The Division of Financial Compliance, Recent Changes, and The Annual Financial Report Submission
Financial Compliance Areas

Desk Reviews – Manager: Paul Moreno
• Annual Financial Report Reviews - including Audit application in TEA Secure Environment (TEASE)
• Depository Contracts
• Fiscal Year Changes
• Superintendent Buy-Outs

Financial Accountability – Manager: Yolanda Walker
• Financial Accountability System Resource Guide (FASRG)
• Financial Exigency
• School FIRST
• Student Attendance Accounting Handbook (SAAH)

Financial and FSP Compliance Reviews – Manager: Michael Richmond
• ADA reviews
• Auditor Work Paper Reviews
• Fiscal Management Reviews
• State Program Expenditure Compliance
Where to find us
Recent Changes

TEXAS ADMINISTRATIVE CODE §109.23
GASB 68
(d) The district or other educational entity must hire at its own expense an independent auditor to conduct an independent audit of its financial statements and provide an opinion on its annual financial and compliance report.

(1) The independent auditor must:

(A) be associated with a certified public accountancy (CPA) firm that has a current valid license issued by the Texas State Board of Public Accountancy;

(B) be a certified public accountant with a current valid license issued by the Texas State Board of Public Accountancy, as required under the Texas Education Code, §44.008; and

(C) adhere to the generally accepted auditing standards (GAAS), adopted by the American Institute of CPAs (AICPA), as amended, and the generally accepted government auditing standards (GAGAS), adopted by the US Government Accountability Office, as amended.
EXTERNAL AUDITORS

(2) The CPA firm must:
   ◦ (A) be a member of the AICPA Governmental Audit Quality Center (GAQC);
   ◦ (B) adhere to GAQC’s membership requirements; and
   ◦ (C) collectively have the knowledge, skills, and experience to be competent for the audit being conducted, including thorough knowledge of the government auditing requirements and:
     ◦ (i) Texas public school district environment; or
     ◦ (ii) public sector; or
     ◦ (iii) nonprofit sector.
(e) If at any time the TEA division responsible for financial compliance reviews an audit firm's working papers and finds that the firm or the quality of the work does not meet the standards required as stated in subsection (d) of this section, the division may require the district or other educational entity to change its audit firm.
American Institute of CPAs Governmental Audit Quality Center (GAQC)

Statement No. 68 of the Governmental Accounting Standards Board (GASB 68)
To The Administrator Addressed
Correspondence

• GASB 68 Additional Information and Schedule L-1 and Required Responses to Selected School FIRST Indicators and AUDIT System Data Feed Changes, September 30, 2015
  • Schedule L-1, Required Responses to Selected School FIRST Indicators (Excel 39 KB) (PDF 20 KB) (updated schedule referred to in letter above)


Links to both letters and updated L-1 Schedule can be found on the Financial Accountability System Resource Guide (FASRG) web page.
GASB 68

GASB 68 requires districts to report the status of its retirement plan.

- September 14, 2015, To The Administrator: Addressed letter provided guidance on using the following object codes:
  - 1920, Net Pension Assets
  - 2540, Net Pension Liabilities
  - 5747, Pension Revenue
  - 6147, Pension Expense
  - 2605, Deferred Inflows – Pension
  - 1705, Deferred Outflows – Pension
Things to Remember

• Object codes and data will **not** be reported in PEIMS

• The journal entries are recorded on the Government wide financial statements **only**

• Changes to Schedule L-1 to collect liability and expense information so that amounts may be subtracted from formulas used in the School FIRST indicators
A revised L-1, Required Responses to Selected School FIRST Indicators was issued September 30, 2015.

The questions were updated to read more like the School FIRST indicator questions.

Additional information will be collected regarding new School FIRST indicators and by GASB 68 disclosures.
L-1 Required Responses to Selected School FIRST Indicators Revised

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?  Yes/No

SF4  Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole? Yes/No

SF5  Did the Annual Financial Report disclose any instance of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? 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? Yes/No

SF7  Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? Yes/No
L-1 Required Responses to Selected School FIRST Indicators

Revised

SF8  Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship? Yes/No

SF10  Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end. $________

SF11  Net Pension Assets (1920) at fiscal year-end. $________

SF12  Net Pension Liabilities (2540) at fiscal year-end. $________

SF13  Pension Expense (6147) at fiscal year-end. $________

Note: This schedule is to be included as part of the annual financial audit report submission on the required due date but not published as a part of the District's annual financial audit report. This schedule should be submitted in the data feed file and also submitted as an Adobe Acrobat portable document file (pdf).
Recently added
Upcoming, and
Future?

Features to the TEASE Audit Application

- IMPORT DEPOSITORY CONTRACTS
- VIEW DISTRICT STATUS
- NEW EXHIBIT J-1 EDITS
- DELETED J-2 AND J-3 EXHIBITS
- REVISED L-1
Depository Contract Electronic Submission

- School personnel are only able to submit Depository Contract files.
- School personnel are not able to view submitted Depository Contract files.
Reminder: Charter Schools Depository Contract Submission

By December 1, the charter holder must submitted electronically through the Texas Education Agency Secure Environment (TEASE) Audit Application either:

1. Complete and submit a
   - Depository Contract for Funds of Open-Enrollment Charter Schools and
   - Vendor Direct Deposit Authorization Form.
   
   or

2. File a signed statement that there have been no changes to the accepted depository contract currently on file with the TEA.
VIEW District Status
VIEW District Status

School personnel with TEASE AUDIT application access are able to:

- view a listing of submitted financial report files with submission dates and times
- immediately open and view submitted PDF files.

