## Quick step overview

**To Access Charter First**
1. Click Compliance - Local
2. The KPI Viewer window will now be displayed

**To Set Parameters**
1. Parameters are found under the **Calculation** column. Click  icon to display parameters being used for the selected indicator
2. For Indicator #5, click  to enter the membership Base Year, BYR
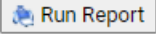3. Enter the object codes for all applicable parameters

**The Dashboard**
1. Select a Fiscal Rating Year
2. Set Parameters before refreshing, calculating indicators, or reporting
3. Click  Refresh All top right of screen to re-calculate all applicable indicators

**To Calculate Individual Indicators**
1. If exists, Click the  edit icon.
2. Enter all applicable parameter values
3. Click save. You will return to the dashboard
4. Click the  Running man icon from the Result Effective column for the indicator
5. A new date timestamp will appear once the calculation process has completed

**To Report**
1. From the Dashboard, click the Print button bottom right corner of screen to print the KPI Indicator Report
2. Click the Reports tab to open the Report Resource Document window
3. Select a report from the dropdown and enter all parameters
4. Click Run Report to generate the report

**Validating Formula results using built in report*s***
1. In the Result column, click the radio button  or the  magnifying glass for the Yes/ No result
2. The Formula Calculation window will open and display all the variables being used
3. Click the  printer icon to far right to generate a report for the formula amounts

**Validating Formula results using Resource Document Reports**

1. Entering the correct parameters for the Resource Document Reports, is very important. The Resource Report Parameter section explains what values should be entered based on the selected Fiscal Rating Year to validate the formula variables.

## Accessing Charter First

### Click Compliance

### Click Local
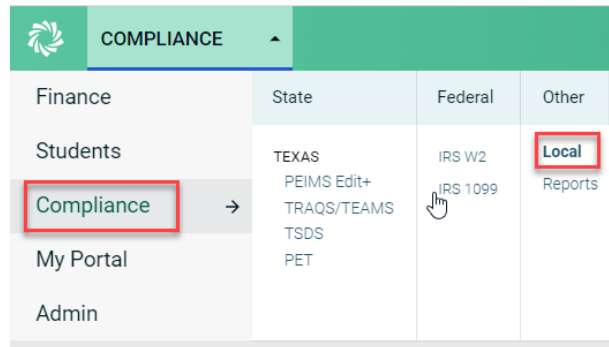


### KPI Viewer

The Charter First KPI Viewer will open for the current Fiscal Rating Year. It will display all the indicators being used to calculate the Overall Score for that Fiscal Rating Year based on the Charter First Worksheet released by the state in October of the fiscal year under review.
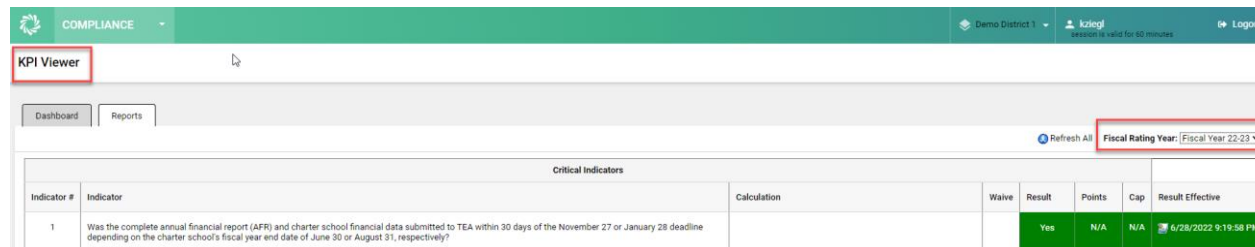


### Key Terminology

- **Fiscal Rating Year**: is the year the Fiscal Year in Review data is evaluated and scored. The preliminary Fiscal Year Rating is released in August for the fiscal school year that just closed. Fiscal Year Ratings released in August 2022 are the 2021-2022 Charter FIRST ratings and they are based on fiscal school year 2020-2021 data.
- **Fiscal Year under Review**: the fiscal school year data that will be evaluated and scored for the Fiscal Rating Year. The

Fiscal Year in Review 2020-2021 data will be used for the Fiscal Rating Year 2021-2022. The Fiscal Year under review data will be rated in August 2022.

