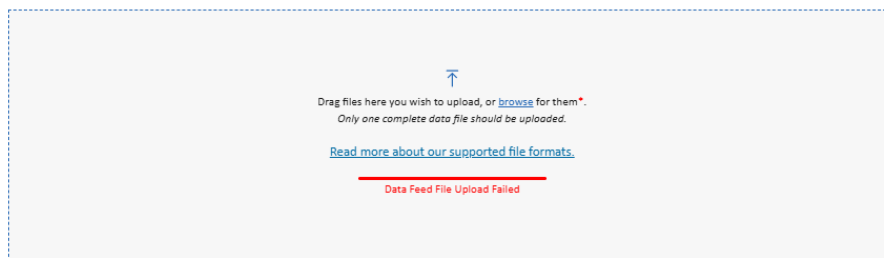
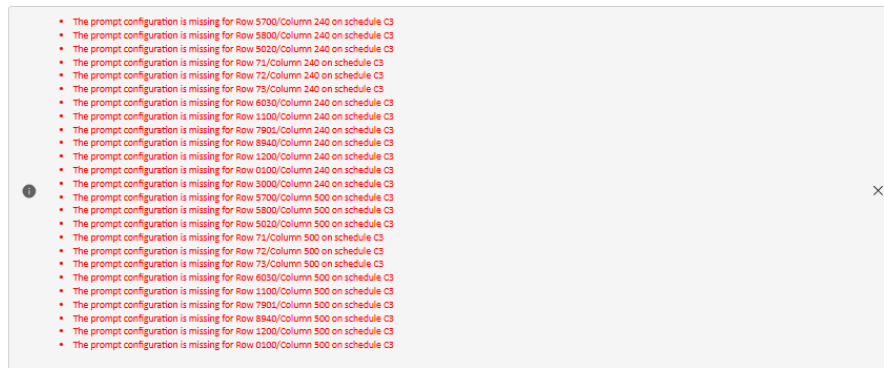
- 4 After the text file is selected for upload, a confirmation message will appear: “The file you are uploading will replace all data in your schedules with the contents of this file. Would you like to upload this file?”

Click **Yes** to allow the system to check the file for format errors and, if none are found, proceed with replacing the data. Click **No** to cancel the upload and close the message.



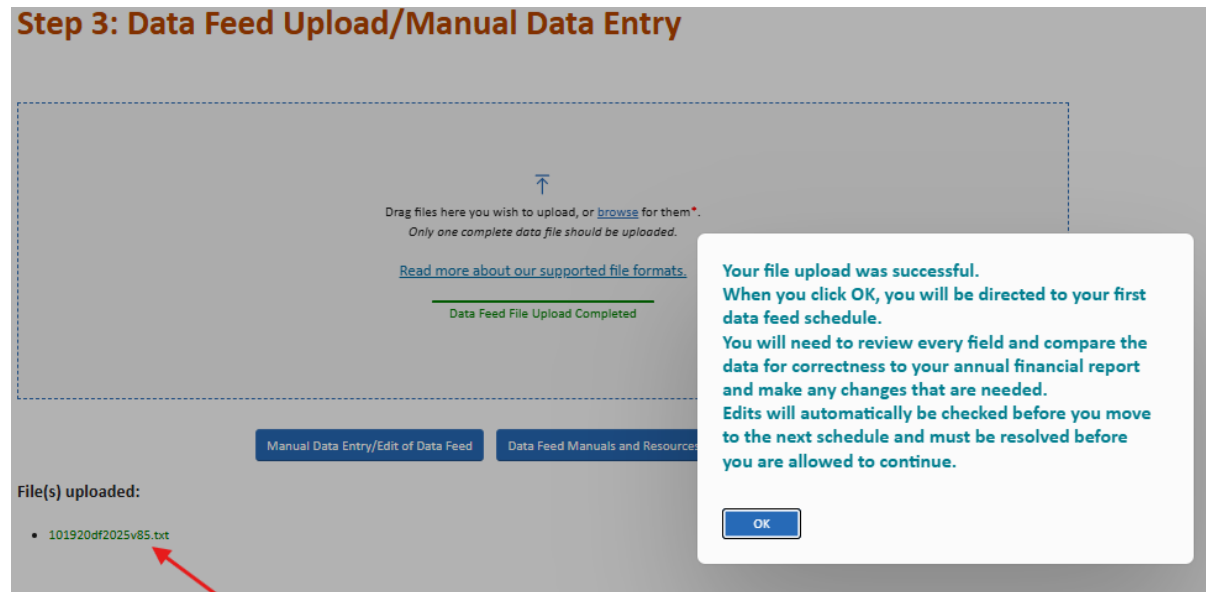
- 5 If the system detects format errors in the data feed file, error messages will appear on top of the screen. Please correct the errors and upload the corrected file.

Step 3: Data Feed Upload/Manual Data Entry



- If no format errors were detected in the data feed file, the system will upload the file and a message is displayed: *"Your file upload was successful...."* After a file is uploaded, review the name of the uploaded file displayed at the bottom of the page under File(s) uploaded. Only files uploaded during the current session are displayed.

Important: You will need to review each schedule for consistency with your annual financial report. To proceed to the first data schedule page (Schedule A1 for ISD), click OK.

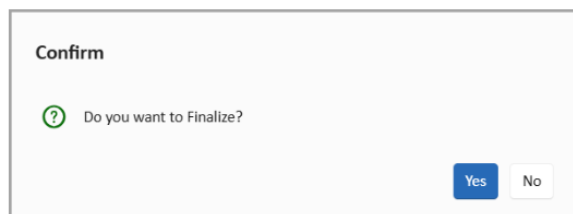


- After completing the last schedule, click **Next**.

For the ISD Roles: After you click the Next button on the last schedule, the system displays the prompt: *"Do you want to finalize?"* If you select **Yes**, the system locks Steps 1, 2, and 3 and prevents further editing on those pages. The completion of Step 4: Finalizing the Data Feed is required before Steps 1, 2, and 3 can be unlocked with the reopen process if needed.

For the CPA Roles: After you click the Next button on the last schedule, the system will take you back to the AFR page. Step 3 will not show "Completed" and a person with the **ISD Roles** will need to click through the Step 3 schedules and the prompt "Do you want to finalize?" will appear after the last schedule.

- In the confirmation prompt, click **Yes** to confirm that you want to finalize the schedules, and the system will proceed to **Step 4: Finalize Data**. Click **No** to remain on the last schedule.



4.2 Option Two – Manual Data Entry

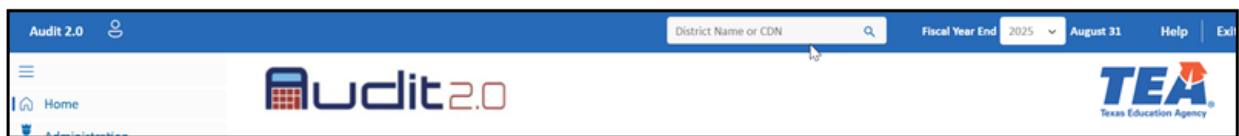
Use this procedure either to submit data in the schedules manually or to edit an uploaded data feed.

Important:

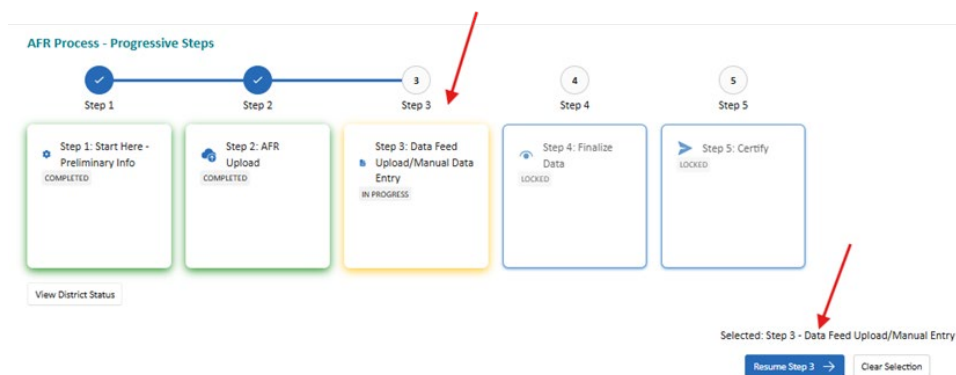
- Manual data entries for all of your schedules will be replaced with the contents of the data feed file you are uploading.
- All manually entered data is saved automatically.
- Use the **Tab** key to move the cursor to the cell on the right and press the **Enter** key to move the cursor down.

Procedure:

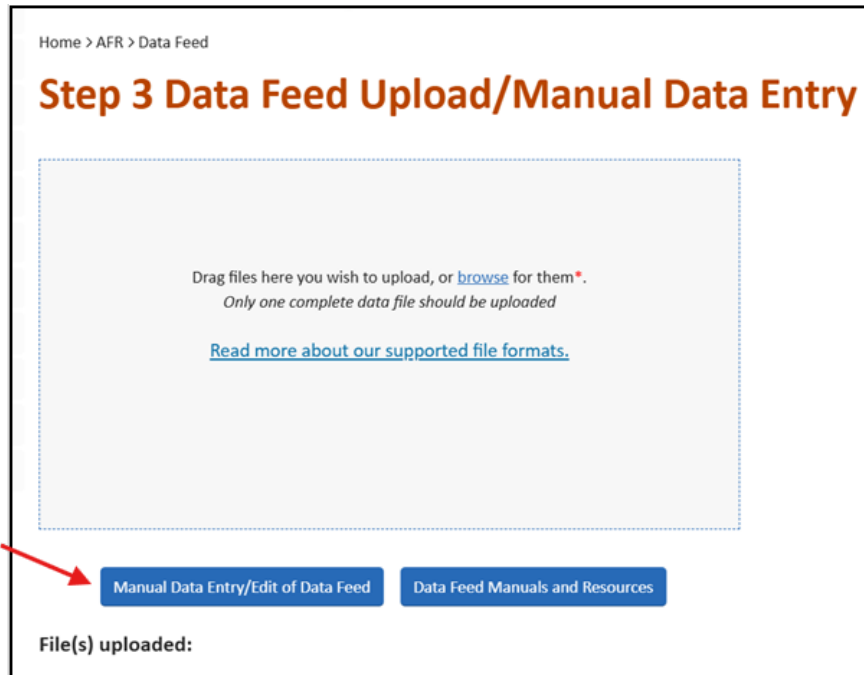
- 1 In the **District Name** or **CDN** box, either:
 - Confirm the CDN that is displayed by default OR
 - If you work with multiple schools, select the CDN to be displayed.



- 2 Next, click on the **AFR button** and then click on the **Step 3: Data Feed Upload / Manual Data Entry button**. After completing **Step 1: Entering Preliminary Information** and **Step 2: Uploading the Annual Financial Report**, proceed to the **Step 3 Data Feed Upload/Manual Data Entry** page which enables the **Continue with Step 3** button. Then click **Continue with Step 3**.

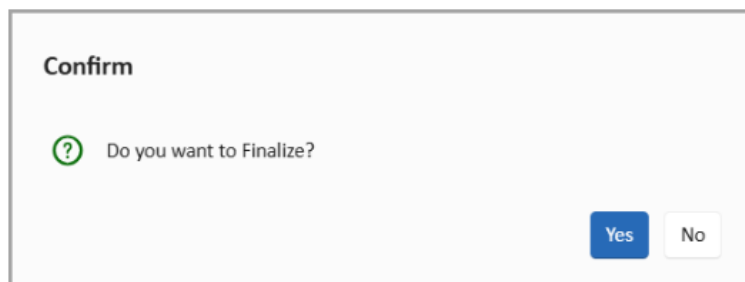


- 3 On the **Data Feed Upload/Manual Data Entry** page, click **Manual Data Entry/Edit of Data Feed**.



- 4 Proceed to the data schedule in which you need to enter or edit data. Using the **Next** button as needed to advance through the schedules, which are **accessible in sequence**.
- 5 After completing the last schedule, click **Next**.

For the ISD User/ ISD AFR and Depository Contract Users: After you click the Next button on the last schedule, the system displays the prompt: "Do you want to finalize?" If you select Yes, the system locks Steps 1, 2, and 3 and prevents further editing on those pages. In addition, the status of Step 3 will be updated to "Completed". The completion of Step 4: Finalizing the Data Feed is required before Steps 1, 2, and 3 can be unlocked with the reopen process if needed.



For the CPA Personnel Roles: After you click the Next button on the last schedule, the system will take you back to the AFR page. Step 3 will not show "Completed" and a person with the ISD Roles will need to click through the Step 3 schedules and the prompt "Do you want to finalize?" will appear after the last schedule. See the previous paragraph regarding **ISD User roles**.

Section 5. Finalize Data (Step 4) & Certify (Step 5) – Not Available for CPA Personnel Role

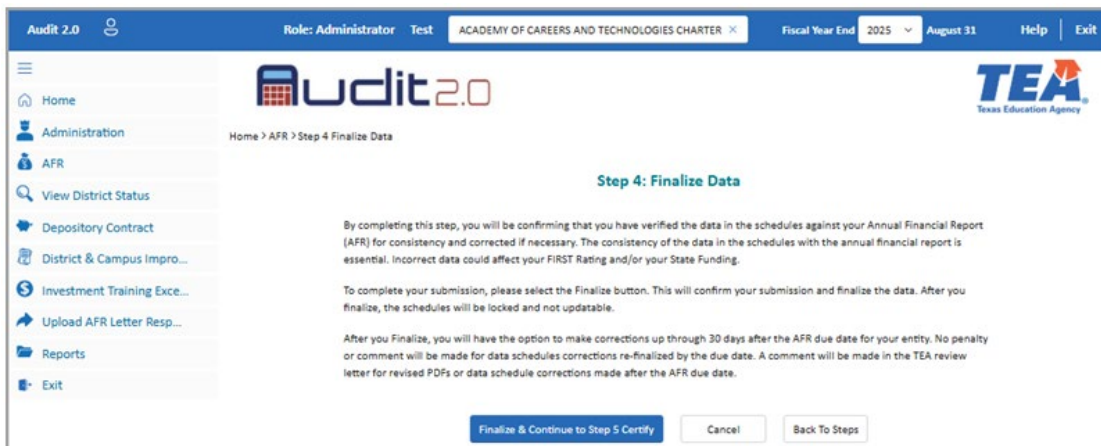
5.1 Step 4 Finalize Data

Use this procedure to finalize the data schedules in Step 3 after you determine all data in the schedules is consistent with the PDF AFR, and all edits check errors are clear.

Important: CPA Personnel are not authorized to complete these steps. Only school personnel roles will see these two steps displayed.

