

# **Annual Financial Report**

## **Data Feed Standards**

**For Independent School Districts**

**&**

**Education Service Centers**

Texas Education Agency

Austin, Texas

Updated

September 2023

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## Objectives of This Document

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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

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

## Section 1 Flat File Format

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### 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

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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 2010, 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: 22790102.txt

## Section 3 Submission Procedures

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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

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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 menu and 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.

4. 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

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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.
6. Click the **OK** button in the information box to close the box.
7. 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.
8. 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.

9. 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.

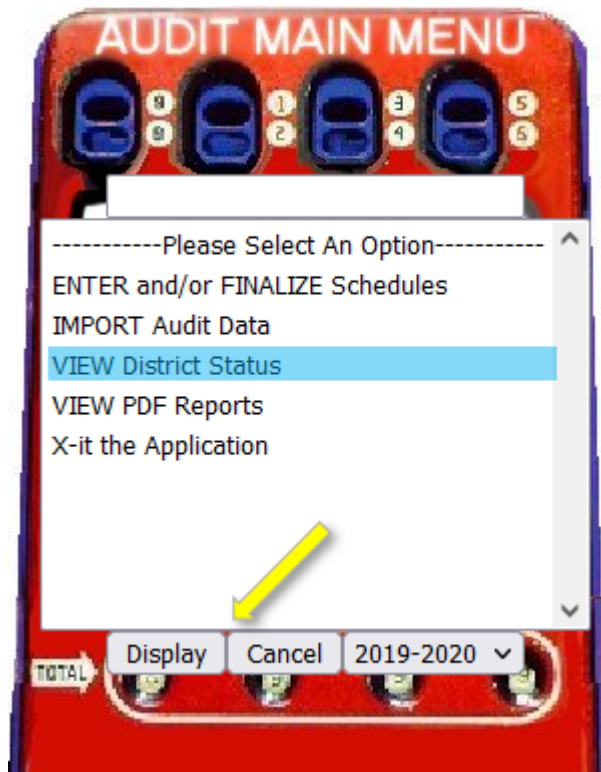
## Section 6 Viewing the Status of the Data Feed File

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.

### District Status

**Fiscal Year** 2013-2014 ▾  
**County-District #** 246909 ▾  
**County-District Name** ROUND ROCK ISD ▾  
[Find a County-District #](#)

CDN 246909	District ROUND ROCK ISD	Data Feed Status Finalized/Closed	Finalization Date 11/7/2014 2:53:57 PM
<b>View PDF</b>			
View PDF	File Size	Version	Date
<b>FINANCIAL</b>			
<a href="#">View</a> 246909a4.pdf	1,676,744 Bytes (1,637 KB)	1	9/22/2014 12:33:41 PM
<a href="#">View</a> 246909a4.pdf	1,676,744 Bytes (1,637 KB)	2	9/22/2014 12:45:24 PM
<a href="#">View</a> 246909a4.pdf	1,676,744 Bytes (1,637 KB)	3	10/22/2014 7:47:05 AM
<a href="#">View</a> 246909a4.pdf	1,676,744 Bytes (1,637 KB)	4	10/29/2014 1:18:14 PM
<a href="#">View</a> 246909a4.pdf	1,676,744 Bytes (1,637 KB)	5	11/10/2014 8:56:43 AM
<b>SIGNEDPAGES</b>			
<a href="#">View</a> 246909cparpt4.pdf	1,676,744 Bytes (1,637 KB)	1	9/22/2014 12:45:35 PM
<b>View Data File</b>			
View	File Size	Version	Date
<a href="#">View</a> 24690941.TXT	6,507 Bytes (6 KB)	1	9/22/2014 12:33:30 PM
<a href="#">View</a> 24690942.TXT	1,086 Bytes (1 KB)	1	9/22/2014 12:54:58 PM
<a href="#">View</a> 24690943.TXT	1,086 Bytes (1 KB)	1	9/23/2014 8:31:38 AM
<a href="#">View</a> 24690944.TXT	6,567 Bytes (6 KB)	1	9/23/2014 8:50:45 AM
<a href="#">View</a> 24690945.TXT	6,501 Bytes (6 KB)	1	9/23/2014 8:56:46 AM

