

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
ACD	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Audit
ACD	Multi	CHAR	1		Indicates if the ACD is for multiple institutions; 'Y' or 'N'
ACD	Cur_Date	DATE			Date the ACD was generated
ACD	Type	NUMBER	38		ACD type; Code; Original, Amended, Revised ACD, Revised FAD, Compromise Settlement
ACD	Num_Questioned_Costs	NUMBER	38		Finding number - Question Costs
ACD	Num_Unsupported_Costs	NUMBER	38		Finding number - Unsupported Costs
ACD	Num_Other_Recoveries	NUMBER	38		Finding number - Other Recoveries
ACD	Num_Non_Monetary	NUMBER	38		Finding number - Non-Monetary
ACD	Amt_Questioned_Cost	NUMBER	38, 2		Amount Recommended by Audit - Question Costs
ACD	Amt_Unsupported_Cost	NUMBER	38, 2		Amount Recommended by Audit - Unsupported Costs
ACD	Amt_Other_Recoveries	NUMBER	38, 2		Amount Recommended by Audit - Other Recoveries
ACD	Amt_Tot	NUMBER	38, 2		Amount Recommended by Audit - Non-Monetary
ACD	Tot_Findings	NUMBER	38		Total number of findings
ACD	Open_Finding_Nums	NUMBER	38		List of Open Finding Numbers
ACD	Orig_Questioned_Costs	NUMBER	38, 2		Management Decision(Original ACD) - Question Costs
ACD	Orig_Unsupported_Costs	NUMBER	38, 2		Management Decision(Original ACD) - Unsupported Costs
ACD	Orig_Other_Recoveries	NUMBER	38, 2		Management Decision(Original ACD) - Other Recoveries
ACD	Orig_Tot	NUMBER	38, 2		Management Decision(Original ACD) - Non-Monetary
ACD	Orig_Deduct	NUMBER	38, 2		Management Decision(Original ACD) - (Deduct) Amount Not Recoverable
ACD	Orig_Add	NUMBER	38, 2		Management Decision(Original ACD) - (Add) Additional Amount Recommended by Action Official.
ACD	Orig_Tot_Amt_Recoverable	NUMBER	38, 2		Management Decision(Original ACD) - Total Amount Recoverable
ACD	Orig_Amts_Recovered	NUMBER	38, 2		Management Decision(Original ACD) - Amounts Already Recovered
ACD	Orig_Adjust_Auditee_Site	NUMBER	38, 2		Management Decision(Original ACD) - Adjustment at Auditee Site
ACD	Orig_Other	NUMBER	38, 2		Management Decision(Original ACD) - Other Recoveries
ACD	Orig_Tot_Deductions	NUMBER	38, 2		Management Decision(Original ACD) - Total Deductions
ACD	Orig_Net_Amt_to_be_Col	NUMBER	38, 2		Management Decision(Original ACD) - Net Amount to be Collected
ACD	Amnd_Questioned_Cost	NUMBER	38, 2		Management Decision(Amended ACD) - Question Costs
ACD	Amnd_Unsupported_Cost	NUMBER	38, 2		Management Decision(Amended ACD) - Unsupported Costs
ACD	Amnd_Other_Recoveries	NUMBER	38, 2		Management Decision(Amended ACD) - Other Recoveries
ACD	Amnd_Tot	NUMBER	38, 2		Management Decision(Amended ACD) - Non-Monetary
ACD	Amnd_Deduct	NUMBER	38, 2		Management Decision(Amended ACD) - (Deduct) Amount Not Recoverable
ACD	Amnd_Add	NUMBER	38, 2		Management Decision(Amended ACD) - (Add) Additional Amount Recommended by Action Official.
ACD	Amnd_Tot_Amt_Recoverable	NUMBER	38, 2		Management Decision(Amended ACD) - Total Amount Recoverable

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
ACD	Amnd_Amts_Recovered	NUMBER	38, 2		Management Decision(Amended ACD) - Amounts Already Recovered
ACD	Amnd_Adjust_Auditee_Site	NUMBER	38, 2		Management Decision(Amended ACD) - Adjustment at Auditee Site
ACD	Amnd_Other	NUMBER	38, 2		Management Decision(Amended ACD) - Other Recoveries
ACD	Amnd_Tot_Deductions	NUMBER	38, 2		Management Decision(Amended ACD) - Total Deductions
ACD	Amnd_Net_Amt_To_Be_Col	NUMBER	38, 2		Management Decision(Amended ACD) - Net Amount to be Collected
ACD	Finding_Nums	NUMBER	38		Finding Numbers
ACD	Amt_Recommended_by_Audit	NUMBER	38, 2		Amount Recommended by Audit
ACD	Orig_Mgmt_Decision	NUMBER	38, 2		Management Decision - Original ACD
ACD	Amnd_Mgmt_Decision	NUMBER	38, 2		Management Decision - Amended ACD
ACD	Reviewing_Official	VARCHAR2	128		Reviewing Official
ACD	Approving_Official	VARCHAR2	128		Approving Official
ACD	OGC_Clearance	VARCHAR2	128		OGC Clearance
ACD	Comments	VARCHAR2	3500		Acomments
ACD	Single_Net_Amt_To_Be_Col	NUMBER	38, 2		Net Amount to be collected for Single Institution ACD
ACD	Multi_Net_Amt_To_Be_Col	NUMBER	38, 2		Net Amount to be collected for Multiple Institution ACD
ACD	Multi_Subject_To_Grantback	CHAR	1		Amount subject to grantback for Multiple Institution ACD
ACD	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
ACD	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
ACD	Generated	CHAR	1		Indicates if the ACD has been generated; 'Y' or 'N'
ACD_Multiple	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Audit
ACD_Multiple	DUNS_Num	NUMBER	38		Duns number of the institution
ACD_Multiple	Doc_Num	NUMBER	38		Document number
ACD_Multiple	Fund_Code	VARCHAR2	32		Fund Code
ACD_Multiple	Project_Code	VARCHAR2	32		Project Code
ACD_Multiple	Object_Class	VARCHAR2	32		Object Class
ACD_Multiple	Amt_to_be_Col	NUMBER	38, 2		Amount to be collected
ACD_Multiple	Amt_To_Be_Deobligated	NUMBER	38, 2		Amount to be deobligated
ACD_Multiple	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
ACD_Multiple	Sequence_Num	NUMBER	38	NOT NULL	Sequence number of the entry for the ACD
Audit_Firm	TIN	NUMBER	38	NOT NULL	Audit Firm Tax Identification Number
Audit_Firm	Name	VARCHAR2	256	NOT NULL	Audit Firm Name
Audit_Firm	Address_1	VARCHAR2	256		Audit Firm Address Line 1
Audit_Firm	Address_2	VARCHAR2	256		Audit Firm Address Line 2
Audit_Firm	City	VARCHAR2	128		Audit Firm City
Audit_Firm	State	VARCHAR2	128		Audit Firm State
Audit_Firm	Province	VARCHAR2	256		Audit Firm Foreign Province
Audit_Firm	Country	VARCHAR2	256		Audit Firm Country
Audit_Firm	Postal_Code	VARCHAR2	32		Audit Firm Postal_Code
Audit_Firm	Phone_Number	VARCHAR2	32		Audit Firm Phone Number
Audit_Firm	Phone_Number_Ext	VARCHAR2	32		Audit Firm Phone Number Extension

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Audit_Firm	Fax_Number	VARCHAR2	32		Audit Firm Fax Number
Audit_Firm	Contact_Person	VARCHAR2	256		Audit Firm Contact Person Full Name
Audit_Firm	Contact_Email_Address	VARCHAR2	256		Audit Firm Contact Email Address
Audit_Firm	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Balance_Sheet_Non_Profit	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Balance_Sheet_Non_Profit	Cash	NUMBER	38, 2		Cash and Cash Equivalents
Balance_Sheet_Non_Profit	AR_Student	NUMBER	38, 2		Accounts Receivable - Student
Balance_Sheet_Non_Profit	AR_Employee	NUMBER	38, 2		Accounts Receivable - Employee
Balance_Sheet_Non_Profit	AR_RP_Secure	NUMBER	38, 2		Accounts Receivable - Related Parties, Secured
Balance_Sheet_Non_Profit	AR_RP_Unsecure	NUMBER	38, 2		Accounts Receivable - Related Parties, Unsecured
Balance_Sheet_Non_Profit	Contributions_Receivable	NUMBER	38, 2		Contributions Receivable
Balance_Sheet_Non_Profit	Pledged_Receivable	NUMBER	38, 2		Pledged Receivables
Balance_Sheet_Non_Profit	AR_Other	NUMBER	38, 2		Accounts Receivable - Other
Balance_Sheet_Non_Profit	Doubtful_Acct_Allowance	NUMBER	38, 2		Allowance for Doubtful Accounts
Balance_Sheet_Non_Profit	Net_AR	NUMBER	38, 2		Net Accounts Receivable; Calculation: (AR_Student + AR_Employee + AR_RP_Secure + AR_RP_Unsecure + Contributions_Receivable + Pledged_Receivable + AR_Other) - Doubtful_Acct_Allowance
Balance_Sheet_Non_Profit	Prepaid_Exp	NUMBER	38, 2		Prepaid Expenses
Balance_Sheet_Non_Profit	Inventories	NUMBER	38, 2		Inventories
Balance_Sheet_Non_Profit	NR_RP_Secure	NUMBER	38, 2		Notes Receivable - Related Parties, Secured
Balance_Sheet_Non_Profit	NR_RP_Unsecured	NUMBER	38, 2		Notes Receivable - Related Parties, Unsecured
Balance_Sheet_Non_Profit	NR_Other	NUMBER	38, 2		Notes Receivable - Other
Balance_Sheet_Non_Profit	Property_Equipment	NUMBER	38, 2		Property, Plant and Equipment, including capitalized lease assets
Balance_Sheet_Non_Profit	Accumulated_Depreciation	NUMBER	38, 2		Accumulated Depreciation
Balance_Sheet_Non_Profit	Net_Property_Equipment	NUMBER	38, 2		Net Property, Plant and Equipment, including capitalized lease assets; Calculation: Property_Equipment - Accumulated_Depreciation
Balance_Sheet_Non_Profit	Intangible_Ast	NUMBER	38, 2		Intangible assets, net of amortization
Balance_Sheet_Non_Profit	Investments	NUMBER	38, 2		Investments
Balance_Sheet_Non_Profit	Deferred_Advertising	NUMBER	38, 2		Deferred Advertising
Balance_Sheet_Non_Profit	Other_Ast	NUMBER	38, 2		Other Assets
Balance_Sheet_Non_Profit	Tot_Ast	NUMBER	38, 2		Total Assets; Calculation: Cash + Net_AR + Prepaid_Exp + Inventories + NR_RP_Secure + NR_RP_Unsecured + NR_Other + Net_Property_Equipment + Bond Issuance Costs + Intangible_Ast + Investments + Deferred_Advertising + Other_Ast
Balance_Sheet_Non_Profit	Acct_Payable	NUMBER	38, 2		Accounts Payable
Balance_Sheet_Non_Profit	Refunds_Payable	NUMBER	38, 2		Refunds Payable
Balance_Sheet_Non_Profit	Student_Deposits_and_Advances	NUMBER	38, 2		Student Deposits and Advances
Balance_Sheet_Non_Profit	Accrued_Exp	NUMBER	38, 2		Accrued Expenses
Balance_Sheet_Non_Profit	Deferred_Tuition	NUMBER	38, 2		Deferred Tuition