Your external CPA auditor is able to upload the Annual Financial Report PDF file for you, if they have a TEASE account. However, your CPA is not able view the file they upload or finalize the data feed.
### District Status

#### Fiscal Year
2013-2014

#### County-District #
246909

#### County-District Name
ROUND ROCK ISD

<table>
<thead>
<tr>
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<th>District</th>
<th>Data Feed Status</th>
<th>Finalization Date</th>
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</thead>
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<td>ROUND ROCK ISD</td>
<td>Finalized/Closed</td>
<td>11/10/2014 9:29:01 AM</td>
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<table>
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</table>

Please verify that the Annual Financial and Compliance Report (AFR) in PDF includes the following:

- Board approved (or disapproved), signed, and dated certificate of board,
- Signed and dated auditor’s reports,
- Management/comment letter (if applicable, and can be submitted as a separate PDF), and
- Schedule L-1 Required Responses to Selected School First Indicators (ISDs only, and can be submitted as a separate PDF)
Exhibits J-2 and J-3  FY2015

**Exhibit J-2** (old Indirect Cost Rates Schedule)
- Should be eliminated from both the annual financial report and electronic data feed submission.
- **The Audit application will not accept J-2 data**

**Exhibit J-3** (Fund Balance and Cash Flow Calculation Worksheet)
- Optional and can be included in the annual financial report,
- However it will be deleted from the electronic data feed submission.
- **The Audit application will not accept J-3 data**

Above changes addressed in the September 30, 2015, To the Administrator Addressed letter.
New Edits - Exhibit J-1
Schedule of Delinquent Taxes Receivable

- M&O tax rate (1000_1) and M&O collections (1000_31) cannot be null or zero
- M&O tax rate (1000_1) cannot exceed $1.50
- If I&S tax rate (1000_2) is > zero then I&S tax collections (1000_32) cannot be null or zero
- Tax Increment Amount (9000_31) cannot be equal to M&O or I&S tax collections (1000_31 and 1000_32)
- For users who enter data into the Tax Increment Amount (9000_31) data entry field, the following message will be displayed, “This data entry field is only required for districts who have a Tax Increment Reinvestment Zone (TIRZ) within the district boundary.”
### J1 Worksheet - NATALIA ISD 2013-14
(Schedules have been finalized) (Not Updateable)

<table>
<thead>
<tr>
<th>Date Codes</th>
<th>Account Descriptions</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Data</td>
<td>1.17</td>
<td>0.1752</td>
<td>162063685</td>
<td>325289</td>
<td>2180079</td>
<td>1920134</td>
<td>259004</td>
<td>-16595</td>
<td>279635</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9000</td>
<td>Tax Increment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**J1 Worksheet - NATALIA ISD**
## SCHEDULE OF DELINQUENT TAXES RECEIVABLE
### YEAR ENDED JUNE 30, 2015

<table>
<thead>
<tr>
<th>Roll Year</th>
<th>Last Ten Years Ended</th>
<th>Tax Rates</th>
<th>Assessed/Appraised Debt Service</th>
<th>Value For School Tax Purposes</th>
<th>7/1/2014 Balance</th>
<th>Current Years' Maintenance Tax Collections</th>
<th>03/30/2015 Ending Balance</th>
<th>Debt Service Year's Collections</th>
<th>Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXX</td>
<td>2006 and Prior Years</td>
<td>Various</td>
<td>Various</td>
<td>$34,260</td>
<td>- $502</td>
<td>$88</td>
<td>$12,453</td>
<td>$21,147</td>
<td></td>
</tr>
<tr>
<td>2006</td>
<td>2007</td>
<td>1.370050</td>
<td>0.305000</td>
<td>157,089,221</td>
<td>7,564</td>
<td>-</td>
<td>5</td>
<td>7,537</td>
<td></td>
</tr>
<tr>
<td>2007</td>
<td>2008</td>
<td>1.040000</td>
<td>0.305000</td>
<td>174,620,891</td>
<td>7,758</td>
<td>-</td>
<td>19</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>2008</td>
<td>2009</td>
<td>1.040000</td>
<td>0.290000</td>
<td>179,148,346</td>
<td>10,775</td>
<td>-</td>
<td>245</td>
<td>68</td>
<td>-</td>
</tr>
<tr>
<td>2009</td>
<td>2010</td>
<td>1.040000</td>
<td>0.310000</td>
<td>166,723,295</td>
<td>12,317</td>
<td>-</td>
<td>2,071</td>
<td>563</td>
<td>(260)</td>
</tr>
<tr>
<td>2010</td>
<td>2011</td>
<td>1.040000</td>
<td>0.290000</td>
<td>197,108,408</td>
<td>10,031</td>
<td>-</td>
<td>504</td>
<td>166</td>
<td>(32)</td>
</tr>
<tr>
<td>2011</td>
<td>2012</td>
<td>1.040000</td>
<td>0.300000</td>
<td>221,245,074</td>
<td>16,109</td>
<td>-</td>
<td>1,679</td>
<td>484</td>
<td>(913)</td>
</tr>
<tr>
<td>2012</td>
<td>2013</td>
<td>1.170000</td>
<td>0.310000</td>
<td>200,316,486</td>
<td>36,160</td>
<td>-</td>
<td>13,100</td>
<td>3,470</td>
<td>(1,015)</td>
</tr>
<tr>
<td>2013</td>
<td>2014</td>
<td>1.170000</td>
<td>0.265000</td>
<td>209,753,628</td>
<td>167,784</td>
<td>-</td>
<td>78,228</td>
<td>17,692</td>
<td>(3,865)</td>
</tr>
<tr>
<td>2014</td>
<td>2015</td>
<td>1.170000</td>
<td>0.265000</td>
<td>212,085,351</td>
<td>-</td>
<td>3,085,842</td>
<td>2,404,685</td>
<td>585,441</td>
<td>(6,403)</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td></td>
<td></td>
<td>$302,778</td>
<td>$3,085,842</td>
<td>$2,501,235</td>
<td>$607,982</td>
<td>$(26,960)</td>
<td>$252,443</td>
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</tbody>
</table>
Possible Future Updates to the Audit Application

