

eZ-Audit
Use-Case Specification 9: Create Submission

Version 1.1

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Use-Case Specification 9: Create Submission	Date: 08/07/02
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Revision History

Date	Version	Description	Author
07/17/2002	1.0	Final version created for 7/17 Deliverable Submission	Bobbi Beach
08/07/2002	1.1	Revised version created for deliverable re-submission	Bobbi Beach

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Use-Case Specification 9: Create Submission

1. Create Submission

1.1 Brief Description

Institution users have the ability to submit audited financial statements and compliance audits to FSA.

2. Flow of Events

2.1 Basic Flow

1. Data Entry Actor selects “create FY MM/DD/YYYY annual submission” function

The Data Entry user selects “create FY MM/DD/YYYY annual submission” function from their home page.

2. The system verifies institution has not already submitted

The system will verify that the institution has not already submitted their annual financial statements and compliance audit by checking if the flag for that fiscal years submission has been set. If Institution attempts to re-submit annual submission, system will display a text message explaining that they have already submitted their annual compliance audit/financial statements and to contact the Case Team if there is a need to re-submit. If an institution has been given access to re-submit, their original submission will not be overwritten. All submissions (original and subsequent) will be saved within the system.

3. The system determines the type of institution

The system determines the type of institution (FSA-proprietary, A133-public or non-profit) based on the users registration information (type of institution they are attached to) and displays the Financial Statement Information screen.

4. Data Entry Actor enters the following data about the financial statements they are submitting

Data Entry actor enters the following information about the financial statements they are submitting on the Financial Statement Information screen:

- Is submission also for their recertification (Yes, No)
- Are Financial Statements consolidated (Yes, No). If yes, OPE ID’s covered are required to be entered.
- Period covered by financial statements (period cannot exceed 12 months). If period covered is less than 1 year, an explanation is required (text boxes – 2 formatted for dates and one for text of 3500 characters)
- Selection of the Auditor for the Financial Statements from a drop-down box with the Tax Identification Number (TIN) along with the name of the audit firm. There is also a checkbox indicating selection if the institution’s auditor does not appear in the list of choices. If this box is checked, a text box becomes writable where the new auditor TIN is entered.
- Qualification as an economic entity (Yes, No)
- Are Financial Statements in compliance with GAGAS (Yes, No)
- Are Financial Statements in compliance with GAAP (Yes, No)

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- Opinion type expressed by auditor. Opinion types are: unqualified, qualified, going concern, disclaimer, adverse, other – unaudited, and other- compilation (drop-down box selection).
- 90/10 Revenue Attestation percentage - Proprietary only (text box – numeric)
- Is there a Going Concern disclosure in notes to the financial statements (Yes, No)
- Is there a Contingent Liabilities disclosure in notes to the financial statements (Yes, No)
- Is there a Debt Agreement Violation disclosure in notes to the financial statements (Yes, No)
- Is there a ED Compliance Issue disclosure in notes to the financial statements (Yes, No)
- Is there an Income Recognition disclosure in notes to the financial statements (Yes, No)
- Is there a Late Refunds disclosure in notes to the financial statements (Yes, No)

5. Data Entry Actor selects “Balance Sheet” function (Proprietary and Non-Profit Institutions only)

The system displays a template for the Data Entry user to enter the following balance sheet data (based on institution type):

PROPRIETARY	NON-PROFIT
Cash and Cash Equivalents	Cash and Cash Equivalents
Accounts Receivable – Student	Accounts Receivable
Accounts Receivable – Employee	Allowance for Doubtful Accounts
Accounts Receivable – Related Parties – Secured	<i>Net Accounts Receivable</i>
Accounts Receivable – Related Parties - Unsecured	Prepaid Expenses
Accounts Receivable – Other	Inventories
Allowance for Doubtful Accounts	Contributions Receivable
<i>Net Accounts Receivable</i>	Student Loan Receivable
Prepaid Expenses	Investments
Inventories	Property and Equipment, including capitalized lease assets
Note Receivable	Accumulated depreciation
Note Receivable, Related Party - Secured	Net Property and Equipment, including capitalized lease assets
Note Receivable, Related Party - Unsecured	Bond Insurance Costs
Investments	Intangible Assets, net of accumulated depreciation
Deferred Advertising	Deposits
Deferred Income tax – Current	HEA Funds (grants only)
HEA Funds (grants only)	Note Receivable
Other Current Assets	Other Assets
<i>TOTAL CURRENT ASSETS</i>	<i>TOTAL ASSETS</i>

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PROPRIETARY	NON-PROFIT
Property and Equipment, including capitalized lease assets	Lines of Credit
Accumulated Depreciation	Accounts Payable
<i>Net Property and Equipment, including capitalized lease assets</i>	Accrued Expenses
Intangible Assets, net of accumulated amortization	Deferred Tuition
Goodwill	Student Deposits and Advances
Investments	Deferred Compensation
Note Receivable	Deferred Taxes
Note Receivable, Related Party – Secured	Annuities Payable
Note Receivable, Related Party – Unsecured	Post Employment & Post Retirement Benefits
Deferred Income Tax – Non-Current	Notes and Bond Payable
Other Assets	Other Liabilities
<i>TOTAL ASSETS</i>	<i>TOTAL LIABILITIES</i>
Accounts Payable	Unrestricted Net Assets
Refunds Payable	Total Temp Restricted Net Assets
Student Deposits and Advances	Permanently Restricted Net Assets
Accrued Expenses	<i>TOTAL NET ASSETS</i>
Current Portion of Long-Term Debt	<i>TOTAL LIABILITIES & NET ASSETS</i>
Deferred Tuition	
Deferred Taxes – Current	
Lines of Credit	
Current Portion of Capital Lease Obligations	
Other Current Liabilities	
<i>TOTAL CURRENT LIABILITIES</i>	
Long-Term debt, net of current portion	
Deferred Taxes – Non-current	
Capital Lease Obligations	
Deferred Compensation	
Annuities Payable	
Post Employment & Post Retirement Benefits	
Other Liabilities	
<i>TOTAL LIABILITIES</i>	

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PROPRIETARY	NON-PROFIT
Contributed Capital	
Retained Earnings	
Common Stock	
Preferred Stock	
Unrealized Gain (Loss) on Marketable Securities	
Comprehensive Income (Loss)	
Treasury Stock	
Paid in Capital Excess of Par	
<i>TOTAL OWNER'S EQUITY</i>	
<i>TOTAL LIABILITIES AND OWNER'S EQUITY</i>	

All fields are numeric (positive and negative). *Italic* fields indicate calculated fields. All fields are mandatory. No boundary checks are required. Total Assets must equal Total Liabilities and Owner's Equity.

