

Reference Manual Appendix 4

2020

Sample Required Supplementary Information
and
Sample Supplementary Information
(Other than MD&A)

SAMPLE SCHOOL DISTRICT
Required Supplementary Information
Schedules of Changes in the District's Total OPEB Liability and Related Ratios
June 30, 2020

	2020	2019	2018
Measurement Date	XXXX, XX, 20XX	XXXX, XX, 20XX	XXXX, XX, 20XX
Total OPEB Liability			
Service cost	\$		
Interest			
Changes in benefit terms			
Differences between expected and actual experience in the measurement of the total OPEB liability			
Changes of assumptions or other inputs			
Expected benefit payments			
Net change in total OPEB liability			
Total OPEB liability - Beginning			
Total OPEB liability - Ending	\$		
Covered-employee payroll	\$		
Total OPEB liability as a percentage of covered-employee payroll	%		

Note:

The District does not have assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* to pay OPEB benefits. The District currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis.

10 years of historical information will not be available upon implementation. An additional year of historical information will be added each year subsequent to the year of implementation until 10 years of historical data is available.

Information should be presented about factors that significantly affect trends in the amounts reported - for example, changes in benefit terms, changes in the size or composition of the population covered by the benefit terms, or the use of different

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, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$	\$	\$	\$
Other tax items				
Nonproperty tax items				
Charges for services				
Use of money and property				
Forfeiture				
Sale of property and compensation for loss				
Miscellaneous				
Interfund revenues				
Total Local Sources				
State Sources				
Federal Sources				
Total Revenues				
OTHER FINANCING SOURCES				
Premium on Obligation				
Operating Transfers In				
Total Other Financing Sources				
Total Revenues and Other Financing Sources	\$	\$	\$	\$
APPROPRIATED FUND BALANCE				
Prior Years' Surplus				
Prior Year's Encumbrances				
Appropriated Reserves				
Total Appropriated Fund Balance				
Total Revenues, Other Sources and Appropriated Fund Balance	\$	\$		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

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, 2020

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of Education	\$	\$	\$	\$	\$
Central administration					
Finance					
Staff					
Central services					
Special items					
Total General Support					
Instruction					
Administration & Improvement					
Teaching - Regular School					
Programs for Students with Disabilities					
Programs for English Language Learners					
Occupational Education					
Teaching - Special Schools					
Instructional Media					
Pupil Services					
Total Instruction					
Pupil Transportation					
Community Services					
Employee Benefits					
Debt Service					
Principal					
Interest					
Total Debt Service					
Total Expenditures					
OTHER FINANCING USES					
Operating Transfers Out					
Total Expenditures and Other Financing Uses	\$	\$	\$	\$	\$
Net Change in Fund Balance					
Fund Balance - Beginning of Year					
Fund Balance - End of Year			\$		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

SAMPLE SCHOOL DISTRICT
Required Supplementary Information
Schedule of District Contributions
Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Teachers' Retirement System										
Contractually Required Contribution	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution										
Contribution Deficiency (Excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
District's Covered-Employee Payroll										
Contributions as a percentage of covered-employee payroll	%	%	%	%	%	%	%	%	%	%

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Employees' Retirement System										
Contractually Required Contribution	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution										
Contribution Deficiency (Excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
District's Covered-Employee Payroll										
Contributions as a percentage of covered-employee payroll	%	%	%	%	%	%	%	%	%	%

Note 1: Within this statement, the measure of covered-employee payroll should include the payroll on which contributions to the pension plan are based, for each fiscal year.

Information should be presented about factors that significantly affect trends in the amounts reported - for example, changes in benefit terms, changes in the size or composition of the population covered by the benefit terms, or the use of different assumptions.

SAMPLE SCHOOL DISTRICT
Required Supplementary Information
Schedule of District's Proportionate Share of the Net Pension Asset/Liability
Last Ten Fiscal Years

Teachers' Retirement System

	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015	2015 6/30/2014
Measurement Date						
District's proportion of the net pension asset or liability	%	%	%	%	%	%
District's proportionate share of the net pension asset (liability)	\$	\$	\$	\$	\$	\$
District's covered-employee payroll	\$	\$	\$	\$	\$	\$
District's proportionate share of the net pension asset or liability as a percentage of its covered-employee payroll	%	%	%	%	%	%
Plan fiduciary net position as a percentage of the total pension asset or liability	%	%	%	%	%	%

Employees' Retirement System

	2020 3/31/2020	2019 3/31/2019	2018 3/31/2018	2017 3/31/2017	2016 3/31/2016	2015 3/31/2015
Measurement Date						
District's proportion of the net pension liability	%	%	%	%	%	%
District's proportionate share of the net pension (liability)	\$	\$	\$	\$	\$	\$
District's covered-employee payroll	\$	\$	\$	\$	\$	\$
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	%	%	%	%	%	%
Plan fiduciary net position as a percentage of the total pension liability	%	%	%	%	%	%

Note: Within this statement, the measure of covered-employee payroll should include the payroll on which contributions to the pension plan are based, for each measurement year.

10 years of historical information will not be available upon implementation. An additional year of historical information will be added each year subsequent to the year of implementation until 10 years of historical data is available.

Information should be presented about factors that significantly affect trends in the amounts reported - for example, changes in benefit terms, changes in the size or composition of the population covered by the benefit terms, or the use of different assumptions.

SAMPLE SCHOOL DISTRICT
Supplementary Information
Schedules of Change from Adopted Budget to Final Budget
and the Real Property Tax Limit - General Fund
For The Year Ended June 30, 2020

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

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

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2020-21 (Contingent/Voter-approved) Expenditure Budget	<u>\$ -</u>
Maximum allowed (4% of 2020-21 budget)	<u>\$ -</u>

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

Unrestricted fund balance:	
Committed Fund Balance	\$ -
Assigned Fund Balance	
Unassigned Fund Balance	-
Total Unrestricted Fund Balance	\$ -
Less:	
Appropriated Fund Balance	-
Insurance Recovery Reserve	
Tax Reduction Reserve	-
Encumbrances (included in Committed and Assigned Fund Balance)	-
Total Adjustments	-
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	<u>\$ -</u>

Actual Percentage	%
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*Per Office of the New York 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 §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, 2020

PROJECT TITLE	Original Appropriation	Revised Appropriation	Expenditures			Unexpended Balance	Methods of Financing				Transfer to Debt Service/ General Fund	Fund Balance June 30, 2020
			Prior Years	Current Year	Total		Proceeds of Obligations	State Sources	Local Sources	Total		
Capital Project #1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Project #2												
Non-major capital projects (list separately)												
Totals	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SAMPLE SCHOOL DISTRICT
Supplementary Information
Net Investment in Capital Assets
For the Year Ended June 30, 2020

Capital Assets, Net	\$ -
Add:	
Discounts on Bonds Payable	<div style="border-top: 1px solid black; border-bottom: 3px double black;">-</div>
Deduct:	
Bond Anticipation Notes	
Less: Unspent Bond Anticipation Note proceeds	
Premium on Bonds Payable	
Short-term portion of Bonds Payable	-
Long-term portion of Bonds Payable	-
Less: Unspent Bond Proceeds	-
Short-term portion of Installment Purchase Debt	-
Long-term portion of Installment Purchase Debt	-
Short-term portion of Energy Performance Contract	-
Long-term portion of Energy Performance Contract	-
Short-term portion of Capital Leases	-
Long-term portion of Capital Leases	<div style="border-top: 1px solid black; border-bottom: 3px double black;">-</div>
Net Investment in Capital Assets	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ -</div>