• TEA will post our Annual Financial Report review letters in the Audit application.

• If a response is required, school will upload Annual Financial Report review letter response in the Audit application.
TEASE
TEXAS EDUCATION AGENCY SECURE ENVIRONMENT
On TEA home page, select the **TEASE & TEAL Secure Applications** button. **TEASE** can also be found on the A – Z Index.
Adding AUDIT access to existing TEASE account

If you do not have access to AUDIT. Audits and Indirect Cost Rates application, you need to add/modify application access to add this application to your account in TEASE.
TEASE Audit Roles

The users who will be submitting the annual financial report and/or depository contract information will have to apply for one of the roles listed below:

- **Charter AFR User** – Submits annual financial report
- **Charter AFR and Depository Contract User**
  - Submits annual financial report and depository contract
- **ISD User** – Submits annual financial report
- **ISD AFR and Depository Contract User**
  - Submits annual financial report and depository contract
- **Depository Contract User** - Submit only depository contract
Request and Approval Cycle of TEASE Applications

1. Submit your request to the TEASE AUDIT application.

2. Your superintendent approves through their TEASE User Administration application.

3. The following morning superintendent will usually receive an email notifying them of pending requests.
   - Superintendent **DOES NOT** have to wait for notification email the following morning.
   - Superintendent can see and approve your request soon after you submit it.
   - If you are a superintendent and/or have the User Administration application, your AUDIT application request is submitted directly to TEA for approval.

4. TEA AUDIT application request is approved/dis-approved by Financial Compliance Division.
• Works best with Internet Explorer (IE) version 9.

• If you are using an older version of IE you will have to update to at least IE 9.

• If you have version 10 or 11 of IE then you will need to turn on the “Compatibility Mode” in order for the application to work properly. (http://windows.microsoft.com)

• If you already have IE version 9, or after you have turned on the “ Compatibility Mode” for IE 10 or 11, you will have to delete your browsing history, and reboot your computer.

• If you are using another browser, like Firefox or Chrome, just delete your browser’s history and reboot.

• In some cases, there is still a delay before the Audit application menu options will appear.
Annual Financial Audit Report

ELECTRONIC SUBMISSION
Submit through TEASE Audit and Indirect Costs application.

Submit Charter School data on template located on School FIRST Rating for Charter Schools web page.
Two Electronic Files are submitted – PDF and Data Feed File (or Template)

- **ISDs, ESCs, and Charter Schools**: PDF document of the complete signed and board approved AFR submitted through TEASE

- **ISDs and ESCs**: Audit data-feed text file submitted through TEASE

  - **Charter Schools**: complete and submit the Charter School Data Template

  - Template can be found on School FIRST for Charter School web page.
Annual Financial Compliance Report PDF and Data File Upload

- The electronic AFR submissions and finalization are the responsibility of the school.

- Some external CPAs have TEASE AUDIT application and are able to assist the school in submitting the electronic files.

- For school districts, at least one person from the district will need to have TEASE AUDIT access in order to finalize the data feed schedules.
Annual Financial Compliance Report PDF and Data File Upload

Verify with external auditor:

• Will they be creating either or both the PDF and data feed file?
• Will they be submitting either or both the PDF and data feed file?
• Will they be providing you with copies of both the PDF and data feed file?
Annual Financial Report Due Dates

A **complete, signed, and board approved** annual financial report (AFR) is due 150 days after the school’s fiscal year end. Texas Education Code (TEC) §44.008

- **November 27**\(^{th}\) (June 30\(^{th}\) fiscal year end) or
- **January 28**\(^{th}\) (August 31\(^{st}\) fiscal year end)
Electronic Submission

OF THE ANNUAL FINANCIAL REPORT
Annual Financial Compliance Report PDF file Naming Convention

The file name = \textbf{999999ax}

\textbf{999999} = the school district’s county-district number
\textbf{a} = The alpha designation given this report
\textbf{x} = The last digit of the audit year being submitted

(for example, 4 for the fiscal year 2014, school year 2013-2014)
Some schools prefer that the original signatures not be published on the web

- If a school chooses to submit their AFRs with the printed names in place of the signatures, it must then submit a complete 2nd PDF file containing all required signatures.

- The PDF report containing signatures is submitted separately in the section titled *Signed Pages of the Annual Financial and Compliance Report (PDF)* and will not be published on the web.