Please verify that the Annual Financial and Compliance Report (AFR) in PDF includes the following:

- Board approved (or disapproved), signed, and dated certificate of board,
- Signed and dated auditor's reports,
- Management/comment letter (if applicable, and can be submitted as a separate PDF), and
- Schedule L-1 Required Responses to Selected School First Indicators (ISDs only, and can be submitted as a separate PDF)

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

- Remember to enter minuses “-” and NOT parentheses for negative numbers.
- 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**.
- 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	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 enter the amounts for 24-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							



Texas Education Agency Data Feed Standards for ISDs and ESCs

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							

Texas Education Agency Data Feed Standards for ISDs and ESCs

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 enter the amounts for 24-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

- 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.**
- Item 3 is the Net Assessed Value for School Tax Purposes for the **Year of Audit**.
- 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.
- 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			
<b>250th Program</b>	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

SCHEDULE	EDIT FORMULA
a1	$1+2=3$ ; all rows
a1	$1110+1120+1225+1210+1220+1230+1240+1250+1260+1267+1290+1300+1410+1420+1490+1510+1520+1530+1540+1550+1560+1580+1590+1800+1910+1990=1000$ ; all columns
a1	$2000+2600+3000=1000+1700$ ; all columns
a1	$2110+2120+2140+2165+2150+2160+2177+2180+2190+2200+2300+2400+2501+2502+2540+2545+2516=2000$ ; all columns
a1	$3200+3820+3850+3860+3870+3880+3890+3900=3000$ ; all columns
b1	$01+02+03+04+05+06+07+08+09+10=tb$ ; all columns
b1	$11+12+13+21+23+31+32+33+34+35+36+41+51+52+53+61+62+72+73+81+91+92+93+94+95+96+97+98+99=tg$ ; all columns
b1	$1c+2c+3c=tc$ ; all columns
b1	$tg+tb=tp$ ; all columns
b1	$a1\_3000\_1=ne\_6$
b1	$a1\_3000\_2=ne\_7$
b1	$a1\_3000\_3=ne\_8$
b1	$a1\_3000\_4=ne\_9$
b1	$b1\_01\_5+b1\_01\_4+b1\_01\_3-b1\_01\_2-b1\_01\_1=b1\_01\_7$
b1	$b1\_01\_7=b1\_01\_8$
b1	$b1\_02\_5+b1\_02\_4+b1\_02\_3-b1\_02\_2-b1\_02\_1=b1\_02\_7$
b1	$b1\_02\_7=b1\_02\_8$
b1	$b1\_03\_5+b1\_03\_4+b1\_03\_3-b1\_03\_2-b1\_03\_1=b1\_03\_7$
b1	$b1\_03\_7=b1\_03\_8$
b1	$b1\_04\_5+b1\_04\_4+b1\_04\_3-b1\_04\_2-b1\_04\_1=b1\_04\_7$
b1	$b1\_04\_7=b1\_04\_8$

