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## Federal Grants Manual Webinar Series: Property Management

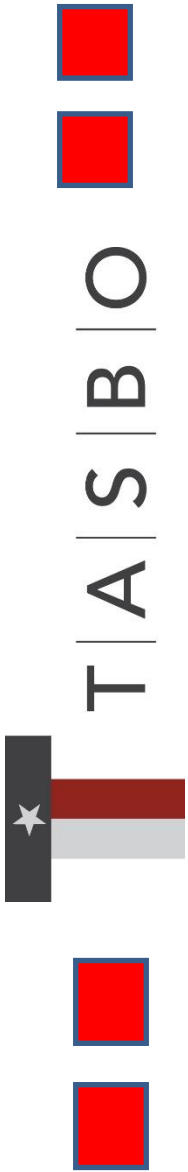


**June 24, 2015**

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# Purpose

- Comply with all federal, state and local requirements related acquisition, tracking and disposal of assets.
- Establish written procedures related to Property (Assets) Management



The logo for TASBO is located on the left side of the slide. It consists of a vertical stack of elements: two red squares at the top, the letters 'T', 'A', 'S', and 'B' stacked vertically with vertical bars between them, a stylized Texas state flag (black, white, and red horizontal stripes with a white star on a black background), and two more red squares at the bottom.

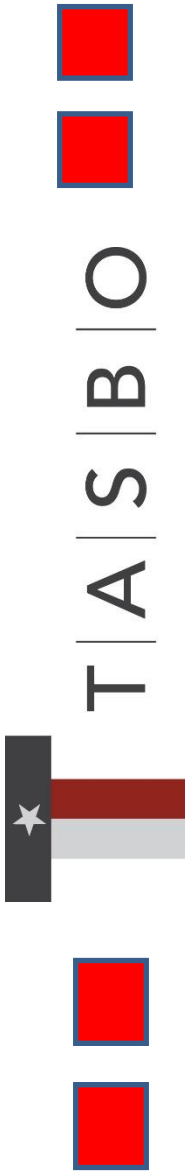
# TEA Guidance (Cluster Meetings)

- Developing Policies and Procedures
  - Areas to include
    - Organization, Structure, and Function
    - Grant application Process
    - Financial management system
    - Procurement
    - **Inventory/Property Management**
    - Time and Effort

The logo for TASBO is located on the left side of the slide. It consists of the letters 'T', 'A', 'S', and 'B' stacked vertically, with 'O' to the right of 'B'. To the left of the letters is a vertical bar with a white star on a dark background. To the right of the letters are two red squares, one above the other. Below the letters 'A', 'S', and 'B' are two more red squares, one above the other.

