

## Electronic Submissions

School districts must submit their annual financial and compliance report (AFR); and district improvement plan, campus improvement plan(s) (for school districts) and the local evaluations in electronic format to the Division of Financial Compliance.

### Annual Financial and Compliance Report Submission—School Districts

A school district must send its AFR in Adobe Acrobat® Portable Document Format (PDF) **and** related data feed text file to the TEA:

- For instructions for submitting the AFR PDF document, see Electronic Report Submission Standards (PDF, 1057KB),

<http://tea.texas.gov/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=2147485777&libID=2147485776>

- For instructions on submitting the data feed text file, see Annual Financial Report Data Feed Standards, on the Financial Compliance section of the TEA website

[http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Compliance/Electronic\\_Submissions/](http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/Electronic_Submissions/)

### How does a district prepare its AFR?

The district must complete the following steps:

1. Prepare its annual financial statements and have them audited by a licensed independent CPA firm.
2. Final version of audited AFR is presented and approved by local school board.
3. Prepare a PDF version of its board-approved, audited AFR
4. Ensure that the AFR PDF file includes the:
  - signed certificate of board approval and audit firm signatures,
  - Management letter (if issued), which may be submitted as a separate PDF file, and
  - Schedule L-1, Required Responses to Selected School FIRST Indicators, which may be submitted as a separate PDF file. (applies to districts only)
5. Prepare its data feed text file.
6. Ensure that the financial information in its AFR and data feed are consistent.
7. Submit the following documents through the AUDIT and Indirect Costs application in the TEA Secure Environment (TEASE):
  - board-approved AFR PDF file
  - Schedule L-1 PDF file (if separate from the AFR)
  - management letter (if issued) and
  - data feed text file.

For instructions on submitting the AFR and data feed to the TEA, see Electronic Submissions.

[http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Compliance/Electronic\\_Submissions/](http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/Electronic_Submissions/)

### Notes on Using this Workbook

The financial statement templates in this workbook were created in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), Government Finance Officers Association (GFOA), Texas Education Code (TEC), Texas Administrative Code (TAC), and the TEA Financial Accountability System Resource Guide requirements (FASRG) and other applicable laws and statutes.

1. Accounting lines may be in bold font or regular font. The discretion to make the accounting lines bold is the district's and the district's independent auditor.
2. Some statements require data control codes and others do not. If your district chooses to include data control codes on all of your district's financial statements your district may do so.
3. If your district decides to capitalize some or all of the words on each of the financial statements that is permissible. Please consult with your district's external independent auditor.
4. There are alternative approaches to illustrate your district's required financial data, required supplementary information (RSI), note disclosures and other required disclosures.  
Please consult with your district's external independent auditor for acceptable alternative methods. The alternative approaches must adhere to GAAP, GASB, GFOA, and TEA requirements.

Anywhere Independent School District  
Annual Financial and Compliance Report  
For Fiscal Year Ended  
June 30 or August 31, 20XX

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
TABLE OF CONTENTS

Note: Your district's exhibit numbers may be placed on the right or left side on the Table of Contents page.

	<u>Page Number</u>	<u>Exhibit Number</u>
<b>INTRODUCTORY SECTION</b>		
Certificate of Board	i	
Transmittal Letter	XXX	
Organization Chart	XXX	
List of Elected Officials (Board of Trustees)	XXX	
<b>FINANCIAL SECTION</b>		
Independent Auditor's Report	XXX	
Management's Discussion and Analysis	XXX	
<b>Basic Financial Statements</b>		
<b>Government-Wide Financial Statements:</b>		
Statement of Net Position	XXX	A-1
Statement of Activities	XXX	B-1
<b>Governmental Fund Financial Statements:</b>		
Balance Sheet - Governmental Funds	XXX	C-1
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	XXX	C-1R
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	XXX	C-2
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	XXX	C-3
Notes to Financial Statements	XXX	
Statement of Net Position - Proprietary Funds	XXX	D-1
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	XXX	D-2
Statement of Cash Flows - Proprietary Funds	XXX	D-3
Statement of Net Position - Fiduciary Funds	XXX	E-1
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	XXX	E-2
Notes to Basic Financial Statements	XXX	
<b>Required Supplementary Information</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	XXX	G-1
Schedule of District's Proportionate Share of Net Pension Liability of a Cost Sharing Multiple- Employer Pension Plan (TRS)	XXX	G-2
Schedule of District's Contributions to the Teacher's Retirement System (TRS)	XXX	G-3
Notes to Required Supplementary Information	XXX	
<b>Combining Statements</b>		
<b>Nonmajor Governmental Funds:</b>		
Combining Balance Sheet - Nonmajor Governmental Funds	XXX	H-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	XXX	H-2
<b>Nonmajor Special Revenue Funds:</b>		
Combining Balance Sheet - Nonmajor Special Revenue Funds	XXX	H-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue Funds	XXX	H-4
<b>Enterprise Funds: (If applicable)</b>		
Combining Statement of Net Position - Nonmajor Proprietary Funds	XXX	H-5
Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Proprietary Funds	XXX	H-6
Combining Statement of Cash flows - Nonmajor Proprietary Funds	XXX	H-7
<b>Internal Service Funds: (If applicable)</b>		
Combining Statement of Net Position - Nonmajor Proprietary Funds	XXX	H-8
Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Proprietary Funds	XXX	H-9
Combining Statement of Cash flows - Nonmajor Proprietary Funds	XXX	H-10
<b>Agency Funds: (If applicable)</b>		
Combining Statement of Changes in Assets and Liabilities	XXX	H-11
<b>Private Purpose Trust Funds: (If applicable)</b>		
Combining Statement of Net Position - Private Trust Funds	XXX	H-12
Combining Statement of Changes in Fiduciary Net Position - Private Purpose Trust Funds	XXX	H-13
<i>If your district has any additional combining statements, such as capital project funds, your district may include the statements in this section</i>		
<b>Required TEA Schedules</b>		
Schedule of Delinquent Taxes Receivable	XXX	J-1
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - National School Breakfast and Lunch Program	XXX	J-2
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Debt Service Fund	XXX	J-3
<b>STATISTICAL SECTION</b>		
Financial Trends Information	XXX	
Revenue Capacity Information	XXX	
Debt Capacity Information	XXX	
Demographic and Economic Information	XXX	
Operating Information	XXX	
<b>FEDERAL AWARDS SECTION</b>		
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters	XXX	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance	XXX	
Summary of Prior Year Findings	XXX	
Schedule of Findings and Questioned Costs	XXX	
Schedule of Expenditure of Federal Awards*	XXX	K-1
Notes to the K-1 Schedule	XXX	
Required Responses to Selected School First Indicators - electronic only	XXX	L-1

\* Required if a Single Audit

\*\* These schedules are required if these Funds are Not Major Funds

CERTIFICATE OF BOARD

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
Name of School

ANYWHERE                      999-999  
County                              County District Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and

[ ] APPROVED --- [ ] DISAPPROVED  
(Check One)

For the year ended August 31, 2016, at a meeting of the Board of Trustees of such school district on the 26<sup>th</sup> day of October, 2016.

SIGNATURE OF BOARD SECRETARY  
Name of the Board of Trustee Secretary

SIGNATURE OF BOARD PRESIDENT  
Name of the Board of Trustee President

If the Board of Trustees disapproved the auditor's report, the reason(s) for disapproving it is/are (attach list as necessary).

## Management's Discussion and Analysis

The management discussion and analysis (MD&A) should be clearly noted in the annual financial and compliance report that it is the district's document. The district's MD&A must comply with the provisions of GASB Statement No. 34. Refer to GASB Statement No. 34, paragraphs 8-11 and GASB Statement No. 37, paragraph 4. The paragraphs below discuss what should be included in each section of the MD&A.

### Introduction of the MD&A by the District

Our discussion and analysis of the district's financial performance provides an overview of the District's financial activities for the year ended August 31, 2016. Please read it in conjunction with the district's financial statements. In reviewing this report, readers should be mindful that it is often necessary for management to make and use estimates in the preparation of financial statements. Examples of the use of such estimates may be found in amounts reported for depreciation, net taxes receivable, and net pension liability. **Modify as needed.**

### Using this Annual Financial Report

Explain the reporting model—including how the statements relate to one another and the significant differences between them. Describe how the information in the fund financial statements reinforces the information in the government-wide statements, or at least provides additional information.

### Overall Analysis – Financial Highlights

Discuss the district's current-year results in comparison with the prior year, emphasizing the current year. Explain the District's overall financial position from the statement of net position and results of operations from the statement of activities in a way that helps users assess whether conditions are better or worse than the previous year and why. The focus of the analysis should be on the primary government, addressing both governmental and business-type activities, as applicable. If a component unit must be discussed, be sure the readers know that the discussion's focus has shifted. Also, when appropriate, the district's MD&A should refer readers to the component unit's separately issued financial statements.