Data Entry actor selects "Save & Proceed" when all data is entered and is taken back to the Financial Statement Information page.

6. Data Entry Actor selects "Income Statement (Statement of Activities)" function (Proprietary and Non-Profit Institutions only)

The system displays a template for the Data Entry user to enter the following Income Statement (Statement of Activities) data (based on institution type):

PROPRIETARY	NON-PROFIT
Operating Income	Tuition and Fees
Non-Operating Income	Contributions
<i>TOTAL INCOME</i>	Auxiliary Enterprises
Cost of Goods Sold	Investment Income
Salaries Expense	Other Income
Rent Expense	Net Assets Released from Restrictions
Insurance Expense	<i>TOTAL REVENUE</i>
Administrative Expense	Instruction Expense
Depreciation and Amortization Expense	Research Expense
Interest Expense	Public Service Expense
Bad Debt Expense	Academic Support Expense
Marketing Expense	Student Services Expense

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PROPRIETARY	NON-PROFIT
Recruiting Expense	Institutional Support Expense
<i>TOTAL EXPENSES</i>	Depreciation Expense
Gain on Sale of Investments, net of losses	Interest Expense
Interest Income	Auxiliary Enterprises Expense
Other Income (Expense)	Non-Operating Expenses
<i>NET INCOME BEFORE TAXES</i>	Other Expenses
Provision for Income Taxes	Net Assets Released from Restrictions
<i>NET INCOME AFTER TAXES</i>	<i>TOTAL EXPENSES</i>
Extraordinary Gain (Loss), net of tax	<i>CHANGE IN NET ASSETS</i>
Income (Loss) from Discontinued Operations	Net Assets at Beginning of Year
Income (Loss) from Change in Accounting Principle	<i>NET ASSETS AT END OF YEAR</i>
Income (Loss) from Correction of an Error	
<i>NET INCOME</i>	
Retained Earnings, Beginning of Year	
<i>RETAINED EARNINGS, END OF YEAR</i>	

All fields are numeric (positive and negative). *Italic* fields indicate calculated fields. All fields are mandatory. No boundary checks are required.

Data Entry actor selects “Save & Proceed” when all data is entered and is taken back to the Financial Statement Information page.

7. Data Entry Actor selects “Cash Flows Statement” function (Proprietary and Non-Profit Institutions only)

The system displays a template for the Data Entry user to enter the following Cash Flows Statement data:

Net Cash Provided by (Used in) Operating Activities
Net Cash Provided by (Used in) Investing Activities
Net Cash Provided by (Used in) Financing Activities
<i>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</i>
Cash and Cash Equivalents at Beginning of Year
<i>CASH AND CASH EQUIVALENTS AT END OF YEAR</i>

All fields are numeric (positive and negative). *Italic* fields indicate calculated fields. All fields are mandatory. No boundary checks are required.

Data Entry actor selects “Save & Proceed” when all data is entered and is taken back to the Financial Statement Information page.

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8. Data Entry actor selects “Next Page” function

The Data Entry user selects the “Next Page” function. The system displays the Program and Audit Information page.

9. Data Entry Actor enters the following data about the compliance audit they are submitting

Data Entry actor enters the following information about the compliance audit they are submitting on the Program and Audit Information page:

- Indicate programs examined by the attached audit and if any are closeout programs (checkboxes)
 - FSEOG (84.007)
 - FFELP (84.032)
 - FWS (84.033)
 - FPL (84.038)
 - Pell (84.063)
 - FDLP (84.268)
- Period covered by audit (period cannot exceed 12 months) and explanation if period is less than one year (text boxes – 2 formatted for dates and one for text of 3500 characters)
- Selection of the Auditor for the Financial Statements from a drop-down box with the Tax Identification Number (TIN) along with the name of the audit firm. There is also a checkbox indicating selection if the institution’s auditor does not appear in the list of choices. If this box is checked, a text box becomes writeable where the new auditor TIN is entered.
- Does Institution utilize a Third-Party Servicer – Proprietary only (Yes, No)
- Does audit contain any findings (Yes, No). If yes are any of the following present:
 - Pell Adjustments
 - Student Eligibility
 - Disbursement
 - Refunds
- Does the attached audit indicate that the following management assertions were examined and that the institution complied with the specified compliance requirements for each – Proprietary only (Yes, No):
 - Institution Eligibility and Participation
 - Reporting
 - Student Eligibility
 - Disbursements
 - Refunds
 - GAP and Cash Management
 - Perkins
 - Administrative Capabilities
 - Close Out (Conditional)

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- Does the attached audit indicate that the examination was conducted in accordance with GAS (Yes, No)
- Does the attached audit indicate that the examination was conducted in accordance with the AICPA (Yes, No)
- Does the attached audit indicate that the examination was conducted in accordance with the Audit Guide - Proprietary only (Yes, No)
- Opinion type expressed by auditor. Opinion types are: unqualified, qualified, disclaimer, adverse (dropdown selection box)
- Were there audit findings in the prior year (Yes, No)

10. Data Entry Actor selects “Next Page” function

The Data Entry actor selects the “Next Page” function. The system displays the Completeness Checklist page.

11. Data Entry Actor completes the appropriate completeness checklist for their submission

1. Data Entry actor enter the following information about the documents they are attaching for submission – Public and Non-Profit only:
 - Are the following items included in the attachment/upload (Yes, No, NA with explanation of up to 3500 characters):
 - o Independent Auditor’s Report
 - o Balance Sheet (Statement of Financial Position)
 - o Statement of Activities
 - o Change in Equity
 - o Cash Flows Statement
 - o Consolidated Statements
 - o Consolidated Statements
 - o Notes to Financial Statements
 - o Schedule of Expenditures of Federal Awards
 - o Independent Auditors’ Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
 - o Independent Auditors’ Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133
 - o Schedule of Findings and Questioned Costs
 - o Corrective Action Plan
 - o Statement addressing any prior year audit findings
 - Any general notes/comments about the submission the data entry actor wants to enter (textbox of 3500 characters).

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2. Data Entry actor enters the following information about the documents they are attaching for submission – Proprietary only:

- Balance Sheet
 - Income Statement
 - Change in Equity
 - Cash Flows Statement
 - Consolidated Statements
 - Notes to Financial Statements
 - 90/10 Revenue Attestation
 - Report of Compliance with Laws and Regulations
 - Report on Internal Controls
 - Report on Financial Statements

- Are the following items included in the compliance audit attachment/upload (Yes, No, NA with explanation):
 - Servicer Information Sheet
 - Auditor Information Sheet
 - Summary Schedule A
 - Summary Schedule B
 - Summary Schedule C
 - Schedule of Findings and Questioned Costs
 - Statement addressing any prior year audit findings
 - Independent Auditor's Report
 - Explanation of all current year audit findings
 - Definitions of Material Non-Compliance
 - Institutional Eligibility and Participation
 - Reporting
 - Student Eligibility
 - Disbursements
 - Refunds/Return of Title IV
 - GAPS and Cash Management
 - Perkins Loan
 - Administrative Capabilities
 - Close Out (Conditional)

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- Any general notes/comments about the submission the data entry actor wants to enter (textbox of 3500 characters).