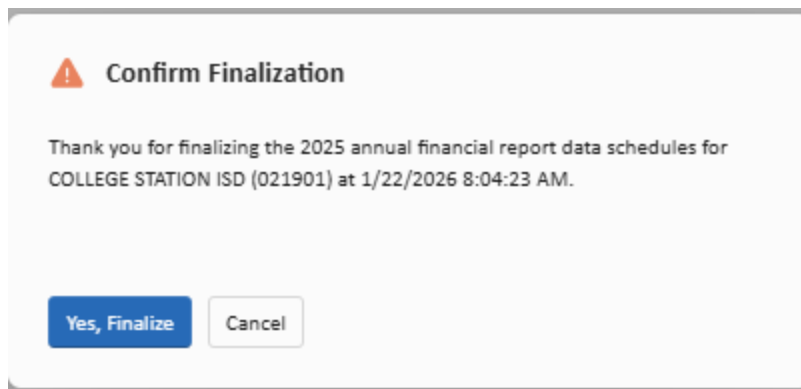
Procedure:

1. On the **Step 4: Finalize Data** page, once you have verified the data in the schedules and are ready to complete the submission, click **Finalize & Continue to Step 5 Certify**.



2. In the **Confirm Finalization** dialog box, click **“Yes, Finalize”** when you are ready to lock data. The fiscal year, the name and CDN of the district and the submission date and time will be populated in the message.

Note: After you click **“Yes, Finalize”**, Step 1, 2, 3 and 4 will be locked. **See Also:** Reopen Process



5.2 Step 5 Certify

Use this procedure to certify the data submitted in Steps 1 through 4.

By completing this step, you will be certifying that you have reviewed the Annual Financial Report (AFR) which has been submitted for your Charter School, School District, or Education Service Center for completeness and accuracy. **It is critical that the AFR PDF is correct and complete. Incorrect information could affect your district's FIRST Rating and/or your State Funding.**

To certify your Annual Financial Report submission, all statements must be completed. By marking Yes below, you certify that the statement is true.

Important: CPA Personnel are not authorized to complete these steps. Only authorized school personnel should complete these steps.

- For reviewing the status of your submission, go to the View District Status topic in Section 6.
- For reopening the AFR submission, go to the Reopen Process topic in Section 6.

Certifying Page Content:

By completing this step, you will be certifying that you have reviewed the Annual Financial Report (AFR) PDF which has been submitted for your Charter School, School District, or Education Service Center for completeness and accuracy. It is critical that the AFR PDF is correct and complete. Incorrect information could affect your district's FIRST Rating and/or your State Funding. To finalize your Annual Financial Report submission, all statements must be completed. By marking the following checkboxes below, you certify that this statement is true:

- A. The AFR PDF submitted is for <Organization Name > and <fiscal year> as displayed in the header of this page and includes the following:

Yes

i. Certificate of Board

- approved/disapproved
- complete date: month, date, and year
- signatures of the Board President and Board Secretary (or other board member in place of)

Yes

ii. Signed and dated Independent Auditor's Reports:

- Independent Auditor's Report
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (if a Single Audit is required)
- Yes N/A
- iii. Schedules (if a Single Audit is required):**
- Schedule of Findings and Questioned Costs (SFQC)
 - Schedule of Expenditures of Federal Awards (Schedule K-1, SEFA)
 - Summary Schedule of Prior Audit Findings and Corrective Action Plan, if applicable
- Yes N/A
- iv. Management Letter, if applicable**
- Yes N/A
- v. Schedule L-1: Required Responses to Selected School FIRST Indicators (ISDs only)**
- Yes
- B. The AFR PDF submitted in Step 2 is consistent with the information entered in Step 1 and the data schedules submitted in Step 3.
- Yes
- C. The email addresses for Superintendent, CFO/Business Manager and Board President are current in AskTed

Procedure:

1. On the **Step 5: Certify** page, select **Yes** or **N/A** as needed for each section.
2. Click **Certify & Complete Submission**.

Step 5: Certify

By completing this step, you will be certifying that you have reviewed the Annual Financial Report (AFR) PDF which has been submitted for your Charter School, School District, or Education Service Center for completeness and accuracy. It is critical that the AFR PDF is correct and complete. Incorrect information could affect your district's FIRST Rating and/or your State Funding.

To finalize your Annual Financial Report submission, all statements must be completed. By marking the following checkboxes below, you certify that this statement is true:

A. The AFR PDF submitted is for COLLEGE STATION ISD and fiscal year 2025 as displayed in the header of this page and includes the following:

Yes

i. Certificate of Board

- approved/disapproved
- contains the complete date: month, date, and year
- signatures of the Board President and Board Secretary (or other board member in place of)

Yes

ii. Signed and dated Independent Auditor's Reports:

- Independent Auditor's Report
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (if a Single Audit is required)

Yes N/A

iii. Schedules (if a Single Audit is required):

- Schedule of Findings and Questioned Costs (SFQC)
- Schedule of Expenditures of Federal Awards (Schedule K-1, SEFA)
- Summary Schedule of Prior Audit Findings and Corrective Action Plan, if applicable

Yes N/A

iv. Management Letter, if applicable

Yes N/A

v. Schedule L-1: Required Responses to Selected School FIRST Indicators (ISDs only)

Yes


B. The AFR PDF submitted in Step 2 is consistent with the information entered in Step 1 and the data schedules submitted in Step 3.

Yes

C. The email addresses for Superintendent, CFO/Business Manager and Board President are current in AskTed.

3. Review the **Submission Complete** dialog box. The fiscal year, the name and CDN of the district and the submission date and time will be populated in the message. Then click **Return to AFR Home**.

See Also: Reopen Process

 **Submission Complete**

Thank you for certifying the [2025] AFR for SPRING BRANCH ISD (101920) at 1/13/2026 2:22:34 PM.

You have completed your AFR submission. You can re-open any step of your AFR Submission to make corrections up through 30 days after the AFR due date for your entity.

No penalty or comment will be made for AFR corrections made by the due date.

A comment will be made in the TEA review letter for AFR corrections made after the AFR due date.

[Return to AFR Home](#)

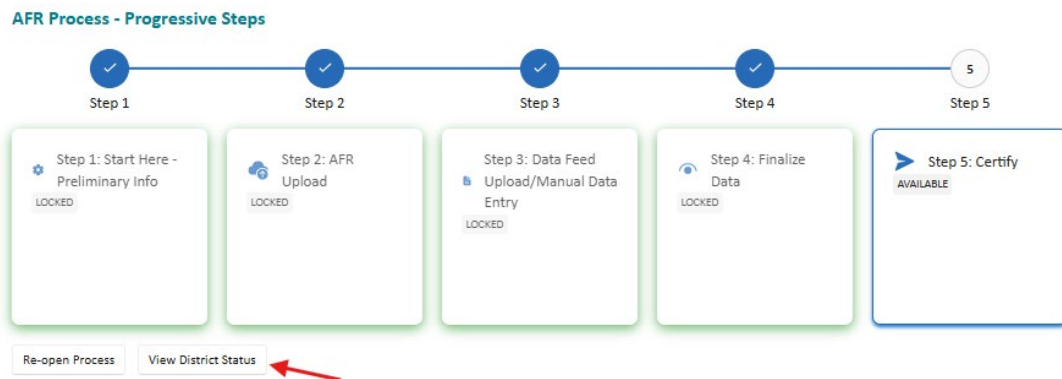
Section 6. View District Status & Re-Open Process

6.1 View District Status

Use this procedure to review data and files relevant for each of the five AFR steps. This page displays a header for each of the five AFR steps. Under each header is a list of files that the system processed for the step.

The information displayed for the data and files includes:

- date and timestamps
 - system ID of the person who processed the records
 - file name, file size, version number
 - comments
- The **View District Status** button is in the **AFR** page under the buttons of **AFR Process – Progressive Steps**.



The View | Download Links:

Important: All information access through the View link is read only. When you click **View** for files under the headers for Steps 2 through 5, the system displays the file in a new browser tab.

- When you click **View** under the **Step 1: Preliminary Info** header, the system displays the **Step 1: Start Here - Preliminary Info** page. To return to the **View District Status** page from the **Step 1: Start Here - Preliminary Info** page, click the “**Back to Steps**” button to return to the **AFR** page and click the **View District Status** button.

- The **Download** link for **Step 1: Preliminary Info** becomes available after **Step 4** is completed. The file to download is in a CSV format. If the process is re-opened (See Re-Open Process), the download link becomes disabled until **Step 4** is completed again.
- **Download** links for **Step 2: AFR Upload** are located under the same title header for all upload attempts. Each link becomes available once the PDF file is uploaded. Details for each uploaded file, including any failed attempts, are displayed.

Actions	Activity	Date	Login ID
1 Step 1: Preliminary Info			
View Download		1/22/202 6 2:13 PM	Ying.Chen
2 Step 2: AFR Upload			
View Download	AFR (for public view)	1/15/202 6 9:29 AM	Ying.Chen
View Download	AFR (for public view)	1/13/202 6 7:55 AM	Ying.Chen
3 Step 3:			
DataFeed Upload			If a f
<i>No DataFeed uploads fou</i>			
Finalized Schedules			
<i>No finalized schedules fou</i>			
4 Step 4: Finalize			
	Re-opened	1/22/202 6 2:15 PM	Ying.Chen

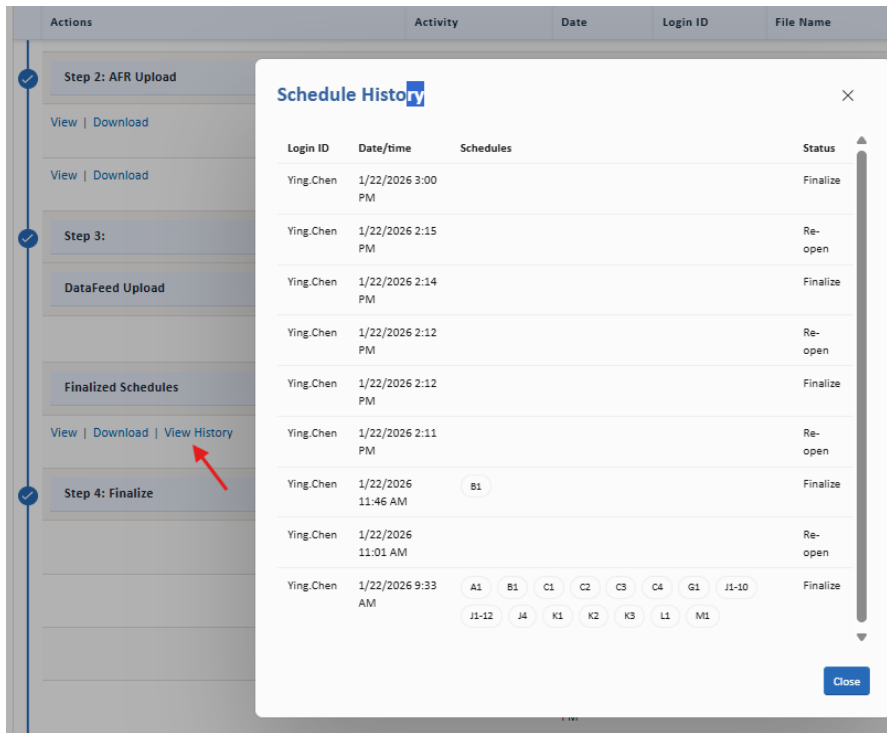
- When data in **Step 3** is submitted by uploading a data feed file, all files uploaded can be found under the **DataFeed Upload** header. Details for each uploaded file, including any failed attempts, are displayed.

Step 3:					
DataFeed Upload					
Download	Success	1/22/2026 12:05 PM	Ying.Chen	101920df2025v87.txt	
Download	Failure	1/21/2026 5:03 PM	Ying.Chen	101920df2025v86.txt	
Download	Success	1/21/2026 4:57 PM	Ying.Chen	101920df2025v85.txt	
Download	Success	1/21/2026 4:56 PM	Ying.Chen	101920df2025v84.txt	
Download	Success	1/21/2026 4:20 PM	Ying.Chen	101920df2025v83.txt	

- When data in **Step 3** is completed manually, the following message will be displayed on the **DataFeed Upload** header: "If a file does not appear below, the Schedules were manually entered." The latest data will be ready to be downloaded in a CSV format under the **Finalized Schedules** header after **Step 4: Finalize Data** is completed. For details about submitting a data feed file, see the topics under **4.1 Option One –Data Feed Upload**.

Step 3:					
DataFeed Upload					
If a file does not appear below, the Schedules were manually entered					
<i>No DataFeed uploads found.</i>					
Finalized Schedules					
View Download View History	Finalized	1/22/2026 6 11:46 AM	Ying.Chen		
Step 4: Finalize					
	Finalized	1/22/2026 6 11:46 AM	Ying.Chen		

- Under the **Finalized Schedules** header, click **View History** to open the **Schedule History** dialog box. The dialog displays changes made to the schedules, as shown below. Only schedules modified after the previous Finalization are listed.



- The Download links are available for each instance of **Step 5: Certify** completeness. The **View** link is available only for the latest completeness of the **Step 5: Certify** process.

Step 5: Certify			
View Download	Certified	1/22/2026 3:00 PM	Ying.Chen
	Re-opened	1/22/2026 2:15 PM	Ying.Chen
	Re-opened	1/22/2026 2:12 PM	Ying.Chen
	Re-opened	1/22/2026 2:11 PM	Ying.Chen
Download	Certified	1/22/2026 11:46 AM	Ying.Chen
	Re-opened	1/22/2026 11:01 AM	Ying.Chen

AFR Submission Review

6.2 Re-open Process

After you complete **Step 4: Finalize Data**, the **Re-open Process** button is available on the **AFR** page when the current date is less than 30 days after the Submission Due Date.

If the current date is more than 30 days after the Submission Due Date, the **Re-open Process** button is not displayed. (For fiscal year 2025, there is no 30 days grace period. The Re-open button may not display after the submission due date.)

Important: If a user needs to edit the submission and the **Re-open Process** button is not displayed, contact the Financial Compliance division.

- When you click the **Re-open Process** button, the system does the following:
 - Enables edits for **Step 1: Preliminary Information**, **Step 2: AFR Upload**, and **Step 3: Data Feed Upload/Manual Data Entry**.
 - Resets **Step 4: Finalize Data** and **Step 5: Certify** as if they were not completed.

The screenshot shows the AFR submission process page. At the top, there is a breadcrumb "Home > AFR" and the title "AFR". Below the title, there is a message: "We're excited to introduce our new platform designed to make your annual financial report submission simple, secure, and efficient. There are five steps to completing your AFR submission. All five steps must be completed in order. Please select **Step 1: Start Here - Preliminary Info** to begin. Users may access the Help Page in the top right corner for step-by-step instructions on completing your AFR submission. For the best experience, please use Google Chrome as your browser."

The main content area is titled "AFR Process - Progressive Steps" and displays a horizontal progress bar with five steps, each marked with a checkmark in a blue circle. Below the progress bar are five cards representing the steps:

- Step 1: Start Here - Preliminary Info** (LOCKED)
- Step 2: AFR Upload** (LOCKED)
- Step 3: Data Feed Upload/Manual Data Entry** (LOCKED)
- Step 4: Finalize Data** (LOCKED)
- Step 5: Certify** (LOCKED)

At the bottom left, there are two buttons: "Re-open Process" and "View District Status". A red arrow points to the "Re-open Process" button.

