

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

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The data template for the governmental charter school annual financial and compliance report (AFR) includes several tabs for data entry: **Cover**, **Required Questions**, **Charter Holder**, **SofNP-GW**, **SofA-GW**, **BalSheet**, **SofRECFB**, **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 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: SofNP-GW

1. Enter amounts from the AFR's Statement of Net Position for the line items under **ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and NET POSITION**. Enter these amounts in the **Governmental Activities** and **Component Units** columns as applicable. The shaded blue cells are calculated totals of the line item amounts.
2. In the **Total Stated on AFR for Governmental Activities** column, enter the total *as stated on the AFR's financial statement* for each category of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. Enter any comments in the **Comments** cell.

## Tab: SofA-GW

1. Enter amounts from the AFR's Statement of Activities (Government Wide) for the line items under **PRIMARY GOVERNMENT** and **COMPONENT UNITS**. Enter these amounts in the **Expenses, Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions** columns as applicable. The shaded blue cells are calculated totals of the line item amounts.
2. In the **COMPONENT UNITS** area, enter amounts and a brief description as applicable.
3. In the **Total Stated on AFR for Governmental Activities** column, enter the total *as stated on the AFR's financial statement* for each category of primary government and component units. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
4. Under **General Revenues**, enter amounts in the **Primary Government** and **Component Units** columns with a brief description as applicable.
5. Enter the amounts of **Net Position, beginning** in the **Primary Government** and **Component Units** columns. Also, enter any adjustments as applicable.
6. Enter any comments in the **Comments** cell.

## Tab: BalSheet

1. Enter amounts from the AFR's Balance Sheet (Governmental Funds) for the line items under **ASSETS, LIABILITIES, and FUND BALANCES**. Enter these amounts in the **General Fund** and **Other Governmental Funds** columns. The shaded blue cells are calculated totals of the line item amounts.
2. In the **Total Stated on AFR for Total Governmental Funds** column, enter the total *as stated on the AFR's financial statement* for each category of assets, liabilities, and fund balances. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. In the **Reconciliation of the governmental funds Balance Sheet to the government-wide Statement of Net Position** area, enter amounts from the *AFR's financial statement* and a brief description if applicable.
4. Enter any comments in the **Comments** cell.

## Tab: SofRECFB

1. Enter amounts from the AFR's Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) for the line items under **REVENUE, EXPENDITURES, and OTHER FINANCING SOURCES (USES)**. Enter these amounts in the **General Fund and Other Governmental Funds** 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, expenditures, and fund balances. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. In the **OTHER FINANCING SOURCES (USES)** area, enter any other sources (uses) and a brief description as applicable.
4. Enter the amounts of **FUND BALANCES at Beginning of Year** and **FUND BALANCES as Restated** if applicable.
5. In the **FUND BALANCES as Restated** area, enter adjustments and a brief description as applicable.
6. In the **Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities** area, enter amounts from the *AFR's financial statement* and a brief description if applicable.
7. 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 Expenditures**
  - **Excess (Deficiency) of Revenues Over (Under) Expenditures**
  - **TOTAL OTHER FINANCING SOURCES (USES)**
  - **NET CHANGE IN FUND BALANCES**
  - **FUND BALANCES at 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 FINANCING SOURCES (USES)** area, enter any other sources (uses) and a brief description as applicable.
5. Enter the amounts of **FUND BALANCES at Beginning of Year** and **FUND BALANCES as Restated** if applicable.
6. In the **FUND BALANCES as Restated** area, enter 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.

## List of Acronyms

AFR – Annual Financial and Compliance Report

BalSheet – Balance Sheet

CDN – County District Number

CFDA – Catalog of Federal Domestic Assistance

FEIN – Federal Employer Identification Number

SofA-GW – Statement of Activities (Government Wide)

SofFQC – Statement of Findings and Questioned Costs

SofNP-GW – Statement of Net Position (Government Wide)

SofRECFB – Statement of Revenue, Expenditures, and Changes in Fund Balances (Governmental Funds)