- Base Year: is 5 years from the Fiscal Year under Review which is 2016-2017
- Waived Indicators:  Indicators that are not being evaluated for the Fiscal Rating Year will be flagged as waived.  The scoring metrics will remain at 100%; therefore, a waived indicator's maximum points will automatically be applied to the overall score.

## *Setting Parameters*

### *Click the 🔴 or the ✏ icon in the Calculation column*

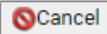- The red exclamation icon 🔴 will display for Indicators with missing parameter values.
- The Edit Icon ✏ will display for Indicators which have parameter values entered

A new window will open with the required parameters for that specific indicator.  The below Indicators require parameter values to be entered prior to calculating and reporting. You only need to enter them once.  Enter each value that is applicable and click 💾Save .  If a parameter does not have a value, enter NONE.  Click 🚫Cancel to return to the KPI Dashboard without saving.

- Indicator #5 Example:



**KPI Viewer**

| Dashboard | Reports |

🔄 Refresh All   **Fiscal Rating Year:** Fiscal Year 22-23 ▾

The indicator 5: Was the total net asset balance in the Statement of Financial Position for the charter school greater than zero? (If the charter school's change of students in membership over 5 years was 7 percent or more, then the charter school passes this indicator.) (New charter schools that have a negative net asset balance will pass this indicator if they have an average of 7 percent growth in students year over year until it completes its fifth year of operations. After the fifth year of operations, the calculation changes to the 7 percent increase in 5 years.) **(If the charter school passes indicator 5 based only on the charter school's 7 percent or more increase in students in membership, the maximum points and highest rating that the charter school may receive is 79 points, C = Meets Standard Achievement.)** has settings used in calculation. Use this form to update the appropriate settings values

**Edit Indicator Settings**

| BYR | 2017-2018 | *Membership Base Year (yyyy-yyyy)* |
| NPL | 2155 | *Net Pension Liability Objects* |
| OPEB | NONE | *Other Post Employment Benefits Objects* |
| PE | 6146 | *Pension Expense Objects* |

💾Save  🚫Cancel

## *Dashboard Features*

***Fiscal Rating Year*** Fiscal Rating Year: [Fiscal Year 22-23 ▼] .  From the dropdown, select the Fiscal Year to view the score.  The Fiscal Rating Year uses the prior fiscal year information, and the preliminary ratings are released in August.  EX: Fiscal Rating Year 22-23 will evaluate and score the GL Fiscal Year 21-22 information.

***Click*** 🌐 Refresh All .  This will calculate each indicator's points and the overall score.  Based on the calculated results, the indicators will display in either green, red, yellow, or gray.

### *Indicator Legend*
- **Green = Indicator has met highest score rating**
- **Yellow = Indicator has met eligibility, but has not met highest score possible**
- **Red = Indicator has not met eligibility and has scored a 0.**
- **Gray = No status and needs to have a manual entry status selected.**

### *Dashboard Columns*
- Indicator #: Indicator Identifier
- Indicator: Indicator Description
- Calculation: Formula(s) that are used to calculate the result are displayed.  If parameters are needed, they can be accessed via the icon displayed.
- Waive: If an indicator is not included in the Fiscal Rating Year evaluation, a yes will display; otherwise, the column will be blank.  To maintain the scoring metric of 100%, a waived indicator will automatically receive the maximum points which will be added to the overall score. i.e. For Fiscal Rating Year 21-22, Indicators #10, #16, & #21 were waived.
- Result: During the calculation process, the formula(s) will be calculated and evaluated for True/False.  If one or more formulas evaluate to true, a Yes will display; otherwise No will display. If multiple Formulas exist for an indicator, 2 results may be displayed.  i.e., Yes/No; however, only one formula must result in true for points to be awarded.
  - To View the Result Formula Variables, ***Click the*** 🔍 ***magnifying icon***. The variables that are being used in the formula will be displayed along with their calculated results.
  - ***Click*** 🖨 ***printer icon*** to generate a built-in report to validate variable total.
- Points: During the calculation process points are awarded based on the formula(s) evaluation.  To verify the points awarded, review the calculated formula results under calculation then under Points, ***Click the*** 🔍 ***magnifying icon to view the point scale***.
- Cap: Several indicators have conditionals that if the condition is not met, a cap is placed on the overall score limiting the school from obtaining a higher score. Once a Cap has been applied, the Cap value will override the total score.  The Cap value is displayed in the lower right corner. Maximum possible points: 100 | Total Points: 100.00 | Cap: 79.00 | Print