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Balance_Sheet_Non_Profit	Lines_of_Credit	NUMBER	38, 2		Lines of Credit
Balance_Sheet_Non_Profit	CLO	NUMBER	38, 2		Capital Lease Obligations
Balance_Sheet_Non_Profit	LTD_Notes	NUMBER	38, 2		Long Term Debt - Notes
Balance_Sheet_Non_Profit	LTD_Bonds	NUMBER	38, 2		Long Term Debt - Bonds
Balance_Sheet_Non_Profit	LTD_Other	NUMBER	38, 2		Long Term Debt - Other
Balance_Sheet_Non_Profit	Deferred_Compensation	NUMBER	38, 2		Deferred Compensation
Balance_Sheet_Non_Profit	Annuities_Payable	NUMBER	38, 2		Annuities payable
Balance_Sheet_Non_Profit	Post_Retirement_Benefits	NUMBER	38, 2		Post Employment & Retirement Benefits
Balance_Sheet_Non_Profit	Other_Liab	NUMBER	38, 2		Other Liabilities
					Total Liabilities; Calculation: Acct_Payable + Refunds_Payable + Student_Deposits_and_Advances + Accrued_Exp + Deferred_Tuition + Lines_of_Credit + CLO + LTD_Notes + LTD_Bonds + LTD_Other + Deferred_Compensation + Annuities_Payable + Post_Retirement_Benefits + Other_Liab
Balance_Sheet_Non_Profit	Tot_Liab	NUMBER	38, 2		
Balance_Sheet_Non_Profit	Unrest_NA	NUMBER	38, 2		Unrestricted Net Assets
Balance_Sheet_Non_Profit	Annuities	NUMBER	38, 2		Annuities, Life Income Funds and Term Endowments
Balance_Sheet_Non_Profit	Other	NUMBER	38, 2		Other
Balance_Sheet_Non_Profit	Tot_Temp_Rest_NA_NP	NUMBER	38, 2		Total Temporarily Restricted Net Assets; Calculation: Annuities + Other
Balance_Sheet_Non_Profit	Permanently_Rest_NA_NP	NUMBER	38, 2		Permanently Restricted Net Assets
					Total Net Assets; Calculation: Unrest_NA + Tot_Temp_Rest_NA_NP + Permanently_Rest_NA_NP
Balance_Sheet_Non_Profit	Tot_NA	NUMBER	38, 2		
Balance_Sheet_Non_Profit	Tot_Liab_NA	NUMBER	38, 2		Total Liabilities and Net Assets; Calculation: Tot_Liab + Tot_NA
Balance_Sheet_Non_Profit	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Balance_Sheet_Non_Profit	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Balance_Sheet_Proprietary	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Balance_Sheet_Proprietary	Cash	NUMBER	38, 2		Cash and Cash Equivalents
Balance_Sheet_Proprietary	AR_Student	NUMBER	38, 2		Accounts Receivable - Student
Balance_Sheet_Proprietary	AR_Employee	NUMBER	38, 2		Accounts Receivable - Employee
Balance_Sheet_Proprietary	AR_RP_Secure	NUMBER	38, 2		Accounts Receivable - Related Parties, Secured
Balance_Sheet_Proprietary	AR_RP_Unsecure	NUMBER	38, 2		Accounts Receivable - Related Parties, Unsecured
Balance_Sheet_Proprietary	AR_Other	NUMBER	38, 2		Accounts Receivable - Other
Balance_Sheet_Proprietary	Doubtful_Acct_Allowance	NUMBER	38, 2		Allowance for Doubtful Accounts
					Net Accounts Receivable; Calculation: (AR_Student + AR_Employee + AR_RP_Secure + AR_RP_Unsecure + AR_Other) - Doubtful_Acct_Allowance
Balance_Sheet_Proprietary	Net_AR	NUMBER	38, 2		
Balance_Sheet_Proprietary	Prepaid_Exp	NUMBER	38, 2		Prepaid Expenses
Balance_Sheet_Proprietary	Inventories	NUMBER	38, 2		Inventories
Balance_Sheet_Proprietary	Cur_NR_RP_Secure	NUMBER	38, 2		Current Note Receivable - Related Parties, Secured
Balance_Sheet_Proprietary	Cur_NR_RP_Unsecured	NUMBER	38, 2		Current Note Receivable - Related Parties, Unsecured
Balance_Sheet_Proprietary	Cur_NR_Other	NUMBER	38, 2		Current Note Receivable - Other

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Balance_Sheet_Proprietary	Cur_Inv	NUMBER	38, 2		Current Investments
Balance_Sheet_Proprietary	Deferred_Advertising	NUMBER	38, 2		Deferred Advertising
Balance_Sheet_Proprietary	Deferred_Income_tax_Cur	NUMBER	38, 2		Deferred Income Tax - Current
Balance_Sheet_Proprietary	Other_Cur_Ast	NUMBER	38, 2		Other Current Assets
					Total Current Assets; Calculation: Cash + Net_AR + Prepaid_Exp + Inventories + Cur_NR_RP_Secure + Cur_NR_RP_Unsecured + Cur_NR_Other + Cur_Inv + Deferred_Advertising + Deferred_Income_tax_Cur + Other_Cur_Ast
Balance_Sheet_Proprietary	Tot_Cur_Ast	NUMBER	38, 2		
Balance_Sheet_Proprietary	Property_Equipment	NUMBER	38, 2		Property and Equipment, including capitalized lease assets
Balance_Sheet_Proprietary	Accumulated_Depreciation	NUMBER	38, 2		Accumulated Depreciation
					Net Property and Equipment, including capitalized lease assets; Calculation: Property_Equipment - Accumulated_Depreciation
Balance_Sheet_Proprietary	Net_Property_Equipment	NUMBER	38, 2		
Balance_Sheet_Proprietary	Intangible_Ast	NUMBER	38, 2		Intangible assets, net of amortization
Balance_Sheet_Proprietary	Goodwill	NUMBER	38, 2		Goodwill, net
Balance_Sheet_Proprietary	Investments	NUMBER	38, 2		Investments
Balance_Sheet_Proprietary	NR_RP_Secure	NUMBER	38, 2		Note Receivable - Related Parties, Secured
Balance_Sheet_Proprietary	NR_RP_Unsecured	NUMBER	38, 2		Note Receivable - Related Parties, Unsecured
Balance_Sheet_Proprietary	NR_Other	NUMBER	38, 2		Note Receivable - Other
Balance_Sheet_Proprietary	Deferred_Income_Tax_Long_Term	NUMBER	38, 2		Deferred Income Tax - Non-current
Balance_Sheet_Proprietary	Other_Ast	NUMBER	38, 2		Other Assets
					Total Assets; Calculation: Tot_Cur_Ast + Net_Property_Equipment + Intangible_Ast + Goodwill + Investments + NR_RP_Secure + NR_RP_Unsecured + NR_Other + Deferred_Income_Tax_Long_Term + Other_Ast
Balance_Sheet_Proprietary	Tot_Ast	NUMBER	38, 2		
Balance_Sheet_Proprietary	Acct_Payable	NUMBER	38, 2		Accounts Payable
Balance_Sheet_Proprietary	Refunds_Payable	NUMBER	38, 2		Refunds Payable
Balance_Sheet_Proprietary	Student_Deposits_and_Advances	NUMBER	38, 2		Student Deposits and Advances
Balance_Sheet_Proprietary	Accrued_Exp	NUMBER	38, 2		Accrued Expenses
Balance_Sheet_Proprietary	Cur_Portion_of_LTD	NUMBER	38, 2		Current Portion of Long-Term Debt
Balance_Sheet_Proprietary	Deferred_Tuition	NUMBER	38, 2		Deferred Tuition
Balance_Sheet_Proprietary	Deferred_Taxes_Cur	NUMBER	38, 2		Deferred Taxes - Current
Balance_Sheet_Proprietary	Lines_of_Credit	NUMBER	38, 2		Line of Credit
Balance_Sheet_Proprietary	Cur_Portion_of_CLO	NUMBER	38, 2		Current Portion of Capital Lease Obligations
Balance_Sheet_Proprietary	Other_Cur_Liab	NUMBER	38, 2		Other Current Liabilities
					Total Current Liabilities; Calculation: Acct_Payable + Refunds_Payable + Student_Deposits_and_Advances + Accrued_Exp + Cur_Portion_of_LTD + Deferred_Tuition + Deferred_Taxes_Cur + Lines_of_Credit + Cur_Portion_of_CLO + Other_Cur_Liab
Balance_Sheet_Proprietary	Tot_Cur_Liab	NUMBER	38, 2		
Balance_Sheet_Proprietary	LTD_net_of_Cur_portion	NUMBER	38, 2		Long-term Debt, net of current portion

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Balance_Sheet_Proprietary	Deferred_Taxes_Not_Cur	NUMBER	38, 2		Deferred Taxes - Non-Current
Balance_Sheet_Proprietary	CLO	NUMBER	38, 2		Capital Lease Obligations
Balance_Sheet_Proprietary	Deferred_Compensation	NUMBER	38, 2		Deferred Compensation
Balance_Sheet_Proprietary	Annuities_Payable	NUMBER	38, 2		Annuities Payable
Balance_Sheet_Proprietary	Post_Retirement_Benefits	NUMBER	38, 2		Post Employment & Retirement Benefits
Balance_Sheet_Proprietary	Other_Liab	NUMBER	38, 2		Other Liabilities
					Total Liabilities; Calculation: Tot_Cur_Liab + LTD_net_of_Cur_portion + Deferred_Taxes_Not_Cur + CLO + Deferred_Compensation + Annuities_Payable + Post_Retirement_Benefits + Other_Liab
Balance_Sheet_Proprietary	Tot_Liab	NUMBER	38, 2		
Balance_Sheet_Proprietary	Contributed_Capital	NUMBER	38, 2		Contributed Capital
Balance_Sheet_Proprietary	Retained_Earnings	NUMBER	38, 2		Retained Earnings
Balance_Sheet_Proprietary	Common_Stock	NUMBER	38, 2		Common Stock
Balance_Sheet_Proprietary	PreferredStock	NUMBER	38, 2		Preferred Stock
Balance_Sheet_Proprietary	Unrealized_Gain_Loss_MS	NUMBER	38, 2		Unrealized Gain (Loss) on Marketable Securities
Balance_Sheet_Proprietary	Comprehensive_Income_Loss	NUMBER	38, 2		Comprehensive Income (Loss)
Balance_Sheet_Proprietary	Treasury_Stock	NUMBER	38, 2		Treasury Stock
Balance_Sheet_Proprietary	Paid_in_Capital_Excess_of_Par	NUMBER	38, 2		Paid in Capital Excess of Par
					Total Owner's Equity; Calculation: Contributed_Capital + Retained_Earnings + Common_Stock + PreferredStock + Unrealized_Gain_Loss_MS + Comprehensive_Income_Loss + Treasury_Stock + Paid_in_Capital_Excess_of_Par
Balance_Sheet_Proprietary	Tot_OWNERS_EQUITY	NUMBER	38, 2		
Balance_Sheet_Proprietary	Tot_Liab_AND_OWNERS_EQUITY	NUMBER	38, 2		Total Liabilities and Owner's Equity; Calculation: Tot_Liab + Tot_OWNERS_EQUITY
Balance_Sheet_Proprietary	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Balance_Sheet_Proprietary	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Cash_Flow_Statement	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Cash_Flow_Statement	Cash_Operating_Activities	NUMBER	38, 2		Net Cash Provided by (Used in) Operating Activities
Cash_Flow_Statement	Cash_Inv_Activities	NUMBER	38, 2		Net Cash Provided by (Used in) Investing Activities
Cash_Flow_Statement	Cash_Financing_Activities	NUMBER	38, 2		Net Cash Provided by (Used in) Financing Activities
					Net Increase (Decrease) in Cash and Cash Equivalents; Calculation: Cash_Operating_Activities + Cash_Inv_Activities + Cash_Financing_Activities
Cash_Flow_Statement	Cash_Differences	NUMBER	38, 2		
Cash_Flow_Statement	Cash_Beginning_Yr	NUMBER	38, 2		Cash and Cash Equivalents at Beginning of Year
					Cash and Cash Equivalents at End of Year; Calculation: Cash_Beginning_Yr + Cash_Differences
Cash_Flow_Statement	Cash_End_Yr	NUMBER	38, 2		
Cash_Flow_Statement	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Cash_Flow_Statement	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Completeness_Check	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
					School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Ind_Audit_Report	CHAR	1		
Completeness_Check	Ind_Audit_Report_Expl	VARCHAR2	3500		Explanation or comments regarding this element.