The analysis must provide the reasons for significant changes rather than simply the amounts or percentages of changes. The analysis should also take into account any important economic factors that significantly affected the district's operating results during the year. Use graphics where appropriate. Also, where appropriate, incorporate the required elements listed in the next section. Further, explain any restrictions, commitments, or other limitations that significantly affect the future use of resources.

### Required Elements

The district should present the information needed to support the preceding analysis. Accordingly, MD&A must include condensed financial information derived from the government-wide financial statements comparing the current year to the prior year and must include the following elements:

- Total assets, distinguishing between capital and other assets
- Total deferred outflows of resources
- Total liabilities, distinguishing between long-term liabilities and other liabilities
- Total deferred inflows of resources
- Total net position, distinguishing among net investment in capital assets, restricted amounts, and unrestricted amounts
- Program revenues, by major source
- General revenues, by major source
- Total revenues
- Program expenses, at a minimum by function
- Total expenses
- Excess (deficiency) before contributions to term and permanent endowments or permanent fund principal, special and extraordinary items, and transfers
- Contributions
- Special and extraordinary items
- Transfers
- Change in net position
- Ending net position

### Fund Analysis

Discuss individual funds' balances and transactions. Explain the reasons for any significant changes in fund balances or fund net position. Also, explain any restrictions, commitments, or other limitations that significantly affect the future use of fund resources by your district.

### Budget Variations Analysis

If appropriate, and for the General Fund only, discuss significant variations between the original and final budget, and between the final budget and the actual amounts. Your district should make a particular point of addressing any variations that could have a significant effect on future services or liquidity.

**Capital Asset and Debt Administration**

Describe significant capital asset and long-term debt activity, including commitments for capital expenditures. Also, discuss any changes in the district's credit ratings and debt limitations that may affect its ability to finance its plans.

**Other Significant Matters**

Comment on any facts, decisions, or conditions known by the end of the auditors' fieldwork that could significantly impact the district's financial position or results of operations. Examples of these types of situations include acceptance or termination of major grant awards, claims adjudicated, natural disasters, significant changes in tax rates, pollution remediation obligations, etc. These matters should include situations that occurred during the year and up through the auditors' opinion date and include only known facts, decisions, and conditions.

ANYWHERE INDEPENDENT SCHOOL DISTRICT

STATEMENT OF NET

FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

Data Control Codes		Primary Government			Consolidation accounts include these ***	
		Governmental Activities	Business - Type Activities	Total		
<b>ASSETS</b>						
	1110	Cash and cash equivalents	\$	\$	\$	
	1120	Current investments				
*	1225	Property taxes receivable (net)				1210 + 1220 less 1230
	1210	Current property taxes receivable				
	1220	Property taxes receivable (delinquent)				
	1230	Allowance for uncollectible taxes (credit)				
	1240	Due from other governments				
	1250	Accrued interest				
***	1260	Internal balances				1260 and 2170
	1267	Due from fiduciary funds				
	1290	Other receivables (net)				
	1300	Inventories				
	1410	Prepaid items				
	1420	Capital bond and other debt issuance costs				
	1490	Other current assets				
	Capital Assets:					
	1510	Land				
***	1520	Buildings and improvements - net of depreciation				1520 minus 1571
***	1530	Furniture and equipment - net of depreciation				1530 minus 1572 and 1573
	1540	District-defined Fixed Assets - net of depreciation				
***	1550	Capital lease assets - net of depreciation				1550 minus 1576
***	1560	Library books and media - net of depreciation				1560 minus 1577-1579
	1580	Construction in progress				
***	1590	Infrastructure - net of depreciation				
	1800	Restricted assets				
	1910	Long-term investments				
	1990	Other assets				
	1000	Total Assets	\$			
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
		<b>List Deferred Outflows of Resources as applicable</b>				
	1700	Total Deferred Outflows of Resources	\$	\$	\$	
<b>LIABILITIES</b>						
	2110	Accounts payable				
	2120	Short-term debt payable				
	2140	Interest payable				
*	2165	Accrued liabilities				2150, 2160, 2200
	2150	Payroll deductions and withholdings				
	2160	Accrued wages payable				
	2177	Due to fiduciary funds				
	2180	Due to other governments				
	2190	Due to student groups				
	2200	Accrued expenditures or expenses				
	2300	Unearned revenue				
	Noncurrent Liabilities					
	2501	Due within one year				
	2502	Due in more than one year				
	2540	Net pension liability (district's share)				



2000	Total Liabilities	\$ _____	\$ _____	\$ _____
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	<b>List Deferred Inflows of Resources as applicable</b>			
2600	Total Deferred Inflows of Resources	\$ _____	\$ _____	\$ _____
<b>NET POSITION</b>				
3200	Net investment in capital assets			
3820	Restricted for federal and state programs			
3850	Restricted for debt service			
3860	Restricted for capital projects			
3870	Restricted for campus activities			
3880	Restricted for scholarships			
3890	Restricted for other			
3900	Unrestricted			
3000	<b>Total Net Position</b>	\$ _____	\$ _____	\$ _____

The notes to the financial statement are an integral part of this statement. (This is only an example footnote to the statement.)

\* Optional Consolidation Accounts.

\*\*\* Consolidation accounts used by GASB Statement No. 34



\* Use 0001 through 0010 as data control codes for other business-type activities.

Note: If more than one special item, use S1, S2, S3, etc.  
 If more than one extraordinary item use E1, E2, E3, etc. for data codes.

**Data Control**

**Codes** General Revenues:

- MT Property Taxes - Levied for General Purposes
- DT Property Taxes - Levied for Debt Services
- GC Grants, Contributions and other Revenue not Restricted
- IE Investment Earnings
- MI Miscellaneous
- S1 Special Item 1
- S2 Special Item 2
- E1 Extraordinary Item 1
- E2 Extraordinary Item 2
- FR Transfers
- TR Total General Revenues, Special Items, and Transfers
- CN Change in Net Position
- NB Net Position at Beginning of Year
- PA Prior Period Adjustment
- NB Net Position at Beginning of Year, as Restated
- NE Net Position at End of Year

	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	=	=	=

The notes to the financial statement are an integral part of this statement. (This is only an example footnote to the statement.)

BALANCE SHEET - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

ANYWHERE INDEPENDENT SCHOOL

EXHIBIT C - 1

Note: These may not be your district's major funds. Modify the number of columns and column headings according to your district's major funds. Use column only if applicable.  
Your school district's AFR must contain the major funds, in accordance with GASB and other laws, rules and regulations, that are applicable to your school district.

Data Control Codes	MAJOR FUNDS				Total Nonmajor Governmental Funds	Total Governmental Funds
	10 General Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund		
<b>ASSETS</b>						
1110	Cash and cash equivalents	\$	\$	\$	\$	\$
1120	Current investments					
1225	Property taxes receivable (net)					1210+1220+1230
1210	Current property taxes receivable					
1220	Property taxes receivable (delinquent)					
1230	Allowance for uncollectible taxes (credit)					
1240	Receivables from other governments					
1250	Accrued interest					
1260	Due from other funds					
1290	Other receivables					
1300	Inventories					
1410	Prepaid items					
1490	Other current assets					
1800	Restricted assets					
1900	Other assets					
1000	<b>Total Assets</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
2110	Accounts payable	\$	\$	\$	\$	\$
2120	Short-term debt payable					
2130	Leases payable					
2140	Interest payable					
2150	Payroll deductions and withholdings					
2160	Accrued wages payable					
2170	Due to other funds					
2180	Payable to other governments					
2190	Due to student groups					
2200	Accrued expenditures/expenses					
2300	Unearned revenues					
2400	Payable from restricted assets					
2000	<b>Total Liabilities</b>	_____	_____	_____	_____	_____
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
2600	<b>Total Deferred Inflows of Resources</b>	_____	_____	_____	_____	_____
<b>FUND BALANCES:</b>						
<b>Nonspendable:</b>						
3410	Inventories					
3415	Long-term loans/notes receivable					
3425	Endowment principal					
3430	Prepaid items					
3445	Nonspendable other					
<b>Restricted for:</b>						
3450	Grant funds					
3460	Fund balance of consolidated school district					
3470	Capital acquisition and contractual obligations					
3480	Debt service					
3490	Restricted other					
<b>Committed to:</b>						
3510	Construction					
3520	Claims and judgments					
3525	Retirement of loans/notes payable					
3530	Capital expenditures for equipment					
3540	Self-insurance					
3545	Other committed fund balance					
<b>Assigned to:</b>						
3550	Construction					
3560	Claims and judgments					
3565	Retirement of loans/notes payable					
3570	Capital expenditures for equipment					
3580	Self-insurance					
3590	Other assigned fund balance					
3600	<b>Unassigned</b>	_____	_____	_____	_____	_____
3000	<b>Total Fund Balances</b>	_____	_____	_____	_____	_____
4000	<b>Total Liabilities, Deferred Inflow of Resources and Fund Balances</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

The notes to the financial statement are an integral part of this statement. (This is only an example footnote to the statement.)

