

Updates to Audit 2.0 Schedules for the FY2026 AFR submissions

ISD, ESC and Governmental Charter Schools

A1 Statement of Net Position- Government Wide

- **Delete** row **1420** – Capitalized Bond and Other Debt Issuance Costs for school districts and charter schools.

B1 Statement of Activities – Government Wide

- **Delete** row **92** – Incremental Costs Related to WADA
- Rename row **91** to: “Purchase of WADA to reduce excess local revenue”
- Rename row **s1** to: “Unusual Item 1”
- Rename row **s2** to: “Unusual Item 2”
- Rename row **e1** to: “Unusual Item 3”
- Rename row **e2** to: “Unusual Item 4”
- Rename row **tr** to “Total General Revenues, Unusual or Infrequent Items, and Transfers”

C3 Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

- **Delete** row **92** – Incremental Costs Related to WADA
- Rename row **91** to: “Purchase of WADA to reduce excess local revenue”
- **Delete** row **7918** - Special Items (Resource)
- **Delete** row **8912** - Special Items (Use)
- Rename row **7919** to: “Unusual or infrequent items (Resource)”
- Rename row **8913** to: “Unusual or infrequent items (Use)”

G1 Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund

- To comply with GASB Statement No. 103, the columns in the AFR template for Schedule G1 were updated as shown below.
- Column 3 was added, **Variance Original to Final**, and the previously numbered columns #3 and #4 were re-numbered to columns #4 and #5 respectively.

	A	B	C	D	E	F	G	H
1			G1 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCEBUDGET AND ACTUAL - GENERAL FUND					
2				1	2	3	4	5
3		Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Variance Original to Final	Actual Amounts GAAP Basis	Variance with Final Budget - Positive (Negative)
4		REVENUES:						
5		5700 Local and intermediate sources		Numeric	Numeric	Numeric	Numeric	Numeric
6		5800 State program revenues		Numeric	Numeric	Numeric	Numeric	Numeric
7		5900 Federal program revenues		Numeric	Numeric	Numeric	Numeric	Numeric
8		5020 Total revenues		Numeric	Numeric	Numeric	Numeric	Numeric
9		EXPENDITURES:						
10		Current:						
11		11 Instruction		Numeric	Numeric	Numeric	Numeric	Numeric
12		12 Instructional Resources and Media Services		Numeric	Numeric	Numeric	Numeric	Numeric
13		13 Curriculum and Instructional Staff Development		Numeric	Numeric	Numeric	Numeric	Numeric

ISD, Charter Schools and Governmental Charter Schools

J4 Use of Funds Report – Select State Allotment Programs

- Delete Section A: Compensatory Education Programs- including rows ap1, ap2 ap3 and ap4.

ISD only

L1 Schedule of Required Responses to Selected School FIRST Indicators

- Update row **sf9** to include the text “...of interest and premiums ...”: Total accumulated accretion of interest and premiums on CABs included in government-wide financial statements at fiscal year-end.