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Table	Column	Type	Length	Null?	Definition
Completeness_Check	Balance_Sheet	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Balance_Sheet_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Statement_Activity	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Chg_Equity	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Chg_Equity_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Cash_Flow	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Cash_Flow_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Consolidate	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Consolidate_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Fin_Notes	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Fin_Notes_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Sched_Expnd	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Sched_Expnd_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Rep_Accord_GAS	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Rep_Accord_GAS_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Rep_Accord_OMB	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Rep_Accord_OMB_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Sched_Findings	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Sched_Findings_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	CAP	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	CAP_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Prior_Yr_Finding	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Prior_Yr_Finding_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Income_State	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Income_State_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Revenue_90_10	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Revenue_90_10_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Rep_Comp	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Completeness_Check	Rep_Comp_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Rep_IC	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Rep_IC_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Rep_FS	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Rep_FS_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Serv_Info_Sheet	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Serv_Info_Sheet_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Audit_Info_Sheet	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Audit_Info_Sheet_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Sched_A	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Sched_A_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Sched_B	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Sched_B_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Expl_Findings	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Expl_Findings_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Inst_Elig	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Inst_Elig_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Rep	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Rep_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Stud_Elig	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Stud_Elig_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Disbursement	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Disbursement_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Refund	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Refund_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	GAPS	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	GAPS_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Perkins	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Perkins_Expl	VARCHAR2	3500		Explanation or comments regarding this element.

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Completeness_Check	Admin_Cap	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Admin_Cap_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Close_Out	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Close_Out_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Audit_General_Notes	VARCHAR2	3500		General notes or comments about the submission
Completeness_Check	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Completeness_Check	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Completeness_Check	Statement_Activity_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Completeness_Check	Sched_C	CHAR	1		School's Indication of 'Y', 'N', 'N/A' as to whether or not this element has been included in their submission
Completeness_Check	Sched_C_Expl	VARCHAR2	3500		Explanation or comments regarding this element.
Correspondance_Log	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Correspondance_Log	Sequence_Num	NUMBER	38	NOT NULL	Correspondence number in sequence with the number of correspondence associated to the same submission
Correspondance_Log	User_ID	NUMBER	38	NOT NULL	eZ-Audit User ID; Foreign Key to EZAUDIT_USER
Correspondance_Log	Type	NUMBER	38		Correspondence Type; Code; examples include Letter of Credit, Audit Engagement Letter, Phone Call, and Reminder
Correspondance_Log	Sent_Date	DATE			Date and Time Correspondence was sent or occurred
Correspondance_Log	Organization	NUMBER	38		Organization recipient of correspondence; Code; Examples include "Administrative Actions and Appeals", "Case Management and Oversight", "School", and "Office of General Counsel"
Correspondance_Log	Status	NUMBER	38		Status of Correspondence; Code; Examples include "Not Sent", "On-Hold", "Pending", and "Sent"
Correspondance_Log	Comments	VARCHAR2	3500		Comments regarding Correspondence; may be auto-generated by system, such as "Auto-generated by PADL" or "Auto-generated by FAD"
Correspondance_Log	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
DDIF	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial Audit
DDIF	Assign_Date	DATE			Date the DDIF was assigned
DDIF	Rev_Beg_Date	DATE			Review Begin Date
DDIF	Completion_Date	DATE			Date the DDIF was completed
DDIF	Lead_Spec	VARCHAR2	128		Lead Spec.
DDIF	Responsible_Spec	VARCHAR2	128		Responsible Spec.
DDIF	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
DDIF	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
DDIF	Tot_Specialist_Liab	NUMBER	38, 2		Total Specialist Liability
DDIF	Generated	CHAR	1		Indicates if the ACD has been generated; 'Y' or 'N'
DDIF_Correspondance	Audit_ID	NUMBER	38	NOT NULL	N/A
DDIF_Correspondance	Sequence_Num	NUMBER	38	NOT NULL	N/A

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
DDIF_Correspondance	Type	NUMBER	38		N/A
DDIF_Correspondance	Sender_Date	DATE			N/A
DDIF_Correspondance	Sender_Org	VARCHAR2	256		N/A
DDIF_Correspondance	Receiver_Date	DATE			N/A
DDIF_Correspondance	Receiver_Org	VARCHAR2	256		N/A
DDIF_Correspondance	Reply_Due_Date	DATE			N/A
DDIF_Correspondance	ACN	VARCHAR2	32		N/A
DDIF_Correspondance	Last_Mod_Time	DATE		NOT NULL	N/A
DDIF_Entry	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Audit
DDIF_Entry	Sequence_Num	NUMBER	38	NOT NULL	Sequence number of the entry for the DDIF
DDIF_Entry	Begin_Date	DATE			Review Begin Date
DDIF_Entry	Type	NUMBER	38		DDIF Entry Type; Code; Values are "A - Add Code", "C - Change Code", "D - Delete Code", "E - Establish Liability", and "U - Update Liability"
DDIF_Entry	Orig_Code	NUMBER	38		Original Code Number
DDIF_Entry	Revised_Code	NUMBER	38		Revised Code Number
DDIF_Entry	Specialist_Liab	NUMBER	38,2		Specialist Liability
DDIF_Entry	Repayment_Method	VARCHAR2	32		Repayment Method
DDIF_Entry	Specialist_Liab_A	NUMBER	38,2		Specialist Liability (A)
DDIF_Entry	Repayment_Method_A	VARCHAR2	32		Repayment Method (A)
DDIF_Entry	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
DDIF_Entry	Finding_Updated	CHAR	1		Indicates if the Original Finding was updated; 'Y' or 'N'
DDIF_Entry	Find_Sequence_Num	NUMBER	38		Sequence number of the entry for the Original Code Finding
Determination	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Determination	Upload_ID	NUMBER	38		Internal eZ-Audit upload ID; Foreign Key to File_Upload
Determination	Type	NUMBER	38		Determination Type; Code; Examples include "LOC with options", "LOC 25%", "Zone-Cash Monitoring 1", and "Reimbursement"
Determination	Determination_Date	DATE			Date of Determination
Determination	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Determination	Complete_Flag	CHAR	1		Indicates if the determination os complete; 'Y' or 'N'
Determination	Sent_Date	DATE			Date Determination is sent
Determination	Other_Reason	VARCHAR2	3500		N/A
Enum_Value	Enum_Table	VARCHAR2	256	NOT NULL	Table to which these codes and text are associated
Enum_Value	Enum_Column	VARCHAR2	256	NOT NULL	Column in Enum_Table value that these codes are associated with
Enum_Value	Value	NUMBER	38	NOT NULL	Code or value; usually a number
Enum_Value	Type_Name	VARCHAR2	256		Name given to code or reference type
Enum_Value	Text_Name	VARCHAR2	256		Description or Text associated with Code/Value
Enum_Value	Deleted	CHAR	1		Indicates whether or not this code has been inactivated or deleted from use in system
Enum_Value	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Enum_Value	PEPS_Code	VARCHAR2	30		Equivalent PEPS Code
Exemption_Waiver	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Exemption_Waiver	Upload_ID	NUMBER	38	NOT NULL	Internal eZ-Audit upload ID; Foreign Key to File Upload
Exemption_Waiver	Determination	NUMBER	38		Waiver or Exemption Determination; Code; 1=Approved, 2=Denied
Exemption_Waiver	Determ_User_Name	VARCHAR2	32		User ID of eZ-Audit User this exemption/waiver was determined by; foreign key to EZAUDIT_USER
Exemption_Waiver	Determ_Date	DATE			Date of Determination
Exemption_Waiver	Determ_Note_ID	NUMBER	38		ID of the Note currently associated with the Exemption/Waiver
Exemption_Waiver	FYE1	DATE			First Year Fiscal Year End of Exemption or Waiver
Exemption_Waiver	FYE2	DATE			Second Year Fiscal Year End of Exemption or Waiver
Exemption_Waiver	FYE3	DATE			Third Year Fiscal Year End of Exemption or Waiver
Exemption_Waiver	Expired	CHAR	1		Indicates if this waiver or exemption is expired; 'Y' or 'N'
Exemption_Waiver	Withdrawn	CHAR	1		Indicates is this waiver or exemption has been withdrawn; 'Y' or 'N'
Exemption_Waiver	Exp_WD_User_Name	VARCHAR2	32		User ID of eZ-Audit User this exemption/waiver was expired or withdrawn by; foreign key to EZAUDIT_USER
Exemption_Waiver	Exp_WD_Date	DATE			Date user withdrew or expired the exemption/waiver
Exemption_Waiver	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Exemption_Waiver	State_ID	NUMBER	38		State of the Exemption/Waiver
Exemption_Waiver	Assigned_To	NUMBER	38		User ID of eZ-Audit User this exemption/waiver is currently assigned to; foreign key to EZAUDIT_USER
Exemption_Waiver	Assigned_By	NUMBER	38		User ID of eZ-Audit User this exemption/waiver was previously assigned to; foreign key to EZAUDIT_USER
Exemption_Waiver	Date_Assigned	DATE			Date and Time Exemption/Waiver was assigned or reassigned to a user
Exemption_Waiver	Next_Due_Date	DATE			Date the next audited submission is due
EZAudit_Activity_Log	User_ID	NUMBER	5	NOT NULL	eZ-Audit User ID; Foreign Key to EZAUDIT_USER
EZAudit_Activity_Log	Table_Name	VARCHAR2	30	NOT NULL	Name of table user has modified
EZAudit_Activity_Log	Activity_Type	VARCHAR2	30	NOT NULL	Type of activity/modification performed by user; Examples include "INSERT", "UPDATE", and "UPDATE-WORKFLOW"
EZAudit_Activity_Log	Activity_Time	DATE		NOT NULL	Date and Time of User Activity
EZAUDIT_Role	Role_ID	NUMBER	38	NOT NULL	Internal eZ-Audit Role ID; Primary Key
EZAUDIT_Role	Name	VARCHAR2	128	NOT NULL	Name of eZ-Audit Role
EZAUDIT_Role	Description	VARCHAR2	256		Description of eZ-Audit Role
EZAUDIT_Role	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
EZAUDIT_User	User_ID	NUMBER	38	NOT NULL	eZ-Audit User ID; Primary Key
EZAUDIT_User	User_Name	VARCHAR2	32	NOT NULL	eZ-Audit User Login Name
EZAUDIT_User	Password	VARCHAR2	32	NOT NULL	eZ-Audit User Password
EZAUDIT_User	User_State	NUMBER	38		eZ-Audit User State; Code; determines if user is active, inactive, deleted, or a first time user
EZAUDIT_User	Password_Reset_Flag	CHAR	1		Indicates if user must change his/her password; 'Y' or 'N'