12. Data Entry actor selects “Next Page” function

The Data Entry user selects the “Next Page” function. The system displays the Upload Documents page.

13. Data Entry Actor attaches file(s) containing complete Compliance Audit and Financial Statements

The Data Entry actor has the ability to browse for, select a file(s) to upload for submission, and save selected file(s) to be uploaded (all files must be .pdf). The Data Entry actor can select one file at a time to upload, but several files can be uploaded for submission. Files selected will be displayed in a list for the Data Entry actor on the “Upload Documents” page.

14. Data Entry Actor attaches file containing Corrective Action Plan – if current year audit findings are present

Data Entry user will upload/attach a corrective action plan which addresses current year audit findings if they indicate in step 9 above that the audit contains findings

15. Data Entry actor selects “Next Page” function.

The Data Entry actor selects the “Save and Proceed” function. The system displays the Submit page.

16. Data Entry actor selects “Submit to ED” function

The Data Entry actor selects the “Submit to ED” function. The “Submit to ED” button is active at all times.

17. The system performs completeness checks on the submitted data

The system performs a completeness check to verify that the Data Entry actor has entered a response in all fields.

18. The system displays a text message to the Data Entry actor that the submission was received by the Department of Education

The system will display a text message in a pop-up box on screen to the Data Entry actor that the submission has been received by the Department of Education and that they will be contacted if we determine that additional information is needed after the submission has passed the edit/completeness checks. The system also records the date that the submission was received.

19. The System assigns an Audit Control Number (ACN) to the submission (A-133 and FSA Compliance Audits)

The system will assign an audit control number to all A133 and FSA Compliance Audit submissions using the following format: 09-2001-14567. Fields are as follows:

- 09: Region (01-11)
- 2001: Ending year of audit period
- 1: FY audit is received by ED (ED’s FY)
- 4: FAC/FSA indicator (FSA: 4 or 6; FAC: 8 or 9)
- 567: Next sequential number (starting number to be determined)

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2.2 Alternative Flows

2.2.1 Reinstatement Submission

In step 1, the Data Entry actor selects “Create Reinstatement Submission” from their home page. The use case then continues with steps 3 – 7, steps 8 – 9 are skipped, and continue with steps 10 – 13, 15 - 19. In step 11, only the checklist pertaining to financial statements is presented to the Data Entry actor. In step 13, the system displays a message on screen that 2 years of Audited Financial Statements should be attached.

2.2.2 Initial Application Submission

In step 1, the Data Entry actor selects “Create Initial Application Submission” from their home page. The use case then continues with steps 3 – 7, steps 8 – 9 are skipped, and continue with steps 10 – 13, 15 - 19. In step 11, only the checklist pertaining to financial statements is presented to the Data Entry actor. In step 13, the system displays a message on screen that 2 years of Audited Financial Statements should be attached.

2.2.3 Change in Ownership/Merger Submission

In step 1, the Data Entry actor selects “Create Change in Ownership/Merger Submission” from their home page. The use case then continues with steps 3, 5, 12, 13, 15, 16, 18 and 19. On the Financial Statement Information page, the Data Entry actor is required to enter the period covered by the balance sheet they are submitting and the only link shown is for the balance sheet.

2.2.4 Stub Audit Submission

In step 1, the Data Entry actor selects “Create Stub Audit Submission” from their home page. The use case then continues with the entire Basic Flow. In steps 4 and 9, the Data Entry actor is required to enter a reason/explanation for the stub audit submission.

2.2.5 Closeout Audit Submission

The Data Entry user selects “create Closeout Audit submission” in step 1 of the basic flows. In Step 3, the system displays the Program and Audit Information page. Steps 4-8 in the basic flow are skipped and the use case continues at step 9 through step 19. In Step 11, the system only displays the checklist for Compliance Audits.

2.2.6 Data Completeness Check Errors

In step 17, if the system determines that the Data Entry actor did not complete all fields for the submission, it will display a list of fields that require completion prior to submission on the Submit page.

2.2.7 Save Submission

The Data Entry user has the ability to save the submission at any point in the basic flow or alternative flows 2.2.1, 2.2.2, 2.2.3, 2.2.4, 2.2.5, 2.2.6, and 2.2.7 without submitting to ED. Saved submissions do not have edit/completeness checks performed when saved.

3. Special Requirements

No Special Requirements for this use case.

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4. Preconditions

4.1 Institution Data Entry user must be logged into eZ-Audit system

5. Postconditions

5.1 Determine if there was a Change in Auditor

The system will determine if there was a change in auditor from the prior year based on user input in Steps 4 (Financial Statements) and 9 (Compliance Audit).

5.2 Calculate Composite Score

The system will calculate the composite score based on the financial data entered in steps 5-7 of this use case.

1. The system will calculate the Primary Reserve Ratio

The system will calculate the Primary Reserve Ratio based on financial data entered using the following formulas:

- Proprietary: $\text{Adjusted Equity} / \text{Total Expenses}$
- Non-Profit: $\text{Expendable Net Assets} / \text{Total Expenses}$

2. The system will calculate the Equity Ratio

The system will calculate the Equity Ratio based on financial data entered using the following formulas:

- Proprietary: $\text{Modified Equity} / \text{Modified Assets}$
- Non-Profit: $\text{Modified Net Assets} / \text{Modified Assets}$

3. The system will calculate the Net Income Ratio

The system will calculate the Net Income Ratio based on financial data entered using the following formulas:

- Proprietary: $\text{Income Before Taxes} / \text{Total Revenues}$
- Non-Profit: $\text{Change in Unrestricted Net Assets} / \text{Total Unrestricted Revenue}$

4. The system will calculate the strength factor score for each ratio

The system will calculate the strength factor score for each ratio for all proprietary and non-profit financial statements using the following formulas:

- Proprietary: $\text{Primary Reserve strength factor score} = 20 \times \text{Primary Reserve ratio}$
- Proprietary: $\text{Equity strength factor score} = 6 \times \text{Equity ratio}$
- Proprietary: $\text{Net Income strength factor score} = 1 + (33.3 \times \text{Net Income ratio})$
- Non-Profit: $\text{Primary Reserve strength factor score} = 10 \times \text{Primary Reserve ratio}$
- Non-Profit: $\text{Equity strength factor score} = 6 \times \text{Equity ratio}$
- Non-Profit: $\text{Net Income strength factor score} = 1 + (25 \times \text{Net Income ratio})$

If the strength factor score for any ratio is greater than or equal to 3, the strength factor score for that ratio is 3. If the strength factor score for any ratio is less than or equal to -1, the strength factor score for that ratio is -1.

