Annual Financial Report

Data Feed Standards

For Independent School Districts

&

Education Service Centers

## Texas Education Agency

## Austin, Texas

## Updated

## September 2023

Table of Contents

[Texas Education Agency 1](#_Toc133322338)

[Austin, Texas 1](#_Toc133322339)

[Updated 1](#_Toc133322340)

[April 2023 1](#_Toc133322341)

[Objectives of This Document 4](#_Toc133322342)

[Scope 4](#_Toc133322343)

[Section 1 Flat File Format 5](#_Toc133322344)

[1.1 Data Specifications 5](#_Toc133322345)

[1.2 Format for the Data Inside the File 5](#_Toc133322346)

[1.3 Data Values 5](#_Toc133322347)

[Section 2 File Naming Conventions 6](#_Toc133322348)

[Section 3 Submission Procedures 6](#_Toc133322349)

[Section 4 Submitting the Data Feed 7](#_Toc133322350)

[4.1 Method One 7](#_Toc133322351)

[4.1.1 Viewing Data Feed Data 8](#_Toc133322352)

[4.2 Method Two 8](#_Toc133322353)

[4.2.1 Important System Notes 9](#_Toc133322354)

[Section 5 Checking the Data for Edits and Finalizing the Submission 10](#_Toc133322355)

[Section 6 Viewing the Status of the Data Feed File 12](#_Toc133322356)

[Section 7 Data Mapping Charts 15](#_Toc133322357)

[7.1 Schedule A1 - Statement of Net Position 15](#_Toc133322358)

[7.1.1 Schedule A1 – Statement of Net Position 15](#_Toc133322359)

[7.2 Schedule B1 – Statement of Activities 18](#_Toc133322360)

[7.2.1 Schedule B1 18](#_Toc133322361)

[7.3 Schedule C1 – Governmental Fund Balance Sheet 23](#_Toc133322362)

[7.3.1 Schedule C1 23](#_Toc133322363)

[7.4 Schedule C1R – Reconciliation between C1 and A1 26](#_Toc133322364)

[7.4.1 Schedule C1R 26](#_Toc133322365)

[7.5 Schedule C2 Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance 27](#_Toc133322366)

[7.5.1 Schedule C2 28](#_Toc133322367)

[7.6 Schedule J1 - Schedule of Delinquent Taxes 31](#_Toc133322368)

[7.6.1 Schedule J1 31](#_Toc133322369)

[7.7 Schedule J4 – Use of Funds Report – Select State Allotment Programs 32](#_Toc133322370)

[7.7.1 Schedule J4 32](#_Toc133322371)

[7.8 Schedule K1 – Schedule of Expenditures of Federal Awards 33](#_Toc133322372)

[7.8.1 Schedule K1 33](#_Toc133322373)

[7.9 Schedule L1 - Required Responses to Selected School FIRST Indicators 34](#_Toc133322374)

[7.9.1 Schedule L1 34](#_Toc133322375)

[8.0 Edit Tables 36](#_Toc133322376)

# Objectives of This Document

The objective of this Data Feed Standards document is to outline the format to be used by independent school districts (ISDs) and education service centers (ESCs) to upload electronic data to the Texas Education Agency (TEA) through the AUDIT application in the Texas Education Agency Login (TEAL).

# Scope

This document will address the flat file format and procedures for uploading the data to TEA.

#### 

# Section 1 Flat File Format

| 1.1 Data Specifications |
| --- |
| Your file should be an ASCII text file with each data element delimited with the “pipe” or “bar” character. This character looks like this: “|”  Each line should end with a carriage return (CR) (e.g., ↵) and a line feed (LF). |
| Each line of data in the text file should have the following format. 1.2 Format for the Data Inside the File  | **Max Chars** | **Description** | | --- | --- | | 6 | • County-District Number | | 4 | • Audit Year | | 5 | • Audit Schedule Number | | 12 | • Audit Row Number | | 12 | • Audit Column Number | | 23 | • Data | |

The rows of data may be in any order within the data file.

## 1.3 Data Values

The data provided for each row and column is alphanumeric. Wherever the data is a monetary figure, it should be a whole number 0-9 without a dollar sign or punctuation. DO NOT KEY CENTS. The only decimals to be entered are the tax rates on Schedule J1. If the amount is a negative number, this should be designated with a “-” (minus) sign.

Summary:

* Amounts: 0-9 only, no punctuation
* Negative Amounts: -99
* Positive Amounts: 99
* Schedules J4 and L1 require “yes” or “no” answers for some fields.
* Data may be upper or lower case (or a combination) for any of the fields.

# Section 2 File Naming Conventions

**The file name should follow the format**: 999999y1.txt

**999999** = county-district number

**y** = the last digit of the fiscal year

**1** = the file sequence number (Use 1 for the first submission and all complete files and 2,3,4, etc.… through 9 for partial files.)

txt = the file extension

*Examples:*

The **first submission** of the annual financial report (AFR) data feed file, for Austin ISD (# **227901**), for fiscal year 201**0**, would be labeled: **22790101.txt**

The **second submission** which only includes a revised schedule K-1, for Austin ISD (# 227901), for fiscal year 2010, would be labeled: 2279010**2**.txt

# Section 3 Submission Procedures

The electronic mechanism for submitting the required report involves uploading the data feed file via the internet through the **AUDIT** application in **TEAL**.

To setup a **TEAL** account, a user must request access through the TEAL Applications Reference web page. A unique username and password will be created for each approved TEAL applicant.

If the user has an existing **TEAL** account, access to the **AUDIT**application may be added. The user will have to log into their **TEAL** account and select “My Application Accounts” from the Self-Service menu.

Once approved, the user will have access to the TEAL AUDIT application that will allow files to be uploaded. At least one person in each district will need to have access to the TEAL AUDIT application*.*

# Section 4 Submitting the Data Feed

There are two different methods for submitting the data feed. The first method is to submit the data in one complete text file. The second method is to enter the data by each individual field for each schedule.

## 4.1 Method One

1. Once the data file is created, it can be uploaded. Log on to the TEAL system and select the **AUDIT** program.
2. Next, select **IMPORT Audit Data**, and then click on the **Display** button.
3. Use the **Browse…** button, in the first section titled ISD and ESC Data Feed, to locate the file.
4. Once the file is located, scroll to the bottom of the page, and select the **Upload Now** button. When the file is successfully uploaded, you will get a message that shows the number of records uploaded. Verify that the number of records uploaded equals the total number of records in the file. Use the **VIEW District Status** menu option to check the status of the data feed submission.
5. The data feed text file can be resubmitted in its entirety or as a partial file. To resubmit a complete file, use “1” for the file sequence number. Partial files can be submitted using a file sequence number of “2” through “9.”
6. If you need to correct individual fields of data, follow the steps in **Method Two** below.
7. The data feed needs to be **finalized by** **district personnel** to complete the submission.

A data feed text file **will be rejected** if the report file name is not eight digits and does not include the county district number, the report letter designation, and the last digit of the year in which the report is being submitted.

### 4.1.1 Viewing Data Feed Data

1. Select **ENTER and/or FINALIZE Schedules**, then click on the **Display** button. The schedule page will appear, and the school’s county-district number should appear in the CD# box.
2. Select the schedule in which the data is to be viewed.
3. Once you have uploaded the data, you are ready to check your data for edits and finalize the submission. Refer to page 9 for this procedure.

## 4.2 Method Two

The second method is to enter the data by each individual field for each schedule.

1. Select **ENTER and/or FINALIZE Schedules** from the main menuand then click on the **Display** button. The schedule page will appear, and the school’s county-district number should appear in the CD# box.
2. Select the schedule in which the data is to be entered. The blank schedule will appear.
3. Enter the data and click on the **Save** button. The data is not saved until the Save button in the schedule is selected.

**NOTE**: It is recommended to click on the **Save** button if you will be away from your computer for more than a brief time.

1. Once you have finished entering data for a schedule and pressed the **Save** button, you are ready to check your data for edits. After all the schedules are entered and edits have been checked you will need to finalize the submission. Refer to page 9 for the procedure for checking for edits and finalizing the submission.