- ▪ Cap Indicators:  #4, #5, #6, #17, #18, #21
- • Result Effective: this column displays the date/time stamp for when the indicator was last calculated.  *Clicking the* 🏃 *icon, will re-calculate the individual indicator*.  If an ✉ edit icon displays, the indicator is not calculated but manually evaluated

Status  | No - the indicator was failed          ✔ |
        | Yes - the indicator was passed           |
        | No - the indicator was failed            |
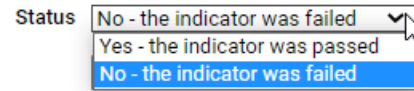
for Yes/No.
  - ▪ Indicators requiring manual evaluation: #1, #2, #3, #4, #18, #19, #20, #21

**KPI Viewer**

| Dashboard | Reports |

🔄 Refresh All   **Fiscal Rating Year:** Fiscal Year 22-23 ✔

**Critical Indicators**

| Indicator # | Indicator | Calculation | Waive | Result | Points | Cap | Result Effective |
|---|---|---|---|---|---|---|---|
| 1 | Was the complete annual financial report (AFR) and charter school financial data submitted to TEA within 30 days of the November 27 or January 28 deadline depending on the charter school's fiscal year end date of June 30 or August 31, respectively? | | | Yes | N/A | N/A | 📧 6/28/2022 9:19:58 PM |
| 2 | Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.) | | | Yes | N/A | N/A | 📧 6/28/2022 9:20:05 PM |
| 3 | Was the charter school in compliance with the payment terms of all debt agreements at fiscal year end? (If the charter school was in default in a prior fiscal year, an exemption applies in following years if the charter school is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.) | | | Yes | N/A | N/A | 📧 6/28/2022 9:20:11 PM |

## Indicator Parameters

The base year parameter needs to be entered first and is listed under indictor #5.  Parameters can be accessed under the Calculation column.  For Indicators missing parameter values, the 🛑 icon will display. Once all values for an indicator have been entered, the 🛑 icon will no longer display.  The ✉ icon will now display.  *Click the* 🛑 *or* ✉ *icon to access the parameters*.

## Scoring

In the lower right corner of dashboard, the Charter First scores will display.
- • Maximum possible points: the maximum points available = 100
- • Total Points: the sum of all indicator points
- • Cap:  Maximum points allowed for scoring based on indicator conditions being met. Overrides total points.

Maximum possible points: 100   Total Points: 100.00   Cap: 79.00

## KPI Indicator Report

*Click* 🔄 Refresh All  prior to running report to recalculate all indicators and apply date/time stamps to all indicators for the most accurate scoring.

*Click* Print *icon*, In the lower right corner of dashboard to generate the KPI Indicator report.

**Demo District 1**
District #000001

**Charter FIRST Worksheet based on Fiscal Year End Data**

2 Total Page(s)
08/31/2022
11:27:37 AM

**Parameters:**

| | | |
|---|---|---|
| General Ledger Id: | 21 - Fiscal Rating Year | |

**Setting:**

| | |
|---|---|
| 2016-2017 | BYR - Membership Base Year (yyyy-yyyy) |
| 495.8150 | EADA - Estimated Average Daily Attendance (ADA). |
| NONE | NPL - Net Pension Liability Objects |
| NONE | OPEB - Other Post Employment Benefits Objects |
| NONE | PE - Pension Expense Objects |
| 212% | PR - Principal Expense Objects |
| Fiscal Year 20-21 | PriorYear - General Ledger (20) |
| Fiscal Year 21-22 | RatingYear - General Ledger (21) |
| 1 | SOESOAPEIMS - Sum all differences in expenses (determined by function) between the Statement of Activities and PEIMS |
| 3 | TFPODV17 - Threshold for percentage of data variance |