- Other PDF reports which can submitted separately in the *Signed Pages of the Annual Financial and Compliance Report (PDF)* section:
  - The Exhibit L-1, Required Responses to Selected School FIRST Indicators
  - Management letter
Naming Conventions for Other Annual Financial and Compliance Report PDF files

The file name = 999999aaa\text{x}

999999 = the school district’s county-district number
aaa = CPARPT, MGLT, or L, as appropriate to the selected Note below

CPARPT: Signed Independent Auditor Report;
MGLT: Management Letter;
L: Schedule L-1, Required Responses to Selected School FIRST Indicators

\text{x} = the last digit of the audit year being submitted
(for example, 4 for the fiscal year 2014, school year 2013-2014)
District TEASE AUDIT account
Upload the AFR PDF file

AFR PDF file upload confirmation message

Import Audit Data Results

The following PDF file(s) have been submitted:
246909a4.pdf

for District 246909 for Year 2014 at 11/10/2014 8:56:43 AM Central Time
**New Feature** AFR PDF file upload email confirmation message

AuditDataLoader@tea.state.tx.us

Mon 11/10/2014 8:57 AM

To: Martin, Tiffany

Retention Policy: Inbox - Purge older than 30 days (30 days)

This item will expire in 29 days. To keep this item longer apply a different Retention Policy.

Expires: 12/10/2014

The following PDF file(s) have been submitted:

246909a4.pdf

**CD# 246909 had the following activities concerning their Audit text file:**

for District 246909 for Year 2014 at 11/10/2014 8:56:43 AM Central Time

***Please do not reply to this email***
• The email confirmation message will be sent to the email address you have listed with your TEASE account.

• Use the *Change Info* button, in TEASE to update the email address if needed.
1. Upload PDF of AFR in upper section

2. Then upload PDF in Signed Pages

Need to upload AFR pdf file FIRST before Signed Pages of AFR pdf can be uploaded
AFR Schedule Data for ISDs and ESCs
Two ways to Submit AFR schedule data:

- Submit a data feed text-file. Check with your external auditor if they will provide this file, or

- District personnel manually enters the financial data for each schedule.
Data Feed Flat File Example

246909|2013|a1|1110|1|278794
246909|2013|a1|1110|3|278794
246909|2013|a1|1220|1|532249
246909|2013|b1|11|1|2384884
246909|2013|b1|11|3|11078
246909|2013|c1|1110|10|135610
246909|2013|c1|1110|98|278162
246909|2013|c1|1220|10|518868
246909|2013|c1r|2|1|2363046
246909|2013|c1r|3|1|159599
246909|2013|c2|5700|10|2556286
246909|2013|c2|5700|98|2750038
246909|2013|j1|1000|1|1.04
246909|2013|j1|1000|2|0.08
246909|2013|j1|1000|3|237287420
246909|2013|j2|1|100|7030
246909|2013|j2|2|100|105449
246909|2013|j3|1|100|706660
246909|2013|j3|7|100|700000
246909|2013|K1|1|1|84.010A
246909|2013|K1|1|2a|1261010246909
246909|2013|K1|1|3|73124
246909|2013|l1|SF2|1|No
246909|2013|l1|SF4|1|Yes
246909|2013|l1|SF5|1|No
246909|2013|l1|SF9|1|No
246909|2013|l1|SF10|1|
Data Feed File Naming Conventions

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

999999 = county-district number,

y = the last digit of the fiscal year,

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

txt = the file extension.
Upload the Data Feed Flat File through TEASE Audit application:

- Check the correct county-district number
- Select Import Audit Data
- Select Display
Select and upload the file
Select the *Upload Now* button to upload the file.

After a successful upload of a data feed text file, a confirmation message will appear. If there is an issue with the data feed file, the system will reject the file and provide an error message.
*New Feature* AFR data feed text file upload email confirmation message

CD# 246909 had the following activities concerning their Audit text file:
24690941.TXT

218 of 218 records inserted

Thank you for the data feed submission.

Please perform the finalization process to complete the submission:
District personnel must review each schedule and go through all edits before finalizing.
Please make any necessary changes.
After all schedules and edits have been reviewed, and necessary changes made, check the "Schedules are Complete and Final" checkbox and click "Finalize" to complete the finalization process of the data feed submission.

Additional information on the finalization procedures can be found on the Electronic Submission webpage of the TEA web site submission.

for District 246909 for Year 2014 at 11/10/2014 9:06:43 AM Central Time

***Please do not reply to this email***
Manually Entering the Financial Data

OF THE ANNUAL FINANCIAL REPORT
Select the *ENTER Schedules* from the main menu and then click on the Display button.
Schedule A1 – Statement of Net Position

Select the A-1 Schedule from the main menu and then click on the Display button.

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

*New feature* Print button

- Select the A-1 Schedule from the main menu and then click on the Display button.

- The schedule page will appear and the school’s county-district number should appear in the CD# box.
Schedule A1 – Statement of Net Position

- If no data is displayed in the Total column (column 3), and the district does not have any business activities, select “Save”.

- By selecting “Save”, the system will automatically update the Total column with the data that appears in the Governmental Activities column (column 1). The B-1 schedule has a similar feature.
Schedule A1 – Statement of Net Position

• If no data is displayed in the Total column (column 3), and the district does not have any business activities, select “Save”.