Section 7. Completing Data Schedules in **Step 3:**

List of ISD Schedules:

Government-Wide Statements

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

Governmental Funds

- **C1** Balance Sheet - Governmental Funds
- **C3** Statement of Revenues, Expenditures, and Changes in Fund Balances -Governmental Funds (*Previously C2*)

Reconciliation Between Government Wide Statements and Governmental Funds Statements

- **C2** Reconciliation of the Balance Sheet to the Statement of Net Position (*Previously C1R*)
- **C4** Reconciliation of the Statement of Revenues, Expenditures, And Changes in Fund Balances to the Statement of Activities (*First-Time Data Collection in 2025*)

Budgetary Comparison

- **G1** Statement of Revenues, Expenditures, And Changes in Fund Balance, Budget and Actual - General Fund (*First-Time Data Collection in 2025*)

Tax Schedules

- **J1 12-Month** Schedule of Delinquent Taxes Receivable
 - o **J1 10-Month** Schedule of Delinquent Taxes Receivable (Filing in addition to J1-12 when changing from August 31 to June 30 FYE; *First-Time Data Collection in 2025; applicable ISDs only*)
 - o **J1 14-Month** Schedule of Delinquent Taxes Receivable (Filing in addition to J1-12 when changing from June 30 to August 31 FYE; *First-Time Data Collection in 2025; applicable ISDs only*)

State and Federal Reports

- **J4** Use of Funds Report - Select State Allotment Programs
- **K1** Schedule of Expenditures of Federal Awards (*Applicable ISDs only*)
- **K2** Schedule of Findings and Questioned Costs (Part 1) - Summary of Auditor's Results - (*First-Time Data Collection in 2025; federal award section for applicable ISDs only*)
- **K3** Schedule of Findings and Questioned Costs (Part 2) Financial Statement Findings & Federal Awards Findings (*First-Time Data Collection in 2025; applicable ISDs only*)

Other Required Reports

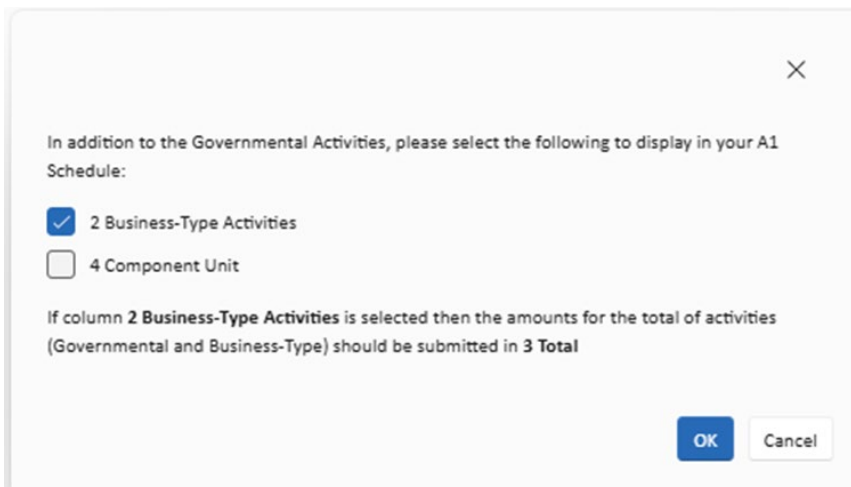
- **L1** Required Responses to Select School FIRST Questions
- **M1** Management Letter (*First-Time Data Collection in 2025; applicable ISDs only*)

7.1 Schedule A1 - Statement of Net Position-Government Wide

- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in your AFR with whole numbers, no commas.
- Row 1700, *Deferred Outflows*, and row 2600, *Deferred Inflows*, should be entered as total amounts of the subcategories listed on your AFR.
- Net Pension Liabilities should be entered under row 2540, and Net Other Post-Employment benefits (OPEB) should be entered under row 2545.
- Other Long-Term Liabilities under account 2590 such as Compensated Absences should be reported under row 2501 or 2502.

7.1.1 Schedule A1 Prompt

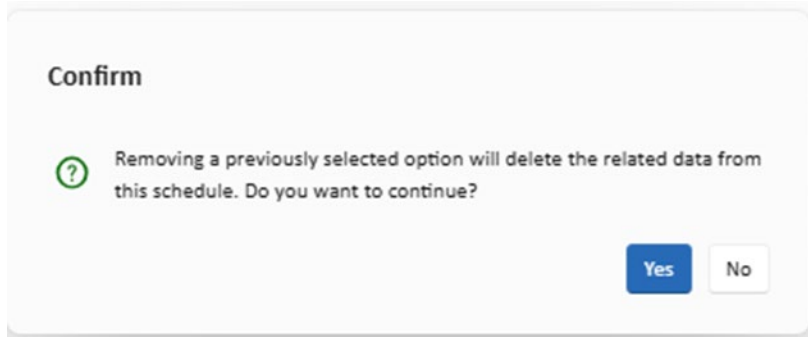
- *Prompts are hidden if a data feed file is previously uploaded.*
- **Before entering Schedule A1, you will be prompted to select the field as shown below.**
 - If Schedule A1 includes business-type activities and/or a component unit, select the applicable checkboxes to display the corresponding columns. When **Column 2 Business-Type Activities** is selected, **Column 3 Total** will automatically appear.
 - If Schedule A1 includes only **Column 1 Governmental Activities**, click “OK” to close the prompt without selecting any checkboxes. Only **Column 1 Governmental Activities** will be displayed in the schedule.



The screenshot shows a dialog box with a close button (X) in the top right corner. The text inside reads: "In addition to the Governmental Activities, please select the following to display in your A1 Schedule:". Below this text are two checkboxes: the first is checked and labeled "2 Business-Type Activities", and the second is unchecked and labeled "4 Component Unit". At the bottom of the dialog, there is a note: "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". At the bottom right of the dialog are two buttons: "OK" and "Cancel".

- When completing prompts, if you deselect a checkbox (such as a column) that already contains entered data, a confirmation message will appear: “Removing a previously selected option will delete the related data from this schedule. Do you want to continue?”

- Click **“Yes”**; the system will permanently delete the column and its corresponding data. If you reselect the checkbox later, the previously entered data will not be restored.
- Click **“No”**; the system will cancel the selection and return to the schedule without making changes.



7.1.2 Schedule A1 Template

- Columns 2, 3, and 4 could be hidden if there are no such activities in the district.

Data Control Codes	1 Governmental Activities	2 Business-Type Activities	3 Total	4 Component Unit
ASSETS:				
1110	Cash And Cash Equivalents	Numeric	Numeric	Numeric
1120	Investments - Current	Numeric	Numeric	Numeric
1225	Property Taxes Receivable (Net)	Numeric	Numeric	Numeric
1210	Property Taxes Receivable - Current	Numeric	Numeric	Numeric
1220	Property Taxes Receivable - Delinquent	Numeric	Numeric	Numeric
1230	Allowance For Uncollectable Taxes (Credit)	Numeric	Numeric	Numeric
1240	Due From Other Governments	Numeric	Numeric	Numeric
1250	Accrued Interest	Numeric	Numeric	Numeric
1260	Internal Balances	Numeric	Numeric	Numeric
1267	Due From Fiduciary Funds	Numeric	Numeric	Numeric
1290	Other Receivables	Numeric	Numeric	Numeric
1300	Inventories	Numeric	Numeric	Numeric
1410	Prepaid Items	Numeric	Numeric	Numeric
1420	Capital Bond & Other Debt Issuance Costs	Numeric	Numeric	Numeric
1490	Other Current Assets	Numeric	Numeric	Numeric
Capital Assets:				
1510	Land	Numeric	Numeric	Numeric
1520	Buildings And Improvements (Net)	Numeric	Numeric	Numeric
1530	Furniture And Equipment (Net)	Numeric	Numeric	Numeric

1540	District-Defined Capital Assets (Net)	Numeric	Numeric	Numeric	Numeric
1550	Right To Use Assets (Net)	Numeric	Numeric	Numeric	Numeric
1553	SBITA Assets (Net)	Numeric	Numeric	Numeric	Numeric
1560	Library Books and Media (Net)	Numeric	Numeric	Numeric	Numeric
1580	Construction In Progress	Numeric	Numeric	Numeric	Numeric
1590	Other Capital Assets - Infrastructure & Collections (Net)	Numeric	Numeric	Numeric	Numeric
1800	Restricted Assets	Numeric	Numeric	Numeric	Numeric
1910	Long-Term Investments	Numeric	Numeric	Numeric	Numeric
1990	Other Assets	Numeric	Numeric	Numeric	Numeric
1000	Total Assets	Numeric	Numeric	Numeric	Numeric
DEFERRED OUTFLOWS OF RESOURCES:					
1700	Deferred Outflows of Resources	Numeric	Numeric	Numeric	Numeric
LIABILITIES:					
2110	Accounts Payable	Numeric	Numeric	Numeric	Numeric
2120	Bonds and Loans Payable - Current Year Outstanding	Numeric	Numeric	Numeric	Numeric
2140	Interest Payable	Numeric	Numeric	Numeric	Numeric
2150	Payroll Deductions and Withholdings	Numeric	Numeric	Numeric	Numeric
2160	Accrued Wages Payable	Numeric	Numeric	Numeric	Numeric
2177	Due To Fiduciary Funds	Numeric	Numeric	Numeric	Numeric
2180	Due To Other Governments	Numeric	Numeric	Numeric	Numeric
2190	Due To Student Groups	Numeric	Numeric	Numeric	Numeric
2200	Accrued Expenditures/Expenses	Numeric	Numeric	Numeric	Numeric
2300	Unearned Revenue	Numeric	Numeric	Numeric	Numeric

2400	Payable From Restricted Assets	Numeric	Numeric	Numeric	Numeric
Long-Term Liabilities:					
2516	Premium & Discount on Issuance of Bonds	Numeric	Numeric	Numeric	Numeric
2501	Long-Term Liabilities Due Within One Year	Numeric	Numeric	Numeric	Numeric
2502	Long-Term Liabilities Due in More Than One Year	Numeric	Numeric	Numeric	Numeric
2540	Net Pension Liabilities	Numeric	Numeric	Numeric	Numeric
2545	Net Other Post-Employment Benefits (OPEB) Liability	Numeric	Numeric	Numeric	Numeric
2000	Total Liabilities	Numeric	Numeric	Numeric	Numeric
DEFERRED INFLOWS OF RESOURCES:					
2600	Deferred Inflows of Resources	Numeric	Numeric	Numeric	Numeric
NET POSITION:					
3200	Net Investment in Capital Assets	Numeric	Numeric	Numeric	Numeric
3820	Restricted For Federal and State Programs	Numeric	Numeric	Numeric	Numeric
3850	Restricted For Debt Service	Numeric	Numeric	Numeric	Numeric
3860	Restricted For Capital Projects	Numeric	Numeric	Numeric	Numeric
3870	Restricted For Campus Activities	Numeric	Numeric	Numeric	Numeric
3880	Restricted For Scholarships	Numeric	Numeric	Numeric	Numeric
3890	Restricted For Other	Numeric	Numeric	Numeric	Numeric
3900	Unrestricted	Numeric	Numeric	Numeric	Numeric
3000	Total Net Position	Numeric	Numeric	Numeric	Numeric

7.1.3 Schedule A1 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

A1 Statement of Net Position - Government Wide

Error Checklist

- 1267.Total: The sum of {1267.GovActivities} + {1267.BusActivities} does not equal {1267.Total}
- 1000.GovActivities: The sum of {GovActivities.1110} + {GovActivities.1120} + {GovActivities.1225} + {GovActivities.1210} + {GovActivities.1220} + {GovActivities.1230} + {GovActivities.1240} + {GovActivities.1250} + {GovActivities.1260} + {GovActivities.1267} + {GovActivities.1290} + {GovActivities.1300} + {GovActivities.1410} + {GovActivities.1420} + {GovActivities.1490} + {GovActivities.1510} + {GovActivities.1520} + {GovActivities.1530} + {GovActivities.1540} + {GovActivities.1550} + {GovActivities.1553} + {GovActivities.1560} + {GovActivities.1580} + {GovActivities.1581} + {GovActivities.1800} + {GovActivities.1910} + {GovActivities.1990} does not equal {GovActivities.1000}.

Close

Error List

Data Control Codes		1 Governmental Activities	2 Business-Type Activities	3 Total
1260	Internal Balances	<input type="text"/>	<input type="text"/>	<input type="text"/>
1267	Due From Fiduciary Funds	100,000	<input type="text"/>	<input type="text"/>

A list of Edit Check formulas for Schedule A1 is as follows:

	SCHE DULE	EDIT FORMULA
1	A1	1+2=3; all rows
2	A1	1110+1120+1225+1210+1220+1230+1240+1250+1260+1267+1290+1300+1410+1420+1490+1510+1520+1530+1540+1550+1560+1580+1590+1800+1910+1990=1000; all columns
3	A1	1000+1700-2000-2600=3000; all columns
4	A1	2110+2120+2140+2165+2150+2160+2177+2180+2190+2200+2300+2400+2501+2502+2540+2545+2516=2000; all columns
5	A1	3200+3820+3850+3860+3870+3880+3890+3900=3000; all columns

7.2 Schedule B1 – Statement of Activities- Government Wide

- Use this procedure to complete the B1 schedule and fix errors if needed.
- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in your AFR with whole numbers, no commas.
- The screen capture below shows grayed-out cells, indicating the cells for which values should not be entered.

Data Control Codes		6 Net (Expense) Revenue and Changes in Net Position Governmental Activities	7 Business-Type Activities	8 Total	9 Component Unit
Governmental Activities:					
11	Instruction				
12	Instructional Resources And Media Services				
13	Curriculum And Instructional Staff Development				
21	Instruction Leadership				
23	School Leadership				
31	Guidance, Counseling, And Evaluation Services				
32	Social Work Services				
33	Health Services				
34	Student Transportation				
35	Food Service				
36	Extracurricular Activities				
41	General Administration				
51	Plant Maintenance And Operations				
52	Security And Monitoring Services				
53	Data Processing Services				
61	Community Services				
62	School District Administrative Support Services				
72	Interest On Long-Term Debt				
73	Bond Insurance Costs And Fees				
81	Capital Outlay				
91	Contracted Instructional Services Between Schools				
92	Incremental Costs Related To WADA				
93	Payments Related To Shared Services Arrangements				
94	Payments To Other School Districts Under The Public Education Grant Program				
95	Payments To Juvenile Justice Alternative Education Programs				
96	Payment To Charter Schools				
97	Payments To Tax Increment Fund				
98	Depreciation-Unallocated				
99	Other Intergovernmental Charges				
tg	Total Governmental Activities				
1	Food Service - Business-Type Activities				
Business-Type Activities:					
2	Business-Type Activities 02				
3	Business-Type Activities 03				
#	Business-Type Activities ##				
tb	Total Business-Type Activities				
Total Primary Government					
tp					
Component Units:					
1o	Component Unit 1				
2o	Component Unit 2				
3o	Component Unit 3				
to	Total Component Units				

- Add or delete rows in the Business Type Activities section by clicking the **Add** or **Delete** button as shown below:

1	Food Service - Business-Type Activities
Business-Type Activities:	
2	Business-Type Activities 02
3	Business-Type Activities 03
4	Business-Type Activities 04
<input type="button" value="Add"/> <input type="button" value="Delete"/>	

7.2.1 B1 Prompt

- Prompts are hidden if a data feed file is previously uploaded.
- Before entering Schedule B1, you will be prompted to select the checkboxes below. Once the checkboxes are selected, the corresponding column will appear in the B1 schedule.
 - 2 Indirect Expenses Allocations
 - 5 Capital Grants and Contributions
 - 7 Business-Type Activities
 - 9 Component Unit
- **Column 8 Total** will populate automatically when **Column 7 Business-Type Activities** is selected. Data must be submitted in **Column 8 Total** when it is populated.
- If **Column 2 Business-Type Activities in Schedule A1** is selected, **Column 7 Business-Type Activities in Schedule B1** must be selected simultaneously and vice versa.