| Indicator number | Charter FIRST Worksheet based on Fiscal Year End Data | Waive | Results | Points | Cap | Result Effective |
|---|---|---|---|---|---|---|
| | **Critical Indicators** | | | | | |
| 1 | Was the complete annual financial report (AFR) and charter school financial data submitted to TEA within 30 days of the November 27 or January 28 deadline depending on the charter school's fiscal year end date of June 30 or August 31, respectively? | | Yes | NA | NA | 08/31/2022 11:24 AM kziegler - kziegl |
| 2 | Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.) | | Yes | NA | NA | 08/31/2022 11:24 AM kziegler - kziegl |
| 3 | Was the charter school in compliance with the payment terms of all debt agreements at fiscal year end? (If the charter school was in default in a prior fiscal year, an exemption applies in following years if the charter school is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.) | | Yes | NA | NA | 08/31/2022 11:25 AM kziegler - kziegl |
| 4 | Did the charter school make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? If the charter school received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the charter school is considered to not have made timely payments and will fail this indicator. If the charter school was issued a warrant hold, the maximum points and highest rating that the charter school may receive is 95 points, A = Superior Achievement (even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days). | | Yes | NA | NA | 08/12/2022 01:06 PM kziegler - kziegl |
| 5 | Was the total net asset balance in the Statement of Financial Position for the charter school greater than zero? (If the charter school's change of students in membership over 5 years was 7 percent or more, then the charter school passes this indicator.) (New charter schools that have a negative net asset balance will pass this indicator if they have an average of 7 percent growth in students year over year until it completes its fifth year of operations. After the fifth year of operations, the calculation changes to the 7 percent increase in 5 years.) (If the charter school passes indicator 5 based only on the charter school's 7 percent or more increase in students in membership, the maximum points and highest rating that the charter school may receive is 79 points, C = Meets Standard Achievement.) | Yes/Yes | NA | NA | | 08/31/2022 11:27 AM kziegler - kziegl |
| | **Solvency Indicators** | | | | | |
| 6 | Was the average change in total net assets over 3 years less than a 25 percent decrease or did the current year total net asset balance exceed 75 days of operational expenditures [(total expenditures less depreciation) /365]*75 days? (If the charter school fails indicator 6, the maximum points and highest rating that the charter school may receive is 89 points, B = Above Standard Achievement.) | Yes/Yes | NA | NA | | 08/31/2022 11:27 AM kziegler - kziegl |
| 7 | Was the number of days of cash on hand and current investments for the charter school sufficient to cover operating expenses? The calculation will use expenses, excluding depreciation. | | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler - kziegl |
| 8 | Was the measure of current assets to current liabilities ratio for the charter school sufficient to cover short-term debt? | | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler - kziegl |

NOTICE: This report may contain information that is privileged, confidential and/or exempt from disclosure under applicable law.

Scores are based only on the most current information provided and is not indicative of up to date or fully reconciled books.