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5. The system will calculate the weighted score for each ratio

The system will calculate the weighted score for each ratio for all proprietary and non-profit financial statements using the following formulas:

- Proprietary: Primary Reserve weighted score = 30% x Primary Reserve strength factor score
- Proprietary: Equity weighted score = 40% x Equity strength factor score
- Proprietary: Net Income weighted score = 30% x Net Income strength factor score
- Non-Profit: Primary Reserve weighted score = 40% x Primary Reserve strength factor score
- Non-Profit: Equity weighted score = 40% x Equity strength factor score
- Non-Profit: Net Income weighted score = 20% x Net Income strength factor score

6. The system will calculate the composite score

The system calculates the composite score by adding the weighted score for each ratio. The composite score is then rounded to one decimal place to determine the final composite score. Composite scores are then classified as pass (1.5 – 3.0), zone (1.0 – 1.4) or fail (-1.0 - 0.9).

5.3 Flag Submissions

1. Financial Statement Flags

The system will flag Financial Statements if any of the following conditions are present:

- Composite score of zone
- Composite score of failed
- Other than unqualified opinion
- Violation of Debt Agreement disclosure in notes
- Change in Auditor
- Going concern disclosure in notes
- Prior year submission missing (past performance)
- Letter of Credit
- Contingent Liabilities disclosure in notes
- Income Recognition disclosure in notes
- Late Refunds disclosure in notes
- ED Compliance Issue disclosure in notes
- Resubmissions
- 90/10 Revenue Attestation percentage >90%
- Reinstatement submission
- Initial Application submission
- Additional Locations submission
- Recertification submission
- Change in Ownership/Merger submission

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2. Compliance Audit Flags

The system will flag Compliance Audits if any of the following conditions are present:

- Pell adjustment present
- Prior year submissions missing (past performance)
- Resubmission
- Closeout Audit submission

5.4 Assign Deficiency Indicator

The system will assign a deficiency indicator of 0 to compliance audits that are submitted with no findings.

5.5 Issue Date

The system records the audit issue date for compliance audits that do not contain findings or flags as the date that the submission is routed to be archived.

5.6 Calculate Acid Test Ratio – Change in Ownership/Merger Submissions Only

The system will calculate the acid test ratio using data entered in the Balance Sheet template. The calculation is as follows:

$$\text{(Total Assets – Intangible Assets)/Current Liabilities}$$

5.7 Route Submissions

The system will route all compliance audits with current year findings to have their findings coded. All other submission are routed as follows:

- Compliance audit flagged and has no current year findings: routed to the appropriate Co-Team leader for assignment
- Financial Statements flagged: routed to appropriate Co-Team leader for assignment
- Compliance audits that have no current year findings and are not flagged: routed to be archived
- Financial Statements that are not flagged: routed to be archived

6. Extension Points

No Extension Points for this Use Case.

7. Requirements

GEN96 The system will provide a page where Institution Users can select their Auditor for both the Compliance Audit and Financial Statements by TIN Number.

GEN175 The system will flag audits if the following condition is present: Pell Adjustment.

GEN176 The system will flag audits if the following condition is present: Prior year submissions missing (past performance).

GEN178 The system will flag audits if the following condition is present: Resubmissions.

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- GEN179 The system will calculate a composite score based on the data entered in the financial statements.
- GEN180 The system will calculate Primary Reserve Ratio based on financial data submitted.
- GEN181 The system will calculate Equity Ratio based on financial data submitted.
- GEN182 The system will calculate Net Income Ratio based on financial data submitted.
- GEN183 The system will apply strength factors to the ratios calculated (Primary Reserve Ratio, Equity Ratio, and Net Income Ratio), by type of institution.
- GEN184 The system will apply a weighting percentage to the strength factor score, by type of institution.
- GEN187 The system will flag the financial statement if the following condition is present: Composite Score - Failed.
- GEN188 The system will flag the financial statement if the following condition is present: Composite Score - Zone
- GEN189 The system will flag the financial statement if the following condition is present: Other than unqualified opinion.
- GEN190 The system will flag the financial statement if the following condition is present: Violation of Debt Agreement.
- GEN191 The system will flag the financial statement if the following condition is present: Change in auditor.
- GEN192 The system will flag the financial statement if the following condition is present: Going Concern.
- GEN193 The system will flag the financial statement if the following condition is present: Prior year submission missing (past performance)
- GEN194 The system will flag the financial statement if the following condition is present: Letter of Credit.
- GEN195 The system will flag the financial statement if the following condition is present: Contingent liabilities and income recognition, late refunds.
- GEN196 The system will flag the financial statement if the following condition is present: Resubmissions.
- GEN247 The system will provide a text box field for the User to enter and save general notes about the submission.
- GEN250 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Cash and Cash Equivalents, with read/write access based on user type.
- GEN251 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Accounts Receivables, with read/write access based on user type.
- GEN252 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Allowance for Doubtful Accounts, with read/write access based on user type.
- GEN253 The system will provide a Balance Sheet template for Non-Profit Institutions with a field that calculates the amount of Net Accounts Receivables.

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- GEN254 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Prepaid Expenses, with read/write access based on user type.
- GEN255 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Inventories, with read/write access based on user type.
- GEN256 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Contributions Receivable, with read/write access based on user type.
- GEN257 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Student Loan Receivable, with read/write access based on user type.
- GEN258 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Investments, with read/write access based on user type.
- GEN259 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Property and Equipment, Including Capitalized Lease Assets, with read/write access based on user type.
- GEN260 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Accumulated Depreciation, with read/write access based on user type.
- GEN261 The system will provide a Balance Sheet template for Non-Profit Institutions with a field that calculates the amount of Net property and Equipment, Including Capitalized Lease Assets.
- GEN262 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Bond Issuance Costs, with read/write access based on user type.
- GEN263 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Intangible Assets, Net of Accumulated Depreciation, with read/write access based on user type.
- GEN264 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Goodwill, Net, with read/write access based on user type.
- GEN265 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Deposits, with read/write access based on user type.
- GEN266 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Note Receivable, with read/write access based on user type.
- GEN267 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Other Assets, with read/write access based on user type.
- GEN268 The system will provide a Balance Sheet template for Non-Profit Institutions with a field that calculates the amount of Total Assets.
- GEN269 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Line of Credit, with read/write access based on user type.
- GEN270 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Accounts Payable, with read/write access based on user type.
- GEN271 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Accrued Expenses, with read/write access based on user type.
- GEN272 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Deferred Tuition, with read/write access based on user type.