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT C - 1R

Note: This is an example of the format and wording used on the Reconciliation of the Governmental Funds Balance Sheet (Schedule C-1R). Your district and your district's external independent auditor must decide on the words that will comprise Schedule C - 1R based on all applicable, laws, rules, regulations and authoritative guidance.

Total Fund Balances - Total Government Funds (Exhibit C-1) \$ XXX

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The governmental capital assets at year-end consist of:  
 Modify as appropriate.

List capital assets	\$	
List capital assets		_____
		XXX

Some receivables are not available soon enough to pay for current period expenditures and, therefore, are deferred in the funds.  
 Modify as appropriate. XXX

Long-term liabilities, including bonds payable, notes payable and net pension liability, are not due and payable in the current period and, therefore, are not reported as a liability in the funds. Modify as appropriate.  
 Liabilities at year-end related to such items consist of:

List liabilities	\$	
List liabilities		_____
List liabilities		_____
		XXX

Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refunding's are applicable to future reporting periods and, therefore, are not reported in the funds.  
 Modify as appropriate. XXX

Internal service funds are used by management to charge the costs of certain activities, such as insurance, equipment maintenance, and telecommunications, to individual funds. Modify as appropriate. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the statement of net position. Modify as appropriate.

Total Net Position - Governmental Activities (Exhibit A - 1) \_\_\_\_\_  
 \_\_\_\_\_

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT C - 2

Note: These may not be your district's major funds. Modify the number of columns and column headings according to your district's major funds. Use column only if applicable. Your school district's AFR must contain the major funds, in accordance with GASB and other laws, rules and regulations, that are applicable.

Data Control Codes	10 General Fund	Special Revenue Fund	24 Child Nutrition Fund	50 Debt Service Fund	60 Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
5700	Local and intermediate sources	\$	\$	\$	\$	\$	\$
5800	State program revenues						
5900	Federal program revenues						
5020	<b>Total revenues</b>						
<b>EXPENDITURES</b>							
<b>Current</b>							
0011	Instruction						
0012	Instructional resources and media services						
0013	Curriculum and staff development						
0021	Instructional leadership						
0023	School leadership						
0031	Guidance, counseling and evaluation services						
0032	Social work services						
0033	Health services						
0034	Student (Pupil) transportation						
0035	Food services						
0036	Cocurricular/extracurricular activities						
0041	General administration						
0051	Facilities maintenance and operations						
0052	Security and monitoring services						
0053	Data processing services						
0061	Community services						
0062	School district administrative support services						
<b>Debt Service</b>							
0071	Principal on long-term debt						
0072	Interest on long-term debt						
0073	Bond and issuance costs and fees						
<b>Capital Outlay</b>							
0081	Facilities acquisition and construction						
<b>Intergovernmental</b>							
0091	Contracted instructional services between schools						
0092	Incremental costs related to WADA						
0093	Payments related to shared services arrangements						
0094	Payments to other school districts under the public education grant program						
0095	Payments to juvenile justice alternative education programs						
0096	Payments to charter schools						
0097	Payments to Tax Increment Fund						
0099	Other intergovernmental charges						
6030	<b>Total expenditures</b>						
1100	<b>Excess (deficiency) of revenues over expenditures</b>						
<b>OTHER FINANCING SOURCES (Uses)</b>							
7901	Refunding bonds issued						
7911	Capital-related debt issued (regular bonds) - Issuance of Bonds						
7912	Sale of real property or personal property						
7913	Proceeds from capital leases						
7914	Non-current loan proceeds						
7915	Operating Transfers in						
7916	Premium or discount on issuance of bonds						
7917	Prepaid interest						
7949	Other resources						
8911	Operating Transfers out						
8940	Payment to bond refunding escrow agent						
8949	Other Uses						
7080	<b>Total other financing sources (uses)</b>						
<b>SPECIAL ITEMS</b>							
7908	Sale of land						
7918	Special items (resource)						
7919	Extraordinary items (resource)						
8912	Special items						
8913	Extraordinary items						
1200	Net change in fund balances						
0100	<b>Fund Balances - Beginning</b>						
1300	Prior period adjustment(s)						
3000	<b>Fund Balances - Ending</b>	\$	\$	\$	\$	\$	\$

(Data code 8940 will be converted to object code 8949 for PEIMS.)

(Data code 7908 will be converted to object code 7918 for PEIMS.)

The notes to the financial statement are an integral part of this statement. (This is only an example footnote to the statement.)

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT C - 3

Note: This is an example of the format and wording used on the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Schedule C-3). Your district and your district's external independent auditor must decide on the words that will comprise Schedule C - 3 based on all applicable, laws, rules, regulations and authoritative guidance.

Net Change in Fund Balances - Total Governmental Funds (Exhibit C-2) \$ XXX

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. **Modify as appropriate.**

Capital outlay	\$	
Depreciation expense		XXX

Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the statement of activities, but rather constitute long-term liabilities in the statement of net position. **Modify as appropriate.** XXX

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. **OR** Collections of revenues in the governmental funds exceeded revenues reported in the statement of activities. **Modify as appropriate.** XXX

Issuance of **bonds** provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. **Modify as appropriate.** XXX

Repayment of **bond** principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. **Modify as appropriate.** XXX

Issuance of **notes** payable provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. **Modify as appropriate.** XXX

Repayment of **note** principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. **Modify as appropriate.** XXX

Because some property taxes will not be collected for several months after the district's fiscal year ends, they are not considered "available" revenues and are not currently recognized in the governmental funds. **Modify as appropriate.** XXX

In the statement of activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of capital assets sold. **Modify as appropriate.** XXX

In the statement of activities, certain operating expenses, compensated absences (sick pay and vacations), and special termination benefits (early retirement) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick leave earned (\$XXX) exceeded the amounts used (\$XXX) by \$XXX. Special termination benefits paid (\$XXX) exceeded the amounts earned (\$XXX) by \$XXX. **Modify as appropriate.** XXX

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The **(decrease or increase)** in interest reported in the statement of activities consists of the following:

Debt issued or incurred		
Principal repaid		
Amortization of bond discount/premium		
Amortization of deferred charge/credit on bond refunding		XXX

**Modify as appropriate.**

Internal service funds are used by management to charge the costs of certain activities, such as insurance, equipment maintenance, and telecommunications to individual funds. **Modify as appropriate.** The net revenue (expense) of certain internal service funds is reported with governmental activities in the statement of activities. **Modify as appropriate.** XXX

GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of X/XX/20XX



caused the change in the ending net position to increase in the amount of \$XXX. Contributions made before the measurement but during the 20XX FY were also de-expended and recorded as a reduction in the net pension liability for the District. This also caused an increase in the change in net position in the amount of \$XXX. The District recorded its' proportionate share of the pension expense during the measurement period as part of the net pension liability. The amount expensed for FY2016 was \$XXX and the amount de-expended for the net deferred resource inflow recognized by TRS in the measurement period was \$XXX. This caused a net increase in the change in net position of \$XXX. Amortization of the deferred resource outflows and inflows in FY 20XX was \$XXX and \$XXX, respectively. The contributions difference for measurement period was \$XXX. The net of these caused an increase in \$XXX. The impact of these adjustments is to increase the change in net position by \$XXX. **Modify as appropriate.**

Change in Net Position of Governmental Activities (Exhibit B-1)

\$

XXX  
XXX

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT D - 1

Note: Modify the number of columns and column headings according to your district's enterprise funds.  
 Your school district's AFR must contain the required proprietary funds, in accordance with GASB and other applicable laws, rules and regulations, that are applicable.