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
EZAUDIT_User	Lockout_Flag	CHAR	1		Indicates if user is currently locked out of system; 'Y' or 'N'
EZAUDIT_User	Lockout_Num_Times	NUMBER	38		Number of times a user has been locked out of the system
EZAUDIT_User	Lockout_Time	DATE			Time of user lockout from system
EZAUDIT_User	Last_Login	DATE			Date and Time of last user login
EZAUDIT_User	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
EZAUDIT_User_Profile	User_ID	NUMBER	38	NOT NULL	eZ-Audit User ID; Foreign Key to EZAUDIT_USER
EZAUDIT_User_Profile	OPE_ID	VARCHAR2	8		OPE ID of the school the user is authorized to view or update; used only for institution users; Foreign Key to Institution
EZAUDIT_User_Profile	Team_ID	NUMBER	38		Team ID user belongs to; used only for Case Team Users and other non-Institution users
EZAUDIT_User_Profile	First_Name	VARCHAR2	128	NOT NULL	eZ-Audit User First Name
EZAUDIT_User_Profile	Last_Name	VARCHAR2	128	NOT NULL	eZ-Audit User Last Name
EZAUDIT_User_Profile	Email_Address	VARCHAR2	128		eZ-Audit User Email Address
EZAUDIT_User_Profile	Phone_Number	VARCHAR2	32	NOT NULL	eZ-Audit User Phone Number
EZAUDIT_User_Profile	Extension	VARCHAR2	32		eZ-Audit User Phone Extension
EZAUDIT_User_Profile	Fax_Number	VARCHAR2	32		eZ-Audit User Fax Number
EZAUDIT_User_Profile	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
EZAUDIT_User_Role	User_ID	NUMBER	38	NOT NULL	eZ-Audit User ID; Foreign Key to EZAUDIT_USER
EZAUDIT_User_Role	Role_ID	NUMBER	38	NOT NULL	eZ-Audit Role ID; Foreign Key to EZAUDIT_ROLE
EZAUDIT_User_Role	Role_Valid	CHAR	1	NOT NULL	'Y' if user has particular role, 'N' if user does not have role privileges
EZAUDIT_User_Role	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
FAD	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Audit
FAD	Upload_ID	NUMBER	38	NOT NULL	Internal eZ-Audit upload ID; Foreign Key to File_Upload
FAD	Date_Sent	DATE			Date and Time FAD was sent
FAD	Certified_Receipt_Date	DATE			Date FAD Certified Receipt was received
FAD	Reply_Due_Date	DATE			Date FAD Reply due
FAD	Date_Response_Received	DATE			Date FAD Response Received
FAD	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
FAD	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
File_Upload	Upload_ID	NUMBER	38	NOT NULL	Internal eZ-Audit upload ID; Primary Key
File_Upload	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
File_Upload	Status	CHAR	1		Status of File Upload; Code; Values include 1=Saved or 2=Deleted
File_Upload	Upload_Date	DATE			Date and Time of File Upload
File_Upload	Type	NUMBER	38		Type of File Uploaded; Code; Examples include "Audited Financial Statements", "Compliance Audit", "FAD", and " Zone Letter"
File_Upload	Path	VARCHAR2	512		Path to Uploaded File; Directory and File Name
File_Upload	Orig_File_Name	VARCHAR2	256		Original File Name being uploaded, before renaming by system
File_Upload	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
File_Upload	User_ID	NUMBER	38		eZ-Audit User ID; Foreign Key to EZAUDIT_USER
Financial_Audit	Audit_ID	NUMBER	38	NOT NULL	Internal eZ-Audit ID for a Compliance Audit; Primary Key
Financial_Audit	TIN	NUMBER	38	NOT NULL	Tax Identification Number of Audit Firm who handled the compliance audit
Financial_Audit	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Financial_Audit	State_ID	NUMBER	38	NOT NULL	State of the Compliance Audit
Financial_Audit	Assigned_To	NUMBER	38		User ID of eZ-Audit User this compliance audit is currently assigned to; foreign key to EZAUDIT_USER
Financial_Audit	Assigned_By	NUMBER	38		User ID of eZ-Audit User this compliance audit was previously assigned to; foreign key to EZAUDIT_USER
Financial_Audit	Date_Assigned	DATE			Date and Time Compliance Audit was assigned or reassigned to a user
Financial_Audit	Resolution_Date	DATE			Date resolution is due
Financial_Audit	Reason_Referred	NUMBER	38		N/A
Financial_Audit	Case_Flag	CHAR	1		Indicates if Audit sent to case; 'Y' or 'N'
Financial_Audit	Issue_Date	DATE			Date Audit Issued
Financial_Audit	Admin_Stay_Status	CHAR	1		N/A
Financial_Audit	Audit_Cycle_Time	NUMBER	38		N/A
Financial_Audit	Off_Hold_Date	DATE			N/A
Financial_Audit	On_Hold_Date	DATE			N/A
Financial_Audit	ACD_Liability_Amt	NUMBER	38, 2		N/A
Financial_Audit	DDIF_Liability_Amt	NUMBER	38, 2		N/A
Financial_Audit	Findings	NUMBER	38		Indicates if the Audit has Findings; 'Y' or 'N'
Financial_Audit	Deficiency_Indicator	NUMBER	38		System assigned deficiency indicator based on findings; '0' when audit has no findings
Financial_Audit	Program_Area	NUMBER	38		program Area
Financial_Audit	Assignment_Date	DATE			N/A
Financial_Audit	FSEOG_Audited	CHAR	1		Indicates programs examined by audit; 'Y' or 'N'
Financial_Audit	FFELP_Audited	CHAR	1		Indicates programs examined by audit; 'Y' or 'N'
Financial_Audit	FWS_Audited	CHAR	1		Indicates programs examined by audit; 'Y' or 'N'
Financial_Audit	FPL_Audited	CHAR	1		Indicates programs examined by audit; 'Y' or 'N'
Financial_Audit	Pell_Audited	CHAR	1		Indicates programs examined by audit; 'Y' or 'N'
Financial_Audit	FDLP_Audited	CHAR	1		Indicates programs examined by audit; 'Y' or 'N'
Financial_Audit	FSEOG_Closeout	CHAR	1		Indicates closeout program; 'Y' or 'N'
Financial_Audit	FFELP_Closeout	CHAR	1		Indicates closeout program; 'Y' or 'N'
Financial_Audit	FWS_Closeout	CHAR	1		Indicates closeout program; 'Y' or 'N'
Financial_Audit	FPL_Closeout	CHAR	1		Indicates closeout program; 'Y' or 'N'
Financial_Audit	Pell_Closeout	CHAR	1		Indicates closeout program; 'Y' or 'N'
Financial_Audit	FDLP_Closeout	CHAR	1		Indicates closeout program; 'Y' or 'N'
Financial_Audit	Begin_Date	DATE			Date beginning period that the compliance audit covers
Financial_Audit	End_Date	DATE			Date ending period that the compliance audit covers
Financial_Audit	Short_Explanation	VARCHAR2	3500		Explanation if compliance audit does not cover a one year period

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Financial_Audit	Consolidated_Audit_Report	CHAR	1		Indicates whether or not submitter is submitting compliance audits on behalf of its school group (if applicable)
Financial_Audit	Third_Party_Servicer	CHAR	1		Indicates if the institution uses a third-party servicer; for proprietary schools only; 'Y' or 'N'
Financial_Audit	Findings_Flag	CHAR	1		Indicates findings in audit; 'Y' or 'N'
Financial_Audit	Findings_Pell	CHAR	1		Indicates Pell Adjustments findings in audit; 'Y' or 'N'
Financial_Audit	Findings_Student_Elig	CHAR	1		Indicates Student Eligibility findings in audit; 'Y' or 'N'
Financial_Audit	Findings_Disbursement	CHAR	1		Indicates Disbursement findings in audit; 'Y' or 'N'
Financial_Audit	Findings_Refunds	CHAR	1		Indicates Refunds findings in audit; 'Y' or 'N'
Financial_Audit	Comply_Inst_Elig_Partice	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Reporting	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Student_Elig	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Disbursements	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Refunds	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_GAP_Cash_Mgmt	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Perkins	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Admin_Cap	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Comply_Close_Out	CHAR	1		Indicates Institution's compliance with requirements of this area; only Proprietary schools; 'Y' or 'N'
Financial_Audit	GAS	CHAR	1		Indicates if the audit examination was conducted in accordance with GAS; 'Y' or 'N'
Financial_Audit	AICPA	CHAR	1		Indicates if the audit examination was conducted in accordance with AIPCA; 'Y' or 'N'
Financial_Audit	Audit_Guide	CHAR	1		Indicates if the audit examination was conducted in accordance with the Audit Guide; only Proprietary schools; 'Y' or 'N'
Financial_Audit	Opinion_Type	NUMBER	38		Opinion Type expressed by auditor; Code; Types are "Unqualified", "Qualified", "Disclaimer", and "Adverse"
Financial_Audit	Prior_Yr_Finding	CHAR	1		Indicates if there were findings in the prior year; 'Y' or 'N'
Financial_Audit	Approval_Submission_Date	DATE			Date Audit submitted to co-team lead for approval
Financial_Audit	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Financial_Audit	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Financial_Audit	TIN_Change	CHAR	1		Indicates if Audit Firm Tax Identification Number has changed from the previous year's submission Audit Firm TIN

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Financial_Audit	Reason_Flagged	VARCHAR2	3000		Reason Compliance Audit was flagged
Financial_Audit	Completeness_Status	NUMBER	38		Indicated completeness status; Code; Screened-Complete, Screened - Incomplete, Not Screened
Financial_Audit	Pre_Screener_ID	NUMBER	38		User ID of eZ-Audit User this financial statement is pre-screened by; foreign key to EZAUDIT_USER
Financial_Audit	Screen_Date	DATE			Screening Date and Time of Compliance Audit
Financial_Audit	Completeness_Note_Seq	NUMBER			Sequence number of the Note associated with the completeness check
Financial_Statement	FS_ID	NUMBER	38	NOT NULL	Internal eZ-Audit ID for a Financial Statement; Primary Key
Financial_Statement	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Financial_Statement	TIN	NUMBER	38	NOT NULL	Tax Identification Number of Audit Firm who handled the financial statement
Financial_Statement	State_ID	NUMBER	38	NOT NULL	State of the Financial Statement
Financial_Statement	Assigned_To	NUMBER	38		User ID of eZ-Audit User this financial statement is currently assigned to; foreign key to EZAUDIT_USER
Financial_Statement	Assigned_By	NUMBER	38		User ID of eZ-Audit User this financial statement was previously assigned to; foreign key to EZAUDIT_USER
Financial_Statement	Date_Assigned	DATE			Date and Time Financial Statement was assigned or reassigned to a user
Financial_Statement	Case_Flag	CHAR	1		Indicates the Financial Statements have been flagged; 'Y' or 'N'
Financial_Statement	Composite_Score	NUMBER	38, 2		Composite Score
Financial_Statement	Reason_Flagged	VARCHAR2	3000		All reasons the Financial Statement has been flagged
Financial_Statement	Resolution	VARCHAR2	3500		Resolution
Financial_Statement	Resolution_Date	DATE			Resolution Date
Financial_Statement	Flagged	CHAR	1		N/A
Financial_Statement	Assignment_Date	DATE			N/A
Financial_Statement	Recertification	CHAR	1		Indicates whether or not the Financial Statement is marked for Recertification; 'Y' or 'N'
Financial_Statement	Consolidated	CHAR	1		Indicates whether or not submitter is submitting financial statements on behalf of its school group (if applicable)
Financial_Statement	Period_Start_Date	DATE			Date beginning period that the financial statement covers
Financial_Statement	Period_End_Date	DATE			Date ending period that the financial statement covers
Financial_Statement	Period_Reason	VARCHAR2	3500		Explanation text if period covered is less than one year
Financial_Statement	Economic_Entity	CHAR	1		Qualification as an economic entity; 'Y' or 'N'
Financial_Statement	GAGAS	CHAR	1		Compliance with GAGAS; 'Y' or 'N'
Financial_Statement	AICPA	CHAR	1		Compliance with GAAP; 'Y' or 'N'
Financial_Statement	Opinion_Type	NUMBER	38		Opinion Type expressed by auditor; Code; Types are "Unqualified", "Qualified", "Going Concern", "Disclaimer", "Adverse", "Other-Unaudited", and "Other-Compilation"
Financial_Statement	Revenue_Attestation_Pct	NUMBER	38, 2		90/10 Revenue Attestation Percentage
Financial_Statement	Going_Concern	CHAR	1		Indicates whether or not there is a Going Concern disclosure in notes to financial statements; 'Y' or 'N'

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Financial_Statement	Contingent_Liab	CHAR	1		Indicates whether or not there is a Contingent Liabilities disclosure in notes to financial statements; 'Y' or 'N'
Financial_Statement	Debt_Agreement_Violation	CHAR	1		Indicates whether or not there is a Debt Agreement Violation disclosure in notes to financial statements; 'Y' or 'N'
Financial_Statement	ED_Compliance_Issue	CHAR	1		Indicates whether or not there is a ED Compliance Issue disclosure in notes to financial statements; 'Y' or 'N'
Financial_Statement	Income_Recognition	CHAR	1		Indicates whether or not there is an Income Recognition disclosure in notes to financial statements; 'Y' or 'N'
Financial_Statement	Late_Refunds	CHAR	1		Indicates whether or not there is a Late Refunds disclosure in notes to financial statements; 'Y' or 'N'
Financial_Statement	Approval_Submission_Date	DATE			Date Financial Statement submitted to co-team lead for approval
Financial_Statement	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Financial_Statement	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Financial_Statement	TIN_Change	CHAR	1		Indicates if Audit Firm Tax Identification Number has changed from the previous year's submission Audit Firm TIN
Financial_Statement	HEA_Funds	NUMBER	38, 2		Amount of HEA Funds received (Grants Only)
Financial_Statement	Completeness_Status	NUMBER	38		Indicated completeness status; Code; Screened-Complete, Screened - Incomplete, Not Screened
Financial_Statement	Pre_Screener_ID	NUMBER	38		ID of the user who screened the Financial Statement
Financial_Statement	Screen_Date	DATE			Screening Date and Time of Financial Statement
Financial_Statement	Primary_Reserve_Ratio	NUMBER	38, 2		Primary Reserve Ratio
Financial_Statement	Primary_Reserve_SF	NUMBER	38, 2		Primary Reserve Strength Factor
Financial_Statement	Primary_Reserve_WS	NUMBER	38, 2		Primary Reserve Weighted Score
Financial_Statement	Equity_Ratio	NUMBER	38, 2		Equity Ratio
Financial_Statement	Equity_SF	NUMBER	38, 2		Equity Strength Factor
Financial_Statement	Equity_WS	NUMBER	38, 2		Equity Weighted Score
Financial_Statement	Net_Income_Ratio	NUMBER	38, 2		Net Income Ratio
Financial_Statement	Net_Income_SF	NUMBER	38, 2		Net Income Strength Factor
Financial_Statement	Net_Income_WS	NUMBER	38, 2		Net Income Weighted Score
Financial_Statement	Completeness_Note_Seq	NUMBER			Sequence number of the Note associated with the completeness check
Finding	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Audit
Finding	Sequence_Num	NUMBER	38	NOT NULL	Sequence number of the Code Finding entry
Finding	OPE_ID	VARCHAR2	8	NOT NULL	OPE ID of school; Foreign Key to Institution
Finding	Code	NUMBER	38		Finding Code; Code;
Finding	Num_Errors	NUMBER	38		Number of Errors
Finding	Sample_Size	NUMBER	38		Sample Size
Finding	Orig_Question_Cost	NUMBER	38, 2		Original Questioned Cost
Finding	Disallowance	CHAR	1		Disallowance
Finding	Type	CHAR	1		Finding Type; Code;
Finding	Percent_Error	NUMBER	38, 2		Percent Error