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- GEN273 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Student Deposits and Advances, with read/write access based on user type.
- GEN274 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Deferred Compensation, with read/write access based on user type.
- GEN275 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Deferred Taxes, with read/write access based on user type.
- GEN276 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Annuities Payable, with read/write access based on user type.
- GEN277 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Post-Retirement Benefits Liability, with read/write access based on user type.
- GEN278 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Notes and Bonds Payable, with read/write access based on user type.
- GEN279 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Other Liabilities, with read/write access based on user type.
- GEN280 The system will provide a Balance Sheet template for Non-Profit Institutions with a field that calculates the amount of Total Liabilities.
- GEN281 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Unrestricted Net Assets, with read/write access based on user type.
- GEN282 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Total Temporary Restricted Net Assets, with read/write access based on user type.
- GEN283 The system will provide a Balance Sheet template for Non-Profit Institutions with a field to capture the amount of Permanently Restricted Net Assets, with read/write access based on user type.
- GEN284 The system will provide a Balance Sheet template for Non-Profit Institutions with a field that calculates the amount of Total Net Assets.
- GEN285 The system will provide a Balance Sheet template for Non-Profit Institutions with a field that calculates the amount of Total Liabilities and Net Assets.
- GEN286 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Revenue from Tuition and Fees, with read/write access based on user type.
- GEN287 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Revenue from Contributions, with read/write access based on user type.
- GEN288 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Revenue from Auxiliary Enterprises, with read/write access based on user type.

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- GEN289 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Revenue from Investment Income, with read/write access based on user type.
- GEN290 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Revenue from Other Income, with read/write access based on user type.
- GEN291 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Revenue from Net Assets Released from Restrictions, with read/write access based on user type.
- GEN292 The system will provide a Statement of Activities template for Non-Profit Institutions with a field that calculates the amount of Total Revenue.
- GEN293 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Instruction, with read/write access based on user type.
- GEN294 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Research, with read/write access based on user type.
- GEN295 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Public Service, with read/write access based on user type.
- GEN296 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Academic Support, with read/write access based on user type.
- GEN297 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Student Services, with read/write access based on user type.
- GEN298 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Institutional Support, with read/write access based on user type.
- GEN299 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Depreciation, with read/write access based on user type.
- GEN300 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Interest, with read/write access based on user type.
- GEN301 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Expenses from Auxiliary Enterprises, with read/write access based on user type.
- GEN302 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Non-Operating Expenses, with read/write access based on user type.

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- GEN303 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Net Assets Released from Restrictions, with read/write access based on user type.
- GEN304 The system will provide a Statement of Activities template for Non-Profit Institutions with a field that calculates the amount of Total Expenses.
- GEN305 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Gain (Loss) from extraordinary items, with read/write access based on user type.
- GEN306 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Gain (Loss) from change in accounting method, with read/write access based on user type.
- GEN307 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Gain (Loss) from correction of an error with read/write access based on user type.
- GEN308 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture the amount of Gain (Loss) from discontinued operations with read/write access based on user type.
- GEN309 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture Change in Net Assets with read/write access based on user type.
- GEN310 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture Net Assets at Beginning of Year with read/write access based on user type.
- GEN311 The system will provide a Statement of Activities template for Non-Profit Institutions with a field to capture Net Assets at End of Year with read/write access based on user type.
- GEN312 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Net Cash Provided (Used in) Operating Activities with read/write access based on user type.
- GEN313 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Net Cash Provided by (Used in) Investigating Activities with read/write access based on user type.
- GEN314 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Net Cash Provided by (Used in) Financing Activities with read/write access based on user type.
- GEN315 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Net Increase (Decrease) in Cash and Cash Equivalents with read/write access based on user type.
- GEN316 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Net Increase (Decrease) in Cash and Cash Equivalents with read/write access based on user type.
- GEN317 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Cash and Cash Equivalents at Beginning of Year with read/write access based on user type.

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- GEN318 The system will provide a Cash Flow Statement template for Non-Profit Institutions with a field to capture Cash and Cash Equivalents at End of Year with read/write access based on user type.
- GEN319 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Cash and Cash Equivalents with read/write access based on user type.
- GEN320 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accounts Receivable - Student with read/write access based on user type.
- GEN321 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accounts Receivable - Employee with read/write access based on user type.
- GEN322 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accounts Receivable - Related Parties - Secured with read/write access based on user type.
- GEN323 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accounts Receivable - Related Parties - Unsecured with read/write access based on user type.
- GEN324 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accounts Receivable - Other with read/write access based on user type.
- GEN325 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Allowance for Doubtful Accounts with read/write access based on user type.
- GEN326 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates the amount of Net Accounts Receivable with read/write access based on user type.
- GEN327 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Prepaid Expenses with read/write access based on user type.
- GEN328 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Inventories with read/write access based on user type.
- GEN329 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Note Receivable with read/write access based on user type.
- GEN330 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Note Receivable, Related Party with read/write access based on user type.
- GEN331 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Investments with read/write access based on user type.
- GEN332 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Deferred Advertising with read/write access based on user type.
- GEN333 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Deferred Income Tax - Current with read/write access based on user type.
- GEN334 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Other Current Assets with read/write access based on user type.
- GEN335 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates the amount of Total Current Assets with read/write access based on user type.

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- GEN336 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Property and Equipment, including capitalized lease assets with read/write access based on user type.
- GEN337 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accumulated Depreciation with read/write access based on user type.
- GEN338 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates the amount of New Property and Equipment, including capitalized lease assets with read/write access based on user type.
- GEN339 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Amount Due from Owner with read/write access based on user type.
- GEN340 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Intangible assets, net of accumulated amortization with read/write access based on user type.
- GEN341 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Goodwill, net with read/write access based on user type.
- GEN342 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Investments with read/write access based on user type.
- GEN343 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Note Receivable with read/write access based on user type.
- GEN344 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Deferred Income Tax - Long Term with read/write access based on user type.
- GEN345 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Other Assets with read/write access based on user type.
- GEN346 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates the amount of Total Assets with read/write access based on user type.
- GEN347 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accounts Payable with read/write access based on user type.
- GEN348 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Refunds Payable with read/write access based on user type.
- GEN349 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Student Deposits and Advances with read/write access based on user type.
- GEN350 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Accrued Expenses with read/write access based on user type.
- GEN351 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Current Portion of Long-Term Debt with read/write access based on user type.
- GEN352 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Deferred Taxes - Current with read/write access based on user type.
- GEN353 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Line of Credit with read/write access based on user type.
- GEN354 The system will provide a Balance Sheet template for Proprietary Institutions with a field to

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capture Current Portion of Capital Lease Obligations with read/write access based on user type.

