

Instructions for Completing the Data Template for the Charter School Annual Financial and Compliance Report

The data template for the charter school annual financial and compliance report (AFR) includes several tabs for data entry: **Cover**, **Required Questions**, **Charter Holder**, **SofFP**, **SofA**, **SofExp**, **SofCA**, **SofCF**, **Budget Comparison**, **SofFQC**, and **Reconciliation**.

Enter data in unshaded (white) cells only. The shaded blue cells include calculations that automatically populate the cells with totals after you enter individual amounts in unshaded cells.

Tab: Cover

1. From the **For the Fiscal Year Ended** drop-down list, select the fiscal year ended date.
2. From the **Charter School CDN and Name** drop-down list, select your charter school's county–district number and name.
3. In the **Preparer Contact Information** section, enter the name, title, phone number, and email address for each person who enters data in this template.

Tab: Required Questions

1. Enter responses for questions under **INDEPENDENT AUDITOR DETERMINATIONS** and **PAYMENT COMPLIANCE** sections by selecting responses from the drop-down lists.
2. Enter the dollar amount for the following items under **STATEMENT OF CASH FLOWS**: **Depreciation**, **Principal Payments**, and **Interest Payments**.
3. Enter any comments in the **Comments** cell.

Tab: Charter Holder

1. Enter information for the *charter holder* in the following cells:
 - **Charter Holder Name**
 - **Charter Holder FEIN**
 - **Charter Holder Debt**
 - **Charter Holder Cash on Hand**
 - **Charter Holder Federal Revenue**
 - **Charter Holder Federal Expenditures**
2. In the **Explanation** cell, explain any difference (calculated in the **Difference** cell) between the amounts for **Charter Holder Federal Revenue** and **Charter Holder Federal Expenditures**.
3. Enter any comments in the **Comments** cell.

Tab: SofFP

1. In the **Total (Unrestricted & Restricted)** column, enter amounts from the AFR's Statement of Financial Position for the line items under **ASSETS** and **LIABILITIES AND NET ASSETS**. Enter the **Accumulated Depreciation** as a negative number. The shaded blue cells are calculated totals of the line item amounts.
2. In the **Total Stated on AFR** column, enter the total *as stated on the AFR's financial statement* for each category of assets, liabilities, and net assets. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. Enter any comments in the **Comments** cell.

Tab: SofA

1. Enter amounts from the AFR's Statement of Activities for the line items under **REVENUE**, **EXPENSES**, and **OTHER CHANGES IN NET ASSETS**. Enter these amounts in the **UNRESTRICTED [or *Without Donor Restrictions]**, **TEMPORARILY RESTRICTED [or *With Donor Restrictions]**, and **PERMANENTLY RESTRICTED** columns as applicable. The shaded blue cells are calculated totals of the line item amounts.
2. In the **Total Stated on AFR** column, enter the total *as stated on the AFR's financial statement* for each category of revenue, expenses, and net assets. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. In the **OTHER CHANGES IN NET ASSETS** area, enter changes and a brief description as applicable.
4. Enter the amounts of **Net Assets at Beginning of Year** and **Net Assets as Restated** if applicable.
5. In the **Net Assets as Restated** area, enter net asset adjustments and a brief description as applicable.
6. Enter any comments in the **Comments** cell.

Tab: SofExp

1. Under **EXPENSES**, enter the amounts from the AFR's Schedule of Expenses for the total of the object codes as stated.
2. In the **Total Stated on AFR** column, enter the total *as stated on the AFR's Schedule of Expenses*. In the **Explanation for Variance** cell, explain any variance (shown in the **Variance** cell).
3. Enter any comments in the **Comments** cell.

Tab: SofCA

1. Enter amounts from the AFR's Schedule of Capital Assets for the line items of assets. Enter these amounts in the **LOCAL**, **STATE**, and **FEDERAL** columns as applicable. The shaded blue cells are calculated totals of the line item amounts.
2. In the **Total Stated on AFR** column, enter the total *as stated on the AFR's schedule of capital assets*. In the **Explanation for Variance** cell, explain any variance (shown in the **Variance** cell).
3. Enter any comments in the **Comments** cell.

Tab: SofCF

1. Enter descriptions and amounts from the AFR's Statement of Cash Flows. The shaded blue cells are calculated totals of the line item amounts.
2. In the **As Stated on AFR** column, enter the totals *as stated on the AFR's financial statement* for the cash flows. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. Enter any comments in the **Comments** cell.

Tab: Budget Comparison

1. Enter amounts from the AFR's Budgetary Comparison Schedule for the **ORIGINAL BUDGET**, **FINAL BUDGET**, and **ACTUAL AMOUNTS**. The following items are automatically calculated in the shaded blue cells:
 - **Total Revenue**
 - **Total Expenses**
 - **CHANGE IN NET ASSETS before Other Changes**
 - **TOTAL CHANGES IN NET ASSETS**
 - **Net Assets at the End of Year**
2. Variances between the **ACTUAL AMOUNTS** and the **FINAL BUDGET** are also automatically calculated. If the variance is 10 percent or more, a message appears stating "Variance should be noted in the AFR."
3. In the **Total ACTUAL AMOUNT Stated on AFR** column, enter the total *as stated on the AFR's schedule*. Any variances will be shown in the **Variance** cells.
4. In the **OTHER CHANGES IN NET ASSETS** area, enter changes and a brief description as applicable.
5. Enter the amounts of **Net Assets at Beginning of Year** and **Net Assets as Restated** if applicable.
6. In the **Net Assets as Restated** area, enter net asset adjustments and a brief description as applicable.
7. Enter any comments in the **Comments** cell.

Tab: SofFQC

1. Enter information for **FINANCIAL STATEMENTS** and **FEDERAL AWARDS** from the AFR's Schedule of Findings and Questioned Costs by selecting responses from the drop-down lists.
2. Enter the dollar amount for the **Dollar Threshold used to distinguish between Type A and Type B programs**.
3. For the **IDENTIFICATION OF MAJOR PROGRAMS TESTED** area:
 - a. select the Catalog of Federal Domestic Assistance (CFDA) number from a **CFDA Number and Federal Program Title** drop-down list,
 - b. enter the letter associated with the CFDA number as applicable in the **Type of Assistance** cells, and
 - c. enter the **Federal Grantor**, the **Passed Through Entity**, and the **Amount Tested**. The percent of major programs tested is automatically calculated.

Tab: Reconciliation

1. This reconciliation schedule
 - compares various amounts entered in this workbook for discrepancies and
 - automatically calculates any differences.
2. You must enter data on this worksheet *only* if differences occur.
3. In the **Explanation for Difference** cells, explain any differences (shown in the **Difference** cells).

List of Acronyms

AFR – Annual Financial and Compliance Report

CDN – County District Number

CFDA – Catalog of Federal Domestic Assistance

FEIN – Federal Employer Identification Number

SofA – Statement of Activities

SofCA – Schedule of Capital Assets

SofCF – Statement of Cash Flows

SofExp – Schedule of Expenses

SofFP – Statement of Financial Position

SofFQC – Statement of Findings and Questioned Costs