### 4.2.1 Important System Notes

Please read the following tips **BEFORE** you start entering data into the schedules.

* The only fields that allow decimals are the maintenance and debt service tax rates on Schedule J1. **All other dollar amounts must be entered in whole dollars (no cents)**. If your audit report displays dollars and cents, you will need to round the numbers to whole dollars before entering them (round .01-.49 down, round .50-.99 up).
* For your entries to be saved to the database, you must click the **Save** button located at the top or bottom of each schedule. Failing to do so before moving to another screen or before being logged off for a period of inactivity will result in the loss of your entries.
* Only enter rows which contain data. Rows that do not apply to your district should be left blank. To indicate a negative number, **always use** the “-” **(minus)** sign. The data feed program **does not** recognize parentheses ( ).
* If your auditor has used greater detail than is reflected in the AUDIT schedules, you may need to add amounts to make the proper entries.
* If you are in doubt about a row, refer to the latest version of the Financial Accountability System Resource Guide (FASRG) for clarification.
* You need to enter totals for row **tp** on Schedule B1 and **1000a** on Schedule C1 if not already listed on your audit report.
* You only need to key items that apply to your district’s audit report. Please note that for Exhibits C1 and C2, only certain columns are entered. Entry of these amounts are only required if they are reported as major funds in your audit report. Currently, the **Other Governmental Funds** column is not entered. Enter the **Total** column amounts as they appear in your audit report.
* Your exhibit number and the one displayed in the data feed may be slightly different. The data feed database follows the Sample Annual Financial and Compliance Report in the FASRG Financial Accounting and Reporting Appendices, Appendix F. Please note that you are only entering Exhibits A1, B1, C1, C1R, C2, J1 (if applicable), J4 (optional for FY2021, required for FY2022), K1 (if applicable), and L1. For additional information on these schedules, please refer to the FASRG.
* The data feed will need to be **finalized by district personnel** to complete the submission.

# Section 5 Checking the Data for Edits and Finalizing the Submission

1. The data feed should be checked against the AFR for consistency and any differences should be corrected. Once all the data has been determined to be consistent with the financial report, the edits can be checked.
2. Select **ENTER and/or FINALIZE Schedules** from the main menu, then click on the **Display** button. The schedule page will appear, and the school’s county-district number should appear in the CD# box.
3. Select the A-1 schedule in which the data is to be checked. The A-1 schedule will appear.
4. If no data is displayed in the **Total** column (column 3) and the district does not have any business activities, select **Save**. By selecting **Save**, the system will automatically update the Total column with the data that appears in the Governmental Activities column (column 1). However, if there is data in the Total column, skip this step. The B-1 schedule has a similar feature.
5. To check for edits, press the **Show Errors** button. (This button is located at both the top and the bottom of the schedule for convenience.) An information box appears after a few seconds to tell you if there are any edits in the data. If there are edits, red dots will show up in the schedule next to certain cells. Not all the cells with red dots are an error. The red dots indicate the fields which the system looks at when checking the edit.

1. Click the **OK** button in the information box to close the box.
2. Click on the **Error List** button, which is also located at both top and bottom of the schedule. This will list the individual edits that failed. Each edit formula shows the **individual** row and column of each **cell in** the edit and how they are related. The Totals row under the edit displays the calculated value, the actual value in the cell, and the difference between the two values. Please note the edit list can be printed.
3. To correct an edit, click on the schedule, scroll to the cell where the edit is, and key the new amount into the cell. When you click on the **Save** button, the new data is saved. You can do multiple corrections before clicking **Save**. Until you click on **Save**, the edit list is in the background on the Start Bar at the bottom of the screen. Once you press **Save**, you must repeat steps 1 and 3 to get a revised edit list.
4. After all the schedules have been entered or uploaded, and all the edits have been checked and corrected (if necessary), **you will need to finalize the submission**. At the top of the page, select the **Schedules are Complete and Final** check box and then click on the **Finalize** button to submit all the schedules and finalize the data feed being sent to TEA.

**The AFR electronic submission is not complete until the data has been finalized by district personnel.**

**IMPORTANT NOTES**

* The consistency of the data feed with the AFR is essential because the submitted data is used for state funding and Financial Integrity Rating System of Texas (FIRST) calculations.
* Edits are not necessarily errors. Small rounding edits of less than 100 dollars are acceptable and do not need to be corrected.
* You need to enter totals for row tp on Schedule B1 and 1000a on Schedule C1 if they are not already listed on your audit report.
* Exhibits C1 and C2 edits display differences that should equal the fund column amounts that are not entered. These edits are also acceptable.
* The submission is not complete until the data has been finalized by district personnel.

# Section 6 Viewing the Status of the Data Feed File

Only district personnel with TEAL AUDIT application access can view the status of the data feed text file in the AUDIT application.

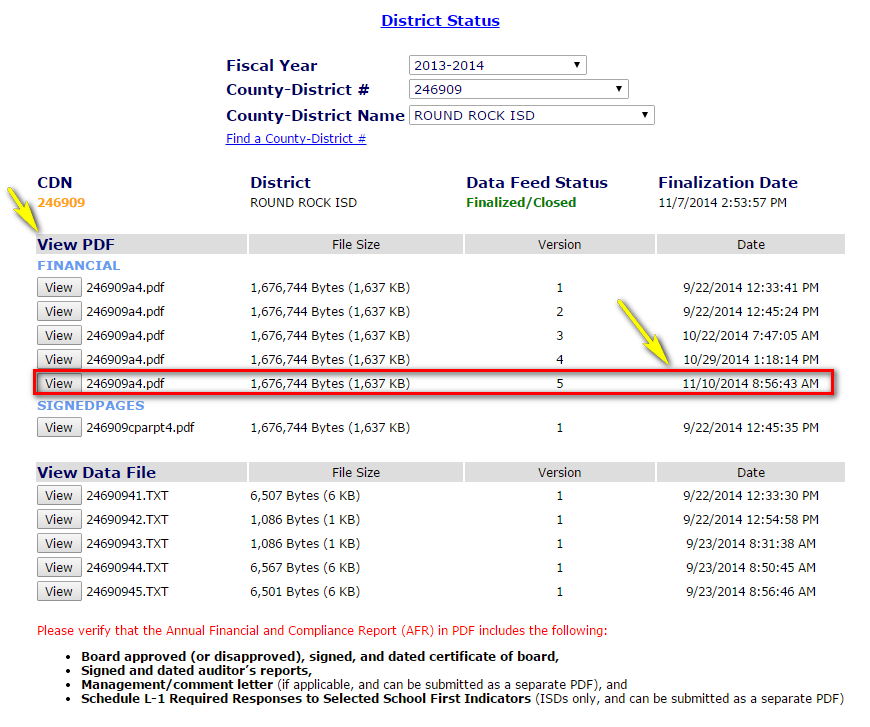
By selecting the **VIEW District Status** from the menu, district users can:

* view a listing of submitted files with submission dates and times,
* view the status of the data feed, and
* open submitted pdfs and data feed files.

NOTE: The district’s external auditor may have a TEAL account with **AUDIT** access. However, an external auditor does not have the VIEW District Status option and is not able to view all the uploaded files.