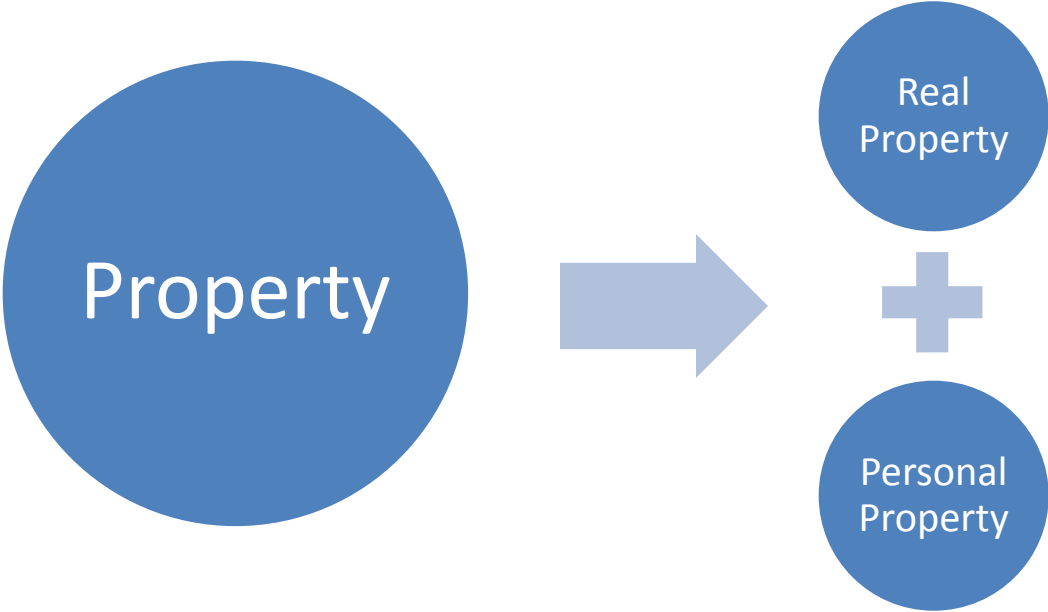
# EDGAR Definitions

- Contents include:
  - **Subpart A - Definitions**
    - 200.1 through 200.99 – Definitions
    - Property
    - Real property
    - Personal property



# EDGAR Definitions

- **§200.81 Property.**
- *Property* means real property or personal property.



# EDGAR Definitions

- **§200.85 Real property.**
- *Real property* means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.



# EDGAR Definitions

- **§200.78 Personal property.**
- *Personal property* means property other than real property. It may be tangible, having physical existence, or intangible.





# EDGAR Definitions

- Contents include:
  - **Subpart A - Definitions**
    - 200.1 through 200.99 – Definitions
    - Acquisition cost
    - Capital assets
    - Computing devices
    - Equipment
    - General purpose equipment
    - Information technology systems
    - Intangible property
    - Special Purpose Equipment
    - Supplies





# EDGAR Definitions

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- **§200.2 Acquisition cost.**
- *Acquisition cost* means the cost of the asset *including the cost to ready the asset for its intended use.*
- Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.
- Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP).
- Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation *may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.*



# EDGAR Definitions

- **§200.12 Capital assets.**
- *Capital assets* means *tangible* or *intangible assets* used in operations having a useful life of more than one year which are capitalized in accordance with GAAP.
  - Capital assets include:
    - (a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
    - (b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).



# TEA FASRG – FAR Module

- ***Capital assets*** –
  - Capital assets shall be accounted for at historical cost (which includes any ancillary charges necessary to place in its location and condition for use).
  - Donated capital assets shall be recorded at their estimated fair value at the time received.



# TEA FASRG – FAR Module

- ***Capital assets –***
- Capital assets shall include land, buildings, improvements other than buildings, vehicles, machinery, infrastructure, works of art and historical treasures, furniture and equipment that:
  - Are not consumed as a result of use.
  - *Have a useful life of at least one year and a per-unit cost of \$5,000 or more.*
  - Can be controllable, identified by a permanent or assigned number or label, and be reasonably accounted for through a fiscal inventory system. Groups of like items may be included in the inventory system.



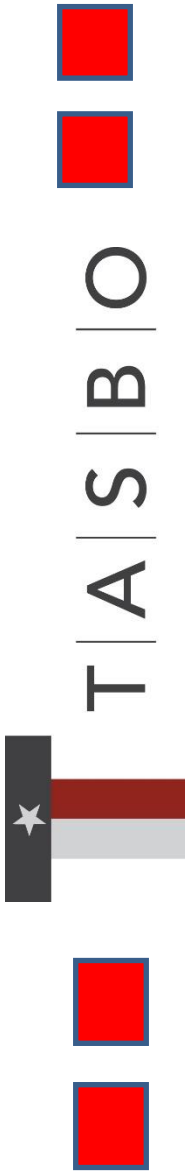
# TEA FASRG – FAR Module

- ***Capital assets –***
  - 6619 Land Purchase & Improvement
  - 6629 Building Purchase, Construction or Improvements
  - 663X Assets (over \$5,000 per unit)
  - 664X Assets/Inventory (less than \$5,000 per unit *(threshold set by the district)*)

**Equipment less than the district's threshold should be charged to 639X.**

# EDGAR Definitions

- **§200.20 Computing devices.**
- *Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information.



