**Annual Financial Report**

**Data Feed Standards**

**For Open-Enrollment Charter Schools**

Texas Education Agency

Austin, Texas

March 2023

Table of Contents

OVERVIEW 3

Objectives of this document 3

Scope 3

Section 1 Flat File Format 4

1.1 Data Specifications 4

1.2 Format for the Data Inside the File 4

Max Chars Description 4

1.3 Data Values 6

Section 2 File Naming Conventions 6

Section 3 Submission Procedures 7

Section 4 Submitting the Data Feed 9

4.1 Method One 9

4.1.1 Viewing Data Feed Data 9

4.2 Method Two 10

4.2.1 Important System Notes 10

Steps for Entering Data on Each Schedule 11

Section 5 Checking the Data for Edits and Finalizing the Submission 12

Section 6 Viewing the Status of the Data Feed File 15

Example of “VIEW District Status” Page Display 16

Section 7 Data Mapping Charts 17

7.1 Schedule B7 - Statement of Financial Position 17

7.2 Schedule B8 – Statement of Activities 19

7.3 Schedule B9 – Statement of Cash Flows 21

7.4 Schedule B10 – Schedule of Expenses 22

7.5 Schedule B11 – Schedule of Capital Assets 22

7.6 Schedule B15a – Schedule of Findings and Questioned Costs 23

7.7 Schedule B15b – Schedule of Findings and Questioned Costs 25

7.8 Schedule B17 – Schedule of Expenditure of Federal Awards (if applicable) 27

7.9 Schedule B19 – Schedule of Real Property Ownership Interest (if applicable) 28

7.10 Schedule B20 – Schedule of Related Party Transactions (if applicable) 29

7.11 Schedule B21 – Schedule of Related Party Compensation and Benefits (if applicable) 30

Schedule J4 – Use of Funds Report (*optional* for FY2021, *required* for FY2022) 31

Schedule RQ1 – Required Questions 32

Section 8 Edit Tables 33

USEFUL TEA WEBSITE LINKS 37

# OVERVIEW

## Objectives of this document

The objective of this Data Feed Standards document is to outline the format to be used by open-enrollment charter schools to submit data to the Texas Education Agency (TEA) through the AUDIT application in the Texas Education Agency Login (TEAL).

## Scope

This document will address the procedures for submitting the data to the 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.

Below is an example of the Flat File format:

555809|2021|B7|1110|1|6207296

555809|2021|B7|1101|1|104484

555809|2021|B7|1120|1|702691

555809|2021|B7|1200|1|2186

555809|2021|B7|1240|1|801

555809|2021|B7|1250|1|497060

555809|2021|B7|1290|1|24141255

555809|2021|B7|1300|1|604389

555809|2021|B7|1410|1|377157

555809|2021|B7|1420|1|113410

555809|2021|B7|1490|1|6207296

555809|2021|B8|5710|2|100

555809|2021|B8|5710|3|200

555809|2021|B8|5710|4|300

555809|2021|B8|5720|2|100

555809|2021|B8|5720|3|100

555809|2021|B9|1a|1|6207296

555809|2021|B9|1b|1|104484

555809|2021|B9|2|1|702691

555809|2021|B9|3a|1|2186

555809|2021|B9|3b|1|801

555809|2021|B9|4a|1|497060

555809|2021|B9|4b|1|24141255

555809|2021|B9|4c|1|604389

555809|2021|B9|5a|1|377157

555809|2021|B9|5b|1|113410

555809|2021|B10|6100|1|500

555809|2021|B10|6200|1|600

555809|2021|B10|6300|1|700

555809|2021|B10|6400|400

555809|2021|B10|6500|1|300

555809|2021|B10|TE|1|2500

555809|2021|B11|1510|1|1000

555809|2021|B11|1510|2|2500

## 1.3 Data Values

The data provided for each row and column is numeric, alphanumeric or text. 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 B15a, B15b, J4 and RQ1 require “yes” or “no” answers for some fields.
* Schedules B15a, B15b, B17, B19, B20 and B21 require numeric, alphanumeric or text 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

Once a user has a TEAL account, access to the TEAL Audit application may be added by following these steps.

# 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 user name 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*.*



* The user will log into their TEAL account and select *My Application Accounts* from the Self-Service menu in the left column.



* On the next screen, the user will click on the “Request New Account...” button, which brings up the Application ID listing. Select the *AUDIT* Application ID.



* On the next screen, click on the “Add Access” button.



* On the next screen, enter your Employing Organization (name or organization number), and select the option button for the role(s) that you are applying for. Details on the various Audit application roles can be found at the bottom of TEA’s [Electronic Submissions](https://tea.texas.gov/finance-and-grants/financial-compliance/electronic-submissions) webpage.
* Click the “Done” button to queue your request. Note: this does not submit your request to TEAL.
* On the next screen, you must click the “Save Changes” button. This will submit your access request to TEAL.
* Once your request has been approved, you will receive an email from TEAL. The user will now have access to the TEAL Audit application that will allow data feed schedules to be manually entered and submitted.

# 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** from the main menu, and then click on the **Display** button.
3. Use the **Browse…** button, in the first section titled 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** from the 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. Read the important notes on the title page and use the **Print** button to retain a copy of reference.
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 13 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. 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 13 for the procedure for checking for edits and finalizing the submission.

### 4.2.1 Important System Notes

Please read **BEFORE** you start entering data into the schedules

* **All 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 school should be left blank. To indicate a **negative number** always use the "-" **(minus)** sign. The AUDIT application **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 only need to key items that apply and are listed in your school’s audit report.
* Your exhibit number and the one displayed in the data feed may be slightly different. The data feed database follows the Sample Financial and Compliance Report in the *FASRG, Module 2, Special Supplement – Charter Schools*, Appendix B. Please note that you are only entering Exhibits B7, B8, B9, B10, B11, B15 a and b, B17, B19, B20, B21, RQ1, and the new J4 (optional for FY2021, required for FY2022). For additional information on these schedules, please refer to the FASRG.
* **The data feed must be finalized by school personnel to complete the submission.**

## Steps for Entering Data on Each Schedule

 

1. The schedule page will appear, and the charter school’s county-district number should appear in the CD# box.



1. Select the schedule in which the data is to be entered. A blank schedule will appear.
2. Enter the data and click on the “**Save”** button. The data is not saved until the “Save” button 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 period.

1. Once you have finished entering data for a schedule and clicked the “**Save”** button, you will need 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 the next section for procedures on checking for edits and finalizing the submission.

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

**IMPORTANT NOTES:**

* **The consistency of the data feed with the annual financial report is essential, as the submitted data is used for state funding and Financial Integrity Rating System of Texas (FIRST) calculations.**
* **The data feed should be checked against the annual financial report 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.**
* **Edits are not necessarily errors.** **Small rounding edits of less than 100 dollars are acceptable and do not need to be corrected.**
* **The submission is not complete until the data has been finalized by school personnel.**
1. Select **ENTER and/or FINALIZE Schedules** from the main menu, then click on the **Display** button. The schedule page will appear, and the charter school’s county-district number should appear in the CD# box.



1. Select the B7 schedule in which the data is to be checked. The B7 schedule will appear.
2. To check for edits, click 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.



1. If there are no Edit errors, the following message will appear, “*All Edit Checks Have Succeeded*”. The data Edit checks for this schedule have been completed. Continue to the next schedule.



1. If there are Edit errors, an error message will appear saying how many edits failed and red dots will show up in the schedule next to certain cells. Not all cells with red dots are errors. The red dots indicate the fields which the system looks at when it is checking the edit. Click the **OK** button in the information box to close the box.



1. Click on the **Error List** button to view the **Edit Failures**. 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.



1. 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 may do multiple corrections before clicking **Save**. Until you click on **Save**, the edit list is in the background. Once you click **Save**, you must repeat steps 3 and 6 to get a revised edit failures list.
2. If the data feed and the AFR PDF agree with each other, but you still have edits, do not make any changes to the data feed submission. Instead, contact your external auditor to discuss the edit failures to determine how the errors must be corrected and if a revised schedule should be submitted.
3. After the corrections have been made, click on the **Show Errors** button again. You should see the “*All Edit Checks Have Succeeded*” message. If not, continue making corrections.
4. Continue checking the remaining schedules. **ALL Schedules must be verified to the AFR PDF, and any edit failures resolved before moving on to the next step.** Remember, not all edits are necessarily errors. Some edits are acceptable and do not require correcting.
5. 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 submitted to TEA. By clicking this box, you have confirmed that the data feed schedules are correct and reflect the AFR PDF for *all* Schedules.