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Finding	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Fiscal_Year_Change	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Fiscal_Year_Change	New_Fiscal_Yr	DATE		NOT NULL	Newly chosen Fiscal Year End Date
Fiscal_Year_Change	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Fiscal_Year_Change	State_ID	NUMBER	38	NOT NULL	State of the Fiscal Year End Change Request
Fiscal_Year_Change	Assigned_To	NUMBER	38		User ID of eZ-Audit User this fiscal year end change is currently assigned to; foreign key to EZAUDIT_USER
Fiscal_Year_Change	Assigned_By	NUMBER	38		User ID of eZ-Audit User this fiscal year end change was previously assigned to; foreign key to EZAUDIT_USER
Fiscal_Year_Change	Date_Assigned	DATE			Date and Time Fiscal Year End Change was assigned or reassigned to a user
FORPROFIT_WS_668_15	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial Statement
FORPROFIT_WS_668_15	Review_Date	DATE			Date Review was completed
FORPROFIT_WS_668_15	Latest_Fiscal_Year	VARCHAR2	10		FYE of the latest Fiscal Year
FORPROFIT_WS_668_15	Earlier_Fiscal_Year	VARCHAR2	10		FYE of the latest Earlier Year
FORPROFIT_WS_668_15	Cash_and_Equivalents_Cur	NUMBER	38, 2		Current Year - Cash and Cash Equivalents
FORPROFIT_WS_668_15	Cash_and_Equivalents_Prev	NUMBER	38, 2		Previous Year - Cash and Cash Equivalents
FORPROFIT_WS_668_15	Net_Acct_Receivable_Cur	NUMBER	38, 2		Current Year - Net Accounts Receivable
FORPROFIT_WS_668_15	Net_Acct_Receivable_Prev	NUMBER	38, 2		Previous Year - Net Accounts Receivable
FORPROFIT_WS_668_15	MS_Cur	NUMBER	38, 2		Current Year - Marketable Securities
FORPROFIT_WS_668_15	MS_Prev	NUMBER	38, 2		Previous Year - Marketable Securities
FORPROFIT_WS_668_15	Other_Cash_Equivalents_Cur	NUMBER	38, 2		Current Year - Other Cash Equivalents
FORPROFIT_WS_668_15	Other_Cash_Equivalents_Prev	NUMBER	38, 2		Previous Year - Other Cash Equivalents
FORPROFIT_WS_668_15	Inventory_Cur	NUMBER	38, 2		Current Year - Inventory
FORPROFIT_WS_668_15	Inventory_Prev	NUMBER	38, 2		Previous Year - Inventory
FORPROFIT_WS_668_15	Prepaid_Exp_Cur	NUMBER	38, 2		Current Year - Prepaid Expenses
FORPROFIT_WS_668_15	Prepaid_Exp_Prev	NUMBER	38, 2		Previous Year - Prepaid Expenses
FORPROFIT_WS_668_15	Other_Cur	NUMBER	38, 2		Current Year - Other
FORPROFIT_WS_668_15	Other_Prev	NUMBER	38, 2		Previous Year - Other
FORPROFIT_WS_668_15	Long_Term_Inv_Cur	NUMBER	38, 2		Current Year - Long Term Investments
FORPROFIT_WS_668_15	Long_Term_Inv_Prev	NUMBER	38, 2		Previous Year - Long Term Investments
FORPROFIT_WS_668_15	PPE_Cur	NUMBER	38, 2		Current Year - Property, Plant, and Equipment
FORPROFIT_WS_668_15	PPE_Prev	NUMBER	38, 2		Current Year - Property, Plant, and Equipment
FORPROFIT_WS_668_15	Other_Ast_Cur	NUMBER	38, 2		Previous Year - Other Assets
FORPROFIT_WS_668_15	Other_Ast_Prev	NUMBER	38, 2		Current Year - Other Assets
FORPROFIT_WS_668_15	Intangible_Ast_Cur	NUMBER	38, 2		Previous Year - Intangible Assets
FORPROFIT_WS_668_15	Intangible_Ast_Prev	NUMBER	38, 2		Current Year - Intangible Assets
FORPROFIT_WS_668_15	Cur_Liab_Cur	NUMBER	38, 2		Previous Year - Current Liabilities
FORPROFIT_WS_668_15	Cur_Liab_Prev	NUMBER	38, 2		Current Year - Current Liabilities
FORPROFIT_WS_668_15	Long_Term_Liab_Cur	NUMBER	38, 2		Previous Year - Long Term Liabilities
FORPROFIT_WS_668_15	Long_Term_Liab_Prev	NUMBER	38, 2		Current Year - Long Term Liabilities
FORPROFIT_WS_668_15	Total_Equity_Cur	NUMBER	38, 2		Previous Year - Total Equity
FORPROFIT_WS_668_15	Total_Equity_Prev	NUMBER	38, 2		Current Year - Total Equity

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
FORPROFIT_WS_668_15	Quick_Ast_per_Analyst_Cur	NUMBER	38, 2		Current Year - Quick Assets per Analyst
FORPROFIT_WS_668_15	Quick_Ast_per_Analyst_Prev	NUMBER	38, 2		Previous Year - Quick Assets per Analyst
FORPROFIT_WS_668_15	Tot_Cur_Ast_Cur	NUMBER	38, 2		Current Year - Total Current Assets
FORPROFIT_WS_668_15	Tot_Cur_Ast_Prev	NUMBER	38, 2		Previous Year - Total Current Assets
FORPROFIT_WS_668_15	Tot_Ast_Cur	NUMBER	38, 2		Current Year - Total Assets
FORPROFIT_WS_668_15	Tot_Ast_Prev	NUMBER	38, 2		Previous Year - Total Assets
FORPROFIT_WS_668_15	Tot_Ast_Per_Analyst_Cur	NUMBER	38, 2		Current Year - Total Assets per Analyst
FORPROFIT_WS_668_15	Tot_Ast_Per_Analyst_Prev	NUMBER	38, 2		Previous Year - Total Assets per Analyst
FORPROFIT_WS_668_15	Tot_Liab_Cur	NUMBER	38, 2		Current Year - Total Liabilities
FORPROFIT_WS_668_15	Tot_Liab_Prev	NUMBER	38, 2		Previous Year - Total Liabilities
FORPROFIT_WS_668_15	Tot_Liab_and_OE_Cur	NUMBER	38, 2		Current Year - Total Liabilities/Owners Equity
FORPROFIT_WS_668_15	Tot_Liab_and_OE_Prev	NUMBER	38, 2		Previous Year - Total Liabilities/Owners Equity
FORPROFIT_WS_668_15	Quick_or_Acid_Test_N1_Cur	NUMBER	38, 2		Current Year - Quick or Acid Test
FORPROFIT_WS_668_15	Quick_or_Acid_Test_N1_Prev	NUMBER	38, 2		Previous Year - Quick or Acid Test
FORPROFIT_WS_668_15	Cur_N2_Cur	NUMBER	38, 2		Current Year - Current
FORPROFIT_WS_668_15	Cur_N2_Prev	NUMBER	38, 2		Previous Year - Current
FORPROFIT_WS_668_15	Debt_to_TTA_N3_Cur	NUMBER	38, 2		Current Year - Debt to Total Tangible Assets
FORPROFIT_WS_668_15	Debt_to_TTA_N3_Prev	NUMBER	38, 2		Previous Year - Debt to Total Tangible Assets
FORPROFIT_WS_668_15	Debt_to_Eqty_N4_Cur	NUMBER	38, 2		Current Year - Debt to Equity
FORPROFIT_WS_668_15	Debt_to_Eqty_N4_Prev	NUMBER	38, 2		Previous Year - Debt to Equity
FORPROFIT_WS_668_15	TAN_NET_N5_Pct_Chg_2_Yr	NUMBER	38, 2		Tangible Net Worth Percent Change 2 Year
FORPROFIT_WS_668_15	TAN_NET_N5_Pct_Chg_1_Yr	NUMBER	38, 2		Tangible Net Worth Percent Change 1 Year
FORPROFIT_WS_668_15	TAN_NET_N5_Cur	NUMBER	38, 2		Current Year - Tangible Net Worth
FORPROFIT_WS_668_15	TAN_NET_N5_Prev	NUMBER	38, 2		Previous Year - Tangible Net Worth
FORPROFIT_WS_668_15	TAN_NET_N5_BEG	NUMBER	38, 2		Tangible Net Worth First Year Beginning Balance
FORPROFIT_WS_668_15	RET_EARN_N6_Pct_Chg_2_Yr	NUMBER	38, 2		Retained Earnings Percent Change 2 Year
FORPROFIT_WS_668_15	RET_EARN_N6_Pct_Chg_1_Yr	NUMBER	38, 2		Retained Earnings Percent Change 1 Year
FORPROFIT_WS_668_15	RET_EARN_N6_Cur	NUMBER	38, 2		Current Year - Retained Earnings
FORPROFIT_WS_668_15	RET_EARN_N6_Prev	NUMBER	38, 2		Previous Year - Retained Earnings
FORPROFIT_WS_668_15	RET_EARN_N6_BEG	NUMBER	38, 2		Retained Earnings First Year Beginning Balance
FORPROFIT_WS_668_15	NET_INC_LOSS_N7_PCT_CHG_1_YR	NUMBER	38, 2		Net Income (Loss) Percent Change 1 Year
FORPROFIT_WS_668_15	NET_INC_LOSS_N7_CUR	NUMBER	38, 2		Current Year - Net Income (Loss)
FORPROFIT_WS_668_15	NET_INC_LOSS_N7_PREV	NUMBER	38, 2		Previous Year - Net Income (Loss)
FORPROFIT_WS_668_15	Purpose	VARCHAR2	128		Purpose
FORPROFIT_WS_668_15	Source	VARCHAR2	3500		Source
FORPROFIT_WS_668_15	Analysis	VARCHAR2	3500		Analysis
FORPROFIT_WS_668_15	Conclusion	VARCHAR2	128		Conclusion
FORPROFIT_WS_668_15	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
FORPROFIT_WS_668_15	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
FORPROFIT_WS_668_171	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
FORPROFIT_WS_668_171	Review_Date	DATE			Date Review was completed
FORPROFIT_WS_668_171	Tot_Ast	NUMBER	38, 2		Indicates if there are errors with the data entry; 'Y' or 'N'
FORPROFIT_WS_668_171	Tot_Liab	NUMBER	38, 2		Last Modification Date and Time