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# EDGAR Definitions

- **§200.33 Equipment.**
- *Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year *and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.*

# Sample District Policy

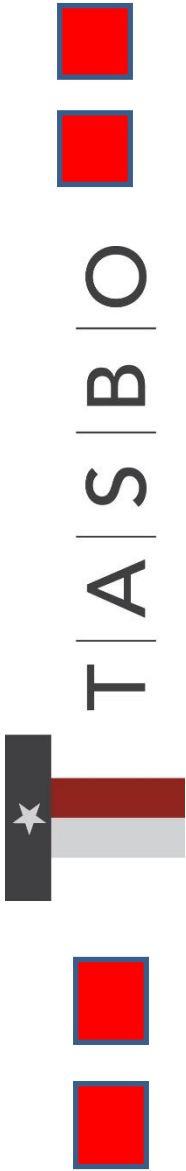
Lackland ISD  
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ACCOUNTING  
INVENTORIES

CFB  
(LOCAL)

CAPITALIZATION  
THRESHOLD

The capitalization threshold for purposes of classifying capital as-  
sets shall be \$5,000.





# Sample Audit Report Note A

## c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life is not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:



<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	10-30 years
Vehicles and office equipment	5-15 years



# EDGAR Definitions

- **§200.48 General purpose equipment.**
- *General purpose equipment* means equipment which is not limited to research, medical, scientific or other technical activities.
- Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.



# EDGAR Definitions

- **§200.58 Information technology systems.**
- *Information technology systems* means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.
- See also §§200.20 Computing devices and 200.33 Equipment.



# EDGAR Definitions

- **§200.59 Intangible property.**
- *Intangible property* means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).



# TEA FASRG – FAR Module

- ***Intangible assets*** –
  - Under GASB 51, an intangible asset does not have a physical substance, is nonfinancial in nature, and has an initial useful life greater than one reporting period.
  - Some examples are trademarks, copyrights, royalty interests, right-of-way easements, and internally generated computer software, such as websites, or modified commercially available computer software. Intangible assets should be disclosed like other capital assets in the financial statements, and the capitalization rules are also the same as other capital assets.



# EDGAR Definitions

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- **§200.89 Special purpose equipment.**
- *Special purpose equipment* means equipment which is used only for research, medical, scientific, or other technical activities.
- Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.
- See also §§200.33 Equipment and 200.48 General purpose equipment.



# EDGAR Definitions

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- **§200.94 Supplies.**
- *Supplies* means all tangible personal property other than those described in §200.33 Equipment.
- A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

# Property Standards

- Subpart D – Post Federal Award Requirements

**Non-Federal Funds**



**Federal Funds**







# Federal Requirements - EDGAR

- **§200.310 Insurance coverage.**
  - The non-Federal entity must, at a minimum, provide the *equivalent* insurance coverage for real property and equipment acquired or improved with Federal funds as provided to property owned by the non-Federal entity.
  - Federally-owned property need not be insured unless required by the terms and conditions of the Federal award.



# Federal Grants Manual Template

- **902.6 Property Standards**
- The district shall safeguard all property (assets and inventory) purchased with federal grant funds under the same guidelines as property purchased with local funds.
- Additional insurance for property purchased with federal grant funds shall be acquired if specifically required by a federal grant award.
- The \_\_\_\_\_ shall oversee the acquisition of insurance for all federally funded property.

# Real Property





# Federal Requirements - EDGAR

- **§200.311 Real property.**
- (a) *Title.* Subject to the obligations and conditions set forth in this section, title to real property acquired or improved under a Federal award will vest upon acquisition in the non-Federal entity.
- (b) *Use.* Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests.



# Federal Requirements - EDGAR

- **§200.311 Real property.**
- (c) *Disposition.* When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity.
- The instructions must provide for one of the alternatives as noted in this section.



# Federal Requirements - EDGAR

- **§200.312 Federally-owned and exempt property.**
- (a) *Title to federally-owned property remains vested in the Federal Government.*
- The non-Federal entity must *submit annually an inventory listing of federally-owned property* in its custody to the Federal awarding agency.
- Upon completion of the Federal award or when the property is no longer needed, the non-Federal entity must report the property to the Federal awarding agency for further Federal agency utilization.