• By selecting “Save”, the system will automatically update the Total column with the data that appears in the Governmental Activities column (column 1). However, if there is data in the Total column, skip this step. The B-1 schedule has a similar feature.
<table>
<thead>
<tr>
<th>Codes</th>
<th>Account Descriptions</th>
<th>1 Governmental Activities</th>
<th>2 Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1110</td>
<td>Cash and Cash Equivalents</td>
<td>$282,217,208</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1120</td>
<td>Current Investments</td>
<td>149,123,619</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1220</td>
<td>Delinquent Property Taxes Receivable</td>
<td>6,072,412</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1230</td>
<td>Allowance for Uncollectible Taxes</td>
<td>(2,047,649)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1240</td>
<td>Due from Other Governments</td>
<td>19,252,460</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1250</td>
<td>Accrued Interest</td>
<td>(146,926)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1260</td>
<td>Other Receivables (net)</td>
<td>(3,130,361)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1310</td>
<td>Inventories</td>
<td>680,042</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1410</td>
<td>Prepaid Items</td>
<td>24,177</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>456,030,495</strong></td>
<td></td>
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</tr>
</tbody>
</table>

**Capital Assets:**

<table>
<thead>
<tr>
<th>Codes</th>
<th>Account Descriptions</th>
<th>1 Governmental Activities</th>
<th>2 Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1510</td>
<td>Land</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1520</td>
<td>Buildings and Improvements, net</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1530</td>
<td>Furniture and Equipment, net</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1540</td>
<td>Construction in Progress</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>Total Assets</td>
<td><strong>1,096,239,008</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Liabilities:**

<table>
<thead>
<tr>
<th>Codes</th>
<th>Account Descriptions</th>
<th>1 Governmental Activities</th>
<th>2 Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110</td>
<td>Accounts Payable</td>
<td>6,768,683</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2140</td>
<td>Interest Payable</td>
<td>14,379,496</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2150</td>
<td>Payroll Deductions &amp; Withholdings</td>
<td>554,856</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2160</td>
<td>Accrued Wages Payable</td>
<td>34,796,979</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2180</td>
<td>Due to Other Governments</td>
<td>20,570</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2190</td>
<td>Due to Other</td>
<td>59,923</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2200</td>
<td>Accrued Expenses</td>
<td>2,370,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2300</td>
<td>Unearned Revenue</td>
<td>8,234,809</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>67,179,684</strong></td>
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</tr>
</tbody>
</table>

**Current Liabilities:**

<table>
<thead>
<tr>
<th>Codes</th>
<th>Account Descriptions</th>
<th>1 Governmental Activities</th>
<th>2 Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2126</td>
<td>Due Within One Year</td>
<td>41,273,281</td>
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</tr>
<tr>
<td>2500</td>
<td>Due in More Than One Year</td>
<td>696,879,759</td>
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<tr>
<td>2000</td>
<td>Total Liabilities</td>
<td><strong>760,323,041</strong></td>
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</table>

**Net Position:**

<table>
<thead>
<tr>
<th>Codes</th>
<th>Account Descriptions</th>
<th>1 Governmental Activities</th>
<th>2 Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3200</td>
<td>Net Investment in Capital Assets</td>
<td>(19,490,431)</td>
<td></td>
<td></td>
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<tr>
<td>3620</td>
<td>Food Service</td>
<td>6,051,574</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3650</td>
<td>Federal and State Programs</td>
<td>6,101,271</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3000</td>
<td>Debt Service</td>
<td>66,002,153</td>
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<td></td>
</tr>
<tr>
<td>3000</td>
<td>Unrestricted</td>
<td>236,454,303</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3000</td>
<td>Total Net Position</td>
<td><strong>$200,015,065</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The notes to the financial statements are an integral part of this statement.
The system will automatically update the Total (column 3) with the data that appears in the Governmental Activities column (column 1).
Schedule B1 – Statement of Activities

- Remember to use minuses rather than parentheses for negative numbers.
- If there is no business type activity, the Total Governmental Activities (TG) row is often blank.
- In this situation, the TG row should have the same figures as listed in the TP Total Primary Government row. These numbers must be manually entered.
- Please ensure that rows TP = TG + TB.
Total Primary Government (TP) = Total Governmental Activities (TG) + Total Business-Type (TB) Activities

<table>
<thead>
<tr>
<th>Data Codes</th>
<th>Account Descriptions</th>
<th>1 Expenses</th>
<th>2 Indirect Expenses Allocation</th>
<th>3 Charges for Services</th>
<th>4 Operating Grants and Contributions</th>
<th>5 Capital Grants and Contributions</th>
<th>6 Governmental Activities</th>
<th>7 Business-Type Activities</th>
<th>8 Total</th>
<th>9 Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>96</td>
<td>Payments to charter schools</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>97</td>
<td>Payments to Tax Increment Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>98</td>
<td>Depreciation unallocated</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>99</td>
<td>Other governmental charges</td>
<td>2099651</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-2099651</td>
<td></td>
</tr>
<tr>
<td>tg</td>
<td>Total governmental activities</td>
<td>453867260</td>
<td>15227826</td>
<td>47032741</td>
<td>4133553</td>
<td>-387473140</td>
<td></td>
<td></td>
<td>-387473140</td>
<td></td>
</tr>
<tr>
<td>05</td>
<td>Food Service - Business Type Activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>01</td>
<td>Business Type Activities 01</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>02</td>
<td>Business Type Activities 02</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>03</td>
<td>Business Type Activities 03</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>04</td>
<td>Business Type Activities 04</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>05</td>
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<td>06</td>
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<td>07</td>
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<td>08</td>
<td>Business Type Activities 08</td>
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<td></td>
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<tr>
<td>09</td>
<td>Business Type Activities 09</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Business Type Activities 10</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>tb</td>
<td>Total business-type activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>tp</td>
<td>Total primary government</td>
<td>453867260</td>
<td>15227826</td>
<td>47032741</td>
<td>4133553</td>
<td>-387473140</td>
<td></td>
<td></td>
<td>-387473140</td>
<td></td>
</tr>
</tbody>
</table>
• If no data is displayed under the Total column (column 8), and the district does not have data reported under Business-Type Activities (column 7), select “Save” button.