Here is an example of **VIEW District Status** page display.



| Here is an example of the Flat File format. | |
| --- | --- |
| **227912|2010|A1|1110|1|1290612 227912|2010|A1|1110|2|23445 227912|2010|A1|1110|3|468181 227912|2010|A1|1110|4|67625 227912|2010|A1|1220|1|1498120 227912|2010|A1|1220|2|327047 227912|2010|A1|1230|1|-119850 227912|2010|A1|1230|2|-26164 227912|2010|A1|1250|1|64149 227912|2010|A1|1250|3|279260**  **227912|2010|A1|1250|4|99 227912|2010|B1|11|1|4470955 227912|2010|B1|12|1|171250 227912|2010|C1|1110|10|16647337 227912|2010|C1|1110|24|889854 227912|2010|C1|1110|50|452859152 227912|2010|C2|5700|10|56234 227912|2010|C2|5700|24|1245 227912|2010|C2|5700|98|156234 227912|2010|J1|1000|1|1.1612 227912|2010|J1|1000|2|0.2132 227912|2010|J1|1000|50|124544 227912|2010|K1|1|1|84.027 227912|2010|K1|1|2a|1420006010902 227912|2010|K1|1|3|2392 227912|2010|K1|2|1|84.365A 227912|2010|K1|2|2a|1661001010902 227912|2010|K1|2|3|568 227912|2010|L1|sf2|1|yes 227912|2010|L1|sf4|1|no 227912|2010|L1|sf5|1|yes**  **227912|2010|L1|sf6|1|no**  **227912|2010|L1|sf7|1|yes 227912|2010|L1|sf8|1|no 227912|2010|L1|sf10|1|125631**  **227912|2010|L1|sf11|1|2355**  **227912|2010|L1|sf12|1|7845123**  **227912|2010|L1|sf13|1|-6875** |

# Section 7 Data Mapping Charts

## 7.1 Schedule A1 - Statement of Net Position

If your exhibit A1 contains only one column - Governmental Activities, enter those column amounts and select "Save.” The system is set up to autofill the Governmental Activities amounts over to the total column.

Note:

* Row *1700, Deferred Outflows,* and row *2600, Deferred Inflows*, should be entered as total amounts of the subcategories listed on your AFR.
* **Net Pension Liabilities** should be entered under row **2540**,and **Net Other Post-Employment benefits (OPEB)** should be entered under row **2545**.

### 7.1.1 Schedule A1 – Statement of Net Position

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** | **Column** | | | |
| **1** | **2** | **3** | **4** |
| **Governmental Activities** | **Business type Activities** | **Total** | **Component Unit** |
| Cash and cash equivalents | a1 | 1110 |  |  |  |  |
| Current Investments | a1 | 1120 |  |  |  |  |
| Property taxes receivables (net) | a1 | 1225 |  |  |  |  |
| Current property taxes receivable | a1 | 1210 |  |  |  |  |
| Delinquent property taxes receivables | a1 | 1220 |  |  |  |  |
| Allowance for Uncollectable Taxes (credit) | a1 | 1230 |  |  |  |  |
| Due from other governments | a1 | 1240 |  |  |  |  |
| Accrued interest | a1 | 1250 |  |  |  |  |
| Internal balances | a1 | 1260 |  |  |  |  |
| Due from fiduciary funds | a1 | 1267 |  |  |  |  |
| Other receivables (net) | a1 | 1290 |  |  |  |  |
| Inventories | a1 | 1300 |  |  |  |  |
| Unearned Expenditures | a1 | 1410 |  |  |  |  |
| Capital Bond & Other Debt Issuance Costs | a1 | 1420 |  |  |  |  |
| Other Current Assets | a1 | 1490 |  |  |  |  |
| Land | a1 | 1510 |  |  |  |  |
| Buildings and Improvements (net) | a1 | 1520 |  |  |  |  |
| Furniture and Equipment (net) | a1 | 1530 |  |  |  |  |
| District-defined Fixed Assets (net) | a1 | 1540 |  |  |  |  |
| Right to Use Assets (net) | a1 | 1550 |  |  |  |  |
| Library Books and Media (net) | a1 | 1560 |  |  |  |  |
| Construction in progress | a1 | 1580 |  |  |  |  |
| Infrastructure (net) | a1 | 1590 |  |  |  |  |
| Restricted Assets | a1 | 1800 |  |  |  |  |
| Long-Term Investments | a1 | 1910 |  |  |  |  |
| Other Assets | a1 | 1990 |  |  |  |  |
| Total assets | a1 | 1000 |  |  |  |  |
| Deferred outflows | a1 | 1700 |  |  |  |  |
| Accounts payable | a1 | 2110 |  |  |  |  |
| Short-term debt payable | a1 | 2120 |  |  |  |  |
| Interest payable | a1 | 2140 |  |  |  |  |
| Accrued liabilities | a1 | 2165 |  |  |  |  |
| Payroll Deductions & Withholdings | a1 | 2150 |  |  |  |  |
| Accrued Wages Payable | a1 | 2160 |  |  |  |  |
| Due to fiduciary funds | a1 | 2177 |  |  |  |  |
| Due to other governments | a1 | 2180 |  |  |  |  |
| Due to student groups | a1 | 2190 |  |  |  |  |
| Accrued Expenditures or expenses | a1 | 2200 |  |  |  |  |
| Unearned revenue | a1 | 2300 |  |  |  |  |
| Payable from Restricted Assets | a1 | 2400 |  |  |  |  |
| Premium & Discount on Issuance of Bonds | a1 | 2516 |  |  |  |  |
| Non-current liabilities due within one year | a1 | 2501 |  |  |  |  |
| Non-current liabilities due in more than one year | a1 | 2502 |  |  |  |  |
| Net Pension Liabilities | a1 | 2540 |  |  |  |  |
| Net Other Post-Employment benefits (OPEB) | a1 | 2545 |  |  |  |  |
| Total liabilities | a1 | 2000 |  |  |  |  |
| Deferred inflows | a1 | 2600 |  |  |  |  |
| Net investment in capital assets | a1 | 3200 |  |  |  |  |
| Restricted for Federal and state programs | a1 | 3820 |  |  |  |  |
| Restricted for Debt service | a1 | 3850 |  |  |  |  |
| Restricted for Capital projects | a1 | 3860 |  |  |  |  |
| Restricted for Campus activities | a1 | 3870 |  |  |  |  |
| Restricted for Scholarships | a1 | 3880 |  |  |  |  |
| Restricted for Other | a1 | 3890 |  |  |  |  |
| Unrestricted | a1 | 3900 |  |  |  |  |
| Total Net Position | a1 | 3000 |  |  |  |  |
|  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 7.2 Schedule B1 – Statement of Activities Schedule B1 - Statement of Activities  1. Remember to enter minuses “-” and NOT parentheses for negative numbers.  2. If you do not have business type activities, the ***TG,*** *Total Governmental Activities* row might be blank, but the amounts need to be entered. If you do not have any Business Type Activities, the amounts for row **TG** should match the amounts in the ***TP,*** *Total Primary Government* row. The amounts must be manually entered in the ***TG,*** *Total Governmental Activities* row. Please ensure that **TP = TG + TB.**  3. Some data feed files might contain the **Governmental Activities** (column 6) and not include the **Total** (column 8); however, the Total column is still needed. If you do not have any Business Type Activities, selecting the “Save” button will automatically populate rows **11** through **TG**, and **MT** through **NE** with the figures in column 6. The remaining rows for column 8 will need to be entered manually. 7.2.1 Schedule B1 | | | | | | | | | | | |
| **Description** | **Audit Schedule** | **Audit Row** | **Columns** | | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** |
| **Expenses** | **Indirect Expenses Allocation** | **Charges for Services** | **Operating Grants and Contributions** | **Capital Grants and Contributions** | **Governmental Activities** | **Business-type Activities** | **Total** | **Component Unit** |
| Instruction | b1 | 11 |  |  |  |  |  |  |  |  |  |
| Instructional resources and media services | b1 | 12 |  |  |  |  |  |  |  |  |  |
| Curriculum and staff development | b1 | 13 |  |  |  |  |  |  |  |  |  |
| Instructional leadership | b1 | 21 |  |  |  |  |  |  |  |  |  |
| School leadership | b1 | 23 |  |  |  |  |  |  |  |  |  |
| Guidance, counseling, and evaluation services | b1 | 31 |  |  |  |  |  |  |  |  |  |
| Social work services | b1 | 32 |  |  |  |  |  |  |  |  |  |
| Health services | b1 | 33 |  |  |  |  |  |  |  |  |  |
| Student transportation | b1 | 34 |  |  |  |  |  |  |  |  |  |
| Food Service | b1 | 35 |  |  |  |  |  |  |  |  |  |
| Extracurricular activities | b1 | 36 |  |  |  |  |  |  |  |  |  |
| General administration | b1 | 41 |  |  |  |  |  |  |  |  |  |
| Plant maintenance and operations | b1 | 51 |  |  |  |  |  |  |  |  |  |
| Security and monitoring services | b1 | 52 |  |  |  |  |  |  |  |  |  |
| Data processing services | b1 | 53 |  |  |  |  |  |  |  |  |  |
| Community services | b1 | 61 |  |  |  |  |  |  |  |  |  |
| School District Administrative Support Services | b1 | 62 |  |  |  |  |  |  |  |  |  |
| Interest on long-term debt | b1 | 72 |  |  |  |  |  |  |  |  |  |
| Bond issuance costs and fees | b1 | 73 |  |  |  |  |  |  |  |  |  |
| Capital outlay | b1 | 81 |  |  |  |  |  |  |  |  |  |
| Contracted instructional services between schools | b1 | 91 |  |  |  |  |  |  |  |  |  |
| Incremental costs related to WADA | b1 | 92 |  |  |  |  |  |  |  |  |  |
| Payments related to shared services arrangements | b1 | 93 |  |  |  |  |  |  |  |  |  |
| Payments to other school districts under the Public Education Grant Program | b1 | 94 |  |  |  |  |  |  |  |  |  |
| Payments to Juvenile Justice Alternative Education Programs | b1 | 95 |  |  |  |  |  |  |  |  |  |
| Payments to charter schools | b1 | 96 |  |  |  |  |  |  |  |  |  |
| Payments to Tax Increment Fund | b1 | 97 |  |  |  |  |  |  |  |  |  |
| Depreciation-unallocated | b1 | 98 |  |  |  |  |  |  |  |  |  |
| Other intergovernmental charges | b1 | 99 |  |  |  |  |  |  |  |  |  |
| Total governmental activities | b1 | TG |  |  |  |  |  |  |  |  |  |
| Food Service -Business Type Activities | b1 | 05 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 01 | b1 | 01 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 02 | b1 | 02 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 03 | b1 | 03 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 04 | b1 | 04 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 06 | b1 | 06 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 07 | b1 | 07 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 08 | b1 | 08 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 09 | b1 | 09 |  |  |  |  |  |  |  |  |  |
| Business Type Activities 10 | b1 | 10 |  |  |  |  |  |  |  |  |  |
| Total business-type activities | b1 | TB |  |  |  |  |  |  |  |  |  |
| Total primary government | b1 | TP |  |  |  |  |  |  |  |  |  |
| Component unit 1 | b1 | 1C |  |  |  |  |  |  |  |  |  |
| Component unit 2 | b1 | 2C |  |  |  |  |  |  |  |  |  |
| Component unit 3 | b1 | 3C |  |  |  |  |  |  |  |  |  |
| Total component units | b1 | TC |  |  |  |  |  |  |  |  |  |
| Property taxes, levied for general purposes | b1 | MT |  |  |  |  |  |  |  |  |  |
| Property taxes, levied for debt service | b1 | DT |  |  |  |  |  |  |  |  |  |
| State aid-formula grants | b1 | SF |  |  |  |  |  |  |  |  |  |
| Grants and contributions not restricted to specific programs | b1 | GC |  |  |  |  |  |  |  |  |  |
| Investment earnings | b1 | IE |  |  |  |  |  |  |  |  |  |
| Miscellaneous | b1 | MI |  |  |  |  |  |  |  |  |  |
| Special item 1 | b1 | S1 |  |  |  |  |  |  |  |  |  |
| Special item 2 | b1 | S2 |  |  |  |  |  |  |  |  |  |
| Extraordinary item 1 | b1 | E1 |  |  |  |  |  |  |  |  |  |
| Extraordinary item 2 | b1 | E2 |  |  |  |  |  |  |  |  |  |
| Transfers | b1 | FR |  |  |  |  |  |  |  |  |  |
| Total general revenues, special items, and transfers | b1 | TR |  |  |  |  |  |  |  |  |  |
| Change in net assets | b1 | CN |  |  |  |  |  |  |  |  |  |
| Net assets—beginning | b1 | NB |  |  |  |  |  |  |  |  |  |
| Prior Period Adjustments | b1 | PA |  |  |  |  |  |  |  |  |  |
| Net Position—ending | b1 | NE |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

