

Reference Manual Appendix 4

Sample Required Supplementary Information

And

Sample Supplementary Information

(Other Than MD&A)

Sample School District
Required Supplementary Information
Schedule of Funding Progress
Other Post Employment Benefits Plan
For the Year Ended June 30, 20__

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (in thousands) (b)	Unfunded AAL (UAAL) (in thousands) (b-a)	Funded Ratio (a/b)	Covered Payroll (in thousands) (c)	UAAL as a percentage of Covered Payroll ((b-a)/c)
July 1, 20XX	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
July 1, 20XX	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
July 1, 20XX	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
July 1, 20XX	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%

Sample School District
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) And Actual - General Fund
For the Year Ended June 30, 20__

	Original Budget *	Final Budget	Actual (Budgetary Basis)		Final Budget Variance With Budgetary Actual
REVENUES					
Local Sources					
Real property taxes				\$	-
Other tax items					-
Nonproperty taxes					-
Charges for services					-
Use of money and property					-
Sale of property and compensation for loss					-
Miscellaneous					-
Interfund revenues					-
Total Local Sources	-	-	-		-
State Sources					-
Medicaid Reimbursement					-
Federal sources					-
Retirement System Credits					-
Total Revenues	-	-	-		-
OTHER FINANCING SOURCES					
Transfers from other funds					
Appropriated reserves					
Total Revenues and other financing sources	\$ -	\$ -	\$ -	\$	-
EXPENDITURES					
General Support					
Board of education				\$	-
Central administration					-
Finance					-
Staff					-
Central services					-
Special items					-
Total General Support	-	-	-	-	-
Instruction					
Instruction, administration and improvement					-
Teaching - regular school					-
Programs for children with handicapping conditions					-
Occupational education					-
Teaching - special school					-
Instructional media					-
Pupil services					-
Total Instruction	-	-	-	-	-
Pupil Transportation					-
Community Services					-
Employee Benefits					-
Debt Service					-
Total Expenditures	-	-	-	-	-
OTHER FINANCING USES					
Transfers to other funds					-
Total Expenditures and Other Uses	-	-	-	-	-
Net change in fund balances					
Fund balance - beginning					
Fund balance - ending					

* Must agree to the Schedule of Change from Adopted Budget to Revised Budget
See paragraph on supplementary schedules
included in auditor's report

**Sample School District
Supplementary Information
Schedule of Change from Adopted Budget to Final Budget
And the Real Property Tax Limit
For the Year Ended June 30, 20__**

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$
Add: Prior year's encumbrances	
Original budget	<u>-</u>
Budget revision:	
Final budget	<u><u>\$ -</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

20XX-XX [subsequent year's] (contingent / voter-approved) expenditure budget	
Maximum allowed (4% of 20XX-XX [subsequent year's] budget)	\$ -

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law *:

Unrestricted fund balance:	
Committed fund balance	
Assigned fund balance	
Unassigned fund balance	
Total unrestricted fund balance	<u><u>\$ -</u></u>

Less:

Appropriated fund balance	
Insurance recovery reserve	
Tax reduction reserve	
Encumbrances included in committed and assigned fund balance	
Total adjustments	<u><u>\$ -</u></u>

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	<u><u>\$</u></u>
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Actual percentage	%
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- * Per Office of the State Comptroller's "Fund Balance Reporting and Governmental Fund Type Definitions", Updated April 2011 (Originally Issued November 2010), the portion of [General Fund] fund balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned, and unassigned classifications), minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction, and encumbrances included in committed and assigned fund balance.

**Sample School District
Supplementary Information
Schedule of Project Expenditures -
Capital Projects Fund
For the Year Ended June 30, 20__**

PROJECT TITLE	Original Appropriation	Revised Appropriation	Expenditures			Unexpended Balance	Methods of Financing			Fund Balance June 30, 20__	
			Prior Years	Current Year	Total		Proceeds of Obligations	State Aid	Local Sources		Total
Capital project #1											
					\$ -	\$ -					
					-	-					
					-	-					
					-	-					
	-	-	-	-	-	-	-	-	-	-	-
Capital project #2											
					-	-					
					-	-					
					-	-					
	-	-	-	-	-	-	-	-	-	-	-
Non-major capital projects (list separately)											
					-	-					
					-	-					
					-	-					
	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sample School District
Supplementary Information
Combined Balance Sheet - Non-Major Governmental Funds
June 30, 20__

	Non-Major Fund #1	Non-Major Fund #2	Total Non-Major Funds
Assets:			
Cash			
Unrestricted			
Restricted			
Investments			
Unrestricted			
Restricted			
Receivables:			
Taxes			
Due from other funds			
Due from fiduciary funds			
State and federal aid			
Due from other governments			
Other			
Inventories			
Deferred expenditures			
Total assets			
Liabilities:			
Payables			
Accounts payable			
Accrued liabilities			
Due to other funds			
Due to fiduciary funds			
Due to other governments			
Retainage payable			
Due to NYSTRS			
Due to NYSERS			
Judgments and claims payable			
Bond interest and matured bonds			
Notes payable			
Tax anticipation			
Revenue anticipation			
Bond anticipation			
Deferred credits			
Overpayments & collections in advance			
Deferred revenues			
Other liabilities			
Total liabilities			
Fund balances:			
Reserved for encumbrances			
Reserved other (specify)			
Unreserved - Designated for subsequent year's expenditures			
Unreserved - Undesignated			
Total fund balances			
Total liabilities and fund balances			

*This schedule should be prepared only for
those districts which have non-major funds.*

Sample School District
Supplementary Information
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Non-Major Governmental Funds
For the Year Ended June 30, 20__

	Non-Major Fund #1	Non-Major Fund #2	Total Non-Major Funds
Revenues:			
Charges for services			
Use of money and property			
Sale of property and compensation for loss			
Interfund revenue			
State sources			
Medicaid reimbursement			
Federal sources			
Surplus food			
Sales - school lunch			
Miscellaneous			
Total revenues			
Expenditures:			
General support			
Instruction			
Pupil transportation			
Community service			
Employee benefits			
Debt service			
Principal			
Interest			
Cost of sales			
Other expenditures			
Capital outlay			
Total expenditures			
Excess (deficiency) of revenues over expenditures			
Other financing sources and uses			
Proceeds from debt			
Operating transfers in			
Operating transfers out			
Total other sources (uses)			
Excess (deficiency) of revenues and other sources over expenditures and other uses			
Fund balances - beginning of year			
fund balances - end of year			

*This schedule should be prepared only for
those districts which have non-major funds.*

Sample School District
Supplementary Information
Investment in Capital Assets, Net of Related Debt
For the Year Ended June 30, 20__

Capital assets, net

Add:

Unamortized bond issuance costs

Discount on bonds payable

Other (list):

Deduct:

Bond anticipation notes

Premium on bonds payable

Short-term portion of bonds payable

Long-term portion of bonds payable

Less: unspent bond proceeds

Short-term portion of capital leases

Long-term portion of capital leases

Other short or long-term debt related to capital assets

Other (list)

Investment in capital assets, net of related debt

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