• The system will automatically update the Total column with the data that appears in the Governmental Activities (column 6).
Select “Save”

The Total (column 8) will be populated with Governmental Activities data (column 6).
Schedule C1 Governmental Fund Balance Sheet

Enter the following columns from this schedule and only if they appear as major funds on your audit (Do not break them out if they are not already major fund columns in your audit).

10 – General Fund
24 – Child Nutrition Fund
50 – Debt Service Fund
60 – Capital Projects Fund
98 – Total
- For Exhibit C1, only certain columns are entered. Currently, the Other Governmental Funds column is not reported in data feed file.

- Enter the total column as shown in your audit. In most cases, the figures in the column 98 Total Governmental Funds will not add across due to the un-entered column(s).
Remember: Non-Major Governmental Funds reported on AFR are not reported on data feed.

Schedule C1 Governmental Fund Balance Sheet

<table>
<thead>
<tr>
<th>Data Control Codes</th>
<th>10</th>
<th>50</th>
<th>60</th>
<th>Non-Major Governmental Funds</th>
<th>90</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$132,277,207</td>
<td>60,456,614</td>
<td>72,420,334</td>
<td>8,837,186</td>
<td>$274,093,941</td>
</tr>
<tr>
<td>Current Investments</td>
<td>125,131,875</td>
<td>19,091,740</td>
<td></td>
<td></td>
<td>145,123,615</td>
</tr>
<tr>
<td>Taxes Receivables, net</td>
<td>2,299,120</td>
<td>734,052</td>
<td></td>
<td>3,024,372</td>
<td>3,024,372</td>
</tr>
<tr>
<td>Receivables from Other Governments</td>
<td>15,457,735</td>
<td>4,497</td>
<td></td>
<td>3,824,806</td>
<td>10,382,540</td>
</tr>
<tr>
<td>Accrued Interest</td>
<td>142,582</td>
<td></td>
<td>22</td>
<td></td>
<td>146,581</td>
</tr>
<tr>
<td>Due from Other Funds</td>
<td>4,623,615</td>
<td></td>
<td>544,851</td>
<td>5,368,466</td>
<td></td>
</tr>
<tr>
<td>Other Receivables</td>
<td>1,854,652</td>
<td>2,278</td>
<td>238,517</td>
<td>1,028,814</td>
<td>3,130,361</td>
</tr>
<tr>
<td>Inventories</td>
<td>527,020</td>
<td></td>
<td>323,016</td>
<td>850,042</td>
<td></td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>24,177</td>
<td></td>
<td>24,177</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Assets</td>
<td>232,534,069</td>
<td>81,191,781</td>
<td>72,692,851</td>
<td>14,650,334</td>
<td>461,045,005</td>
</tr>
</tbody>
</table>

DEFERRED OUTFLOWS OF RESOURCES

<table>
<thead>
<tr>
<th>1700</th>
<th>Deferred outflows</th>
<th>Total Deferred Outflows of Resources</th>
<th>232,534,069</th>
<th>81,191,781</th>
<th>72,692,851</th>
<th>14,650,334</th>
<th>461,045,005</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000A</td>
<td>Total Assets and Deferred Outflows</td>
<td>232,534,069</td>
<td>81,191,781</td>
<td>72,692,851</td>
<td>14,650,334</td>
<td>461,045,005</td>
<td></td>
</tr>
</tbody>
</table>
Schedule C1 Governmental Fund Balance Sheet

- Manually enter the numbers that apply to your district’s audit report.
- Rows that do not apply to your district are left blank.
- However, you may need to add some numbers to make the proper entries on the data feed schedule.
Make sure the Deferred outflows and Deferred inflows rows are reported in the required format.

<table>
<thead>
<tr>
<th>1800</th>
<th>Restricted Assets</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1900</td>
<td>Other Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>Total assets</td>
<td>282534069</td>
<td>146539394</td>
<td>811</td>
</tr>
<tr>
<td>1700</td>
<td>Deferred outflows</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000a</td>
<td>Total Assets and Deferred Outflows</td>
<td>282534069</td>
<td>146539394</td>
<td>811</td>
</tr>
</tbody>
</table>

| 2400 | Payable from Restricted Assets |   |   |   |
| 2000 | Total liabilities (Note 2)    | 48371848 | 7630146 | 10129 |
| 2600 | Deferred inflows             | 2290120  |   | 734652 |

| 3630 | Permanent funds             |   |   |   |
| 3640 | Debt service funds          |   |   |   |
| 3000 | Total fund balances         | 231372101 | 7029248 | 8044700 |
| 4000 | Total Liabilities, Deferred Inflows, and Fund Balances | 282534069 | 146539394 | 81191781 |

<table>
<thead>
<tr>
<th>Data Codes</th>
<th>Account Descriptions</th>
<th>General Fund</th>
<th>Child Nutrition Fund</th>
<th>Debt Service Fund</th>
</tr>
</thead>
</table>
Ensure governmental funds balance present properly according the format required:

- **Non-Spendable**: 3410-3445
- **Restricted**: 3450-3490
- **Committed**: 3510-3545
- **Assigned**: 3550-3590
- **Unassigned**: 3600
Schedule C1R – Reconciliation between C1 and A1

• **DO NOT** enter the *Total Fund Balance* amount from Exhibit C1 as the first figure on this exhibit.