## 7.3 Schedule C1 – Governmental Fund Balance Sheet

Enter the columns listed below from your C1 schedule. If you have a major fund listed on your C1 which is not a child nutrition fund, debt service fund, or capital projects fund you will need to sum all other **major** funds listed on your audit and enter that total amount under the **Other Major Funds (OMF)** column.

You will also need to enter the other **non-major** fund column amounts reported in your audit (sometimes this column is labeled as *Other Funds* or *Other Governmental Funds*) under the Other Non-Major Funds (ONMF) column. The amounts entered in each row should total across to the Total Governmental Funds column (98) amount.

**IMPORTANT NOTE:** Do not break out and enterthe amounts for24**-**Child Nutrition, 50-Debt Service, or 60- Capital Projects on the C1 data feed schedule unless they are major funds that are reported directly on your Exhibit C1 of your AFR. Most districts will not have these major funds on their Exhibit C1.

a. 10 - General Fund

b. 24 - Child Nutrition Fund

c. 50 - Debt Service Fund

d. 60 - Capital Projects Fund

e. OMF – Other Major Funds

f. ONMF - Other Non-Major Funds

g. 98 - Total

In addition, **do not leave row *1000a, Total Asset and Deferred Outflows,* blank.** Row *1000, Total Assets* amounts will need to be entered under row *1000a, Total Asset and Deferred Outflows* if your schedule does not have amounts listed under row *1700, Deferred Outflows*.