Page 1 of 2

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| Indicator number | Charter FIRST Worksheet based on Fiscal Year End Data | Waive | Results | Points | Cap | Result Effective |
|---|---|---|---|---|---|---|
| 9 | Did the charter school's revenues equal or exceed expenses, excluding depreciation? If not, was the charter school's number of days of cash on hand greater than or equal to 40 days? The calculation will use expenses, excluding depreciation. For government charter schools, pension expense will be excluded. | | Yes | 5.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 10 | Did the charter school average less than a 10 percent variance (90%-110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years? | Yes | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 11 | Was the ratio of long-term liabilities to total assets for the charter school sufficient to support long-term solvency? (If the charter school's change of students in membership over 5 years was 7 percent or more, then the charter school passes this indicator.) (New charter schools that have a negative net asset balance will pass this indicator if they have an average of 7 percent growth in students year over year until it completes its fifth year of operations. After the fifth year of operations, the calculation changes to the 7 percent increase in 5 years.) | Yes/Yes | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 12 | Was the debt service coverage ratio sufficient to meet the required debt service? | | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 13 | Did the charter school have a debt-to-capitalization percentage that was reasonable for the charter school to continue operating? | | Yes | 5.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 14 | Was the charter school's administrative cost ratio equal to or less than the threshold ratio? | | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 15 | Did the charter school not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the charter school will automatically pass this indicator.) | | Yes | 10.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| | **Financial Competence Indicators** | | | | | |
| 16 | Was the charter school's actual average daily attendance (ADA) within 10 percent of the charter school's annual estimated ADA? | Yes | Yes | 5.00 | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 17 | Did the comparison of Public Education Information Management System (PEIMS) data to like information in the charter school's AFR result in a total variance of less than 3 percent of all expenses by function? (If the charter school fails indicator 17, the maximum points and highest rating that the charter school may receive is 89 points, B = Above Standard Achievement.) | | Yes | NA | NA | 08/31/2022 11:27 AM kziegler: kziegl |
| 18 | Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the charter school fails indicator 18, the maximum points and highest rating that the charter school may receive is 79 points, C = Meets Standard Achievement.) | | Yes | NA | NA | 08/31/2022 11:25 AM kziegler: kziegl |
| 19 | Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.) | | Yes | 10.00 | NA | 05/26/2022 04:57 PM JR3ADMIN/sherryw - Sherry Walker |
| 20 | Did the charter school 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 charter school's fiscal year end? | | Yes | 5.00 | NA | 05/26/2022 04:57 PM JR3ADMIN/sherryw - Sherry Walker |
| 21 | Did the charter school serve students that reside within its approved geographic boundaries? (If the charter school fails indicator 21, the maximum points and highest rating that the charter school may receive is 89 points, B = Above Standard Achievement.) | Yes | Yes | NA | NA | 05/26/2022 04:57 PM JR3ADMIN/sherryw - Sherry Walker |

Maximum possible points: 100     Total Points: 100.00     Cap: 100

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## *Resource Reports*

*Click the* Reports *tab to open the Reporting window.*



The reports below can be generated for validation and auditing purposes as a resource document to verify the calculated result totals.

*Select a report from the dropdown*.  All required parameters for the report will display.  Enter the values and select the excel report format so that the information can be totaled easily. *Click* Run Report .

 *Open the report* and total the applicable column amounts and compare to the Dashboard calculated totals for each indicator.

## Resource Report Parameters for validating formula variable totals

The chart below identifies which Resource Report needs to be run for each formula variable and what dates, etc. need to be used for the report parameters.  Using the correct General Ledger, School Year, and Dates when generating the reports is critical when validating variable totals.

| Formula Variable | Description | Resource Report | Fiscal Rating Year 2022-2023 | Parameter Examples |
|---|---|---|---|---|
| 1,2,3,4 | **Manually entered** | **Manual** | Year under Review 21-22; base year 2017-2018 | |
| 5A | total net asset (current year under review) | **Statement Of Financial Condition 08/31/XX (Spring of Year under Review).  Total Assets 1xxx -total liabilities 2xxx =total Net Assets** | GL 21-22 Total Net Assets 8/31/2022 | BYR 2017-2018 *Membership Base Year (yyyy-yyyy)*  NPL 2155 *Net Pension Liability Objects*  OPEB NONE *Other Post Employment Benefits Objects*  PE 6146 *Pension Expense Objects* |
| 5B1 | Pension expense | **manual entry** | | |
| 5B2 | OPEB | **manual entry** | | |
| 5B3 | NPL | **manual entry** | | |
| 5B | Total B | | | |
| 5C | Net Assets Threshold | | | |
| 5D | # Students in membership in year 5 from base year | **Student Demographic extract fall PEIMS snapshot date (last Friday in October)- enrollment totals for all enrollment types except 0** | OCT 29,2021 | |
| 5E | # Students in base year | **Student Demographic extract fall PEIMS snapshot date (last Friday in October)- enrollment totals for all enrollment types except 0** | Oct 27,2017 | |
| 5F | Threshold % change in Membership | | | |
| Formula | A + B > C or ((( D - E) / E) * 100 ) >= F; B= B1+B2+B3 | | | |