b1	b1_05_5+b1_05_4+b1_05_3-b1_05_2-b1_05_1=b1_05_7
b1	b1_05_7=b1_05_8
b1	b1_06_5+b1_06_4+b1_06_3-b1_06_2-b1_06_1=b1_06_7
b1	b1_06_7=b1_06_8
b1	b1_07_5+b1_07_4+b1_07_3-b1_07_2-b1_07_1=b1_07_7
b1	b1_07_7=b1_07_8
b1	b1_08_5+b1_08_4+b1_08_3-b1_08_2-b1_08_1=b1_08_7
b1	b1_08_7=b1_08_8
b1	b1_09_5+b1_09_4+b1_09_3-b1_09_2-b1_09_1=b1_09_7
b1	b1_09_7=b1_09_8
b1	b1_10_5+b1_10_4+b1_10_3-b1_10_2-b1_10_1=b1_10_7
b1	b1_10_7=b1_10_8
b1	b1_11_5+b1_11_4+b1_11_3-b1_11_2-b1_11_1=b1_11_6
b1	b1_11_6=b1_11_8
b1	b1_12_5+b1_12_4+b1_12_3-b1_12_2-b1_12_1=b1_12_6
b1	b1_12_6=b1_12_8
b1	b1_13_5+b1_13_4+b1_13_3-b1_13_2-b1_13_1=b1_13_6
b1	b1_13_6=b1_13_8
b1	b1_21_5+b1_21_4+b1_21_3-b1_21_2-b1_21_1=b1_21_6
b1	b1_21_6=b1_21_8
b1	b1_23_5+b1_23_4+b1_23_3-b1_23_2-b1_23_1=b1_23_6
b1	b1_23_6=b1_23_8
b1	b1_31_5+b1_31_4+b1_31_3-b1_31_2-b1_31_1=b1_31_6
b1	b1_31_6=b1_31_8
b1	b1_32_5+b1_32_4+b1_32_3-b1_32_2-b1_32_1=b1_32_6
b1	b1_32_6=b1_32_8
b1	b1_33_5+b1_33_4+b1_33_3-b1_33_2-b1_33_1=b1_33_6
b1	b1_33_6=b1_33_8

b1	b1_34_5+b1_34_4+b1_34_3-b1_34_2-b1_34_1=b1_34_6
b1	b1_34_6=b1_34_8
b1	b1_35_5+b1_35_4+b1_35_3-b1_35_2-b1_35_1=b1_35_6
b1	b1_35_6=b1_35_8
b1	b1_36_5+b1_36_4+b1_36_3-b1_36_2-b1_36_1=b1_36_6
b1	b1_36_6=b1_36_8
b1	b1_41_5+b1_41_4+b1_41_3-b1_41_2-b1_41_1=b1_41_6
b1	b1_41_6=b1_41_8
b1	b1_51_5+b1_51_4+b1_51_3-b1_51_2-b1_51_1=b1_51_6
b1	b1_51_6=b1_51_8
b1	b1_52_5+b1_52_4+b1_52_3-b1_52_2-b1_52_1=b1_52_6
b1	b1_52_6=b1_52_8
b1	b1_53_5+b1_53_4+b1_53_3-b1_53_2-b1_53_1=b1_53_6
b1	b1_53_6=b1_53_8
b1	b1_61_5+b1_61_4+b1_61_3-b1_61_2-b1_61_1=b1_61_6
b1	b1_61_6=b1_61_8
b1	b1_72_5+b1_72_4+b1_72_3-b1_72_2-b1_72_1=b1_72_6
b1	b1_72_6=b1_72_8
b1	b1_73_5+b1_73_4+b1_73_3-b1_73_2-b1_73_1=b1_73_6
b1	b1_73_6=b1_73_8
b1	b1_81_5+b1_81_4+b1_81_3-b1_81_2-b1_81_1=b1_81_6
b1	b1_81_6=b1_81_8
b1	b1_91_5+b1_91_4+b1_91_3-b1_91_2-b1_91_1=b1_91_6
b1	b1_91_6=b1_91_8
b1	b1_92_5+b1_92_4+b1_92_3-b1_92_2-b1_92_1=b1_92_6
b1	b1_92_6=b1_92_8
b1	b1_93_5+b1_93_4+b1_93_3-b1_93_2-b1_93_1=b1_93_6
b1	b1_93_6=b1_93_8