Please select the following to display in your B1 Schedule:

2 Indirect Expenses Allocations

5 Capital Grants and Contributions

7 Business-Type Activities

9 Component Unit

If column 7 Business-Type Activities is selected then the amounts for the total of activities (Governmental and Business-Type) should be submitted in 8 Total

OK

- When completing prompts, if you deselect a checkbox (such as a column) that already contains entered data, a confirmation message will appear: “Removing a previously selected option will delete the related data from this schedule. Do you want to continue?”
 - Click “**Yes**”; the system will permanently delete the column and its corresponding data. If you reselect the checkbox later, the previously entered data will not be restored.
 - Click “**No**”; the system will cancel the selection and return to the schedule without making changes.

Confirm

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

Yes No

7.2.2 Schedule B1 Template

- Column 2, 5, 7, 8 and 9 could be hidden if there are no such activities in the district.

		1	2	3	4	5	6	7	8	9
				Program Revenues	Program Revenues	Net (Expense) Revenue and Changes in Net Position				
Data Control Codes	Functions/Programs	Expenses	Indirect Expenses Allocations	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Unit
11	Governmental Activities: Instruction	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
12	Instructional Resources And Media Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
13	Curriculum And Instructional Staff Development	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
21	Instruction Leadership	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
23	School Leadership	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
31	Guidance, Counseling, And Evaluation Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
32	Social Work Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
33	Health Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
34	Student Transportation	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
35	Food Service	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

36	Extracurricular Activities	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
41	General Administration	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
51	Plant Maintenance And Operations	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
52	Security And Monitoring Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
53	Data Processing Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
61	Community Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
62	School District Administrative Support Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
72	Interest On Long-Term Debt	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
73	Bond Insurance Costs And Fees	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
81	Capital Outlay	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
91	Contracted Instructional Services Between Schools	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
92	Incremental Costs Related To WADA	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
93	Payments Related To Shared Services Arrangements	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
94	Payments To Other School Districts Under The Public Education Grant Program	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
95	Payments To Juvenile Justice Alternative Education Programs	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
96	Payment To Charter Schools	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
97	Payments To Tax Increment Fund	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

98	Depreciation-Unallocated	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
99	Other Intergovernmental Charges	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
tg	Total Governmental Activities	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1	Food Service - Business-Type Activities	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
	Business-Type Activities:									
2	Business-Type Activities 02	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3	Business-Type Activities 03	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
#	Business-Type Activities ##	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
tb	Total Business-Type Activities	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
tp	Total Primary Government	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
	Component Units:									
1c	Component Unit 1	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2c	Component Unit 2	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3c	Component Unit 3	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
tc	Total Component Units	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
	General Revenues:									
mt	Property Taxes, Levied For General Purposes					Numeric	Numeric	Numeric	Numeric	
dt	Property Taxes, Levied For Debt Service					Numeric	Numeric	Numeric	Numeric	
sf	State Aid-Formula Grants					Numeric	Numeric	Numeric	Numeric	

gc	Grants And Contributions Not Restricted To Specific Programs	Numeric	Numeric	Numeric	Numeric
ie	Investment Earnings	Numeric	Numeric	Numeric	Numeric
mi	Miscellaneous	Numeric	Numeric	Numeric	Numeric
s1	Special Item 1	Numeric	Numeric	Numeric	Numeric
s2	Special Item 2	Numeric	Numeric	Numeric	Numeric
e1	Extraordinary Item 1	Numeric	Numeric	Numeric	Numeric
e2	Extraordinary Item 2	Numeric	Numeric	Numeric	Numeric
fr	Transfers	Numeric	Numeric	Numeric	Numeric
tr	Total General Revenues, Special Items, And Transfers	Numeric	Numeric	Numeric	Numeric
cn	Change In Net Position	Numeric	Numeric	Numeric	Numeric
nb	Net Position Beginning	Numeric	Numeric	Numeric	Numeric
pa	Prior Period Adjustments	Numeric	Numeric	Numeric	Numeric
ne	Net Position Ending	Numeric	Numeric	Numeric	Numeric

7.2.3 Schedule B1 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to

B1 Statement of Activities - Government Wide

Error Checklist

- 96.GovernmentalActivities: The sum of [96.Capital/GrantsandContributions] + [96.ProgramRevenuesOperatingGrantsandContributions] + [96.ProgramRevenuesChargesforServices] - [96.IndirectExpensesAllocations] - [96.Expenses] does not equal [96.GovernmentalActivities]
- tg.Expenses: The sum of [Expenses.11] + [Expenses.12] + [Expenses.13] + [Expenses.21] + [Expenses.23] + [Expenses.31] + [Expenses.32] + [Expenses.33] + [Expenses.34] + [Expenses.35] + [Expenses.36] + [Expenses.41] + [Expenses.51] + [Expenses.52] + [Expenses.53] + [Expenses.61] + [Expenses.62] + [Expenses.72] + [Expenses.73] + [Expenses.81] + [Expenses.91] + [Expenses.92] + [Expenses.93] + [Expenses.94] + [Expenses.95] + [Expenses.96] + [Expenses.97] + [Expenses.98] + [Expenses.99] does not equal [Expenses.tg]

Close

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	Functions/Programs	1 Expenses	3 Program Revenues Charges for Services	4 Program Revenues Operating Grants and Contributions	6 Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Payments To Operating Assets Providers	12,034			-12,034
	Education Programs				
96	Payment To Charter Schools	100,000			
97	Payments To Tax Increment Fund				
98	Depreciation-Unallocated				
99	Other Intergovernmental Charges	1,398,922			-1,398,922
tg	Total Governmental Activities	208,892,708	4,349,246	34,953,964	-169,589,498

the next schedule.

A list of Edit Check formulas for Schedule B1 is as follows:

	SCHEDULE	EDIT FORMULA
1	b1	11+12+13+21+23+31+32+33+34+35+36+41+51+52+53+61+62+72+73+81+91+92+93+94+95+96+97+98+99=tb; all columns
2	b1	1+2+3+#=tb; all columns
3	b1	1c+2c+3c=tc; all columns
4	b1	tg+tb=tp; all columns
5	b1	a1_3000_1=ne_6
6	b1	a1_3000_2=ne_7
7	b1	a1_3000_3=ne_8
8	b1	a1_3000_4=ne_9
9	b1	b1_ne_6_"Prior Year"=b1_nb_6_Current Year
10	b1	b1_ne_7_"Prior Year"=b1_nb_7_Current Year
11	b1	b1_ne_8_"Prior Year"=b1_nb_8_Current Year

12	b1	b1_ne_9_"Prior Year"=b1_nb_9_Current Year
13	b1	b1_1_5+b1_1_4+b1_1_3-b1_1_2-b1_1_1=b1_1_7
14	b1	b1_1_7=b1_1_8
15	b1	b1_2_5+b1_2_4+b1_2_3-b1_2_2-b1_2_1=b1_2_7
16	b1	b1_2_7=b1_2_8
17	b1	b1_3_5+b1_3_4+b1_3_3-b1_3_2-b1_3_1=b1_3_7
18	b1	b1_3_7=b1_3_8
19	b1	b1_4_5+b1_4_4+b1_4_3-b1_4_2-b1_4_1=b1_4_7
20	b1	b1_4_7=b1_4_8
21	b1	b1_5_5+b1_5_4+b1_5_3-b1_5_2-b1_5_1=b1_5_7
22	b1	b1_5_7=b1_5_8
23	b1	b1_6_5+b1_6_4+b1_6_3-b1_6_2-b1_6_1=b1_6_7
24	b1	b1_6_7=b1_6_8
25	b1	b1_7_5+b1_7_4+b1_7_3-b1_7_2-b1_7_1=b1_7_7
26	b1	b1_7_7=b1_7_8
27	b1	b1_8_5+b1_8_4+b1_8_3-b1_8_2-b1_8_1=b1_8_7
28	b1	b1_8_7=b1_8_8
29	b1	b1_9_5+b1_9_4+b1_9_3-b1_9_2-b1_9_1=b1_9_7
30	b1	b1_9_7=b1_9_8
31	b1	b1_10_5+b1_10_4+b1_10_3-b1_10_2-b1_10_1=b1_10_7
32	b1	b1_10_7=b1_10_8
19	b1	b1_11_5+b1_11_4+b1_11_3-b1_11_2-b1_11_1=b1_11_6
20	b1	b1_11_6=b1_11_8
21	b1	b1_12_5+b1_12_4+b1_12_3-b1_12_2-b1_12_1=b1_12_6
22	b1	b1_12_6=b1_12_8
23	b1	b1_13_5+b1_13_4+b1_13_3-b1_13_2-b1_13_1=b1_13_6
24	b1	b1_13_6=b1_13_8
25	b1	b1_21_5+b1_21_4+b1_21_3-b1_21_2-b1_21_1=b1_21_6
26	b1	b1_21_6=b1_21_8
27	b1	b1_23_5+b1_23_4+b1_23_3-b1_23_2-b1_23_1=b1_23_6
28	b1	b1_23_6=b1_23_8
29	b1	b1_31_5+b1_31_4+b1_31_3-b1_31_2-b1_31_1=b1_31_6
30	b1	b1_31_6=b1_31_8
31	b1	b1_32_5+b1_32_4+b1_32_3-b1_32_2-b1_32_1=b1_32_6
32	b1	b1_32_6=b1_32_8
33	b1	b1_33_5+b1_33_4+b1_33_3-b1_33_2-b1_33_1=b1_33_6
34	b1	b1_33_6=b1_33_8
35	b1	b1_34_5+b1_34_4+b1_34_3-b1_34_2-b1_34_1=b1_34_6
36	b1	b1_34_6=b1_34_8
37	b1	b1_35_5+b1_35_4+b1_35_3-b1_35_2-b1_35_1=b1_35_6

38	b1	b1_35_6=b1_35_8
39	b1	b1_36_5+b1_36_4+b1_36_3-b1_36_2-b1_36_1=b1_36_6
40	b1	b1_36_6=b1_36_8
41	b1	b1_41_5+b1_41_4+b1_41_3-b1_41_2-b1_41_1=b1_41_6
42	b1	b1_41_6=b1_41_8
43	b1	b1_51_5+b1_51_4+b1_51_3-b1_51_2-b1_51_1=b1_51_6
44	b1	b1_51_6=b1_51_8
45	b1	b1_52_5+b1_52_4+b1_52_3-b1_52_2-b1_52_1=b1_52_6
46	b1	b1_52_6=b1_52_8
47	b1	b1_53_5+b1_53_4+b1_53_3-b1_53_2-b1_53_1=b1_53_6
48	b1	b1_53_6=b1_53_8
49	b1	b1_61_5+b1_61_4+b1_61_3-b1_61_2-b1_61_1=b1_61_6
50	b1	b1_61_6=b1_61_8
51	b1	b1_72_5+b1_72_4+b1_72_3-b1_72_2-b1_72_1=b1_72_6
52	b1	b1_72_6=b1_72_8
53	b1	b1_73_5+b1_73_4+b1_73_3-b1_73_2-b1_73_1=b1_73_6
54	b1	b1_73_6=b1_73_8
55	b1	b1_81_5+b1_81_4+b1_81_3-b1_81_2-b1_81_1=b1_81_6
56	b1	b1_81_6=b1_81_8
57	b1	b1_91_5+b1_91_4+b1_91_3-b1_91_2-b1_91_1=b1_91_6
58	b1	b1_91_6=b1_91_8
59	b1	b1_92_5+b1_92_4+b1_92_3-b1_92_2-b1_92_1=b1_92_6
60	b1	b1_92_6=b1_92_8
61	b1	b1_93_5+b1_93_4+b1_93_3-b1_93_2-b1_93_1=b1_93_6
62	b1	b1_93_6=b1_93_8
63	b1	b1_94_5+b1_94_4+b1_94_3-b1_94_2-b1_94_1=b1_94_6
64	b1	b1_94_6=b1_94_8
65	b1	b1_95_5+b1_95_4+b1_95_3-b1_95_2-b1_95_1=b1_95_6
66	b1	b1_95_6=b1_95_8
67	b1	b1_96_5+b1_96_4+b1_96_3-b1_96_2-b1_96_1=b1_96_6
68	b1	b1_96_6=b1_96_8
69	b1	b1_97_5+b1_97_4+b1_97_3-b1_97_2-b1_97_1=b1_97_6
70	b1	b1_97_6=b1_97_8
71	b1	b1_98_5+b1_98_4+b1_98_3-b1_98_2-b1_98_1=b1_98_6
72	b1	b1_98_6=b1_98_8
73	b1	b1_99_5+b1_99_4+b1_99_3-b1_99_2-b1_99_1=b1_99_6
74	b1	b1_99_6=b1_99_8
75	b1	b1_cn_6+b1_cn_7=b1_cn_8
76	b1	b1_dt_6+b1_dt_7=b1_dt_8
77	b1	b1_e1_6+b1_e1_7=b1_e1_8

78	b1	b1_e2_6+b1_e2_7=b1_e2_8
79	b1	b1_fr_6+b1_fr_7=b1_fr_8
80	b1	b1_gc_6+b1_gc_7=b1_gc_8
81	b1	b1_ie_6+b1_ie_7=b1_ie_8
82	b1	b1_mi_6+b1_mi_7=b1_mi_8
83	b1	b1_mt_6+b1_mt_7=b1_mt_8
84	b1	b1_nb_6+b1_nb_7=b1_nb_8
85	b1	b1_ne_6+b1_ne_7=b1_ne_8
86	b1	b1_pa_6+b1_pa_7=b1_pa_8
87	b1	b1_s1_6+b1_s1_7=b1_s1_8
88	b1	b1_s2_6+b1_s2_7=b1_s2_8
89	b1	b1_sf_6+b1_sf_7=b1_sf_8
90	b1	b1_tb_5+b1_tb_4+b1_tb_3-b1_tb_2-b1_tb_1=b1_tb_7
91	b1	b1_tb_7=b1_tb_8
92	b1	b1_tg_5+b1_tg_4+b1_tg_3-b1_tg_2-b1_tg_1=b1_tg_6
93	b1	b1_tg_6=b1_tg_8
94	b1	b1_tr_6+b1_tr_7=b1_tr_8
95	b1	cn_6+nb_6+pa_6=ne_6
96	b1	cn_7+nb_7+pa_7=ne_7
97	b1	cn_8+nb_8+pa_8=ne_8
98	b1	cn_9+nb_9+pa_9=ne_9
99	b1	mt_6+dt_6+sf_6+gc_6+ie_6+mi_6+s1_6+s2_6+e1_6+e2_6+fr_6=tr_6
100	b1	mt_7+dt_7+sf_7+gc_7+ie_7+mi_7+s1_7+s2_7+e1_7+e2_7+fr_7=tr_7
101	b1	mt_8+dt_8+sf_8+gc_8+ie_8+mi_8+s1_8+s2_8+e1_8+e2_8+fr_8=tr_8
102	b1	mt_9+dt_9+sf_9+gc_9+ie_9+mi_9+s1_9+s2_9+e1_9+e2_9+fr_9=tr_9
103	b1	tr_6+tp_6=cn_6
104	b1	tr_7+tp_7=cn_7
105	b1	tr_8+tp_8=cn_8
106	b1	tr_9+tp_9=cn_9
107	b1	b1_62_5+b1_62_4+b1_62_3-b1_62_2-b1_62_1=b1_62_6
108	b1	b1_62_6=b1_62_8
109	b1	b1_1c_5+b1_1c_4+b1_1c_3-b1_1c_2-b1_1c_1=b1_1c_9
110	b1	b1_2c_5+b1_2c_4+b1_2c_3-b1_2c_2-b1_2c_1=b1_2c_9
111	b1	b1_3c_5+b1_3c_4+b1_3c_3-b1_3c_2-b1_3c_1=b1_3c_9
112	b1	b1_tc_5+b1_tc_4+b1_tc_3-b1_tc_2-b1_tc_1=b1_tc_9

7.3 Schedule C1 – Governmental Fund Balance Sheet

Pre-listed Major Funds

240-Child Nutrition, 500-Debt Service, and 600-Capital Projects are the prelisted major funds.

