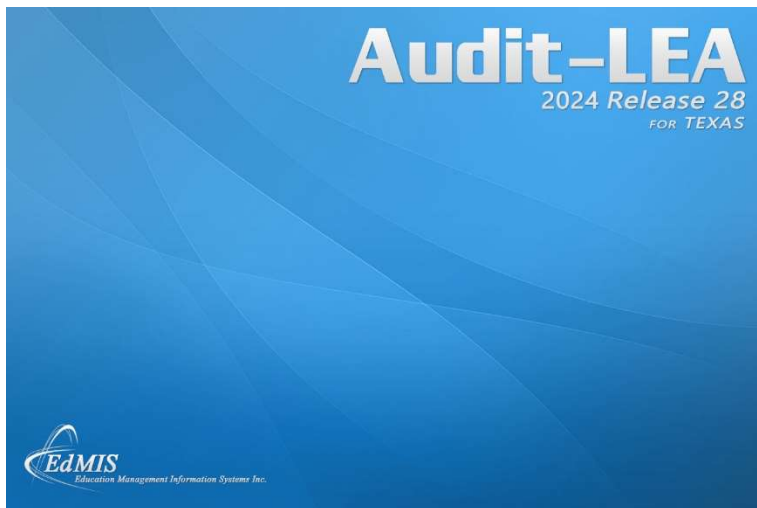


A Users Guide To

AUDIT-L.E.A.

**for Texas
2024**



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Getting Started

Installation

Download the installation program from the internet and save the file on your hard drive or server. Click on the name of the installation file downloaded to extract the installation files. If you are installing from the saved installation software or from the CD, the Setup.exe file should open automatically. If it does not, locate the files and click on Setup.exe to run the installation program.

If you have downloaded the installation program from the internet, **BE SURE** to have the password provided for the installation program ready to enter.

After installing, be sure to check to see if you have a printer driver installed and selected as the default printer for Windows. Do this by going to the Settings option in the Windows start menu, click on Printers. If all you see is an icon labeled Add Printer, you have not installed a printer driver. AUDIT-L.E.A. will not work properly unless there is a printer driver installed. You do not have to be connected to the printer unless you actually wish to print. However, the onscreen previews will not work unless a printer driver is installed.

The default directory for the installation of AUDIT-L.E.A., Release 28 for 2024 is C:\AUDLEA24. You may change this during the setup when asked where you wish the program to be installed.

If you are installing on a machine with WINDOWS 10 and you have problems, follow the instructions “Installing on Windows 10” below. AUDIT-L.E.A. will run on either the 32 bit operating systems or the 64 bit operating systems. Even though AUDIT-L.E.A. will run on a 64 bit operating system, it is still a 32 bit program.

Installing on a Network

AUDIT-L.E.A. may be installed on a network or on a remote server so that the data files can be shared by multiple users. There are two ways to use AUDIT-L.E.A. in a network environment. The application can be run from the server, accessed from each workstation, OR the

application can be run from each workstation accessing the data files saved on the server. Please note that if the application is installed on a remote server or network, the users MUST be able to create and edit data files in the subfolder of the application folder which is named Common.

Please note that in both cases the installation program must be run on each workstation. Also, in both cases, the location on the network MUST BE MAPPED as a virtual drive on each workstation.

Mapping a Network Drive

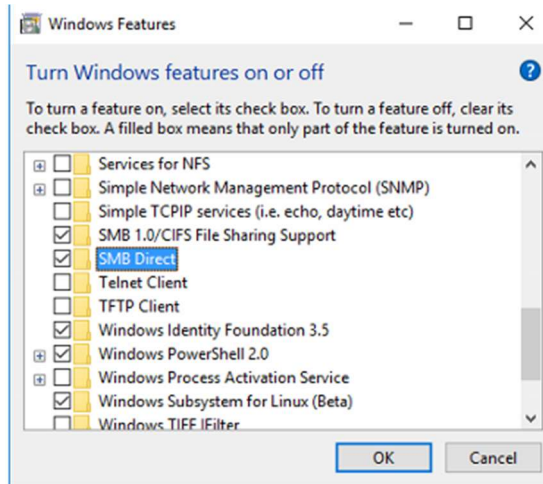
Follow these instructions to map a network drive.

- 1) Click on the START button, locate MY COMPUTER or File Explorer. Click on Computer in the menu in the File Explorer Menu and then select the MAP NETWORK DRIVE menu option.
- 2) Click on the BROWSE button until you locate the folder on the network where you want the AUDIT-L.E.A. application AND/OR data files to be saved. **[Hint: We suggest you set up a folder called AUDFILES and map to this. If you map this as drive X:\ for example, then in installing AUDIT-L.E.A. and/or when setting up the files for each school or changing the path, you need only change the default C:\... to X:\...]** DO NOT map a virtual drive for each school district. AUDIT-L.E.A. will create distinct folders in the data file folder as you create the files for each district.
- 3) When the location is correctly mapped, you should be able to go to My Computer, click on drive X:\ for example and see immediately the content of the folder AUDFILES. If you cannot do this, the link to the mapped drive has not been correctly established.

Solution: To Error Connecting to Mapped Drive in Windows 10 or 11

Turn on **SMB Direct** from the Windows Features and edit the registry key called **EnableLinkedConnections**. Click the Start button, click Control Panel, click Programs, and then click Turn Windows features on or off.

Select the check box next to the **SMB Direct** feature to turn it on.



To configure the **EnableLinkedConnections** registry value:

1. Click Start, type regedit in the Start programs and files box, and then press ENTER.
2. Locate and then right-click the registry subkey HKEY_LOCAL_MACHINE\SOFTWARE\Microsoft\Windows\CurrentVersion\Policies\System.
3. Point to New, and then click DWORD Value.
4. Type EnableLinkedConnections, and then press ENTER.
5. Right-click EnableLinkedConnections, and then click Modify.
6. In the Value data box, type 1, and then click OK.
7. Exit Registry Editor, and then restart the computer.

Install on the Workstation with only Data Files on Server

You can install the application file on each workstation and set the path for the Data Files to a mapped folder on the server or computer being used as the server. Be sure all users have permission to create and delete files and folders in this location on your server. When a new entity is added by one of the users (see the instructions for entering a new school), the folder for that entity will be created on the server. (Be sure to change the default path for the data files to the location chosen.) Each user must add the entity to their client file in order to be able to open the files. **Once the folder has been created by one user, all other users should answer NO when asked if they wish to write over the files in that folder.**

This is the best way to set up a peer-to-peer network in the field and everyone work on the same files stored on one of the networked computers. Note that the path in the common file for the computer storing the files will show drive C:\ or some other local drive letter. Each user will access the common file on his or her computer in this configuration. Therefore, each can use a different drive letter in the path. **The only requirement is that the drive letter used is a mapped drive so that the software can locate the files.**

Install Application File on Server with Shortcut from Each Workstation

If you choose this option, please be aware that the Common folder on the Network Server will be read by each user from each workstation. It is the same folder for all. The path set on the server must reflect the drive letter used to map the server drive from each of the workstations. For Example, if each workstation has mapped the drive on the server as Z:\ then the path name for each school district in the client file on the server must point to drive Z. This may be desirable if you wish to set the application program on a laptop to work on the C drive in the field and then use the shortcut to the application file on the server to work on the network in the office.

Again, please note that the installation procedure should be done on each workstation. The following are detailed instructions for this installation choice.

1. Be certain that the folder you have set up for the location of the AUDIT-L.E.A. application and data files is accessible to ALL users on the workstations. We would suggest that you NOT use AUDLEA24 in the folder name. Rather set up a folder and name it AUDFILES or something similar.
2. Map this folder as a virtual drive on each workstation USING THE SAME LETTER FOR THE DRIVE. For example, if your server drive is F:\, map it as drive Y:\ on each workstation. If you want to put all files in a folder called F:\AUDFILES, map the entire path F:\AUDFILES as drive Y:\. This way the default path for AUDIT-L.E.A. would be Y:\AUDLEA24\Data24\xxxx where the xxxx is the four-character code that is used when the school is set up in AUDIT-L.E.A. This mapping MUST be done BEFORE you install AUDIT-L.E.A. on the workstations.
3. When running the installation program, BE SURE TO CHANGE THE LOCATION FOR THE INSTALLATION. The default is C:\AUDLEA24. Change this to the mapped drive such as Y:\AUDLEA24. (Again, note that our Y:\ here is your F:\AUDFILES folder. This will put the folder for the AUDIT-L.E.A. application in the folder AUDLEA24 as a subfolder of the F:\AUDFILES folder.)
4. After you have completed steps 1-3 for each workstation, run AUDIT-L.E.A. from one workstation and set up the NEW School. When you assign the four-character code, the default path should be the Y:\AUDLEA24\Data24\xxxx where the xxxx is the four character code you have entered. Once you have set this up from one work station, all users should be able to open the files for that school by clicking the OPEN SCHOOL option and selecting it from the displayed list.
5. You may update the AUDIT-L.E.A. software from one workstation. Be sure no user is in the program when you install the update downloaded from the web at www.edmis.com.

Installing on WINDOWS 10[®]

AUDIT-L.E.A. will run on any Windows[®] operating system, including WINDOWS[®]. There are several things to note if you are installing on machines with these operating systems.

- 1) The main thing to remember about installing AUDIT-L.E.A. is that the user must be granted full administrator rights to the folder where AUDIT-L.E.A. is installed. In order to add additional school folders, the file in the COMMON folder (which is always a subfolder of the application folder) must be edited. For that reason, we strongly suggest that you DO NOT install AUDIT-L.E.A. in the PROGRAM FILES folders.
- 2) **In Windows 8, 10 or 11, you may also turn the password security option off in the User Accounts.** To do this, go to the Control Panel and select User Accounts. Click on the Change User Account Control Settings and turn this off. In Windows 8, 10 or 11, move the bar to the “never notify” position. Please note that you will need to do this when you install most software on these machines.

Once you have successfully installed AUDIT-L.E.A. on your newer Windows[®] machine, you will see no difference in its operation with the possible exception that it may work much faster. We suggest you use a shortcut from the desktop view on the Window[®] machine rather than use a tile on the main screen, although you can access the application either way.

Loading AUDIT-L.E.A.

All parts of the AUDIT-L.E.A. program will load from the desktop shortcut or from the tiles in the start menu programs. Click on the AUDIT-L.E.A. program icon to start the program.

The installation process should create a desktop shortcut for you to open the program. If for some reason it did not, you will need to create one. To do this, locate the folder where AUDIT-L.E.A. is installed. Right click on the application file named AUDLEA24.exe and select the option to Create Shortcut from the dropdown menu. A new icon will be created with the name AUDLEA24-Shortcut. Drag and drop this icon onto the desktop. You may rename the shortcut icon by right clicking on the icon on the desktop and selecting RENAME from the drop-down menu. This will allow you to start the program by clicking the AUDIT-L.E.A. icon now showing on your desktop.

Using AUDIT-L.E.A.

Overview of AUDIT-L.E.A.

AUDIT-L.E.A. is composed of three programs - The Trial Balance Program, the Report Generator Program and the Audit Program Generator.

The Audit Program Generator provides a selection of compliance programs and a check-list for school districts to use to prepare for the audit. The Compliance Programs provide the audit requirements for selected federal programs and state compliance requirements. All of these are updated to the most recent Compliance Supplement and Addenda for OMB 2 CFR Part 200 Appendix XI which is usually available in June of each year. School Districts can use this program to learn the compliance requirements the external auditor must test. This is particularly useful for federal program directors.

The Trial Balance Program is used to import data from the ASCII file obtained from the school district's accounting system. That data can be analyzed, compared with prior year data, adjusted, and queried. Several useful tests for compliance are included as well as tests for coding errors. The MOE tests for the ESSA grants (Title 1 for example) and for the IDEA B grants are not updated on the TEA website until very late in the year – usually after the close of the fiscal year for many school districts. AUDIT-L.E.A. provides these tests for auditors and districts to use to before the end of the June 30 fiscal year so changes can be made if necessary. Once the data is completely adjusted, a PEIMS data file for audited financial data can be prepared and used to run the PEIMS context edit check for the financial submission. We have been advised by TEA that the complete PEIMS submission 2 data beginning for FY 2024 data must be submitted in a JSON file. We are working with TEA to provide this file in AUDIT-L.E.A. We believe this will be operational in time for submission. We do still create the data file with data extracted from the trial balance data as required for the PEIMS submission in order to allow you to run the PEIMS edit checks in AUDIT-L.E.A.

The data from the Trial Balance Program is imported into the Report Generator Program to prepare the financial reports. The Proposed Budget Module is accessed through the Trial Balance Program. In this module you can import your proposed budget for the next fiscal year

and quickly run the TEA Expenditure Target Reports and run the PEIMS edit checks for budget data.

The first step in the Report Generator Program is to create data files. All data is imported and/or entered into data files organized by fund type and type of data. For example, there are data files called Expenditures and Revenues for Special Revenue Funds, General Fund, etc. There are data files called Balance Sheet Data for all types of funds. There are data files called Expenses and Revenues for Proprietary Type Funds. Both amended and adopted budget data files are created for the general fund, special revenue funds and debt service funds. Once these files are created, data can be imported from the Trial Balance file created in the Trial Balance Program. This step can be repeated as often as necessary. Data that cannot be imported must be hand entered in the appropriate data file.

Be sure to create your fund statements before preparing the government wide statements!

The steps to be followed in creating the GASB reports are somewhat complicated. The complication arises because **the fund financial statements must be created before the government wide statements can be prepared. The files created when these statements are printed or previewed are necessary for completion of all of the conversion worksheets used in preparation of the government wide statements.**

The modified accrual data from the district's accounting system and collected in the data files as described above are used to prepare the fund financial statements. The modified accrual data for the governmental funds are automatically placed in the Fund to Government Wide worksheet **each time the fund financial statements are printed or previewed.** This data must be converted to full accrual data for the government wide statements. Some example adjustments are provided in Appendix B. Other examples can be found in TEA's Resource Guide and in the GFOA Blue Book. The procedure for entering these adjustments is fully described in the Report Generator Chapter of this manual. The difficulty in implementing GASB 34 is in determining what adjustments are required. This is where the most substantial conversion and consolidation work and documentation requirements occur. AUDIT-L.E.A. provides an excellent system for entering these adjustments and printing reports for approval from the client and for documentation.

AUDIT-L.E.A. provides a data entry screen for both the adjusting entries required by GASB 68 and GASB 75. GASB 68 requires the school district to add to their government wide data the district's proportionate share of the ending net pension liability and the associated deferred outflows and inflows. The information required for this is provided by the Teacher Retirement System of Texas. Data from TRS is entered in the data entry screen. Menu options are provided which print the data which has been entered for your records, calculate and print the adjustments necessary based on this data, and the posts these adjusting entries in the fund to government wide worksheet. Similarly, the Data Entry Screen for GASB 75 allows the user to input the data from TRS, print the input, calculate and print the adjusting

entries and then post the entries into the fund to government wide worksheet.

Check the data and print or preview the General Revenue Worksheet as the last step before completing the government wide statements.

The data for the Grants Revenue worksheet is imported from the data file created for special revenue funds. While this can be done before the fund statements are printed, it is best to import this after completion of the fund statements so that any changes in the data will be included. Similarly, the data for the User Charges Revenue worksheet is imported directly from the trial balance file. You may complete this at any time. **However, the revenue information from these worksheets must be used in conjunction with the data from the Fund to Government Wide worksheet in order to complete the General Revenue Worksheet required for the Government Wide Statement of Activities.**

If the client has enterprise funds, a worksheet is provided for consolidating the allocated part of internal service fund(s) with the enterprise funds. This worksheet maintains data by fund for importing into the Government Wide Statement of Activities AND for a reconciliation entry on Exhibits D-1 and D-2 explaining the difference between the fund statements for proprietary funds and the government wide statements. There is also a worksheet to separate grant revenue into operating and capital grants and to recognize any capital contributions from other funds as transfers. When the proprietary fund financial statements are printed, the data is automatically imported into these work sheets and also into the government wide data files. After completing these worksheets, you will need to print the D-1 and D-2 statements again to show the reconciliations.

Complete instructions for preparation of the reports and worksheets necessary for preparing the annual report are provided in the Report Generator Chapter of this manual.

What's New in AUDIT-L.E.A. for 2024

NEW Reporting Requirements for 2024

At this time, we know of no new reporting requirements from either T.E.A. or GASB. You should be aware of the instructions from GFOA regarding the correct calculation of Net Investments in Capital Assets. GFOA provides a spreadsheet on their website to assist you in doing this correctly.

Information from TRS for GASB 68 and GASB 75

The TRS information is not available at the time of the preparation of this manual on the TRS web site for measurement year 2023. AUDIT-L.E.A. will be updated when this information is available. The examples now in this manual are based on measurement year 2022 data. This includes the information for the required notes on the pension and OPEB plans. All of these will be updated when the information is available.

Data Collected for Mandated Program Compliance Tests

The expenditures in object code 6144 AND the expenditures from funds 281, 282 and 283 (ESSER FUNDS) are still included with those from fund 199 in the expenditures for the particular program intent codes for these programs when testing that the appropriate percentage of the allotment has been spent. These amounts are included in the data collected for these tests in AUDIT-L.E.A. Please note that with HB 3 of the 86th Texas Legislature, the allowable percentage of the allotment to be spent on indirect costs for these programs is no longer set by the State Board of Education. The legislation sets the percentage of the allotment that MUST be spent on direct allowable costs of the program. That required percentage is presented at the top of the data entry screens for the mandated program tests and on the print out of the results of the tests.

Revised MOE Tests for IDEA B and ESSA (Title 1)

At the time of this writing, we know of no revisions in the MOE tests for IDEA B or ESSA grants. Should this change, we will revise those tests and advise you of the changes.

Usual Updates

We have made most of the usual updates. The compliance programs in the Audit Program Generator currently have been updated with the latest compliance supplement for 2023. We will, of course, update the compliance requirements for the Audit Program Generator as soon as

the 2024 supplement is available. This is normally in July. We have updated the PEIMS checks consistent with the latest information available from TEA. If further revisions are made by TEA the program will be updated and you will be advised. We have not yet revised the example notes. These will be revised when the information is available from TRS.

Use of Funds Report – Select State Allotment Programs

This report is still required and at this writing includes required information about the State Compensatory Program and the Bilingual Education Program. PLEASE NOTE, T.E.A. wants these amounts to be rounded to the nearest dollar. Details are provided in this manual in the Report Generator Program section.

Governmental Accounting and Reporting

The adjustments necessary to convert the fund financial statement data to the government wide data can be quite complex. In the second section of this chapter, we present some example adjustments for some example situations. Some of these will almost always apply to a governmental entity. Some may occasionally apply. These examples are not intended to be an exhaustive list of all conditions or situations you will need to consider.

A Review of Accounting Principles as Applied by TEA and as Required in AUDIT-L.E.A.

Governmental Funds

1. Governmental fund types include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds. Please note that a Permanent Fund must have a non-expendable principal and the income from the fund must be used for the benefit of the school district as opposed to individuals or other organizations.
2. Long term debt and capital assets including the 'right-to-use' leases and the SBITA arrangements should never be accounted for in a governmental fund. A school should account for general capital assets in Account Group 901 and General Long-Term Debt in Account Group 902. (See below)
3. Equity accounts used for governmental funds should be fund balance accounts – 3410-3445 for Non-spendable Fund Balance, 3450-3490 for Restricted Fund Balance, 3510-3545 for Committed Fund Balance, 3550-3590 for Assigned Fund Balance, 36xx for Uncommitted and Unassigned Fund Balance. If the district is using net position classifications in governmental funds or the now invalid retained earning notations, they should be advised to change.
4. GASB 63 and 65 added the items "Deferred Outflow of Resources" and "Deferred Inflow of Resources". These apply to the government wide Statement of Net Position, the Balance Sheet for Governmental Funds, the proprietary fund Statement of Net Position, the fiduciary fund Statement of Net Position and any related combining statements. TEA has not assigned reporting codes for specific items in this category EXCEPT for the Deferred Resource Outflows and Inflows related to TRS for Pensions and for OPEB. They have advised that they wish to use codes in the 17xx range for the "Deferred Outflow of Resources" and code 1705 for the Deferred Resource Outflow for TRS Pensions and 1706 for Deferred Outflow for TRS OPEB. They wish to use the 26xx range for the "Deferred Inflow of Resources" and code 2605 for the Deferred Resource Inflow for TRS Pensions and 2606 for the Deferred Inflow for OPEBs.

Please note: Only the General Fund can have positive 36xx Fund Balance.

When these accounts are imported into the Report Generator of AUDIT-L.E.A. the 17xx items in the trial balance will be converted to the following reporting codes – 1996, 1997, 1998, and 1999 and 199a for Deferred Outflows of Resources and 2601, 2602, 2603, and 2604 for Deferred Inflows of Resources. Code 1701/1996 is defined as “Deferred Charge for Refunding” and 2601 is defined as “Unavailable Revenue – Property Taxes”. Code 2604 is defined as the Deferred Resource Inflow Related to TRS Pensions” and will print as 2605 as required by TEA Code 2605 will print as the code TEA provided for Deferred Resource Inflow Related to TRS OPEB. Code 1999 is defined as “Deferred Resource Outflow Related to TRS Pension” and will print as 1705 as required by TEA Code 199a will print as 1706 for the Deferred Outflow Related to the TRS OPEB plan.

5. The total equities in the governmental fund must be equal to the beginning fund balance for the fund in the Trial Balance (plus or minus any prior period adjustment to fund balance.) The Trial Balance file contains the revenues, expenditures and balance sheet accounts BEFORE closing the books. The ending fund balance will be calculated from this information and imported into the Report Generator. This can be easily checked in the Trial Balance program using the View Status of a Fund (or Fund Type) option in the View menu. Note: If you have included a prior period adjustment in the trial balance, the total equities will be imported as the beginning fund balance. The user of AUDIT-L.E.A. will need to separate that number into the beginning fund balance and the prior period adjustment rows in the “revenues and expenditures by function” data file for the fund.
6. Governmental funds record expenditures, not expenses. Expense items such as depreciation expense should be accounted for in the capital assets account group, not in the governmental fund. Current year outlays for capital items are appropriately recorded as expenditures in governmental funds. These amounts will be capitalized in the conversion of fund data to government wide data for the governmental funds. (See below)

Account Groups

1. While GAAP no longer discusses account groups, governmental units must keep track of general capital assets and general long term debt somewhere. So most governmental units still use account groups. Texas schools should account for capital assets in account group 901 and long term debt in account group 902 – Long Term Debt. Full accrual accounting should be used in these funds so that accumulated depreciation, long term obligations to employees, long term debt, etc. can be recorded and monitored. The object codes for invested in capital assets (3100), amounts to be provided for retirement of long term debt (1800), and amounts available for

retirement of long term debt should no longer be used. Instead, the appropriate codes for Net Investment in Capital Assets (3200) and unrestricted net position (3900) or restricted net position items (38xx) should be used. This will allow the District to track the long term debt and capital items reported in the Government Wide statements. These amounts will NOT be imported into the Report Generator from the trial balance. The long-term debt and capital asset items will be included in the government wide statements by entering the appropriate adjusting entries in the fund to government wide consolidations and conversions.