• Enter the remaining figures (just the numbers in the far right column) in the order of the reconciliation until you get to the total at the bottom.

• Enter the total as **item 19**.
Enter the following columns from this schedule and only if they appear as major funds on your audit (Do not break them out if they are not already major fund columns in your audit).

a. 10 – General Fund
b. 24 – Child Nutrition Fund
c. 50 – Debt Service Fund
d. 60 – Capital Projects Fund
e. 98 – Total
Enter the total column as shown in the audit. In most cases, the figures shown will not add across due to the missing column(s).
• In some cases, you will need to enter the data on row 1100 manually.
• Sometimes no data is reported on other sources (7xxx), or other usages (8xxx) and data on row 1100 Excess(Deficiency) of revenues over expenditure is left blank. When this is the case, row 1100 should then equal 1200 Net Change in Fund Balances.

• Special and extraordinary items should be reported separately after “Other financing sources and uses.”
• Line 7080 Total other financing sources and (uses) should not include extraordinary and special items –7908 Sale of Land (rare occurrence), 7918 Special items (resource), 7919 Extraordinary items (resource), 8912 Special items (use), and 8913 Extraordinary item (use).

**Extraordinary and special items**
Schedule J1 Schedule of Delinquent Taxes

- Line 1000 includes the Maintenance Tax Rate (1) and Debt Service Tax Rate (2) for the Year of Audit. These are the only two fields that accept decimals.
- Column 3 is the Net Assessed Value for School Tax Purposes for the Year of Audit.
- Line 9000, column 31 is the **Tax Increment** amount, which should be positive.
Fiscal Year Change Impact on J1 Schedule

• When a district changes to a fiscal year end date of June 30th, in the annual financial report the financial data should be reported on both a 10 month and a 12 month basis for the Schedule of Delinquent Taxes. All other schedules should contain the 10 month data.

• The 12 month financial data should be entered in the data feed for the J-1 Schedule of Delinquent Taxes.

• The following year, the edits will show that the data feed beginning balance of the Schedule J1 (column 10) will differ from the previous years ending balance (column 50).
Enter the complete alphanumeric CFDA code, as it appears on the annual financial report, into audit column “1”.

For Federal awards received from a sub-recipient, enter the identifying number assigned by the pass-through entity into audit column “2a”.

Enter the total federal award expended for each individual Federal program into audit column “3”.

The total of the expenditures entered in the K1 Schedule is displayed at the top of the page. You can check this number to the number reported on your AFR.
<table>
<thead>
<tr>
<th>Data Codes</th>
<th>Account Descriptions</th>
<th>Federal CFDA Number</th>
<th>2a Pass-Through Entity ID</th>
<th>3 Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Data</td>
<td>84.010</td>
<td></td>
<td>73124</td>
</tr>
<tr>
<td>2</td>
<td>Data</td>
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<td>2946665</td>
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<tr>
<td>4</td>
<td>Data</td>
<td>84.010</td>
<td></td>
<td>11953</td>
</tr>
<tr>
<td>5</td>
<td>Data</td>
<td>84.010</td>
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<td>3860</td>
</tr>
<tr>
<td>6</td>
<td>Data</td>
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<td>7</td>
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<td>100650</td>
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<td>8</td>
<td>Data</td>
<td>84.027</td>
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<td>36750</td>
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<tr>
<td>0</td>
<td>Data</td>
<td>84.027</td>
<td></td>
<td>613153</td>
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</table>

**Total:** 24,525,691
<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(2A)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</td>
<td>FEDERAL CFDA NUMBER</td>
<td>PASS-THROUGH IDENTIFIER OR PROJECT/AWARD NUMBER</td>
<td>FEDERAL EXPENDITURES</td>
</tr>
<tr>
<td><strong>U.S. DEPARTMENT OF EDUCATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed Through the State Department of Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ESEA Title I, Part A, IBP (2011-12)</td>
<td>84.010A</td>
<td>12610101246909</td>
<td>73,124</td>
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<td>13610101246909</td>
<td>2,946,655</td>
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<tr>
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<td>84.010A</td>
<td>13610104246900109</td>
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<td>ESEA Title I - School Improvement Program - 109</td>
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<td>2,860</td>
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<tr>
<td><strong>TOTAL U.S. DEPARTMENT OF AGRICULTURE</strong></td>
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<tr>
<td></td>
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<td>$ 8,349,491</td>
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<tr>
<td><strong>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</strong></td>
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<tr>
<td>Passed Through the State Health and Human Services Commission</td>
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<tr>
<td>Medicaid Administration Claiming</td>
<td>93.778</td>
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<td>36,484</td>
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<tr>
<td><strong>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</strong></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>$ 36,484</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES OF FEDERAL AWARDS</strong></td>
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<td></td>
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</tr>
<tr>
<td>* Child Nutrition Cluster</td>
<td>76</td>
<td></td>
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</tr>
<tr>
<td>** Special Education Cluster</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$ 24,525,691</td>
</tr>
</tbody>
</table>
The first six (6) School FIRST (Financial Integrity Ratings System of Texas) questions have “yes” or “no” answers.

The last four (4) questions have numerical entries which should be positive whole dollar amounts (no cents) without commas.

Only school districts need to submit schedule L-1 as a PDF file and data feed.
Both PDF and data feed submission are required of Exhibit L-1 Required Responses to School FIRST
Data Feed Finalization Process
Electronic Finalization Process

- District personnel are required to finalize the electronic data feed submitted through the AUDIT application TEASE.