IMPORTANT NOTE: Do not break out and enter the amounts for 240-Child Nutrition, 500-Debt Service, or 600-Capital Projects on the C1 data feed schedule unless they are major funds that are reported directly on your Exhibit C1 of your AFR.

Other Major Funds

If you have any major funds listed on your C1 schedule other than 240-Child Nutrition, 500-Debt Service, or 600-Capital Projects, these major funds are now required to be reported separately in accordance with exhibit C1 in the AFR.

If the major funds listed in your PDF AFR do not list the 3-digit fund numbers, you can find the 3-digit fund numbers in the Financial Accountability System Resource Guide (FASRG) Module 1, FAR Appendices (PDF, 9,879 KB).

Non-Major Funds

You will also need to enter the other non-major fund (ONMF) column amounts reported in your audit. Sometimes this column is labeled as Other Funds or Other Governmental Funds in your AFR. The amounts entered in each row should total across to the Total Governmental Funds column (980) amount.

- **Ensure Row 1000a is Completed:** Do not leave the following row blank: 1000a, Total Asset and Deferred Outflows; ensure that you complete it. In addition, if your schedule does not have amounts listed under row 1700, Deferred Outflows, you need to complete Row 1000, Total Assets under row 1000a, Total Asset and Deferred Outflows.
- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you AFR with whole numbers, no commas.

7.3.1 Schedule C1 Prompt

- *Prompts are hidden if a data feed file is previously uploaded.*
- Before entering Schedule C1, you will be prompted to answer the questions:

Prompt, Question 1 – Does your AFR Balance Sheet - Governmental Funds list any major fund(s), not including General Fund? Yes/No.

- If Yes is selected, prompt 2 will appear,

- if No, is selected prompt 2 will not appear.

Prompt, Question 2 - Please click on all the major funds that apply:

- A list with the following major funds (below) will appear with check boxes, which will allow the submitter to select the major funds needed and only those additional columns will appear. Question 1 will appear on the second prompt when Yes is answered. Change the answer to Question 1 if it was answered incorrectly.
- For funds not listed, the submitter can select from Other Major Fund (omf#) from 1 to 5 and enter a three-digit number and fund title (limit to 15 characters).
- The system will replace the "Other Major Fund" and "omf#" heading at the top of the column(s) with the inputs from the text and numeric input boxes for Schedule C1 and C3.
 - Check box - **240 Child Nutrition Fund** (system will display one column for Child Nutrition fund in C1 and C2)
 - Check box - **500 Debt Service Fund** (system will display one column for Debt Service Fund (50) in C1 and C2)
 - Check box - **600 Capital Projects Fund** (system will display one column for Capital Projects Fund (60) in C1 and C2)
 - Check box - Other Major Fund 1 (**omf1**) If you have additional major funds from those listed above, please enter the 3 digit fund number and fund name: Numeric Input Box (limit to 3 digit number), Text Input Box (limit to 15 characters)
 - Check box - Other Major Fund 2 (**omf2**) If you have additional major funds from those listed above, please enter the 3 digit fund number and fund name: Numeric Input Box (limit to 3 digit number), Text Input Box (limit to 15 characters)
 - Check box - Other Major Fund 3 (**omf3**) If you have additional major funds from those listed above, please enter the 3 digit fund number and fund name: Numeric Input Box (limit to 3 digit number), Text Input Box (limit to 15 characters)
 - Check box - Other Major Fund 4 (**omf4**) If you have additional major funds from those listed above, please enter the 3 digit fund number and fund name: Numeric Input Box (limit to three-digit number), Text Input Box (limit to 15 characters)
 - Check box - Other Major Fund 5 (**omf5**) If you have additional major funds from those listed above, please enter the 3 digit fund number and fund name: Numeric Input Box (limit to 3 digit number), Text Input Box (limit to 15 characters)

Note: If you have multiple capital project funds as major funds, enter one of the capital project funds as a prelisted Capital Project fund (600).

See the screenshot below for an example:

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 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 other than those listed above, please enter the 3 digit fund number and fund name:

Other Major Fund 2 (omf2) If you have additional major funds other than those listed above, please enter the 3 digit fund number and fund name:

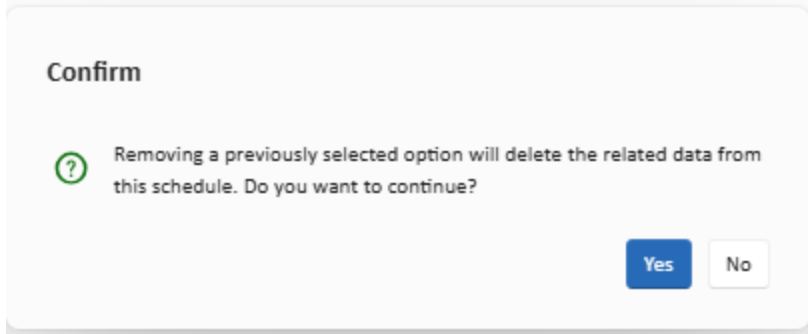
Other Major Fund 3 (omf3) If you have additional major funds other than those listed above, please enter the 3 digit fund number and fund name:

Other Major Fund 4 (omf4) If you have additional major funds other than those listed above, please enter the 3 digit fund number and fund name:

Other Major Fund 5 (omf5) If you have additional major funds other than those listed above, please enter the 3 digit fund number and fund name:

- When completing prompts, if you deselect a checkbox (such as a column) that already contains entered data, a confirmation message will appear: *“Removing a previously selected option will delete the related data from this schedule. Do you want to continue?”*

- Click “**Yes**”; the system will permanently delete the column and its corresponding data. If you reselect the checkbox later, the previously entered data will not be restored.
- Click “**No**”; the system will cancel the selection and return to the schedule without making changes.



The Data Feed file format for the C1 and the C3

C1 Balance Sheet – Governmental Funds

For Funds 240, 500, and 600, use the standard format:

- 999999|2025|c1|1100|500|37846
- 999999|2025|c1|1100|240|426786
- 999999|2025|c3|5700|500|650789
- 999999|2025|c3|5800|240|5659456

For major funds that are not 240, 500 or 600: the data file can submit three-digit fund numbers using the format of: Other Major Funds (omf)#, followed by “:”, then three-digit fund number, followed by “:”, then fund name (maximum length is 15 characters).

- Example of C1 format for Other Major Funds (omf)# is : *omf1:499:LocalSpecRev*

For schedule **C3 Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds** the file only needs “omf1” (omf1, omf2, omf3, omf4, or omf5). The three-digit fund number and fund name do not need to be included.

For major fund purposes (Funds 240, 500, 600, OMF1, OMF2, OMF3, OMF4, and OMF5), if a column in Schedule C1 has no activity (a ghost column) but the corresponding column in Schedule C3 does

have activity, at least one row—without a value or \$0—should be included so that the column appears in Schedule C3.

See an example below:

C1 Balance Sheet – Governmental Funds

BALANCE SHEET GOVERNMENTAL FUNDS AUGUST 31					EXHIBIT C-1			
Data Control Codes		10	211		499	429		
		General Fund	ESSA Title I School Improvement Program		Local Special Revenue	State Special Revenue	Other Governmental Funds	Total Governmental Funds
ASSETS								
1110	Cash and cash equivalents	\$ 7,910,578	\$ -		\$ 358,341	\$ -	\$ 805,325	\$ 9,074,244
1120	Investments	13,534,314	-		-	-	-	13,534,314
1240	Due from other governments	40,785	2,550,811		-	2,555,204	10,362,331	15,509,131
1250	Accrued interest	5,596	-		-	-	-	5,596

999999|2025|c1|1110|100|7910578

999999|2025|c1|1110|980|9074244

999999|2025|c1|1120|100|13534314

999999|2025|c1|1120|980|13534314

999999|2025|c1|1240|100|40785

999999|2025|c1|1240|980|15509131

999999|2025|c1|1250|100|5596

999999|2025|c1|1250|980|5596

999999|2025|c1|1110|omf2:499:LocalSpecRev|358341

999999|2025|c1|1240|omf1:211:ESSATitle1|2550811

999999|2025|c1|1240|omf3:429:StateSpecRev|2555204

999999|2025|c1|1110|onmf|805325

999999|2025|c1|1240|onmf|10362331

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

EXHIBIT C-3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

Data Control Codes			-499	-429		
	10 General Fund	211 ESSA Title I School Improvement Program	Local Special Revenue	State Special Revenue	Other Governmental Funds	Total Governmental Funds
REVENUES						
5700 Local and intermediate sources	\$ 29,095,245	\$ -	\$ 7,374,994	\$ -	\$ 4,361,134	\$ 40,831,373
5800 State program	2,531,545	-	-	11,788,170	3,202,089	17,521,804
5900 Federal program	1,345,648	12,888,539	-	-	24,201,829	38,436,016
5020 Total revenues	32,972,438	12,888,539	7,374,994	11,788,170	31,765,052	96,789,193

999999|2025|c3|5700|100|29095245

999999|2025|c3|5700|980|40831373

999999|2025|c3|5800|100|2531545

999999|2025|c3|5800|980|17521804

999999|2025|c3|5900|100|1345648

999999|2025|c3|5900|980|38436016

999999|2025|c3|5020|100|32972438

999999|2025|c3|5020|980|96789193

999999|2025|c3|5700|omf2|7374994

999999|2025|c3|5800|omf3|11788170

999999|2025|c3|5900|omf1|12888539

999999|2025|c3|5020|omf1|12888539

999999|2025|c3|5020|omf2|7374994

999999|2025|c3|5020|omf3|11788170

999999|2025|c3|5700|onmf|4361134

999999|2025|c3|5800|onmf|3202089

999999|2025|c3|5900|onmf|24201829

7.3.2 Schedule C1 Template

- Column 240, 500, 600 and omf# could be hidden if there are no such activities in the district.

Data Control Codes		100 General Fund	240 Child Nutrition Fund	500 Debt Service Fund	600 Capital Projects Fund	omf # Other Major Funds(s)	onmf Other Non- Major Funds(s)	980 Total Governm ental Funds
ASSETS:								
1110	Cash And Cash Equivalents	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1120	Current Investments	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1225	Property Taxes Receivable (Net)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1210	Property Taxes - Current	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1220	Property Taxes - Delinquent	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1230	Allowance For Uncollectable Taxes (Credit)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1240	Due From Other Governments	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1250	Accrued Interest	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1260	Due From Other Funds	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1267	Due From Fiduciary Funds	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1290	Other Receivables	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1300	Inventories	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1410	Prepaid Items	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1490	Other Current Assets	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1800	Restricted Assets	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1990	Other Assets	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1000	Total Assets	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

**DEFERRED OUTFLOWS OF
RESOURCES:**

1700	Deferred Outflows of Resources	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1000a	Total Assets and Deferred Outflows of Resources	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

LIABILITIES:

2110	Accounts Payable	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2120	Bonds and Loans Payable - Current Year Overdue	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2130	Right To Use Lease Assets Payable - Current Year Outstanding	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2131	SBITA Liability - Current Year Outstanding	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2140	Interest Payable - Current Year Outstanding	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2150	Payroll Deductions and Withholdings	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2160	Accrued Wages Payable	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2170	Due To Other Funds	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2180	Due To Other Governments	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2190	Due To Student Groups	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2200	Accrued Expenditures/Expenses	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2300	Unearned Revenue	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2400	Payable From Restricted Assets	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
2000	Total Liabilities	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

**DEFERRED INFLOWS OF
RESOURCES:**

2600	Deferred Inflows of Resources	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	-------------------------------	---------	---------	---------	---------	---------	---------	---------

FUND BALANCES:

3410	Non-Spendable - Inventories	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3415	Non-Spendable - Long-Term Loans/Notes Rec.	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3425	Non-Spendable - Endowment Principal	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3430	Non-Spendable - Prepaid Items	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3445	Non-Spendable - Other	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3450	Restricted - Grant Funds	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3460	Restricted - Fund Balances of Consolidated School District	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3470	Restricted - Capital Acquisitions and Contractual Oblig.	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3480	Restricted - Debt Service	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3490	Restricted - Other	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3510	Committed - Construction	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3520	Committed - Claims and Judgments	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3525	Committed - Retirement of Loans/Notes Payable	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3530	Committed - Capital Expenditures for Equipment	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3540	Committed - Self-Insurance	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3545	Committed - Other	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3550	Assigned - Construction	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3560	Assigned - Claims and Judgments	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3565	Assigned - Retirement of Loans/Notes Payable	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

3570	Assigned - Capital Expenditures for Equipment	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3580	Assigned - Self-Insurance	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3590	Assigned - Other	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3600	Unassigned	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3000	Total Fund Balances	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
4000	Total Liabilities, Deferred Inflows, And Fund Balances	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

7.3.3 Schedule C1 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

C1 Balance Sheet - Governmental Funds

Error Checklist ✕

- 1000.GeneralFund: The sum of [GeneralFund.1110] + [GeneralFund.1120] + [GeneralFund.1225] + [GeneralFund.1210] + [GeneralFund.1220] + [GeneralFund.1230] + [GeneralFund.1240] + [GeneralFund.1250] + [GeneralFund.1260] + [GeneralFund.1267] + [GeneralFund.1290] + [GeneralFund.1300] + [GeneralFund.1410] + [GeneralFund.1490] + [GeneralFund.1800] + [GeneralFund.1990] does not equal [GeneralFund.1000]
- 1210.TotalGovernmentalFunds: The sum of [1210.GeneralFund] + [1210.DebtServiceFund] + [1210.6|ABC Fund] + [1210.OtherNonMajorFunds] does not equal [1210.TotalGovernmentalFunds]

Data Control Codes		100 General Fund	500 Debt Service Fund	999 ABC Fund	omni/ Other Non-Major Funds	980 Total Governmental Funds
1225	Property Taxes Receivable (Net)					
1210	Property Taxes - Current	1,000,000				
....						