Proprietary Funds

1. The proprietary funds should be accounted for using full accrual accounting. Accordingly, capital assets, lease assets, accumulated depreciation, and long term debt items including 'right-to-use' lease liability should be included in the balance sheet accounts for these funds.
2. The equity accounts for proprietary funds should be classified as net position accounts: 3200 – Net Investment in Capital Assets; 38xx – Restricted Net Position; or 3900 – Unrestricted Net Position. If the entity is still using the old retained earnings or 3100 invested in capital assets accounts, these should be reclassified.
3. The total equities in the Trial Balance file for the proprietary fund must be equal to the Beginning Net Position amount.
4. Because these fund types are accounted for using full accrual, the accrued interest expense and depreciation expense should be classified as expenses. Capital outlay and debt principal will not be expenses.
5. Contributed capital in the proprietary funds can include both capital contributed from the governmental funds and capital contributed from parties from outside the governmental entity. These amounts will need to be treated differently in the conversion from fund to government wide statements. This will be discussed in detail below.
6. Be sure to report as debt in the proprietary fund only the debt that is expected to be repaid by the revenues from the fund.
7. If the proportion of the District's Net Pension Liability allocated to the proprietary funds is significant, this along with the related proportion of the Deferred Resource Flows for TRS must also be presented in the Statement of Net Position for these fund types.

Custodial Funds and Private Purpose Trust Funds

1. If the District is using the old agency fund numbers for clearing accounts these must be combined with the GF for reporting purposes. These **cannot** be treated as custodial funds for financial statement reporting. These funds could be classified

as a sub-fund of the general fund. If this is done, be sure to eliminate any due-to-due-from between this fund and the general fund.

2. Trust funds to be used for the benefit of the governmental entity rather than for individuals or organizations outside the entity should be classified as Permanent Funds and accounted for using modified accrual principals for governmental type funds.
3. Trust funds used for the benefit of individuals or organizations outside the entity although administered by the governmental entity should be classified as Private Purpose Trust Funds and treated as a fiduciary fund type. Remember under GASB 84, these must have a trust like agreement consistent with the requirements set out in GASB 84. There are three types of trust funds – private purpose, investment trust funds and pension and OPEB trust funds. The last two should only be reported as funds by the entity if they actually operate the fund. Contributions made to a pension fund managed by an outside entity should not be reported as a pension trust fund of the entity.
4. Custodial Funds – GASB 84 MUST have been implemented for FY2021. District's must have reclassified all of their old agency funds to either a custodial fund OR a special revenue fund. The reporting requirement for custodial funds and for other fiduciary funds that revenues and expenses must be recorded and reported so that the addition to the fund equity can be identified by major type. Please note that unlike the old agency funds, these funds should identify and report the fund net position. You see this reflected in the format of the E-1 and E-2 exhibits.

Component Units

- Discretely presented component units must be classified by type – Non-fiduciary or Fiduciary. The Non-fiduciary component unit information will be reported with the government wide statements only. The Fiduciary component unit information is reported in the fiduciary fund statements only. Refer to GASB for definitions of discretely presented component units.

PREPARING THE GOVERNMENT WIDE STATEMENTS

Converting Modified Accrual to Full Accrual for the Government Wide Statements

Do NOT enter adjusting entries in the Trial Balance program to convert the modified accrual for

There are several adjustments that will need to be made by nearly all governmental entities and others that are only sometimes necessary. Below we will present some examples of the adjustments that may need to be made. Please note that the list may exclude some

governmental funds to full accrual. This is done in the Report Generator

adjustments that you will need to make and it may include some items that do not apply in your situation. It is not intended to be all inclusive.

These are the general types of adjustments that need to be made to convert the fund financial data to the government wide.

1. The modified accrual data in the governmental funds must be adjusted to full accrual. Thus capital expenditures must be capitalized and de-expended and debt payments must be de-expended and shown as a reduction in debt. Fund Balance items must be reclassified as the appropriate net position item.
2. Revenues must be adjusted to show revenues earned, even if they were not received during the audit period.
3. The Internal Service Funds must be consolidated with the governmental and/or the enterprise funds.
4. The restricted grants and contributions from outside sources must be identified as either capital or operating grants and for the governmental funds they must be allocated by function.
5. The user charges (direct charges for services) in the governmental funds which are to be counted as program revenue must be allocated by function.
6. The revenue (on accrual basis) must be adjusted to remove the revenue counted as program revenue in restricted grants and user charges. The resulting General Revenue is reported at the bottom of the Statement of Activities.
7. With GASB 68, the District must record the current year changes in the net pension liability and associated deferred resource flows reported by TRS for the measurement period. This must also be done for the TRS OPEB plan as per GASB 75. Note: TRS data is provided for the measurement period ending August 31st of the year prior to the fiscal year being audited. For example, the measurement period for the TRS data to be reported in FY 2024 financial statements is August 31, 2023.

In the Report Generator section of this manual we will present some sample adjusting entries to illustrate these changes. The discussion will refer to the samples and worksheets in Appendix B. **Again, please remember that the examples related to the TRS information are based on assumptions of what will be provided for the measurement year ending on August 31, 2023.**

AUDIT-L.E.A. Main Screen

The Audit Program Generator, the Trial Balance program and the Report Generator program are loaded from the main screen of AUDIT-L.E.A.




Select a School District

Select a School or District to work on!


Before you can go to the Audit Program, the Trial Balance Program or to the Report Generator Program, you **must** select the school from the list of those for which you have already created the files. The files are created when you enter the school using the New School option. This is described under the section *Entering School Information*.

To select the school files to work on, either select the File/Open options

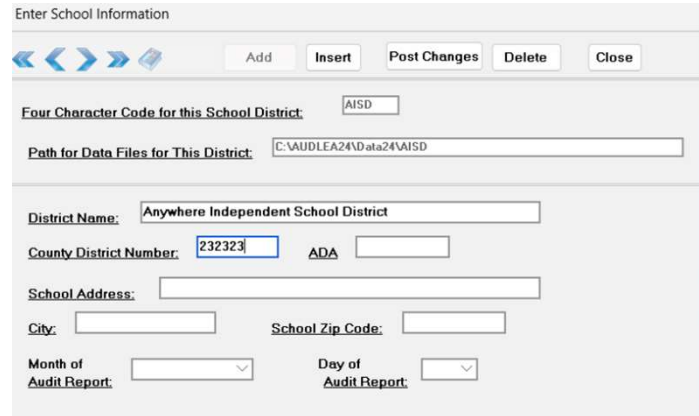
from the menu or click on the speed button with the icon . A screen with a box listing all of the schools you have entered in the information file will appear. Highlight the client name you wish to select and click the OK button. After the school is selected, you will see the name in the lower right hand corner of the Main Screen.

Entering School Information

School Information Screen

To create the files necessary for each school, you must first enter a four character code to identify the entity and enter the required information. To load the School Information Screen, either select FILE and NEW from the main Screen Menu or click the speed button . The School Information Screen will load.

SCHOOL INFORMATION SCREEN



Enter School Information

← ← → →

Four Character Code for this School District:

Path for Data Files for This District:


District Name:

County District Number: **ADA:**

School Address:

City: **School Zip Code:**

Month of Audit Report: **Day of Audit Report:**

You will also go to this screen to edit school information. Either select EDIT from the menu or click on the speed button . If you have entered a school code that has already been used, the information for that code will be displayed on the screen.

School Code

This four-character code must be entered first in this screen before any additional information can be entered and before any files can be created. This code is used to create and identify the location of data files used for each school district. **Do not hit ADD before entering the school code and the school district name.**

Path for Data Files

After entering the school code, a data directory will appear in the text box directly below the school code. This path is the install directory (such as C:\AUDLEA24) plus \Data24\XXXX where the last four characters are the school code.

Enter Path Different from the Default

If you wish to save the data files in a different location than the default, you must change the path name **before the files are created. Change the path before you click on the text box to enter the entity name.** Click on the text box where the path for the data files is displayed and edit the text to reflect the actual path where you want the files to be saved.

Remember that files created on any location on a network must be located in a “virtual” drive – i.e. a drive you have mapped in Windows. See the Getting Started information for instructions for mapping a network drive.

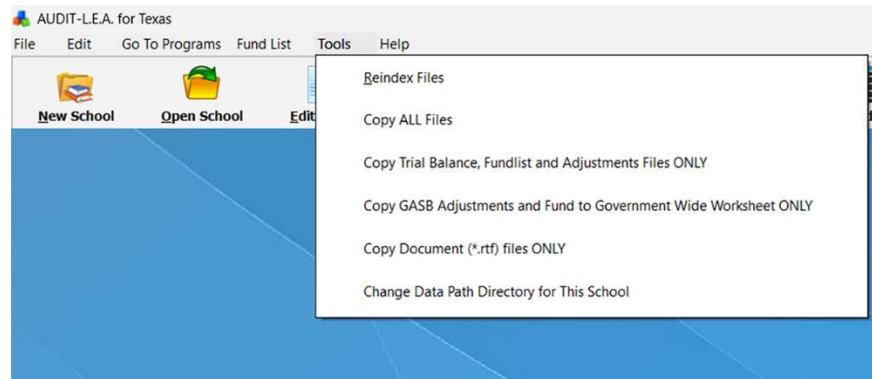
After the code, the correct path name and at least the entity name have been entered, click ADD to save this information and to create the data files.

*Enter Code and
Create Files for
Sharing on a Network!*

Remember that if you are sharing data files on a network or remote server, all workstations having access to the files must add the school to their list in the Enter School Information screen in order to be able to call up the files. If the files already exist on the network, when you click the ADD button to add the code to you School file, you will be advised that the file already exists in that path. Indicate that you **DO NOT** want to write over the previously created files

Copy Files from One Location to Another

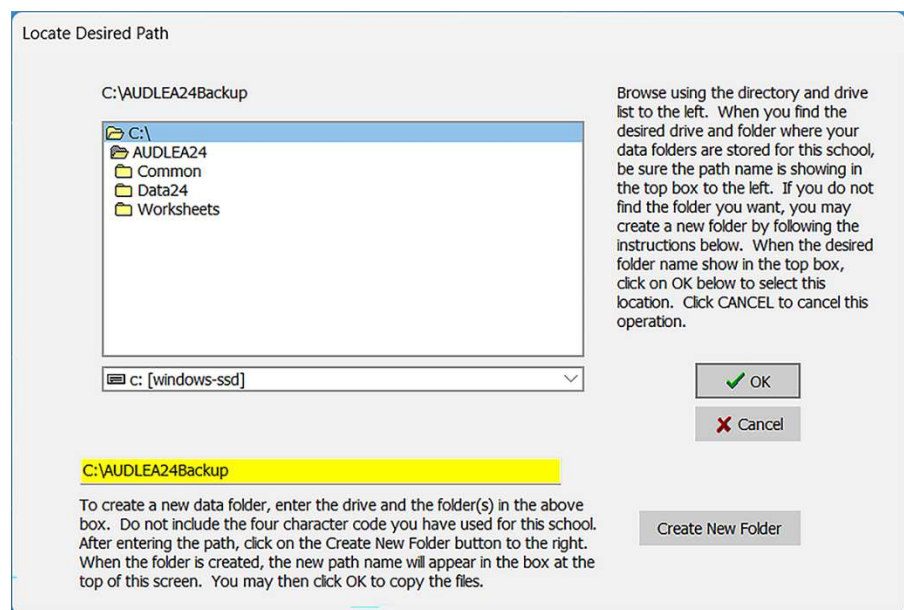
In the menu on the main screen there are several options allowing you to copy data files from one location to another.



After you have selected your school, click on the Tools Option in the Main Screen Menu and select which files you wish to copy. Note that you have the option of copying all files, just the Trial Balance Fund list and Adjustments files from Trial Balance, just the GASB adjustments and the fund to government wide worksheet, and/or copy just the document files (*.rtf files).

When you select the copy option, the following screen will appear so that you may locate the folder where the files are to be copied. PLEASE NOTE: IF THE FOLDER HAS NOT BEEN CREATED, YOU MAY ENTER THE DESIRED PATH NAME (for example C:\BackupFiles2024) in the bottom text box on the screen. **Do not enter the four-character code** for this school. After entering the path, click on the CREATE NEW FOLDER button. When the folder has been successfully created, you will see the path name displayed in the box at the top of the screen. You may then click OK to copy the files.

This is very useful for creating backup files and for copying files from one location to another.



Of course, you can still use Windows to copy all of the files from one location to another. When you do this again be sure you do not copy over files someone else has been working on.

Change the Path Where Files are Located

Also in the TOOLS option in the Main Screen Menu there is an option to change the data path directory. You must select your school first AND the directory name you pick must exist. If you are copying files from one location to another, first copy the files. You will be asked at the end of that routine if you wish to change the data file directory in the School Information file.


Once both the directories exist, you can switch back and forth from one data path to another by selecting the menu option to Change the Data Path. **This can be very helpful if you have the application file saved on your laptop but wish to work on the files on the network while in the office.** After returning from the field, copy the files or set of files

from your laptop onto the network drive and change the data path to work on the network. When you get ready to go to the field, copy the files from your network to the data folder on the laptop and change the path name in the school file.

When you go to this screen to change the data path, you should first select the Drive from the drive box (the bottom white box). If you have not mapped the location as a virtual drive it will NOT be listed in this drive box. Once you have selected the drive, you will see a listing of all of the folders in that virtual drive listed in the large white box. Again, if you do not see the folder you want, the drive has not been properly mapped.

DO NOT add the four-character code for the school to the path name. That part of the path can never be changed as that is what prevents the user from copying files from one school district over those of another district.

Edit School Information

Either select EDIT from the menu or click on the speed button . The School Information Screen will appear. If you have entered a code that has already been used, the information for that code will be displayed on the screen. All of the information for the school may be edited except the code and the path for data files.


If you wish to add a new client while in the edit mode, click on the Insert button. This will allow you to enter a new code and create files for that school as described in the sections Four Character Code and Path for Data Files.

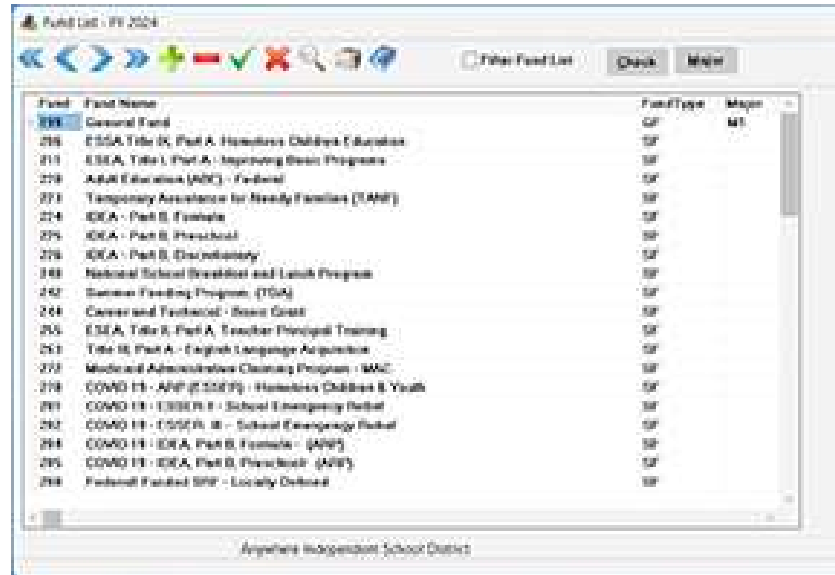
Delete a School




With the code and school information displayed on the screen, select the Delete button at the top of the School Information Screen. This should delete the school information from the data file and the files from the data directory. You may receive a message that not all of the files could be deleted. You may have to delete the data directory for that entity using Windows Explorer.

Fund List

Editing the Fund List

Select FUND LIST from the menu of the Main Screen or select the fund list icon . The Fund List Screen will appear.



You may edit the information in the cells in the grid by clicking on the cell to be edited. Simply begin to type in the fund and fund name columns. When you click on the fund type column, the fund type pop-up menu will appear. If you wish to insert a new fund on the list, click on the  in the navigator bar. To delete a record, click on the  sign in the navigator bar. To post the change, either click on the  in the navigator bar or move to another row in the grid. See the items on editing in grids and the navigator bar in the General Instructions section.

Fund Type

Codes are used to designate the fund type for each fund on the Fund List. This information is **necessary** to correctly produce the financial reports in the Report Generator. When you click on any record in the fund type column a menu will appear from which you must select at least one fund type. The fund type code for Custodial Funds is CF. The fund type code for Non-fiduciary Component units is CU and the fund number must be 990-994. The fund type code for Fiduciary Component Units is FC and the fund numbers assigned must be 995-999.

Automatic Fund List Editing

If you have the Trial Balance Program and have entered or imported account balance data, go back to the fund list and click on the Check button at the top of the screen. Funds found in the Trial Balance file which are not in the fund list will be added and a fund type assigned consistent with fund number scheme. These will be described as 'Unidentified fund from Trial Balance'. Funds appearing on the fund list which are not contained in the Trial Balance file will automatically be removed from the fund list.

If you change the fund list after the report information file has been created in the Report Generator Program, be sure to recreate the Report Information File!

Remember if you delete or add a fund after the Report Information File has been created in the Report Generator or if you change your designation of Major Funds for GASB, you **must recreate the Report Information File** in the report generator. If you have deleted or added a fund where there are multiple funds – e.g. Special Revenue Funds – you must also recreate the data files for that fund type.

If you have a fund listed in the fund list which you have adjusted in Trial Balance so that all account balances are zero, you should remove this fund from the fund list before you create the data files for creating the financial report. After these files have been created, you may then add the fund back on the fund list for your records. See the Report Generator section.

Component Units on the Fund List

Since data on discretely presented component units is not contained in the Trial Balance data file, you will need to be sure that the fund codes and fund type for the component unit(s) are added to the fund list after running the automatic check. **Again, we are using the following fund numbers for component units – 990 through 994 for non-fiduciary component units and 995 through 999 for fiduciary component units. You may wish to designate one of each type as major. However, there will only be provisions for a maximum of two columns for each type of component units in the report. If you have only two and you want each one to print, label one as major.**

Determine Major Funds for GASB

If you have imported or hand entered account balances in the Trial Balance file, click the Major button at the top of the Fund List screen and AUDIT-L.E.A. will calculate from the data in the trial balance file to determine which funds MUST be considered Major under GASB. The major funds will be designated by an M and a number. For example, all funds classified as GF will be assigned the number M1. This will be used to inform the Report Generator that the data for all of these funds should be included in the column in the GASB governmental type fund statements titled General Fund. A report is printed immediately to document the calculation for each fund.

REPORT OF MAJOR FUND CALCULATIONS

3/7/2024

Anywhere Independent School District

Fiscal Year 2024

	ASSETS + DEFERRED RESOURCE OUTFLOWS	LIABILITIES + DEFERRED RESOURCE INFLOWS	REVENUES	EXPENDITURES OR EXPENSES
Totals for Governmental Funds:	\$573,912,685	\$120,212,829	\$883,405,543	\$809,382,682
10 Percent:	\$57,391,269	\$12,021,283	\$88,340,554	\$80,938,268
Totals for Enterprise Funds:	\$8,040,886	\$678,830	\$7,770,888	\$7,214,835
10 Percent:	\$804,089	\$67,883	\$777,089	\$721,484
Totals for Both Funds:	\$581,953,571	\$120,891,659	\$891,176,431	\$816,597,517
5 Percent:	\$29,097,679	\$6,044,583	\$44,558,822	\$40,829,876

Fund#	Assets	More Than		Liabilities	More Than		Revenues	More Than		Expenditures	More Than		Major
		10%	5%		10%	5%		10%	5%		10%	5%	
206	10,820	N	N	10,820	N	N	88,296	N	N	88,296	N	N	
211	3,996,220	N	N	3,996,220	N	N	17,202,842	N	N	17,202,842	N	N	
220	350,111	N	N	350,111	N	N	798,797	N	N	798,797	N	N	
223	73,844	N	N	73,844	N	N	116,224	N	N	116,224	N	N	
224	1,784,988	N	N	1,784,988	N	N	9,410,747	N	N	9,410,747	N	N	
225	33,648	N	N	33,648	N	N	158,627	N	N	158,627	N	N	
226	80,978	N	N	80,978	N	N	80,978	N	N	80,978	N	N	
240	12,239,873	N	N	1,448,986	N	N	39,535,106	N	N	36,736,379	N	N	
242	15,509,899	N	N	1,587,006	N	N	507,452	N	N	218,800	N	N	
244	14,159	N	N	14,159	N	N	809,913	N	N	809,913	N	N	
255	325,830	N	N	325,830	N	N	2,588,846	N	N	2,588,846	N	N	
263	187,113	N	N	187,113	N	N	1,041,801	N	N	1,041,801	N	N	
272	1,041,473	N	N	1,063	N	N	269,473	N	N	135,910	N	N	

Remember, if you wish you can choose to designate a fund or group of funds as major for the GASB reports **even though they do not meet the 10 and 5 rule requiring them to be major**. Use the number part of the designation to set the order in which you wish the columns to appear on the GASB fund statements. Number the governmental type funds first and then the proprietary type funds. For example, if the General Funds and Capital Projects Funds are designated as major, they should be numbered M1 for the general funds and M2 for the capital projects fund. If a proprietary type fund is designated as major, number it M3.

Note: You must have designated which fund or funds are major before you create your GASB fund statements. If you change this designation on the fund list, be sure to recreate the Report Information File in the Report Generator.

Rules for Determining a Major Fund for GASB

The rule(s) for determination of a major fund are quantitative and qualitative. The quantitative in GASB is described as the 10 and 5 rule. The test has two parts:

- a. For each governmental fund type, select a “potential major fund” as one that has 10% of the total assets plus deferred outflow of resources, or 10% of the total liabilities plus deferred inflow of resources, or 10% of the total revenues, or 10% of the total expenditures for all governmental funds. Similarly, select as a

“potential major fund” any enterprise fund that has 10% of the total assets plus deferred outflow of resources, or 10% of the total liabilities plus deferred inflow of resources, or 10% of total revenues, or 10% of total expenses for all enterprise funds.

- b. From the potential major funds found in step a select as a major fund any fund which had 10% of total assets plus deferred outflow of resources in its category and also has 5% of the total assets plus deferred outflow of resources of the total governmental and total enterprise funds combined, OR any fund which had 10% of the total liabilities plus deferred inflow of resources in its category AND has 5% of the liabilities plus deferred inflow of resources of the two categories combined, OR any fund which had 10% of the revenues of the total revenues in its respective category AND has 5% of the revenues of the two categories combined, OR any fund which had 10% of the expenditures/expenses in its category AND has 5% of the expenditures/expenses of the two categories combined.

A fund meeting the quantitative criteria above MUST be treated as a major fund.

The qualitative rule is best described as the “Who Cares” test. The district may choose to treat any fund (or group of funds such as all capital projects funds combined) as major.

Filter the Fund List

If you wish to view and edit only one fund type, such as Special Revenue Funds, click on the little box labeled filter and select the fund type from the pop-up menu.

Print the Fund List

Click on the printer icon at the top of the fund list screen to print the fund list.

Prior Year Fund List

All of the above sections on the Fund List also apply to the prior year fund list created in the Trial Balance Program with the exception of the major fund determination. The Prior Year Fund List must be accessed from the Trial Balance Screen.

General Instructions

These instructions apply to all of the windows, screens and components such as grids, text boxes, etc.

Closing a Window

In most of the screens, you may close the window by either selecting File and Exit from the menu or clicking on the **X** in the top right corner of the screen. In some instances, however, the window is designed to remain visible and on top of other windows until the user takes some action. This is typical of message boxes. In these cases, you must perform the required action and then hit the **CLOSE** button, or the **OK** or whatever instructions appear on the screen.

Increase Memory Resource


Remember that the speed at which AUDIT-L.E.A. processes data depends on the resources of your computer. There are several things that can affect that. If you receive a message that there are not available resources to run a particular routine (such as importing data from the Trial Balance), you should check the following:

- 1) Try closing some other programs you have open. Remember programs you have opened and not closed are still using machine resources.
- 2) Check to see if you have sufficient hard drive space for Windows to use as “paging” memory. Windows will use hard drive space as virtual memory in order to process data.
- 3) Increase the amount of hard drive space allocated as paging memory for Windows. To do this you should click on START and go to the Control Panel and select SYSTEMS. Select the option at the left called Advanced System Settings. You should then see three buttons marked ‘Settings’. Click on the one in the section titled ‘Performance’. Select the ‘Advanced’ tab at the top of the next screen. Then click on the CHANGE button in the ‘Virtual Memory’ section. You may have to deselect the option for system managed size and select custom size. Try increasing the size over the currently allocated amount. Be sure the initial size is not larger than the maximum size. Once you have entered your amounts, click on the SET button.