**The AFR electronic submission is not complete until the data has been finalized by school personnel.** This submits the finalized data feed to TEA and completes the last step of finalizing your district’s data feed. After you have selected the **Finalize** button, the data feed is no longer updateable. You will receive a message, which will also be emailed, thanking you for finalizing your data feed.

Thank you for finalizing the financial data feed for ANYWHERE ACADEMY (099899) for FY2021 at 10/17/2021 8:00:29 AM Central Time.

You have completed your data feed finalization process.



# Section 6 Viewing the Status of the Data Feed File

Only school personnel with **TEAL** **Audit** application access can view the status of the data feed submission in the Audit application.

By selecting the **VIEW District Status** from the menu, charter school 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 school’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.

 

## Example of “VIEW District Status” Page Display

If you have properly finalized the data feed, you should see “***Finalized / Closed***” under the Data Feed Status heading along with the date and time under the Finalization Date heading.

If you do not see “**Finalized / Closed**” under the Data Feed Status heading, go back to the [Check Data for Edits and Finalizing the Submission](#_Check_Data_for) section and review the steps.



# Section 7 Data Mapping Charts

## 7.1 Schedule B7 - Statement of Financial Position

* Schedule B7 contains only one column, enter those column amounts and select **Save**.
* Remember to indicate **negative numbers** with the "-" **minus** sign. The data feed program **does not** recognize parentheses ( ).

|  |
| --- |
| **B7 Statement of Financial Position** |
| Data Code | Account Description | 1 Total |
|  | ***Current Assets*** |  |
| 1110 | Cash & Cash Equivalents |   |
| 1101 | Restricted Cash & Cash Equivalents |   |
| 1120 | Investments - Current |   |
| 1200 | Accounts Receivables |   |
| 1240 | Due from Other Governments |   |
| 1250 | Accrued Interest |   |
| 1290 | Other Receivables |   |
| 1300 | Inventories |   |
| 1410 | Deferred Expenses |   |
| 1420 | Capitalized Bond Costs |   |
| 1490 | Other Current Assets |   |
| 1299 | Total Current Assets |   |
|  | ***Long-term Assets*** |  |
| 1990 | Noncurrent Restricted Cash & Cash Equivalents |   |
|  | ***Land, Buildings, and Equipment*** |  |
| 1510 | Land Purchase and Improvements |   |
| 1520 | Buildings and Improvements |   |
| 1531 | Vehicles |   |
| 1539 | Furniture and Equipment |   |
| 1540 | Fixed Assets - Nonprofit Charter School Defined |   |
| 1551 | Assets Purchased Under Capital Leases - Buildings |   |
| 1559 | Assets Purchased Under Capital Leases - Furniture and Equipment |   |
| 1569 | Library Books and Media |   |
| 1590 | Other Property and Equipment |   |
| 1500 | Total Property and Equipment (Gross) |   |
| 1570 | Accumulated Depreciation |   |
| 1580 | Total Property and Equipment (Net) |   |
| 1900 | Other Noncurrent Assets |   |
| 1800 | Total Long-term Assets |   |
| 1000 | Total Assets |   |

|  |
| --- |
| **B7 Statement of Financial Position** |
| Data Code | Account Description | 1 Total |
|  | ***Current Liabilities*** |  |
| 2110 | Accounts Payable |   |
| 2121 | Bonds Payable - Current Year |   |
| 2122 | Loans Payable - Current Year |   |
| 2123 | Other Liabilities - Current Year |   |
| 2130 | Capital Leases Payable - Current Year |   |
| 2140 | Interest Payable |   |
| 2150 | Payroll Deductions and Withholdings |   |
| 2160 | Accrued Wages Payable |   |
| 2180 | Due to Other Governments |   |
| 2200 | Accrued Expenditures or Expenses |   |
| 2310 | Deferred Revenue |   |
| 2400 | Payable from Restricted Assets |   |
| 2299 | Total Current Liabilities |   |
|  | ***Long-term Liabilities*** |  |
| 2510 | Bonds Payable - Long-term |   |
| 2511 | Deferred Gain or Loss on Defeasance |   |
| 2512 | Accumulated Accretion on Capital Appreciation Bonds (CABS) |   |
| 2516 | Premium and Discount on Issuance of Bonds |   |
| 2520 | Loans Payable - Long-term |   |
| 2530 | Other Long-term Debt Payable |   |
| 2599 | Total Long-term Liabilities |   |
| 2000 | Total Liabilities |   |
|  | ***Net Assets*** |  |
| 3490 | Permanently Restricted Net Assets |   |
| 3590 | Net Assets With Donor Restrictions |   |
| 3600 | Net Assets Without Donor Restrictions |   |
| 3000 | Total Net Assets |   |
| TLNA | Total Liabilities and Net Assets |   |

## 7.2 Schedule B8 – Statement of Activities

* Enter the audited amounts from the AFR schedule B8 and select **Save**.
* Enter comments as needed under column 1 – Changes/Adjustments Description in the *Other Changes in Net Assets* section.
* Remember to indicate **negative numbers** with the "-" **minus** sign. The data feed program **does not** recognize parentheses ( ).

|  |
| --- |
| **B8 Statement of Activities** |
|   |   | 1 | 2 | 3 | 4 |
| Data | Account | Changes/Adjustments | Without Donor | With Donor |   |
| Codes | Description | Description | Restrictions | Restrictions | Total |
|  | ***Local Revenue*** |  |  |  |  |
| 5710 | Taxes Passed Through by Districts |   |   |   |   |
| 5720 | Services Rendered to Other Schools |   |   |   |   |
| 5740 | Other Local Revenue |   |   |   |   |
| 5750 | Food Service, Cocurricular, & Enterprising |   |   |   |   |
| 5760 | Intermediate Sources |   |   |   |   |
| 5700 | Total Local Revenue |   |   |   |   |
|  | ***State Program Revenue*** |  |  |  |  |
| 5810 | Foundation School Program |   |   |   |   |
| 5820 | Other State Revenue (TEA) |   |   |   |   |
| 5830 | Other State Revenue (Non-TEA) |   |   |   |   |
| 5800 | Total State Revenue |   |   |   |   |
|  | ***Federal Program Revenue*** |  |  |  |  |
| 5910 | Pass through Non-State or Federal Agency |   |   |   |   |
| 5920 | Pass through TEA |   |   |   |   |
| 5930 | Pass through Other Agencies |   |   |   |   |
| 5940 | Directly from the Federal Government |   |   |   |   |
| 5900 | Total Federal Revenue |   |   |   |   |
|  | ***Net Assets Released from Restrictions*** |  |  |  |  |
| NAR1 | Revenue Expended for Operations |   |   |   |   |
| NAR2 | Other Restrictions |   |   |   |   |
| TNAR | Total Net Assets Released from Restrictions |   |   |   |   |
| 5000 | Total Revenues |   |   |   |   |
|  | ***Expenses*** |  |  |  |  |
| 11 | Instruction |   |   |   |   |
| 12 | Instructional Resources & Media Services |   |   |   |   |
| 13 | Curriculum & Instructional Staff Development |   |   |   |   |
| 21 | Instructional Leadership |   |   |   |   |
| 23 | School Leadership |   |   |   |   |
| 31 | Guidance, Counseling & Evaluation Services |   |   |   |   |
| 32 | Social Work Services |   |   |   |   |
| 33 | Health Services |   |   |   |   |
| 34 | Transportation |   |   |   |   |
| 35 | Food Service |   |   |   |   |
| 36 | Extracurricular |   |   |   |   |
| 41 | General Administration |   |   |   |   |
| 51 | Plant Maintenance |   |   |   |   |
| 52 | Security & Monitoring Services |   |   |   |   |
| 53 | Data Processing Services |   |   |   |   |
| 61 | Community Services |   |   |   |   |
| 71 | Debt Service |   |   |   |   |
| 81 | Fundraising |   |   |   |   |
| TE | Total Expenses |   |   |   |   |
|  | ***Net Assets*** |  |  |  |  |
| CHGN | Increase (Decrease) in Net Assets before Other Changes |  |  |  |  |
|  | ***Other Changes in Net Assets*** |  |  |  |  |
| CHG1 | Change 1 - [Enter Description] |   |   |   |   |
| CHG2 | Change 2 - [Enter Description] |   |   |   |   |
| CHG3 | Change 3 - [Enter Description] |   |   |   |   |
| CHG4 | Change 4 - [Enter Description] |  |  |  |  |
| CHG5 | Change 5 - [Enter Description] |  |  |  |  |
| TCNA | Total Changes in Net Assets |   |   |   |   |
| NABY | Net Assets at Beginning of Year |   |   |   |   |
| NAAR | Net Assets as Restated |   |   |   |   |
| ADJ1 | Adjustment 1 - [Enter Description] |   |   |   |   |
| ADJ2 | Adjustment 2 - [Enter Description] |   |   |   |   |
| ADJ3 | Adjustment 3 - [Enter Description] |   |   |   |   |
| ADJ4 | Adjustment 4 - [Enter Description] |  |  |  |  |
| ADJ5 | Adjustment 5 - [Enter Description] |  |  |  |  |
| 3000 | Net Assets at End of Year |   |   |   |   |