A list of Edit Check formulas for Schedule C1 is as follows:

	SCHEDULE	EDIT FORMULA
1	C1	$1110+1120+1225+1210+1220+1230+1240+1250+1260+1267+1290+1300+1410+1490+1800+1990=1000$; all columns
2	C1	$1000+1700-2000-2600=3000$; all columns
3	C1	$2110+2120+2130+2131+2140+2150+2160+2170+2180+2190+2200+2300+2400=2000$; all columns
4	C1	$3410+3415+3425+3430+3445+3450+3460+3470+3480+3490+3510+3520+3525+3530+3540+3545+3550+3560+3565+3570+3580+3590+3600=3000$; all columns
5	C1	$1000a=4000$; all columns
6	C1	$1000+1700=1000a$; all columns
7	C1	$2000+2600+3000=4000$; all columns
8	C1	$100+240+500+600+###+onmf = 980$; all rows

7.4 Schedule C2 – Reconciliation between A1 and C1

- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you AFR with whole numbers, no commas.
- This schedule may also be listed as **C1R** in your AFR as this schedule was previously named C1R in the legacy system.
- The first amount should match your C1 data code 3000 (Total Fund Balance) in Column 980 (Total Governmental Funds).
- The last line should match your A1 data code 3000 (Total Net Position) in Column 1 (Total Governmental Activities).
- Additional Lines may be added if needed using the blue “Add” button and delete using the blue delete button.

7.4.1 Schedule C2 – No Prompt

7.4.2 Schedule C2 Template

Data Control Codes		1 Amount
3000C1	Total Fund Balances - Governmental Funds	Numeric
1	Reconciling Items	Numeric
2	Reconciling Items	Numeric
3	Reconciling Items	Numeric
4	Reconciling Items	Numeric
5	Reconciling Items	Numeric
6	Reconciling Items	Numeric
7	Reconciling Items	Numeric
8	Reconciling Items	Numeric
9	Reconciling Items	Numeric

#	Reconciling Items	Numeric
3000A1	Total Net Position - Governmental Activities	Numeric

7.4.3 Schedule C2 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.



A List of Edit Check formulas for Schedule C2 is as follows:

	SCHEDULE	EDIT FORMULA
1	C2	a1_3000_1=3000A1_1
2	C2	3000C1_1+1+2+3+4+5+6+7+8+9+#=3000A1_1
3	C2	c1_3000_980=3000C1_1

7.5 Schedule C3 Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance

IMPORTANT NOTE: Do not break out and enter the amounts for 240 - Child Nutrition, 500 - Debt Service, or 600 - Capital Projects on the C3 data feed schedule unless they are major funds that are reported directly on your Exhibit C3. Most districts will not have these major funds on their Exhibit C3.

7.5.1 Schedule C3 – No Prompt

The columns for General Fund (100), Other Non-Major Funds (onmf)# and Total Governmental Funds (980) will always display. Only the selected major fund columns will display based on the C1 prompt questions.

If major fund columns were selected for **Schedule C1**, the system automatically displays the same columns in **Schedule C3**. There is no prompt for **Schedule C3**.

Data Feed File format example for C3:

- For Schedule C3, the columns for omf1, omf2 and omf3 follow the specifications in **Schedule C1**. No additional information should be included for the major fund numbers and descriptions.

```
999999|2025|c3|5700|100|29095245
999999|2025|c3|5700|980|40831373
999999|2025|c3|5800|100|2531545
999999|2025|c3|5800|980|17521804
999999|2025|c3|5900|100|1345648
999999|2025|c3|5900|980|38436016
999999|2025|c3|5020|100|32972438
999999|2025|c3|5020|980|96789193
999999|2025|c3|5700|omf2|7374994
999999|2025|c3|5800|omf3|11788170
999999|2025|c3|5900|omf1|12888539
999999|2025|c3|5020|omf1|12888539
999999|2025|c3|5020|omf2|7374994
999999|2025|c3|5020|omf3|11788170
999999|2025|c3|5700|onmf|4361134
999999|2025|c3|5800|onmf|3202089
999999|2025|c3|5900|onmf|24201829
999999|2025|c3|5020|onmf|31765052
```

- For major fund purposes (Funds 240, 500, 600, OMF1, OMF2, OMF3, OMF4, and OMF5), if a column in Schedule C1 has no activity (a ghost column) but the corresponding column in Schedule C3 does have activity, at least one row—without a value or \$0—should be included so that the column appears in Schedule C3.

999999|2025|c1|11110|omf2:499:LocalSpecRev|0

999999|2025|c1|5800|omf1:211:ESSATitle1|0

999999|2025|c3|5900|omf2|24201829

999999|2025|c3|5020|omf1|31765052

7.5.2 Schedule C3 Template

- Column 240, 500, 600 and omf# could be hidden if there are no such activities in the district.
- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you AFR with whole numbers, no commas.

Data Control Codes		100 General Fund	240 Child Nutrition Fund	500 Debt Service Fund	600 Capital Projects Fund	pmf Other Major Funds	omf Other Non-Major Funds	980 Total Governmental Funds
REVENUES:								
5700	Local and Intermediate Sources	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
5800	State Program Revenues	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
5900	Federal Program Revenues	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
5020	Total Revenues	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
EXPENDITURES:								
Current:								
11	Instruction	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

12	Instructional Resources and Media Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
13	Curriculum and Instructional Staff Development	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
21	Instructional Leadership	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
23	School Leadership	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
31	Guidance, Counseling, and Evaluation Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
32	Social Work Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
33	Health Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
34	Student Transportation	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
35	Food Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
36	Extracurricular Activities	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
41	General Administration	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
51	Facilities Maintenance and Operations	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
52	Security and Monitoring Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
53	Data Processing Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
61	Community Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
62	School District Administrative Support Services	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

Debt Services:								
71	Principal on Long-Term Debt	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
72	Interest on Long-Term Debt	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
73	Bond Insurance Costs and Fees	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
Capital Outlay:								
81	Facilities Acquisition and Construction	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
Intergovernmental Charges:								
91	Contracted Instructional Services Between Public Schools	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
92	Incremental Costs Related to WADA	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
93	Payments Related to Shared Services Arrangements	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
95	Payments to Juvenile Justice Alternative Education Programs	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
97	Payments to Tax Increment Fund	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
99	Other Intergovernmental Charges	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
6030	Total Expenditures	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

1100	Excess (Deficiency) of Revenues Over Expenditures	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	--	---------	---------	---------	---------	---------	---------	---------

OTHER FINANCING SOURCES (USES):

7901	Refunding Bonds Issued	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	------------------------	---------	---------	---------	---------	---------	---------	---------

7911	Capital-Related Debt Issued (Regular Bonds)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	---	---------	---------	---------	---------	---------	---------	---------

7912	Sale of Real or Personal Property	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	-----------------------------------	---------	---------	---------	---------	---------	---------	---------

7913	Proceeds from Right to Use Leased Assets and SBITAs	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	---	---------	---------	---------	---------	---------	---------	---------

7914	Non-Current Loan Proceeds	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	---------------------------	---------	---------	---------	---------	---------	---------	---------

7915	Transfers In	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	--------------	---------	---------	---------	---------	---------	---------	---------

7916	Premium or Discount on Issuance of Bonds	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	--	---------	---------	---------	---------	---------	---------	---------

7917	Prepaid Interest	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	------------------	---------	---------	---------	---------	---------	---------	---------

7949	Other Resources	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	-----------------	---------	---------	---------	---------	---------	---------	---------

8911	Transfers Out	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	---------------	---------	---------	---------	---------	---------	---------	---------

8940	Payment to Bond Refunding Escrow Agent	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	--	---------	---------	---------	---------	---------	---------	---------

8949	Other Uses	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	------------	---------	---------	---------	---------	---------	---------	---------

7080	Total Other Financing Sources and (uses)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
------	---	---------	---------	---------	---------	---------	---------	---------

SPECIAL ITEMS:

7918	Special Items (resource)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
7919	Extraordinary Items (resource)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
7951	Gain on Sale of Real and Personal Property (Proprietary or Similar Trust Funds)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
8912	Special Items (use)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
8913	Extraordinary Items (use)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
8951	Loss on Sale of Real and Personal Property (Proprietary or Similar Trust Funds)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1200	Net Change in Fund Balances	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
0100	Fund Balances-- Beginning	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
1300	Prior Period Adjustment(s)	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric
3000	Fund Balances-- Ending	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric

7.5.3 Schedule C3 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

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

Error Checklist

- 5020.DebtServiceFund: The sum of [DebtServiceFund.5700] + [DebtServiceFund.5800] + [DebtServiceFund.5900] does not equal [DebtServiceFund.5020]
- 5900.TotalGovernmentalFunds: The sum of [5900.GeneralFund] + [5900.DebtServiceFund] + [5900.6[ABC Fund] + [5900.OtherNonMajorFunds] does not equal [5900.TotalGovernmentalFunds]

[Close](#)

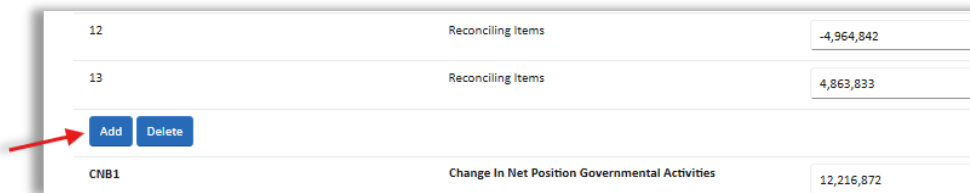
Data Control Codes		100 General Fund	500 Debt Service Fund	999 ABC Fund
REVENUES:				
5700	Local And Intermediate Sources	101,214,609	37,996,220	2,132,567
5800	State Program Revenues	48,193,208	2,284,580	
5900	Federal Program Revenues	2,577,209	100,000	
5020	Total Revenues	151,985,026	40,280,800	2,132,567

A List of Edit Check formulas for Schedule C3 is as follows:

	SCHEDULE	EDIT FORMULA
1	C3	11+12+13+21+23+31+32+33+34+35+36+41+51+52+53+61+62+71+72+73+81+91+92+93+95+97+99=6030; all columns
2	C3	1100+7080+7918+7919+7951+8912+8913+8951=1200; all columns
3	C3	1200+0100+1300 = 3000; all columns
4	C3	5020-6030=1100; all columns
5	C3	5700+5800+5900=5020; all columns
6	C3	7901+7911+7912+7913+7914+7915+7916+7917+7949+8911+8940+8949=7080; all columns
7	C3	c1_3000_100=3000_100
8	C3	c1_3000_240=3000_240
9	C3	c1_3000_500=3000_500
10	C3	c1_3000_600=3000_600
11	C3	c3py_3000_980=0100_980
12	C3	100+240+500+600+###+onmf =980, all rows

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

- The first amount should match your C3 data code 1200 (Net Change in Fund Balance) in Column 980 (Total Governmental Funds).
- The last line should match your B1 data code CN (Change in Net Position) in Column 6 (Net (Expense) Revenue and Changes in Net Position Governmental Activities).
- Additional Lines may be added if needed using the blue “Add” button.



7.6.1 Schedule C4 Template

Data Control Codes	Description	1
1200C3	Net Change in Fund Balances - Governmental Funds	Numeric
1	Reconciling Items	Numeric
2	Reconciling Items	Numeric
3	Reconciling Items	Numeric
4	Reconciling Items	Numeric
5	Reconciling Items	Numeric
6	Reconciling Items	Numeric
7	Reconciling Items	Numeric
8	Reconciling Items	Numeric
9	Reconciling Items	Numeric
#	Reconciling Items	Numeric

7.6.2 Schedule C4 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

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

A List of Edit Check formulas for Schedule C4 is as follows:

	SCHEDULE	EDIT FORMULA
1	C4	c3_1200_980=1200C3
2	C4	1200C3+1+2+3+4+5+6+7+8+9+#=CNB1
3	C4	b1_cn_6=CNB1

7.7 Schedule G1 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund

- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in your AFR with whole numbers, no commas.
- **Column 3 Actual Amounts GAAP Basis in Schedule G1** must match the amounts reported in **Column 100 General Fund in Schedule C3**.

7.7.1 Schedule G1 Template

Data Control Codes		1		2	3	4
		Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget - Positive (Negative)	
		Original	Final			
REVENUES:						
5700	Local And Intermediate Sources	Numeric	Numeric	Numeric	Numeric	
5800	State Program Revenues	Numeric	Numeric	Numeric	Numeric	
5900	Federal Program Revenues	Numeric	Numeric	Numeric	Numeric	
5020	Total revenues	Numeric	Numeric	Numeric	Numeric	
EXPENDITURES:						
Current:						
11	Instruction	Numeric	Numeric	Numeric	Numeric	
12	Instructional Resources and Media Services	Numeric	Numeric	Numeric	Numeric	
13	Curriculum and Instructional Staff Development	Numeric	Numeric	Numeric	Numeric	
21	Instructional Leadership	Numeric	Numeric	Numeric	Numeric	

23	School Leadership	Numeric	Numeric	Numeric	Numeric
31	Guidance, Counseling, and Evaluation Services	Numeric	Numeric	Numeric	Numeric
32	Social Work Services	Numeric	Numeric	Numeric	Numeric
33	Health Services	Numeric	Numeric	Numeric	Numeric
34	Student Transportation	Numeric	Numeric	Numeric	Numeric
35	Food Services	Numeric	Numeric	Numeric	Numeric
36	Extracurricular Activities	Numeric	Numeric	Numeric	Numeric
41	General Administration	Numeric	Numeric	Numeric	Numeric
51	Facilities Maintenance and Operations	Numeric	Numeric	Numeric	Numeric
52	Security and Monitoring Services	Numeric	Numeric	Numeric	Numeric
53	Data Processing Services	Numeric	Numeric	Numeric	Numeric
61	Community Services	Numeric	Numeric	Numeric	Numeric
62	School District Administrative Support Services	Numeric	Numeric	Numeric	Numeric
Debt Services:					
71	Principal on Long-Term Debt	Numeric	Numeric	Numeric	Numeric
72	Interest on Long-Term Debt	Numeric	Numeric	Numeric	Numeric
73	Bond Insurance Costs and Fees	Numeric	Numeric	Numeric	Numeric
Capital Outlay:					
81	Facilities Acquisition and Construction	Numeric	Numeric	Numeric	Numeric
Intergovernmental Charges:					
91	Contracted Instructional Services Between Public Schools	Numeric	Numeric	Numeric	Numeric
92	Incremental Costs Related to WADA	Numeric	Numeric	Numeric	Numeric
93	Payments Related to Shared Services Arrangements	Numeric	Numeric	Numeric	Numeric