	Business-type Activities Enterprise Funds			Totals	Governmental
	Enterprise Fund #1	Enterprise Fund #2	Enterprise Fund #3		Activities-Internal Service Funds
<b>ASSETS</b>					
Current assets:	\$	\$	\$	\$	\$
Cash and cash equivalents					
Receivables:					
Accounts					
Accrued interest					
Other receivables, net of allowances for uncollectables					
Due from other funds					
Due from other governments					
Inventories					
Prepaid items					
List other assets as applicable					
<b>Total current assets</b>					
Noncurrent assets:					
Capital assets:					
Land					
Buildings and improvements					
Construction in progress					
Furniture and equipment					
Vehicles					
List other noncurrent assets as applicable					
Less accumulated depreciation					
<b>Total noncurrent assets</b>					
<b>Total assets</b>					
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to TRS, if applicable					
List other Deferred Outflows of Resources as applicable					
<b>Total Deferred Outflows of Resources</b>					
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable					
Accrued liabilities					
Payroll deductions and withholdings payable					
Due to other funds					
Due to other governments					
Unearned revenue					
Compensated absences payable, current portion					
Claims and judgments payable, current portion					
Revenue bonds payable, current portion					
Notes payable, current portion					
Capital leases payable					
List other liabilities as applicable					
<b>Total current liabilities</b>					
Noncurrent liabilities:					
Compensated absences payable					
Claims and judgments payable					
Revenue bonds payable, current portion					
Notes payable					
Capital leases payable					
Net Pension Liability (District's Share)					
List other noncurrent liabilities as applicable					
<b>Total noncurrent liabilities</b>					
<b>Total liabilities</b>					
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to TRS, if applicable					
List other Deferred Inflows of Resources, as applicable					
<b>Total Deferred Inflows of Resources</b>					
<b>NET POSITION</b>					
Net investment in capital assets					
Restricted for:					
List and describe purpose of restriction(s), if applicable.					
Unrestricted					
<b>Total</b>	\$	\$	\$	\$	\$

Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time. For example, some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included with business-type activities. (This is only an example statement.)

Net Position of business-type activities \$

The notes to the financial statements are an integral part of this statement. (This is only an example footnote to the statement.)

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT D - 2

Note: Modify the number of columns and column headings according to your district's enterprise funds.

Your school district's AFR must contain the required proprietary funds, in accordance with GASB and other applicable laws, rules and regulations, that are applicable.

	Business-type Activities Enterprise Funds			Totals	Governmental Activities- Internal Service Funds
	Enterprise Fund #1	Enterprise Fund #2	Enterprise Fund #3		
<b>OPERATING REVENUES:</b>					
Charges for sales and services:	\$	\$	\$	\$	\$
Sales to customers					
Services, such as consulting services					
Charges to other funds					
Charges to employees					
List other operating revenues as applicable					
<b>Total operating revenues</b>					
<b>OPERATING EXPENSES:</b>					
Personnel services					
Payroll costs					
Purchased and contracted services (Professional Services)					
Supplies and materials					
Utilities					
Repairs and maintenance					
Insurance services					
Claims and judgments					
Other operating expenses					
List other operating expenses as applicable					
Depreciation					
<b>Total operating expenses</b>					
<b>Operating income (loss)</b>					
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Investment earnings					
Noncapital grants (Such as grants from federal agencies):					
Child nutrition program					
Donated commodities					
Child and adult care program					
Summer food program					
School health services (SHARS)					
State matching					
Miscellaneous revenue					
Interest expense					
Miscellaneous expense					
List other nonoperating revenues as applicable					
Gain (Loss) on disposal of capital assets					
<b>Total nonoperating revenues (expenses)</b>					
<b>Income (loss) before contributions, gains, losses, and transfers</b>					
Capital Contributions					
Special Item(s)					
Describe nature of event or transaction, if applicable.					
Extraordinary Item(s):					
Describe nature of event or transaction, if applicable.					
Transfers In					
Transfers Out					
<b>Change in net position</b>					
Total net position-Fiscal Year Start Date (Example, July 1, 2016)					
Total net position-Fiscal Year End Date (Example, June 30, 2017)	\$	\$	\$	\$	\$

Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds. For example, some amounts reported for business-type activities in the statement of activities are different because a portion of the net revenue (expense) of certain internal revenue funds is reported with business-type activities. (This is only an example statement.)

Change in net position of business-type activities \$

The notes to the financial statements are an integral part of this statement. (This is only an example footnote to the statement.)

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT D - 3

Note: Modify the number of columns and column headings according to your district's enterprise funds.

Your school district's AFR must contain the required proprietary funds, in accordance with GASB and other applicable laws, rules and regulations, that are applicable.

	Business-type Activities Enterprise Funds				Governmental
	Enterprise Fund #1	Enterprise Fund #2	Enterprise Fund #3	Totals	Activities- Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from user charges	\$	\$	\$	\$	\$
Receipts from other funds					
Other receipts					
Payments to suppliers					
Payments to employees					
Payments to other funds					
Payments for claims paid					
Other payments					
List other cash flows from operating activities as applicable					
Net cash provided (used) by operating activities					
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Child nutrition program					
State matching and other					
Summer food program					
Receipts from SHARS					
Other nonoperating grants received					
Transfer to other funds					
List other cash flows from noncapital financing activities as applicable					
Net cash provided (used) by noncapital financing activities					
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets					
Capital grants					
Net cash used in capital and related financing activities					
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments					
Proceeds from sales and maturities of investments					
List other cash flows from investing activities as applicable					
Interest and dividends					
Net cash provided (used) by investing activities					
Net increase (decrease) in cash					
Cash and cash equivalents-Fiscal year start date (Example, July 1, 2016)					
Cash and cash equivalents-Fiscal year end date (Example, June 30, 2017)	\$	\$	\$	\$	\$
<b>Reconciliation of operating loss to net cash used in operating activities:</b>					
Operating income (loss)	\$	\$	\$	\$	\$
Adjustments to reconcile operating income (loss) to net cash used by operating activities:					
Depreciations					
Commodities used					
List other items as applicable					
Change in assets and liabilities:					
Receivables					
Inventories					
Accrued liabilities					
List other items as applicable					
Net cash provided (used) by operating activities	\$	\$	\$	\$	\$

Noncash noncapital financing activities (if applicable):  
Provide a detailed explanation.

The notes to the financial statements are an integral part of this statement. (This is only an example footnote to the statement.)

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT E - 1

Note: These may not be your district's fiduciary funds.  
 Modify the number of columns and column headings according to your district's fiduciary funds.  
 Your school district's AFR must contain the required fiduciary funds, in accordance with GASB and other laws, rules and regulations,  
 that are applicable.

	Private-Purpose Trust Fund (For example, Scholarship Fund)	Agency Fund(s)
<b>ASSETS</b>		
Cash and cash equivalents	\$	\$
Investments:		
<i>List investments, if applicable</i>		
Accounts Receivable		
Due from other funds		
Due from other governments		
Accrued interest		
<i>List other assets as applicable</i>		
<b>Total assets</b>	\$	\$
<b>LIABILITIES</b>		
Accounts payable		\$
Accrued expenses		
Accrued salaries payable		
Due to other funds		
Due to other governments		
Due to student groups		
Due to administrative groups		
<i>List other liabilities as applicable</i>		
<b>Total liabilities</b>	\$	\$
<b>NET POSITION</b>		
<i>List and describe purpose of restriction. (For example, held in trust for scholarships)</i>		
<b>Total net position</b>	\$	\$

The notes to the financial statements are an integral part of this statement. (This is only an example footnote to the statement.)

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

STATEMENT OF CHANGES IN FI

EXHIBIT E - 2

Note: These may not be your district's fiduciary funds.  
 Modify the number of columns and column headings according to your district's fiduciary funds.  
 Your school district's AFR must contain the required fiduciary funds, in accordance with GASB and other laws, rules and regulations,  
 that are applicable.

	Private-Purpose Trust Fund (For example, Scholarship Fund)
<b>ADDITIONS</b>	
Gifts and contributions	\$
Earnings and investments	
List other additions as applicable	
Total additions	_____
<b>DEDUCTIONS</b>	
Scholarships awarded	
List other deductions as applicable	
Total deductions	_____
Change in net position	
Net position-Fiscal Year Start Date (Example, September 1, 2016)	_____
Net position-Fiscal Year End Date (Example, August 31, 2017)	\$ _____

The notes to the financial statements are an integral part of this statement. (This is only an example footnote to the statement.)