Navigator Bar

The navigator bar appears on several of the screens. The bar can contain several buttons, all of which perform some operation on a data table when they are clicked. The buttons are as follows:



To add a new record, press the  button; to delete press the , etc. If you have changed something and do not wish to save it, you may hit the Cancel button. **If you move to the next record without canceling your change, the change will be posted.**

Remember to post your entry in the data grid!

Whenever you are editing items in a grid, once in the edit mode you may post the changes made to the current record by moving to the next or prior record. This is NOT true in a memo grid such as the Notes **or** on some forms where data is edited for a single record, such as the Report Data Screen in the **Report Generator Program**. There you must be sure to hit the  button to post your changes.

Printing from a Preview Screen

Many report options first take you to a preview screen and you must select the printer icon on that screen to print the report. This provides several advantages. You can select the Printer Setup icon (a printer with a tool across it) and change your printer specification, set the number of copies you wish to print and even select specific pages for printing.

Exhibits in the Report Generator cannot be printed from the preview screen!

Exhibits in the Report Generator program cannot be printed from the preview screen because a printer icon is not provided for these reports. Because these reports are more complicated, they would not print correctly from the preview screen. To print these reports, select the Print option from the menu on the Report Data Screen. To preview these reports, select the Preview option.

Create PDF files from Preview Screens

While PDF file options are always available in the menu when printing Exhibits in the Report Generator, report files and worksheet files which go to the preview screen for printing do not have that option. An easy way to do this is to click on the printer setup button at the top of the preview screen and set your printer to the Microsoft Print to PDF which you should add to your available printer drivers. After setting the printer, click on the printer icon to print. You will be asked to provide the path and name for the PDF file you wish to create.

Back Up Files

It is highly recommended that you back up your entire data file directory on a regular basis. The data files all have a primary index. If these index files or data files get corrupted, you may not be able to retrieve the data from them. You can back up these files by simply copying the entire data file directory to another location. Remember, all of the files for a given district are located in the same data folder. If you do not remember what that is, check the school information file by selecting the edit option on the Main Screen. Note the menu option in the Adjustments Menu in the Trial Balance Program which allows you to maintain a backup copy of the adjustments file and to restore it in the

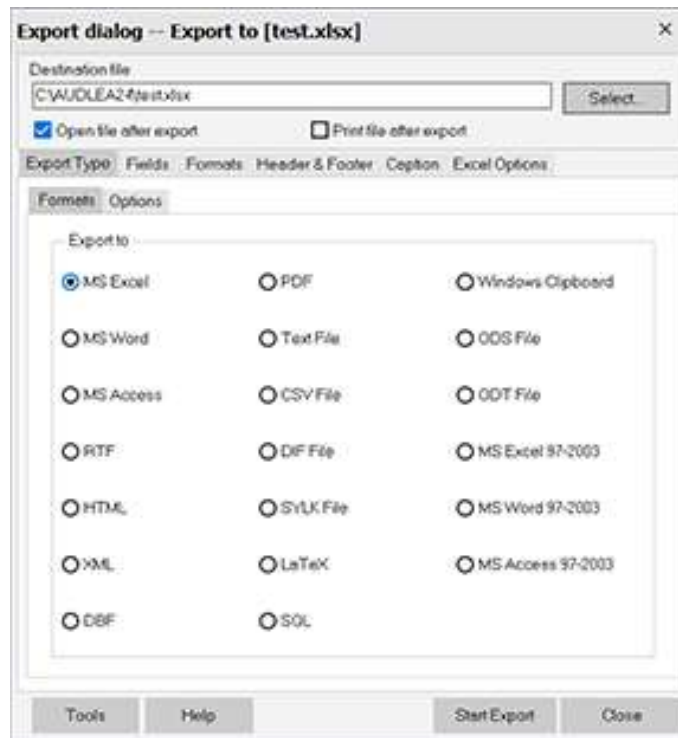
event the adjustments file becomes corrupted. If you do get an error message that an index file has been corrupted, please email the files to email@edmis.com and we will try to fix the files for you.

The Export Routine in AUDIT-L.E.A.

We have a robust export routine in AUDIT-L.E.A. You can not only export to Excel, ASCII files and database files, you can also export to Microsoft Word, Access, and a PDF file! You can even add headers and footers and edit column headings. Most of the data screens including those resulting from queries provide an option for exporting that data. In all instances, select either the menu option or the

tool bar button with this icon , indicate from the list of fields which ones you wish to include in the exported data, select the type of file and follow the instructions on the screen. Remember that it is possible to filter the trial balance and export only the filtered set.

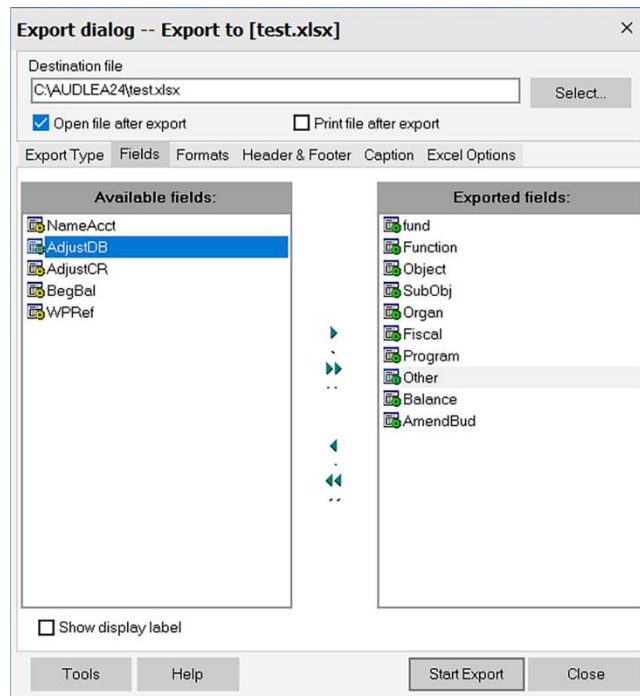
When you click on the Export option in any screen, the following screen will appear:



Select the File Type you wish to create with the Export Routine. Enter the name and location of the file you wish to export to. We suggest that you set up a file in the AUDLEA application file folder and check the box to Open the file after export at the top of the screen. **Note: You must have the software available on your computer if you want the file to be opened after the export.** When the new file is created, you can inspect it to see if you really want to save it in a different location.

They use the File Save As option in the application you used and save the file wherever you like.

After selecting the file type, click on the FIELDS tab to select the fields you wish you export OR to change the order of the fields you wish to export. The following screen will appear:



Use the double arrows to move all of the fields to the right and then highlight the fields you do not wish to export and click on the single arrow pointing back to the left. You can change the order the fields will export in by selecting them one at a time.

Click on the Header & Footer option, formats option, etc. to change the appearance of the exported report. Note that the Excel Options tab appears in the screen above. That is because the Excel file type was selected. If Word or PDF are selected, you will see an options tab related to the selected application.

When you are satisfied with your selections, click on the Start Export button to export the data.

Frequently Asked Questions

1. An adjustment entry has posted twice or otherwise incorrectly. What do I do?

If the adjustment entry is correct, open the trial balance program and select the EDIT option. In the edit dropdown menu select the option to REMOVE AND REPOST ADJUSTING ENTRIES. This should quickly correct the problem.

2. When I print the Cash Flow Statements, nothing is printed but the operating income and ending cash and cash equivalents.

Remember that you MUST manually enter the data for the Cash Flow Statements in the appropriate proprietary type data files. The information is coded with control codes beginning with A, B, C, D, E and R at the bottom of the Expenses and Revenues data tables. The information in the RR section is the information necessary to do the direct method cash flow statement as required by GASB. BE SURE TO NOTICE THE DESCRIPTION at the top of the screen to know what you are entering. You may enter as many items as you wish but be sure to also enter the description. Use control codes so that the item is properly indexed and will appear in the order you wish it to print.

3. When I import information from an ASCII file, I get an error message "table not found".

You must select the table name by clicking on the drive directory and file boxes UNTIL THE FILE NAME APPEARS IN THE SMALL BOX at the top of the FILE BOX. IF the file name is not showing, the table cannot be found.

4. I would like to print a row that has no data in it on the report generator.

If you wish to do this, try putting .01 in one of the cells in the row. This should cause the row to print.

5. How do I print the reports in the Trial Balance Program on Legal size paper?

In the Preview Screen, click on the Printer Setup option at the top of the screen. It is the Printer with the wrench across it. Select the Properties button next to the printer description. Select the Paper option in the properties screen and choose the legal size. Be sure to click the APPLY at the bottom of the properties window. Then select the printer to print the report. **Please note that the exhibits in the Report Generator are not designed to print on legal size paper.**

6. After entering all of my adjustments in the Fund to Government Wide Conversion worksheet, my beginning net position balance on the worksheet is different from my ending net position (asset) balance government wide last year.


Why is the Beginning Net Position Balance on the Fund to Government Wide Worksheet different from the Ending Net Position Balance from the previous year?

This can happen for two reasons. First, you must be sure you make the adjustment related to taxes as described in the Report Generator section of this manual. Since the adjustments made last year were estimates of how much of the uncollected taxes you believed were collectible, any difference in those estimates and what you actually did collect from prior years' levies plus what you still estimate as collectible can cause this.

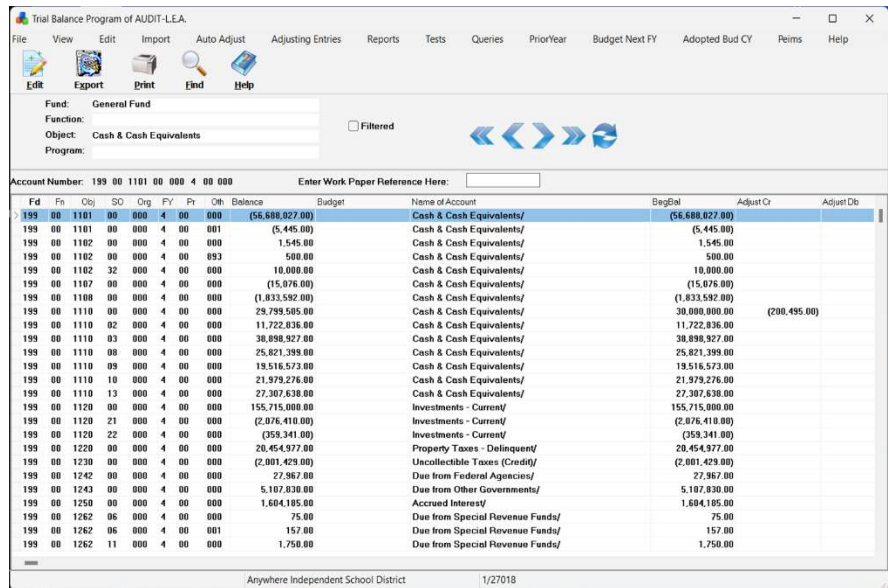
Second, if the beginning of the year balances in the debt and capital items were not brought into the beginning of the year account groups column correctly and/or the "de facto" beginning net position balance was calculated incorrectly, the beginning net position balance on the worksheet will be different from the ending net position balance last year.

Trial Balance Program

Trial Balance Main Screen


Load the Trial Balance by selecting from the Go-To-Programs option in the Main Screen menu **OR** by clicking on the  icon. Remember that you must have selected your school district.

Trial Balance Main Screen



Fd	Fn	Obj	SO	Org	FY	Pr	Oth	Balance	Budget	Name of Account	BegBal	Adjust Cr	Adjust Db
199	00	1101	00	000	4	00	000	(56,686,627.00)		Cash & Cash Equivalents/	(56,686,627.00)		
199	00	1101	00	000	4	00	001	(5,445.00)		Cash & Cash Equivalents/	(5,445.00)		
199	00	1102	00	000	4	00	000	1,545.00		Cash & Cash Equivalents/	1,545.00		
199	00	1102	00	000	4	00	893	500.00		Cash & Cash Equivalents/	500.00		
199	00	1102	32	000	4	00	000	10,000.00		Cash & Cash Equivalents/	10,000.00		
199	00	1107	00	000	4	00	000	(15,076.00)		Cash & Cash Equivalents/	(15,076.00)		
199	00	1108	00	000	4	00	000	(1,833,592.00)		Cash & Cash Equivalents/	(1,833,592.00)		
199	00	1110	00	000	4	00	000	29,799,585.00		Cash & Cash Equivalents/	30,000,000.00	(200,495.00)	
199	00	1110	02	000	4	00	000	11,722,836.00		Cash & Cash Equivalents/	11,722,836.00		
199	00	1110	03	000	4	00	000	38,898,927.00		Cash & Cash Equivalents/	38,898,927.00		
199	00	1110	08	000	4	00	000	25,821,399.00		Cash & Cash Equivalents/	25,821,399.00		
199	00	1110	09	000	4	00	000	19,516,573.00		Cash & Cash Equivalents/	19,516,573.00		
199	00	1110	10	000	4	00	000	21,979,276.00		Cash & Cash Equivalents/	21,979,276.00		
199	00	1110	13	000	4	00	000	27,307,638.00		Cash & Cash Equivalents/	27,307,638.00		
199	00	1120	00	000	4	00	000	155,715,000.00		Investments - Current/	155,715,000.00		
199	00	1120	21	000	4	00	000	(2,876,410.00)		Investments - Current/	(2,876,410.00)		
199	00	1120	22	000	4	00	000	(358,341.00)		Investments - Current/	(358,341.00)		
199	00	1220	00	000	4	00	000	20,454,977.00		Property Taxes - Delinquent/	20,454,977.00		
199	00	1230	00	000	4	00	000	(2,001,429.00)		Uncollectible Taxes (Credit)/	(2,001,429.00)		
199	00	1242	00	000	4	00	000	27,967.00		Due from Federal Agencies/	27,967.00		
199	00	1243	00	000	4	00	000	5,107,930.00		Due from Other Governments/	5,107,930.00		
199	00	1250	00	000	4	00	000	1,604,195.00		Accrued Interest/	1,604,195.00		
199	00	1262	06	000	4	00	000	75.00		Due from Special Revenue Funds/	75.00		
199	00	1262	06	000	4	00	001	157.00		Due from Special Revenue Funds/	157.00		
199	00	1262	11	000	4	00	000	1,750.00		Due from Special Revenue Funds/	1,750.00		

Two views of this data are available. The one displayed by hitting CTRL A displays the beginning balance, the adjustments, the ending balance and budget and then the function and/or object description. The one shown here is CTRL B which displays the account number followed by account balance, budget and the function/object name column followed by the beginning balance and adjustments in that order. Note this “beginning balance” is the balance imported for the account when the ASCII file from the district is imported. The balance includes any adjustments entered into the data file through the adjusting entry process.

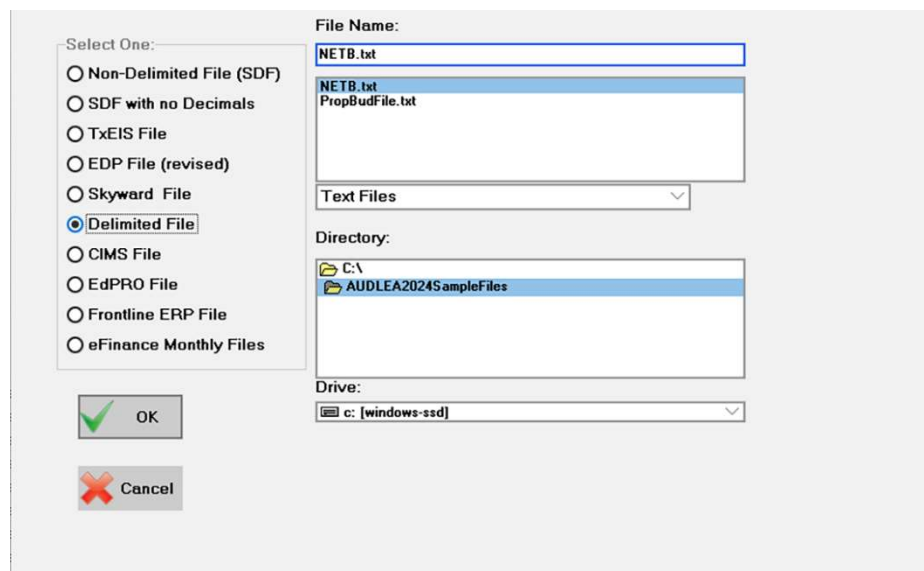
Click on the Export icon  to export data from the Trial Balance file. The file can be filtered on fund and/or function to obtain a portion of the file. Click on the Filter box to set the filter and then either export data or print Trial Balance content reports.

Entering and Analyzing Data in the Trial Balance File

Importing Current Year Accounting System Data into the Trial Balance File

Select the IMPORT option from the Trial Balance Main Screen Menu and then select ASCII. This option imports the trial balance data from the directly from the ASCII file from the district.

When you select this option you will be taken to a screen to select the drive, directory and file name of the file and to indicate the type of ASCII file.



The screenshot shows a file selection dialog box with the following fields and options:

- Select One:**
 - Non-Delimited File (SDF)
 - SDF with no Decimals
 - TxEIS File
 - EDP File (revised)
 - Skyward File
 - Delimited File
 - CIMS File
 - EdPRO File
 - Frontline ERP File
 - eFinance Monthly Files
- File Name:** NETB.txt
- Directory:** C:\AUDLEA2024SampleFiles
- Drive:** c: [windows-ssd]
- Text Files:** Text Files (dropdown menu)
- Buttons:** OK (with green checkmark), Cancel (with red X)

Step 1: Use the Scroll bar to locate the drive where the folder containing the ASCII file is saved.

Step 2: Move up or down in the directory tree until you locate the directory where the file is saved.

Step 3: Click on the file name until it appears in the File Name Box at the top of the screen;

Step 4: Select which type of ASCII file you have.

The Delimited option in the choices given for types of ASCII files will handle two types of delimited files - a delimited with blank space and a file delimited with commas. **It is important that the ASCII file number fields contain decimal points in all number fields.** If you have a file without decimals, it must be a standard data file. Both

standard data files require fixed field lengths of 20 for the account code, twelve for the account balance including the decimal, and 12 for the budget also including a decimal.

Problem with ASCII file?

If you have any problems importing the ASCII file, contact EdMIS for help! We can work with almost any type of ASCII file as long as it contains the correct data - account number, account balance and amended budget.

Often it is possible to put the ASCII file in the correct format using Excel©. For more information and for details regarding the required file format, refer to the last chapter on the ASCII Conversion Routine.

As the data is imported into the Trial Balance file, the account name field is filled with the object/function descriptions from TEA's codes. If there is nothing entered in this field after the data has been imported, the district is either using an allowed locally defined code **or** the code is incorrect. Scroll through the file after the import has been completed either with the scroll bar at the right of the grid or with the navigator bar at the right-hand top of the window.

Remember to edit the Fund List!

Remember to return to the Fund List and automatically edit it using the trial balance data by clicking on the Check Button on the Fund List screen.

Importing Budget Data

Amended budget data is the second field of amount data in the ASCII file and is imported along with the account balance data. If the adopted budget data is the third amount field, you can import it into the separate data file containing the Adopted Budget data at the same time the account balance and amended budget data is imported. The ASCII file must still have columns for the account balance and the amended budget. These can be zeros. **BE SURE YOU SELECT THE OPTION TO UPDATE** the trial balance file when importing the adopted budget data or all of your previously imported account balances and amended budget data will be removed.

Importing the Proposed Budget Data for the Next Fiscal Year

The proposed budget module in the Trial Balance Program allows you to import your proposed budget data from an ASCII file. The structure of the file should be as follows: Field One should be the 20-character account code and Field Two should be the budgeted amount. **Note: The budget amount must contain a decimal point and two decimal places and there must not be comma separators.** You may use either a comma delimited file **OR** a standard data file. If the standard data file is used, the budget amount must be 12 characters including the decimal point and two decimal places.

Edit and/or Manually Enter Data in Trial Balance

Entering or Editing the Work Paper Reference

A Work Paper Reference for an individual account number can be entered at the top of the Trial Balance Main screen. When the account is selected there is a black triangle pointer to the left of the account number. The reference entered or displayed in the box at the top of the screen refers to the selected account. This reference is printed on the reports of the Trial Balance Content only. You may also open the EDIT screen for unadjusted accounts (see below) in the trial balance file and enter the WP reference directly in the table.


There are two options for editing and entering data in the trial balance data table.

Editing Unadjusted Accounts or Entering New Data

The easiest to use is the option called “Enter New Accounts or Edit UNADJUSTED Accounts” which is found under EDIT option in the trial balance main menu. Selecting this option takes you to a grid for easy editing with only unadjusted accounts currently in the trial balance.

Fd	FN	Obj	SO	Org	Y	Pr	Oth	Beg Balance	Budget	NameAcct	WP REF
199	00	1101	00	000	4	00	000	(56,688,027.00)		Cash & Cash Equivalents/	
199	00	1101	00	000	4	00	001	(5,445.00)		Cash & Cash Equivalents/	
199	00	1102	00	000	4	00	000	1,545.00		Cash & Cash Equivalents/	
199	00	1102	00	000	4	00	893	500.00		Cash & Cash Equivalents/	
199	00	1102	32	000	4	00	000	10,000.00		Cash & Cash Equivalents/	
199	00	1107	00	000	4	00	000	(15,076.00)		Cash & Cash Equivalents/	
199	00	1108	00	000	4	00	000	(1,833,592.00)		Cash & Cash Equivalents/	
199	00	1110	02	000	4	00	000	11,722,836.00		Cash & Cash Equivalents/	
199	00	1110	03	000	4	00	000	38,898,927.00		Cash & Cash Equivalents/	
199	00	1110	08	000	4	00	000	25,821,399.00		Cash & Cash Equivalents/	
199	00	1110	09	000	4	00	000	19,516,573.00		Cash & Cash Equivalents/	
199	00	1110	10	000	4	00	000	21,979,276.00		Cash & Cash Equivalents/	
199	00	1110	13	000	4	00	000	27,307,638.00		Cash & Cash Equivalents/	
199	00	1120	00	000	4	00	000	155,715,000.00		Investments - Current/	
199	00	1120	21	000	4	00	000	29,876,410.00		Investments - Current/	

You may add new records and delete records using the navigator bar.

Use the  tool bar button to enter the fund, function and/or object closest to the account you wish to locate. As you enter the account number or scroll through the data table, the fund name as found on the fund list will appear at the top of the screen. The function, object and program codes are identified by referencing them to TEA's data codes. Be cautious about entering new or editing existing account numbers. Remember these must be unique. If you enter an account number already in the data file, you will not be able to leave that record until you change the account number you have entered.

Adding records to a data table!

If you are entering accounts, you do not need to go back to the navigator bar to add new records. Simply use the down-arrow key on your keyboard to move down from the last record. This will automatically add a new record to the grid.

Edit Beginning Balance and/or Budget for Adjusted Accounts

If accounts have had adjusting entries posted, you will not be able to edit the beginning balance in the edit routine described above. Adjusted accounts will not be imported into this table for editing. Instead, go to the EDIT option in the Trial Balance menu and select the first option – “Edit Beginning Balance and Budget – Adjusted Accounts”. You will be taken to the following screen:

Fund	Fn	Object	SO	Org	Yr	Pr	Oth	
199	00	3410	00	000	4	00	000	OK

Fund Name: General Fund
Function: This function number is not identified!
Object: Inventories

Beginning Balance: (3,012,144.00)
Adjustments - (Credits): (3,012,144.00)
Adjustments - Debits: 3,012,144.00
Ending Balance: (3,012,144.00) Budget:
Account Name: Inventories/

You will be able to enter a different beginning balance and/or a different budget. If you need to edit the adjusted amounts you **must edit the adjusting entry or entries that affected this account.**

Replace Fund Numbers and/or Merge Funds

How to change a fund number in the Trial Balance File!