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
FORPROFIT_WS_668_171	Calculate_Tot_Equity	NUMBER	38, 2		Current Year -
FORPROFIT_WS_668_171	Intangibles	NUMBER	38, 2		Previous Year -
FORPROFIT_WS_668_171	Unsecured_RP_Receivables	NUMBER	38, 2		Unsecured Related Party Receivables
FORPROFIT_WS_668_171	Net_Fixed_Ast	NUMBER	38, 2		Net Fixed Assets
FORPROFIT_WS_668_171	Input_LTD	NUMBER	38, 2		Long Term Debt (Input)
FORPROFIT_WS_668_171	Calculate_LTD	NUMBER	38, 2		Long Term Debt (Calculated)
FORPROFIT_WS_668_171	Post_Emp_or_Rtrmnt_Liab	NUMBER	38, 2		Post-Emp or Retirement Liability
FORPROFIT_WS_668_171	Calculate_Adjust_Equity	NUMBER	38, 2		Adjusted Equity (Calculated)
FORPROFIT_WS_668_171	Input_Tot_Exp	NUMBER	38, 2		Total Expenses (Input)
FORPROFIT_WS_668_171	Calculate_Tot_Exp	NUMBER	38, 2		Total Expenses (Calculated)
FORPROFIT_WS_668_171	Modified_Equity	NUMBER	38, 2		Modified Equity
FORPROFIT_WS_668_171	Modified_Ast	NUMBER	38, 2		Modified Assets
FORPROFIT_WS_668_171	Income_Before_Taxes	NUMBER	38, 2		Income Before Taxes
FORPROFIT_WS_668_171	Input_Tot_Revenues	NUMBER	38, 2		Total Revenues (Input)
FORPROFIT_WS_668_171	Calculate_Tot_Revenues	NUMBER	38, 2		Total Revenues (Calculated)
FORPROFIT_WS_668_171	HEA_Program_Funds	NUMBER	38, 2		HEA Program Funds Revenues
FORPROFIT_WS_668_171	Primary_Reserve_Ratio	NUMBER	38, 2		Primary Reserve Ratio
FORPROFIT_WS_668_171	Equity_Ratio	NUMBER	38, 2		Equity Ratio
FORPROFIT_WS_668_171	Net_Income_Ratio	NUMBER	38, 2		Net Income Ratio
FORPROFIT_WS_668_171	Primary_Reserve_Ratio_SF	NUMBER	38, 2		Primary Reserve Strength Factor
FORPROFIT_WS_668_171	Equity_Ratio_SF	NUMBER	38, 2		Equity Strength Factor
FORPROFIT_WS_668_171	Net_Income_SF	NUMBER	38, 2		Net Income Strength Factor
FORPROFIT_WS_668_171	Primary_Reserve_CS	NUMBER	38, 2		Primary Reserve Composite Score
FORPROFIT_WS_668_171	Equity_CS	NUMBER	38, 2		Equity Composite Score
FORPROFIT_WS_668_171	Net_Income_CS	NUMBER	38, 2		Net Income Composite Score
FORPROFIT_WS_668_171	CS	NUMBER	38, 2		Composite Score
FORPROFIT_WS_668_171	Purpose	VARCHAR2	128		Purpose
FORPROFIT_WS_668_171	Source	VARCHAR2	3500		Source
FORPROFIT_WS_668_171	Analysis	VARCHAR2	3500		Analysis
FORPROFIT_WS_668_171	Conclusion	VARCHAR2	128		Conclusion
FORPROFIT_WS_668_171	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
FORPROFIT_WS_668_171	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Income_Statement	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Income_Statement	Operating_Income	NUMBER	38, 2		Operating Income
Income_Statement	Non_Operating_Income	NUMBER	38, 2		Non-Operating Income
Income_Statement	Tot_INCOME	NUMBER	38, 2		Total Income; Calculation: Tot_OP_Income + Tot_Non_OP_Income
Income_Statement	Cost_of_Goods_Sold	NUMBER	38, 2		Cost of Goods Sold
Income_Statement	Salaries_Exp	NUMBER	38, 2		Salaries Expense
Income_Statement	Rent_Exp	NUMBER	38, 2		Rent Expense
Income_Statement	Insurance_Exp	NUMBER	38, 2		Insurance Expense
Income_Statement	Admin_Exp	NUMBER	38, 2		Administrative Expenses
Income_Statement	DA_Exp	NUMBER	38, 2		Depreciation and Amortization Expense

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Income_Statement	Interest_Exp	NUMBER	38, 2		Interest Expense
Income_Statement	Bad_Debt_Exp	NUMBER	38, 2		Bad Debt Expense
Income_Statement	Marketing_Exp	NUMBER	38, 2		Marketing
Income_Statement	Recruiting_Exp	NUMBER	38, 2		Recruiting
Income_Statement	Tot_Exp	NUMBER	38, 2		Total Expenses; Calculation: Cost_of_Goods_Sold + Salaries_Exp + Rent_Exp + Insurance_Exp + Admin_Exp + DA_Exp + Interest_Exp + Bad_Debt_Exp + Marketing_Exp + Recruiting_Exp + Other_Exp
Income_Statement	GOS_of_Inv_NOL	NUMBER	38, 2		Gains on Sale of Investments, net of losses
Income_Statement	Interest_Income	NUMBER	38, 2		Interest Income
Income_Statement	Other_Income_Exp	NUMBER	38, 2		Other Income
Income_Statement	NET_INCOME_BEFORE_TAXES	NUMBER	38, 2		Net Income Before Taxes; Calculation: Tot_INCOME - Tot_Exp
Income_Statement	Provision_for_Income_Taxes	NUMBER	38, 2		Provision for Income Taxes
Income_Statement	NET_INCOME_AFTER_TAXES	NUMBER	38, 2		Net Income After Taxes; Calculation: NET_INCOME_BEFORE_TAXES - Provision_for_Income_Taxes
Income_Statement	Extra_Gain_Loss_net_of_tax	NUMBER	38, 2		Extraordinary Gain (Loss), net of tax
Income_Statement	Income_Loss_from_DO	NUMBER	38, 2		Gain (Loss) from Discontinued Operations, net of tax
Income_Statement	Income_Loss_from_CAP	NUMBER	38, 2		Gain (Loss) from Change in Accounting Principle, net of tax
Income_Statement	Income_Loss_from_COE	NUMBER	38, 2		Gain (Loss) from Correction of an Error, net of tax
Income_Statement	NET_INCOME	NUMBER	38, 2		Net Income; Calculation: NET_INCOME_AFTER_TAXES + Extra_Gain_Loss_net_of_tax + Income_Loss_from_DO + Income_Loss_from_CAP
Income_Statement	RE_BOY	NUMBER	38, 2		Retained Earnings, beginning of year
Income_Statement	RE_EOY	NUMBER	38, 2		Retained Earnings, End of year; Calculation: NET_INCOME + RE_BOY+ Income_Loss_from_COE
Income_Statement	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Income_Statement	Tuition_Fees	NUMBER	38, 2		Tuition & Fees
Income_Statement	OP_Other	NUMBER	38, 2		Other
Income_Statement	Tot_OP_Income	NUMBER	38, 2		Total Operating Income; Operating_Income + Tuition_Fees + OP_Other
Income_Statement	Tot_Non_OP_Income	NUMBER	38, 2		Total Non-Operating Income; Calculation: Non_Operating_Income + GOS_of_Inv_NOL + Interest_Income + Non_OP_Other
Income_Statement	Non_OP_Other	NUMBER	38, 2		Other
Income_Statement	Other_Exp	NUMBER	38, 2		Other Expenses
Income_Statement	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Institution	OPE_ID	VARCHAR2	8	NOT NULL	School OPE ID; Primary Key
Institution	Region_ID	NUMBER	38	NOT NULL	School Region; Foreign Key to Region
Institution	Team_ID	NUMBER	38	NOT NULL	Case Team ID; Foreign Key to Team
Institution	Name	VARCHAR2	256	NOT NULL	School Name
Institution	Type	NUMBER	38		School Type; Code

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Institution	Address1	VARCHAR2	256		School Address Line 1
Institution	Address2	VARCHAR2	256		School Address Line 2
Institution	City	VARCHAR2	128		School City
Institution	State	VARCHAR2	128		School State
Institution	Postal_Code	VARCHAR2	32		School Postal Code
Institution	Province	VARCHAR2	256		School Foreign Province
Institution	Country	VARCHAR2	256		School Country
Institution	Phone	VARCHAR2	32		School Phone Number
Institution	Fax	VARCHAR2	32		School Fax Number
Institution	Group_Num	NUMBER	38		School Group Number; blank if not part of school group
Institution	OPE_ID_Parent	NUMBER	38		School Group Submitter OPE ID; blank if not part of school group or if submitter school
Institution	OPE_ID_Subsiary	NUMBER	38		N/A
Institution	DUNS_Number	NUMBER	38		School Current Guarantee DUNS Number as recognized by CMO
Institution	Fiscal_Yr_End	DATE			School Fiscal Year End; stored with month, day, and year
Institution	President	VARCHAR2	256		School President Full Name
Institution	President_email	VARCHAR2	256		School President Email Address
Institution	Financial_Aid_Admin	VARCHAR2	256		School Financial Aid Administrator Full Name
Institution	FAA_email	VARCHAR2	256		School Financial Aid Administrator Email Address
Institution	Contact_Person	VARCHAR2	256		N/A
Institution	Contact_email	VARCHAR2	256		N/A
Institution	Primary_Accrediting_Org	VARCHAR2	256		School Primary Accrediting Organization; Code
Institution	Other_Accrediting_Org	VARCHAR2	256		N/A
Institution	Owner	VARCHAR2	256		N/A
Institution	Owner_email	VARCHAR2	256		N/A
Institution	Yrs_In_Zone	NUMBER	38		Number of years institution has been in the zone
Institution	Consecutive_Yrs_In_Zone	NUMBER	38		Number of consecutive years institution has been in the zone
Institution	Title_IV_Elig	CHAR	1		School Title IV Eligibility; stored as 'Y' or 'N'
Institution	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Institution	Title_IV_Elig_Date	DATE			Date institution became title IV eligible
Institution	TIN	NUMBER	38		School Tax Identification Number
Institution	FS_TIN	NUMBER	38		School Financial Statement Audit Firm Tax Identification Number
Institution	FA_TIN	NUMBER	38		School Compliance Audit Audit Firm Tax Identification Number
LOC	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
LOC	Date_Sent	DATE			Date and Time Letter of Credit was sent
LOC	Certified_Receipt_Date	DATE			Date LOC Certified Receipt Received
LOC	Amt	NUMBER	38, 2		Amount

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
LOC	Pct_Funding	NUMBER	38, 2		Percent Funding
LOC	Request_Date	DATE			Date LOC Requested
LOC	Reason_Requested	VARCHAR2	256		Reason LOC was requested; Code; Examples include "Disclaimer", "Failed Numeric Test", "Going Concern", and "Untimely Refunds"
LOC	Extension_Due_Date	DATE			Date LOC Extension Due
LOC	Reason_Extension_Granted	VARCHAR2	256		Reason Extension Granted
LOC	Date_LOC_Received	DATE			Date LOC Received
LOC	Issue_Date	DATE			Date LOC Issued
LOC	Exp_Date	DATE			LOC Expiration Date
LOC	Release_Date	DATE			LOC Release Date
LOC	Num	NUMBER	38, 2		Number
LOC	Amnd_To_LOC	CHAR	1		Indicates an Amendment to an LOC
LOC	Bank_Name	VARCHAR2	256		Bank Name
LOC	Bank_Contact_Person_Name	VARCHAR2	256		Bank Contact Name
LOC	Bank_Phone_Number	VARCHAR2	256		Bank Phone Number
LOC	Bank_Address	VARCHAR2	256		Bank Address
LOC	Bank_City	VARCHAR2	128		Bank City
LOC	Bank_State	VARCHAR2	128		Bank State
LOC	Bank_Postal_Code	VARCHAR2	32		Bank Postal Code
LOC	Reply_Due_Date	DATE			LOC Reply Due Date
LOC	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
LOC	Option_Chosen	NUMBER	38		LOC Option Chosen; Code; LOC >=50%, LOC >=10% + HCM1, LOC >=10% + HCM2, LOC >=10% + Reimbursement, LOC >=25%
LOC	Sequence_Num	NUMBER	38	NOT NULL	Sequence number of the LOC for this Submission
NONPROFIT_WS_668_15	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
NONPROFIT_WS_668_15	Review_Date	DATE			Date Review was completed
NONPROFIT_WS_668_15	Latest_Fiscal_Year	VARCHAR2	10		FYE of the latest Fiscal Year
NONPROFIT_WS_668_15	Earlier_Fiscal_Year	VARCHAR2	10		FYE of the latest Earlier Year
NONPROFIT_WS_668_15	Cash_and_Equivalents_Cur	NUMBER	38, 2		Current Year - Cash and Cash Equivalents
NONPROFIT_WS_668_15	Cash_and_Equivalents_Prev	NUMBER	38, 2		Previous Year - Cash and Cash Equivalents
NONPROFIT_WS_668_15	Net_Acct_Receivable_Cur	NUMBER	38, 2		Current Year - Net Accounts Receivable
NONPROFIT_WS_668_15	Net_Acct_Receivable_Prev	NUMBER	38, 2		Previous Year - Net Accounts Receivable
NONPROFIT_WS_668_15	Other_Cash_Equivalents_Cur	NUMBER	38, 2		Current Year - Other Cash Equivalents
NONPROFIT_WS_668_15	Other_Cash_Equivalents_Prev	NUMBER	38, 2		Previous Year - Other Cash Equivalents
NONPROFIT_WS_668_15	Inventory_Cur	NUMBER	38, 2		Current Year - Inventory
NONPROFIT_WS_668_15	Inventory_Prev	NUMBER	38, 2		Previous Year - Inventory
NONPROFIT_WS_668_15	Prepaid_Exp_Cur	NUMBER	38, 2		Current Year - Prepaid Expenses
NONPROFIT_WS_668_15	Prepaid_Exp_Prev	NUMBER	38, 2		Previous Year - Prepaid Expenses
NONPROFIT_WS_668_15	Other_Cur	NUMBER	38, 2		Current Year - Other
NONPROFIT_WS_668_15	Other_Prev	NUMBER	38, 2		Previous Year - Other
NONPROFIT_WS_668_15	Long_Term_Inv_Cur	NUMBER	38, 2		Current Year - Long Term Investments