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT G - 1

Data Control Codes		Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$	\$	\$	\$
5800	State program revenues				
5900	Federal program revenues				
5020	Total revenues				
<b>EXPENDITURES</b>					
<b>Current</b>					
0011	Instruction				
0012	Instructional resources and media services				
0013	Curriculum and staff development				
0021	Instructional leadership				
0023	School leadership				
0031	Guidance, counseling and evaluation services				
0032	Social work services				
0033	Health services				
0034	Student (Pupil) transportation				
0035	Food services				
0036	Cocurricular/extracurricular activities				
0041	General administration				
0051	Facilities maintenance and operations				
0052	Security and monitoring services				
0053	Data processing services				
0061	Community services				
0062	School district administrative support services				
<b>Debt Service</b>					
0071	Principal on long-term debt				
0072	Interest on long-term debt				
0073	Bond and issuance costs and fees				
<b>Capital Outlay</b>					
0081	Capital outlay				
<b>Intergovernmental</b>					
0091	Contracted instructional services between schools				
0092	Incremental costs related to WADA				
0093	Payments related to shared services arrangements				
0094	Payments to other school districts under the public education grant program				
0095	Payments to juvenile justice alternative education programs				
0096	Payments to charter schools				
0097	Payments to Tax Increment Fund				
0099	Other intergovernmental charges				
6030	Total expenditures				
1100	<b>Excess (deficiency) of revenues over (under) expenditures</b>				
<b>OTHER FINANCING SOURCES (USES)</b>					
7901	Refunding bonds issued				
7911	Capital-related debt issued (regular bonds)				
7912	Sale of real property or personal property				
7913	Proceeds from capital leases				

7914	Non-current loan proceeds				
7915	Transfers in				
7916	Premium or discount on issuance of bonds				
7917	Prepaid interest				
7949	Other resources				
8911	Transfers out				
8940	Payment to bond refunding escrow agent				
8949	Other Uses	_____	_____	_____	_____
7080	Total other financing sources (uses)	_____	_____	_____	_____
<b>SPECIAL ITEM</b>					
7908	Sale of land				
7918	Special items (resource)				
7919	Extraordinary items (resource)				
8912	Special items (use)				
8913	Extraordinary items (use)	_____	_____	_____	_____
1200	Net change in fund balance				
0100	<b>Fund balance - beginning</b>	_____	_____	_____	_____
1300	Prior period adjustment(s)				
3000	<b>Fund balance - ending</b>	\$ _____	\$ _____	\$ _____	\$ _____

(Data code 8940 will be converted to object code 8949 for PEIMS.)

(Data code 7908 will be converted to object code 7918 for PEIMS.)

The notes to the financial statement are an integral part of this statement. (This is only an example footnote to the statement.)



**ANYWHERE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
OF A COST-SHARING MULTIPLE-EMPLOYER PENSION PLAN  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT G - 2

	<u>2016</u>	<u>2015</u>
District's Proportion of the Net Pension Liability	%	%
District's Proportionate Share of the Net Pension Liability	\$	\$
State's Proportionate Share of the Net Pension Liability associated with the District		
<b>Total</b>	<b>\$</b> <u><u>                    </u></u>	<b>\$</b> <u><u>                    </u></u>
District's Covered-Employee Payroll	\$	\$
District's Proportionate Share of net Pension Liability as a Percentage of its Covered-Employee Payroll	%	%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	%	%

**The following paragraphs are only examples of notes to this statement. Your district will need to input the proper note(s) to this statement based on your district's data and applicable laws, rules and regulations.**

**Example 1:**

Note: GASB 68, Paragraph 81 requires that the information on this schedule be data from the period corresponding with the period covered as of the measurement date of August 31, 2015 for Year 2016 and August 31, 2014 for Year 2015.

Note: In accordance with GASB 68, Paragraph 138, only two years of data are presented this reporting period. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

**Example 2:**

The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31, of the prior year. Ten years of data is not available.

**Example 3:**

The information disclosed for each fiscal year is reported as of the measurement date of the net pension liability which is August 31 of the preceding fiscal year.

Only two years of data is presented in accordance with GASB Statement No. 68, Paragraph 138. The information

for all periods for the 10-year schedules that are required to be presented as required supplementary information is not available. During this transition period, the information will be presented for as many years as are available.

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS**  
**TEACHER RETIREMENT SYSTEM OF TEXAS**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT G - 3

	2016	2015
Contractually Required Contributions	\$	\$
Contributions in Relation to the Contractually Required Contributions		
Contribution Deficiency (Excess)	\$	\$
District's Covered-Employee Payroll	\$	\$
Contributions as a Percentage of Covered-Employee Payroll	%	%

**The following paragraphs are only examples of notes to this statement. Your district will need to input the proper note(s) to this statement based on your district's data and applicable laws, rules and regulations.**

**Example 1:**

The amounts presented for the fiscal year were determined as of the District's fiscal year end June 30. Ten years of data is not available.

**Example 2:**

The information disclosed for each fiscal year is reported as of the District's fiscal year-end date (August 31, 2016 and August 31, 2015).

Only two years of data is presented in accordance with GASB Statement No. 68, Paragraph 138. The information for all periods for the 10-year schedules that are required to be presented as required supplementary information is not available. During this transition period, the information will be presented for as many years as are available.

**Example 3:**

Note: GASB 68, Paragraph 81 requires that the data in this schedule be presented as of the District's current fiscal year as opposed to the time period covered by the measurement dates ending August 31, 2014 for Fiscal Year 2015, and August 31, 2015 for Fiscal Year 2016.

Note: In accordance with GASB 68, Paragraph 138, only two years of data are presented this reporting period. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT H - 1

Note: These may not be your district's nonmajor governmental funds.  
 Modify the number of columns and column headings according to your district's nonmajor governmental funds  
 Your school district's AFR must contain the nonmajor governmental funds in accordance with GASB and other laws, rules and regulations that are applicable.

Data Control Codes		Special Revenue Funds	Debt Service Fund	Capital Projects Fund	National School Breakfast and Lunch Program	Total NonMajor Governmental Funds (See Exhibit C-1)
<b>ASSETS</b>						
1110	Cash and cash equivalents	\$	\$	\$	\$	\$
1120	Current investments					
1240	Due from other governments					
1260	Due from other funds					
1290	Other receivables					
1300	Inventories					
	<b>List other assets as applicable.</b>					
1000	<b>Total Assets</b>	\$	\$	\$	\$	\$
<b>LIABILITIES</b>						
2110	Accounts payable					
2120	Short-term debt payable					
2130	Leases payable					
2140	Interest payable					
2150	Payroll deductions and withholdings					
2160	Accrued wages payable					
2170	Due to other funds					
2180	Payable to other governments					
2190	Due to student groups					
2200	Accrued expenditures/expenses					
2300	Unearned revenues					
	<b>List other liabilities as applicable.</b>					
2000	<b>Total Liabilities</b>					
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
3410	Inventories					
3415	Long-term loans/notes receivable					
3425	Endowment principal					
3430	Prepaid items					
3445	Nonspendable other					
<b>Restricted for:</b>						
3450	Grant funds					
3460	Fund balance of consolidated school district					
3470	Capital acquisition and contractual obligations					
3480	Debt service					
3490	Restricted other					
<b>Committed to:</b>						
3510	Construction					
3520	Claims and judgments					
3525	Retirement of loans/notes payable					
3530	Capital expenditures for equipment					
3540	Self-insurance					
3545	Other committed fund balance					
<b>Assigned to:</b>						
3550	Construction					
3560	Claims and judgments					
3565	Retirement of loans/notes payable					
3570	Capital expenditures for equipment					
3580	Self-insurance					
3590	Other assigned fund balance					
<b>Unassigned</b>						
3600	Total Fund Balances					
4000	<b>Total Liabilities and Fund Balances</b>	\$	\$	\$	\$	\$

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

EXHIBIT H - 2

Note: These may not be your district's nonmajor governmental funds.  
 Modify the number of columns and column headings according to your district's nonmajor governmental funds.  
 Your school district's AFR must contain the nonmajor governmental funds in accordance with GASB and other laws, rules and regulations that are applicable.

FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

Data Control Codes	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	National School Breakfast and Lunch Program	Total NonMajor Governmental Funds (See Exhibit C-2)
<b>REVENUES</b>					
5700	Local and intermediate sources	\$	\$	\$	\$
5800	State program revenues				
5900	Federal program revenues				
5020	<b>Total revenues</b>				
<b>EXPENDITURES</b>					
<b>Current</b>					
0011	Instruction				
0012	Instructional resources and media services				
0013	Curriculum and staff development				
0021	Instructional leadership				
0023	School leadership				
0031	Guidance, counseling and evaluation services				
0032	Social work services				
0033	Health services				
0034	Student (Pupil) transportation				
0035	Food services				
0036	Cocurricular/extra-curricular activities				
0041	General administration				
0051	Facilities maintenance and operations				
0052	Security and monitoring services				
0053	Data processing services				
0061	Community services				
0062	School district administrative support services				
<b>Debt Service</b>					
0071	Principal on long-term debt				
0072	Interest on long-term debt				
0073	Bond and issuance costs and fees				
<b>Capital Outlay</b>					
0081	Capital outlay				
<b>Intergovernmental</b>					
0091	Contracted instructional services between schools				
0092	Incremental costs related to WADA				
0093	Payments related to shared services arrangements				
0094	Payments to other school districts under the public education grant program				
0095	Payments to juvenile justice alternative education programs				
0096	Payments to charter schools				
0097	Payments to Tax Increment Fund				
0099	Other intergovernmental charges				
6030	<b>Total expenditures</b>				
1100	<b>Excess (deficiency) of OTHER FINANCING SOURCES (Uses)</b>				
7901	Refunding bonds issued				
7911	Capital-related debt issued (regular bonds)				
7912	Sale of real property or personal property				
7913	Proceeds from capital leases				
7914	Non-current loan proceeds				
7915	Transfers in				
7916	Premium or discount on issuance of bonds				
7917	Prepaid interest				
7940	Other resources				
8911	Transfers out				
7080	<b>Total other financing sources (uses)</b>				
8912	Special items				
8913	Extraordinary items				
1200	<b>Net change in fund balances</b>				
0100	<b>Fund Balances - Beginning</b>				
3000	<b>Fund Balances - Ending</b>	\$	\$	\$	\$

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT H - 3

Note: Modify the number of columns and column headings according to your district's nonmajor special funds

Your school district's AFR must contain the nonmajor governmental - special revenue funds in accordance with GASB and other laws, rules and regulations that are applicable.

Data Control Codes		** XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	Total NonMajor Governmental Funds (See Exhibit C-1)
		Special Revenue Fund #1	Special Revenue Fund #2	Special Revenue Fund #3	Special Revenue Fund #4	Special Revenue Fund #5	Special Revenue Fund #6	Special Revenue Fund #7	Special Revenue Fund #8	
<b>ASSETS</b>										
1110	Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$	\$	\$
1120	Current investments									
1240	Due from other governments									
1260	Due from other funds									
1280	Other receivables									
1300	Inventories									
	List other assets as applicable.									
1000	<b>Total Assets</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>LIABILITIES</b>										
2110	Accounts payable									
2120	Short-term debt payable									
2130	Leases payable									
2140	Interest payable									
2150	Payroll deductions and withholdings									
2160	Accrued wages payable									
2170	Due to other funds									
2180	Payable to other governments									
2190	Due to student groups									
2200	Accrued expenditures/expenses									
2300	Unearned revenues									
	List other liabilities as applicable.									
2000	<b>Total Liabilities</b>									
<b>FUND BALANCES</b>										
<b>Nonspendable:</b>										
3410	Inventories									
3415	Long-term loans/notes receivable									
3425	Endowment principal									
3430	Prepaid items									
3445	Nonspendable other									
<b>Restricted for:</b>										
3450	Grant funds									
3460	Fund balance of consolidated school district									
3470	Capital acquisition and contractual obligations									
3480	Debt service									
3490	Restricted other									
<b>Committed to:</b>										
3510	Construction									
3520	Claims and judgments									
3525	Retirement of loans/notes payable									
3530	Capital expenditures for equipment									
3540	Self-insurance									
3545	Other committed fund balance									
<b>Assigned to:</b>										
3550	Construction									
3560	Claims and judgments									
3565	Retirement of loans/notes payable									
3570	Capital expenditures for equipment									
3580	Self-insurance									
3590	Other assigned fund balance									
3600	<b>Unassigned</b>									
3000	Total Fund Balances									
4000	<b>Total Liabilities and Fund Balances</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

\*\* Enter the special revenue fund number

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2020 OR AUGUST 31, 2020

EXHIBIT H - 4

Note: Modify the number of columns and column headings according to your district's nonmajor governmental - special revenue funds.  
 Your school district's AIS must comply with the nonmajor governmental - special revenue funds in accordance with GASB and other laws, rules and regulations that are applicable.

Data Control Account	** XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	Total
	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Special Revenue Fund #	Non-Major Governmental Funds (See Exhibit H-1)
<b>REVENUES</b>										
5300										
5301	Local and franchise services									
5302	State income tax									
5303	Federal income tax									
5309	Total									
<b>EXPENDITURES</b>										
<b>Current</b>										
0011	Instruction									
0012	Instructional resource and media									
0013	Contributions and gift development									
0014	Instructional leadership									
0015	School leadership									
0016	Guidance, counseling and evaluation									
0017	Social health services									
0018	Health services									
0019	Student health transportation									
0020	Food services									
0021	Commuter/recreational activities									
0022	General administration									
0023	Facilities maintenance and operations									
0024	Security and maintenance services									
0025	Data processing services									
0026	Communications services									
0027	School district administrative support									
<b>Debt Service</b>										
0071	Interest on long-term debt									
0072	Interest on long-term debt									
0073	Principal and interest on debt									
<b>Capital Outlay</b>										
0081	Capital outlay									
<b>Intergovernmental</b>										
0091	Contracted instructional services									
0092	Contracted instructional services									
0093	Incremental costs related to W-ADA									
0094	Payments related to district services									
0095	Payments to other school districts under the public education grant program									
0096	Payments to juvenile justice alternative education programs									
0097	Payments to charter schools									
0098	Payments to Tax Incremental Fund									
0099	Other intergovernmental charges									
0100	Total									
<b>OTHER FINANCING SOURCES</b>										
7901	Refundable bonds issued									
7902	Capital related debt issued (transfer)									
7903	Sale of real property or personal property									
7904	Proceeds from capital leases									
7905	Non-current debt proceeds									
7906	Transfers in									
7907	Proceeds of debt sold on transfer of									
7908	Proceeds of debt									
7909	Other resources									
7910	Transfers out									
7911	Total other financing sources (used)									
8912	Social items									
8913	Extraordinary items									
1200	Net change in fund balances									
6100	Fund Balances - Beginning									
3000	Fund Balances - Ending									

\*\* Enter the special revenue fund number

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT H - 5

Note: Modify the number of columns and column headings according to your district's enterprise funds.

If your district has deferred outflows of resources and deferred inflows of resources associated with your district's nonmajor enterprise funds, your district will need to include the deferred outflows of resources and deferred inflows of resources on the nonmajor enterprise funds statement.

Your school district's AFR must contain the nonmajor enterprise funds in accordance with GASB and other laws, rules and regulations that are applicable.

	Enterprise Funds				(See Exhibit D-1)
	Enterprise Fund #1	Enterprise Fund #2	Enterprise Fund #3	Enterprise Fund #4	Total Nonmajor Enterprise Funds
<b>ASSETS</b>					
Current assets:	\$	\$	\$	\$	\$
Cash and cash equivalents					
Accrued interest					
Due from other governments					
Due from other funds					
Other receivables, net of allowances for uncollectables					
Inventories					
Prepaid items					
List other assets as applicable					
<b>Total current assets</b>					
Noncurrent assets:					
Capital assets:					
Land and improvements					
Construction in progress					
Buildings and improvements					
Furniture and equipment					
Vehicles					
List other noncurrent assets as applicable					
Less accumulated depreciation					
<b>Total noncurrent assets</b>					
<b>Total assets</b>					
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable					
Accrued liabilities					
Interest payable					
Payroll deductions and withholdings payable					
Accrued wages and benefits					
Due to other funds					
Due to other governments					
Accrued expenses					
Unearned revenue					
Compensated absences payable, current portion					
Claims and judgments payable, current portion					
Revenue bonds payable, current portion					
Notes payable, current portion					
Capital leases payable					
List other liabilities as applicable					
<b>Total current liabilities</b>					
Noncurrent liabilities:					
Compensated absences payable					
Claims and judgments payable					
Revenue bonds payable					
Notes payable					
Capital leases payable					
Net Pension Liability (District's Share)					
List other noncurrent liabilities as applicable					
<b>Total noncurrent liabilities</b>					
<b>Total liabilities</b>					
<b>NET POSITION</b>					
Net investment in capital assets					
Unrestricted					
<b>Total</b>	\$	\$	\$	\$	\$





ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT H - 7

Note: Modify the number of columns and column headings according to your district's nonmajor enterprise funds.

Your school district's AFR must contain the nonmajor enterprise funds in accordance with GASB and other laws, rules and regulations that are applicable.

