

A background image showing a group of students with backpacks walking up a set of stairs in a modern school building with large windows. The scene is brightly lit, suggesting a sunny day.

Changes to the C1 and C2 Data Feed Schedules

Data Feed Manual Addition

C1 and C2 Data Feed Updates

- Updates to the Audit application which will apply to the FY2023 Annual Financial Report (AFR) submission
- **Two columns have been added** to the data feed schedules:
 - Governmental Fund - Balance Sheet, C1 and
 - Governmental Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance, C2.
- **New columns on the C1 and C2:**
 - Other Major Funds (**OMF**)
 - Other Non-Major Funds (**ONMF**)

- Other Major Funds (**OMF**)
 - Total of all other major funds listed on your audit, excluding child nutrition fund, debt service fund, or capital projects fund.

- Other Non-Major Funds (**ONMF**)
 - Column is sometimes labeled as *Other Funds* or *Other Governmental Funds* in the audit.

C1 and C2 Data Feed Updates

- Examples of Other Major Funds (OMF) and Other Non-Major Funds (ONMF)

EXHIBIT C-1

Balance Sheet
Governmental Funds
June 30, 2022

	10 General Fund	50 Debt Service Fund	60 Capital Projects Fund	ESSER III School Emergency Relief Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
1110 Cash and Cash Equivalents	\$ 780,963,827	\$ 224,227,060	\$ 468,452,450	\$ -	\$ 40,777,937	\$ 1,514,421,274
1120 Investments	370,912,320	27,616,114	196,759,055	-	-	595,287,489
1220 Property Taxes Receivables (delinquent)	65,129,477	14,676,825	-	-	-	79,808,302
1230 Allowance for Uncollectible Taxes (credit)	(38,245,910)	(8,863,358)	-	-	-	(47,109,268)
1240 Due from Other Governments	37,501,657	509,309	-	64,756,763	31,354,155	134,121,884
1250 Accrued Interest	389,158	-	16,232	-	-	398,390

- If you have more than one other major fund you will need to add them together and enter the total amount under the Other Major Funds (OMF) data feed field.

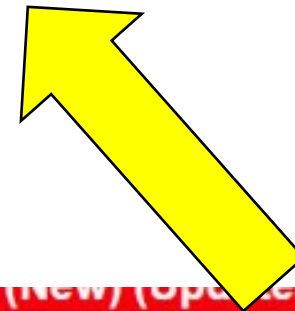
- Columns on the C1 and C2 for FY2023 data feed:
 - 10 - General Fund
 - 24 - Child Nutrition (Major) Fund
 - 50 - Debt Service (Major) Fund
 - 60 - Capital Projects (Major) Fund
 - **OMF – Other Major Funds**
 - **ONMF - Other Non-Major Funds**
 - 98 - Total

C1 and C2 Data Feed Updates

- On the C1 and C2 data feed schedules the amounts entered in each row should total across to the Total Governmental Funds column (98) amount.
- Do not break out and enter the amounts for
 - 24-Child Nutrition,
 - 50-Debt Service, or
 - 60- Capital Projectsunless they are major funds reported on your audit report's C1 and C2 schedules.

C1 and C2 Data Feed Example

omf Other Major Funds	onmf Other Non-Major Funds



C1 Worksheet - DENVER CITY ISD 2021-22 (New) (Optional)

		Reset		Show Errors		Error List		Save		Save/Close		Help		Print	
Data Codes	Account Descriptions	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	omf Other Major Funds	onmf Other Non-Major Funds								
1110	Cash and cash equivalents														
1120	Current Investments														
1225	Taxes Receivable (net)														
1210	Current property taxes receivable														
1220	Delinquent property taxes receivable														

Another Reminder: C1 Data Feed Schedule

- Review data feed schedule C1 to ensure amounts are entered in row **1000a, Total Assets and Deferred Outflows**.
- If your audit does not list any **1700, Deferred outflow** amounts you will need to enter the row **1000 Total assets** amounts on row **1000a, Total Assets and Deferred Outflows**.
- Be sure to click on the **Save** button after all entries.