| | | | | |
|---|---|---|---|---|
| 6A | Total Net Assets year 1 (3 year prior current) | **Statement Of Financial Condition 08/31/XX Total Assets 1xxx - Total Liabilities 2xxx = Total Net Assets** | GL 18-19 total Net Assets 08/31/2019 | |
| 6B | Total Net Assets year 2 (2 year prior current) | **Statement Of Financial Condition 08/31/XX Total Assets 1xxx - Total Liabilities 2xxx = Total Net Assets** | GL 19-20 total Net Assets 08/31/2020 | |
| 6C | Total Net Assets year 3 (1 year prior current) | **Statement Of Financial Condition 08/31/XX** | GL 20-21 total Net Assets 08/31/2021 | |
| 6D | Total Net Assets year 4 (current year) | **Statement Of Financial Condition 08/31/XX** | GL 21-22 total Net Assets 08/31/2022 | |
| 6E | Total Expenditures | **Expenditure Rpt 6XXX 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| 6F | Depreciation | **Expenditure Rpt 6449 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| 6G | Avg Change Net Assets over 3 years | $[(( B - A ) / A ) + (( C - B ) / B ) + (( D - C ) / C )] / 3 = G$ | | |
| 6H | 75 Days Operational Expenses | $[(E - F) / 365] * 75 = H$ | | |
| Formula | $[((B-A)/A)+((C-B)/B)+((D-C)/C))]/3 < 25\%$ OR $D>H$ | | | |
| | | | | |
| 7A | Cash & Equivalents | **Statement Financials 11XX 08/31/20XX** | GL 21-22 8/31/2022 | |
| 7B | Current Investments | **Statement Financials 19XX 08/31/20XX** | GL 21-22 8/31/2022 | |
| 7C | Total Expenditures | **Expenditures 6XXX 09/01- 08/31/20XX** | GL 21-22 8/31/2022 | |
| 7D | Depreciation | **Expenditures 6449 09/01- 08/31/20XX** | GL 21-22 8/31/2022 | |
| 7E | Pension Expense | **Manual Entry** | | |
| 7F | Days of Cash on hand current investments | | | |
| Formula | $[(A + B) / (C - D - E)] * 365 = F$ | | | |



NPL 2155 — Net Pension Liability Objects
OPEB None — Other Post Employment Benefits Objects
PE 6146 — Pension Expense Objects

| | | | | |
|---|---|---|---|---|
| **8A** | | **current assets include Balance Sheet 11xx-14xx 08/31/20XX** | 8/31/2022 | |
| **8B** | | **current Liabilities include Balance Sheet 21XX,22xx,23xx,24xx 08/31/20XX** | 8/31/2022 | |
| **8C** | Current Asset to Liabilities Ratio | **(A / B) = C** | | |
| **8D** | Threshold for Current Assets to Current Liabilities Ratio: | | | |
| **Formula** | (A / B) = C | | | |
| | | | | |
| **9A** | Total Revenue | **Exp &Rev 5XXX 09/01-08/31/20XX** | 09/01/2021-08/31/2022 | |
| **9B** | Total Expenses | **Exp &Rev 6XXX 09/01-08/31/20XX** | 09/01/2021-08/31/2022 | NPL 2155 _Net Pension Liability Objects_ |
| **9C** | Depreciation | **Exp &Rev 6449 09/01-08/31/20XX** | 09/01/2021-08/31/2022 | OPEB None _Other Post Employment Benefits Objects_ |
| **9D** | PE, OPEB, NPL as applicable | **Exp &Rev 614X 09/01-08/31/20XX** | 09/01/2021-08/31/2022 | PE 6146 _Pension Expense Objects_ |
| **9E** | Calculated outcome | | | |
| **9F** | Days cash on hand from #7 | | | |
| **Formula** | [A / (B - C - D) - 1] > 0 | | | |
| | | **Revised based on Robin's Input to use Funds 199/420 and obj codes 57XX /58XX** | | |
| **10A** | 2 years back Actual revenue | **17-18 Budget vs actual Detail Fund 199/420 for Obj Codes 57XX/58XX 09/01-08/31/XX;** | 09/01/2019-08/31/2020 | |
| **10B** | 2 years back Budget Revenue | **17-18 Budget vs actual Detail Fund 199/420 for Obj Codes 57XX/58XX 09/01-08/31/XX;** | 09/01/2019-08/31/2020 | |
| **10V1** | A-B/B | | | |

