





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



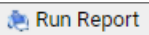
The Dashboard

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  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  to generate the report

Validating Formula results using built in reports

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

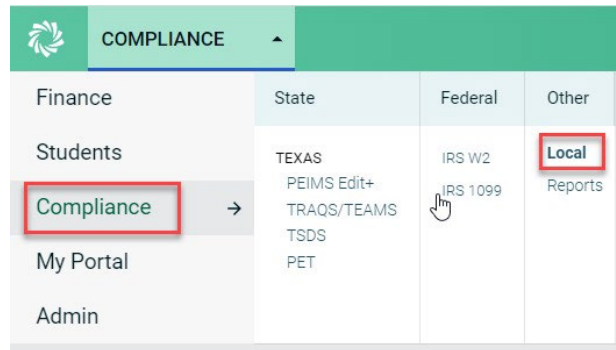
Validating Formula results using Resource Document Reports

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

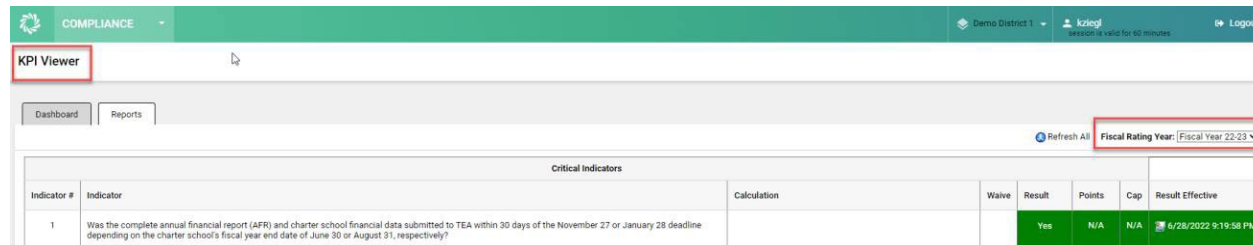
Click Compliance

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


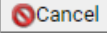
Fiscal Year in Review 2020-2021 data will be used for the Fiscal Rating Year 2021-2022. The Fiscal Year under review data will be rated in August 2022.

- **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 mark 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 . If a parameter does not have a value, enter NONE. Click  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 Membership Base Year (yyyy-YYYY)


NPL Net Pension/Liability Objects

OPEB Other Post Employment Benefits Objects

PE Pension Expense Objects

Dashboard Features




Fiscal Rating Year Fiscal Rating Year: . 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

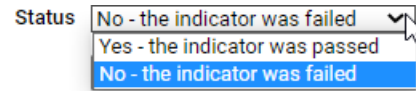
- **Green = Indicator has met highest score rating**
- **Yellow = Indicator has met eligibility, but has not met highest score possible**
- **Red = Indicator has not met eligibility and has scored a 0.**
- **Gray = No status and needs to have a manual entry status selected.**

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
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
- 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








for Yes/No.

- Indicators requiring manual evaluation: #1, #2, #3, #4, #18, #19, #20, #21

KPI Viewer

Critical Indicators		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 indicator #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 #00001

Charter FIRST Worksheet based on Fiscal Year End Data

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

Demo District 1
District #00001

Charter FIRST Worksheet based on Fiscal Year End Data

08/31/2022
11:27:37 AM

Parameters:

General Ledger Id: 21 - Fiscal Rating Year

Setting:

2016-2017 BYR - Membership Base Year (yyyy-yyyy)
405.8150 ADA - 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 Prior Year - General Ledger (20)
Fiscal Year 21-22 RatingYear - General Ledger (21)
1 SOESCAPEIMS - Sum all differences in expenses (determined by function) between the Statement of Activities and PEIMS
3 TFOODV17 - 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 the 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.

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	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 JRADMINsherry - 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 JRADMINsherry - 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 JRADMINsherry - 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.

KPI Viewer

Dashboard Reports

Report* Balance Sheet

Refresh All Fiscal Rating Year: Fiscal Year 21-22

Parameters

Level: Account Code Fund: _____

Effective Date: 8/31/2022 Function: _____

District Filter: 000001-Demo District 1 Object: _____

Export Format: PDF - Native Sub-Object 1: _____

Run Report Organization: _____

Fiscal Year: _____

Program Interest: _____

Sub-Object 2: _____

Sub-Object 3: _____

Filter Help

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.