- GEN355 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Other Current Liabilities with read/write access based on user type.
- GEN356 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates the amount of Total Current Liabilities with read/write access based on user type.
- GEN357 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Long-term Debt, net of current portion with read/write access based on user type.
- GEN358 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Deferred Taxes - not current, net of current portion with read/write access based on user type.
- GEN359 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Capital Lease Obligations, net of current portion with read/write access based on user type.
- GEN36 The System will provide submit capabilities only to an authorized user's id.
- GEN360 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Deferred Compensation, net of current portion with read/write access based on user type.
- GEN361 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Annuities Payable, net of current portion with read/write access based on user type.
- GEN362 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Post Retirement Benefits, net of current portion with read/write access based on user type.
- GEN363 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Other Liabilities, net of current portion with read/write access based on user type.
- GEN364 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Total Liabilities with read/write access based on user type.
- GEN365 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Contributed Capital, net of current portion with read/write access based on user type.
- GEN366 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Retained Earnings, net of current portion with read/write access based on user type.
- GEN367 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Common Stock, net of current portion with read/write access based on user type.
- GEN368 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Preferred Stock, net of current portion with read/write access based on user type.
- GEN369 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Unrealized Gain (Loss) on Marketable Securities, net of current portion with read/write access based on user type.
- GEN370 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Treasury Stock, net of current portion with read/write access based on user type.

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- GEN371 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Paid in Capital Excess of Par, net of current portion with read/write access based on user type.
- GEN372 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Total Owner's Equity with read/write access based on user type.
- GEN373 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Total Liabilities and Owner's Equity with read/write access based on user type.
- GEN374 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Revenue by category with read/write access based on user type.
- GEN375 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Total Income with read/write access based on user type.
- GEN376 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Cost of Goods Sold with read/write access based on user type.
- GEN377 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Salaries Expense with read/write access based on user type.
- GEN378 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Rent Expense with read/write access based on user type.
- GEN379 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Insurance Expense with read/write access based on user type.
- GEN380 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Administrative Expenses with read/write access based on user type.
- GEN381 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Depreciation and Amortization Expense with read/write access based on user type.
- GEN382 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Interest Expense with read/write access based on user type.
- GEN383 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Bad Debt Expense with read/write access based on user type.
- GEN384 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Marketing with read/write access based on user type.
- GEN385 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Recruiting with read/write access based on user type.
- GEN386 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Total Expenses with read/write access based on user type.
- GEN387 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Gain on Sale of Investments, net of losses with read/write access based on user type.
- GEN388 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Interest Income, with read/write access based on user type.
- GEN389 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Other Income (Expense), with read/write access based on user type.
- GEN390 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Net Income Before Taxes with read/write access based on user type.

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- GEN391 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Provision for Income Taxes with read/write access based on user type.
- GEN392 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Net Income After Taxes with read/write access based on user type.
- GEN393 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Extraordinary Gain (Loss), net of tax with read/write access based on user type.
- GEN394 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Income (Loss) from Discontinued Operations, with read/write access based on user type.
- GEN395 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Income (Loss) from Change in Accounting Principle, with read/write access based on user type.
- GEN396 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Income (Loss) from Correction of an Error, with read/write access based on user type.
- GEN397 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Net Income with read/write access based on user type.
- GEN398 The system will provide a Balance Sheet template for Proprietary Institutions with a field to capture Retained Earnings, beginning of year with read/write access based on user type.
- GEN399 The system will provide a Balance Sheet template for Proprietary Institutions with a field that calculates Retained Earnings, End of Year with read/write access based on user type.
- GEN400 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Revenue by category, with read/write access based on user type.
- GEN401 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Cost of Goods Sold, with read/write access based on user type.
- GEN402 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Salaries Expense, with read/write access based on user type.
- GEN403 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Rent Expense, with read/write access based on user type.
- GEN404 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Insurance Expense, with read/write access based on user type.
- GEN405 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Administrative Expenses, with read/write access based on user type.
- GEN406 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Depreciation and Amortization Expense, with read/write access based on user type.
- GEN407 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Interest Expense, with read/write access based on user type.
- GEN408 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Bad Debt Expense, with read/write access based on user type.
- GEN409 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Marketing, with read/write access based on user type.

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- GEN410 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Recruiting, with read/write access based on user type.
- GEN411 The system will provide an Income Statement template for Proprietary Institutions with a field that calculates the amount of Total Expenses.
- GEN412 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Gain on Sale of Investments, net of losses, with read/write access based on user type.
- GEN413 The system will provide an Income Statement template for Proprietary Institutions with a field that calculates the amount of Total Income.
- GEN414 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Interest Income, net of losses, with read/write access based on user type.
- GEN415 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Other Income (Expense), with read/write access based on user type.
- GEN416 The system will provide an Income Statement template for Proprietary Institutions with a field that calculates the amount of Net Income Before Taxes.
- GEN417 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Provision for Income Taxes, with read/write access based on user type.
- GEN418 The system will provide an Income Statement template for Proprietary Institutions with a field that calculates the amount of Net Income After Taxes.
- GEN419 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Extraordinary Gain (Loss), net of tax, with read/write access based on user type.
- GEN420 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Income (Loss) from Discontinued Operations, with read/write access based on user type.
- GEN421 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Income (Loss) from Change in Accounting Principle, with read/write access based on user type.
- GEN422 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Income (Loss) from Correction of Error, with read/write access based on user type.
- GEN423 The system will provide an Income Statement template for Proprietary Institutions with a field that calculates the amount of Net Income.
- GEN424 The system will provide an Income Statement template for Proprietary Institutions with a field to capture the amount of Retained Earnings, Beginning of Year, with read/write access based on user type.
- GEN425 The system will provide an Income Statement template for Proprietary Institutions with a field that calculates the amount of Retained Earnings, End of Year