# Federal Requirements - EDGAR

- **§200.312 Federally-owned and exempt property.**
- (c) Exempt federally-owned property means property acquired under a Federal award *where the Federal awarding agency has chosen to vest title to the property to the non-Federal entity without further obligation to the Federal Government*, based upon the explicit terms and conditions of the Federal award.
- The Federal awarding agency may exercise this option when statutory authority exists.
- Absent statutory authority and specific terms and conditions of the Federal award, title to exempt federally-owned property acquired under the Federal award remains with the Federal Government.



# Federal Grants Manual Template

- **902.6 Property Standards**
- Real Property
  - **Select one:**
  - 1) The district has not and will not use federal grant funds to purchase real property.
  - 2) The district has purchased real property with federal grants funds, as allowable under prior grant covenants. The subsequent disposition of the real property shall be in accordance with the federal guidelines as outlined in CFR 200.311.
  - The \_\_\_\_\_ shall be responsible for completing a granting agency or pass-through entity (TEA) survey of federally-funded real property.



# Property (Tangible & Intangible)



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# Federal Requirements - EDGAR

- **§200.313 Equipment.**
- a) *Title.* Subject to the obligations and conditions set forth in this section, *title to equipment acquired under a Federal award will vest upon acquisition in the non-Federal entity.*
- Unless a statute specifically authorizes the Federal agency to vest title in the non-Federal entity without further obligation to the Federal Government, and the Federal agency elects to do so, the title must be a conditional title.



# Federal Grants Manual Template

- Equipment and Supplies
- **Select one:**
  - 1)The district will not use federal grant funds to purchase equipment or supplies.
  - 2)The district shall use federal grant funds to purchase equipment and supplies. *The district shall not use federal grant funds to purchase intangible property. [Note. This is an option, subject to the CFR 200.315 .]*



# Federal Grants Manual Template

- Capitalization Policy and Definitions
- The district shall utilize the same capitalization policy for non-grant and grant-funded asset purchases.
- The district's capitalization threshold for assets is \$\_\_\_\_\_ per unit cost.
- The district has adopted the EDGAR (CFR 200.12) definitions of property as noted below:



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- Title must vest in the non-Federal entity subject to the following conditions:
  - (1) *Use the equipment* for the *authorized purposes* of the project *during the period of performance*, or until the property is no longer needed for the purposes of the project.
  - (2) Not encumber the property without approval of the Federal awarding agency or pass-through entity.



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- Title must vest in the non-Federal entity subject to the following conditions:
  - (3) Use and dispose of the property in accordance with paragraphs (b), (c) and (e) of this section.
  - (b) applies to the state
  - *(c) – (e) applies to other non-federal entities*



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(c) Use.**
- 1) When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:
  - (i) Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
  - (ii) Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(c) Use.**
- 2) During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired.





# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(c) Use.**
- 3) Notwithstanding the encouragement in §200.307 Program income to earn program income, the non-Federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(c) Use.**
- 4) When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(d) Management Requirements.**
- 1) Property records must be maintained that include:
  - a description of the property,
  - a serial number or other identification number,
  - the source of funding for the property (including the FAIN),
  - who holds title,
  - the acquisition date,
  - and cost of the property,
  - percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
  - the location,
  - use and condition of the property, and
  - any ultimate disposition data including the date of disposal and sale price of the property.



# Federal Grants Manual Template

- **902.61 Identifying and Tracking Federally-Funded Assets**
- The district procedures shall include the recording of all assets on a database with the following information:
  - District-issued tag (or identification number)
  - Date of acquisition
  - Description of asset
  - Serial number, or other identifying number
  - Funding source, i.e. fund code
  - Federal use of asset (percentage)
  - Cost of asset (acquisition cost)
  - Use and condition of the asset (New, Used, etc.)
  - Life of asset
  - Location of asset (building and room number)
  - Depreciation of asset
  - Owner of asset title, typically the district
  - Other \_\_\_\_\_



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(d) Management Requirements.**
- 2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- 3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.