## 7.3 Schedule B9 – Statement of Cash Flows

* Enter the audited amounts from the AFR schedule B9 and select **Save**.

|  |
| --- |
| **B9 Statement of Cash Flows** |
| Data Codes | Account Description | 1 Total |
|  | ***Cash Flow from Operating Activities*** |  |
| 1a | Depreciation |   |
| 1b | Net Cash Provided (Used) by Operating Activities |   |
|  | ***Cash Flow from Investing Activities*** |  |
| 2 | Net Cash from Investing Activities |   |
|  | ***Cash Flow from Financing Activities*** |  |
| 3a | Principal Payments |   |
| 3b | Net Cash Provided (Used) by Financing Activities |   |
|  | ***Cash and Cash Equivalents*** |  |
| 4a | Net Increase (Decrease) in Cash and Cash Equivalents |   |
| 4b | Cash and Cash Equivalents - Beginning of the Year |   |
| 4c | Cash and Cash Equivalents - End of the Year |   |
|  | ***Supplemental Disclosure of Cash Flow Information*** |  |
| 5a | Cash Paid During the Year for Interest |   |
| 5b | Cash Paid During the Year for Income Taxes |   |

## 7.4 Schedule B10 – Schedule of Expenses

* Enter the audited amounts from the AFR schedule B10 and select **Save**.

|  |
| --- |
| **B10 Schedule of Expenses** |
| Data Codes | Account Description | 1 Total |
|  | ***Expenses*** |  |
| 6100 | Payroll Costs |   |
| 6200 | Professional & Contracted Services |   |
| 6300 | Supplies & Materials |   |
| 6400 | Other Operating Costs |   |
| 6500 | Debt Service |   |
| TE | Total Expenses |   |

## 7.5 Schedule B11 – Schedule of Capital Assets

* Enter the audited amounts from the AFR schedule B9 and select **Save**.

|  |
| --- |
| **B11 Schedule of Capital Assets** |
| Data |   | 1 | 2 | 3 | 4 |
| Codes | Account Description | Local | State | Federal | Total |
|  | ***Capital Assets*** |  |  |  |  |
| 1110 | Cash |  |  |  |  |
| 1120 | Investments |  |  |  |  |
| 1510 | Land and Improvements |   |   |   |   |
| 1520 | Buildings and Improvements |   |   |   |   |
| 1531 | Vehicles |   |   |   |   |
| 1539 | Furniture and Equipment |   |   |   |   |
| 1541 | Vehicles (<$5,000) |   |   |   |   |
| 1549 | Furniture and Equipment (<$5,000) |   |   |   |   |
| 1551 | Buildings (Capital Leases) |   |   |   |   |
| 1559 | Furniture and Equipment (Capital Leases) |   |   |   |   |
| 1569 | Library Books and Media |   |   |   |   |
| 1590 | Other Capital Assets |   |   |   |   |
| 1500 | Total Property and Equipment |   |   |   |   |

## 7.6 Schedule B15a – Schedule of Findings and Questioned Costs

1. Enter the appropriate responses based on the schedule in the AFR. Consult with your independent auditor as needed.
2. Answers to questions Q1 through Q4 can be found in the *financial statements section* of the Summary of Auditor’s Results on the Schedule of Findings and Questioned Costs (SFQC).
	* Question Q1: Enter the type of auditor’s report issued on financial statements (e.g., Unmodified, Modified, Disclaimer, or Adverse).
	* Questions Q2 through Q4: Enter either YES or NO.
3. Answers to questions Q5 through Q10 can be found in the *federal awards section* of the Summary of Auditor’s Results on the SFQC.
	* Questions Q5, Q6, Q8, and Q10: Enter either YES or NO; or N/A or leave blank (if a single audit was not required).
	* Question Q7: Enter the type of auditor’s report issued on compliance for major programs (e.g., Unmodified, Modified, Disclaimer, or Adverse; or N/A or leave blank).
	* Question Q9: Enter the dollar threshold used to distinguish between Type A and Type B programs; or N/A or leave blank.
4. If the independent auditor references the same finding number in both the financial statement audit and the compliance over major programs audit (single audit), please consider that finding when answering questions in both the ***Financial Statements*** section and the ***Federal Awards*** section.
5. In the ***Identification of Major Programs*** section, enter the major programs listed on the SFQC along with their associated federal expenditures information from the Schedule of Expenditures of Federal Awards. Each program of a cluster will need to be listed individually by number, name (maximum of 32 characters including spaces), and program expenditure amount.

If a single audit was not required, leave this section blank.

|  |
| --- |
| **B15a Schedule of Findings and Questioned Costs** |
|   |   | 1 | 2 | 3 | 4 |
| Data |   |   | Federal | Name of Federal | Federal |
| Codes | Descriptions | Answer | CFDA # | Program  | Expenditures |
|  | ***Financial Statements*** |  |  |  |  |
| Q1 | Type of auditor's report issued on financial statements. |   |   |   |   |
| Q2 | Were there one or more material weaknesses identified over financial reporting? |   |   |   |   |
| Q3 | Were there one or more significant deficiencies identified that are not considered to be material weaknesses in internal controls over financial reporting? |   |   |   |   |
| Q4 | Was there noncompliance material to the financial statements noted? |   |   |   |   |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | ***Federal Awards*** |  |  |  |  |
| Q5 | Were there one or more material weaknesses identified over compliance? |   |   |   |   |
| Q6 | Were there one or more significant deficiencies identified that are not considered to be material weaknesses in internal controls over major programs? |   |   |   |   |
| Q7 | Type of auditor's report issued on compliance for major programs. |   |   |   |   |
| Q8 | Are there any audit findings disclosed that are required to be reported in accordance with Uniform Guidance (2 CFR §200)? |   |   |   |   |
| Q9 | Dollar Threshold used to distinguish between Type A and Type B programs. |   |   |   |   |
| Q10 | Auditee qualified as a low-risk auditee? |   |   |   |   |
|  | ***Identification of Major Programs*** |  |  |  |  |
| 1 | Data |   |   |   |   |
| 2 | Data |   |   |   |   |
| 3 | Data |   |   |   |   |
| 4 | Data |   |   |   |   |
| 5 | Data |   |   |   |   |
| 6 | Data |   |   |   |   |
| 7 | Data |   |   |   |   |
| 8 | Data |   |   |   |   |
| 9 | Data |   |   |   |   |
| 10 | Data |   |   |   |   |
| 11 | Data |  |  |  |  |
| 12 | Data |  |  |  |  |
| 13 | Data |  |  |  |  |
| 14 | Data |  |  |  |  |
| 15 | Data |  |  |  |  |
| TMP | Total Major Programs |   |   |   |   |

## 7.7 Schedule B15b – Schedule of Findings and Questioned Costs

* Leave Schedule B15b blank if there were no findings indicated by the independent auditor.
* Enter the appropriate responses based on the schedules in the AFR. Consult with your independent auditor as needed.
* If the independent auditor indicates the same finding number in both the financial statement audit and the compliance over major programs audit (single audit), enter the finding under both ***Financial Statement Findings*** the ***Federal Award Findings And Questioned Costs*** sections.
* ***Financial Statement Findings*** (data code rows 1 through 25):
	+ Under column 1, enter the finding reference number assigned to current year findings by the independent auditor. **Do not include *prior year findings* on the B15b schedule if they have been resolved**.
	+ Under column 2, enter the finding condition noted by the independent auditor. (maximum of 250 characters including spaces).
	+ Under columns 3, 4, 5, and 6, answer YES or NO.
	+ Under column 7, leave blank if not applicable.
	+ If a finding is Immaterial Noncompliance it should be entered with columns 3, 4, and 5 answered NO.
* ***Federal Award Findings and Questioned Costs*** (data code rows 26 through 50):
	+ Under column 1, enter the finding reference number assigned to current year findings by the independent auditor. **Do not include *prior year findings* on the B15b schedule if they have been resolved.**
	+ Under column 2, enter the finding condition noted by the independent auditor. (maximum of 250 characters including spaces).
	+ Under columns 3, 4, 5, and 6, answer YES or NO.
	+ Under column 7, leave blank if not applicable.