95	Payments to Juvenile Justice Alternative Education Programs	Numeric	Numeric	Numeric	Numeric
97	Payments to Tax Increment Fund	Numeric	Numeric	Numeric	Numeric
99	Other Intergovernmental Charges	Numeric	Numeric	Numeric	Numeric
6030	Total Expenditures	Numeric	Numeric	Numeric	Numeric
1100	Excess (Deficiency) of Revenues Over Expenditures	Numeric	Numeric	Numeric	Numeric
OTHER FINANCING SOURCES (USES):					
7901	Refunding Bonds Issued	Numeric	Numeric	Numeric	Numeric
7911	Capital-Related Debt Issued (Regular Bonds)	Numeric	Numeric	Numeric	Numeric
7912	Sale of Real or Personal Property	Numeric	Numeric	Numeric	Numeric
7913	Proceeds from Right to Use Leased Assets and SBITAs	Numeric	Numeric	Numeric	Numeric
7914	Non-Current Loan Proceeds	Numeric	Numeric	Numeric	Numeric
7915	Transfers In	Numeric	Numeric	Numeric	Numeric
7916	Premium or Discount on Issuance of Bonds	Numeric	Numeric	Numeric	Numeric
7917	Prepaid Interest	Numeric	Numeric	Numeric	Numeric
7949	Other Resources	Numeric	Numeric	Numeric	Numeric
8911	Transfers Out	Numeric	Numeric	Numeric	Numeric
8940	Payment to Bond Refunding Escrow Agent	Numeric	Numeric	Numeric	Numeric
8949	Other Uses	Numeric	Numeric	Numeric	Numeric
7080	Total Other Financing Sources and (uses)	Numeric	Numeric	Numeric	Numeric
SPECIAL ITEMS:					
7918	Special Items (resource)	Numeric	Numeric	Numeric	Numeric
7919	Extraordinary Items (resource)	Numeric	Numeric	Numeric	Numeric

A list of Edit Check formulas for Schedule G1 is as follows:

	SCHEDULE	EDIT FORMULA
1	G1	11+12+13+21+23+31+32+33+34+35+36+41+51+52+53+61+62+71+72+73+81+91+92+93+95+97+99=6030; all columns
2	G1	1100+7080+7918+7919+7951+8912+8913+8951=1200; all columns
3	G1	1200+0100+1300 = 3000; all columns
4	G1	5020-6030=1100; all columns
5	G1	5700+5800+5900=5020; all columns
6	G1	7901+7911+7912+7913+7914+7915+7916+7917+7949+8911+8940+8949=7080; all columns
7	G1	c3_column 100=G1 column 3; all rows

7.8 Schedule J1-12 J1 12-Month Schedule of Delinquent Taxes Receivable (Required for All School Districts¹) / Schedule J1-10 and Schedule J1-14 (Only Applicable for ISDs with Fiscal Year End Changes)

- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you AFR with whole numbers, no commas.

DESCRIPTIONS OF SCHEDULE J1:

- For **Row 1000, Column 1 - Maintenance Tax Rate, Column 2 - Debt Service Tax Rate and Column 3 – Current Year Net Assessed Value**, enter the amounts from the current reporting year (**Year of Audit**) as reported in the PDF AFR. Cells in **Columns 1 and 2** accept only positive numeric decimal values with up to 4 digits after the decimal point (e.g., 0.0433).

Data Control Codes		1 Maintenance (Tax Rate)	2 Debt Service (Tax Rate)	3 Current Year Net Assessed Value
1000	Data	0.1345	0.263	13,870,954,479
8000	Taxes Refunded			
9000	Tax Increment			

- For **Row 1000, Column 10 to 50**, enter the amounts from the Total line (**Sum of All Years**) as reported in the PDF AFR.

Data Control Codes		10 Beginning Balance	20 Current Year Levy	31 Maintenance Tax Collections	32 Debt Service Tax Collections	40 Adjustments	50 Ending Balance
1000	Data	1,516,585	133,466,324	95,964,854	36,063,626	-1,333,023	1,621,406
8000	Taxes Refunded						
9000	Tax Increment			158,453			

- **Row 8000, Column 99** is for the total amount of taxes refunded including both Maintenance and Operations (M&O) and Interest and Sinking (I&S) tax refunds, under the Texas Tax Code, Section 26.1115(c), for owners who received an exemption as provided by §11.42(f) (Senate Bill 8, 87th Legislature, Second Called Session).

If your district issued tax refunds for immediate homestead exemptions pursuant to Senate Bill 8, 87th Legislature, Second Called Session, the refund amount should be reported in **Row**

¹ There are 4 ISDs exempt from filing the J1 schedules.

8000, Column 99 on a fiscal year basis and align with the tax information reported in Schedule J1. The amount is **always** a **positive number** with no decimals.

J1 12 Month Schedule of Delinquent Taxes Receivable

Data Control Codes		2 Tax Collections	40 Adjustments	50 Ending Balance	99 Total Taxes Refunded Under Section 26.1115(c)
1000	Data		-1,333,023	1,621,406	
8000	Taxes Refunded				9,055
9000	Tax Increment				

- **Row 9000, Column 31** is for the Maintenance and Operations (M&O) tax collections that are paid into a Tax Increment Fund. This field is only required for districts that have a Tax Increment Reinvestment Zone (TIRZ) within the district boundary.

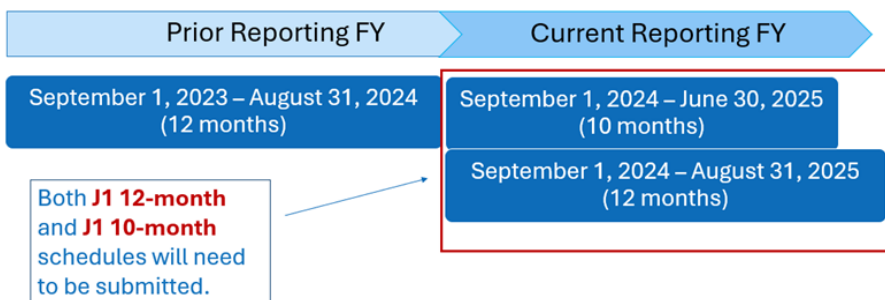
These payments should not be higher than the district’s current M&O tax rate applied to the taxable value inside the TIRZ and should not include any Tax Increment payments that are based on the increment between the district’s current M&O tax rate and the 2005 M&O tax rate that are paid through a supplemental payment that the district will receive from TEA rather than from tax collections. The **Tax Increment amount (line 9000, column 31)** is **always** a **positive** number.

J1 12 Month Schedule of Delinquent Taxes Receivable

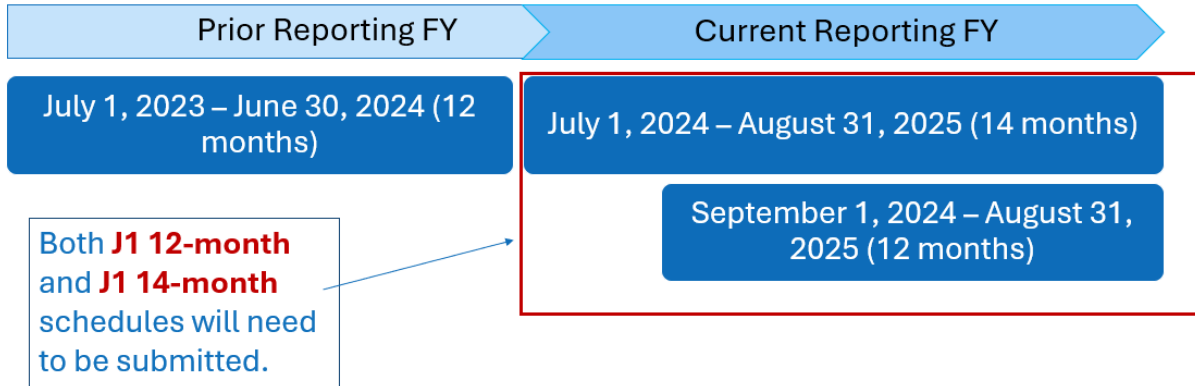
Data Control Codes		31 Maintenance Tax Collections	32 Debt Service Tax Collections	40 Adjustments
1000	Data	95,964,854	36,063,626	-1,333,023
8000	Taxes Refunded			
9000	Tax Increment	158,453		

J1-10 MONTH AND J1-14 MONTH SCHEDULES FOR APPLICABLE ISDs:

- For Districts with Fiscal Year End Change from August 31 to June 30, both Schedule J1-10 and J1-12 should be reported for the time frame as shown below.



- For Districts with Fiscal Year End Change from June 30 to August 31, both Schedule J1-14 and J1-12 should be reported for the time frame as shown below.



7.8.1 Schedule J1 Template

		1	2	3	10	20	31	32	40	50	99
Data Control Code		Maintenance (Tax Rate)	Debt Service (Tax Rate)	Current Year Net Assessed Value	Beginning Balance	Current Year Levy	Maintenance Tax Collections	Debt Service Tax Collections	Adjustments	Ending Balance	Total Taxes Refunded Under Section 26.1115(c)
1000	Data	Numeric w decimal	Numeric w decimal	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	
8000	Taxes Refunded	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable					Numeric
9000	Tax Increment	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Numeric				

7.8.2 Schedule J1 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

J1 12 Month Schedule of Delinquent Taxes Receivable

Error Checklist

1000.EndingBalance: The sum of (1000.BeginningBalance) + (1000.CurrentYearLevy) - (1000.MaintenanceTaxCollections) - (1000.DebtServiceTaxCollections) + (1000.Adjustments) does not equal (1000.EndingBalance)

Data Control Codes	10 Current Year Levy	31 Maintenance Tax Collections	32 Debt Service Tax Collections	40 Adjustments	50 Ending Balance	59 Total Taxes Refunded Under Section 26.1115(c)
1000 Data	133,466,324	95,964,854,000	36,063,626	-1,333,023	1,621,406	
8000 Taxes Refunded						9,055
9000 Tax Increment		158,453				

A list of Edit Check formulas for Schedule J1_12 is as follows:

row	SCHEDULE	EDIT FORMULA
1	J1 -12	1000_10+1000_20-1000_31-1000_32+1000_40=1000_50; all rows
2	J1 -12	1000_1>#0
3	J1 -12	1000_31>#0
4	J1 -12	if change year-end date to June 30 occurred the prior year: j1-10py_1000_50 (comparing to 10-month schedule only)=j1-12_1000_10; +-100
5	J1 -12	if change year-end date to August 31 occurred the prior year: j1-14py_1000_50_prior year (comparing to 14-month schedule only)=j1-12_1000_10; +-100
6	J1 -12	if no year-end date change: j1py_1000_50_prior year=j1-12_1000_10; +-100

A list of Edit Check formulas for Schedule J1_10 is as follows:

row	SCHEDULE	EDIT FORMULA
1	J1 -10	1000_10+1000_20-1000_31-1000_32+1000_40=1000_50; all rows
2	J1 -10	1000_1>#0
3	J1 -10	1000_31>#0

A list of Edit Check formulas for Schedule J1_14 is as follows:

row	SCHEDULE	EDIT FORMULA
1	J1 -14	1000_10+1000_20-1000_31-1000_32+1000_40=1000_50; all rows
2	J1 -14	1000_1>#0
3	J1 - 14	1000_31>#0

7.9 Schedule J4 – Use of Funds Report – Select State Allotment Programs

- There are two sections of Schedule J4: the Compensatory Education Program (Section A) and the Bilingual Education Program (Section B).
- The entries for questions AP1, AP2, AP5, and AP6 under sections A and B have a dropdown with “yes”, “no”, or “NA” options.
- The entries for questions AP3, AP4, AP7, and AP8 should be positive whole dollar amounts.
- Entries must be made in **all** fields. Zeros must be entered if there are no dollar amounts.

7.9.1 Schedule J4 Template

Data Control Codes		1 Responses
Section A: Compensatory Education State Allotment Programs		
ap1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Drop Down: Yes/No/NA
ap2	Does the district have written policies and procedures for its state compensatory education program?	Drop Down: Yes/No/NA
ap3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	Numeric
ap4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24, 26, 28, 29, 30)	Numeric
Section B: Bilingual Education State Allotment Programs		
ap5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Drop Down: Yes/No/NA
ap6	Does the district have written policies and procedures for its bilingual education allotment program?	Drop Down: Yes/No/NA
ap7	Total state allotment funds received for bilingual education allotment programs during the district fiscal year.	Numeric

ap8 Actual direct program expenditures for bilingual education allotment programs during the district's fiscal year. (PICs 25)

Numeric

7.9.2 Schedule J4 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

A list of Edit Check formulas for Schedule J4 is as follows:

SCHEDULE	EDIT FORMULA
J4	ap1, ap2, ap 5 and ap6 must contain response of either yes, no or NA
J4	ap3_1 >= 0 (A "0" must be entered if the cell is blank.)
J4	ap4_1 >= 0 (A "0" must be entered if the cell is blank.)
J4	ap7_1 >= 0 (A "0" must be entered if the cell is blank.)
J4	ap8_1 >= 0 (A "0" must be entered if the cell is blank.)

7.10 Schedule K1 – Schedule of Expenditures of Federal Awards

- Enter the complete alphanumeric Federal Assistance Listing Number (ALN), the alphanumeric pass-through entity ID number(s), and the federal expenditures amount, exactly as reported in the PDF AFR, in Columns 1, 2, and 3.
- **Enter only federal awards expenditures on the K1 data feed schedule. No state grants should be reported in this schedule.**
- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you PDF AFR with whole numbers, no commas.
- If a single audit is not required and Schedule K1 is not hidden, review **Step 1 - Preliminary Info** section and change your response to the question “*Was a Single Audit Required?*” to “**No**”. This action will hide Schedule K1. Once Schedule K1 is disabled, the data originally entered in the schedule will be permanently deleted.

Step 1: Start Here - Preliminary Info

Fiscal Year-End for AFR being Submitted: June 30

Audit Firm Name: a

Office Location: a

License/Certificate #: a

State of Licensure: AL

Audit Firm Contact Email Address: a@gmail.com [Add Addition](#)

Was a Single Audit Required? No

- The Total Federal Expenditures should be entered into **Row tfe** at the bottom of the schedule.
- Additional lines may be added after Row 25, if needed, using the blue “Add” button. Each click of the Add button adds 10 additional rows to the schedule. Once additional rows are added, the Delete button is activated, allowing rows to be deleted one at a time.

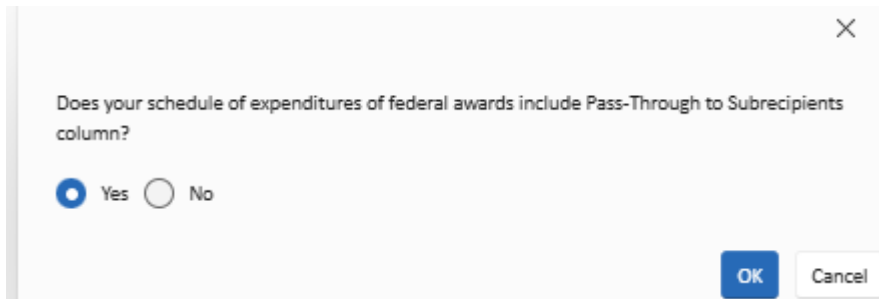
35

Add Delete

tfe

7.10.1 Schedule K1 Prompt

- In response to the prompt “Does your Schedule of Expenditures of Federal Awards include a Pass-Through to Subrecipients column?”, select **Yes** or **No**. Please answer the prompt in accordance with the Schedule of Expenditure of Federal Awards in the current year PDF AFR.