# Federal Grants Manual Template

- Maintaining Asset Inventory & Records
- All federally-funded assets shall be maintained in an operable state. If repairs are necessary, the district may pay for the repairs of the federally-funded assets with federal grant funds, unless expressly restricted by the granting agency.
- The district fixed asset procedures shall include an *annual inventory (or more frequently if required by a granting agency)* of all assets and reconciliation of the inventory reports.
- The district's annual inventory of assets shall be conducted by \_\_\_\_\_ each fiscal year.



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(e) Disposition.**
- When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the *non-Federal entity must request disposition instructions from the Federal awarding agency* if required by the terms and conditions of the Federal award.



# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(e) Disposition.**
- Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:
  - (1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.





# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(e) Disposition.**
  - (2) Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non-Federal entity or sold.
  - The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase.
  - *If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.*

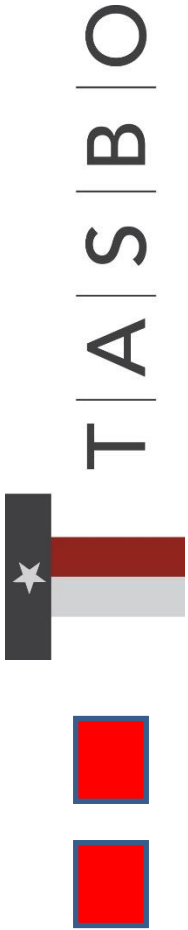


# Federal Requirements - EDGAR

- **§200.313 Equipment**
- **(e) Disposition.**
  - (3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
  - (4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.



# Federal Grants Manual Template

- 
- Equipment and Supplies
  - The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any.
  - At a minimum, the disposition date, reason and sale price of all federally-funded assets shall be recorded in the fixed assets database.



# TEA Guidance: FAQs 6/15/2015

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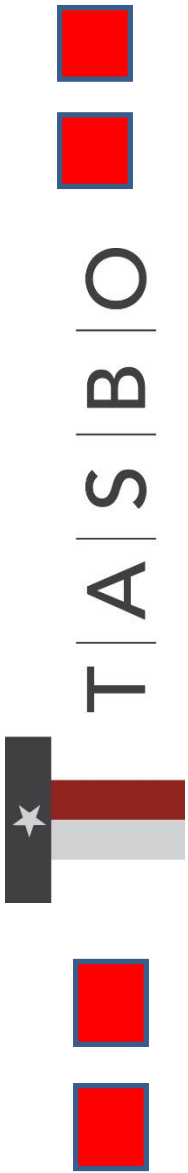
- **13. Once an item has fully depreciated, do we have to continue to track it?**
- **Response:** 2 CFR 200.302(b)(4) states the non-Federal entity “must adequately safeguard all assets and assure that they are used solely for authorized purposes.” Supplies are defined in 2 CFR 200.94 as all tangible personal property other than equipment, including computing devices when the acquisition price is below \$5,000 or the LEA’s capitalization threshold.
- Equipment must be tracked until it is properly disposed and removed from the subgrantee’s inventory.
- In order to provide subgrantees flexibility and not require them to track every individual supply purchased with federal grant funds, TEA has adopted a statewide policy requiring assets to be tracked if the supplies are non-consumable, regardless of the useful life of the item.



# TEA Guidance: FAQs 6/15/2015

- **15. Is the disposition of equipment form required for equipment with an initial unit purchase price of greater than \$5,000?**
- **Response:** Disposition of equipment and aggregate amounts of supplies is required for any equipment with an original per unit acquisition cost of \$5,000 (\$5,000 or less if the district policy has a lower capitalization level) or an aggregate amount of supplies that exceeds \$5,000, or the district's capitalization level, whichever is lower.

