

**Audit**  
**Reference Manual**  
**Appendix 4**

**2023**

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

**SAMPLE SCHOOL DISTRICT**  
**Required Supplementary Information**  
**Schedule of Changes in the District's Total OPEB Liability and Related Ratios**  
**June 30, 2023**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Measurement Date	XXXX, XX, 20XX	XXXX, XX, 20XX	XXXX, XX, 20XX	XXXX, XX, 20XX
<b>Total OPEB Liability</b>				
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	\$ <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
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 assumptions.*

**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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget Variance with Actual</u>
<b>REVENUES</b>				
Local Sources				
Real property taxes	\$	\$	\$	\$
Other tax items				
Non-property 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				
<b>OTHER FINANCING SOURCES</b>				
Premium on Obligation				
Operating Transfers In				
Total Other Financing Sources				
Total Revenues and Other Financing Sources	\$	\$	\$	\$
<b>APPROPRIATED FUND BALANCE</b>				
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, 2023**

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance to Actual & Encumbrances
<b>EXPENDITURES</b>					
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					
<b>OTHER FINANCING USES</b>					
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  
For the Last Ten Fiscal Years Ended June 30, 2023**

**Teachers' Retirement System**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered-employee payroll										
Contributions as a percentage of covered-employee payroll	%	%	%	%	%	%	%	%	%	%

**Employees' Retirement System**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
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**  
**For the Seven Fiscal Years Ended June 30, 2023**

**Teachers' Retirement System**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Measurement Date	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
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**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Measurement Date	3/31/2023	3/31/2022	3/31/2021	3/31/2020	3/31/2019	3/31/2018	3/31/2017
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, 2023**

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$	-
Additions:		
Prior year's encumbrances		-
Original Budget		-
Budget revision		-
Final Budget	\$	-

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2023 -24 (contingent/voter-approved) expenditure budget	\$	-
Maximum allowed (4% of 2022-23 budget)	\$	-

\*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:	\$	-
Actual Percentage		%

\*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 that is 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 balances.

**SAMPLE SCHOOL DISTRICT**  
**Supplementary Information**  
**Schedule of Project Expenditures - Capital Projects Fund**  
**For The Year Ended June 30, 2023**

PROJECT TITLE	Appropriation		Expenditures			Unexpended Balance	Proceeds of Obligations	Methods of Financing			Transfer to Debt Service/ General Fund	Fund Balance June 30, 2022
	Original	Revised	Prior	Current	Total			State Sources	Local Sources	Total		
	<u>Appropriation</u>	<u>Appropriation</u>	<u>Years</u>	<u>Year</u>	<u>Total</u>	<u>Balance</u>	<u>Obligations</u>	<u>State Sources</u>	<u>Local Sources</u>	<u>Total</u>	<u>General Fund</u>	<u>June 30, 2022</u>
Capital Project #1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Project #2												
Non-major capital projects (list separately)												
Totals	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



**SAMPLE SCHOOL DISTRICT  
Supplementary Information  
Net Investment in Capital Assets  
For the Year Ended June 30, 2023**

Capital assets, net	\$	-
Add:		
Discounts on bonds payable		-
		-
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		-
		-
		-
Net Investment in Capital Assets	\$	-