b1	b1_94_5+b1_94_4+b1_94_3-b1_94_2-b1_94_1=b1_94_6
b1	b1_94_6=b1_94_8
b1	b1_95_5+b1_95_4+b1_95_3-b1_95_2-b1_95_1=b1_95_6
b1	b1_95_6=b1_95_8
b1	b1_96_5+b1_96_4+b1_96_3-b1_96_2-b1_96_1=b1_96_6
b1	b1_96_6=b1_96_8
b1	b1_97_5+b1_97_4+b1_97_3-b1_97_2-b1_97_1=b1_97_6
b1	b1_97_6=b1_97_8
b1	b1_98_5+b1_98_4+b1_98_3-b1_98_2-b1_98_1=b1_98_6
b1	b1_98_6=b1_98_8
b1	b1_99_5+b1_99_4+b1_99_3-b1_99_2-b1_99_1=b1_99_6
b1	b1_99_6=b1_99_8
b1	b1_cn_6+b1_cn_7=b1_cn_8
b1	b1_dt_6+b1_dt_7=b1_dt_8
b1	b1_e1_6+b1_e1_7=b1_e1_8
b1	b1_e2_6+b1_e2_7=b1_e2_8
b1	b1_fr_6+b1_fr_7=b1_fr_8
b1	b1_gc_6+b1_gc_7=b1_gc_8
b1	b1_ie_6+b1_ie_7=b1_ie_8
b1	b1_mi_6+b1_mi_7=b1_mi_8
b1	b1_mt_6+b1_mt_7=b1_mt_8
b1	b1_nb_6+b1_nb_7=b1_nb_8
b1	b1_ne_6+b1_ne_7=b1_ne_8
b1	b1_pa_6+b1_pa_7=b1_pa_8
b1	b1_s1_6+b1_s1_7=b1_s1_8
b1	b1_s2_6+b1_s2_7=b1_s2_8
b1	b1_sf_6+b1_sf_7=b1_sf_8
b1	b1_tb_5+b1_tb_4+b1_tb_3-b1_tb_2-b1_tb_1=b1_tb_7

b1	b1_tb_7=b1_tb_8
b1	b1_tg_5+b1_tg_4+b1_tg_3-b1_tg_2-b1_tg_1=b1_tg_6
b1	b1_tg_6=b1_tg_8
b1	b1_tr_6+b1_tr_7=b1_tr_8
b1	cn_6+nb_6+pa_6=ne_6
b1	cn_7+nb_7+pa_7=ne_7
b1	cn_8+nb_8+pa_8=ne_8
b1	cn_9+nb_9+pa_9=ne_9
b1	mt_6+dt_6+sf_6+gc_6+ie_6+mi_6+s1_6+s2_6+e1_6+e2_6+fr_6=tr_6
b1	mt_7+dt_7+sf_7+gc_7+ie_7+mi_7+s1_7+s2_7+e1_7+e2_7+fr_7=tr_7
b1	mt_8+dt_8+sf_8+gc_8+ie_8+mi_8+s1_8+s2_8+e1_8+e2_8+fr_8=tr_8
b1	mt_9+dt_9+sf_9+gc_9+ie_9+mi_9+s1_9+s2_9+e1_9+e2_9+fr_9=tr_9
b1	tr_6+tp_6=cn_6
b1	tr_7+tp_7=cn_7
b1	tr_8+tp_8=cn_8
b1	tr_9+tc_9=cn_9
b1	b1_62_5+b1_62_4+b1_62_3-b1_62_2-b1_62_1=b1_62_6
b1	b1_62_6=b1_62_8
b1	b1_1c_5+b1_1c_4+b1_1c_3-b1_1c_2-b1_1c_1=b1_1c_9
b1	b1_2c_5+b1_2c_4+b1_2c_3-b1_2c_2-b1_2c_1=b1_2c_9
b1	b1_3c_5+b1_3c_4+b1_3c_3-b1_3c_2-b1_3c_1=b1_3c_9
b1	b1_tc_5+b1_tc_4+b1_tc_3-b1_tc_2-b1_tc_1=b1_tc_9
c1	1110+1120+1225+1210+1220+1230+1240+1250+1260+1290+1300+1410+1490+1800+1900=1000; all columns
c1	2000+2600+3000=1000+1700; all columns
c1	2110+2120+2130+2140+2150+2160+2170+2180+2190+2200+2300+2400=2000; all columns
c1	3410+3415+3425+3430+3445+3450+3460+3470+3480+3490+3510+3520+3525+3530+3540+3545+3550+3560+3565+3570+3580+3590+3600+3610+3620+3630+3640=3000; all columns
c1	1000a=4000; all columns