# Supplies





# Federal Requirements - EDGAR

- **§200.314 Supplies**
- (a) Title to supplies will vest in the non-Federal entity upon acquisition.
- If there is a *residual inventory of unused supplies exceeding \$5,000 in total aggregate* value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, *the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share.*



# Federal Grants Manual Template

- Equipment and Supplies
- The district shall implement purchasing deadlines for the purchase of federally-funded supplies to ensure that residual supplies are not available at the end of the grant period or project.
- The purchasing deadlines are posted on the Business webpage at

\_\_\_\_\_.

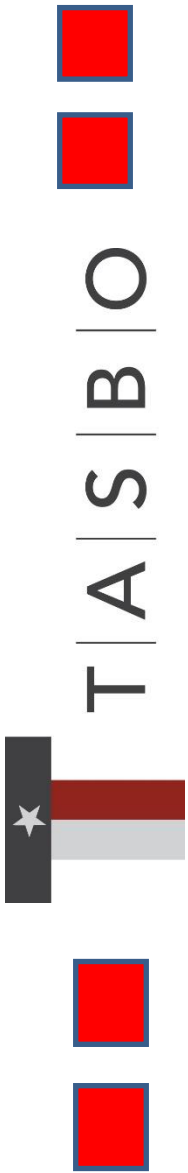




# TEA Guidance: FAQs 6/15/2015

- **10. When is the “termination or completion of the project or program”?**
- **Response:**
- The “termination or completion of the project or program” (as used in 2 CFR 200.314) is the end of a federal grant that either will not be renewed, extended, or funded in the subsequent year. *For example, Title I, Part A is a continuing, formula entitlement grant as long as the LEA remains eligible while the Texas Title I Priority Schools (TTIPS) grant has a definitive start and end date of the funds.*

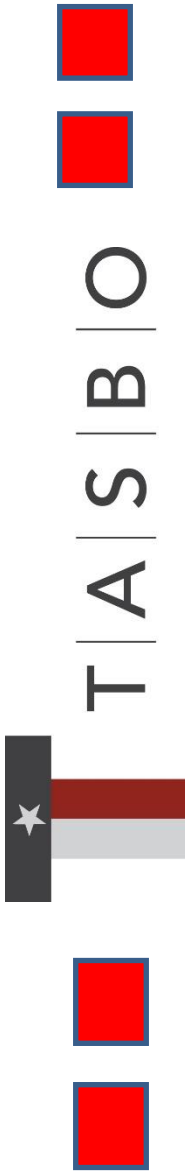
# Intangible Property





# Federal Requirements - EDGAR

- **§200.315 Intangible Property**
- (a) Title to intangible property (see §200.59 Intangible property) acquired under a Federal award vests upon acquisition in the non-Federal entity.
- (b) The non-Federal entity may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under a Federal award. The Federal awarding agency reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so.



# Internal Controls



The logo for TASBO (Texas Association of State Budget Officers) is located on the left side of the slide. It consists of the letters 'T', 'A', 'S', 'B', and 'O' stacked vertically, each in a different color (black, red, white, red, black) and separated by vertical lines. To the left of the letters is a stylized Texas state flag with a white star on a black background, a red horizontal stripe, and a white horizontal stripe. Above and below the letters are red squares.

# Federal Requirements - EDGAR

- **§200.62 Internal control over compliance requirements for Federal awards.**
- *Internal control over compliance requirements for Federal awards* means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:
- (a) Transactions are properly recorded and accounted for, in order to:
  - (1) Permit the preparation of reliable financial statements and Federal reports;
  - (2) Maintain accountability over assets; and
  - (3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;

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# Federal Requirements - EDGAR

- **§200.62 Internal control over compliance requirements for Federal awards.**
- *Internal control over compliance requirements for Federal awards* means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:
  - (b) Transactions are executed in compliance with:
    - (1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and
    - (2) Any other Federal statutes and regulations that are identified in the Compliance Supplement; and
  - *(c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.*



# Sample Fixed Assets Procedures

- Fixed Asset Functions (Management)
- Fixed Asset Transfer Form
- Monthly Reconciliation
- Annual Reconciliation
  - Physical Inventory
- Fixed Asset Disposal
- Use of Federally Funded Assets