An option in the **EDIT** menu of the Trial Balance Program allows the user to change the fund number for all of the accounts for a specific fund. This can also be used to merge accounts. Simply enter the fund number to be changed and the fund number you wish to change to.

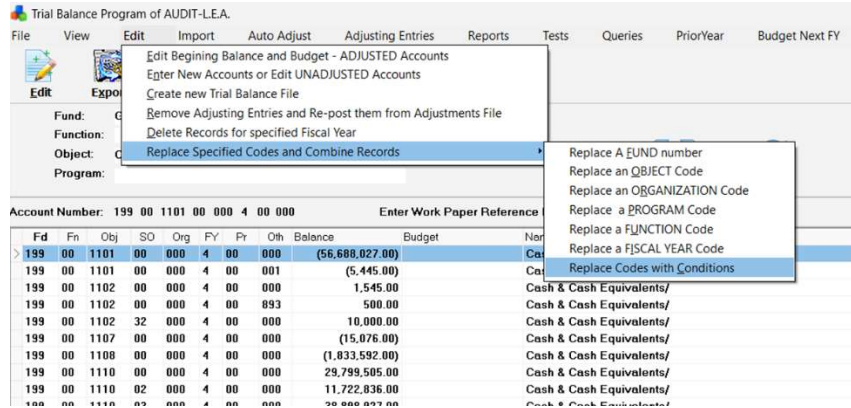
Replace All of a Selected Object, Function, or Fiscal Year Code

How to globally change an object, function or fiscal year code!

An option in the **EDIT** menu of the Trial Balance Program allows the user to change the object code, function, or the fiscal year code and combine accounts if necessary. This can be done for all records in the trial balance or, if you select, for the records in one fund only.

Replace Specified Code Sections Applying Conditions

In the EDIT menu of the Trial Balance Program, there is a new option under the Replace Specified Codes and Combine Records option. The last option – Replace Codes with Conditions – allows you to specify one or more parts of the account code to be replaced and to specify the conditions on other parts of the account code where that replacement is to take place.



After selecting the highlighted option above select the Replace Code with Conditions option. The Replace Specified Codes with Conditions screen will appear.

The 'Replace Selected Codes' dialog box is shown. It has two main sections:

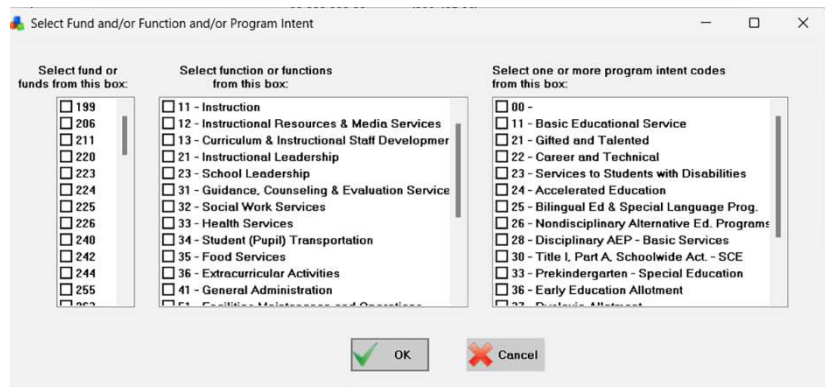
- Select the Code or Codes to be Replaced:**
 - Fund Code
 - Function Code
 - Object Code
 - Organization Code
 - Fiscal Year Code
 - Program Code
 - Other Code
- Specify Number to Be Replaced and any other Conditions:**
 - Fund Code: Where Fund is currently equal to:
 - Object Code: Where Object is currently equal to:
 - Function Code
 - Organization Code
 - Fiscal Year Code
 - Program Code
 - Other Code

Buttons for 'Cancel' and 'OK' are at the bottom right.

Note that you can choose to replace the fund, function, object, organization, FY, Program Intent Code and/or the last three characters in the 20 character account number. Once an item is clicked in the upper box and corresponding box prompting you to enter the New Number will appear to the right of that selection. At the same time the box in the lower part of the screen for that item will also be checked and the box to the right prompting you to enter the number to be replaced of that code section will appear. In the screen above, the item to be replaced is ONLY the object code, but the conditions for which that applies is for a particular fund number to be entered in the box for fund. When you click on the code item in the lower set for conditions, the box and the prompt to enter the condition will appear to the right of the checked item. Please note that you may use wild cards in specifying the condition. For example, instead of fund 206, you could enter for the fund condition 2%%. In this instance, the change would be applicable to all funds beginning with a 2.

Viewing or Printing One Fund or Selected Funds and/or Selected Functions and/or Selected Program Intent Code Only

Click on the Filter Check Box OR select the VIEW /Select One Fund menu options to select one or more funds and/or one or more functions and/or one or more program intent codes for viewing, exporting, or printing the contents. The Select Fund and/or Function, and/or Program box will appear.



The list of funds in this selection box comes from the fund numbers, function codes and program intent codes in the trial balance file. You may select ONLY a fund or funds and leave the functions unselected in order to filter only by fund. You may select only a function or functions to filter by functions only. Similarly, you may select only a program intent code or several to filter by program intent codes only. Or, you may select any combination of funds, functions, and/or program intent codes.

After making your selections, click on OK. You will see the results displayed on the Trial Balance screen. If no records appear, you have

no records which meet your selection criteria. If records do appear, you may export that data and you can print the Trial Balance report files (**ungrouped** options only).

PLEASE NOTE THAT THE FILTERED SET WILL BE MAINTAINED WHILE PERFORMING THE BUDGET TO ACTUAL COMPARISONS – BOTH THE INDIVIDUAL ACCOUNTS AND THE GROUPED ACCOUNTS.

Status of Funds

Select this from the VIEW option in the Trial Balance Main menu to view a screen displaying the Total Assets, Total Liabilities, Total Equities, Clearing Accounts if any, Total Other Resources, Total Other Uses, Total Revenues, and Total Expenditures for the selected fund. The budget information is also displayed. **The fund must be selected from a drop down list box displaying all of the fund numbers found in the trial balance file.** Highlight the desired fund number and click until the number appears in the box at the top of the list. Use this screen to check to see if the trial balance for the fund is in balance. Clicking the print button at the top of the screen will print this report.

Status By Fund Type

Select this from the VIEW option in the Trial Balance Main menu to view a screen displaying the Total Assets, Total Liabilities, Total Equities, Clearing Accounts if any, Total Other Resources, Total Other Uses, Total Revenues, and Total Expenditures for the selected fund type. The budget information is also displayed. **The fund type must be selected from a drop down list box displaying all of the fund types found in the fund list file.** Highlight the desired fund type and click until the selection appears in the box at the top of the list. Use this screen to check to see if the trial balance for the fund type is in balance. Clicking the print button at the top of the screen can print this report. Note the NEW OPTION this year to click on the “Make PDF” button to create a PDF file of this report. Remember that credit accounts are entered with a minus in the trial balance files and budgeted expenditures are entered with a minus.

Status by Fundtype

Select **GF** **GF** **Print** **PDF** **Make PDF** **Help**

Anywhere Independent School District

FundType: **GF** **General**

ASSETS PLUS DEFERRED OUTFLOWS:	\$305,539,475.00	BUDGETED REVENUES:	\$608,426,647.00
LIABILITIES PLUS DEFERRED INFLOWS:	(\$84,305,799.00)	BUDGETED EXPENDITURES:	(\$536,072,678.00)
EQUITIES:	(\$196,889,603.00)	BUDGETED OTHER RESOURCES:	\$516,699.00
CLEARING ACCTS:	\$0.00	BUDGETED OTHER USES:	(\$7,796,682.00)
REVENUES:	(\$564,658,088.00)	BUDGETED CHANGE:	\$65,073,986.00
EXPENDITURES:	\$533,034,032.00	ENDING FUND BALANCE OR NET POSITION:	(\$221,233,676.00)
OTHER RESOURCES:	(\$516,699.00)		
OTHER USES:	\$7,796,682.00		
BALANCE:	\$0.00		

If you are happy with the results of the calculations in the above table, you can then either export the information (Select FILE and then EXPORT from the menu) OR you can print and/or make a PDF file of the following report.

Status by Fundtype		3/7/2024
Anywhere Independent School District		
Fundtype: GF	General Fund	FY 2024
ASSETS PLUS DEFERRED OUTFLOWS:	\$305,539,475.00	BUDGETED REVENUES: \$608,426,647.00
LIABILITIES PLUS DEFERRED INFLOWS:	(\$84,305,799.00)	BUDGETED EXPENDITURES: (\$536,072,678.00)
EQUITIES:	(\$196,889,603.00)	BUDGETED OTHER RESOURCES: \$516,699.00
CLEARING ACCOUNTS:	\$0.00	BUDGETED OTHER USES: (\$7,796,682.00)
REVENUES:	(\$564,658,088.00)	BUDGETED CHANGE: \$65,073,986.00
EXPENDITURES:	\$533,034,032.00	
OTHER RESOURCES:	(\$516,699.00)	Ending Fund Balance or Net Position (\$221,233,676.00)
OTHER USES:	\$7,796,682.00	
BALANCE:	\$0.00	

Reports in the Trial Balance File

Print the Trial Balance Content for selected fund(s) and/or function(s) by clicking on the filter box before selecting the report option.

Reports of Trial Balance Content

To print the various reports and lead sheets in the Trial Balance program, select the REPORTS option. Then select the Trial Balance Content option from the dropdown menu. Your four options are:

1. account number, ending balance, budget and account name;
2. account number, beginning balance, credit and debit adjustments, ending balance, and budget;
3. account number, beginning balance, adjustments, ending balance, budget and account name; or
4. Summarized Trial Balance Content.

Report (3) requires a printer capable of landscape printing. All reports provide subtotals by function, object, type of account and fund. If you select any of the first 3, you can print the filtered content. To print the entire content check to be sure the filter box is not checked.

Summarized Reports in Trial Balance – Print or Export

There are four summarized reports. One sums the data to the fund, function, object, sub-object and fiscal year level. Another sums to the fund, function and object level only. The second of these may now be printed and/or exported.

There are two reports added to provide information by organization and program intent codes. **THESE SHOULD BE PRINTED FOR ONE FUND AT A TIME.** You may filter the trial balance to a fund only or you may also filter it to a fund and particular Program Intent Codes. There are two reports, One is summed by fund, major object category (such as 6100, 6200, etc.), Organization and program intent code. The other is summed by fund, function organization and program intent code. These reports may be exported or printed. When the reports are formed, you may either export the report data or print the report.

When printing these reports you will first be taken to a preview screen. To print the report, click on the printer icon at the top of the screen. The report will print to the printer you have selected as your default printer in Windows. If you wish to change the printer, click on the Printer Setup icon first and select your printer and then click on the printer to print.

CAUTION: If you try to print or preview a report with a network printer selected as your default printer and you do not have current access to that printer, you will receive an error message "Access violation."

Please remember that even to form the reports in a preview screen, the printer driver you have selected as your default driver must be used. If the printer is a network printer and you are not connected so that the software can read the printer driver information, you may get an error. If you are working offline – i.e. not connected to your network, be **sure you have a local printer driver available on your machine and that you have set it as the default. You do not have to be connected to the local printer.**

To print on legal size paper you must, of course, have a printer capable of doing so. In the preview screen, click on the Printer Setup button (the printer icon with the wrench on top). Click on the printer properties and select the legal size paper. After changing the print setup, be sure to click Apply. Close that screen, check to be sure you have legal sized paper in the printer, and then click the printer icon to print the report. Again, remember that the exhibits in the Report Generator are not designed to print on legal sized paper.

Lead Sheets

Lead sheets organize the data in the trial balance by fund type, fund, type of account (i.e. asset, liability, etc.), object and/or function. The lead sheets for Revenues and Balance Sheet accounts subtotal on the object code for funds, and type of funds. The lead sheets for expenditures subtotal on the function code with the total by object for each function given. **Remember that you can use the wildcard to get all accounts for a particular object. For example, if you want a lead sheet for all liabilities, select the lead sheet for a specified object and enter 2%%%.**

Lead Sheets may be printed giving **all accounts** (called detail reports) or for **summary amounts** (called summary reports). Lead Sheets cannot be printed for one fund only. Lead sheets, however, can be exported to Excel®.

Wait until the report is formed before clicking the printer icon.

Some of the reports may be quite long. There is a progress bar at the bottom left indicating if the preview is still being constructed. You may navigate through the preview of the form using the **navigator buttons** at the top of the screen. **After the preview has been completed, you may then click on the printer icon at the top of the preview screen to print or you may click close to return to the trial balance window and not print. You may also select the printer setup icon and select a specific page or range of pages to print. After changing the print setup, you must then click the printer icon to print.**

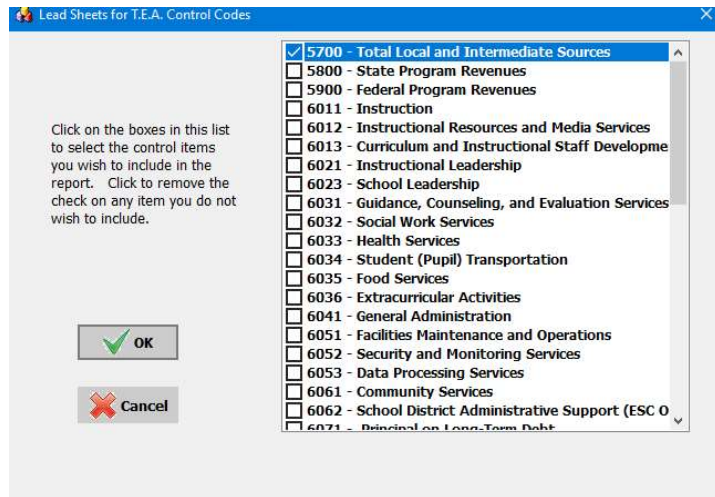
Lead Sheets by TEA Reporting Codes

Lead sheets are provided at the account detail for specific reporting codes on the financial statements. The menu for these reports is:

Budget	Name of Account	BegBal	Adjust Cr	Adjust Db	WPRel
			1,000.00	(1,000.00)	
II	Cash & Cash Equivalents/	(17,979,771.00)		47,000.00	
II	Cash & Cash Equivalents/			(1,000.00)	
0	Cash & Cash Equivalents/	14,970.00			
II	Cash & Cash Equivalents/	(171,148.00)			
II	Cash & Cash Equivalents/	(2,152,902.00)			

The options are divided between governmental and proprietary funds and between balance sheet and operating statement items. When one of these is selected, you must then select between all codes or selected items. If you wish to select many items but not all, you should select ALL CODES and then remove the check mark for the items you do not wish to include. If you wish only to select a few items – for example all revenue control codes – you should select the SELECTED ITEMS option. You must then check each of the codes you wish to include in the report.

The selection here is for only the revenue items which appear on Exhibit C-3. The report can be either printed or exported to Excel.



The report is organized by the report code (the rows) and the columns (GF, MAJOR governmental funds, Non-major governmental funds) as they would be reported on Exhibit C-3.

LEAD SHEET FOR TEA CONTROL CODE - FY 2024						
Governmental Funds						
Anywhere Independent School District						
Control Code 5700 Total Local and Intermediate Sources						
Account Number	Beginning	Adjustments		Ending	Budget	WP Ref
	Balance	Debits	Credits	Balance		
<u>General Fund</u>						
<u>Fund: 199 General Fund</u>						
199-00-5711-00-000-4-00-000	(437,463,803.00)	-0-	-0-	(437,463,803.00)	481,210,183.00	
199-00-5712-00-000-4-00-000	(1,401,831.00)	-0-	-0-	(1,401,831.00)	1,401,831.00	
199-00-5719-00-000-4-00-000	(2,199,945.00)	-0-	-0-	(2,199,945.00)	1,979,951.00	
199-00-5729-00-000-4-00-000	(2,500.00)	-0-	-0-	(2,500.00)	2,500.00	
199-00-5729-00-903-4-00-000	(500.00)	-0-	-0-	(500.00)	500.00	
199-00-5736-00-699-4-00-000	(337,185.00)	-0-	-0-	(337,185.00)	370,904.00	
199-00-5737-00-000-4-00-000	(5,988.00)	-0-	-0-	(5,988.00)	6,587.00	
199-00-5739-00-000-4-00-000	(401,457.00)	-0-	-0-	(401,457.00)	401,457.00	
199-00-5739-06-000-4-00-000	(1,218,934.00)	-0-	-0-	(1,218,934.00)	1,218,934.00	
199-00-5739-60-699-4-00-000	112.00	-0-	-0-	112.00	(112.00)	
199-00-5742-00-000-4-00-000	(6,748,674.00)	-0-	-0-	(6,748,674.00)	6,748,674.00	
199-00-5742-21-000-4-00-000	(301,579.00)	-0-	-0-	(301,579.00)	301,579.00	
199-00-5742-23-000-4-00-000	(3,426,122.00)	-0-	-0-	(3,426,122.00)	3,426,122.00	
199-00-5743-00-000-4-00-000	(181,267.00)	-0-	-0-	(181,267.00)	181,267.00	
199-00-5744-00-000-4-00-000	(122,740.00)	-0-	-0-	(122,740.00)	122,740.00	
199-00-5744-00-801-4-00-000	(4,500.00)	-0-	-0-	(4,500.00)	4,500.00	
199-00-5744-11-000-4-00-000	(6,850.00)	-0-	-0-	(6,850.00)	6,850.00	
199-00-5744-14-801-4-00-000	(700.00)	0	0	(700.00)	700.00	

Reports of the Adjusting Entries File

There are three reports provided in the REPORTS option in the Trial Balance Program which print the contents of the Adjustments File. One option prints the adjusting entries by Account Number. You are asked if you wish to print the adjusting entry comment with each adjusting entry number in this report. The other option prints the report by adjusting entry number. The comment is printed at the bottom of each adjusting entry. **This report includes a box in which the approval signature of the district representative can be entered.** The third option is a report in which the adjusting entries are organized by fund and adjusting entry number. All of the adjusting entries applicable to a particular fund are listed by adjusting entry number. The total adjustment credits and of adjustment debits are printed for each fund and for all funds included in the report.

Status of Funds Report

This report is an option in the REPORTS option in the Trial Balance Program menu. It prints the Status of Fund report as described above for each fund listed in the fund list. The report shows the Total Assets, Liabilities, Equities, Clearing Accounts, Revenues, Expenditures, Other Resources, Other Uses, and Balance as well as Total budgeted amounts for each fund. No account detail is provided. This is the same report provided with the Review Status of Fund option in the View option in the Trial Balance Program Menu. However, this report prints the status for all funds with the results for each fund on a separate page.

Planning Materiality Report

This option is found in the REPORTS menu in the Trial Balance program. A data table is created containing the information shown in the following screen. The two Base Amounts used in this table are calculated from the trial balance file every time you create the report. We use the total assets and total revenues as the two Base Amounts. By default, the percentage applied to this base amount and the percentage used to calculate the tolerable misstatement are taken from the table suggested by PPC. If you wish to use a different percentage, you may enter it in this table. (Remember when you enter a new amount to move to the next row so that the edit is saved.) Enter the percentage as a decimal – i.e. if it is 1% enter 1.00. If it is ½ of one percent, enter 0.50. After the change is made, close the screen. Select the Report Option and the Planning Materiality Report again but **BE SURE TO RESPOND NO WHEN ASKED IF YOU WISH TO RECREATE THE FILE.**

Note that you can also enter any adjustments you wish to either of the base amounts by entering the amount of the adjustment in the rows labeled “Adjustments”. When you save this amount, close the screen and then call it up again, the amount of the adjustment you entered will be subtracted from the base amounts.

Description	GF	FDM2	NMGov	NMEF
> Base Amount - Total Assets & Deferred Outflow	305,539,475.00	187,653,469.00	80,719,741.00	8,040,886.00
Adjustments				
Adjusted Base	305,539,475.00	187,653,469.00	80,719,741.00	8,040,886.00
Percentage from Table or Suitable for Base	.52	.52	.60	.80
Percent X Base	1,588,805.27	975,798.04	484,318.45	64,327.09
Amount from Table	185,000.00	185,000.00	88,000.00	16,000.00
Planning Materiality (Rounded Down)	1,700,000.00	1,100,000.00	570,000.00	80,000.00
Performance Materiality Percentage	75.00	75.00	75.00	75.00
Performance Materiality Amount	1,275,000.00	825,000.00	427,500.00	60,000.00
Base Amount - Total Revenues	564,658,088.00	160,621,222.00	158,126,233.00	7,770,888.00
Adjustments				
Adjusted Base	564,658,088.00	160,621,222.00	158,126,233.00	7,770,888.00
Percentage from Table or Suitable for Base	.45	.52	.52	.80
Percent X Base	2,540,961.40	835,230.35	822,256.41	62,167.10
Amount from Table	610,000.00	185,000.00	185,000.00	16,000.00
Planning Materiality (Rounded Down)	3,100,000.00	1,000,000.00	1,000,000.00	78,000.00
Performance Materiality Percentage	75.00	75.00	75.00	75.00
Performance Materiality Amount	2,325,000.00	750,000.00	750,000.00	58,500.00

If you are happy with the results of the calculations in the above table, you can then either export the information (Select FILE and then EXPORT from the menu) OR you can print the following report.

PLANNING MATERIALITY REPORT				
Fiscal Year 2024				
Anywhere Independent School District				
3/7/2024				
	General Fund	FDM2	NMGov	NMEF
TOTAL ASSETS AND DEFERRED RESOURCE OUTFLOWS				
Base Amount - Total Assets & Deferred	305,539,475.00	187,653,469.00	80,719,741.00	8,040,886.00
Adjustments	.00	.00	.00	.00
Adjusted Base	305,539,475.00	187,653,469.00	80,719,741.00	8,040,886.00
Percentage from Table or Suitable for Base	.52	.52	.60	.80
Percent X Base	1,588,805.27	975,798.04	484,318.45	64,327.09
Amount from Table	185,000.00	185,000.00	88,000.00	16,000.00
Planning Materiality (Rounded Down)	1,700,000.00	1,100,000.00	570,000.00	80,000.00
Performance Materiality Percentage	75.00	75.00	75.00	75.00
Performance Materiality Amount	1,275,000.00	825,000.00	427,500.00	60,000.00
TOTAL REVENUES				
Base Amount - Total Revenues	564,658,088.00	160,621,222.00	158,126,233.00	7,770,888.00
Adjustments	.00	.00	.00	.00
Adjusted Base	564,658,088.00	160,621,222.00	158,126,233.00	7,770,888.00
Percentage from Table or Suitable for Base	.45	.52	.52	.80
Percent X Base	2,540,961.40	835,230.35	822,256.41	62,167.10
Amount from Table	610,000.00	185,000.00	185,000.00	16,000.00
Planning Materiality (Rounded Down)	3,100,000.00	1,000,000.00	1,000,000.00	78,000.00
Performance Materiality Percentage	75.00	75.00	75.00	75.00
Performance Materiality Amount	2,325,000.00	750,000.00	750,000.00	58,500.00

Significant Object Determination Report

This report allows you to enter the materiality level for each major fund and for the total non-major enterprise funds and the total non-major governmental funds. The specific object codes exceeding these materiality levels are then displayed as shown below.