|  |
| --- |
| **B15b Schedule of Findings and Questioned Costs** |
|   |   | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|   |   |   |   |   | Internal Control |   |   |   |
|   |   | Audit |   | Internal | Significant |   |   | Prior Year |
|   |   | Finding |   | Control | Deficiency |   | Prior | Finding |
| Data | Account | Reference | Finding | Material | not Material | Material | Year | Reference |
| Code | Description | Number | Description | Weakness | Weakness | Noncompliance | Finding | Number |
|  | ***Financial Statement*** |  |  |  |  |  |
|  | ***Findings*** |  |  |  |  |  |
| 1 | Data |   |   |   |   |   |   |   |
| 2 | Data |  |  |  |  |  |  |  |
| ... | ... |   |   |   |   |   |   |   |
| 25 | Data |   |   |   |   |   |   |   |
|   |   | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|   |   |   |   |   | Internal Control |   |   |   |
|   |   | Audit |   | Internal | Significant |   |   | Prior Year |
|   |   | Finding |   | Control | Deficiency |   | Prior | Finding |
| Data | Account | Reference | Finding | Material | not Material | Questioned | Year | Reference |
| Code | Description | Number | Description | Weakness | Weakness | Cost | Finding | Number |
|  | ***Federal Awards Findings*** |  |  |  |  |  |
|  | ***and Questioned Costs*** |  |  |  |  |  |
| 26 | Data |   |   |   |   |   |   |   |
| 27 | Data |  |  |  |  |  |  |  |
| ... | ... |   |   |   |   |   |   |   |
| 50 | Data |   |   |   |   |   |   |   |

## 7.8 Schedule B17 – Schedule of Expenditure of Federal Awards (if applicable)

* Enter the appropriate responses. Consult with your independent auditor as needed. Additional information on federal grants can also be found on the [SAM.gov](https://sam.gov/content/assistance-listings) website.
* Column 1a - Catalog of Federal Domestic Assistance (CFDA) Number: Enter the two-digit prefix followed by the three-digit extension and any alphabetical characters (e.g., 84.027).
* Column 3 – Passed Through Entity ID Number: Enter the identifying number provided by the pass-through entity.
* Column 5 – Federal Expenditures: Enter the amount of federal expenditures per the Schedule of Expenditures of Federal Awards (e.g., $50,237).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |   | 1a | 3 | 5 |
| Data | Account | CFDA | Passed Through |   |
| Code | Description | Number | Entity ID Number | Expenditures |
| 1 | Data |   |   |   |
| 2 | Data |   |   |   |
| 3 | Data |   |   |   |
| 4 | Data |   |   |   |
| 5 | Data |   |   |   |
| 6 | Data |   |   |   |
| 7 | Data |   |   |   |
| 8 | Data |   |   |   |
| 9 | Data |   |   |   |
| 10 | Data |   |   |   |
| ... | ... |   |   |   |
| TFE | Total Federal Expenditures |   |   |   |

## 7.9 Schedule B19 – Schedule of Real Property Ownership Interest (if applicable)

Enter the information below as listed on your financial audit report (if applicable).

* Column 1 – Description: Enter the legal property description for each real property asset as shown in the county clerk’s real property records (maximum of 32 characters including spaces).
* Column 2 - Property Address: Enter the complete street address including number, name, city, state, and zip code.
* Column 3 - Total Assessed Value: Enter dollar amount determined by the county appraisal district.
* Columns 4 through 6 - Ownership Interest: Enter the dollar amount of ownership interest for each real property asset. (This is the same methodology used in the Schedule of Capital Assets.)

|  |
| --- |
| **B19 Schedule of Real Property Ownership Interest** |
|   |   | 1 | 2 | 3 | 4 | 5 | 6 |
| Data | Account  | Description | Property | Total Assessed | Ownership Interest | Ownership Interest | Ownership Interest |
| Code | Description | (List each parcel separately) | Address | Value | - Local  ($ amount) | - State  ($ amount) | - Federal  ($ amount) |
| 1 | Data |   |   |   |   |   |   |
| 2 | Data |   |   |   |   |   |   |
| 3 | Data |   |   |   |   |   |   |
| 4 | Data |   |   |   |   |   |   |
| 5 | Data |   |   |   |   |   |   |
| 6 | Data |   |   |   |   |   |   |
| 7 | Data |   |   |   |   |   |   |
| 8 | Data |   |   |   |   |   |   |
| 9 | Data |   |   |   |   |   |   |
| 10 | Data |   |   |   |   |   |   |
| ... | ... |   |   |   |   |   |   |
| 200 | Data |   |   |   |   |   |   |
| TRP | Total Real Property Ownership Interest |   |   |   |   |   |   |

## 7.10 Schedule B20 – Schedule of Related Party Transactions (if applicable)

Enter the information below as listed on your financial audit report (if applicable).

* Column 1 - Related Party Name: Enter the related party's name such as the company's name or the name of a Board member's spouse.
* Column 2 - Name of Relation to the Related Party: Enter the individual's name within the organization to whom the related party is associated.
* Column 3 - Relationship: Enter the relationship between the organization member and the related party such as "Owner of company" or "Board member's spouse."
* Column 4 - Type of Transaction: Enter whether the transaction is ***Financial*** (i.e., loans, leases, purchase/sale of goods or services, etc.) or ***Nonfinancial*** (i.e., donated property).
* Column 5 – Brief description of Terms and Conditions: If applicable, enter any terms and conditions of long-term commitments such as loans, leases, or contracts. (maximum of 32 characters including spaces)
* Column 6 - Source of Funds Used: Enter whether the transaction was paid with Local, State, or Federal funds; or N/A (if nonfinancial transaction).
* Column 7 - Payment Frequency: Enter whether the transaction was paid Weekly, Monthly, Quarterly, Yearly, or One Time; or N/A (if nonfinancial transaction).
* Column 8 - Total Paid During FY: Enter the total amount paid during the fiscal year.
* Column 9 - Principal Balance Due: If applicable, enter the outstanding principal balance due at the end of the fiscal year.

|  |
| --- |
| **B20 Schedule of Related Party Transactions** |
|   |   | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|   |   |   | Name of  |   |   | Description | Source |   | Total |   |
|   |   | Related | Relation  |   |   | of Terms | of |   | Paid | Principal |
| Data | Account  | Party | to the |   | Type of | and | Funds | Payment | During | Balance |
| Code | Description | Name | Related Party | Relationship | Transaction | Conditions | Used | Frequency | FY | Due |
| 1 | Data |   |   |   |   |   |   |   |   |   |
| 2 | Data |   |   |   |   |   |   |   |   |   |
| 3 | Data |   |   |   |   |   |   |   |   |   |
| 4 | Data |   |   |   |   |   |   |   |   |   |
| 5 | Data |   |   |   |   |   |   |   |   |   |
| 6 | Data |   |   |   |   |   |   |   |   |   |
| 7 | Data |   |   |   |   |   |   |   |   |   |
| 8 | Data |   |   |   |   |   |   |   |   |   |
| 9 | Data |   |   |   |   |   |   |   |   |   |
| 10 | Data |   |   |   |   |   |   |   |   |   |
| ... | ... |   |   |   |   |   |   |   |   |   |
| 25 | Data |   |   |   |   |   |   |   |   |   |

## 7.11 Schedule B21 – Schedule of Related Party Compensation and Benefits (if applicable)

Enter the information below as listed on your financial audit report (if applicable).

* Column 1 - Related Party Name: Enter the related party's name such as the name of a Board member's spouse.
* Column 2 - Name of Relation of the Related Party: Enter the individual's name within the organization to whom the related party is associated.
* Column 3 – Relationship: Enter the relationship between the organization member and the related party such as "Board member's spouse."
* Column 4 - Compensation or Benefit: Enter whether the transaction was compensation or a benefit (e.g., life insurance).
* Column 5 - Payment Frequency: Enter whether the transaction was paid Weekly, Monthly, Quarterly, Yearly, or One Time.
* Column 6 – Description: Enter a brief description of the compensation or benefit such as "Life insurance." (maximum of 32 characters including spaces)
* Column 7 - Source of Funds Used: Enter whether the transaction was paid with Local, State, or Federal funds.
* Column 8 - Total Paid During FY: Enter the total amount paid on-behalf of or to the related party during the fiscal year.