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
NONPROFIT_WS_668_15	Long_Term_Inv_Prev	NUMBER	38, 2		Previous Year - Long Term Investments
NONPROFIT_WS_668_15	PPE_Cur	NUMBER	38, 2		Current Year - Property, Plant, and Equipment
NONPROFIT_WS_668_15	PPE_Prev	NUMBER	38, 2		Current Year - Property, Plant, and Equipment
NONPROFIT_WS_668_15	Rest_Cash_and_Inv_Cur_NP	NUMBER	38, 2		Previous Year - Restricted Cash and Investments
NONPROFIT_WS_668_15	Rest_Cash_and_Inv_Prev_NP	NUMBER	38, 2		Current Year - Restricted Cash and Investments
NONPROFIT_WS_668_15	Rest_Receivables_Cur_NP	NUMBER	38, 2		Previous Year - Restricted Receivables
NONPROFIT_WS_668_15	Rest_Receivables_Prev_NP	NUMBER	38, 2		Current Year - Restricted Receivables
NONPROFIT_WS_668_15	Cur_Liab_Cur	NUMBER	38, 2		Previous Year - Current Liabilities
NONPROFIT_WS_668_15	Cur_Liab_Prev	NUMBER	38, 2		Current Year - Current Liabilities
NONPROFIT_WS_668_15	Long_Term_Liab_Cur	NUMBER	38, 2		Previous Year - Long Term Liabilities
NONPROFIT_WS_668_15	Long_Term_Liab_Prev	NUMBER	38, 2		Current Year - Long Term Liabilities
NONPROFIT_WS_668_15	Unrest_NA_Cur_NP	NUMBER	38, 2		Previous Year - Unrestricted Net Assets
NONPROFIT_WS_668_15	Unrest_NA_Prev_NP	NUMBER	38, 2		Current Year - Unrestricted Net Assets
NONPROFIT_WS_668_15	Temp_Rest_NA_Cur_NP	NUMBER	38, 2		Previous Year - Temporary Restricted Net Assets
NONPROFIT_WS_668_15	Temp_Rest_NA_Prev_NP	NUMBER	38, 2		Current Year - Temporary Restricted Net Assets
NONPROFIT_WS_668_15	Permanently_Rest_NA_Cur_NP	NUMBER	38, 2		Previous Year - Permanently Restricted Net Assets
NONPROFIT_WS_668_15	Permanently_Rest_NA_Prev_NP	NUMBER	38, 2		Current Year - Permanently Restricted Net Assets
NONPROFIT_WS_668_15	Quick_Ast_per_Analyst_Cur	NUMBER	38, 2		Current Year - Quick Assets per Analyst
NONPROFIT_WS_668_15	Quick_Ast_per_Analyst_Prev	NUMBER	38, 2		Previous Year - Quick Assets per Analyst
NONPROFIT_WS_668_15	Tot_Cur_Ast_Cur	NUMBER	38, 2		Current Year - Total Current Assets
NONPROFIT_WS_668_15	Tot_Cur_Ast_Prev	NUMBER	38, 2		Previous Year - Total Current Assets
NONPROFIT_WS_668_15	Tot_Ast_Cur	NUMBER	38, 2		Current Year - Total Assets
NONPROFIT_WS_668_15	Tot_Ast_Prev	NUMBER	38, 2		Previous Year - Total Assets
NONPROFIT_WS_668_15	Tot_Ast_Per_Analyst_Cur	NUMBER	38, 2		Current Year - Total Assets per Analyst
NONPROFIT_WS_668_15	Tot_Ast_Per_Analyst_Prev	NUMBER	38, 2		Previous Year - Total Assets per Analyst
NONPROFIT_WS_668_15	Tot_Liab_Cur	NUMBER	38, 2		Current Year - Total Liabilities
NONPROFIT_WS_668_15	Tot_Liab_Prev	NUMBER	38, 2		Previous Year - Total Liabilities
NONPROFIT_WS_668_15	Tot_NA_Cur	NUMBER	38, 2		Current Year - Total Net Assets
NONPROFIT_WS_668_15	Tot_NA_Prev	NUMBER	38, 2		Previous Year - Total Net Assets
NONPROFIT_WS_668_15	Tot_Liab_And_NA_Cur	NUMBER	38, 2		Current Year - Total Liabilities and Net Assets
NONPROFIT_WS_668_15	Tot_Liab_and_NA_Prev	NUMBER	38, 2		Previous Year - Total Liabilities and Net Assets
NONPROFIT_WS_668_15	Quick_or_Acid_Test_N1_Cur	NUMBER	38, 2		Current Year - Quick or Acid Test
NONPROFIT_WS_668_15	Quick_or_Acid_Test_N1_Prev	NUMBER	38, 2		Previous Year - Quick or Acid Test
NONPROFIT_WS_668_15	Cur_N2_Cur	NUMBER	38, 2		Current Year - Current
NONPROFIT_WS_668_15	Cur_N2_Prev	NUMBER	38, 2		Previous Year - Current
NONPROFIT_WS_668_15	Debt_to_TTA_N3_Cur	NUMBER	38, 2		Current Year - Debt to Total Tangible Assets
NONPROFIT_WS_668_15	Debt_to_TTA_N3_Prev	NUMBER	38, 2		Previous Year - Debt to Total Tangible Assets
NONPROFIT_WS_668_15	Debt_to_UTR_NA_N4_Cur	NUMBER	38, 2		Current Year - Debt to Unrestricted/Temporarily Restricted Net Assets
NONPROFIT_WS_668_15	Debt_to_UTR_NA_N4_Prev	NUMBER	38, 2		Previous Year - Debt to Unrestricted/Temporarily Restricted Net Assets
NONPROFIT_WS_668_15	UTR_NA_N5_Pct_Chg_2_Yr	NUMBER	38, 2		Unrestricted/Temporarily Restricted Net Assets Percent Change 2 Year

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
NONPROFIT_WS_668_15	UTR_NA_N5_Pct_Chg_1_Yr	NUMBER	38, 2		Unrestricted/Temporarily Restricted Net Assets Percent Change 1 Year
NONPROFIT_WS_668_15	UTR_NA_N5_Cur	NUMBER	38, 2		Current Year - Unrestricted/Temporarily Restricted Net Assets
NONPROFIT_WS_668_15	UTR_NA_N5_Prev	NUMBER	38, 2		Previous Year - Unrestricted/Temporarily Restricted Net Assets
NONPROFIT_WS_668_15	UTR_NA_N5_BEG	NUMBER	38, 2		Unrestricted/Temporarily Restricted Net Assets First Year Beginning Balance
NONPROFIT_WS_668_15	TOT_NA_N6_Pct_Chg_2_Yr	NUMBER	38, 2		Total Net Assets Percent Change 2 Year
NONPROFIT_WS_668_15	TOT_NA_N6_Pct_Chg_1_Yr	NUMBER	38, 2		Total Net Assets Percent Change 1 Year
NONPROFIT_WS_668_15	TOT_NA_N6_Cur	NUMBER	38, 2		Current Year - Total Net Assets
NONPROFIT_WS_668_15	TOT_NA_N6_Prev	NUMBER	38, 2		Previous Year - Total Net Assets
NONPROFIT_WS_668_15	TOT_NA_N6_BEG	NUMBER	38, 2		Total Net Assets First Year Beginning Balance
NONPROFIT_WS_668_15	EXCESS_OF_ROE_N7_PCT_CHG_1_YR	NUMBER	38, 2		Excess of Revenue Over Expenses Percent Change 1 Year
NONPROFIT_WS_668_15	EXCESS_OF_ROE_N7_CUR	NUMBER	38, 2		Current Year - Excess of Revenue Over Expenses
NONPROFIT_WS_668_15	EXCESS_OF_ROE_N7_PREV	NUMBER	38, 2		Previous Year - Excess of Revenue Over Expenses
NONPROFIT_WS_668_15	Purpose	VARCHAR2	128		Purpose
NONPROFIT_WS_668_15	Source	VARCHAR2	3500		Source
NONPROFIT_WS_668_15	Analysis	VARCHAR2	3500		Analysis
NONPROFIT_WS_668_15	Conclusion	VARCHAR2	128		Conclusion
NONPROFIT_WS_668_15	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
NONPROFIT_WS_668_15	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
NONPROFIT_WS_668_15	Intangible_Ast_Cur	NUMBER	38, 2		Current Year -
NONPROFIT_WS_668_15	Intangible_Ast_Prev	NUMBER	38, 2		Previous Year -
NONPROFIT_WS_668_171	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial Statement
NONPROFIT_WS_668_171	Review_Date	DATE			Date Review was completed
NONPROFIT_WS_668_171	Tot_Ast	NUMBER	38, 2		Total Assets
NONPROFIT_WS_668_171	Tot_Liab	NUMBER	38, 2		Total Liabilities
NONPROFIT_WS_668_171	Calculate_Net_Asts	NUMBER	38, 2		Net Assets (Calculated)
NONPROFIT_WS_668_171	Intangibles	NUMBER	38, 2		Intangibles
NONPROFIT_WS_668_171	Unsecured_RP_Receivables	NUMBER	38, 2		Unsecured Related Party Receivables
NONPROFIT_WS_668_171	Net_Fixed_Ast	NUMBER	38, 2		Net Fixed Assets
NONPROFIT_WS_668_171	Permanently_Rest_NA	NUMBER	38, 2		Permanently Restricted Net Assets
NONPROFIT_WS_668_171	Annuity_Life_Income_Term	NUMBER	38, 2		Annuity, Life Income and Term
NONPROFIT_WS_668_171	Input_LTD	NUMBER	38, 2		Long Term Debt (Input)
NONPROFIT_WS_668_171	Calculate_LTD	NUMBER	38, 2		Long Term Debt (Calculated)
NONPROFIT_WS_668_171	Post_Emp_or_Rtrmnt_Liab	NUMBER	38, 2		Post Retirement Liability
NONPROFIT_WS_668_171	Calculate_Expendable_NA	NUMBER	38, 2		Expendable Net Assets (Calculated)
NONPROFIT_WS_668_171	Input_Tot_Exp	NUMBER	38, 2		Total Expenses (Input)
NONPROFIT_WS_668_171	Calculate_Tot_Exp	NUMBER	38, 2		Total Expenses (Calculated)
NONPROFIT_WS_668_171	Modified_Equity	NUMBER	38, 2		Modified Equity
NONPROFIT_WS_668_171	Modified_Ast	NUMBER	38, 2		Modified Assets
NONPROFIT_WS_668_171	Chg_in_Unrest_NA	NUMBER	38, 2		Change in Unrestricted Net Assets