Control Description	GF	FDM2	NMGov	NMEF	Sig
> 1101 Cash & Cash Equivalents	(56,693,472)	18,293,693	17,996,827	3,690,094	Y
1105 Cash & Cash Equivalents			8,352,594		Y
1108 Cash & Cash Equivalents	(1,833,592)				Y
1110 Cash & Cash Equivalents	175,046,154	137,868,101	11,053,354		Y
1120 Investments - Current	153,279,249	19,206,539	2,316,306		Y
1220 Property Taxes - Delinquent	20,454,977	6,829,068			Y
1230 Uncollectible Taxes (Credit)	(2,001,429)	(662,157)			Y
1241 Due from State			18,762,823		Y
1242 Due from Federal Agencies	27,967		3,293,001		Y
1243 Due from Other Governments	5,107,830		73,532		Y
1250 Accrued Interest	1,604,185	152,791	5,975		Y
1261 Due from General Fund		5,965,434	215,282	155,264	Y
1262 Due from Special Revenue Funds	6,693,872		12,108,385	270	Y
1266 Due from Internal Service Funds	457,424		2,961,357		Y
1290 Other Receivables	168,809		184,143	20,764	Y
1310 Inventories - Supplies & Materials	3,011,283		3,038,512		Y
1410 Deferred Expenditures or Expenses -Prepayment	283,185		351,981		Y

The results can be printed or exported. The printed report is illustrated below.

SIGNIFICANT OBJECT REPORT					
Fiscal Year 2024					
Anywhere Independent School District					
3/7/2024					
Materiality Amounts					
	50,000	50,000	20,000	20,000	
	General Fund	FDM2	NMGov	NMEF	Sig
ASSETS AND DEFERRED RESOURCE OUTFLOWS					
1101 Cash & Cash Equivalents	-56,693,472	18,293,693	17,996,827	3,690,094	Y
1105 Cash & Cash Equivalents			8,352,594		Y
1108 Cash & Cash Equivalents	-1,833,592				Y
1110 Cash & Cash Equivalents	175,046,154	137,868,101	11,053,354		Y
1120 Investments - Current	153,279,249	19,206,539	2,316,306		Y
1220 Property Taxes - Delinquent	20,454,977	6,829,068			Y
1230 Uncollectible Taxes (Credit)	-2,001,429	-662,157			Y
1241 Due from State			18,762,823		Y
1242 Due from Federal Agencies	27,967		3,293,001		Y
1243 Due from Other Governments	5,107,830		73,532		Y
1250 Accrued Interest	1,604,185	152,791	5,975		Y
1261 Due from General Fund		5,965,434	215,282	155,264	Y

Indirect Cost Rate Proposal Worksheets

Below is a picture of the first page of the Indirect Cost Proposal Worksheet which requires financial data. There are addition items which must be provided by the district, but they require more information than we can obtain from the trial balance data. Our objective in providing the reports in AUDIT-L.E.A. is to assist the district in obtaining the information we can obtain from the Trial Balance quickly and for the three years information that the district

may have to provide. As before, the district is required to apply every year for the indirect cost rate.

The ICRP workbook and Instructions are available from the TEA web site at <https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/indirect-cost-rates>. The portion of the workbook information relating to the financial data is the last sheet of the workbook. The first three tables of these requirements are the ones provided by AUDIT-L.E.A. They are presented below. We do not have the information for the depreciation expense charged to the General Fund. This should read expense charged to governmental activities since depreciation is never expensed in a governmental fund. Their instructions confirm this. The last of these five tables is for payments to shared services using function 93 for funds provided by a grant from the Federal Government only. Note the column for providing the Assistance Listing number. Again, there are several more tables of financial information in this page of the workbook.

Function 41 - General Governance and Direct Costs							
Organization Code:				702	703	720	
Fund	Function	Obj	Description	School Board	Tax Office Costs	Direct Costs	TOTAL
100	41	6100	Payroll Costs (exclude obj 6144)				\$ -
100	41	6200	Prof/Contract Services				\$ -
100	41	6300	Supplies/Materials				\$ -
100	41	6400	Other Operating				\$ -
200	41	6100	Payroll Costs (exclude obj 6144)				\$ -
200	41	6200	Prof/Contract Services				\$ -
200	41	6300	Supplies/Materials				\$ -
200	41	6400	Other Operating				\$ -
300	41	6100	Payroll Costs (exclude obj 6144)				\$ -
300	41	6200	Prof/Contract Services				\$ -
300	41	6300	Supplies/Materials				\$ -
300	41	6400	Other Operating				\$ -
400	41	6100	Payroll Costs (exclude obj 6144)				\$ -
400	41	6200	Prof/Contract Services				\$ -
400	41	6300	Supplies/Materials				\$ -
400	41	6400	Other Operating				\$ -
ALL	41	ALL	Totals:	\$ -	\$ -	\$ -	\$ -

TRS On-Behalf payments AND/OR Medicare Part D Payments									
Fund	Obj	Fund Description	Function 1X	Function 2X	Function 3X	Function 4X	Function 5X	Function 6X	TOTAL
100	6144	General Funds							\$ -
200	6144	Special Revenue Funds							\$ -
300	6144	Special Revenue Funds							\$ -
400	6144	Special Revenue Funds							\$ -
ALL	6144	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

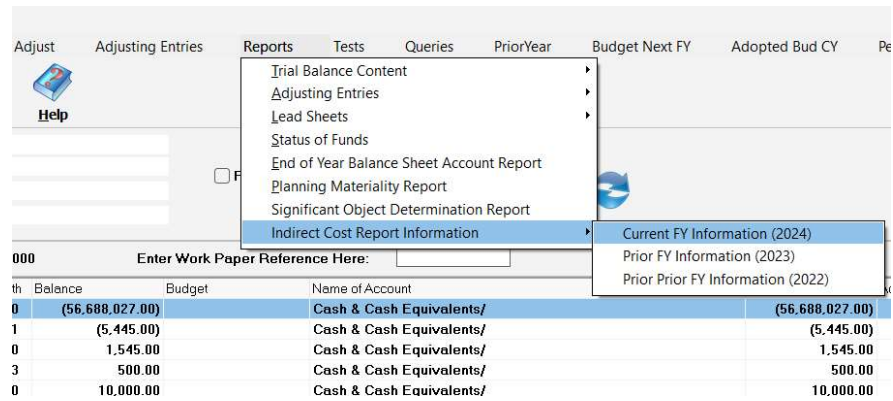
Food and Milk Costs of Food Service Program				
Fund	Obj	Fund Description	Function 3X	TOTAL
100	6341	General Funds		\$ -
200	6341	Special Revenue Funds		\$ -
300	6341	Special Revenue Funds		\$ -
400	6341	Special Revenue Funds		\$ -
N/A	6341	Food Service Enterprise Fund		\$ -
ALL	6341	Totals:	\$ -	\$ -

Depreciation Expense Amounts	
Enter the depreciation amounts as listed	AMOUNT
Total Depreciation charged to Governmental Funds	

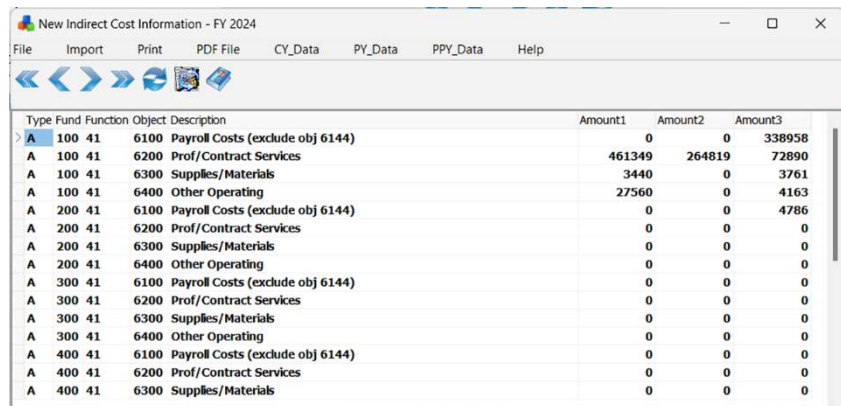
Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs)								
REQUIRED QUESTION		Did the LEA make payments to a fiscal agent and/or member district of an SSA funded with federal grant funds from FN 93?						
		Select answer from pull-down list						
Payments to Fiscal Agents/Member Districts of SSAs								
Fund	Function	Object	Name of SSA	CFDA #	Begin Date	End Date	Amount	
<i>Paid with Federal Funds</i>								

It is still required that first time applicants must provide information for three consecutive fiscal years. We have provided a routine in the Trial Balance Program which will pull much of the detailed financial data from the current year trial balance and the prior year trial balance. If you have available a saved version of your AUDIT LEA software from 2022 you may import data from that data file as well.

The last option in the REPORT menu in the Trial Balance main screen provides three options – the Indirect Cost Data for FY 2024, for FY 2023 or FY 2022.



Selecting the one of these options will take you to the Indirect Cost Information Worksheet Screen shown below.



Click on the import option to import data from the CY 2024 trial balance file. Click on the PY_Data option to open the data file for the prior year trial balance information. Click on import option and select Import Data from Prior Year to import the information from the prior year data file which you have imported into the Prior Year data file for this year's AUDIT-L.E.A. Click on the PPY_Data to open the data file containing information for FY 2022. Click on the Import option and select the option to Import Data from the PPY FY. You will need to tell the program where your TB21.dat file is located. When that file is found, the data will be queried to obtain the required information for that FY.

Please note that the data requested for each year is detailed information for function 41, TRS on-behalf information and Medicare Part D reported in object code 6144, and the Food and Milk costs for the food service program. For a report of the account level detail of any one amount, double click on the cell where that amount is displayed. Again, there is additional information required in the workbook which cannot be obtained by queries on the trial balance data. An example of the report is below:

Additional Cost Workbook Information Fiscal Year 2024 <i>Anywhere Independent School District</i> 3/8/2024
--

Function 41 - General Governance and Direct Costs

FUND	FUNCTION	OBJECT	DESCRIPTION	School Board	Tax Office	Direct Costs
100	41	6100	Payroll Costs (exclude obj 6144)	-0-	-0-	338,958
100	41	6200	Prof/Contract Services	461,349	264,819	72,890
100	41	6300	Supplies/Materials	3,440	-0-	3,761
100	41	6400	Other Operating	27,560	-0-	4,163
200	41	6100	Payroll Costs (exclude obj 6144)	-0-	-0-	4,786
200	41	6200	Prof/Contract Services	-0-	-0-	-0-
200	41	6300	Supplies/Materials	-0-	-0-	-0-
200	41	6400	Other Operating	-0-	-0-	-0-
300	41	6100	Payroll Costs (exclude obj 6144)	-0-	-0-	-0-
300	41	6200	Prof/Contract Services	-0-	-0-	-0-
300	41	6300	Supplies/Materials	-0-	-0-	-0-
300	41	6400	Other Operating	-0-	-0-	-0-
400	41	6100	Payroll Costs (exclude obj 6144)	-0-	-0-	-0-
400	41	6200	Prof/Contract Services	-0-	-0-	-0-
400	41	6300	Supplies/Materials	-0-	-0-	-0-
400	41	6400	Other Operating	-0-	-0-	-0-
All	41	ALL		Totals: \$ 492,349	\$ 264,819	\$ 424,558

TRS On-Behalf Payments AND/OR Medicare Part D


FUND	FUNCTION	OBJECT	DESCRIPTION	Amount
100	1X	6144	General Fund	20,034,399
100	2X	6144	General Fund	2,726,938
100	3X	6144	General Fund	3,116,301
100	4X	6144	General Fund	751,597
100	5X	6144	General Fund	2,128,447
100	6X	6144	General Fund	29,178
200	1X	6144	Special Revenue Funds (2xx)	-0-
200	2X	6144	Special Revenue Funds (2xx)	-0-
200	3X	6144	Special Revenue Funds (2xx)	513,761
200	4X	6144	Special Revenue Funds (2xx)	-0-
200	5X	6144	Special Revenue Funds (2xx)	4,455
200	6X	6144	Special Revenue Funds (2xx)	-0-
300	1X	6144	Special Revenue Funds (3xx)	6,446
300	2X	6144	Special Revenue Funds (3xx)	-0-
300	3X	6144	Special Revenue Funds (3xx)	-0-
300	4X	6144	Special Revenue Funds (3xx)	-0-
300	5X	6144	Special Revenue Funds (3xx)	-0-
300	6X	6144	Special Revenue Funds (3xx)	-0-
400	1X	6144	Special Revenue Funds (4xx)	94,783
400	2X	6144	Special Revenue Funds (4xx)	139
400	3X	6144	Special Revenue Funds (4xx)	131
400	4X	6144	Special Revenue Funds (4xx)	-0-
400	5X	6144	Special Revenue Funds (4xx)	-0-
400	6X	6144	Special Revenue Funds (4xx)	-0-
701	3X	6144	Food Service Enterprise Fund	-0-
All	ALL	6144		Totals: \$ 29,406,575

Food and Milk Costs of Food Service Program

FUND	FUNCTION	OBJECT	DESCRIPTION	Amount
100	3X	6341	General Fund Food and Milk Costs	-0-
200	3X	6341	Special Revenue Funds Food and Milk Costs	11,001,903
300	3X	6341	Special Revenue Funds Food and Milk Costs	-0-
400	3X	6341	Special Revenue Funds Food and Milk Costs	-0-
701	3X	6341	Food Service Enterprise Fund	-0-
All	ALL	6341		Totals: \$ 11,001,903

While this information is NOT required in the annual report, we felt it was important for our school district clients and for auditors of school districts to assist in quickly obtaining this information from these prior year data tables.

The information obtained can be printed and/or exported to an Excel file to assist the districts in completing the ICRP workbook as required by TEA. There is a report provided for each of the three fiscal years – the current fiscal year, the prior fiscal year and the prior prior fiscal year. The report can be printed by selecting the PRINT option from the menu. A PDF file of the report can be created by clicking on the PDF File option of the menu. To export the data to an Excel file, click

on the Export Icon. 

Automatic Adjustments

There are three options available under the Auto Adjust option in the Trial Balance Main Menu.

Calculate Beginning Fund Balances

In many data files from the school district, the beginning fund balance or net position balance has been adjusted throughout the year. This can result in a non-balancing trial balance. This option uses the data in the trial balance to calculate what the beginning fund or net position balance must have been and creates an adjusting entry to correct that amount in the trial balance file. The ending fund balance is calculated as total assets less total liabilities. The beginning fund balance (net position) is calculated as this amount less the change during the year as reflected by the revenues, expenditures, other uses and other sources. The total amounts in the reserved or designated fund balance (or invested in capital net of related debt and restricted net position for proprietary fund) and subtracted from this calculated beginning fund balance/net position number and this difference is posted to 3600 for governmental funds other than debt service, to 3480 for debt service. The offsetting account in the adjusting entry is object 3700. The amounts in object 3700 are **not included in the calculation of the balance in the trial balance and are not imported into the report generator.**

The total equities in the fund should equal the beginning fund balance or net position balance. **This number can be edited using the Edit Unadjusted Accounts option under the Edit option in the trial balance main menu if it is not entered as an adjustment in the adjustments file.**

Transfer Clearing Accounts to Reserved Fund Balance

This option creates an adjusting entry that is posted in the adjustments file and to the trial balance file. The entry debits the clearing account with object code 4310 and credits Other Non-Spendable Fund Balance - 3445. Any other account with a 4xxx object code is debited and a corresponding amount is also placed in 3445. This entry can be edited and/or deleted through the adjustments routine.

Adjust Ending Fund Balance for Federal Special Revenue Funds

This option creates an adjusting entry that is posted in the adjustments file and to the trial balance file. For any federal special revenue fund with revenues greater than expenditures, revenues are debited and Due to State is credited with the amount of the difference. For any federal special revenue fund with expenditures greater than revenues, revenues are credited and Due From State is debited with the amount of the difference.

Adjustment to Remove Fund Balances in 34xx and 35xx and place them in 36xx

Most districts still have the prior year amounts for the Un-spendable, Restricted, Committed and Assigned Fund Balances in their trial balance file. These MUST be changed to post the new numbers for these items in the Trial Balance file so they will be correctly reported in the fund level balance sheets. This entry creates an adjusting entry for the governmental funds moving these to the 3600 fund balance account. When the adjusting entry is done to post the new ending amounts for these accounts, the entry should credit the correct 34xx or 35xx account number and debit 3600. The total equities in the trial balance MUST still be equal to the BEGINNING fund balance for each fund and fund type, but the ending amounts for these fund balance items will be imported into the data files in the report generator. PLEASE NOTE: This adjustment should only be made after any necessary adjustments to show the correct beginning balances have been made.

Adjusting Entries

To enter, edit or browse adjusting entries, select Adjusting Entries from the Trial Balance main menu.

Enter, Edit or Browse Adjusting Entries

This is the screen for entering new adjusting entries, editing previously entered adjustments or simply browsing through the adjustments file.

Please Note: If you are working over a network where the files are located on another machine and the network is wireless, the adjustment routine may be slow. Please wait until the rows are presented for editing before attempting to enter data.

Adjusting Entry Screen

The screenshot shows the 'Adjusting Entries' window. At the top is a menu bar with 'File', 'New', 'Edit', 'Delete', 'Browse', and 'Help'. Below the menu bar is a toolbar with 'Adjusting Entry Number: 2', '+', '-', 'Post', 'Cancel', and 'Close'. The main area contains a table with the following data:

Fund	Fn	Obj	Sub	Org	FY	Pr	Oth	Adjustment Debit	Adjustment Credit
240	00	3600	00	000	4	00	000	7,752,375.00	.00
242	00	3450	00	000	4	00	000	.00	(13,911,865.00)
242	00	3600	00	000	4	00	000	13,911,865.00	.00
272	00	3450	00	000	4	00	000	.00	(1,040,360.00)
272	00	3600	00	000	4	00	000	1,040,360.00	.00
699	00	3470	00	000	4	00	000	.00	(13,853,115.00)
699	00	3600	00	000	4	00	000	13,853,115.00	.00
599	00	3480	00	000	4	00	000	.00	(160,867,850.00)
599	00	3600	00	000	4	00	000	160,867,850.00	.00
479	00	3490	00	000	4	00	000	.00	(55,321.00)
479	00	3600	00	000	4	00	000	55,321.00	.00
491	00	3545	00	000	4	00	000	.00	(415,462.00)
491	00	3600	00	000	4	00	000	415,462.00	.00
699	00	3590	00	000	4	00	000	.00	(387,069.00)
699	00	3600	00	000	4	00	000	387,069.00	.00

At the bottom of the window, there is an 'Editing' section for 'Anywhere Independent School District' and a 'Totals' row showing a debit of 204,750,467.00 and a credit of (204,750,467.00). A 'Remarks' field on the right contains the text: 'Enter 2024 amounts for Nonspendable, Restricted, Committed and Assigned fund balances.'

Browse Adjusting Entries

Click the BROWSE menu option. Then click on the small arrow to the right of the Adjusting Entry Number box. A dropdown list of all adjusting entry number in the file will be available for you to select. Highlight the one you wish and click until the number appears in the box. The contents of that entry will be displayed in the grid. If you wish to Edit or Delete that entry, click on the appropriate menu options.

Edit or Delete Adjusting Entry

Choose the entry to edit or delete by selecting from the Adjusting Entry Number Selection Box. With the entry selected, click the Edit or Delete menu option in the Adjusting Entry Screen.

Entering Items in the Adjusting Entry

Clicking the + and - will add or delete single rows in the adjusting entry grid. To delete the entire entry you must select DELETE from the menu. To add a NEW adjusting entry, you must select NEW from the menu.

You may enter as many items in a single adjusting entry as you like. It is probably better, however, not to enter large numbers of items as that increases the potential for a problem to be encountered when the entries are posted to the trial balance file. You may add a row to the adjusting entry grid by either clicking on the + sign at the top of the screen **OR by hitting the down arrow or the tab key when in the last record of the grid.** You may delete records by clicking the - sign at the top of the screen. Remarks can be entered in the memo area to the right of the grid. The remark will be visible whenever the adjusting entry number is being viewed. They will print automatically on the adjusting entry report sorted by adjusting entry number. You are given the option of printing the remark whenever any account in the accompanying adjusting entry is printed in the report that is sorted by account number. When the record is posted, the Totals boxes at the bottom of the screen will be recalculated

Posting the Adjusting Entry

No records in the trial balance file are changed until you click the POST button on the Adjusting Entry screen. If any of the account numbers in the adjusting entry are not found in the trial balance file, you will be asked if you wish to append it. If the response is no, the adjusting entry will not be posted.

What can be done is the adjusting entry does not post correctly in the Trial Balance File but is correct in the Adjustments file?

When posting adjusting entries it is possible for some of the adjusting entries to be incorrectly posted. Usually the adjustment entry itself is correct. If this occurs, you can **re-post all the adjusting entries to the trial balance account by selecting EDIT from the Trial Balance Main Menu, and selecting the option to Re-Post the Adjusting Entries from the Adjustments File.**

Back-up the Adjustments File

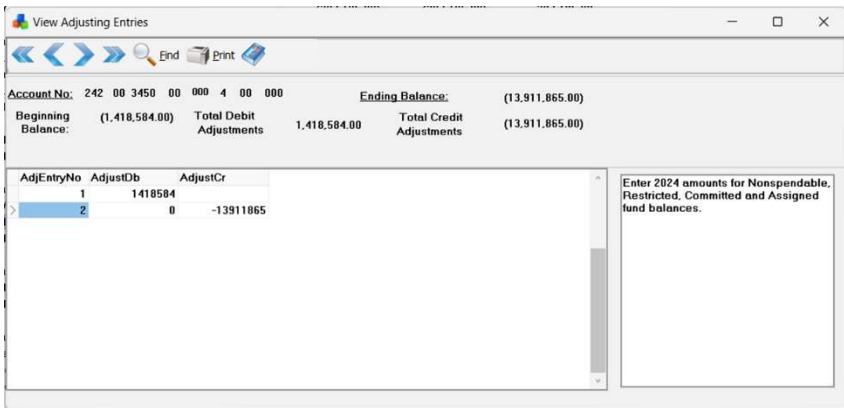
An option in the drop-down menu provided when the ADJUSTMENTS option is selected in the Trial Balance Menu allows you to make a back-up file containing your adjustments data. If the adjustments file has been damaged, this routine will not work so that you should not overwrite a good file with a damaged file. To restore the back-up data, select the Restore Previously Backed Up Adjustment File option from the same drop-down menu. You will be asked if you wish to overwrite the current file with the backed up file and if you wish to remove and re-post the adjustments in the trial balance file. Note: If you restore a file that is different from the last file posted to your trial balance file, you should certainly re-post the entries. Continue to back-up all of your data for each school district with the procedure you normally use to back up files.

Adjusting Entries Reports

You may view and/or print the contents of the Adjustments File.

View Adjusting Entries by Account

To view all of the Accounts which have been adjusted with a summary of the total effect on the ending balance of the account, select ADJUSTING ENTRIES from the Trial Balance Main Menu and then select the VIEW option. You may print any or all of the summaries you view on the screen by clicking the print button at the top of the screen.