| | | | | |
|---|---|---|---|---|
| **10C** | 1 year back actual revenue | **2018-19Budget vs actual Detail Fund 199/420 for Obj Codes 57XX/58XX 09/01-08/31/XX** | 09/01/2020-08/31/2021 | |
| **10D** | 1 year back budget revenue | **2018-19 Budget vs actual Detail Fund 199/420 for Obj Codes 57XX/58XX 09/01-08/31/XX** | 09/01/2020-08/31/2021 | |
| **10V2** | C-D/D | | | |
| **10E** | Current Actual Revenue | **2019-20 Budget vs actual Detail Fund 199/420 for Obj Codes 57XX/58XX 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **10F** | Current Budget revenue | **2019-20 Budget vs actual Detail Fund 199/420 for Obj Codes 57XX/58XX 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **10V3** | E-F/F | | | |
| **10G** | (V1 + V2 + V3) /3 | **Variance Average** | | |
| **Formula** | [((A - B) / B) + ((C - D) / D) + ((E - F) / F)] / 3 = G +/- 10% | | | |
| | | | | |
| **11A** | Long Term Liabilities | **Balance Sheet 25XX 08/31/XX** | 8/31/2022 | BYR 2017-2018 *Membership Base Year (yyyy-yyyy)* |
| **11B1** | PE | | | NPL 2155 *Net Pension Liability Objects* |
| **11B2** | OPEB | | | OPEB NONE *Other Post Employment Benefits Objects* |
| **11B3** | NPL | | | PE 6146 *Pension Expense Objects* |
| **11B** | PE + OPEB + NPL | **Balance Sheet 614X 08/31/XX** | 8/31/2022 | |
| **11C** | Total Assets | **Statement Financial 1XXX 08/31/20XX** | 8/31/2022 | |
| **11D** | calculation | (A-B)/C | | |
| **11E** | Number of students in membership in year 5 from base year | **Student Demographic extract fall PEIMS snapshot date (last Friday in October)- enrollment totals for all enrollment types except 0** | OCT 29,2021 | |
| **11F** | Number of students in membership in base year | **Student Demographic extract fall PEIMS snapshot date (last Friday in October)- enrollment totals for all enrollment types except 0** | Oct 27,2017 | |

| | | | | |
|---|---|---|---|---|
| **11G** | Threshold % | | | |
| **Formula** | (A - B) / C = D OR (((E - F) / F) * 100) >= G; B = B1 + B2 + B3 | | | |
| | | | | |
| **12A** | Total Revenue | **Trial Balance 5XXX 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **12B** | Total Expenses | **Expenditures 6xxx 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **12C** | Depreciation | **Expenditures 6449 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **12D** | Interest amount | **Trial Balance 65XX 09/01-08/31/20XX** | 09/01/2021-08/31/2022 | |
| **12E** | Principal Amount | **General Ledger Detail 09/01-08/31/20XX applicable object codes (2121,2122,2130,2531,2510,2520,2123)** | 09/01/2021-08/31/2022 | |
| **12F** | Pension Expenses | **Trial Balance 6146 09/01/XX - 08/31/20XX; manual entry** | 09/01/2021-08/31/2022 | |
| **12G** | Calculation | | | |
| **Formula** | (A - B + C + D + E + F) / (D + E) = G | | | |
| | | | | |
| **13A** | Long Term Liabilities | **Balance Sheet 25XX 08/31/20XX** | 8/31/2022 | |
| **13B** | Total Net Assets | **Balance Sheet 08/31/20XX Assets 1xxx - liabilities 2xxx** | 8/31/2022 | |
| **13C** | Debt to Capitalization Ratio | | | |
| **Formula** | A / (B + A) * 100 = C | | | |
| | | | | |
| **14A** | **Avg Daily Attendance (Sum of Attendance Counts ÷ Days of Instruction)** | **Principal Superintendent report run by cycle for cycle 6- on the Consolidated page use N: Refined ADA (F/A) total -School Year under review** | SY 2021-2022 | |