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
NONPROFIT_WS_668_171	Input_Tot_Revenues	NUMBER	38, 2		Total Revenues (Input)
NONPROFIT_WS_668_171	Tot_Unrest_Revenues	NUMBER	38, 2		Total Unrestricted Revenues
NONPROFIT_WS_668_171	HEA_Program_Funds	NUMBER	38, 2		HEA Program Funds Revenues
NONPROFIT_WS_668_171	Primary_Reserve_Ratio	NUMBER	38, 2		Primary Reserve Ratio
NONPROFIT_WS_668_171	Primary_Reserve_Fctr	NUMBER	38, 2		Primary Reserve Factor
NONPROFIT_WS_668_171	Equity_Ratio	NUMBER	38, 2		Equity Ratio
NONPROFIT_WS_668_171	Equity_Fctr	NUMBER	38, 2		Equity Factor
NONPROFIT_WS_668_171	Net_Income_Ratio	NUMBER	38, 2		Net Income Ratio
NONPROFIT_WS_668_171	Net_Income_Fctr	NUMBER	38, 2		Net Income Factor
NONPROFIT_WS_668_171	Primary_Reserve_CS	NUMBER	38, 2		Primary Reserve Composite Score
NONPROFIT_WS_668_171	Equity_CS	NUMBER	38, 2		Equity Composite Score
NONPROFIT_WS_668_171	Net_Income_CS	NUMBER	38, 2		Net Income Composite Score
NONPROFIT_WS_668_171	CS	NUMBER	38, 2		Composite Score
NONPROFIT_WS_668_171	Purpose	VARCHAR2	128		Purpose
NONPROFIT_WS_668_171	Source	VARCHAR2	3500		Source
NONPROFIT_WS_668_171	Analysis	VARCHAR2	3500		Analysis
NONPROFIT_WS_668_171	Conclusion	VARCHAR2	128		Conclusion
NONPROFIT_WS_668_171	Complete_Flag	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
NONPROFIT_WS_668_171	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Note	User_ID	NUMBER	38	NOT NULL	eZ-Audit User ID; Foreign Key to EZAUDIT_USER
Note	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Note	Time_Stamp	DATE		NOT NULL	Date and Time of Note
Note	Text	VARCHAR2	3500	NOT NULL	Text of Note
Note	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Note	Type	NUMBER	38		Note type; Code; Note, Waiver/Exception
Note	Sequence_Num	NUMBER	38		Number given to note, based on sequence of notes related to submission
PADL	Audit_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Audit
PADL	Upload_ID	NUMBER	38	NOT NULL	Internal eZ-Audit upload ID; Foreign Key to File_Upload
PADL	Date_Sent	DATE			Date and Time PADL was sent
PADL	Time_To_Respond	NUMBER	38		Time Institution has to respond to the PADL
PADL	Reply_Due_Date	DATE			Date and Time PADL reply is due
PADL	Date_Response_Received	DATE			Date and Time PADL response received
PADL	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Pwd_History	User_ID	NUMBER	38	NOT NULL	eZ-Audit User ID; Foreign Key to EZAUDIT_USER
Pwd_History	Seq_Num	NUMBER	38	NOT NULL	Number given to password modification, based on sequence of passwords associated to user
Pwd_History	Password	VARCHAR2	32	NOT NULL	Password archived
Pwd_History	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Region	Region_ID	NUMBER	38	NOT NULL	Region ID; Primary Key
Region	Name	VARCHAR2	128	NOT NULL	Region Name
Region	Description	VARCHAR2	256		Region Description
Region	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Statement_Of_Activities	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Statement_Of_Activities	Tuition_and_Fees	NUMBER	38, 2		Tuition and Fees
Statement_Of_Activities	Contributions	NUMBER	38, 2		Contributions
Statement_Of_Activities	Auxiliary_Enterprises	NUMBER	38, 2		Auxiliary Enterprises
Statement_Of_Activities	Inv_Income	NUMBER	38, 2		Investment Income
Statement_Of_Activities	Other_Income	NUMBER	38, 2		Other Income
Statement_Of_Activities	Rev_NA_RFR	NUMBER	38, 2		Net Assets Released from Restrictions (Revenue)
Statement_Of_Activities	Tot_Revenue	NUMBER	38, 2		Total Unrestricted Revenue; Calculation: Tuition_and_Fees + Contributions + Auxiliary_Enterprises + Inv_Income + Other_Income + Exp_NA_RFR
Statement_Of_Activities	Instruction_Exp	NUMBER	38, 2		Instruction Expense
Statement_Of_Activities	Research_Exp	NUMBER	38, 2		Research Expense
Statement_Of_Activities	Public_Service_Exp	NUMBER	38, 2		Public Service Expense
Statement_Of_Activities	Academic_Support_Exp	NUMBER	38, 2		Academic Support Expense
Statement_Of_Activities	Student_Services_Exp	NUMBER	38, 2		Student Services Expense
Statement_Of_Activities	Inst_Support_Exp	NUMBER	38, 2		Institutional Support Expense
Statement_Of_Activities	Depreciation_Exp	NUMBER	38, 2		Depreciation and Amortization Expense
Statement_Of_Activities	Interest_Exp	NUMBER	38, 2		Interest Expense
Statement_Of_Activities	Auxiliary_Enterprises_Exp	NUMBER	38, 2		Auxiliary Enterprises Expense
Statement_Of_Activities	Non_Operating_Exp	NUMBER	38, 2		Non-Operating Expense
Statement_Of_Activities	Other_Exp	NUMBER	38, 2		Other Expenses
Statement_Of_Activities	Exp_NA_RFR	NUMBER	38, 2		Net Assets Released from Restrictions (Expenses)
Statement_Of_Activities	Tot_Exp	NUMBER	38, 2		Total Unrestricted Expenses; Calculation: Instruction_Exp + Research_Exp + Public_Service_Exp + Academic_Support_Exp + Student_Services_Exp + Inst_Support_Exp + Depreciation_Exp + Interest_Exp + Auxiliary_Enterprises_Exp + Internal_Scholarships + Other_Exp + Exp_NA_RFR
Statement_Of_Activities	Chg_In_NA	NUMBER	38, 2		Change in Unrestricted Net Assets; Calculation: Tot_Revenue - Tot_Exp
Statement_Of_Activities	NA_at_BOY	NUMBER	38, 2		Unrestricted Net Assets at Beginning of Year
Statement_Of_Activities	NA_at_EOY	NUMBER	38, 2		Unrestricted Net Assets at End of Year; Calculation: NA_at_BOY + Chg_In_NA
Statement_Of_Activities	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Statement_Of_Activities	Error_Check	CHAR	1		Indicates if there are errors with the data entry; 'Y' or 'N'
Statement_Of_Activities	Exp_NA_RTR	NUMBER	38, 2		Net Assets Released to Restrictions
Statement_Of_Activities	Internal_Scholarships	NUMBER	38, 2		Internal Scholarships, not shown as contra income above
Submission	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Primary Key
Submission	OPE_ID	VARCHAR2	8	NOT NULL	OPE ID of submitting school; Foreign Key to Institution
Submission	Creator_ID	NUMBER	38	NOT NULL	eZ-Audit User ID of submitter; Foreign Key to EZAUDIT_USER
Submission	Status	NUMBER	38	NOT NULL	Status of submission; Code: 1=Active, 2=Rejected
Submission	Allow_Resubmission	CHAR	1		Indicates whether or not school will be allowed to resubmit

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
Submission	Fiscal_Yr	DATE			Fiscal Year End Date for school submission
Submission	Type	NUMBER	38		Submission Type; Code; examples include annual submission, waiver request, initial application, and closeout audit
Submission	Submission_Date	DATE			Date of Submission
Submission	Approval_Date	DATE			Date Submission approved by co-team lead
Submission	CPA_ID	NUMBER	38		N/A
Submission	ACN	VARCHAR2	32		Audit Control Number assigned by system; Format 99-9999-99999; first two numbers are the region (01-11), next four are the ending year of the audit period, next number is ED's Fiscal Year (Fiscal Year audit is received by), next number is FAC/FSA indicator (FSA is 4 or 6, FAC is 8 or 9), last three numbers are the next sequential number
Submission	FAC_ACN	VARCHAR2	32		Audit Control Number received from the ClearingHouse, similar format as ACN
Submission	FSA_Recpt_Date	DATE			Date of FAC_ACN receipt from ClearingHouse
Submission	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Submission	Reassign_Note_Seq	NUMBER			Note sequence number associated with the reason for reassigning
Submission	Resubmit_Note_Seq	NUMBER			Note sequence number associated with the reason for resubmitting
Submission	Review_Seq	NUMBER			Note sequence number associated with the review
Submission	Resubmission_Flag	CHAR	1		Indicates that this submission is a resubmission of a previous submission
Submission	Resubmission_ID	NUMBER	38		Submission ID of previous submission; shows relationship to previous submission
Submission_Institution	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Submission_Institution	OPE_ID	VARCHAR2	8	NOT NULL	OPE ID of school; Foreign Key to Institution
Submission_Institution	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Submission_Review	Submission_ID	NUMBER	38	NOT NULL	Internal eZ-Audit submission ID; Foreign Key to Submission
Submission_Review	Reviewer_ID	NUMBER	38	NOT NULL	Internal eZ-Audit User ID; Foreign Key to eZ-Audit User
Submission_Review	Seq_Num	NUMBER	38	NOT NULL	Sequence number of the entry for the Submission review
Submission_Review	Recert	CHAR	1	NOT NULL	Indicates the review was done for Recertification; 'Y' or 'N'
Submission_Review	Additional_Locations	CHAR	1	NOT NULL	Indicates the review was done for Additional Locations; 'Y' or 'N'
Submission_Review	Other	CHAR	1	NOT NULL	Indicates the review was done for Other Reasons; 'Y' or 'N'
Submission_Review	Other_Explanation	VARCHAR2	3500	NOT NULL	Text describing why review was done for Other Reason.
Submission_Review	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Team	Team_ID	NUMBER	38	NOT NULL	Team ID; Primary Key
Team	Name	VARCHAR2	128	NOT NULL	Team Name
Team	Description	VARCHAR2	256		Team Description
Team	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time

eZ-Audit Data Elements					
Table	Column	Type	Length	Null?	Definition
WF_State	State_ID	NUMBER	38	NOT NULL	Internal eZ-Audit Workflow State ID; Primary Key
WF_State	Role_ID	NUMBER	38	NOT NULL	Internal eZ-Audit User Role ID; the possible user role that may be assigned while in this state
WF_State	Name	VARCHAR2	128	NOT NULL	Name of the State
WF_State	Description	VARCHAR2	256		Description of the State
WF_State	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
WF_State	Status_ID	NUMBER	38	NOT NULL	Internal eZ-Audit Workflow Status ID; Status that this State is a part of
WF_Status	Status_ID	NUMBER	38	NOT NULL	Internal eZ-Audit Workflow Status ID; Primary Key
WF_Status	Name	VARCHAR2	256		Status Name
WF_Status	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
WF_Transition	WF_ID	NUMBER	38	NOT NULL	Internal eZ-Audit Workflow Transition ID; Primary Key
WF_Transition	State_ID	NUMBER	38	NOT NULL	Internal eZ-Audit Workflow State ID (current); Primary Key
WF_Transition	State_ID_Next	NUMBER	38	NOT NULL	Internal eZ-Audit Workflow State ID (next); Primary Key
WF_Transition	Description	VARCHAR2	256		Description of the Workflow Transition
WF_Transition	Action	VARCHAR2	32	NOT NULL	Action taken in order to move from state_id to state_id_next.
WF_Transition	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time
Zone_Letter	FS_ID	NUMBER	38	NOT NULL	Foreign Key to Financial_Statement
Zone_Letter	Date_Sent	DATE			Date and Time Zone Letter was sent
Zone_Letter	Certified_Receipt_Date	DATE			Date and Time Zone of letter Certified Receipt
Zone_Letter	Reply_Due_Date	DATE			Date and Time Zone of letter Reply Due
Zone_Letter	Date_Response_Received	DATE			Date and Time Zone of letter Response Received
Zone_Letter	Last_Mod_Time	DATE		NOT NULL	Last Modification Date and Time