Reports Printing Adjusting Entries

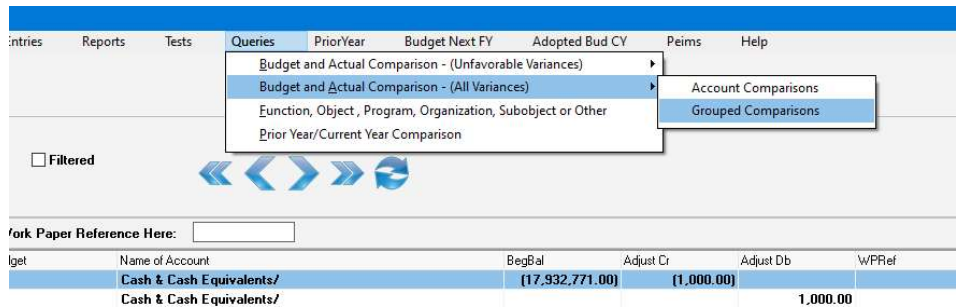
There are three reports available for the Adjustments file. Select REPORTS option from the Trial Balance Main Menu. Select the option for Adjusting Entry reports and then choose between the report sorted by adjusting entry number, the report sorted by account number, or the report sorted by fund and adjusting entry number. The report sorted by account number is grouped by Fund providing a summary of all adjustments made to each fund. Please note that the entire remark associated with each adjusting entry number is printed at the bottom of the listing for each adjusting entry number on the report sorted by ADJ number. In the report that is sorted by account number, you may select the option to print the remark with each account number.

Queries and Analysis

The QUERY option in the Trial Balance Main Menu allows you to select one of four options for query and analysis of data.

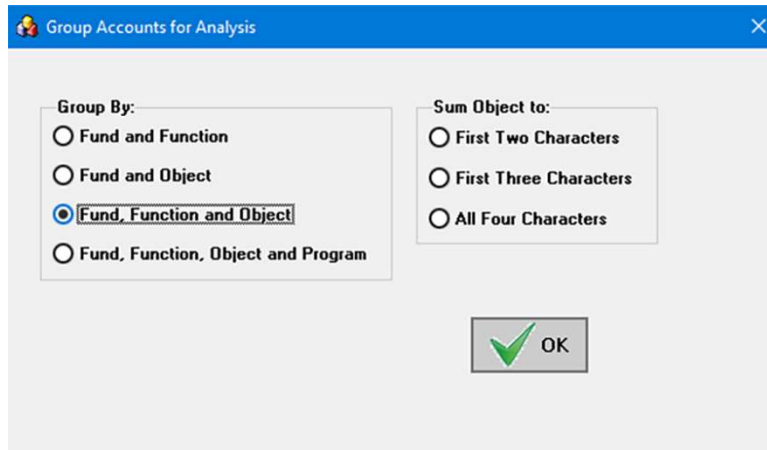
Budget Actual Comparison

There are now four options for comparison of budget to actual comparisons. There is an option to provide a comparison of ONLY unfavorable differences and now an option to provide a report of all differences meeting the desired criteria you select. The new menu options under the QUERIES option in the Trial Balance Menu are for Budget and Actual Comparisons – Unfavorable Variances, and for Budget and Actual Comparison – All Variances. The second option will print all items which vary more than your selection criteria whether the variance is favorable or unfavorable. Both options allow you to select either Account Comparison or Grouped Comparisons. **THE DATA FROM THESE REPORTS MAY BE PRINTED OR EXPORTED.**



Note that the filter you have set on the Trial Balance File before selecting these options will remain and the comparisons will be performed on the filtered data set only.

If you select the Grouped option, the following screen will appear:



You may select one of four grouping options – Fund and Function, Fund and Object, Fund, Function and Object or Fund, Function Object and Program Intent. If any of the options include the object code, you will need to indicate the level of grouping for the object code. You may group to the first two characters (61xx), the first three characters (611x), or you may select to keep the entire four character code (6119).

The comparison criteria between budget and actual for each account or by grouped accounts is selected from this screen:

Get Query Information

Select the desired option for the Budget to Actual Comparison.

Comparison by % variance only

Comparison by % AND Actual Variance.

Comparison By % OR Actual Variance.

OK

Enter Desired Percentage (as 10 for ten %): 10

Enter Desired Actual Variance: 5000

In the example above, we have selected the comparison criteria of at least a 10% percentage variance AND an actual dollar amount variance of \$5000.

After entering the desired option along with the specified percentage and/or dollar variance, click the OK button. A report will be previewed showing ALL Variances if you selected that option or **ONLY the variances that are unfavorable if you selected that option..** Print the report **OR create a PDF file** from the preview screen as described in the General Information Section.

Below is an example of a report created with the selection of a percent variance of 10% AND an amount threshold of \$5000. It is performed on filtered trial balance data (filtered on fund 199 and functions = 11, 12 and 13). The filter details are printed at the top of the report. **Note that this is the option that prints all variances above our stated criteria and the unfavorable variance is shown as a negative amount as indicated by the parentheses and the red color.**

3/8/2024

**BUDGET/ACTUAL COMPARISON
GROUPED BY FUND, FUNCTION AND OBJECT**

Anywhere Independent School District Fiscal Year 2024

Select for Percentage Variance Greater than : 10% and the Variance is greater than: 5000

Trial Balance is Filtered on (fund = '199') and (function = '11' or function = '12' or function = '13')

Fund Fn Obj Prg	Balance	Amended Budget	Variance	Percent Variance
Fund: 199 General Fund				
199 - 11 - 6100-	303,698,317.00	339,550,701.01	35,852,384.01	10.56 %
199 - 11 - 6200-	7,498,426.00	12,258,996.90	4,760,570.90	38.83 %
199 - 11 - 6300-	4,947,961.00	8,864,227.11	3,916,266.11	44.18 %
199 - 11 - 6400-	1,397,885.00	1,732,528.45	334,643.45	19.32 %
199 - 11 - 6600-	393,938.00	438,100.00	44,162.00	10.08 %
199 - 12 - 6200-	163,837.00	508,309.80	344,472.80	67.77 %
199 - 12 - 6300-	691,646.00	1,093,722.67	402,076.67	36.76 %
199 - 12 - 6400-	54,580.00	48,845.00	(5,735.00)	(11.74)%
199 - 12 - 6600-	0.00	6,816.00	6,816.00	100.00 %
199 - 13 - 6100-	13,242,341.00	14,779,716.50	1,537,375.50	10.40 %
199 - 13 - 6200-	516,068.00	1,331,776.00	815,708.00	61.25 %
199 - 13 - 6300-	1,109,219.00	1,913,133.00	803,914.00	42.02 %
199 - 13 - 6400-	531,867.00	830,190.04	298,323.04	35.93 %

Predefined Queries

There are several query routines which can be selected from the **QUERIES / FUNCTION, OBJECT, PROGRAM** menu selections. Choose from the radio boxes at the left of the Query Screen.

The options include: Selected Function Only; Selected Object Only; Object and Function; Function and Program; Function, Program and Organization; Object, Program and Organization; Function, Object, Program and Organization

When entering your selection, remember you may use the wildcard character %. For example, if you wish to obtain the sum of all 6100 accounts, you could enter 61%%.

Select Query Option

Enter the desired function, object and/or, program number, organization, subobject (local options 1 and 2), or Other (local options 3,4 and 5).
If you wish to sum to the first, first two, or first three numbers, enter the desired numbers followed by the % sign.

For All Funds
 For One Fund Only

Selected Function only
 Selected Object only
 Object and Function
 Function and Program
 Fn, Program, Organization
 Object, Program, Organization
 Program, Organization, Fn, Obj
 Object, Function and Subobject
 Object, Function and Other


Fund Number equals:
 Function equals:
 Object equals:
 Program Equals:
 Organization:
 SubObject:
 Other:

Fd	Obj	Fn	FY	Balance	Budget
> 199	6112	11	4	7,400,290.00	(4,948,770.31)
199	6116	11	4		(42,500.00)
199	6118	11	4	1,453,505.00	(2,997,767.00)
199	6119	11	4	220,215,441.00	(242,512,790.35)
199	6121	11	4	131,944.00	(388,230.64)
199	6122	11	4	480,373.00	(396,944.80)
199	6126	11	4	13,732,737.00	(13,887,459.00)
199	6127	11	4	194,198.00	(624,948.00)
199	6128	11	4	27,853.00	(166,839.91)
199	6129	11	4	1,530,670.00	(1,649,901.00)
199	6139	11	4	43,000.00	(43,000.00)
199	6141	11	4	3,612,502.00	(4,444,509.00)
199	6142	11	4	25,795,971.00	(25,810,858.00)
199	6143	11	4	1,146,818.00	(1,143,318.00)
199	6144	11	4	18,584,076.00	(33,208,475.00)



Total BALANCE:
 Total BUDGET:

OK

Export Query Results

You may export the query results to a variety of other types of files including a PDF file, Excel, Word, and others by clicking the EXPORT button  at the top of the screen and following the instructions as described in the section on the Export Routine. Exporting the routine will not give you totals on the query results.

Print Query Results

Preview and/or print the Query Results report by clicking the PRINT BUTTON  at the top of the screen. **The printed report will give subtotals and totals on the query results.** Remember that you can create a PDF file of the printed report by selecting the Microsoft Print to PDF Printer or you can simply click the  button at the top of the screen.

Prior Year Data – Queries and Reports

Import the Prior Year Data from Trial Balance files created with last year's AUDIT-L.E.A. Trial Balance Program. **[If you did not have this client or use AUDIT-L.E.A. last year but you do have an ASCII file containing the prior year data, contact EdMIS. We will create the file so that you may import it.]**

Import Prior Year Data

Select the Import option from the Trial Balance Menu. A box appears to determine the drive and path where last year's AUDIT-L.E.A. trial balance file is saved. NOTE: Only the drive and directory path must be selected and should appear in the box at the top of the screen. The file name is not selected, as the two files from which data will be imported must be named TB22.dat and Fundlist.dat. Data from last year's files are imported into new files to be used for the current year. The original data file is not used.

Enter or Edit Prior Year Data

After the data is imported, you will automatically be taken to the screen allowing for manual entering or editing of the imported data. You may return to this screen at any time by selecting the **Enter or Edit Prior Year Balances** from the drop down menu that appears which you select the PriorYear option from the Trial Balance Menu.

Prior Year Fund List

When the Prior Year Data is imported the Prior Year Fund List is also imported. You may view, edit and/or print the contents of this file by selecting the Prior Year Fund list option from the menu on the Edit Prior Year Data screen **or** on the View Prior Year and Current Year Data screen. If you have manually entered data, be sure to run the Check option on the Fund List to ensure consistency between the data file and the Fund List.

Prior Year and Current Year Queries and Reports

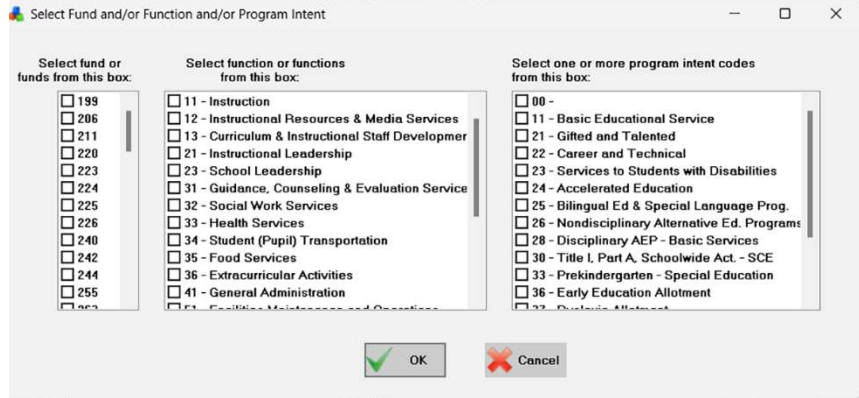
Allow time for the Prior Year/Current Year Data to be collected and calculated. If you have a large file, this may take a few minutes.

From the Trial Balance Menu select the Prior Year option. In the drop down menu select the View Prior Year and Current Year Data option. The screen shown below will appear, drawing data from your current Trial Balance file and the Prior Year data file. **Note that the amount of the variance and the percentage of the variance are calculated and displayed.**

Fd	Fn	Obj	SO	Org	Pr	Oth	Balance	Prior Year	Variance	percent	Account Name
199	00	1108	00	000	00	000	(1,833,592.00)	(2,474,737.00)	641,145.00	(25.91)%	Cash & Cash Equivalents/
199	00	1110	00	000	00	000	29,799,505.00	2,999,705.00	26,799,800.00	893.41%	Cash & Cash Equivalents/
199	00	1110	02	000	00	000	11,722,836.00	18,385,411.00	(6,662,575.00)	(36.24)%	Cash & Cash Equivalents/
199	00	1110	03	000	00	000	38,898,927.00	29,952,823.50	8,946,103.50	29.87%	Cash & Cash Equivalents/
199	00	1110	08	000	00	000	25,821,399.00	7,468,348.00	18,353,051.00	245.74%	Cash & Cash Equivalents/
199	00	1110	09	000	00	000	19,516,573.00	7,960,951.00	11,555,622.00	145.15%	Cash & Cash Equivalents/
199	00	1110	10	000	00	000	21,979,276.00	6,533,050.00	15,446,226.00	236.43%	Cash & Cash Equivalents/
199	00	1110	13	000	00	000	27,307,638.00	164,620,311.00	(137,312,673.00)	(83.41)%	Cash & Cash Equivalents/
199	00	1120	00	000	00	000	155,715,000.00	163,055,295.00	(7,340,295.00)	(4.50)%	Investments - Current/
199	00	1120	21	000	00	000	(2,876,418.00)	61,362.00	(2,137,772.00)	(3,483.87)%	Investments - Current/
199	00	1120	22	000	00	000	(359,341.00)	480,797.00	(840,138.00)	(174.74)%	Investments - Current/
199	00	1220	00	000	00	000	20,454,977.00	22,096,929.00	(1,641,952.00)	(7.43)%	Property Taxes - Delinquent/
199	00	1230	00	000	00	000	(2,001,429.00)	(1,891,081.00)	(110,348.00)	5.84%	Uncollectible Taxes (Credit)/
199	00	1241	00	000	00	000		6,219,288.00	(6,219,288.00)	(100.00)%	Due from State/
199	00	1242	00	000	00	000	27,967.00	33,903.00	(5,936.00)	(17.51)%	Due from Federal Agencies/
199	00	1243	00	000	00	000	5,107,830.00	3,895,033.00	1,212,797.00	31.14%	Due from Other Governments/
199	00	1250	00	000	00	000	1,604,185.00	221,917.00	1,382,268.00	622.88%	Accrued Interest/
199	00	1262	06	000	00	000	75.00	124.00	(49.00)	(39.52)%	Due from Special Revenue Funds/
199	00	1262	06	000	00	001	157.00	946.00	(789.00)	(83.40)%	Due from Special Revenue Funds/
199	00	1262	10	000	00	000		283.00	(283.00)	(100.00)%	Due from Special Revenue Funds/
199	00	1262	11	000	00	000	1,750.00	20,318.00	(18,568.00)	(91.39)%	Due from Special Revenue Funds/
199	00	1262	11	000	00	001	23,865.00	6,264.00	17,601.00	280.99%	Due from Special Revenue Funds/
199	00	1262	11	000	00	002	297,064.00	88,078.00	208,986.00	237.27%	Due from Special Revenue Funds/
199	00	1262	15	000	00	000	42.00	12.00	30.00	250.00%	Due from Special Revenue Funds/

Filter the Prior Year/Current Year Data

Click on the check box next to the FILTERED label at the top of the Current Year/Prior year screen to filter this data by fund, and/or function and/or program intent.



THIS FILTER will be maintained for the REPORTS described below AND for the QUERIES.

Reports for Prior Year and Current Year Data

Selecting the Report option in the Prior Year/Current Year Screen allows you to select from four types of reports - the Prior Year Current Year Data reports, The Reports by TEA Reporting Codes, the Report by Selected Object Code(s) and the Cash Comparison report.

Fd	Fn	Obj	SO	Org	Pr		Variance	
199	00	1108	00	000	00		26,799,800.00	893.41% Cash & Cash Equivalents/
199	00	1110	02	000	00	000	(6,662,575.00)	(36.24)% Cash & Cash Equivalents/
199	00	1110	03	000	00	000	8,946,103.50	29.87% Cash & Cash Equivalents/
199	00	1110	08	000	00	000	18,353,051.00	245.74% Cash & Cash Equivalents/
199	00	1110	09	000	00	000	11,555,622.00	145.15% Cash & Cash Equivalents/
199	00	1110	10	000	00	000	15,446,226.00	236.43% Cash & Cash Equivalents/
199	00	1110	13	000	00	000	(137,312,673.00)	(83.41)% Cash & Cash Equivalents/
199	00	1120	00	000	00	000	(7,340,295.00)	(4.50)% Investments - Current/
199	00	1120	21	000	00	000	(2,137,772.00)	(3,483.87)% Investments - Current/
199	00	1120	22	000	00	000	(840,138.00)	(174.74)% Investments - Current/
199	00	1220	00	000	00	000	(1,641,952.00)	(7.43)% Property Taxes - Delinquent/
199	00	1230	00	000	00	000	(110,348.00)	5.84% Uncollectible Taxes (Credit)/

Current Year and Prior Year Comparisons

There are two options - a report with grouped data grouped to the fund, function, object, and program levels and an account detail option giving a report for each account. (Of course, the fiscal years are not included.) Both reports give the current year adjusted balance, the prior year balance, the amount of the variance (current year less prior year) and the percent of the variance relative to the prior year. These reports may be either exported or printed. If you have set the filter, the report will contain only data from that filtered data set. If you have selected the Grouped Option, the report will show how you chose to group the data. Note that the filter setting is also reported.

3/8/2024

**CURRENT AND PRIOR YEAR DATA
GROUPED BY FUND, FUNCTION, AND OBJECT**

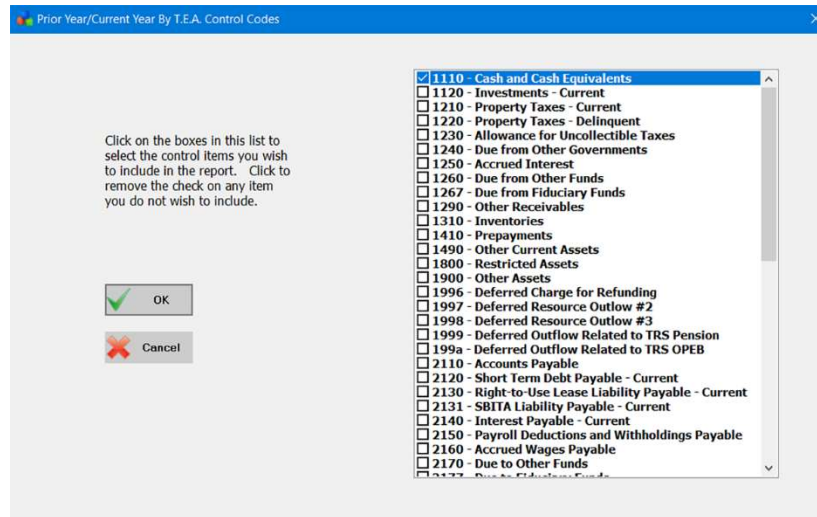
Anywhere Independent School District Fiscal Year 2024

The Current/Prior data is filtered by (fund = '206')

Fund	Fn	Obj	Current Year	Prior Year	Variance	Percent Variance
Fund Number: 206 ESSA Title IX, Part A Homeless Children Education						
Object: 12xx						
206	- 00	- 1241	10,820.00	14,433.00	(3,613.00)	(25.03%)
206	- 00	- 1266	-0-	116.00	(116.00)	(100.00%)
Total object 12xx Func 00 fund 206			10,820.00	14,549.00	(3,729.00)	(25.63%)
Object: 21xx						
206	- 00	- 2160	(7,969.00)	(5,504.00)	(2,465.00)	44.79%
206	- 00	- 2171	(232.00)	(1,070.00)	838.00	(78.32%)
206	- 00	- 2172	(2,619.00)	(7,637.00)	5,018.00	(65.71%)
206	- 00	- 2176	-0-	(338.00)	338.00	(100.00%)
Total object 21xx Func 00 fund 206			(10,820.00)	(14,549.00)	3,729.00	(25.63%)
Object: 57xx						
206	- 00	- 5749	(65.00)	-0-	(65.00)	N/A
Object: 59xx						
206	- 00	- 5929	(88,231.00)	(166,469.00)	78,238.00	(47.00%)

Reports by TEA Reporting Codes

This option allow you to choose either balance sheet codes or operating codes. You may choose to select all of the codes in these categories OR you may select certain items. In the screen below, the cash investment items are selected.



The TEA Reporting Code Reports are organized by reporting columns for the governmental fund statements C1 and C3. The report produced with this selection is displayed below.

PRIOR YEAR/CURRENT YEAR BY T.E.A. CONTROL CODE - FY 2024

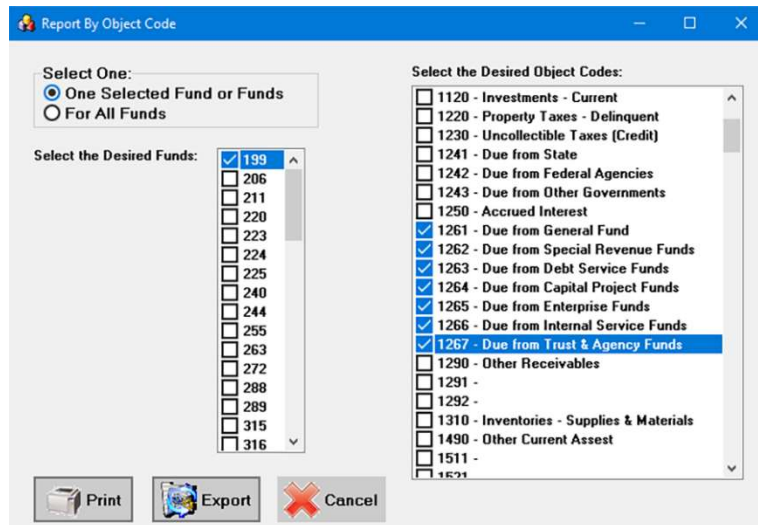
Anywhere Independent School District

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Account Number	Control Code	1110	Cash and Cash Equivalents		
	Current Balance	Prior Year	Variance	Percent Variance	
<u>General Fund</u>					
<u>Fund: 199 General Fund</u>					
199-00-1101-00-000-00-000	(56,688,027.00)	(15,914,607.00)	(40,773,420.00)	256.20%	
199-00-1101-00-000-00-001	(5,445.00)	-0-	(5,445.00)	N/A	
199-00-1101-93-000-00-000	-0-	75,932.00	(75,932.00)	100.00%	
199-00-1102-00-000-00-000	1,545.00	1,546.00	(1.00)	.06%	
199-00-1102-00-000-00-893	500.00	-0-	500.00	N/A	
199-00-1102-32-000-00-000	10,000.00	10,000.00	-0-	N/A	
199-00-1102-93-000-00-000	-0-	500.00	(500.00)	100.00%	
199-00-1107-00-000-00-000	(15,076.00)	(33,194.00)	18,118.00	54.58%	
199-00-1108-00-000-00-000	(1,833,592.00)	(2,474,737.00)	641,145.00	25.91%	
199-00-1110-00-000-00-000	29,799,505.00	2,999,705.00	26,799,800.00	893.41%	
199-00-1110-02-000-00-000	11,722,836.00	18,385,411.00	(6,662,575.00)	36.24%	
199-00-1110-03-000-00-000	38,898,927.00	29,952,823.50	8,946,103.50	29.87%	
199-00-1110-08-000-00-000	25,874,360.00	7,488,348.00	18,386,012.00	245.74%	

Report by Selected Object Code

This report allows you to pick a single or group of object codes for inclusion in the report. The list of object codes is obtained from the PY/CY data file. The screen for selecting the desired codes is as follows:



Note that you may select one or more object codes and you may select all funds or one or more funds listed again from the data in the data file. As with all of these reports, you may either print the report OR export the data to an Excel® file.

Cash Comparison Report

This option creates a report comparing prior year and current year data at an account by account level for all cash accounts. The report is subtotaled by object code. It gives the current year adjusted balance, the prior year balance, the amount of the variance (current year less prior year) and the percent of the variance relative to the prior year.

Queries

There are three options available in the QUERIES menu in the Current year/ Prior Year screen.