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- GEN426 The system will provide a Cash Flows Statement template for Proprietary Institutions with a field to capture Net Cash Provided by Operating Activities, with read/write access based on user type.
- GEN427 The system will provide a Cash Flows Statement template for Proprietary Institutions with a field to capture Net Cash From Investing Activities, with read/write access based on user type.
- GEN428 The system will provide a Cash Flows Statement template for Proprietary Institutions with a field to capture Net Cash Financing Activities, with read/write access based on user type.
- GEN429 The system will provide a Cash Flows Statement template for Proprietary Institutions with a field to capture Net (Decrease) Increase in Cash and Cash Equivalents, with read/write access based on user type.
- GEN430 The system will provide a Cash Flows Statement template for Proprietary Institutions with a field to capture Cash and Cash Equivalents at Beginning of Year, with read/write access based on user type.
- GEN431 The system will provide a Cash Flows Statement template for Proprietary Institutions with a field to capture Cash and Cash Equivalents at End of Year, with read/write access based on user type.
- GEN432 The system will allow the user to attach/upload the complete financial statements.
- GEN434 The system will provide fields to capture the period covered by the Financial Statements, with read/write access based on user type.
- GEN435 The system will provide fields to capture the reason for the financial statements when the period covered is less than one year with read/write privileges based on user type.
- GEN436 The system will provide a field to allow the user to indicate that the financial statements comply with GAAP.
- GEN437 The system will provide a field to allow the user to indicate that the financial statements comply with GAGAS.
- GEN438 The system will provide a field to allow the user to select the opinion type, with read/write privileges based on user type. Opinion types are: Unqualified, Qualified, Going Concern, Disclaimer, Adverse, Other-Unaudited, Other-Compilation.
- GEN440 The system will provide a field to capture if there are Going Concern Notes to the Financial Statements with read/write privileges based on user type.
- GEN441 The system will provide a field to capture if there are Contingent Liabilities Notes to the Financial Statements with read/write privileges based on user type.
- GEN442 The system will provide a field to capture if there are Debt Agreement Liability Notes to the Financial Statements with read/write privileges based on user type.
- GEN443 The system will provide a field to capture if there are ED Compliance Issues Notes to the Financial Statements with read/write privileges based on user type.
- GEN447 The system will provide a field to capture if there are Income Recognition Notes to the Financial Statements with read/write privileges based on user type.

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- GEN448 The system will provide a field to capture if there are Late Refunds Notes to the Financial Statements with read/write privileges based on user type.
- GEN455 The system will provide a field for the user to indicate if the institution qualifies as an economic entity for proprietary institutions.
- GEN456 The system will provide a checkbox for the user to indicate the Report on Financial Statements is included in the attachments.
- GEN457 The system will provide a checkbox for the user to indicate the Report on Internal Controls is included in the attachments.
- GEN458 The system will provide a checkbox for the user to indicate the Report on Compliance with Laws & Regs. is included in the attachments.
- GEN459 The system will provide a checkbox for the user to indicate that all financial statements are included in the opinion (balance sheet, income statement, change in equity, cash flows, consolidated statements, statement of activities).
- GEN460 The system will determine if there was a change in auditor from the previous period based on data stored in the eZ-Audit database.
- GEN482 The system will provide fields for the user to indicate if the Federal Supplemental Educational Opportunity Grant Program (84.007) was audited with read/write privileges based on user type.
- GEN483 The system will provide fields for the user to indicate if the Federal Family Education Loan Program (84.032) was audited with read/write privileges based on user type.
- GEN484 The system will provide fields for the user to indicate if the Federal Work-Study Program (84.033) was audited with read/write privileges based on user type.
- GEN485 The system will provide fields for the user to indicate if the Federal Perkins Loan Program (84.038) was audited with read/write privileges based on user type.
- GEN486 The system will provide fields for the user to indicate if the Federal Pell Grant Program (84.063) was audited with read/write privileges based on user type.
- GEN487 The system will provide fields for the user to indicate if the Federal Direct Loan Program (84.268) was audited with read/write privileges based on user type.
- GEN488 The system will provide fields for the user to indicate if the Federal Supplemental Educational Opportunity Grant Program (84.007) audit is a closeout program audit with read/write privileges based on user type.
- GEN489 The system will provide fields for the user to indicate if the Federal Family Education Loan Program (84.032) audit is a closeout program audit with read/write privileges based on user type.
- GEN490 The system will provide fields for the user to indicate if the Federal Work-Study Program (84.033) audit is a closeout program audit with read/write privileges based on user type.
- GEN491 The system will provide fields for the user to indicate if the Federal Perkins Loan Program (84.038) audit is a closeout program audit with read/write privileges based on user type.
- GEN492 The system will provide fields for the user to indicate if the Federal Pell Grant Program (84.063) is a closeout program audit with read/write privileges based on user type.

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- GEN493 The system will provide fields for the user to indicate if the Federal Direct Loan Program (84.268) audit is a closeout program audit with read/write privileges based on user type.
- GEN494 The system will provide fields to capture the period audited with read/write privileges based on user type.
- GEN495 The system will provide fields to capture the reason for the compliance audit when the audit period is less than one year with read/write privileges based on user type. Reasons include Change in Fiscal Year End, Stub Audit, Closeout Audit, and Closeout program.
- GEN497 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Institutional Eligibility and Participation was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN498 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Reporting was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN499 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Student Eligibility was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN500 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Disbursements was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN501 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Refunds/Return of Title IV was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN502 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for GAPS and Cash Management was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN503 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Institutional Eligibility and Participation was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN504 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Perkins Loan was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.
- GEN505 The system will provide a field for the institution user to indicate if the audit indicates that the management assertion for Administrative Capabilities was examined and that the institution complied with the specified compliance requirement, with read/write privileges based on user type.

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- GEN506 The system will provide a field to capture the opinion type with read/write privileges based on user type. Opinion types include Unqualified, Qualified, Disclaimer, and Adverse.
- GEN508 The system will provide a field to indicate if there are any audit findings present with read/write privileges based on user type.
- GEN509 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Institutional Eligibility and Participation is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN510 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Reporting is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN511 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Student Eligibility is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN512 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Disbursements is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN513 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Refunds/Return of Title IV is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN514 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for GAPS and Cash Management is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN515 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Perkins Loan is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN516 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Administrative Capabilities is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN517 The system will provide a field for the institution user to indicate if the auditor's definition of material non-compliance for Closeout is included in the compliance audit attachment, with read/write privileges based on user type.
- GEN534 The system will provide a field for the user to indicate if there are Pell Adjustment findings present with read/write privileges based on user type.
- GEN535 The system will provide checkbox to indicate the text of any prior year audit findings with read/write privileges based on user type.
- GEN536 The system will provide a field for the institution user to indicate that the attached compliance audit includes a statement addressing any prior year audit finding with read/write privileges based on user type.
- GEN551 The system will provide a field to allow the institution to indicate that the examination was conducted in accordance with GAS as issued by the Comptroller General of the United States with read/write privileges based on user type.