|  |
| --- |
| **B21 Schedule of Related Party Compensation and Benefits** |
|   |   | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|   |   |   | Name of  |   |   |   |   | Source | Total |
|   |   | Related | Relation  |   | Compensation |   |   | of | Paid |
| Data | Account  | Party | to the |   | or | Payment |   | Funds | During |
| Code | Description | Name | Related Party | Relationship | Benefit | Frequency | Description | Used | FY |
| 1 | Data |   |   |   |   |   |   |   |   |
| 2 | Data |   |   |   |   |   |   |   |   |
| 3 | Data |   |   |   |   |   |   |   |   |
| 4 | Data |   |   |   |   |   |   |   |   |
| 5 | Data |   |   |   |   |   |   |   |   |
| 6 | Data |   |   |   |   |   |   |   |   |
| 7 | Data |   |   |   |   |   |   |   |   |
| 8 | Data |   |   |   |   |   |   |   |   |
| 9 | Data |   |   |   |   |   |   |   |   |
| 10 | Data |   |   |   |   |   |   |   |   |
| ... | ... |   |   |   |   |   |   |   |   |
| 25 | Data |   |   |   |   |   |   |   |   |

## Schedule J4 – Use of Funds Report (*optional* for FY2021, *required* for FY2022)

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

* Please answer either YES or NO to the first two questions under the **State Compensatory Education** section (AP1 and AP2) and the **Bilingual Education** section (AP5 and AP6).
* Questions AP3 and AP7 ask for the total state allotment funds received for the respective allotment program during the district’s fiscal year. The amounts entered should be positive in whole dollars (no cents) without commas.
* Questions AP4 and AP8 ask for the actual direct program expenditures spent for the respective allotment program during the district’s fiscal year. The amounts entered should be positive in whole dollars (no cents) without commas.

|  |
| --- |
| **J4 Use of Funds Report** |
| Data | Account | 1 |
| Codes | Description | Responses |
|  | ***State Compensatory Education*** |  |
| AP1 | Did your district expend any state compensatory education program state allotment funds during the district's fiscal year? |   |
| AP2 | Does the district have written policies and procedures for its state compensatory education program? |   |
| AP3 | Total state allotment funds received for state compensatory education programs during the district's fiscal year. |   |
| AP4 | Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30,34) |   |
|  | ***Bilingual Education*** |  |
| AP5 | Did your district expend any bilingual education program state allotment funds during the district's fiscal year? |   |
| AP6 | Does the district have written policies and procedures for its bilingual education program? |   |
| AP7 | Total state allotment funds received for bilingual education programs during the district's fiscal year. |   |
| AP8 | Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PICs 25 and 35) |   |

## Schedule RQ1 – Required Questions

Answer questions Q1 through Q4 with either YES or NO.

|  |
| --- |
| **RQ1 Required Questions** |
| Data | Account | 1 |
| Code | Description | Answer |
|  | ***Payment Compliance*** |  |
| Q1 | Was the charter school in compliance with the payment terms of all debt agreements at fiscal year end? [If the charter school was in default in a prior fiscal year, an exemption applies in following years if the charter school is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.] |   |
| Q2 | Did the charter school make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?  |   |
|  | ***Transparency*** |  |
| Q3 | Did the charter school 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 charter school's fiscal year end? |   |
| Q4 | Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.) |   |