Fd	F	O	P	O	P	O	P	Variance	Variance
199	00	1101	02	000	00	000		1,000.00	1,000.00
199	00	1102	00	000	00	000		17,870.00	11,370.00
199	00	1107	00	000	00	000		(171,148.00)	(252,301.00)
199	00	1108	00	000	00	000		(2,152,902.00)	(3,477,304.00)
199	00	1110	02	000	00	000		0.00	0.00

Prior Year/Current Year Comparisons – By Account and Grouped

These options work like the Budget to Actual comparisons allowing for both individual account and grouped comparisons. In these options all variances greater than the criteria selected are reported.

Remember that both of these options will operate on the FILTERED data set. If you have set the filter as described above, these are the only items that will be included.

If you select the GROUPEDED option, you will be taken to the following screen to determine the desired grouping. If you select any option containing the object code, you will also need to select at what level you wish the object codes to be grouped.

After making these selections, click the OK button to go to the following screen. If you selected the option to query the data at the account level, you will bypass the above grouping screen and go directly to this screen. From here the instructions are exactly the same.

Here you select one of the three options. Enter the desired percentage criteria as a whole number. For example, for 10% do not enter .10, instead enter 10. Also do NOT enter decimal places for the amount criteria. When these are entered, click the OK button. Below is an example of the report generated using these criteria.

PRIOR YEAR/ACTUAL COMPARISON OF DATA GROUPED BY FUND, FUNCTION AND OBJECT	3/8/2024
<i>Anywhere Independent School District</i>	Fiscal Year 2024
Select for Percentage Variance Greater than : 10% and the Variance is greater than: 5000	
<small>Prior Year/Current Year Data is filtered on (fund = '220')</small>	

Fund Fn Obj Prg	Current Year	Prior Year	Variance	Percent Variance
Fund Number: 220 Adult Education (ABE) - Federal				
220 - 00 - 1200 .	350,111.00	205,975.00	144,136.00	69.98%
220 - 00 - 2100 .	350,111.00	205,975.00	144,136.00	69.98%
220 - 00 - 5900 .	798,761.00	532,651.00	266,110.00	49.96%
220 - 11 - 6100 .	534,732.00	407,300.00	127,432.00	31.29%
220 - 11 - 6300 .	171,538.00	31,616.00	139,922.00	442.57%

If the data set is filtered, only data selected with the filter will be included in the report and the filter information would be presented at the top of the page. The criteria you have selected is also reported at the top of the page.

Prior Year/Current Year Query for Specific Items

If you select this option, the filter on the data file will not be used. Instead, you will select from the options which items you wish to include in the query. The following screen will appear.

Select Query Option

Export Print Help

Enter the desired function, object and/or program number. If you wish to sum to the first, first two, or first three numbers, enter the desired numbers followed by the % sign.

For All Funds
 For One Fund Only

Selected Function only
 Selected Object only
 Object and Function
 Function and Program
 F#, Program, Organization
 Object, Program, Organization
 Program, Organization, F#, Obj
 Object, Function and Subobject

Fund Number equals: 240
 Function equals:
 Object equals: 5%%
 Program Equals:
 Organization:
 SubObject:

Fd	Obj	Total	Prior	Variance
> 240	5742	(241,731.00)	(15,343.00)	(226,388.00)
240	5744	(63,425.00)	(10,263.00)	(53,162.00)
240	5745	(12,424.00)		
240	5749	(13,776.00)	(5,605.00)	(8,171.00)
240	5751	(8,638,733.00)	(14,041.00)	(8,624,692.00)
240	5829	(181,236.00)	(172,894.00)	(8,342.00)
240	5831	(513,506.00)	(87,145.00)	(426,361.00)
240	5821	(4,737,971.00)	(102,383.00)	(4,635,588.00)
240	5822	(18,256,202.00)	322,875.00	(18,579,077.00)
240	5823	(3,577,467.00)	(39,043.00)	(3,538,424.00)
240	5829		(2,779.00)	
240	5839	(3,290,635.00)	(1,246,125.00)	(2,052,510.00)


Total CURRENT: -39,535,106.00
 Total PRIOR: -1,372,746.00

OK

Here you select the specific parts of the code you wish to query. Note that you may enter a wild card of % to select all items beginning with a number or numbers. For Example, if you wish to query on all object codes 58xx you would enter 58%% in the Object Equals text box. Once your selections are made, click to OK button to display the query results in the box on the right side of the screen. You may then click the EXPORT icon to export the results OR click on the PRINT icon to print a report. Below is an example report printed from the Query screen.

Query Results - Current Year/Prior Year					3/8/2024
Anywhere Independent School District					
Fund Object	Current Year	Prior Year	Variance	Percent Variance	
240 5742	(241,731.00)	(15,343.00)	(226,388.00)	1,475.51%	
240 5744	(63,425.00)	(10,263.00)	(53,162.00)	518.00%	
240 5745	(12,424.00)		(12,424.00)	N/A	
240 5749	(13,776.00)	(5,605.00)	(8,171.00)	145.78%	
Total 574x	(331,356.00)	(31,211.00)	(300,145.00)	961.66%	
240 5751	(8,638,733.00)	(14,041.00)	(8,624,692.00)	61,425.08%	
Total 575x	(8,638,733.00)	(14,041.00)	(8,624,692.00)	61,425.06%	
TOTAL 57xx	(8,970,089.00)	(45,252.00)	(8,924,837.00)	19,722.52%	
240 5829	(181,236.00)	(172,894.00)	(8,342.00)	4.82%	
Total 582x	(181,236.00)	(172,894.00)	(8,342.00)	4.82%	
240 5831	(513,506.00)	(87,145.00)	(426,361.00)	489.25%	
Total 583x	(513,506.00)	(87,145.00)	(426,361.00)	489.25%	
TOTAL 58xx	(694,742.00)	(260,039.00)	(434,703.00)	167.17%	

Exporting Prior Year and Current Year Data

The File option in the menu on the Prior Year Current Year Screen provides a dropdown menu with the EXPORT option as one of the selections. You may also click on the  icon. Use this if you wish to export both the prior year and current year data along with the account code excluding the fiscal year. NOTE that the variance calculation and the percent variance will also be exported. This option will export ONLY records in the FILTERED data set.

Tests for Compliance for Mandated Programs Spending Rules, Title I, Part A, IDEA B, and PEIMS Coding

Mandated Programs Compliance Test

The TESTS menu option in the Trial Balance program uses the data from the Trial Balance file to check to see if the spending requirement set by TEA is being met for each of the state mandated programs. Expenditures in PIC 23, 33, and 47 will be used in the MOE for IDEA B as described below. The enhanced programs and their PIC codes are:

- Gifted and Talented (Program Intent Code 21)
- State Compensatory Education (Program Intent Code 24,26,28,29, and 30)
- Special Education (Program Intent Codes 23 and 33)
- Bilingual (Program Intent Code 25)
- Dyslexia Allotment (Program Intent Codes 37 and 43)
- Career and Technology (Program Intent Code 22)
- Early Education Allotment (Program Intent Code 36)
- CCMR Outcomes Bonus (Program Intent Code 38)

These tests assume that the coding of expenditures for these mandated programs is correct. Tests of transactions should be made to ensure the appropriateness of the coding.

Each time these tests are run, the data is newly extracted from the Trial Balance File. The expenditures in the General Fund and for the appropriate functions for these particular program intent codes are presented by account detail. At the top of the screen and on the printed reports, the function codes are listed for which expenditures in these programs are excluded from the calculation for meeting the percentage requirement.

Enter the allotment amount from the District's Summary of Finance for the specified program in the appropriate box at the top of the screen. Hit the **TAB or ENTER** key after entering the amount and the percent of the allotment which has been spent (and which has been budgeted) will be immediately calculated and shown on the screen.

The amounts spent for the tested PIC codes uses expenditures from fund 199.

Please note: If the district is a part of a shared service arrangement, enter the amount of expenditures actually made by the SSA on the District's behalf plus any amounts you estimate will be allocated by TEA from program intent code 99 in the second box at the top of the screen. Again, hit ENTER or the TAB key and the percentage of the allotment spent will be calculated.

An example of the data entry screen for the Special Education allotment is presented below.

Allotment and Expenditures - Special Education

File Print Make PDF

Enter or Edit Allotment for Special Education From Summary of Finance:

Enter the Amount of Expenditures Made By Shared Service Arrangement on District's Behalf plus any amounts estimated from PIC 99:

Required Spending Percentage is 55% of Allotment.

Total Expenditures in GF fund Only including SSA Amounts:

Total Expenditures in *allowed functions including ESSER funds. Expenditures - local and SSA - as Percent of Allotment:

Total Amended Budget in *allowed functions including Function 93: Amended Budget including Fn 93 as Percent of Allotment:

Expenditures are from Fund 199 and Funds 281, 282 and 283.
 *Object Code 6144 is included. Functions not included are 34.41.01 and 9x (Function 93 is included in Budget amounts ONLY).

Fd	Fn	Obj	SO	Org	Yr	Pr	Oth	Adjusted Balance	Amended Budget	
>	199	11	6112	00	001	4	23	000	19,818	10,741
	199	11	6112	00	002	4	23	000	46,368	23,075
	199	11	6112	00	003	4	23	000	35,699	28,445
	199	11	6112	00	004	4	23	000	28,831	39,467
	199	11	6112	00	005	4	23	000	28,283	39,650
	199	11	6112	00	006	4	23	000		7,545

Please note that TEA does include expenditures in these PIC codes reported for object code 6144. In the prior year, TEA also allowed spending in the ESSER funds 266, 281, 282, and 283. We believe they will continue to include the remaining ESSER funds in their evaluation of compliance with the spending requirements. If we discover that is not correct, an update will be issued to remove these funds when gathering the eligible spending from your trial balance file. For now these are included in the data drawn from the Trial Balance for purposes of calculating the percentage of the allotment spent by the District. For each mandated program, the required percentage of the allotment to be spent on direct charges will be stated on the District's Summary of Finance. When getting the amount of the allocation from this report, be sure to also note the percentage requirement. The percentage required is presented in the top panel of the screen. Please remember this listing only includes the first of the PIC codes for each program. Refer to the listing at the beginning of this section for the listing of all of the PIC codes used for the specific allotments. For example, the Dyslexia Allotment includes both PIC 37 and PIC 43.

Below is a sample of the section from the Summary of Finance where the allotment information is provided by T.E.A.

Program Intent Codes - Allotments		LPE	DPE
Tier One Subchapter B and C Allotments			
19.	11-Regular Program Allotment 48.051	\$312,555,067	\$312,555,067
20.	Small and Mid-Size Allotment 48.101	\$0	\$0
21.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$49,230,804	\$49,230,804
22.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$1,143,912	\$1,143,912
23.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$53,389,359	\$53,389,359
24.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$7,124,670	\$7,124,670
25.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$31,041,708	\$31,041,708
26.	11-Public Education Grant 48.107	\$0	\$0
27.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$6,731,838	\$6,731,838
28.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$1,166,594	\$1,166,594
29.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$4,090,000	\$4,090,000
30.	Fast growth allotment 48.111	\$0	\$0
31.	Teacher Incentive Allotment 48.112	\$6,094	\$6,094
32.	Mentor Program Allotment 48.114	\$0	\$0
33.	School Safety Allotment 42.168	\$546,185	\$546,185

ESSA - Title I, Part A Comparability Test

TEA requires the district to provide an electronic worksheet to prove comparability. The instructions can be found on TEA web site using this link:

[Title I, Part A - Comparability of Services Requirement | Texas Education Agency](#)

This worksheet is not updated until very late in the year. We have confirmed with the TEA Grant Division that the principal and interest payments for both the Right-to-Use leases and the SBITA liabilities will be included as local and state effort for meeting the MOE requirements.

Maintenance of Effort Compliance Tests

TEA provides templates to calculate the maintenance of effort compliance for both Title 1 and IDEA B (Special Education). Information about these tests and the templates used to be provided by TEA Information for the MOE for IDEA B can be found on TEA's web site at the following address:

<https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/idea-fiscal-compliance/idea-b-idea-maintenance-of-effort>

Information for the MOE requirements for ESSA (Title I) can be found at:

<https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/nclb-fiscal-compliance/essa-idea-maintenance-of-effort>

TEA provides templates to be used to measure available data to see if the district will be compliant when TEA evaluates the audited financial data and other data reported with the PEIMS submissions. These worksheets are not updated until very late in the year. We have confirmed with the TEA Grant Division that the principal and interest payments for both the Right-to-Use leases and the SBITA liabilities should be included as local and state effort for meeting the MOE requirements for both IDEA B and the ESSA grants (Title I).

Note that TEA states in all of their instructions that only they can make the final determination as to the compliance of the district. AUDIT-L.E.A. contains reports using the guidelines of the templates from TEA. The tests in AUDIT-L.E.A. will extract the required expenditure information from the trial balance file and from the prior year data files and calculate whether the district would be in compliance under the conditions set out in the TEA templates.

Maintenance of Effort – ESSA Title-1

This test covers the following ESSA programs as described in the MOE Handbook:

Covered Programs

As used in Section 8101(11), ESEA, the term “covered program” means each of the following:

- Title I, Part A, Improving Basic Programs Operated by Local Educational Agencies
- Title I, Part D, Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk
- Title II, Part A, Improving Teacher Quality State Grants
- Title III, Part A, English Language Acquisition State Grants
- Title IV, Part B, 21st Century Community Learning Centers
- Title V, Part B, Subpart 2, Rural Education

Please note that only the Texas Education Agency (TEA) can make official determinations of compliance. The worksheet in AUDIT-L.E.A. is intended to provide estimates only.

The calculations use the required percentage to determine the minimum amount the district must spend to be in compliance. The district is required to spend an amount each fiscal year which is at least equal to or more than 90% of what was spent in the previous year for operating expenditures. The expenditures are those reported in the audited PEIMS data for functions 11, 12, 13, 21, 23, 31, 32, 33, 34, 41, 51, 53 and object codes 61xx, 62xx, 63xx and 64xx and function 71 (object codes 6512, 6522, 6514, and 6526 only). The “deficits” only are reported for functions 35 and 36 and TEA has advised that zeroes should be entered for these functions.

PLEASE NOTE: If the District was NOT compliant in the prior fiscal year, they must have expenditures at least equal to 90% of what they would have had to spend in the prior year to be compliant. Thus, if the District was compliant 3 years ago, they would had to have spent 90% of what they spent three years ago in the FY two year ago. If they did not they were NOT compliant two years ago. In the prior year they

would have to spend 90% of what they should have spent two years ago (which remember is 90% of what they spent 3 years ago), so the amount they must spend in the prior year to be compliant would be 81% of what they spent three years ago. If they did not and were not compliant in the prior year, this year they would need to spend at least 90% of what they should have spent last year (81% of what they spent three years ago), which would be 73% of what they spent three years ago. This requires the user of the TEA template and the tests in AUDIT-L.E.A. to establish the last FY the District was judged compliant by TEA and to provide the expenditure amounts (aggregate and per capital amounts) for that year. That year becomes the “base year” for the tests. It is important for the District to retain records of these amounts and student counts AND to advise the auditor if there were any adjustments made by TEA as a result of appeals made by the District.

The percentages are now used to calculate the minimum amount the district must spend by multiplying the total expenditures in the base year by the appropriate percentage. This minimum is calculated for Total Expenditures and Total Expenditures per pupil for the three different measures of the number of students. The student counts are:

- RADA – Refined Average Daily Attendance - This is also called the ADA in the School Finance Average Daily Attendance reports made available by TEA on their website.
- Membership – The total number of public school students who were reported in membership as of the October snapshot date. This number reflects the number of students registered to receive instruction. It does NOT include students receiving instruction less than 2 hours per day. On reports from TEA this is reported as “Total Students”.
- Enrollment – Actually receiving instruction by attendance in a public school, as opposed to being registered but not yet receiving instruction.

Calculation of the Tests for Compliance:

The difference between the minimum required and the amount spent for the Total for the current year, the Total per ADA, the Total per Membership and the Total per Enrollment is calculated as:

- Total Current FY – Minimum Required for Total Current FY
- Total CY Expenditures per ADA – Minimum Required for CY per ADA
- Total CY Expenditures per Membership – Minimum Required for CY per Membership Count
- Total CY Expenditures per Enrollment – Minimum Required for CY per Enrollment Count

If any one of these calculations is a positive amount, the district is compliant. If all four of these calculations is negative, the district is non-compliant.

Fiscal Year Data to Use in Calculation of the Tests

Again, to restate the “base year” numbers and percentage necessary to calculate the minimum amount required for compliance, are determined by the last year the district was compliant. For example, if the district was NOT compliant in the preceding FY but they were compliant in the prior prior year, the benchmark for the test is based on the prior prior year (i.e. the year prior to the preceding fiscal year). In this situation, to be compliant in the current fiscal year, the District must expend at a level that is 90% of what they SHOULD have spent in the preceding year (or 81% of what they spent in the prior prior year.) In this case, the test should be run using the prior prior year data.

PLEASE NOTE: If the district was NOT compliant in the previous FY, DO NOT RELY only the comparison of the data between the current year and that prior year. You may conclude the district is likely to be compliant, when in fact they may NOT be if you consider data from the last year the district was compliant and adjust the percentages accordingly.

When you select the MOE Test for Title I option from the TEST menu in the Trial Balance you will be asked if the district was compliant in FY2022. **The district should have received letters from TEA advising if they were or were not compliant.**

Please note that there is also a routine in AUDIT-L.E.A. to test the AMENDED BUDGET data for the CY against the Prior Year data to determine if the district has budgeted to be compliant in the current fiscal year.

MOE Test if District was Compliant in FY 2023

If you respond YES, the district was compliant in FY 2023, the MOE test will be run using your current year trial balance data and (if you have it) data from your prior year trial balance file. The following screen will appear:

		2023-2024	2022-2023				
Refined Average Daily Attendance:		59,830	58,353				
Membership:		59,234	57,945				
Enrollment:		59,201	57,734	Click Here to Recalculate			
	2023-2024	2022-2023	2022-2023 Compliant Comparison Year	Minimum Expenditures (80% of Comparison Year)	2023-2024 Expenditures During the Determination Year	Difference Between Current Year and Minimum Required	Potential Reduction in Allocation if District is Non-Compliant
Function 11	317,542,589	327,640,420					
Function 12	8,227,685	8,378,253					
Function 13	15,398,495	14,972,401					
Function 21	7,385,738	7,020,790					
Function 23	37,267,552	35,632,583					
Function 31	20,399,806	21,057,276	Total Operating Expenditures:	516,914,196	465,222,776	510,452,456	45,229,680
Function 32	3,202,303	2,911,853	Total Operating Expenditures Per Pupil (Refined ADA)	8,858.40	7,973	8,531.71	559
Function 33	8,274,314	8,042,877	Total Operating Expenditures Per Pupil (Membership)	8,920.77	8,029	8,617.56	589
Function 34	16,650,831	15,491,933	Total Operating Expenditures Per Pupil (Enrollment)	8,953.38	8,058	8,622.36	564
Function 35 (Deficit Only)*	0	0					
Function 36 (Deficit Only)*	0	0					
Function 41	12,786,995	13,685,894	Adjustment to ESSA Entitlements:	0.000			
Function 51	58,261,852	57,421,855	This District is Deemed:	COMPLIANT			
Function 53	4,527,800	4,385,276					
Function 71	531,426	272,585					

*The Deficit Only portion cannot be calculated. TEA advises that zero should be entered for these functions.
 Functions not included are 52, 6x, 81 and 9x. Function 71 is included for objects 6512, 6522, 6514 and 6526 ONLY.

This template presents the expenditure data from the base year. If the district was compliant in FY 2023, the data can be imported from your prior year data file. If not, the information will have to be entered using the “Edit 2023 Data” menu option. The template then calculates the minimum amount the district must spend in the current year in order to meet the 90% requirement. The minimum amount is then compared to the actual amount spent for this fiscal year. That difference is calculated as the amount spent less the amount required for each of the four tests. If the district spent less than required, the amount in the Difference column will be negative. The total minimum amount is calculated and then that amount is divided by the ADA, the Membership and the Enrollment numbers entered at the top of the screen. If one of these four tests has a positive difference, the district is deemed compliant.

If you do not have data in your prior year data file in the Trial Balance program, we have added a screen to allow you to enter or edit this data. If you used AUDIT-L.E.A. last year and you had a prior year data table in you trial balance files last year, the data for FY2022 will be retrieved when you import your prior year data into trial balance. If you ran the MOE test last year and entered your student count numbers, the student count numbers will also be imported when you import your prior year data files into Trial Balance.

Click the Edit 2023 Data option to enter the expenditures for each function OR TO ENTER ADJUSTED AMOUNTS AS APPROVED BY TEA Enter the student count numbers in the text boxes on this screen. Remember that you must enter the total expenditures from fund 199 for the functions listed in the table. (Functions 35 and 36 are assumed to be zero in the test as only “deficit” amounts should be included.) Only expenditures in object codes 61XX, 62XX, 63XX and 64XX are to be included for all function except function 71. Function 71 must include ONLY the principal and interest expenditures for right-to-use lease liabilities (6512 and 6522) and for SBITA liabilities (6514 and 6526). The entry screen will look like the following:

Enter or Edit the Total Expenditure Data for each function from fund 199 for the prior fiscal year.

CLOSE

Function	Prior Year Expenditures
11	341,738,836
12	8,503,872
13	14,519,939
21	7,156,220
23	36,625,872
31	20,166,944
32	3,003,462
33	8,088,563
34	16,124,024
41	13,278,712
51	54,014,080.92
53	4,346,214
> 71	272,586.12

When you have entered all of the required data, click on the **CALCULATE** button. You may then click on the **Print OR Make PDF** option to view the report. The report below assumes the district **WAS** compliant in 2023.

Again, it is important to remember that this "test" is to be used for **planning purposes only**. TEA will make the final determination as to whether the district is in compliance or not.

SUMMARY OF COMPLIANCE WITH ESSA MOE REQUIREMENTS USING FY 2023/2024 DATA

3/8/2024 1:41:52 PM

LEA: Anywhere Independent School District

CDN: 121212

LEA STATUS: **COMPLIANT**

Line No.	Function Code	Function Description	2022-2023 Compliant Comparison Year	Minimum Expenditures (90% of Comparison Year)	2023-2024 Expenditures During Determination Year	Difference Between Determination Year and Minimum Required	Potential Reduction in Allocation if District is Non-Compliant
01	11	Instruction	327,640,420		317,542,589		
02	12	Instructional Resources & Media Services	8,379,253		8,227,685		
03	13	Curriculum & Instructional Staff Development	14,972,401		15,399,495		
04	21	Instructional Leadership	7,020,790		7,385,738		
05	23	School Leadership	35,632,583		37,267,552		
06	31	Guidance, Counseling & Evaluation Services	21,057,276		20,399,806		
07	32	Social Work Services	2,911,853		3,202,303		
08	33	Health Services	8,042,877		8,274,314		
09	34	Student (Pupil) Transportation	15,491,933		16,650,831		
10	35	Food Service (Deficit Only) (Assumed zero)					
11	36	Extracurricular Activities (Deficit Only) (Assumed zero)					
12	41	General Administration	13,685,894		12,780,985		
13	51	Facilities Maintenance and Operations	57,421,055		58,261,852		
14	53	Data Processing Services	4,385,276		4,527,880		
15	71	Debt Service (Object codes 6512, 6522, 6514 and 6526 only)	272,585		531,426		
16		Total Operating Expenditures (Add 01-15)	516,914,196	465,222,776	510,452,456	45,229,680	0.00
17		Refined Average Daily Attendance	58,353		59,830		
18		Total Operating Expenditures per Pupil (Refined ADA) (16/17)	8,858.40	7,973	8,531.71	559	0.00
19		Membership	57,945		59,234		
20		Total Operating Expenditures per Pupil (Membership) (16/19)	8,920.77	8,029	8,617.56	589	0.00
21		Enrollment	57,734		59,201		
22		Total Operating Expenditures per Pupil (Enrollment) (16/21)	8,953.38	8,058	8,622.36	564	0.00
23		Adjustment to NCLB Entitlements (See Note C Below)					0.000

A. Expenditures from fund 199 for object codes 6100, 6200, 6300 and 6400 are included. The SBITA codes 6514 and 6526 and the Right-to-Use Leases codes 6512 and 6522 in function 71 are also included.