### 7.3.1 Schedule C1

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** |  | |  | | **Columns** | | | | |
| **10** | **24** | | **50** | | **60** | **omf** | **onmf** | **98** |
| **General Fund** | **Child Nutrition Fund** | | **Debt Service Fund** | | **Capital Projects Fund** | **Other Major Funds** | **Other Non-Major Funds** | **Total Governmental Funds** |
| Cash and cash equivalents | c1 | 1110 |  |  | |  | |  |  |  |  |
| Current Investments | c1 | 1120 |  |  | |  | |  |  |  |  |
| Taxes Receivable (net) | c1 | 1225 |  |  | |  | |  |  |  |  |
| Current property taxes receivable | c1 | 1210 |  |  | |  | |  |  |  |  |
| Delinquent property taxes receivable | c1 | 1220 |  |  | |  | |  |  |  |  |
| Allowance for Uncollectable Taxes (credit) | c1 | 1230 |  |  | |  | |  |  |  |  |
| Receivables from other governments | c1 | 1240 |  |  | |  | |  |  |  |  |
| Accrued Interest | c1 | 1250 |  |  | |  | |  |  |  |  |
| Due from other funds | c1 | 1260 |  |  | |  | |  |  |  |  |
| Other Receivables | c1 | 1290 |  |  | |  | |  |  |  |  |
| Inventories | c1 | 1300 |  |  | |  | |  |  |  |  |
| Deferred Expenditures | c1 | 1410 |  |  | |  | |  |  |  |  |
| Other Current Assets | c1 | 1490 |  |  | |  | |  |  |  |  |
| Restricted Assets | c1 | 1800 |  |  | |  | |  |  |  |  |
| Other Assets | c1 | 1900 |  |  | |  | |  |  |  |  |
| Total Assets | c1 | 1000 |  |  | |  | |  |  |  |  |
| Deferred Outflows | c1 | 1700 |  |  | |  | |  |  |  |  |
| Total Asset and Deferred Outflows | c1 | 1000a |  |  | |  | |  |  |  |  |
| Accounts payable | c1 | 2110 |  |  | |  | |  |  |  |  |
| Short-term Debt Payable | c1 | 2120 |  |  | |  | |  |  |  |  |
| Leases Payable | c1 | 2130 |  |  | |  | |  |  |  |  |
| Interest Payable | c1 | 2140 |  |  | |  | |  |  |  |  |
| Payroll deductions and withholdings | c1 | 2150 |  |  | |  | |  |  |  |  |
| Accrued Wages payable | c1 | 2160 |  |  | |  | |  |  |  |  |
| Due to other funds | c1 | 2170 |  |  | |  | |  |  |  |  |
| Payable to other governments | c1 | 2180 |  |  | |  | |  |  |  |  |
| Due to student groups | c1 | 2190 |  |  | |  | |  |  |  |  |
| Accrued expenditures/expenses | c1 | 2200 |  |  | |  | |  |  |  |  |
| Deferred revenue | c1 | 2300 |  |  | |  | |  |  |  |  |
| Payable from restricted assets | c1 | 2400 |  |  | |  | |  |  |  |  |
| Total liabilities (Note 2) | c1 | 2000 |  |  | |  | |  |  |  |  |
| Deferred Inflows | c1 | 2600 |  |  | |  | |  |  |  |  |
| Non-Spendable - Inventories | c1 | 3410 |  |  | |  | |  |  |  |  |
| Non-Spendable - Long-Term Loans/Notes Rec. | c1 | 3415 |  |  | |  | |  |  |  |  |
| Non-Spendable - Endowment Principal | c1 | 3425 |  |  | |  | |  |  |  |  |
| Non-Spendable - Prepaid Items | c1 | 3430 |  |  | |  | |  |  |  |  |
| Non-Spendable - Other | c1 | 3445 |  |  | |  | |  |  |  |  |
| Restricted - Grant Funds | c1 | 3450 |  |  | |  | |  |  |  |  |
| Restricted Fund Balances of Consolidated School Dist. | c1 | 3460 |  |  | |  | |  |  |  |  |
| Restricted - Capital Acquisitions and Contractual Oblig. | c1 | 3470 |  |  | |  | |  |  |  |  |
| Restricted - Debt service | c1 | 3480 |  |  | |  | |  |  |  |  |
| Restricted - Other | c1 | 3490 |  |  | |  | |  |  |  |  |
| Committed - Construction | c1 | 3510 |  |  | |  | |  |  |  |  |
| Committed - Claims and Judgments | c1 | 3520 |  |  | |  | |  |  |  |  |
| Committed - Retirement of Loans/Notes Payable | c1 | 3525 |  |  | |  | |  |  |  |  |
| Committed - Capital Expenditures for Equipment | c1 | 3530 |  |  | |  | |  |  |  |  |
| Committed - Self-Insurance | c1 | 3540 |  |  | |  | |  |  |  |  |
| Committed - Other | c1 | 3545 |  |  | |  | |  |  |  |  |
| Assigned - Construction | c1 | 3550 |  |  | |  | |  |  |  |  |
| Assigned - Claims and Judgments | c1 | 3560 |  |  | |  | |  |  |  |  |
| Assigned - Retirement of Loans/Notes Payable | c1 | 3565 |  |  | |  | |  |  |  |  |
| Assigned - Capital Expenditures for Equipment | c1 | 3570 |  |  | |  | |  |  |  |  |
| Assigned - Self-Insurance | c1 | 3580 |  |  | |  | |  |  |  |  |
| Assigned - Other | c1 | 3590 |  |  | |  | |  |  |  |  |
| Unassigned | c1 | 3600 |  |  | |  | |  |  |  |  |
| Special revenue funds | c1 | 3610 |  |  | |  | |  |  |  |  |
| Capital projects funds | c1 | 3620 |  |  | |  | |  |  |  |  |
| Permanent funds | c1 | 3630 |  |  | |  | |  |  |  |  |
| Debt service funds | c1 | 3640 |  |  | |  | |  |  |  |  |
| Total fund balances | c1 | 3000 |  |  | |  | |  |  |  |  |
| Total Liabilities, Fund Balance, and Deferred Inflows | c1 | 4000 |  |  | |  | |  |  |  |  |
|  |  |  |  |  | |  | |  |  |  |  |

## 7.4 Schedule C1R – Reconciliation between C1 and A1

1. **Do not** **enter** the Total Fund Equity amount from Exhibit C1 as the first amount on this exhibit. Total Fund Equity amount may appear on your audit schedule; however, it is not entered in the data feed C1R schedule.

2. Enter the remaining amounts in the far right column in the order as they appear in your audit.

3. Enter the total amount on **row** **19**.

### 7.4.1 Schedule C1R

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** | **Column** |
| **1** |
| **Amount** |
| Other expenditures | c1r | 1 |  |
| Other expenditures | c1r | 2 |  |
| Other expenditures | c1r | 3 |  |
| Other expenditures | c1r | 4 |  |
| Other expenditures | c1r | 5 |  |
| Other expenditures | c1r | 6 |  |
| Other expenditures | c1r | 7 |  |
| Other expenditures | c1r | 8 |  |
| Other expenditures | c1r | 9 |  |
| Other expenditures | c1r | 10 |  |
| Other expenditures | c1r | 11 |  |
| Other expenditures | c1r | 12 |  |
| Other expenditures | c1r | 13 |  |
| Other expenditures | c1r | 14 |  |
| Other expenditures | c1r | 15 |  |
| Other expenditures | c1r | 16 |  |
| Other expenditures | c1r | 17 |  |
| Other expenditures | c1r | 18 |  |
| Net Position of governmental activities | c1r | 19 |  |

## 7.5 Schedule C2 Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance

Enter the following columns from your C2 schedule (it may be labeled C3 in your audit If you have a major fund listed on your C2 which is not a child nutrition fund, debt service fund, or capital projects fund you will need to sum all other **major** funds listed on your audit and enter that total amount under the **Other Major Funds (OMF)** column.

You will also need to enter the other **non-major** fund column amounts reported in your audit (sometimes this column is labeled as *Other Funds* or *Other Governmental Funds*) under the Other Non-Major Funds (ONMF) column. The amounts entered in each row should total across to the Total Governmental Funds column (98) amount.

**IMPORTANT NOTE:** Do not break out and enterthe amounts for24**-**Child Nutrition, 50-Debt Service, or 60- Capital Projects on the C1 data feed schedule unless they are major funds that are reported directly on your Exhibit C1 of your AFR. Most districts will not have these major funds on their Exhibit C1.

.

a. 10 - General Fund

b. 24 - Child Nutrition Fund

c. 50 - Debt Service Fund

d. 60 - Capital Projects Fund

e. OMF – Other Major Funds

f. ONMF – Other Non-Major Funds

g. 98 - Total

.