# Section 8 Edit Tables

|  |  |
| --- | --- |
| SCHEDULE | EDIT FORMULA |
| b7 | b7\_1110\_1+b7\_1101\_1+b7\_1120\_1+b7\_1200\_1+b7\_1240\_1+b7\_1250\_1+b7\_1290\_1+b7\_1300\_1+b7\_1410\_1+b7\_1420\_1+b7\_1490\_1=b7\_1299\_1 |
| b7 | b7\_1510\_1+b7\_1520\_1+b7\_1531\_1+b7\_1539\_1+b7\_1540\_1+b7\_1551\_1+b7\_1559\_1+b7\_1569\_1+b7\_1590\_1=b7\_1500\_1 |
| b7 | b7\_1500\_1+b7\_1570\_1=b7\_1580\_1 |
| 7 | b7\_1990\_1+b7\_1580\_1+b7\_1900\_1=b7\_1800\_1 |
| b7 | b7\_1299\_1+b7\_1800\_1=b7\_1000\_1 |
| b7 | b7\_2110\_1+b7\_2121\_1+b7\_2122\_1+b7\_2123\_1+b7\_2130\_1+b7\_2140\_1+b7\_2150\_1+b7\_2160\_1+b7\_2180\_1+b7\_2200\_1+b7\_2310\_1+b7\_2400\_1=b7\_2299\_1 |
| b7 | b7\_2510\_1+b7\_2511\_1+b7\_2512\_1+b7\_2516\_1+b7\_2520\_1+b7\_2530\_1=b7\_2599\_1 |
| b7 | b7\_2299\_1+b7\_2599\_1=b7\_2000\_1 |
| b7 | b7\_3490\_1+b7\_3590\_1+b7\_3600\_1=b7\_3000\_1 |
| b7 | b7\_2000\_1+b7\_3000\_1=b7\_tlna\_1 |
| b8 | b8\_5710\_2+b8\_5720\_2+b8\_5740\_2+b8\_5750\_2+b8\_5760\_2=b8\_5700\_2 |
| b8 | b8\_5710\_3+b8\_5720\_3+b8\_5740\_3+b8\_5750\_3+b8\_5760\_3=b8\_5700\_3 |
| b8 | b8\_5710\_4+b8\_5720\_4+b8\_5740\_4+b8\_5750\_4+b8\_5760\_4=b8\_5700\_4 |
| b8 | b8\_5810\_2+b8\_5820\_2+b8\_5830\_2=b8\_5800\_2 |
| b8 | b8\_5810\_3+b8\_5820\_3+b8\_5830\_3=b8\_5800\_3 |
| b8 | b8\_5810\_4+b8\_5820\_4+b8\_5830\_4=b8\_5800\_4 |
| b8 | b8\_5910\_2+b8\_5920\_2+b8\_5930\_2+b8\_5940\_2=b8\_5900\_2 |
| b8 | b8\_5910\_3+b8\_5920\_3+b8\_5930\_3+b8\_5940\_3=b8\_5900\_3 |
| b8 | b8\_5910\_4+b8\_5920\_4+b8\_5930\_4+b8\_5940\_4=b8\_5900\_4 |
| b8 | b8\_nar1\_2+b8\_nar2\_2=b8\_tnar\_2 |
| b8 | b8\_nar1\_3+b8\_nar2\_3=b8\_tnar\_3 |
| b8 | b8\_nar1\_4+b8\_nar2\_4=b8\_tnar\_4 |
| b8 | b8\_5700\_2+b8\_5800\_2+b8\_5900\_2+b8\_tnar\_2=b8\_5000\_2 |
| b8 | b8\_5700\_3+b8\_5800\_3+b8\_5900\_3+b8\_tnar\_3=b8\_5000\_3 |
| b8 | b8\_5700\_4+b8\_5800\_4+b8\_5900\_4+b8\_tnar\_4=b8\_5000\_4 |
| b8 | b8\_11\_2+b8\_12\_2+b8\_13\_2+b8\_21\_2+b8\_23\_2+b8\_31\_2+b8\_32\_2+b8\_33\_2+b8\_34\_2+b8\_35\_2+b8\_36\_2+b8\_41\_2+b8\_51\_2+b8\_52\_2+b8\_53\_2+b8\_61\_2+b8\_71\_2+b8\_81\_2=b8\_te\_2 |
| b8 | b8\_11\_3+b8\_12\_3+b8\_13\_3+b8\_21\_3+b8\_23\_3+b8\_31\_3+b8\_32\_3+b8\_33\_3+b8\_34\_3+b8\_35\_3+b8\_36\_3+b8\_41\_3+b8\_51\_3+b8\_52\_3+b8\_53\_3+b8\_61\_3+b8\_71\_3+b8\_81\_3=b8\_te\_3 |
| b8 | b8\_11\_4+b8\_12\_4+b8\_13\_4+b8\_21\_4+b8\_23\_4+b8\_31\_4+b8\_32\_4+b8\_33\_4+b8\_34\_4+b8\_35\_4+b8\_36\_4+b8\_41\_4+b8\_51\_4+b8\_52\_4+b8\_53\_4+b8\_61\_4+b8\_71\_4+b8\_81\_4=b8\_te\_4 |
| b8 | b8\_chgn\_2+b8\_chg1\_2+b8\_chg2\_2+b8\_chg3\_2+b8\_chg4\_2+b8\_chg5\_2=b8\_tcna\_2 |
| b8 | b8\_chgn\_3+b8\_chg1\_3+b8\_chg2\_3+b8\_chg3\_3+b8\_chg4\_3+b8\_chg5\_3=b8\_tcna\_3 |
| b8 | b8\_chgn\_4+b8\_chg1\_4+b8\_chg2\_4+b8\_chg3\_4+b8\_chg4\_4+b8\_chg5\_4=b8\_tcna\_4 |
| b8 | ((b8\_naar\_2<>#0)&&(b8\_tcna\_2+b8\_naar\_2+b8\_adj1\_2+b8\_adj2\_2+b8\_adj3\_2+b8\_adj4\_2+b8\_adj5\_2=b8\_3000\_2))||((b8\_naar\_2=#0)&&(b8\_tcna\_2+b8\_naby\_2+b8\_adj1\_2+b8\_adj2\_2+b8\_adj3\_2+b8\_adj4\_2+b8\_adj5\_2=b8\_3000\_2)) |
| b8 | ((b8\_naar\_3<>#0)&&(b8\_tcna\_3+b8\_naar\_3+b8\_adj1\_3+b8\_adj2\_3+b8\_adj3\_3+b8\_adj4\_3+b8\_adj5\_3=b8\_3000\_3))||((b8\_naar\_3=#0)&&(b8\_tcna\_3+b8\_naby\_3+b8\_adj1\_3+b8\_adj2\_3+b8\_adj3\_3+b8\_adj4\_3+b8\_adj5\_3=b8\_3000\_3)) |
| b8 | ((b8\_naar\_4<>#0)&&(b8\_tcna\_4+b8\_naar\_4+b8\_adj1\_4+b8\_adj2\_4+b8\_adj3\_4+b8\_adj4\_4+b8\_adj5\_4=b8\_3000\_4))||((b8\_naar\_4=#0)&&(b8\_tcna\_4+b8\_naby\_4+b8\_adj1\_4+b8\_adj2\_4+b8\_adj3\_4+b8\_adj4\_4+b8\_adj5\_4=b8\_3000\_4)) |
| b8 | b7\_3000\_1=b8\_3000\_4 |
| b8 | b8\_5000\_2-b8\_te\_2=b8\_chgn\_2 |
| b8 | b8\_5000\_3-b8\_te\_3=b8\_chgn\_3 |
| b8 | b8\_5000\_4-b8\_te\_4=b8\_chgn\_4 |
| b9 | b9\_1b\_1+b9\_2\_1+b9\_3b\_1=b9\_4a\_1 |
| b9 | b9\_4a\_1+b9\_4b\_1=b9\_4c\_1 |
| b10 | b10\_6100\_1+b10\_6200\_1+b10\_6300\_1+b10\_6400\_1+b10\_6500\_1=b10\_te\_1 |
| b10 | b8\_te\_4=b10\_te\_1 |
| b11 | b11\_1110\_1+b11\_1120\_1+b11\_1510\_1+b11\_1520\_1+b11\_1531\_1+b11\_1539\_1+b11\_1541\_1+b11\_1549\_1+b11\_1551\_1+b11\_1559\_1+b11\_1569\_1+b11\_1590\_1=b11\_1500\_1 |
| b11 | b11\_1110\_2+b11\_1120\_2+b11\_1510\_2+b11\_1520\_2+b11\_1531\_2+b11\_1539\_2+b11\_1541\_2+b11\_1549\_2+b11\_1551\_2+b11\_1559\_2+b11\_1569\_2+b11\_1590\_2=b11\_1500\_2 |
| b11 | b11\_1110\_3+b11\_1120\_3+b11\_1510\_3+b11\_1520\_3+b11\_1531\_3+b11\_1539\_3+b11\_1541\_3+b11\_1549\_3+b11\_1551\_3+b11\_1559\_3+b11\_1569\_3+b11\_1590\_3=b11\_1500\_3 |
| b11 | b11\_1110\_4+b11\_1120\_4+b11\_1510\_4+b11\_1520\_4+b11\_1531\_4+b11\_1539\_4+b11\_1541\_4+b11\_1549\_4+b11\_1551\_4+b11\_1559\_4+b11\_1569\_4+b11\_1590\_4=b11\_1500\_4 |
| b15a | b15a\_1\_4+b15a\_2\_4+b15a\_3\_4+b15a\_4\_4+b15a\_5\_4+b15a\_6\_4+b15a\_7\_4+b15a\_8\_4+b15a\_9\_4+b15a\_10\_4+b15a\_11\_4+b15a\_12\_4+b15a\_13\_4+b15a\_14\_4+b15a\_15\_4=b15a\_tmp\_4 |