c1	1000a=1000+1700; all columns
c1	4000=3000+2000+2600; all columns
c1	c1_1000_98=c1_1000_10+c1_1000_24+c1_1000_50+c1_1000_60+c1_1000_omf+c1_1000_onmf
c1	c1_1110_98=c1_1110_10+c1_1110_24+c1_1110_50+c1_1110_60+c1_1110_omf+c1_1110_onmf
c1	c1_1120_98=c1_1120_10+c1_1120_24+c1_1120_50+c1_1120_60+c1_1120_omf+c1_1120_onmf
c1	c1_1210_98=c1_1210_10+c1_1210_24+c1_1210_50+c1_1210_60+c1_1210_omf+c1_1210_onmf
c1	c1_1220_98=c1_1220_10+c1_1220_24+c1_1220_50+c1_1220_60+c1_1220_omf+c1_1220_onmf
c1	c1_1225_98=c1_1225_10+c1_1225_24+c1_1225_50+c1_1225_60+c1_1225_omf+c1_1225_onmf
c1	c1_1230_98=c1_1230_10+c1_1230_24+c1_1230_50+c1_1230_60+c1_1230_omf+c1_1230_onmf
c1	c1_1240_98=c1_1240_10+c1_1240_24+c1_1240_50+c1_1240_60+c1_12240_omf+c1_1240_onmf
c1	c1_1250_98=c1_1250_10+c1_1250_24+c1_1250_50+c1_1250_60+c1_1250_omf+c1_1250_onmf
c1	c1_1260_98=c1_1260_10+c1_1260_24+c1_1260_50+c1_1260_60+c1_1260_omf+c1_1260_onmf
c1	c1_1290_98=c1_1290_10+c1_1290_24+c1_1290_50+c1_1290_60+c1_1290_omf+c1_1290_onmf
c1	c1_1300_98=c1_1300_10+c1_1300_24+c1_1300_50+c1_1300_60+c1_1300_omf+c1_1300_onmf
c1	c1_1410_98=c1_1410_10+c1_1410_24+c1_1410_50+c1_1410_60+c1_1410_omf+c1_1410_onmf
c1	c1_1490_98=c1_1490_10+c1_1490_24+c1_1490_50+c1_1490_60+c1_1490_omf+c1_1490_onmf
c1	c1_1800_98=c1_1800_10+c1_1800_24+c1_1800_50+c1_1800_60+c1_1800_omf+c1_1800_onmf
c1	c1_1900_98=c1_1900_10+c1_1900_24+c1_1900_50+c1_1900_60+c1_1900_omf+c1_1900_onmf
c1	c1_2000_98=c1_2000_10+c1_2000_24+c1_2000_50+c1_2000_60+c1_2000_omf+c1_2000_onmf
c1	c1_2110_98=c1_2110_10+c1_2110_24+c1_2110_50+c1_2110_60+c1_2110_omf+c1_2110_onmf
c1	c1_2140_98=c1_2140_10+c1_2140_24+c1_2140_50+c1_2140_60+c1_2140_omf+c1_2140_onmf
c1	c1_2150_98=c1_2150_10+c1_2150_24+c1_2150_50+c1_2150_60+c1_2150_omf+c1_2150_onmf
c1	c1_2160_98=c1_2160_10+c1_2160_24+c1_2160_50+c1_2160_60+c1_2160_omf+c1_2160_onmf
c1	c1_2170_98=c1_2170_10+c1_2170_24+c1_2170_50+c1_2170_60+c1_2170_omf+c1_2170_onmf
c1	c1_2180_98=c1_2180_10+c1_2180_24+c1_2180_50+c1_2180_60+c1_2180_omf+c1_2180_onmf
c1	c1_2190_98=c1_2190_10+c1_2190_24+c1_2190_50+c1_2190_60+c1_2190_omf+c1_2190_onmf
c1	c1_2200_98=c1_2200_10+c1_2200_24+c1_2200_50+c1_2200_60+c1_2200_omf+c1_2200_onmf
c1	c1_2300_98=c1_2300_10+c1_2300_24+c1_2300_50+c1_2300_60+c1_2300_omf+c1_2300_onmf