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- GEN552 The system will provide a field to allow the institution to indicate that the examination was conducted in accordance with attestation standards established by the AICPA read/write privileges based on user type.
- GEN553 The system will provide a field to allow the institution to indicate that the examination was conducted in accordance with the Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, issued by the U.S. Department of Education, Officer of Inspector General with read/write privileges based on user type.
- GEN626 The system will allow the Institution user to upload/attach a Corrective Action Plan when there are findings present.
- GEN807 The system will provide the user to indicate if a servicer was used by the institution, with read/write privileges based on user type.
- GEN846 The System will allow the institution user to save their work before it is submitted.
- GEN849 The system will prevent institutions from re-submitting a compliance audit after a submission has been received by the department.
- GEN850 The system will display a text message to the institution user explaining that that a compliance audit has already been submitted and to contact the Case Team if there is a need to resubmit.
- GEN851 The system will prevent institutions from re-submitting financial statements after a submission has been received by the department.
- GEN852 The system will display a text message to the institution user explaining that that the financial statements have already been submitted and to contact the Case Team if there is a need to resubmit.
- GEN859 The System will provide the institution edit capability for all fields on the compliance audit prior to submission of data.
- GEN860 The System will provide the institution edit capability for all fields on the financial statements prior to submission of data.
- GEN1087 The System will provide a "Completeness" edit check that will prevent submission if the User does not enter data for Programs Audited within the Compliance Audit.
- GEN1088 The System will provide a "Completeness" edit check that will prevent submission if the User does not enter data for the Period Covered within the Compliance Audit.
- GEN1104 The System will provide an edit check that will prevent submission if the User does not provide a Corrective Action Plan if any findings are reported within the Compliance Audit.
- GEN1106 The System will provide a "Completeness" Edit Check that will prevent submission if the Institution user does not indicate that the Financial Statements were audited in compliance with GAAP.
- GEN1107 The System will provide a "Completeness" Edit Check that will prevent submission if the Institution user does not indicate that the Financial Statements were audited in compliance with GAGAS.
- GEN1108 The System will provide a "Completeness" Edit Check that will prevent submission if the Institution user does not indicate an audit opinion within the Financial Statements.
- GEN1109 The System will provide a "Completeness" Edit Check that will prevent submission if the User does not indicate if notes to the Financial Statements are present.

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- GEN1111 The System will provide a "Completeness" Edit Check that will prevent submission if the User does not enter the Period Audited within the Financial Statements.
- GEN1113 The System will provide a "Completeness" Edit Check with will prevent submission if the User does not enter data in the required fields contained with the Financial Statements (based on Institution Type).
- GEN1141 The system will have a mechanism for queuing flagged/deficient compliance audits and financial statements to a Case Team Co-team leader for assignment to case team members.
- GEN1157 The system will determine the appropriate Case Team region for financial statements and compliance audits submissions based on the institution.
- GEN1158 The system will determine the type of institution (proprietary, non-profit, public) based on user logon/registration information.
- GEN1164 The System will accept two years of audited financial statements for an initial application submission, allowing data entry of the current year financial statement data and accepting an attachment of the prior year financial statements.
- GEN1165 The System will accept two years of audited financial statements for a reinstatement submission, allowing data entry of the current year financial statement data and accepting an attachment of the prior year financial statements.
- GEN1270 The system will require the compliance audit be included as an attachment upon submission.
- GEN1275 The system will queue for Co-Team Leader assignment, by Case Team, all submitted financial statements that have a composite score in the zone, that were flagged, or that have a failed composite score.
- GEN1276 The system will queue for Co-Team Leader assignment, by Case Team, all submitted compliance audits that are flagged or deficient.
- GEN1105 The system will track whether there was a change in auditor from the previous year.
- GEN1279 The system will allow the institution user to indicate if their submission is for a school group, with read/write access based on user type.
- GEN1288 The system will provide a field for the institution user to indicate if Summary Schedule B is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.
- GEN1294 The system will allow the user to attach/upload the complete compliance audit as a pdf file.
- GEN1195 The System will retain and store the institution's original compliance audit submission for legal purposes.
- GEN1196 The System will retain and store the institution's original financial statement submission for legal purposes.
- GEN1197 The system will retain and store subsequent versions of the compliance audit submitted.
- GEN1198 The system will retain and store subsequent versions of the financial statements submitted.

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Acceptance of the Use Case as written will require modification and CCB review of the following requirements:

- GEN56 The system will allow the user to select that the type of submission is a Compliance Audit.*
- GEN57 The system will allow the user to select that the type of submission is a Financial Statement.*
- GEN97 The system will display the following data elements upon Selection of a TIN Number on the Auditor Selection Page: TIN, Firm Name, Firm Address, City, State, Postal Code, Telephone Number.*
- GEN185 The system will calculate an acid test ratio and tangible net worth for same day balance sheet date.*
- GEN163 The system will assign an Audit Control Number (ACN) to each institution's compliance audit/financial statement submission.*
- GEN1280 The system will provide a checkbox for the institution user to enter OPE ID's for all institutions for group (consolidated) submissions.*
- GEN1280 The system will provide a checkbox for the institution user to enter OPE ID's for all institutions for group (consolidated) submissions.*
- GEN1281 The system will provide a checkbox for the institution user to indicate if the Notes to the Financial Statements are included as part of the financial statement attachment, with read/write access based on user type.*
- GEN1282 The system will provide a checkbox for the institution user to indicate if the 90/10 Revenue Attestation are included as part of the financial statement attachment, with read/write access based on user type (proprietary institutions only).*
- GEN1283 The system will provide a checkbox for the user to indicate if there are Student Eligibility findings present in the compliance audit submission, with read/write privileges based on user type.*
- GEN1284 The system will provide a checkbox for the user to indicate if there are Disbursement findings present in the compliance audit submission, with read/write privileges based on user type.*
- GEN1285 The system will provide a checkbox for the user to indicate if there are Refund findings present in the compliance audit submission, with read/write privileges based on user type.*
- GEN1286 The system will provide a checkbox for the institution user to indicate if the Schedule of Findings and Questioned Costs is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.*
- GEN1287 The system will provide a checkbox for the institution user to indicate if Summary Schedule A is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.*
- GEN1289 The system will provide a checkbox for the institution user to indicate if Summary Schedule C is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.*
- GEN1290 The system will provide a checkbox for the institution user to indicate if the Servicer Information Sheet is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.*
- GEN1291 The system will provide a checkbox for the institution user to indicate if the Auditor's Report on Internal Controls over Compliance is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.*
- GEN1292 The system will provide a checkbox for the institution user to indicate if the Auditor's Report on Compliance with Specified Requirements Applicable to the FSA Programs is included in the*

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attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.

GEN1293 The system will provide a checkbox for the institution user to indicate if an explanation of all current year audit findings is included in the attachment of the compliance audit (proprietary institutions only), with read/write privileges based on user type.

GEN1296 The system will display a text message to the user when a TIN number does not exist upon selecting an Audit Firm.

GEN433 The system will allow the user to select the type of submission, with read/write access based on user type. Types of submission include: Annual, Reinstatement, Merger/CIO, Recertification, and Additional Locations.