| b17 | b17\_1\_5+b17\_2\_5+b17\_3\_5+b17\_4\_5+b17\_5\_5+b17\_6\_5+b17\_7\_5+b17\_8\_5+b17\_9\_5+b17\_10\_5+b17\_11\_5+b17\_12\_5+b17\_13\_5+b17\_14\_5+b17\_15\_5+b17\_16\_5+b17\_17\_5+b17\_18\_5+b17\_19\_5+b17\_20\_5+b17\_21\_5+b17\_22\_5+b17\_23\_5+b17\_24\_5+b17\_25\_5+b17\_26\_5+b17\_27\_5+b17\_28\_5+b17\_29\_5+b17\_30\_5+b17\_31\_5+b17\_32\_5+b17\_33\_5+b17\_34\_5+b17\_35\_5+b17\_36\_5+b17\_37\_5+b17\_38\_5+b17\_39\_5+b17\_40\_5+b17\_41\_5+b17\_42\_5+b17\_43\_5+b17\_44\_5+b17\_45\_5+b17\_46\_5+b17\_47\_5+b17\_48\_5+b17\_49\_5+b17\_50\_5+b17\_51\_5+b17\_52\_5+b17\_53\_5+b17\_54\_5+b17\_55\_5+b17\_56\_5+b17\_57\_5+b17\_58\_5+b17\_59\_5+b17\_60\_5+b17\_61\_5+b17\_62\_5+b17\_63\_5+b17\_64\_5+b17\_65\_5+b17\_66\_5+b17\_67\_5+b17\_68\_5+b17\_69\_5+b17\_70\_5+b17\_71\_5+b17\_72\_5+b17\_73\_5+b17\_74\_5+b17\_75\_5+b17\_76\_5+b17\_77\_5+b17\_78\_5+b17\_79\_5+b17\_80\_5+b17\_81\_5+b17\_82\_5+b17\_83\_5+b17\_84\_5+b17\_85\_5+b17\_86\_5+b17\_87\_5+b17\_88\_5+b17\_89\_5+b17\_90\_5+b17\_91\_5+b17\_92\_5+b17\_93\_5+b17\_94\_5+b17\_95\_5+b17\_96\_5+b17\_97\_5+b17\_98\_5+b17\_99\_5+b17\_100\_5+b17\_101\_5+b17\_102\_5+b17\_103\_5+b17\_104\_5+b17\_105\_5+b17\_106\_5+b17\_107\_5+b17\_108\_5+b17\_109\_5+b17\_110\_5+b17\_111\_5+b17\_112\_5+b17\_113\_5+b17\_114\_5+b17\_115\_5+b17\_116\_5+b17\_117\_5+b17\_118\_5+b17\_119\_5+b17\_120\_5+b17\_121\_5+b17\_122\_5+b17\_123\_5+b17\_124\_5+b17\_125\_5+b17\_126\_5+b17\_127\_5+b17\_128\_5+b17\_129\_5+b17\_130\_5+b17\_131\_5+b17\_132\_5+b17\_133\_5+b17\_134\_5+b17\_135\_5+b17\_136\_5+b17\_137\_5+b17\_138\_5+b17\_139\_5+b17\_140\_5+b17\_141\_5+b17\_142\_5+b17\_143\_5+b17\_144\_5+b17\_145\_5+b17\_146\_5+b17\_147\_5+b17\_148\_5+b17\_149\_5+b17\_150\_5=b17\_tfe\_5 |
| b19 | b19\_1\_3+b19\_2\_3+b19\_3\_3+b19\_4\_3+b19\_5\_3+b19\_6\_3+b19\_7\_3+b19\_8\_3+b19\_9\_3+b19\_10\_3+b19\_11\_3+b19\_12\_3+b19\_13\_3+b19\_14\_3+b19\_15\_3+b19\_16\_3+b19\_17\_3+b19\_18\_3+b19\_19\_3+b19\_20\_3+b19\_21\_3+b19\_22\_3+b19\_23\_3+b19\_24\_3+b19\_25\_3+b19\_26\_3+b19\_27\_3+b19\_28\_3+b19\_29\_3+b19\_30\_3+b19\_31\_3+b19\_32\_3+b19\_33\_3+b19\_34\_3+b19\_35\_3+b19\_36\_3+b19\_37\_3+b19\_38\_3+b19\_39\_3+b19\_40\_3+b19\_41\_3+b19\_42\_3+b19\_43\_3+b19\_44\_3+b19\_45\_3+b19\_46\_3+b19\_47\_3+b19\_48\_3+b19\_49\_3+b19\_50\_3+b19\_51\_3+b19\_52\_3+b19\_53\_3+b19\_54\_3+b19\_55\_3+b19\_56\_3+b19\_57\_3+b19\_58\_3+b19\_59\_3+b19\_60\_3+b19\_61\_3+b19\_62\_3+b19\_63\_3+b19\_64\_3+b19\_65\_3+b19\_66\_3+b19\_67\_3+b19\_68\_3+b19\_69\_3+b19\_70\_3+b19\_71\_3+b19\_72\_3+b19\_73\_3+b19\_74\_3+b19\_75\_3+b19\_76\_3+b19\_77\_3+b19\_78\_3+b19\_79\_3+b19\_80\_3+b19\_81\_3+b19\_82\_3+b19\_83\_3+b19\_84\_3+b19\_85\_3+b19\_86\_3+b19\_87\_3+b19\_88\_3+b19\_89\_3+b19\_90\_3+b19\_91\_3+b19\_92\_3+b19\_93\_3+b19\_94\_3+b19\_95\_3+b19\_96\_3+b19\_97\_3+b19\_98\_3+b19\_99\_3+b19\_100\_3+b19\_101\_3+b19\_102\_3+b19\_103\_3+b19\_104\_3+b19\_105\_3+b19\_106\_3+b19\_107\_3+b19\_108\_3+b19\_109\_3+b19\_110\_3+b19\_111\_3+b19\_112\_3+b19\_113\_3+b19\_114\_3+b19\_115\_3+b19\_116\_3+b19\_117\_3+b19\_118\_3+b19\_119\_3+b19\_120\_3+b19\_121\_3+b19\_122\_3+b19\_123\_3+b19\_124\_3+b19\_125\_3+b19\_126\_3+b19\_127\_3+b19\_128\_3+b19\_129\_3+b19\_130\_3+b19\_131\_3+b19\_132\_3+b19\_133\_3+b19\_134\_3+b19\_135\_3+b19\_136\_3+b19\_137\_3+b19\_138\_3+b19\_139\_3+b19\_140\_3+b19\_141\_3+b19\_142\_3+b19\_143\_3+b19\_144\_3+b19\_145\_3+b19\_146\_3+b19\_147\_3+b19\_148\_3+b19\_149\_3+b19\_150\_3+b19\_151\_3+b19\_152\_3+b19\_153\_3+b19\_154\_3+b19\_155\_3+b19\_156\_3+b19\_157\_3+b19\_158\_3+b19\_159\_3+b19\_160\_3+b19\_161\_3+b19\_162\_3+b19\_163\_3+b19\_164\_3+b19\_165\_3+b19\_166\_3+b19\_167\_3+b19\_168\_3+b19\_169\_3+b19\_170\_3+b19\_171\_3+b19\_172\_3+b19\_173\_3+b19\_174\_3+b19\_175\_3+b19\_176\_3+b19\_177\_3+b19\_178\_3+b19\_179\_3+b19\_180\_3+b19\_181\_3+b19\_182\_3+b19\_183\_3+b19\_184\_3+b19\_185\_3+b19\_186\_3+b19\_187\_3+b19\_188\_3+b19\_189\_3+b19\_190\_3+b19\_191\_3+b19\_192\_3+b19\_193\_3+b19\_194\_3+b19\_195\_3+b19\_196\_3+b19\_197\_3+b19\_198\_3+b19\_199\_3+b19\_200\_3=b19\_trp\_3 |
| b19 | b19\_1\_4+b19\_2\_4+b19\_3\_4+b19\_4\_4+b19\_5\_4+b19\_6\_4+b19\_7\_4+b19\_8\_4+b19\_9\_4+b19\_10\_4+b19\_11\_4+b19\_12\_4+b19\_13\_4+b19\_14\_4+b19\_15\_4+b19\_16\_4+b19\_17\_4+b19\_18\_4+b19\_19\_4+b19\_20\_4+b19\_21\_4+b19\_22\_4+b19\_23\_4+b19\_24\_4+b19\_25\_4+b19\_26\_4+b19\_27\_4+b19\_28\_4+b19\_29\_4+b19\_30\_4+b19\_31\_4+b19\_32\_4+b19\_33\_4+b19\_34\_4+b19\_35\_4+b19\_36\_4+b19\_37\_4+b19\_38\_4+b19\_39\_4+b19\_40\_4+b19\_41\_4+b19\_42\_4+b19\_43\_4+b19\_44\_4+b19\_45\_4+b19\_46\_4+b19\_47\_4+b19\_48\_4+b19\_49\_4+b19\_50\_4+b19\_51\_4+b19\_52\_4+b19\_53\_4+b19\_54\_4+b19\_55\_4+b19\_56\_4+b19\_57\_4+b19\_58\_4+b19\_59\_4+b19\_60\_4+b19\_61\_4+b19\_62\_4+b19\_63\_4+b19\_64\_4+b19\_65\_4+b19\_66\_4+b19\_67\_4+b19\_68\_4+b19\_69\_4+b19\_70\_4+b19\_71\_4+b19\_72\_4+b19\_73\_4+b19\_74\_4+b19\_75\_4+b19\_76\_4+b19\_77\_4+b19\_78\_4+b19\_79\_4+b19\_80\_4+b19\_81\_4+b19\_82\_4+b19\_83\_4+b19\_84\_4+b19\_85\_4+b19\_86\_4+b19\_87\_4+b19\_88\_4+b19\_89\_4+b19\_90\_4+b19\_91\_4+b19\_92\_4+b19\_93\_4+b19\_94\_4+b19\_95\_4+b19\_96\_4+b19\_97\_4+b19\_98\_4+b19\_99\_4+b19\_100\_4+b19\_101\_4+b19\_102\_4+b19\_103\_4+b19\_104\_4+b19\_105\_4+b19\_106\_4+b19\_107\_4+b19\_108\_4+b19\_109\_4+b19\_110\_4+b19\_111\_4+b19\_112\_4+b19\_113\_4+b19\_114\_4+b19\_115\_4+b19\_116\_4+b19\_117\_4+b19\_118\_4+b19\_119\_4+b19\_120\_4+b19\_121\_4+b19\_122\_4+b19\_123\_4+b19\_124\_4+b19\_125\_4+b19\_126\_4+b19\_127\_4+b19\_128\_4+b19\_129\_4+b19\_130\_4+b19\_131\_4+b19\_132\_4+b19\_133\_4+b19\_134\_4+b19\_135\_4+b19\_136\_4+b19\_137\_4+b19\_138\_4+b19\_139\_4+b19\_140\_4+b19\_141\_4+b19\_142\_4+b19\_143\_4+b19\_144\_4+b19\_145\_4+b19\_146\_4+b19\_147\_4+b19\_148\_4+b19\_149\_4+b19\_150\_4+b19\_151\_4+b19\_152\_4+b19\_153\_4+b19\_154\_4+b19\_155\_4+b19\_156\_4+b19\_157\_4+b19\_158\_4+b19\_159\_4+b19\_160\_4+b19\_161\_4+b19\_162\_4+b19\_163\_4+b19\_164\_4+b19\_165\_4+b19\_166\_4+b19\_167\_4+b19\_168\_4+b19\_169\_4+b19\_170\_4+b19\_171\_4+b19\_172\_4+b19\_173\_4+b19\_174\_4+b19\_175\_4+b19\_176\_4+b19\_177\_4+b19\_178\_4+b19\_179\_4+b19\_180\_4+b19\_181\_4+b19\_182\_4+b19\_183\_4+b19\_184\_4+b19\_185\_4+b19\_186\_4+b19\_187\_4+b19\_188\_4+b19\_189\_4+b19\_190\_4+b19\_191\_4+b19\_192\_4+b19\_193\_4+b19\_194\_4+b19\_195\_4+b19\_196\_4+b19\_197\_4+b19\_198\_4+b19\_199\_4+b19\_200\_4=b19\_trp\_4 |