### 7.5.1 Schedule C2

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** |  | |  | **Columns** | | | | |
| **10** | **24** | | **50** | **60** | **omf** | **onmf** | **98** |
| **General Fund** | **Child Nutrition Fund** | | **Debt Service Fund** | **Capital Projects Fund** | **Other Major Funds** | **Other Non-Major Funds** | **Total Governmental Funds** |
| Local and intermediate sources | c2 | 5700 |  |  | |  |  |  |  |  |
| State program revenues | c2 | 5800 |  |  | |  |  |  |  |  |
| Federal program revenues | c2 | 5900 |  |  | |  |  |  |  |  |
| Total revenues | c2 | 5020 |  |  | |  |  |  |  |  |
| Instruction | c2 | 0011 |  |  | |  |  |  |  |  |
| Instructional resources and media services | c2 | 0012 |  |  | |  |  |  |  |  |
| Curriculum and staff development | c2 | 0013 |  |  | |  |  |  |  |  |
| Instructional leadership | c2 | 0021 |  |  | |  |  |  |  |  |
| School leadership | c2 | 0023 |  |  | |  |  |  |  |  |
| Guidance, counseling, and evaluation services | c2 | 0031 |  |  | |  |  |  |  |  |
| Social work services | c2 | 0032 |  |  | |  |  |  |  |  |
| Health services | c2 | 0033 |  |  | |  |  |  |  |  |
| Student transportation | c2 | 0034 |  |  | |  |  |  |  |  |
| Food Service | c2 | 0035 |  |  | |  |  |  |  |  |
| Extracurricular activities | c2 | 0036 |  |  | |  |  |  |  |  |
| General administration | c2 | 0041 |  |  | |  |  |  |  |  |
| Plant maintenance and operations | c2 | 0051 |  |  | |  |  |  |  |  |
| Security and monitoring services | c2 | 0052 |  |  | |  |  |  |  |  |
| Data processing services | c2 | 0053 |  |  | |  |  |  |  |  |
| Community services | c2 | 0061 |  |  | |  |  |  |  |  |
| School District Administrative Support Services | c2 | 0062 |  |  | |  |  |  |  |  |
| Principal on long-term debt | c2 | 0071 |  |  | |  |  |  |  |  |
| Interest on long-term debt | c2 | 0072 |  |  | |  |  |  |  |  |
| Bond issuance costs and fees | c2 | 0073 |  |  | |  |  |  |  |  |
| Capital outlay | c2 | 0081 |  |  | |  |  |  |  |  |
| Contracted instructional services between schools | c2 | 0091 |  |  | |  |  |  |  |  |
| Incremental costs related to WADA | c2 | 0092 |  |  | |  |  |  |  |  |
| Payments related to shared services arrangements | c2 | 0093 |  |  | |  |  |  |  |  |
| Payments to other school districts under the Public Education Grant Program | c2 | 0094 |  |  | |  |  |  |  |  |
| Payments to Juvenile Justice Alternative Education Programs | c2 | 0095 |  |  | |  |  |  |  |  |
| Payment to charter schools | c2 | 0096 |  |  | |  |  |  |  |  |
| Payments to Tax Increment Fund | c2 | 0097 |  |  | |  |  |  |  |  |
| Other Intergovernmental Charges | c2 | 0099 |  |  | |  |  |  |  |  |
| Total Expenditures | c2 | 6030 |  |  | |  |  |  |  |  |
| Excess (deficiency) of revenues over expenditures | c2 | 1100 |  |  | |  |  |  |  |  |
| Refunding bonds issued | c2 | 7901 |  |  | |  |  |  |  |  |
| Capital-related debt issued (regular bonds) | c2 | 7911 |  |  | |  |  |  |  |  |
| Sale of Real or Personal Property | c2 | 7912 |  |  | |  |  |  |  |  |
| Proceeds from Right to Use Leased Assets | c2 | 7913 |  |  | |  |  |  |  |  |
| Non-Current Loan Proceeds | c2 | 7914 |  |  | |  |  |  |  |  |
| Transfers in | c2 | 7915 |  |  | |  |  |  |  |  |
| Premium or Discount on Issuance of Bonds | c2 | 7916 |  |  | |  |  |  |  |  |
| Prepaid Interest | c2 | 7917 |  |  | |  |  |  |  |  |
| Other Resources | c2 | 7949 |  |  | |  |  |  |  |  |
| Transfers out | c2 | 8911 |  |  | |  |  |  |  |  |
| Payment to bond refunding escrow agent | c2 | 8940 |  |  | |  |  |  |  |  |
| Other uses | c2 | 8949 |  |  | |  |  |  |  |  |
| Total other financing sources and (uses) | c2 | 7080 |  |  | |  |  |  |  |  |
| Sale of Land (rare occurrence) | c2 | 7908 |  |  | |  |  |  |  |  |
| Special Items (resource) | c2 | 7918 |  |  | |  |  |  |  |  |
| Extraordinary Items (resource) | c2 | 7919 |  |  | |  |  |  |  |  |
| Special items (use) | c2 | 8912 |  |  | |  |  |  |  |  |
| Extraordinary Items (use) | c2 | 8913 |  |  | |  |  |  |  |  |
| Net change in fund balances | c2 | 1200 |  |  | |  |  |  |  |  |
| Fund balances--beginning | c2 | 0100 |  |  | |  |  |  |  |  |
| Prior Period Adjustment(s) | c2 | 1300 |  |  | |  |  |  |  |  |
| Fund balances--ending | c2 | 3000 |  |  | |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |  |

## 

## 7.6 Schedule J1 - Schedule of Delinquent Taxes

1. Line 1000 includes the Maintenance Tax Rate (1) and Debt Service Tax Rate (2) for the **Year of Audit**. **These are the only two fields that accept decimals**.

2. Item 3 is the Net Assessed Value for School Tax Purposes for the **Year of Audit.**

3. Line 9000 is the Maintenance and Operations (M&O) tax collections that are paid into a Tax Increment Fund, included in column 31 only. This field is only required for districts that have a Tax Increment Reinvestment Zone (TIRZ) within the district boundary. These payments should not be higher than the district’s current M&O tax rate applied to the taxable value inside the TIRZ. These payments should not include any Tax Increment payments that are based on the increment between the district’s current M&O tax rate and the 2005 M&O tax rate that are paid through a supplemental payment that the district will receive from TEA rather than from tax collections. The **Tax Increment amount (line 9000, column 31)** is **always** a **positive** number. The tax Incremental amount is only required for districts who have a Tax Increment Reinvestment Zone (TIRZ) within the district boundary.

1. Line 8000 is the total amount of taxes refunded (both M&O and I&S tax refunds should be included) under Section 26.1115, Tax Code, for owners who received an exemption as provided by Section 11.42(f), Tax Code. The amount is **always** a **positive number** with no decimals.

**Note:** When a district changes to a fiscal year end date of June 30, the financial audit for the year of the change should be on a 10-month basis with additional 12-month data for the for Schedule of Delinquent Taxes. The **12-month financial data should be entered** in the data feed **for the J-1 Schedule of Delinquent Taxes.** All other data feed schedules should contain the 10-month data. The following year, the edits will show that the data feed beginning balance of the Schedule J1 (column 10) will differ from the previous year’s ending balance (column 50). This is okay.

### 7.6.1 Schedule J1

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** | **Columns** | | | | | | | | |
| **1** | **2** | **3** | **10** | **20** | **31** | **32** | **40** | **50** |
| **Maintenance (Tax Rates)** | **Debt Service (Tax Rates)** | **Current Year Net Assessed Value** | **Beginning Balance** | **Current Year Levy** | **Maintenance Tax Collections** | **Debt Service Tax Collections** | **Adjustments** | **Ending Balance** |
| Data | j1 | 1000 |  |  |  |  |  |  |  |  |  |
| Tax Increment | j1 | 9000 |  |  |  |  |  |  |  |  |  |
| Taxes Refunded | j1 | 8000 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

## 7.7 Schedule J4 – Use of Funds Report – Select State Allotment Programs

The Schedule J4 - Use of Funds Report – Select State Allotment Programs collects data for the Compensatory Education Program (Section A) and the Bilingual Education Program (Section B). Schedule J4 will be required beginning with the FY 2022 audit but is encouraged to be included in the FY 2021 audit submission.

1. The entries for questions AP1, AP2, AP5, and AP6 under sections A and B have “yes” or “no” answers.
2. The entries for questions AP3, AP4, AP7, and AP8 should be positive whole dollar amounts (no cents) without commas.

### 7.7.1 Schedule J4

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** | **Column** |
| **1** |
| **Answer** |
| Did your district expend any state compensatory education program state allotment funds during the district’s fiscal year? | J4 | AP1 | yes/no |
| Does the district have written policies and procedures for its state compensatory education program? | J4 | AP2 | yes/no |
| Total state allotment funds received for state compensatory education programs during the district’s fiscal year. | J4 | AP3 |  |
| Actual direct program expenditures for state compensatory education programs during the district’s fiscal year. (PICs 24, 26, 28, 29, 30, 34) | J4 | AP4 |  |
| Did your district expend any bilingual education program state allotment funds during the district’s fiscal year? | J4 | AP5 | yes/no |
| Does the district have written policies and procedures for its bilingual education program? | J4 | AP6 | yes/no |
| Total state allotment funds received for bilingual education programs during the district’s fiscal year. | J4 | AP7 |  |
| Actual direct program expenditures for bilingual education programs during the district’s fiscal year. (PICs 25 and 35) | J4 | AP8 |  |

## 7.8 Schedule K1 – Schedule of Expenditures of Federal Awards

1. Enter the complete alphanumeric CFDA code, as it appears on the AFR, into audit column “1.”
2. For federal awards received from a sub-recipient, enter the identifying number assigned by the pass-through entity into audit column “2a.”
3. Enter the total federal award expended for each individual federal program into audit column “3.”
4. **Enter only federal awards expenditures on the K1 data feed schedule.**