1800	Restricted Assets					
1900	Other Assets			33,246,423		33,246,423
1000	Total assets	170,165,183		120,934,894	194,527,654	554,304,546
1700	Deferred outflows					
1000a	Total Assets and Deferred Outflows	170,165,183		120,934,894	194,527,654	554,304,546
Data Codes	Account Descriptions	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	98 Total Governmental Funds

- Added the **data feed edit formulas** for each schedule at the back of each manual.
 - *Annual Financial Report Data Feed Standards (ISDs and ESCs)*
 - *Charter School Annual Financial Report Data Feed Standards*
 - *Governmental Charter School Annual Financial Report Data Feed Standards*

Data Feed Edit Example - Schedule C-1 Data Feed Row Edit

Example of formula format:

98 (Total Governmental Funds) =
10 (General Fund) +
24 (Child Nutrition) +
50 (Debt Service Fund) +
60 (Capital Projects Fund) +
OMF (Other Major Funds) +
ONMF (Other Non-Major Funds)

CD# 251901 | a1 | b1 | **c1** | c1r | c2 | j1 | j4 | k1 | l1 | Close | Force | Home

C1 Worksheet - DENVER CITY ISD 2021-22 (New) (Updateable)

Reset

Show Errors

Error List

Save

Save/Close

Help

Print

Data Codes	Account Descriptions	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	omf Other Major Funds	onmf Other Non-Major Funds	98 Total Governmental Funds
1110	Cash and cash equivalents							
1120	Current Investments							
1225	Taxes Receivable (net)							
1210	Current property taxes receivable							
1220	Delinquent property taxes receivables							



Data Feed Edit Examples - Schedule C-1 Data Feed Row Edit

Description	Audit Schedule	Audit Row	Columns						
			10	24	50	60	omf	onmf	98
			General Fund	Child Nutrition Fund	Debt Service Fund	Capital Projects Fund	Other Major Funds	Other Non-Major Funds	Total Governmental Funds
Cash and cash equivalents	c1	1110							
Current Investments	c1	1120							

C1	c1_1110_98=c1_1110_10+c1_1110_24+c1_1110_50+c1_1110_60+c1_1110_omf+c1_1110_onmf
C1	c1_1120_98=c1_1120_10+c1_1120_24+c1_1120_50+c1_1120_60+c1_1120_omf+c1_1120_onmf

New Edit Checks on C1 and C2 Data Feed Schedule

- The audit application refers to the fiscal year by the actual year the school's fiscal year begins.
- For the fiscal year 2023 (FY2023), the system will refer to the year as **2022**, which is the actual year the school's fiscal term begins **2022**-2023.

Data Feed Submission Edits

Example of “year2021” referring to last’s year submission for the FY2022.

C2 Worksheet

Edit Failures

(c2_3000_50_year2021)=(0100_50)

Totals: 0 = 35182829 Difference = 35182829

1200	Net change in fund balances	-7,327,601		10,695,502	-39,440,254		830,285	-35,242,068
0100	Fund balances--beginning	166,662,882		35,182,829	81,614,051		34,517,840	317,977,602
1300	Prior Period Adjustment(s)							
3000	Fund balances--ending	159,335,281		45,878,331	42,173,797		35,348,125	282,735,534
Data Codes	Account Descriptions	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	omf Other Major Funds	onmf Other Non-Major Funds	98 Total Governmental Funds

Data Feed Submission Edits

Example of “year2021” to refer to last’s year submission for the FY2022

C2 Worksheet

Edit Failures

(c2_3000_60_year2021)=(0100_60)

Totals: 637138 = 0 Difference = 637138

1200	Net change in fund balances	677,756		-298,129			-597,406	-217,779
0100	Fund balances-beginning	2,403,728		146,586			774,652	3,324,966
1300	Prior Period Adjustment(s)							
3000	Fund balances-ending	3,081,484		-151,543			177,246	3,107,187
Data Codes	Account Descriptions	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	omf Other Major Funds	onmf Other Non-Major Funds	98 Total Governmental Funds

New Edit Checks on C1 and C2 Data Feed Schedule

Data feed application checks the prior year's ending balances to the current year's submission beginning balance, FY2022 to FY2023.

Disregard edits, if the following applies:

- If there is a new major fund in Child Nutrition (24), Debt Service (50), or Capital Project (60) on the FY2023 AFR, but not listed on the FY2022 AFR.
- If there was a major fund in Child Nutrition (24), Debt Service (50), or Capital Project (60) in the prior FY2022 AFR, but not listed on the FY2023 AFR.

Data feed submission can still be finalized.

Data Feed Submission Edits

Example of FY2023 Capital Projects Fund (60)

C2 Worksheet

Edit Failures

(c2_3000_60_year2021)=(0100_60)

Totals: 390064425 = 393361604 Difference = 3297179

1200	Net change in fund balances	21,068,328		-1,324,964	-148,243,187		3,252,211	-125,247,612
0100	Fund balances--beginning	71,762,092		22,246,734	393,361,604		11,108,180	498,478,610
1300	Prior Period Adjustment(s)							
3000	Fund balances--ending	92,830,420		20,921,770	245,118,417		14,360,391	373,230,998
Data Codes	Account Descriptions	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	omf Other Major Funds	onmf Other Non-Major Funds	98 Total Governmental Funds