	Enterprise Funds				(See Exhibit D-3)
	Enterprise Fund #1	Enterprise Fund #2	Enterprise Fund #3	Enterprise Fund #4	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash receipts from user charges	\$	\$	\$	\$	\$
Receipts from other funds					
Other receipts					
Payments to suppliers					
Payments to employees					
Payments to other funds					
Payments for claims paid					
Other payments					
List other cash flows from operating activities as applicable					
Net cash provided (used) by operating activities					
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers from other funds					
Transfers to other funds					
List other cash flows from noncapital financing activities as applicable					
Net cash provided (used) by noncapital financing activities					
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets					
Net cash used in capital and related financing activities					
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments					
Proceeds from sales and maturities of investments					
List other cash flows from investing activities as applicable					
Interest and dividends					
Net cash provided (used) by investing activities					
Net increase (decrease) in cash					
Cash and cash equivalents-beginning	\$	\$	\$	\$	\$
Cash and cash equivalents-ending	\$	\$	\$	\$	\$
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$	\$	\$	\$	\$
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense					
List other items as applicable					
Change in assets and liabilities:					
Receivables					
Accounts payable					
Accrued interest					
Due from other funds					
Compensated absences payable					
Current portion of claims and judgments					
List other items as applicable					
Net cash provided (used) by operating activities	\$	\$	\$	\$	\$

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
COMBINING STATEMENT OF NET POSITION

EXHIBIT H - 8

Note: Modify the number of columns and column headings according to your district's internal service funds.

FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

Your school district's AFR must contain the internal service funds in accordance with GASB and other laws, rules and regulations that are applicable.

	Internal Service Fund #1	Internal Service Fund #2	Internal Service Fund #3	Internal Service Fund #4	(See Exhibit D-1) Total Internal Service Funds
<b>ASSETS</b>					
Current assets:	\$	\$	\$	\$	\$
Cash and cash equivalents					
Receivables:					
Accounts					
Accrued interest					
Other receivables, net of allowances for uncollectables					
Due from other funds					
Due from other governments					
Inventories					
Prepaid items					
List other assets as applicable					
<b>Total current assets</b>	_____	_____	_____	_____	_____
Noncurrent assets:					
Capital assets:					
Land					
Buildings and improvements					
Construction in progress					
Furniture and equipment					
Vehicles					
List other noncurrent assets as applicable					
Less accumulated depreciation					
<b>Total noncurrent assets</b>	_____	_____	_____	_____	_____
<b>Total assets</b>	_____	_____	_____	_____	_____
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable					
Accrued liabilities					
Payroll deductions and withholdings payable					
Due to other funds					
Due to other governments					
Unearned revenue					
Compensated absences payable, current portion					
Claims and judgments payable, current portion					
Revenue bonds payable, current portion					
Notes payable, current portion					
Capital leases payable					
List other liabilities as applicable					
<b>Total current liabilities</b>	_____	_____	_____	_____	_____
Noncurrent liabilities:					
Compensated absences payable					
Claims and judgments payable					
Revenue bonds payable, current portion					
Notes payable					
Capital leases payable					
List other noncurrent liabilities as applicable					
<b>Total noncurrent liabilities</b>	_____	_____	_____	_____	_____
<b>Total liabilities</b>	_____	_____	_____	_____	_____
<b>NET POSITION</b>					
Net investment in capital assets					
Unrestricted					
Totals	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

EXHIBIT H - 9

Note: Modify the number of columns and column headings according to your district's internal service funds.

FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

Your school district's AFR must contain the internal service funds in accordance with GASB and other laws, rules and regulations that are applicable.

	Internal Service Fund #1	Internal Service Fund #2	Internal Service Fund #3	Internal Service Fund #4	(See Exhibit D-2) Total Internal Service Funds
<b>OPERATING REVENUES:</b>					
Charges for sales and services:	\$	\$	\$	\$	\$
Sales to customers:					
Services, such as consulting services					
Charges to other funds					
Charges to employees					
List other operating revenues as applicable					
<b>Total operating revenues</b>					
<b>OPERATING EXPENSES:</b>					
Personnel services					
Payroll costs					
Purchased and contracted services (Professional Services)					
Supplies and materials					
Utilities					
Repairs and maintenance					
Insurance services					
Claims and judgments					
Other operating expenses					
List other operating expenses as applicable					
Depreciation					
<b>Total operating expenses</b>					
<b>Operating income (loss)</b>					
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Earnings on investments					
List other nonoperating revenues as applicable					
<b>Total nonoperating revenues</b>					
	<b>Income before transfers</b>				
Transfers In					
Transfers Out					
	<b>Change I</b>				
Total net position-beginning	\$	\$	\$	\$	\$
Total net position-ending					

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT H - 10

Note: Modify the number of columns and column headings according to your district's internal service funds.

Your school district's AFR must contain the internal service funds in accordance with GASB and other laws, rules and regulations that are applicable.

	Internal Service Fund #1	Internal Service Fund #2	Internal Service Fund #3	Internal Service Fund #4	(See Exhibit D-3) Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash receipts from user charges	\$	\$	\$	\$	\$
Receipts from other funds					
Other receipts					
Payments to suppliers					
Payments to employees					
Payments to other funds					
Payments for claims paid					
Other payments					
List other cash flows from operating activities as applicable					
Net cash provided (used) by operating activities					
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers from other funds					
Transfers to other funds					
List other cash flows from noncapital financing activities as applicable					
Net cash provided (used) by noncapital financing activities					
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets					
Net cash used in capital and related financing activities					
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments					
Proceeds from sales and maturities of investments					
List other cash flows from investing activities as applicable					
Interest and dividends					
Net cash provided (used) by investing activities					
Net increase (decrease) in cash					
Cash and cash equivalents-beginning					
Cash and cash equivalents-ending	\$	\$	\$	\$	\$
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$	\$	\$	\$	\$
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense					
List other items as applicable					
Change in assets and liabilities:					
Receivables					
Accounts payable					
Accrued interest					
Due from other funds					
Compensated absences payable					
Current portion of claims and judgments					
List other items as applicable					
Net cash provided (used) by operating activities	\$	\$	\$	\$	\$

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT H - 11

NAME OF AGENCY FUND (FOR EXAMPLE, STUDENT ACTIVITY FUND)	Balance July 1 or September 1 20XX	Additions	Deductions	Balance June 30 or August 31 20XX
<b>ASSETS</b>				
Cash and cash equivalents	\$	\$	\$	\$
Investments				
Accounts Receivable				
Due from other funds				
Due from other governments				
Accrued interest				
List other assets as applicable				
<b>Total assets</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Accrued expenses				
Accrued salaries payable				
Due to other funds				
Due to other governments				
Due to student groups				
Due to administrative groups				
List other liabilities as applicable				
<b>Total liabilities</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>NAME OF AGENCY FUND (FOR EXAMPLE, OTHER AGENCY FUND)</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$	\$	\$	\$
Investments				
Accounts Receivable				
Due from other funds				
Due from other governments				
Accrued interest				
List other assets as applicable				
<b>Total assets</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Accrued expenses				
Accrued salaries payable				
Due to other funds				
Due to other governments				
Due to student groups				
Due to administrative groups				
List other liabilities as applicable				
<b>Total liabilities</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$	\$	\$	\$
Investments				
Accounts Receivable				
Due from other funds				
Due from other governments				
Accrued interest				
List other assets as applicable				
<b>Total assets</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Accrued expenses				
Accrued salaries payable				
Due to other funds				
Due to other governments				
Due to student groups				
Due to administrative groups				
List other liabilities as applicable				
<b>Total liabilities</b>	\$ _____	\$ _____	\$ _____	\$ _____

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
COMBINING STATEMENT OF NET POSITION

FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

	8XX Private-Purpose Trust Fund #1	8XX Private-Purpose Trust Fund #2	8XX Private-Purpose Trust Fund #3	Total Private-Purpose Trust Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$	\$	\$	\$
Current investments				
Due from other funds				
Due from other governments				
Accrued interest				
List other assets as applicable				
<b>Total assets</b>				
<b>LIABILITIES</b>				
Due to other funds				
Due to other governments				
List other liabilities as applicable				
<b>Total liabilities</b>				
<b>NET POSITION</b>				
Held in trust				
List other net position restrictions as applicable				
<b>Total net position</b>	\$	\$	\$	\$

EXHIBIT H - 12

Note: Modify the number of columns and column headings according to your district's private-purpose trust funds.

Your school district's AFR must contain the private-purpose funds in accordance with GASB and other laws, rules and regulations that are applicable.

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT H - 13

Note: Modify the number of columns and column headings according to your district's private-purpose trust funds.