### 7.8.1 Schedule K1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** | **Column** | | |
| **1** | **2a** | **3** |
| **Catalog of Federal Domestic Assistance (CFDA) number** | **Pass - Through Entity Identifying Number** | **Federal Expenditures** |
| 1st Program | K1 | 1 |  |  |  |
| 2nd Program | K1 | 2 |  |  |  |
| 3rd Program | K1 | 3 |  |  |  |
| 4th Program | K1 | 4 |  |  |  |
| 5th Program | K1 | 5 |  |  |  |
| 6th Program | K1 | 6 |  |  |  |
| 7th Program | K1 | 7 |  |  |  |
| 8th Program | K1 | 8 |  |  |  |
| 9th Program | K1 | 9 |  |  |  |
| 10th Program | K1 | 10… |  |  |  |
| ……………………… | K1 | ….. |  |  |  |
| 249th Program | K1 | 249 |  |  |  |
| **250th Program** | K1 | 250 |  |  |  |
|  |  |  |  |  |  |

## 7.9 Schedule L1 - Required Responses to Selected School FIRST Indicators

1. The first eight School FIRST (Financial Integrity Ratings System of Texas) questions have "yes" or "no" answers. Please provide the answers to the questions as they are written.
2. The ninth question asks for the total accumulated accretion on capital appreciation bonds included in government-wide financial statements. The entry for SF9 should be a positive whole dollar amount (no cents) without commas.

### 7.9.1 Schedule L1

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Audit Schedule** | **Audit Row** | **Column** |
| **1** |
| **Answer** |
| Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole? | L1 | SF1 | yes/no |
| Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end? | L1 | SF2 | yes/no |
| Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.)  Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.  Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued. | L1 | SF3 | yes/no |
| Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold. | L1 | SF4 | yes/no |
| Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? | L1 | SF5 | yes/no |
| Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? | L1 | SF6 | yes/no |
| Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end? | L1 | SF7 | yes/no |
| Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget? | L1 | SF8 | yes/no |
| Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end | L1 | SF9 |  |
|  |  |  |  |