PE 6146   *Pension Expense Objects*

PR 212%   *Principal Expense Objects*

| | | | | |
|---|---|---|---|---|
| **14B1** | **Functions 21 + 41 (in Funds 199 and 420)** | **Exp Rpt or Balance Sheet Report Functions 21 + 41 (in Funds 199 and 420) 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **14B2** | **Functions 11 + 12 + 13 + 31 (in Funds 199 and 420)** | **Exp Rpt or Balance Sheet Report Functions 11 + 12 + 13 + 31 (in Funds 199 and 420) 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **Formula** | B1/B2 = C | Threshold Ratio Ranges (Based on Charter School Size) | | |
| | | | | |
| | | | | |
| **15A1** | # Current enrolled students | **Student Demographic extract fall PEIMS snapshot date (last Friday in October Year under review) enrollment totals for all enrollment types except 0** | Oct 30,2021 | |
| **15A2** | # Current FTE staff | **FSP Staff Salary Total FTE Oct XXXX Year under review** | Oct-21 | |
| **15B1** | # Enrolled students 3 years prior | **Student Demographic extract fall PEIMS snapshot date (last Friday in October XXXX)- enrollment totals for all enrollment types except 0** | Oct 25,2019 | |
| **15B2** | # FTE Staff 3 years prior | **FSP Staff Salary Total FTE Oct XXXX** | Oct-19 | |
| **15C** | # Current students enrolled in membership | **Student Demographic extract fall PEIMS snapshot date (last Friday in October Year under review) enrollment totals for all enrollment types except 0** | Oct 29,2021 | |
| **15D** | # Enrolled Students in membership 3 years prior to year under review | **Student Demographic extract fall PEIMS snapshot date (last Friday in October XXXX)- enrollment totals for all enrollment types except 0** | Oct 25,2019 | |
| **15E** | Student /Staff Ratio year under review | A1/A2 | | |

| | | | | |
|---|---|---|---|---|
| **15F** | Student /Staff Ratio 3 years prior Year under review | B1/B2 | | |
| **15G** | E/F -1 >-.015 | | | |
| **15H** | Current Student Count - 3 years Prior count | | | |
| **Formula** | A1 / A2=A; B1/ B2 = B; (A / B) - 1 > -0.15 or C-D >0 | **Web**: ((A/B) / (C/D)) -1 > -0.15 or A-C > 0 | | |
| | | | | |
| **16A** | Actual ADA | **Principal Superintendent report run by cycle for cycle 6- on the Consolidated page use N: Refined ADA (F/A) total -Year under review** | SY 21-22 | EADA 862.67 *Estimated Average Daily Attendance (ADA).* |
| **16B** | Estimated ADA | **Manual Input value** | | |
| **16C** | Variance (%) | | | |
| **Formula** | (A - B) / B = C <= 10% | | | |
| | | | | |
| **17A** | Data Variance (Sum of differences) | **manual input value** | | SOESOAPEIMS 102 *Sum all differences in expenses (determined by function) between the Statement of Activities and PEIMS* TFPODV17 3 *Threshold for percentage of data variance* |
| **17B** | Total Expenses | **Expenditures 6xxx 09/01-08/31/XX** | 09/01/2021-08/31/2022 | |
| **17C** | Total Variance | | | |
| **17D** | Threshold for % of Data Variance | | | |
| **Formula** | (A/B) = C; C<D | | | |
| | | | | |
| **18** | Yes/No Status manually entered | | | |
| **19** | Yes/No Status manually entered | | | |
| **20** | Yes/No Status manually entered | | | |
| **21** | Yes/No Status manually entered | For some Fiscal Rating Years this indicator is waived | | |