*In addition, if your district has a prior period adjustment the prior period adjustment must be disclosed on the statement.*

	8XX Crime Stoppers	8XX Various Scholarships	8XX Private-Purpose Trust Fund	Total Private-Purpose Trust Funds
<b>ADDITIONS</b>				
Gifts and contributions	\$	\$	\$	\$
Earnings and investments				
List other additions as applicable				
Total additions	_____	_____	_____	_____
<b>DEDUCTIONS</b>				
Scholarships awarded				
List other deductions as applicable				
Total deductions	_____	_____	_____	_____
Change in net position				
Net position-Fiscal Year Start Date (Example, September 1, 2016)				
Net position-Fiscal Year End Date (Example, August 31, 2017)	\$ _____	\$ _____	\$ _____	\$ _____



ANYWHERE INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
 FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT J - 1

Year Ended June 30 or August 31	(1) Tax Rates		(3) Net Assessed/Appraised Value for School Tax Purposes	(10) Beginning Balance 07/01/XX or 09/01/XX	(20) Current Year's Total Levy	(31) Maintenance Total Collections	(32) Debt Service Total Collections	(40) Entire Year's Adjustments	(50) Ending Balance 06/30/XX or 08/31/XX
	Maintenance	Debt Service							
20XX and Prior Years	Various	Various	\$ Various	\$	\$ -	\$	\$	\$	\$
20XX	0.0000	0.0000			-				
20XX	0.0000	0.0000			-				
20XX	0.0000	0.0000			-				
20XX	0.0000	0.0000			-				
20XX	0.0000	0.0000			-				
20XX	0.0000	0.0000			-				
20XX	0.0000	0.0000			-				
20XX (School year under audit)	0.0000	0.0000			-				
1000 Totals				\$	\$	\$	\$	\$	\$
9000 - Portion of Row 1000 for Taxes Paid into Tax Increment Zone under Chapter 311, Tax Code (Function 97)						\$			

Include any additional applicable notes to this schedule.

**Instructions on using this spreadsheet:**

- Columns 10 + Column 20 - Column 31 - Column 32 + Column 40 = Column 50
- Column 3, Assessed/Appraised Value for School Tax Purposes, is the net appraised value, after deductions of all exemptions, tax freeze amounts and reductions provided by law and those granted by the district, based on maintenance requirements.  
*When the Assessed/Appraised values are different for the maintenance and debt service rates, enter the larger value in column 3.*
- Column 20, Current Year's Total Levy, should approximate the tax rate(s) multiplied by the applicable Assessed/Appraised Value(s) in column 3, except when the Assessed/Appraised Value(s) are different for the maintenance and debt service rates.
- Columns 31 and 32 contain total collections net of adjustments described in Column 40, according to each year of tax levy, and **DO NOT** include penalties and interest.
- Column 40, Entire Year's Adjustments, are total adjustments, which includes corrections for errors in taxes assessed and discounts allowed for early payment of taxes.
- Column 50, Ending Balance 06/30/XX or 08/31/XX, contains the ending balance total, which should agree with Exhibit C-1 (Balance Sheet) totals for the current year for Asset Code 1220 - Property Taxes Delinquent.
- Column 31, Row 1000, School districts that have active agreements under Chapter 313 of the Texas Property Code and that have companies subject to tax credits: Must net those credits against taxes paid (rather than requiring the company to pay full taxes and then issuing a reimbursement to the company in the amount of the tax credit). A note should be included below which states the above.
- Column 31, Row 9000, Enter amount for Taxes Paid into Tax Increment Zone under Chapter 311, Tax Code (Function 97)

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT J - 2

Data Control Codes		Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$	\$	\$	\$
5800	State program revenues				
5900	Federal program revenues				
5020	Total revenues				
<b>EXPENDITURES</b>					
Current					
0011	Instruction				
0012	Instructional resources and media services				
0013	Curriculum and staff development				
0021	Instructional leadership				
0023	School leadership				
0031	Guidance, counseling and evaluation services				
0032	Social work services				
0033	Health services				
0034	Student (Pupil) transportation				
0035	Food services				
0041	General administration				
0051	Facilities maintenance and operations				
0052	Security and monitoring services				
0053	Data processing services				
0061	Community services				
0062	School district administrative support services				
Debt Service					
0071	Principal on long-term debt				
0072	Interest on long-term debt				
0073	Bond and issuance costs and fees				
Capital Outlay					
0081	Facilities acquisition and construction				
Intergovernmental					
0091	Contracted instructional services between schools				
0092	Incremental costs related to WADA				
0093	Payments related to shared services arrangements				
0094	Payments to other school districts under the public education grant program				
0095	Payments to juvenile justice alternative education programs				
0096	Payments to charter schools				
0097	Payments to Tax Increment Fund				

0099	Other intergovernmental charges	_____	_____	_____	_____
6030	Total expenditures	_____	_____	_____	_____
1100	<b>Excess (deficiency) of revenues over (under)</b> <b>expenditures</b>	_____	_____	_____	_____
	<b>OTHER FINANCING SOURCES (USES)</b>				
7915	Transfers in				
7949	Other resources				
8911	Transfers out				
	<b>List other financing sources (uses) as applicable</b>				
7080	Total other financing sources (uses)	_____	_____	_____	_____
1200	Net change in fund balance				
0100	<b>Fund balance - beginning</b>	_____	_____	_____	_____
3000	<b>Fund balance - ending</b>	\$ _____	\$ _____	\$ _____	\$ _____

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT J - 3

Data Control Codes		Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$	\$	\$	\$
5800	State program revenues				
5900	Federal program revenues				
5020	Total revenues				
<b>EXPENDITURES</b>					
Debt Service					
0071	Principal on long-term debt				
0072	Interest on long-term debt				
0073	Bond and issuance costs and fees				
6030	Total expenditures				
1100	Excess (deficiency) of revenues over (under) expenditures				
<b>OTHER FINANCING SOURCES (USES)</b>					
7901	Refunding bonds issued				
7911	Capital-related debt issued (regular bonds)				
7915	Transfers in				
7916	Premium or discount on issuance of bonds				
8949	Other uses - payments to bond refunding escrow agents				
8949	Other (Uses)				
	List other financing sources (uses) as applicable				
7080	Total other financing sources (uses)				
1200	Net change in fund balance				
0100	Fund balance - beginning				
3000	Fund balance - ending	\$	\$	\$	\$

**ANYWHERE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

**Financial Statements**

Type of auditor's report issued:	Unmodified, Qualified, Adverse, or Disclaimer	
Internal control over financial reporting:		
Material weakness(es) identified?	Yes	No
Significant deficiency(ies) identified?	Yes	None Reported
Noncompliance material to financial statements noted?	Yes	No

**Federal Awards**

Internal control over major programs:		
Material weakness(es) identified?	Yes	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes	None Reported

Type of auditor's report issued on compliance for major programs:	Unmodified, Qualified, Adverse, or Disclaimer	
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	Yes	No

Identification of major federal programs:	CFDA Number(s)	Name of Federal Program	Amount
Dollar threshold used to distinguish between Type A and Type B Federal Programs:	\$		
Auditee qualified as low-risk auditee?	Yes	No	

ANYWHERE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX

EXHIBIT K - 1

(1) Federal Grantor/ Pass-Through Grantor/ Program Title or Cluster Title	(2) Federal CFDA Number	(2A) Pass-through Entity Identifying Number	(3) Total Federal Expenditures
			\$
			\$
			\$

**ANYWHERE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS**  
**FOR THE YEAR ENDED JUNE 30, 20XX OR AUGUST 31, 20XX**

EXHIBIT L - 1

<u>Data Codes</u>		<u>Responses</u>
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	Yes/No
SF4	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes/No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Yes/No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	Yes/No
SF7	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes/No
SF8	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	Yes/No
SF10	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year -end	\$ _____
SF11	Net Pension Assets (1920) at fiscal year-end	\$ _____
SF12	Net Pension Liabilities (2540) at fiscal year-end	\$ _____
SF13	Pension Expense (6147) at fiscal year-end	\$ _____

## **Sources used to create the templates in this workbook**

GAAP - Generally Accepted Accounting Principles

GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*

GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus-an amendment of GASB Statements No. 21 and No. 34*

GASB Statement No. 38, *Certain Financial Statement Note Disclosures*

GASB Statement No. 41, *Budgetary comparison Schedules-Perspective Differences-an amendment of GASB Statement No. 34*

GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*

GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section-an amendment of NCGA Statement 1*

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*

GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*

GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*

GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multi-Employer Plans*

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*

GASB Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*

GASB Statement No. 67, *Financial Reporting for Pension Plans-an amendment of GASB Statement No. 25*

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASG Statement No. 27*

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68*

GASB Statement No. 72, *Fair Value Measurement and Application*

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*



GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*

GASB Statement No. 77, *Tax Abatement Disclosures*

GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*

GASB Statement No. 82, *Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73*

GASB Implementation Guide for Statement No. 34

GASB Implementation Guide 2015-1

GASB Implementation Guide 2016-1, *Implementation Guidance Update-2016*

GFOA - Government Finance Officers Association

Texas Administrative Code

Texas Education Code

Texas Education Agency FASRG- Financial Accountability System Resource Guide