## 8.0 Edit Tables

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| c1 | c1\_3425\_98=c1\_3425\_10+c1\_3425\_24+c1\_3425\_50+c1\_3425\_60+c1\_3425\_omf+c1\_3425\_onmf |
| c1 | c1\_3445\_98=c1\_3445\_10+c1\_3445\_24+c1\_3445\_50+c1\_3445\_60+c1\_3445\_omf+c1\_3445\_onmf |
| c1 | c1\_3525\_98=c1\_3525\_10+c1\_3525\_24+c1\_3525\_50+c1\_3525\_60+c1\_3525\_omf+c1\_3525\_onmf |
| c1 | c1\_3545\_98=c1\_3545\_10+c1\_3545\_24+c1\_3545\_50+c1\_3545\_60+c1\_3545\_omf+c1\_3545\_onmf |
| c1 | c1\_3550\_98=c1\_3550\_10+c1\_3550\_24+c1\_3550\_50+c1\_3550\_60+c1\_3550\_omf+c1\_3550\_onmf |
| c1 | c1\_3560\_98=c1\_3560\_10+c1\_3560\_24+c1\_3560\_50+c1\_3560\_60+c1\_3560\_omf+c1\_3560\_onmf |
| c1 | c1\_3565\_98=c1\_3565\_10+c1\_3565\_24+c1\_3565\_50+c1\_3565\_60+c1\_3565\_omf+c1\_3565\_onmf |
| c1 | c1\_3570\_98=c1\_3570\_10+c1\_3570\_24+c1\_3570\_50+c1\_3570\_60+c1\_3570\_omf+c1\_3570\_onmf |
| c1 | c1\_3580\_98=c1\_3580\_10+c1\_3580\_24+c1\_3580\_50+c1\_3580\_60+c1\_3580\_omf+c1\_3580\_onmf |
| c1r | a1\_3000\_1=19\_1 |
| c1r | c1\_3000\_98+1\_1+2\_1+3\_1+4\_1+5\_1+6\_1+7\_1+8\_1+9\_1+10\_1+11\_1+12\_1+13\_1+14\_1+15\_1+16\_1+17\_1+18\_1=19\_1 |
| c2 | 0011+0012+0013+0021+0023+0031+0032+0033+0034+0035+0036+0041+0051+0052+0053+0061+0062+0071+0072+0073+0081+0091+0092+0093+0094+0095+0096+0097+0099=6030; all columns |
| c2 | 1100+7080+7908+7918+7919+8912+8913=1200; all columns |
| c2 | 1200+0100+1300 = 3000; all columns |
| c2 | 5020-6030=1100; all columns |
| c2 | 5700+5800+5900=5020; all columns |
| c2 | 7901+7911+7912+7913+7914+7915+7916+7917+7949+8911+8940+8949=7080; all columns |
| c2 | c1\_3000\_10=3000\_10 |
| c2 | c1\_3000\_24=3000\_24 |
| c2 | c1\_3000\_50=3000\_50 |
| c2 | c1\_3000\_60=3000\_60 |
| c2 | c1\_3000\_98=3000\_98 |
| c2 | c2\_0011\_98=c2\_0011\_10+c2\_0011\_24+c2\_0011\_50+c2\_0011\_60+c2\_0011\_omf+c2\_0011\_onmf |
| c2 | c2\_0012\_98=c2\_0012\_10+c2\_0012\_24+c2\_0012\_50+c2\_0012\_60+c2\_0012\_omf+c2\_0012\_onmf |
| c2 | c2\_0013\_98=c2\_0013\_10+c2\_0013\_24+c2\_0013\_50+c2\_0013\_60+c2\_0013\_omf+c2\_0013\_onmf |
| c2 | c2\_0021\_98=c2\_0021\_10+c2\_0021\_24+c2\_0021\_50+c2\_0021\_60+c2\_0021\_omf+c2\_0012\_onmf |
| c2 | c2\_0023\_98=c2\_0023\_10+c2\_0023\_24+c2\_0023\_50+c2\_0023\_60+c2\_0023\_omf+c2\_0023\_onmf |
| c2 | c2\_0031\_98=c2\_0031\_10+c2\_0031\_24+c2\_0031\_50+c2\_0031\_60+c2\_0031\_omf+c2\_0031\_onmf |
| c2 | c2\_0032\_98=c2\_0032\_10+c2\_0032\_24+c2\_0032\_50+c2\_0032\_60+c2\_0032\_omf+c2\_0032\_onmf |
| c2 | c2\_0033\_98=c2\_0033\_10+c2\_0033\_24+c2\_0033\_50+c2\_0033\_60+c2\_0033\_omf+c2\_0033\_onmf |
| c2 | c2\_0034\_98=c2\_0034\_10+c2\_0034\_24+c2\_0034\_50+c2\_0034\_60+c2\_0034\_omf+c2\_0034\_onmf |
| c2 | c2\_0035\_98=c2\_0035\_10+c2\_0035\_24+c2\_0035\_50+c2\_0035\_60+c2\_0035\_omf+c2\_0035\_onmf |
| c2 | c2\_0036\_98=c2\_0036\_10+c2\_0036\_24+c2\_0036\_50+c2\_0036\_60+c2\_0036\_omf+c2\_0036\_onmf |
| c2 | c2\_0041\_98=c2\_0041\_10+c2\_0041\_24+c2\_0041\_50+c2\_0041\_60+c2\_0041\_omf+c2\_0041\_onmf |
| c2 | c2\_0051\_98=c2\_0051\_10+c2\_0051\_24+c2\_0051\_50+c2\_0051\_60+c2\_0051\_omf+c2\_0051\_onmf |
| c2 | c2\_0052\_98=c2\_0052\_10+c2\_0052\_24+c2\_0052\_50+c2\_0052\_60+c2\_0052\_omf+c2\_0052\_onmf |
| c2 | c2\_0053\_98=c2\_0053\_10+c2\_0053\_24+c2\_0053\_50+c2\_0053\_60+c2\_0053\_omf+c2\_0053\_onmf |
| c2 | c2\_0061\_98=c2\_0061\_10+c2\_0061\_24+c2\_0061\_50+c2\_0061\_60+c2\_0061\_omf+c2\_0061\_onmf |
| c2 | c2\_0062\_98=c2\_0062\_10+c2\_0062\_24+c2\_0062\_50+c2\_0062\_60+c2\_0062\_omf+c2\_0062\_onmf |
| c2 | c2\_0071\_98=c2\_0071\_10+c2\_0071\_24+c2\_0071\_50+c2\_0071\_60+c2\_0071\_omf+c2\_0071\_onmf |
| c2 | c2\_0072\_98=c2\_0072\_10+c2\_0072\_24+c2\_0072\_50+c2\_0072\_60+c2\_0072\_omf+c2\_0072\_onmf |
| c2 | c2\_0073\_98=c2\_0073\_10+c2\_0073\_24+c2\_0073\_50+c2\_0073\_60+c2\_0073\_omf+c2\_0073\_onmf |
| c2 | c2\_0081\_98=c2\_0081\_10+c2\_0081\_24+c2\_0081\_50+c2\_0081\_60+c2\_0081\_omf+c2\_0081\_onmf |
| c2 | c2\_0091\_98=c2\_0091\_10+c2\_0091\_24+c2\_0091\_50+c2\_0091\_60+c2\_0091\_omf+c2\_0091\_onmf |
| c2 | c2\_0092\_98=c2\_0092\_10+c2\_0092\_24+c2\_0092\_50+c2\_0092\_60+c2\_0092\_omf+c2\_0092\_onmf |
| c2 | c2\_0093\_98=c2\_0093\_10+c2\_0093\_24+c2\_0093\_50+c2\_0093\_60+c2\_0093\_omf+c2\_0093\_onmf |
| c2 | c2\_0094\_98=c2\_0094\_10+c2\_0094\_24+c2\_0094\_50+c2\_0094\_60+c2\_0094\_omf+c2\_0094\_onmf |
| c2 | c2\_0095\_98=c2\_0095\_10+c2\_0095\_24+c2\_0095\_50+c2\_0095\_60+c2\_0095\_omf+c2\_0095\_onmf |
| c2 | c2\_0096\_98=c2\_0096\_10+c2\_0096\_24+c2\_0096\_50+c2\_0096\_60+c2\_0096\_omf+c2\_0096\_onmf |
| c2 | c2\_0097\_98=c2\_0097\_10+c2\_0097\_24+c2\_0097\_50+c2\_0097\_60+c2\_0097\_omf+c2\_0097\_onmf |
| c2 | c2\_0099\_98=c2\_0099\_10+c2\_0099\_24+c2\_0099\_50+c2\_0099\_60+c2\_0099\_omf+c2\_0099\_onmf |
| c2 | c2\_0100\_98=c2\_0100\_10+c2\_0100\_24+c2\_0100\_50+c2\_0100\_60+c2\_0100\_omf+c2\_0100\_onmf |
| c2 | c2\_1300\_98=c2\_1300\_10+c2\_1300\_24+c2\_1300\_50+c2\_1300\_60+c2\_1300\_omf+c2\_1300\_onmf |
| c2 | c2\_3000\_98=c2\_3000\_10+c2\_3000\_24+c2\_3000\_50+c2\_3000\_60+c2\_3000\_omf+c2\_3000\_onmf |
| c2 | c2\_5020\_98=c2\_5020\_10+c2\_5020\_24+c2\_5020\_50+c2\_5020\_60+c2\_5020\_omf+c2\_5020\_onmf |
| c2 | c2\_5700\_98=c2\_5700\_10+c2\_5700\_24+c2\_5700\_50+c2\_5700\_60+c2\_5700\_omf+c2\_5700\_onmf |
| c2 | c2\_5800\_98=c2\_5800\_10+c2\_5800\_24+c2\_5800\_50+c2\_5800\_60+c2\_5800\_omf+c2\_5800\_onmf |
| c2 | c2\_5900\_98=c2\_5900\_10+c2\_5900\_24+c2\_5900\_50+c2\_5900\_60+c2\_5900\_omf+c2\_5900\_onmf |
| c2 | c2\_6030\_98=c2\_6030\_10+c2\_6030\_24+c2\_6030\_50+c2\_6030\_60+c2\_6030\_omf+c2\_6030\_onmf |
| c2 | c2\_7901\_98=c2\_7901\_10+c2\_7901\_24+c2\_7901\_50+c2\_7901\_60+c2\_7901\_omf+c2\_7901\_onmf |
| c2 | c2\_7908\_98=c2\_7908\_10+c2\_7908\_24+c2\_7908\_50+c2\_7908\_60+c2\_7908\_omf+c2\_7908\_onmf |
| c2 | c2\_7911\_98=c2\_7911\_10+c2\_7911\_24+c2\_7911\_50+c2\_7911\_60+c2\_7911\_omf+c2\_7911\_onmf |
| c2 | c2\_7912\_98=c2\_7912\_10+c2\_7912\_24+c2\_7912\_50+c2\_7912\_60+c2\_7912\_omf+c2\_7912\_onmf |
| c2 | c2\_7913\_98=c2\_7913\_10+c2\_7913\_24+c2\_7913\_50+c2\_7913\_60+c2\_7913\_omf+c2\_7913\_onmf |
| c2 | c2\_7914\_98=c2\_7914\_10+c2\_7914\_24+c2\_7914\_50+c2\_7914\_60+c2\_7914\_omf+c2\_7914\_onmf |
| c2 | c2\_7915\_98=c2\_7915\_10+c2\_7915\_24+c2\_7915\_50+c2\_7915\_60+c2\_7915\_omf+c2\_7915\_onmf |
| c2 | c2\_7916\_98=c2\_7916\_10+c2\_7916\_24+c2\_7916\_50+c2\_7916\_60+c2\_7916\_omf+c2\_7916\_onmf |
| c2 | c2\_7917\_98=c2\_7917\_10+c2\_7917\_24+c2\_7917\_50+c2\_7917\_60+c2\_7917\_omf+c2\_7917\_onmf |
| c2 | c2\_7918\_98=c2\_7918\_10+c2\_7918\_24+c2\_7918\_50+c2\_7918\_60+c2\_7918\_omf+c2\_7918\_onmf |
| c2 | c2\_7919\_98=c2\_7919\_10+c2\_7919\_24+c2\_7919\_50+c2\_7919\_60+c2\_7919\_omf+c2\_7919\_onmf |
| c2 | c2\_7949\_98=c2\_7949\_10+c2\_7949\_24+c2\_7949\_50+c2\_7949\_60+c2\_7949\_omf+c2\_7949\_onmf |
| c2 | c2\_8911\_98=c2\_8911\_10+c2\_8911\_24+c2\_8911\_50+c2\_8911\_60+c2\_8911\_omf+c2\_8911\_onmf |
| c2 | c2\_8912\_98=c2\_8912\_10+c2\_8912\_24+c2\_8912\_50+c2\_8912\_60+c2\_8912\_omf+c2\_8912\_onmf |
| c2 | c2\_8913\_98=c2\_8913\_10+c2\_8913\_24+c2\_8913\_50+c2\_8913\_60+c2\_8913\_omf+c2\_8913\_onmf |
| c2 | c2\_8940\_98=c2\_8940\_10+c2\_8940\_24+c2\_8940\_50+c2\_8940\_60+c2\_8940\_omf+c2\_8940\_onmf |
| c2 | c2\_8949\_98=c2\_8949\_10+c2\_8949\_24+c2\_8949\_50+c2\_8949\_60+c2\_8949\_omf+c2\_8949\_onmf |
| j1 | 10+20-31-32+40=50; all rows |
| j1 | (1000\_2=#0&&1000\_32=#0)||(1000\_2>#0&&1000\_32>#0) |
| j1 | 1000\_1\*1000\_3/#100+1000\_2\*1000\_3/#100=1000\_20; +-6% |
| j1 | 1000\_1<=#1.5 |
| j1 | 1000\_1>#0 |
| j1 | 1000\_31>#0 |
| j1 | 9000\_31=#0||9000\_31<>1000\_31 |
| j1 | 9000\_31=#0||9000\_31<>1000\_32 |
| j1 | j1\_1000\_50\_year2020=1000\_10; +-10 |