7.10.2 Schedule K1 Template

- Column 4 will be hidden if there are no activities for pass-through to subrecipients.

Data Control Codes	1 Assistance Listing Number (ALN)	2 Pass-Through Entity ID Number	3 Federal Expenditures	4 Pass-Through to Subrecipients
1	Text	Text	Numeric	Numeric
2	Text	Text	Numeric	Numeric
3	Text	Text	Numeric	Numeric
4	Text	Text	Numeric	Numeric
5	Text	Text	Numeric	Numeric
6	Text	Text	Numeric	Numeric
7	Text	Text	Numeric	Numeric
8	Text	Text	Numeric	Numeric
9	Text	Text	Numeric	Numeric
10	Text	Text	Numeric	Numeric
11	Text	Text	Numeric	Numeric

12	Text	Text	Numeric	Numeric
13	Text	Text	Numeric	Numeric
14	Text	Text	Numeric	Numeric
15	Text	Text	Numeric	Numeric
16	Text	Text	Numeric	Numeric
17	Text	Text	Numeric	Numeric
18	Text	Text	Numeric	Numeric
19	Text	Text	Numeric	Numeric
20	Text	Text	Numeric	Numeric
21	Text	Text	Numeric	Numeric
22	Text	Text	Numeric	Numeric
#	Text	Text	Numeric	Numeric
tfe	Total Federal Expenditures		Numeric	Numeric

7.10.3 Schedule K1 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.

- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

A List of Edit Check formulas for Schedule K1 is as follows:

	SCHEDULE	EDIT FORMULA
1	K1	1+2+3+4+5+6+7+8+9+10+... (increase as rows are added)=tfe; for all columns

7.11 Schedule K2 - Schedule of Findings & Questioned Costs (SFQC) Part 1

- The SFQC is a new data feed requirement beginning FY2025. Answer the questions as they are written in your AFR Schedule of Findings and Questioned Costs.
- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you PDF AFR with whole numbers, no commas.
- If a single audit is not required and the Schedule K2 Federal Awards section is not hidden, review **Step 1 - Preliminary Info** section and change your response to the question “Was a Single Audit Required?” to “No”. This action will hide the Schedule K2 Federal Awards section. Once this section is disabled, the data originally entered in the schedule will be permanently deleted.

Step 1: Start Here - Preliminary Info

Fiscal Year-End for AFR being Submitted: June 30

Audit Firm Name: a

Office Location: a

License/Certificate #: a

State of Licensure: AL

Audit Firm Contact Email Address: a@gmail.com [Add Addition](#)

Was a Single Audit Required? No

USE THE FOLLOWING GUIDELINES WHEN COMPLETING THE SCHEDULE:

- 1 Enter the appropriate responses based on your financial audit report. Consult with your independent auditor as needed.
- 2 For all ISDs, answers to questions **Q1** through **Q4** can be found in the financial statements section (PDF AFR) of the Summary of Auditor’s Results on the Schedule of Findings and Questioned Costs (SFQC).
 - Question **Q1**: Select the type of auditor’s report issued on financial statements (e.g., Unmodified, Modified, Disclaimer, or Adverse).
 - Questions **Q2** through **Q4**: Select either **YES** or **NO**.

- 3 If a single audit is required, answers to questions **Q5** through **Q10** can be found in the Federal Awards section of the Summary of Auditor’s Results on SFQC.
- Questions **Q5, Q6, Q8, and Q10**: Select either **YES** or **NO**.
 - Question **Q7**: Select the type of auditor’s report issued on compliance for major programs (e.g., Unmodified, Modified, Disclaimer, or Adverse).
 - Question **Q9**: Enter the dollar threshold used to distinguish between Type A and Type B programs. A maximum of 15 numeric digits is allowed.

7.11.1 Schedule K2 Template

- The Federal Awards section below will be hidden if a Single Audit is not required.

Summary of Auditor’s Results

Data Control Codes	1 Answer
Financial Statements:	
q1	Type of auditor's report issued on financial statements Drop Down: Unmodified, Modified, Adverse, or Disclaimer
Internal control over financial reporting:	
q2	Material weakness(es) identified? Drop Down: Yes/No
q3	Significant deficiency(ies) identified? Drop Down: Yes/No
q4	Noncompliance material to the financial statements noted? Drop Down: Yes/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 with 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	Numeric
q10	Auditee qualified as a low-risk auditee?	Drop Down: Yes/No

Identification of Major Programs:

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

7.11.2 Schedule K2 Edit Checks

- Edit checks are automatic, and cells associated with errors are displayed with a red border. The errors may not originate from the highlighted cell itself, but from another cell involved in the corresponding formula.
- If a discrepancy is < 100, the system will not display the error.
- To manually check for Edit Check errors, click the **Error List** button, which displays the expected calculations for cells with errors. You must correct errors in order to proceed to the next schedule.

Note for the Edit Check Items (2) and (3): According to 2 CFR § 200.518 - Major program determination, if the auditee qualifies as a low-risk auditee under §200.520, the auditor must audit the major programs covering at least 20% of the total Federal Awards expended. Otherwise, the auditor must audit enough major programs to cover at least 40%.

Error Checklist X

- tmp.FederalExpenditures: Amount of Major Programs audited does not meet 40% minimum testing requirement.

[Close](#)

A1 B1 C1 C2 C3 C4 G1 J1-12 J1-10 J4 K1 **K2** K3 L1 M1
[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? No

Identification of Major Programs Categories:

Data Control Codes	1 Assistance Listing Number (ALN)	2 Name of Federal Program	3 Federal Expenditures
1	84.010	Title I: Part A	34,546,546
2			
3			
4			
5			
Add			
tmp	Total Major Programs		34,546,546

A list of Edit Check formulas for Schedule K2 is as follows:

	SCHEDULE	EDIT FORMULA
1	K2	1_3+2_3+3_3+4_3+5_3+... (increase as rows are added)=tmp_3
2	K2	if q10 is yes ["20% testing verification"], then (tmp_3/K1_tfe_3)=>20%, otherwise display message, " Amount of Major Programs audited does not meet 20% minimum testing requirement."
3	K2	if q10 is no ["40% testing verification"], then (tmp_3/K1_tfe_3)=>40%, otherwise display message, " Amount of Major Programs audited does not meet 40% minimum testing requirement."
4	K2	If K2 is NA then no edit formulas are performed on K2

7.12 Schedule K3 - Schedule of Findings & Questioned Costs (SFQC) Part 2

- Schedule K3 is a new data feed requirement beginning FY 2025. This Schedule is only required if there are findings reported on the Schedule of Findings and Questioned Costs in your audited PDF AFR. Consult with your independent auditor as needed.
- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you PDF AFR with whole numbers, no commas.
- If a single audit was not required and you see the **Federal Awards Findings and Questioned Costs** Section in Schedule K3, please review **Step 1 - Preliminary Info** section and change your response to the question “*Was a Single Audit Required?*” from “**Yes**” to “**No**”. This action will hide the section. Once the section is disabled, the data originally entered in these sections will be permanently deleted.

USE THE FOLLOWING GUIDELINES WHEN COMPLETING THE SCHEDULE:

- For all districts with findings, Rows 1 through 30 are for findings noted in the Financial Statement Findings section of the Schedule of Findings and Questioned Costs (SFQC).
- For the single audit required districts with the Federal Award findings, Rows 31 through 60 are for findings noted in the Federal Award Findings and Questioned Costs section of the SFQC.
- Use the **Add** and **Delete** buttons to add and delete rows.
- Click the “+” sign to open the description row to the header.

Data Control Codes	Audit Finding Reference Number	Finding Description
Financial Statement Findings (reported on K2, rows q2, q3, and q4):		
	+	
1	2025-001	The State
2	2025-002	The District has violated ...

- **Financial Statement Findings Section (Rows 1–30)**
 - Column 1 Audit Finding Reference Number— Enter alphanumeric texts for the finding reference number assigned by the independent auditor (e.g., 2025-01, 2025-02).
 - Column 2 Finding Description— Enter alphanumeric texts for the Condition of findings noted by the independent auditor (maximum of 5000 characters including spaces).

- Columns 3, 4, and 6— Select a **Yes** or **No** response.
- Column 5— Select a **Yes**, **No**, or **NA** response.
- Column 7— Leave this field blank if this finding did not appear in prior year’s Schedule of Findings and Questioned Costs or management letter.

- **Federal Awards Findings and Questioned Costs (Rows 31–60)**

Note: If **No** was selected for the box **Was a single audit required?** in the [Step 1: Start Here–Preliminary Info](#) page, this section **Federal Awards Findings and Questions Costs** will not be displayed.

- Column 1 Audit Finding Reference Number— Enter alphanumeric texts for the finding reference number assigned by the independent auditor (e.g., 2025-01, 2025-02). If the independent auditor indicates the same finding number in both the financial statement audit and the compliance over major programs audit (Single Audit), enter the finding under both Financial Statement Findings and the Federal Award Findings and Questioned Costs sections.
- Column 2 Finding Description— Enter alphanumeric texts for the Condition of findings noted by the independent auditor (maximum of 5000 characters including spaces).
- Columns 3, 4, and 7— Select a **Yes** or **No** response.
- Column 5— Select a **Yes**, **No**, or **NA** response.
- Column 6—Enter a numeric value (15 character maximum) for the Questioned Costs, if applicable.
- Column 8—Leave this field blank if this finding did not appear in prior year’s Schedule of Findings and Questioned Costs or management letter.

7.12.1 Schedule K3 Template

- The section of Federal Award Findings will be hidden if no Single Audit is required.

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

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 Noncompliance	6 Prior Year Finding	7 Prior Year Finding Reference Number
	<i>Enter the audit finding reference number from the current audit.</i>	<i>Enter text as reported for "Condition" of Finding</i>	<i>Select "Yes" if the auditor identified the audit finding as a Material Weakness in the audit report PDF. If not, select "No".</i>	<i>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".</i>	<i>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".</i>	<i>Select "Yes" if the audit finding is a repeat from the immediate prior audit. If it isn't a repeat finding, select "No".</i>	<i>If the audit finding is a repeat, enter the audit finding reference number from the immediate prior audit.</i>
1	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No or NA	Drop Down: Yes/No	text
2	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No or NA	Drop Down: Yes/No	text
3	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No or NA	Drop Down: Yes/No	text
4	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No or NA	Drop Down: Yes/No	text
5	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No or NA	Drop Down: Yes/No	text
#-30	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No or NA	Drop Down: Yes/No	text

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

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
	<i>Enter the audit finding reference number from the current audit.</i>	<i>Enter text as reported for "Condition" of Finding.</i>	<i>Select "Yes" if the auditor identified the audit finding as a Material Weakness in the audit report PDF. If not, select "No".</i>	<i>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".</i>	<i>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".</i>	<i>Please enter the Questioned Cost amount if applicable.</i>	<i>Select "Yes" if the audit finding is a repeat from the immediate prior audit. If it isn't a repeat finding, select "No".</i>	<i>If the audit finding is a repeat, enter the audit finding reference number from the immediate prior audit.</i>
31	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No/NA	Numeric	Drop Down: Yes/No	text
32	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No/NA	Numeric	Drop Down: Yes/No	text
33	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No/NA	Numeric	Drop Down: Yes/No	text

34	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No/NA	Numeric	Drop Down: Yes/No	text
35	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No/NA	Numeric	Drop Down: Yes/No	text
#-60	text	text	Drop Down: Yes/No	Drop Down: Yes/No	Drop Down: Yes/No/NA	Numeric	Drop Down: Yes/No	text

7.13 Schedule L1 - Required Responses to Selected School FIRST Indicators

7.13.1 Schedule L1 Template

Data Control Codes		1 Responses
sf1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Drop Down: Yes/No
sf2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	Drop Down: Yes/No
sf3	<p>Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was not issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.)</p> <p>Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.</p> <p>Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.</p>	Drop Down: Yes/No
sf4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	Drop Down: Yes/No
sf5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds; or substantial doubt about the school district's ability to continue as a going concern?	Drop Down: Yes/No
sf6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Drop Down: Yes/No
sf7	Did the school district 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 school district's fiscal year-end?	Drop Down: Yes/No

sf8	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Drop Down: Yes/No
sf9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	Numeric

7.13.2 Schedule L1 Edit Checks

- The first 8 questions (**sf1- sf8**) have a **"Yes"** or **"No"** dropdown option. Please provide the answers to the questions as they appear in your PDF AFR.
- Question **sf9** requests the total accumulated accretion on capital appreciation bonds (CABs) included in the government-wide financial statements. The entry for sf9 must be zero or a positive whole dollar amount. See Edit Check below for more details.

A list of Edit Check formulas for Schedule L1 is as follows:

SCHEDULE	EDIT FORMULA
L1	sf1 to sf8 must contain response of either yes or no
L1	sf9_1 >= 0 (a "0" must be entered if the cell is blank.)

7.14 Schedule M1 Management Letter

Important: Do not repeat a management letter comment in **Schedule M1** if it was reported as a finding in **Schedule K3**.

- The system does not recognize parentheses () for negative numbers. Indicate negative numbers with a minus sign: –
- Enter amounts as they appear in you PDF AFR with whole numbers, no commas.
- Click the “+” sign to open the description row to the header.

Data Control Codes	1 Comment Reference Number if Available	2 Management Letter Comment Description	3 Prior Year ML Comment
	1	ML 1	During state mandated program intent code (PC) No
	2		

USE THE FOLLOWING GUIDELINES WHEN COMPLETING THE SCHEDULE:

Note: If **No** was selected for the box **Did auditor issue a management letter that included comments?** in the [Step 1: Start Here—Preliminary Info](#) page, this M1 schedule will not be displayed.

- **Column Inputs:**
 - Column 1 Comment Reference Number—Enter the alphanumeric values for the finding reference number assigned by the independent auditor. If no comment reference number is assigned by the independent auditor, please insert the reference number in sequence starting with ML. (e.g., ML1, ML2).
 - Column 2 Management Letter Comment Description—Enter the alphanumeric values for the management letter comment noted by the independent auditor (maximum of 5000 characters including spaces).
 - Columns 3 Prior Year ML Comment— Leave this field blank if this comment did not appear in the prior year’s management letter.

7.14.1 Schedule M1 Template

Data Control Codes	1 Comment Reference Number if Available	2 Management Letter Comment Description	3 Prior Year ML Comment
			<p>Select "Y" if the management letter comment is a repeat from the immediate prior audit.</p> <p>If it isn't a repeat comment, select "N".</p>
1	Text	Text	Drop Down: Yes/No
2	Text	Text	Drop Down: Yes/No
3	Text	Text	Drop Down: Yes/No
4	Text	Text	Drop Down: Yes/No
5	Text	Text	Drop Down: Yes/No
#	Text	Text	Drop Down: Yes/No