- Verify that each row on the district’s data feed submission agrees to the Annual Financial Report PDF.

- Check the data feed through Edits
Select the *ENTER Schedules* from the main menu and then click on the Display button.
Data Feed Edits

• To check for edits, press the **Show Errors** button (located at both the top and the bottom of the schedule for convenience).

• An information box will return after a few seconds to tell you whether there are any edits in the data.

• If there are edits, red dots will show up in the schedule next to certain cells.

• The red dots indicate the fields which the system looks at when it is checking the edit. Not all the cells with red dots have an error.
Click the OK button in the information box to close the box.
• Click on the **Error List** button (also located at both top & bottom of schedule).

• A list with the individual edits that failed will appear.

• Each edit formula shows the individual row and column of each cell in the edit and how they are related.

• The Totals row under the edit, displays the calculated value, the actual value in the cell, and the difference between the two values. Please note the edit list can be printed.
Edit Failures

\[(1120_1) - (1120_2) = (1120_3)\]

Totals: 0 = 145123615  Difference = 145123615

\[(1110_1) - (1110_2) - (1125_1) - (1210_1) - (1220_1) - (1230_1) - (1240_1) - (1250_1) - (1260_1) - (1270_1) - (1280_1) - (1290_1) - (1300_1) - (1410_1) - (1420_1) - (1430_1) - (1440_1) - (1450_1) - (1510_1) - (1520_1) - (1530_1) - (1540_1) - (1550_1) - (1560_1) - (1570_1) - (1580_1) - (1590_1) - (1600_1) - (1610_1) - (1620_1) - (1630_1) - (1640_1) - (1650_1) - (1660_1) - (1670_1) - (1680_1) - (1690_1) - (1700_1)\]

Totals: 954115391 = 1099239006  Difference = 145123615

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>268217208</td>
<td></td>
<td>268217208</td>
</tr>
<tr>
<td>145123615</td>
<td></td>
<td>145123615</td>
</tr>
<tr>
<td>5072412</td>
<td></td>
<td>5072412</td>
</tr>
</tbody>
</table>

**ND ROCK ISD 2012-13 (Resurrected) (Updateable)**

Error List  Save  Save/Close  Print

-2047540
19282540
146881
Correcting Data Feed Edits

• Click on the schedule, scroll to the cell where the edit is, and key the new amount into the cell.

• Select Save button. When you click on the Save button, the new data is saved.

• You may do multiple corrections before clicking Save. Until you click on Save, the edit list is in the background on the Start Bar at the bottom of the screen.

• Once you press Save, you must repeat checking data edits to get a revised edit list.
Important message about Edits

• Edits are not necessary errors. Small rounding edits of less than 100 are not material and do not need to be corrected.

• Edit may indicate that there is a possibility the data feed might not agree mathematically or logically

• Exhibits C1 & C2 edits will display differences that should equal the other fund column amounts which are not entered. These edits are acceptable.

• Edits do not prevent the district from finalizing the electronic data feed submission.
Save

• Select the “Save” button for any changes made to the schedules before finalizing the district’s data feed

• If the “Save” button is not selected, the system will not capture any changes made to the schedules

• Save, Save, and Save
Finalization Process Steps After checking data feed

1. Confirm ALL schedules are complete and final.

2. Select “Finalize” button.

1. Confirm ALL schedules are complete and final

2. Complete the finalization process and submit the data feed. After this step, there no change can be made to your data feed.
3. A confirmation message will display after you have finalized your data feed and completed the submission.

*New Feature*
At the same time, a confirmation email message will be sent to the submitter after the data feed has been finalized.

Thank you for finalizing the financial data feed for ROUND ROCK ISD (246909).
You have completed your data feed finalization process.

Thank you for finalizing the financial data feed for ROUND ROCK ISD (246909).
You have completed your data feed finalization process.
4. You may view the finalized schedules but no changes will be allowed as indicated by the (Closed)/(Not Updateable) title.

![Worksheet](image)

### A1 Worksheet - ROUND ROCK ISD 2012-13 (Schedules have been finalized) (Not Updateable)

<table>
<thead>
<tr>
<th>Data Codes</th>
<th>Account Descriptions</th>
<th>1 Governmental Activities</th>
<th>2 Business-type Activities</th>
<th>3 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1110</td>
<td>Cash and cash equivalents</td>
<td>278724</td>
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<td>278724</td>
</tr>
<tr>
<td>1120</td>
<td>Current investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1215</td>
<td>Property taxes receivables (net)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1214</td>
<td>Current property taxes receivable</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1220</td>
<td>Delinquent property taxes receivables</td>
<td>532249</td>
<td></td>
<td>532249</td>
</tr>
</tbody>
</table>
District can check the data feed finalization status through “VIEW DISTRICT STATUS” on TEASE Audit Application.
Summary

• Submit a **complete, signed, and board approved** annual financial report (AFR) in pdf; and submit and finalize data feed (or data template for Charter Schools) by:
  • November 27th (June 30th fiscal year end) or
  • January 28th (August 31st fiscal year end)

• Use **View District Status** option in TEASE Audit application to verify AFR in pdf is **complete**; and the data feed has been **finalized**.
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• Please subscribe to our divisions mailing list for important information.

• The link can be found at the bottom of the Financial Compliance web page: http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/

• A direct link to the mailing lists can be found on the main page under The Latest TEA News heading (http://tea.texas.gov/).
The Latest TEA News

The latest news from the Texas Education Agency is available through news releases, online correspondence, mailing lists, and other posted information.