# Sample Fixed Assets Procedures

- Fixed Asset Functions (Management)
  - Determine YOUR district's thresholds for:
    - Tagged items:
      - Capital assets (same as federal [\$5,000] or lower)? [Object Class 663X]
      - Inventory (non-capital assets) [Object Class 664X]
    - Non-Tagged Items:
      - Supplies [Object Class 639X]

*Where will your district's walkable and personal use items fall? Tagged or Non-Tagged? Who will track? How will they be tracked?*





# Sample Fixed Assets Procedures

- Fixed Asset Functions (Management)
  - Determine YOUR district's data management system?
    - District's finance system (Assets module)
    - External vendor software
    - Excel spreadsheets

*Note. Track and record all purchase, movement and disposal of assets/inventory.*

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# Sample Fixed Assets Procedures

- Fixed Asset Functions (Management)
  - Determine YOUR district’s reconciliation process.
    - Monthly
      - Post all purchases for the prior month as part of the EOM process (Capital Outlay Report – 66XX)
    - Annual
      - Physical inventory of all capital assets.



# Sample Fixed Assets Procedures

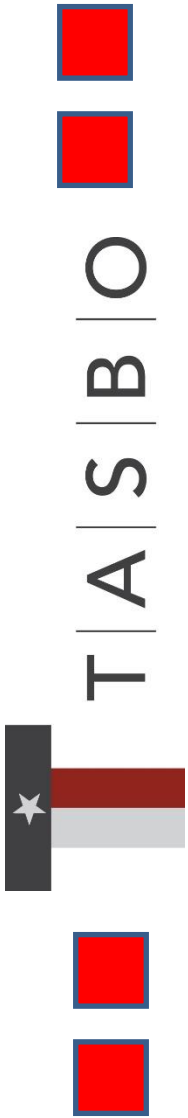
- Fixed Asset Functions (Management)
  - Determine YOUR district’s disposal process and methods.
    - The disposal of Federally-funded assets must comply with EDGAR 200.313 (e)

# Documents You May Need

## Forms & Exhibits

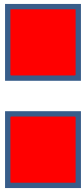
- Fixed Asset Procedures
- Fixed Asset Transfer Form

Exhibits Included



# Best Practice

- Hyperlink the following documents to your district's Federal Grants Manual:
  - Fixed Asset Procedures
  - Fixed Asset Forms



T | A | S | B | O

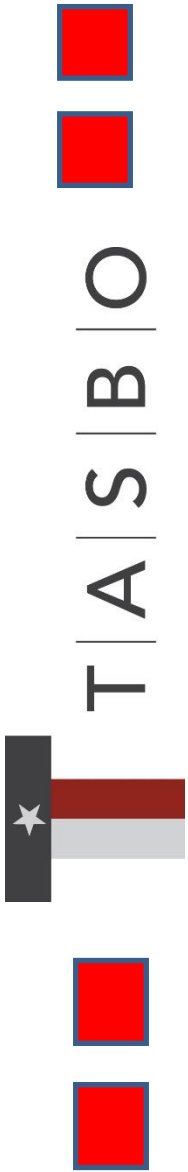


The logo for TASBO is located on the left side of the slide. It consists of the letters T, A, S, B, and O stacked vertically, each in a separate box. To the left of the letters is a vertical bar with a white star on a dark background. To the right of the letters are three red squares stacked vertically.

# Resources

- TEA EDGAR Training Resources
  - [http://tea.texas.gov/Finance and Grants/Grants/Administering a Grant/The New EDGAR/](http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/The_New_EDGAR/)
- DOE EDGAR Resources
- <http://www2.ed.gov/policy/fund/reg/edgar/Reg/edgar.html>
- TASBO Open Forum
  - Share your thoughts, questions, resources and insights with others

# Questions



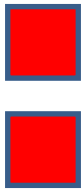
# Presenter

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T | A | S | B | O