c1	c1_3000_98=c1_3000_10+c1_3000_24+c1_3000_50+c1_3000_60+c1_3000_omf+c1_3000_onmf
c1	c1_3410_98=c1_3410_10+c1_3410_24+c1_3410_50+c1_3410_60+c1_3410_omf+c1_3410_onmf
c1	c1_3430_98=c1_3430_10+c1_3430_24+c1_3430_50+c1_3430_60+c1_3430_omf+c1_3430_onmf
c1	c1_3450_98=c1_3450_10+c1_3450_24+c1_3450_50+c1_3450_60+c1_3450_omf+c1_3450_onmf
c1	c1_3460_98=c1_3460_10+c1_3460_24+c1_3460_50+c1_3460_60+c1_3460_omf+c1_3460_onmf
c1	c1_3470_98=c1_3470_10+c1_3470_24+c1_3470_50+c1_3470_60+c1_3470_omf+c1_3470_onmf
c1	c1_3480_98=c1_3480_10+c1_3480_24+c1_3480_50+c1_3480_60+c1_3480_omf+c1_3480_onmf
c1	c1_3490_98=c1_3490_10+c1_3490_24+c1_3490_50+c1_3490_60+c1_3490_omf+c1_3490_onmf
c1	c1_3510_98=c1_3510_10+c1_3510_24+c1_3510_50+c1_3510_60+c1_3510_omf+c1_3510_onmf
c1	c1_3520_98=c1_3520_10+c1_3520_24+c1_3520_50+c1_3520_60+c1_3520_omf+c1_3520_onmf
c1	c1_3530_98=c1_3530_10+c1_3530_24+c1_3530_50+c1_3530_60+c1_3530_omf+c1_3530_onmf
c1	c1_3540_98=c1_3540_10+c1_3540_24+c1_3540_50+c1_3540_60+c1_3540_omf+c1_3540_onmf
c1	c1_3590_98=c1_3590_10+c1_3590_24+c1_3590_50+c1_3590_60+c1_3590_omf+c1_3590_onmf
c1	c1_3600_98=c1_3600_10+c1_3600_24+c1_3600_50+c1_3600_60+c1_3600_omf+c1_3600_onmf
c1	c1_3610_98=c1_3610_10+c1_3610_24+c1_3610_50+c1_3610_60+c1_3610_omf+c1_3610_onmf
c1	c1_3620_98=c1_3620_10+c1_3620_24+c1_3620_50+c1_3620_60+c1_3620_omf+c1_3620_onmf
c1	c1_3630_98=c1_3630_10+c1_3630_24+c1_3630_50+c1_3630_60+c1_36300_omf+c1_3630_onmf
c1	c1_3640_98=c1_3640_10+c1_3640_24+c1_3640_50+c1_3640_60+c1_3640_omf+c1_3640_onmf
c1	c1_4000_98=c1_4000_10+c1_4000_24+c1_4000_50+c1_4000_60+c1_4000_omf+c1_4000_onmf
c1	c1_2130_98=c1_2130_10+c1_2130_24+c1_2130_50+c1_2130_60+c1_2130_omf+c1_2130_onmf
c1	c1_2400_98=c1_2400_10+c1_2400_24+c1_2400_50+c1_2400_60+c1_2400_omf+c1_2400_onmf
c1	c1_2120_98=c1_2120_10+c1_2120_24+c1_2120_50+c1_2120_60+c1_2120_omf+c1_2120_onmf
c1	c1_3415_98=c1_3415_10+c1_3415_24+c1_3415_50+c1_3415_60+c1_3415_omf+c1_3415_onmf
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