- Balance Sheet
- Budget vs. Actual
- Cash Flow Statement
- Expenditures
- Expenditures vs. Revenues
- FSP Staff Salary
- General Ledger
- Income Statement
- Principal/Superintendent Report
- Statement of Financial Condition
- Student Demographic Extract
- Trial Balance

KPI Viewer

Dashboard Reports

Report* Statement of Financial Condition

Parameters

General Ledger: Fiscal Year 22-23

Effective Date: 8/31/2022

District Filter: 000001-Demo District 1

Export Format: XLS - Excel

Run Report

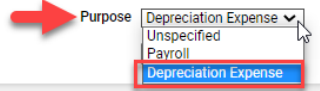
	A	B	C
1	Code	Description	Amount
2	1101	Regions Be	267930.64
3	1108	Petty Cash	200
4	1120	Edward Jo	0
5	1241	Due from !	0
6	1290	Other Rec	43.49
7	1410	Deferred E	0
19	2121	Bonds Pay	0
20	2151	Federal Wi	-23289.91
21	2152	FICA /Med	-9724.02
31	2310	Deferred F	-5029
32	2510	Bonds Pay	0
33	2520	Loans Pay	-1609452.25
34			546543.92

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.

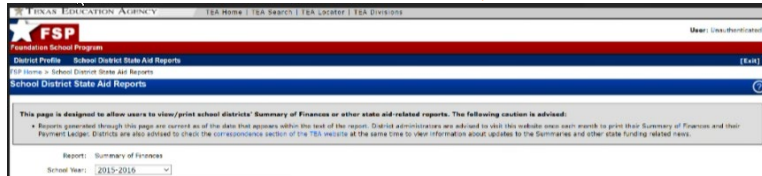
**** NOTE:**

For Indicator 6,7,9, and 12, Depreciation Expense object code 6449 must have it's purpose set to Depreciation Expense in Finance->



Code table -> Object.

For Indicator 16B Estimated ADA, the School can obtain this value from their FSP Report for the appropriate school year



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 <input type="text" value="2017-2018"/> Membership Base Year (yyyy-yyyy) NPL <input type="text" value="2155"/> Net Pension Liability Objects OPEB <input type="text" value="NONE"/> Other Post Employment Benefits Objects PE <input type="text" value="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	Manual parameter entry C&E data feed codes	GL 21-22 8/31/2022	New parameter, C&E, added using data Feed. <small>C&E [1101,1110] Cash & Equivalents Data Feed Codes</small>
7B	Current Investments	Manual parameter entry STI data feed codes	GL 21-22 8/31/2022	New Parameter, STI, added using data feed <small>STI [1120] Short Term Investments Data Feed Codes</small>
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	$\frac{[(A + B) / (C - D - E)] *}{365} = F$			

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 <input type="text" value="2155"/> /Net Pension Liability Objects
9C	Depreciation	Exp & Rev 6449 09/01-08/31/20XX	09/01/2021-08/31/2022	OPEB <input type="text" value="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 <input type="text" value="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	2018-19 Budget 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	$\frac{[(A - B) / B] + [(C - D) / D] + [(E - F) / F]}{3} = G$ +/- 10%			
11A	Long Term Liabilities	Balance Sheet 25XX 08/31/XX	8/31/2022	
11B1	PE			BYR <input type="text" value="2017-2018"/> Membership Base Year (yyyy-yyyy)
11B2	OPEB			NPL <input type="text" value="2155"/> Net Pension Liability Objects
11B3	NPL			OPEB <input type="text" value="NONE"/> Other Post Employment Benefits Objects
11B	PE + OPEB + NPL	Balance Sheet 614X 08/31/XX	8/31/2022	PE <input type="text" value="6146"/> Pension Expense Objects
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 $((E - F) / F) * 100 \geq G$; $B = B1 + B2 + B3$			
12A	Total Revenue	Trial Balance 5XXX 09/01-08/31/XX	09/01/2021-08/31/2022	PE 6146 Pension Expense Objects
12B	Total Expenses	Expenditures 6xxx 09/01-08/31/XX	09/01/2021-08/31/2022	PR 212% Principal Expense Objects
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 manual entry object codes PR (2520)	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	Business Rule: If D + E = 0 (divide by zero error) , default to max points per State		
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	

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 <input type="text" value="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		SOES0APEMIS <input type="text" value="102"/> Sum of differences in expenses (determined by function) between the Statement of Activities and PEI/IS TFPO0W17 <input type="text" value="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		