| b19 | b19\_1\_5+b19\_2\_5+b19\_3\_5+b19\_4\_5+b19\_5\_5+b19\_6\_5+b19\_7\_5+b19\_8\_5+b19\_9\_5+b19\_10\_5+b19\_11\_5+b19\_12\_5+b19\_13\_5+b19\_14\_5+b19\_15\_5+b19\_16\_5+b19\_17\_5+b19\_18\_5+b19\_19\_5+b19\_20\_5+b19\_21\_5+b19\_22\_5+b19\_23\_5+b19\_24\_5+b19\_25\_5+b19\_26\_5+b19\_27\_5+b19\_28\_5+b19\_29\_5+b19\_30\_5+b19\_31\_5+b19\_32\_5+b19\_33\_5+b19\_34\_5+b19\_35\_5+b19\_36\_5+b19\_37\_5+b19\_38\_5+b19\_39\_5+b19\_40\_5+b19\_41\_5+b19\_42\_5+b19\_43\_5+b19\_44\_5+b19\_45\_5+b19\_46\_5+b19\_47\_5+b19\_48\_5+b19\_49\_5+b19\_50\_5+b19\_51\_5+b19\_52\_5+b19\_53\_5+b19\_54\_5+b19\_55\_5+b19\_56\_5+b19\_57\_5+b19\_58\_5+b19\_59\_5+b19\_60\_5+b19\_61\_5+b19\_62\_5+b19\_63\_5+b19\_64\_5+b19\_65\_5+b19\_66\_5+b19\_67\_5+b19\_68\_5+b19\_69\_5+b19\_70\_5+b19\_71\_5+b19\_72\_5+b19\_73\_5+b19\_74\_5+b19\_75\_5+b19\_76\_5+b19\_77\_5+b19\_78\_5+b19\_79\_5+b19\_80\_5+b19\_81\_5+b19\_82\_5+b19\_83\_5+b19\_84\_5+b19\_85\_5+b19\_86\_5+b19\_87\_5+b19\_88\_5+b19\_89\_5+b19\_90\_5+b19\_91\_5+b19\_92\_5+b19\_93\_5+b19\_94\_5+b19\_95\_5+b19\_96\_5+b19\_97\_5+b19\_98\_5+b19\_99\_5+b19\_100\_5+b19\_101\_5+b19\_102\_5+b19\_103\_5+b19\_104\_5+b19\_105\_5+b19\_106\_5+b19\_107\_5+b19\_108\_5+b19\_109\_5+b19\_110\_5+b19\_111\_5+b19\_112\_5+b19\_113\_5+b19\_114\_5+b19\_115\_5+b19\_116\_5+b19\_117\_5+b19\_118\_5+b19\_119\_5+b19\_120\_5+b19\_121\_5+b19\_122\_5+b19\_123\_5+b19\_124\_5+b19\_125\_5+b19\_126\_5+b19\_127\_5+b19\_128\_5+b19\_129\_5+b19\_130\_5+b19\_131\_5+b19\_132\_5+b19\_133\_5+b19\_134\_5+b19\_135\_5+b19\_136\_5+b19\_137\_5+b19\_138\_5+b19\_139\_5+b19\_140\_5+b19\_141\_5+b19\_142\_5+b19\_143\_5+b19\_144\_5+b19\_145\_5+b19\_146\_5+b19\_147\_5+b19\_148\_5+b19\_149\_5+b19\_150\_5+b19\_151\_5+b19\_152\_5+b19\_153\_5+b19\_154\_5+b19\_155\_5+b19\_156\_5+b19\_157\_5+b19\_158\_5+b19\_159\_5+b19\_160\_5+b19\_161\_5+b19\_162\_5+b19\_163\_5+b19\_164\_5+b19\_165\_5+b19\_166\_5+b19\_167\_5+b19\_168\_5+b19\_169\_5+b19\_170\_5+b19\_171\_5+b19\_172\_5+b19\_173\_5+b19\_174\_5+b19\_175\_5+b19\_176\_5+b19\_177\_5+b19\_178\_5+b19\_179\_5+b19\_180\_5+b19\_181\_5+b19\_182\_5+b19\_183\_5+b19\_184\_5+b19\_185\_5+b19\_186\_5+b19\_187\_5+b19\_188\_5+b19\_189\_5+b19\_190\_5+b19\_191\_5+b19\_192\_5+b19\_193\_5+b19\_194\_5+b19\_195\_5+b19\_196\_5+b19\_197\_5+b19\_198\_5+b19\_199\_5+b19\_200\_5=b19\_trp\_5 |
| b19 | b19\_1\_6+b19\_2\_6+b19\_3\_6+b19\_4\_6+b19\_5\_6+b19\_6\_6+b19\_7\_6+b19\_8\_6+b19\_9\_6+b19\_10\_6+b19\_11\_6+b19\_12\_6+b19\_13\_6+b19\_14\_6+b19\_15\_6+b19\_16\_6+b19\_17\_6+b19\_18\_6+b19\_19\_6+b19\_20\_6+b19\_21\_6+b19\_22\_6+b19\_23\_6+b19\_24\_6+b19\_25\_6+b19\_26\_6+b19\_27\_6+b19\_28\_6+b19\_29\_6+b19\_30\_6+b19\_31\_6+b19\_32\_6+b19\_33\_6+b19\_34\_6+b19\_35\_6+b19\_36\_6+b19\_37\_6+b19\_38\_6+b19\_39\_6+b19\_40\_6+b19\_41\_6+b19\_42\_6+b19\_43\_6+b19\_44\_6+b19\_45\_6+b19\_46\_6+b19\_47\_6+b19\_48\_6+b19\_49\_6+b19\_50\_6+b19\_51\_6+b19\_52\_6+b19\_53\_6+b19\_54\_6+b19\_55\_6+b19\_56\_6+b19\_57\_6+b19\_58\_6+b19\_59\_6+b19\_60\_6+b19\_61\_6+b19\_62\_6+b19\_63\_6+b19\_64\_6+b19\_65\_6+b19\_66\_6+b19\_67\_6+b19\_68\_6+b19\_69\_6+b19\_70\_6+b19\_71\_6+b19\_72\_6+b19\_73\_6+b19\_74\_6+b19\_75\_6+b19\_76\_6+b19\_77\_6+b19\_78\_6+b19\_79\_6+b19\_80\_6+b19\_81\_6+b19\_82\_6+b19\_83\_6+b19\_84\_6+b19\_85\_6+b19\_86\_6+b19\_87\_6+b19\_88\_6+b19\_89\_6+b19\_90\_6+b19\_91\_6+b19\_92\_6+b19\_93\_6+b19\_94\_6+b19\_95\_6+b19\_96\_6+b19\_97\_6+b19\_98\_6+b19\_99\_6+b19\_100\_6+b19\_101\_6+b19\_102\_6+b19\_103\_6+b19\_104\_6+b19\_105\_6+b19\_106\_6+b19\_107\_6+b19\_108\_6+b19\_109\_6+b19\_110\_6+b19\_111\_6+b19\_112\_6+b19\_113\_6+b19\_114\_6+b19\_115\_6+b19\_116\_6+b19\_117\_6+b19\_118\_6+b19\_119\_6+b19\_120\_6+b19\_121\_6+b19\_122\_6+b19\_123\_6+b19\_124\_6+b19\_125\_6+b19\_126\_6+b19\_127\_6+b19\_128\_6+b19\_129\_6+b19\_130\_6+b19\_131\_6+b19\_132\_6+b19\_133\_6+b19\_134\_6+b19\_135\_6+b19\_136\_6+b19\_137\_6+b19\_138\_6+b19\_139\_6+b19\_140\_6+b19\_141\_6+b19\_142\_6+b19\_143\_6+b19\_144\_6+b19\_145\_6+b19\_146\_6+b19\_147\_6+b19\_148\_6+b19\_149\_6+b19\_150\_6+b19\_151\_6+b19\_152\_6+b19\_153\_6+b19\_154\_6+b19\_155\_6+b19\_156\_6+b19\_157\_6+b19\_158\_6+b19\_159\_6+b19\_160\_6+b19\_161\_6+b19\_162\_6+b19\_163\_6+b19\_164\_6+b19\_165\_6+b19\_166\_6+b19\_167\_6+b19\_168\_6+b19\_169\_6+b19\_170\_6+b19\_171\_6+b19\_172\_6+b19\_173\_6+b19\_174\_6+b19\_175\_6+b19\_176\_6+b19\_177\_6+b19\_178\_6+b19\_179\_6+b19\_180\_6+b19\_181\_6+b19\_182\_6+b19\_183\_6+b19\_184\_6+b19\_185\_6+b19\_186\_6+b19\_187\_6+b19\_188\_6+b19\_189\_6+b19\_190\_6+b19\_191\_6+b19\_192\_6+b19\_193\_6+b19\_194\_6+b19\_195\_6+b19\_196\_6+b19\_197\_6+b19\_198\_6+b19\_199\_6+b19\_200\_6=b19\_trp\_6 |

# USEFUL TEA WEBSITE LINKS

* [TEAL webpage](https://tealprod.tea.state.tx.us/TSP/TEASecurePortal/Access/LogonServlet)
* [Financial Compliance webpage](https://tea.texas.gov/finance-and-grants/financial-compliance)
* [Annual Financial and Compliance Reports](https://tea.texas.gov/finance-and-grants/financial-compliance/annual-financial-and-compliance-report)
* [Electronic Submissions](https://tea.texas.gov/finance-and-grants/financial-compliance/electronic-submissions)
* [Financial Accountability System Resource Guide (FASRG)](https://tea.texas.gov/finance-and-grants/financial-accountability/financial-accountability-system-resource-guide)