B. If any of the four tests have a 0.00 in the last column, the district is compliant.

C. If all of the tests FAIL, the Adjustment is calculated as the minimum of (Difference divided by the required minimum) multiplied by 100. Remember that if the district has been compliant over the previous 5 years or has received a waiver, the reduction in the allotment may not be required.

Please Note: This report is for planning and testing purposes ONLY. The final determination of a LEA's compliance will be made by the TEA Division of Fiscal Compliance and Reporting.

If the district is not compliant (a negative number in the last column for all four tests) the Potential Adjustment of the grant entitlements will be calculated and presented in the report. This is calculated based on the Total spending amounts on line 15. The difference in the next to the last column (multiplied by a -1) is divided by the required minimum in the second column of data and the result is multiplied by 100. This is the deficit in required spending as a percentage of the total required amount. You should be aware that this is a potential reduction as TEA has a Five-Year Flexibility Rule which states "An SEA must reduce an LEA's allocation under a covered program if the LEA fails to maintain effort in a given fiscal year and failed to maintain effort in one or more of the five immediately preceding fiscal years." TEA advised in the handbook that if the LEA received a waiver in the year (or years) they were non-compliant, they would consider the waiver as a year of maintaining effort.

MOE Test if District was NOT Compliant in FY 2023

If you respond NO to the question “Was the district compliant in FY 2023?”, the MOE test will be run using your current year trial balance data and data from the last year the district was compliant. The first time you run this test, you will be asked to enter the year the district was last compliant. Be sure you enter the full year – for example if it was fiscal year 2022, enter 2022. Do not enter FY22. After you enter this, you will be taken to the following screen:

	2023-2024	Last Year Compliant		2023-2024		
Refined Average Daily Attendance:	59,830	57,345				
Membership:	59,234	57,201				
Enrollment:	58,201	57,105				
Last Year the District was Compliant:		2022				
	2023-2024	Last Year Compliant		2023-2024		
Function 11	317,542,589	325,325,423				
Function 12	8,227,885	5,343,534				
Function 13	15,395,495	14,345,789				
Function 21	7,385,738	6,278,394				
Function 23	37,267,552	36,534,234	Total Operating Expenditures:	505,318,403	409,307,906	510,452,456
Function 31	20,399,806	20,186,100	Total Operating Expenditures Per Pupil (Refined ADA)	8,811.90	7,138	8,531.71
Function 32	3,292,303	3,789,278				1,394
Function 33	8,274,314	8,008,563	Total Operating Expenditures Per Pupil (Membership)	8,834.08	7,156	8,617.56
Function 34	16,650,831	15,236,785				1,462
Function 35 (Deficit Only)*	0	0	Total Operating Expenditures Per Pupil (Enrollment)	8,848.93	7,168	8,622.36
Function 36 (Deficit Only)*	0	0				1,454
Function 41	12,780,985	13,278,712	Adjustment to ESSA Entitlements:		0.000	
Function 51	58,261,852	53,478,345	This District is Deemed:	COMPLIANT		
Function 53	4,527,860	3,453,246				
Function 71	531,426	0				

In this screen you may edit the “Last Year the District was Compliant” if necessary. Enter the Student Count numbers for the base year and for the current FY. You may click on the “Edit Base Year Data” option to enter the expenditure amounts by function for the base year. Again functions 35 and 36 are not in the table because TEA assumes these to be zero.

Function	Base Year Expenditures
11	302,454,785
12	8,055,426
13	12,543,695
21	5,692,921
23	357,845,396
31	16,968,761
32	2,273,258
33	7,162,197
34	16,927,410
41	9,909,311
51	47,763,051
53	3,946,422
71	

The required spending amount will be calculated using the spending in the base year. Remember the district must spend 90% of what they should have spent in the prior year. In this example, the percentage used to calculate the minimum required spending will be 81% because the base year is 2022. The district should have spent 90% of what

they spent in 2022 in FY 2023. Since they were not compliant in 2022, they must now spend 90% of what they should have spent in the prior year. The calculated rate would be 90% of 90% or 81%.

**SUMMARY OF COMPLIANCE WITH ESSA MOE REQUIREMENTS USING FY2024 AND
FY2022 DATA.**

3/8/2024 1:49:23 PM

LEA: **Anywhere Independent School District**
CDN: **121212**

THIS REPORT IS USED ONLY WHEN THE DISTRICT WAS NOT COMPLIANT IN THE PREVIOUS FISCAL YEAR.

LEA STATUS: **COMPLIANT**

Line No.	Function Code	Function Description	Base Year Compliant Comparison Year	Minimum Expenditures required in Determination Year	2023-2024 Expenditures During Determination Year	Difference Between Determination Year and Minimum Required	Potential Reduction in Allocation if District is Non-Compliant
01	11	Instruction	325,325,423		317,542,589		
02	12	Instructional Resources & Media Services	5,343,534		8,227,685		
03	13	Curriculum & Instructional Staff Development	14,345,789		15,399,495		
04	21	Instructional Leadership	6,278,394		7,385,738		
05	23	School Leadership	36,534,234		37,267,552		
06	31	Guidance, Counseling & Evaluation Services	20,166,100		20,999,806		
07	32	Social Work Services	3,789,278		3,202,303		
08	33	Health Services	8,088,563		8,274,314		
09	34	Student (Pupil) Transportation	15,236,785		16,650,831		
10	35	Food Service (Deficit Only) (Assumed zero)	-		-		
11	36	Extracurricular Activities (Deficit Only) (Assumed zero)	-		-		
12	41	General Administration	13,278,712		12,780,985		
13	51	Facilities Maintenance and Operations	53,478,345		58,261,852		
14	53	Data Processing Services	3,453,246		4,527,880		
15	71	Debt Service (Object codes 6512, 6522, 6514 and 6526 only)	-		531,426		
16		Total Operating Expenditures (Add 01-15)	505,318,403	409,307,906	510,452,456	101,144,550	0.00
17		Refined Average Daily Attendance	57,345		59,830		
18		Total Operating Expenditures per Pupil (Refined ADA) (16/17)	8,811.90	7,138	8,531.71	1,394	0.00
19		Membership	57,201.00		59,234.00		
20		Total Operating Expenditures per Pupil (Membership) (16/19)	8,834.08	7,156	8,617.56	1,462	0.00
21		Enrollment	57,105.00		59,201.00		
22		Total Operating Expenditures per Pupil (Enrollment) (16/21)	8,848.93	7,168	8,622.36	1,454	0.00
23		Adjustment to NCLB Entitlements (See Note C Below)					0.000

A. Expenditures from fund 199 for object codes 6100, 6200, 6300 and 6400 are included. The SBITA codes 6514 and 6526 and the Right-to-Use Leases codes 6512 and 6522 in function 71 are also included.

B. If any of the four tests have a 0.00 in the last column, the district is compliant.

C. If all of the tests FAIL, the Adjustment is calculated as the minimum of (Difference divided by the required minimum) multiplied by 100. Remember that if the district has been compliant over the previous 5 years or has received a waiver, the reduction in the allotment may not be required.

D. The Base Year for this comparison is currently 2022 so percentage used to calculate the required spending is equal to 81%.

Please Note: This report is for planning and testing purposes ONLY. The final determination of a LEA's compliance will be made by the TEA Division of Fiscal Compliance and Reporting.

Instructions IDEA-B (Special Education) Maintenance of Effort (MOE) Calculation

Please note that only the Texas Education Agency (TEA) can make *official* determinations of compliance. The worksheet is intended to provide estimates only.

Click on this link to download the instructions and the template for the MOE tests for Idea-B from TEA

<https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/idea-fiscal-compliance/idea-b-lea-maintenance-of-effort>

Again, the workbook is not updated for the current reporting period until late in the year – often after the end of the district’s fiscal year being reported. Remember that ONLY TEA can determine compliance. They do not do this until after the PEIMS filings for the FY being audited are received in February after the end of that fiscal year. This is, of course, well after the audited financial statements have been submitted. The test provided in AUDIT-L.E.A. is designed to perform the same calculations and provide the same information as that provided with TEA’s calculation tool. We have confirmed with the grant division at TEA that they will be including the principal and interest payments for both the right-to-use lease liabilities and the SBITA liabilities beginning for fiscal year 2023.

Impact on MOE Test for IDEA-B from State Allotment for Dyslexia

Please remember that the expenditures in PIC 43 are included with those in PICs 23 and 33 for the MOE tests for IDEA-B.

NOTE: To meet the compliance requirement, the District need only pass ONE of the following four tests. However, the District MUST PASS one of the four tests based on the comparison of the current fiscal year expenditures with the “original level of effort” for **THAT** test. Beginning in the review for fiscal year 2014, the test for MOE for IDEA-B required that the District compare the current year expenditures for PIC 23 and PIC 33 with those expenditures made **THE LAST YEAR THE DISTRICT WAS COMPLIANT ON EACH TEST**. The four tests looked to see if the District was spending at least as much as it did in the comparison year for the following:

	Test #
Local Expenditures	#1
State and Local Expenditures	#2
Local Expenditures Per Capita	#3
State & Local Exp. Per Capita	#4

TEA changed the number for these tests to be consistent with the compliance requirements from the Department of Education where the order of the tests is given as above. [You should note that the placement of the test results on the “Summary Calculation – Page 1” of the MOE report does not present these in the order they are numbered.]

Original Required Level of Effort

The comparisons for the four tests are made by comparing the “Original Required Level of Effort” (the expenditures and per-capita expenditure amounts from the last compliant school year for each test method). In AUDIT-L.E.A we store those amounts in our MOE Record file.

The information stored in the MOE record file should be checked with the information from TEA. This can be found in the “Expenditure and Per-Capita Expenditure Report” which is page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year. This is found in the GFFC Reports and Data Collections via TEAL. Both the amounts for each test and the last year the District passed that test can be obtained from that report.

Special Education Student Count – Last Compliant School Year

This information is also stored in the MOE Record file. **Check this information** against the information found in the applicable PEIMS Fall Data Collection report: either PRF5D010, Special education Child Counts by Funding Type OR PDM1-121-003, Special Education Students by Grade and Instructional Setting and Funding Type. Use the Total number indicated on the IDEA-B line.

Amounts of Cumulative Exceptions/Adjustments, Intervening Years

These are the amounts submitted in an intervening year that were validated by TEA but DID NOT bring the District into compliance (PASS) for a test method. Enter these amounts **ONLY for the tests that had a “FAIL” result on the compliance review for the prior compliance review school year.**

Other Information Required from District Data

AUDIT-L.E.A. will retrieve from your trial balance file the expenditures by function for PIC 23, PIC 33 and PIC 43. This should be the amounts used to prepare the audited financial statements and the amount therefore reported in the PEIMS filing for the fiscal year under audit. As always, you are asked to enter the amounts of expenditures made on the district’s behalf by the fiscal agent manager of a Shared Service Arrangement. Beginning with fiscal year 2016, TEA also requires that

you enter any amounts received by the district during the year under audit as a SHARS reimbursement which were spent on PIC 23 or PIC 33. This is reported by the District to TEA on the SHARS Reimbursement Report Form. You will need the student count for the current review year obtained from the PEIMS Fall Data Collection Report as described above.

Required Information from the Summary of Finance

The information from the SOF (use the first “Near Final” payment report, the LPE column) is the same information we have entered for several years. However, now we only need this information for the current fiscal year being audited. **The row numbers on the Summary of Finance are as follows: Row 21 – The Special Education Adjusted Allotment, row 40 – the Total Cost of Tier One – and row 41 – the Local Fund Assignment.** This information is used to calculate the total local expenditures for use in Test 1 and Test 3. [Remember that we will have the local expenditures and local expenditures per-capita from the last year the District was compliant on Test 1 and Test 3 from the MOE Record file.]

Calculation of Test Results

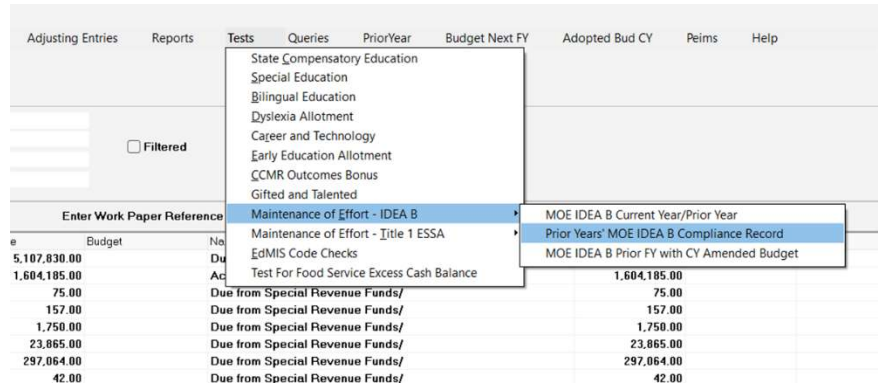
The comparison is made between the amounts for the Original Level of Effort and the current expenditures for EACH of the four tests. If the current expenditures are equal to or greater than the Original Level of Effort, a zero is placed in the column for the Variance and a PASS is shown as the Test Result. If the District expended less than the Original Level of Effort on any of the four tests, the negative amount of the variance is shown in the variance column. **The amount of Cumulative Exceptions/Adjustments** - [Please note that the per-capita amounts of the Cumulative Exceptions/Adjustments is adjusted for the differences in the student count in the current year versus the base year.] The amount of these adjustments is provided in that column on page 1 of the report. If the sum of the adjustment plus the variance is positive (i.e. if the adjustment is large enough to offset the negative variance) then the District would pass that test and a zero would be placed in the column entitled “Deficiency” and a PASS would appear in the Test Results Column. If the cumulative adjustments are not large enough to offset the negative variance then the sum of the variance and the cumulative adjustments will be placed in the Deficiency Column and a “FAIL” will be shown in the Test Results column.

MOE Record File

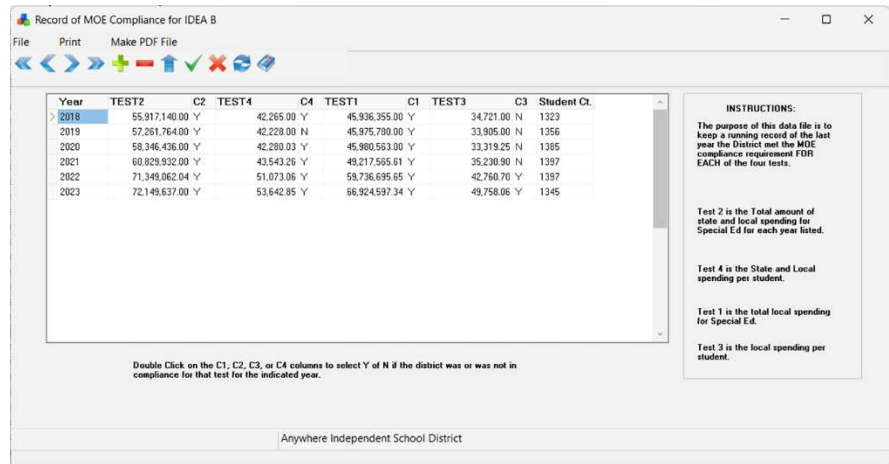
Each time the test is run, the total expenditures and expenditures per capita for each of the four tests and the current year student count will be added or edited in the MOE Record file. “Y” will be entered if the test is passed and “N” will be entered if the test is failed. This information will be imported into the MOE Record file to be used in AUDIT-L.E.A. for the next fiscal year.

Summary

Access the MOE – IDEAB MOE Record by selecting the “Prior Years’ MOE IDEA B Compliance Record” from this menu.



You will be taken to the following screen. If you had AUDIT-L.E.A. last year and you ran the MOE test for IDEA B and entered data for FY2018, FY2019, FY2020, FY 2021, FY 2022 and/or FY2023, we will import this information from those files. If not, you will need to manually enter the information. [Note: Fiscal Year data in this file MUST be retained for the last year the district was compliant on any ONE of these four tests. If you have data for years prior to that period you may delete those years from this record file.]



When you run the MOE test for the current year, the amounts for 2023 will automatically be added to this table. Each year when you import data from your prior year data files, this table will be imported so you need only adjust the numbers if necessary due to **adjustments** from TEA and then run the test for the current year.

Please note in the table above, the district was compliant on Test 1, Test 2, Test 3 and Test 4 in FY2023. Based on this information, when the MOE test is run the screen will show the following:

Maintenance of Effort - IDEA Part B - Special Education

File Print Make PDF MOE Record File

2023-2024

Enter the Special Ed Allotment (Line 21) from the Summary of Finance (SOF): 49,230,958
 (Get the Date from the LFE column in the Summary of Finance)

Enter the Total Tier I Allotment (Line 40) from the Summary of Finance (SOF): 466,224,276

Enter the Tier I Local Share/Local Fund Assignment (Line 41) from the SOF: 422,277,507
 (Enter this as a positive number)

Enter the number of students reported on PEIMS Fall Data Collection Report: 1,345
 (The number of disabled students reported in PRFSD010 or PDM1-121-003)

Enter the estimated amounts to be spent on behalf of the District by SSA: (From Funds 423/459) _____

Enter the amount of the SHARS reimbursement spent in PIC 23, 33 or 43: 23,567
 (Note: Expenditures below include PIC 23, 33 and 43 in the General Fund.)

Enter the Amount of Cumulative Exceptions/Adjustments, Intervening Years which were accepted but did not result in compliance for a test method.

Test 1 Local Only: _____
 Test 2 State and Local: _____
 Test 3 Per Capita Local: _____
 Test 4 Per Capita State and Local: _____

[Click Here to Recalculate](#)

2023-2024		2023-2024		From MOE Record File	
Tier I, Local Share Imputed:	422,277,507.00	% Local:	90.6	Last FY Compliant:	Student Count:
Tier I, State Share Imputed:	43,946,769.00	% State:	0.0	Test 1 Local Only:	FY 2023 1345
Local Exp in excess of SOF Special Ed Adjusted Allotment:		26,865,757.00		Test 2 State and Local:	FY 2023 1345
Imputed Local Expenditures of SOF Special Ed Adjusted Allotment:		44,590,398.40		Test 3 Per Capita Local:	FY 2023 1345
Total Local Expenditures:		71,456,155.40		Test 4 Per Capita State + Local:	FY 2023 1345
Total Local Expenditures Per Capita:		53,127.25			

Function	2023-2024	2023-2024	Last Year Compliant	Variance (Negative Amounts Only)	Cumulative Exceptions/Adjustments Intervening Years	Deficiency	Test Result
Function 11	64,685,815.00	Test 2:					
Function 12	0.00	Test Results for Total State and Local Exp: (2023 Data)	76,096,715.00	72,149,637.00	0.00	0.00	PASS
Function 13	135,200.00	Test 4:					
Function 21	4,071,411.00	Test Results for Per Capita State and Local Exp: (2023 Data)	56,577.48	53,642.85	0.00	0.00	PASS
Function 23	477,900.00	Test 1:					
Function 31	3,529,770.00	Test Results for Total Local Expenditures: (2023 Data)	71,456,155.40	66,924,597.34	0.00	0.00	PASS
Function 32	0.00	Test 3:					
Function 33	0.00	Test Results for Per Capita Local Expenditures: (2023 Data)	53,127.25	49,758.06	0.00	0.00	PASS
Function 34	3,202,674.00						
Function 36	17,208.00						
Function 41	0.00						
Function 51	304.00						
Function 53	0.00						
Function 71	0.00						
Total With SSA	76,096,715.00	This District is Deemed:	COMPLIANT				
Less SHARS:		Refund that May be Due to TEA (smallest of four test results)	0.00				
Exp. per Student:	56,577.48						

Note the entry boxes for the Cumulative Exceptions/Adjustments awarded to the district by TEA for prior years. These are to be entered for intervening years between the time the district was last compliant for a test and for which they are still not compliant using these adjustments.

Please note that the district is again compliant on each test. The district is said to be compliant if they are compliant on at least one test. Also note, the last year they were compliant is recorded for each of the test results.

IDEA-B Maintenance of Effort Calculation Tool
 Anywhere Independent School District
 For Compliance Review Year 2024

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Compliance Status: **COMPLIANT**

Function Code	Function Code Name	Original Required Level of Effort	2023-2024 Level of Effort	Variance (Negative) Amounts Only	Cummulative Exceptions/Adj. Intervening Yrs	Deficiency	Test Results
11	Instruction		64,685,815.00				
12	Instructional Resources & Media Services		-				
13	Curriculum & Instructional Staff Development		135,200.00				
21	Instructional Leadership		4,071,411.00				
23	School Leadership		477,900.00				
31	Guidance, Counseling & Evaluation Services		3,529,770.00				
32	Social Work Services		-				
33	Health Services		-				
34	Student (Pupil) Transportation		3,202,674.00				
36	Extracurricular Activities		17,208.00				
41	General Administration		-				
51	Facilities Maintenance and Operations		304.00				
53	Data Processing Services		-				
71	Debt Service (Objects 6512, 6522, 6514 and 6526)		-				
	Estimated Amounts from SSA		-				
	Subtotal of State and Local Expenditures		76,120,262.00				
	SHARS reimbursement expended in special education		23,567.00				
	2: Test Results - total State and Local Exp. (2023 Data)	72,149,637.00	76,096,715.00	-	-	-	PASS
	Special Education Student Population		1,345				
	4: Test Results - Per Capita State + Local Exp. (2023)	53,642.85	56,577.48	-	-	-	PASS
	1: Test Results for Total Local expenditures (2023 Data)	66,924,597.34	71,456,155.40	-	-	-	PASS
	3: Test Results for Per Capita Local expenditures (2023)	49,758.06	53,127.25	-	-	-	PASS
	Refund that May be Due to TEA (smallest of four test results)		-				

Preliminary Status: **COMPLIANT**

The amounts for the “Prior Year” used in the tests above come from the MOE Record file. By recording these “Test Amount” used in the TEA template for the past several years, we do not need to enter the Summary of Finance and student population number to calculate this for each test. Similarly, the amount we store in the MOE Record Table for 2023 will be those reported in the current year column above for each of the four tests.

Please note the amount of the SHARS reimbursement expended in special education to be entered in this template (and on the data entry screen in AUDIT-L.E.A.). Also note again the change in the numbering of the tests although they did not change the order in which they are presented on the report. Below is the format for page 2 of the report designed as per the TEA template. The boxes colored blue are the boxes where data must be entered. Note that the boxes for the amounts of Cumulative Exceptions/Adjustments for all of the tests where the district was compliant in the previous year are greyed out. If the District was not compliant in any year prior to FY 2023, the information for any adjustments made between the year they were compliant and this reporting period must be provided.

**IDEA-B Maintenance of Effort
Calculation Tool
Anywhere Independent School District
For Compliance Review Year 2024**

3/8/2024 2:24:55 PM

Last Compliant Year Information (from School District Records)
Note: Information from the MOE Record File

Test Methods	Original Required Level of Effort. Enter amounts from the last compliant school year for EACH test method.	Last Compliant School Year for EACH test method.	Special Ed Student Count - Last Compliant School Year for Each Test Method	Amount of Cumulative Exceptions/Adjustments, Intervening Years. Enter these amounts ONLY for the test methods with a "Fail" compliance result on the Compliance Review from the prior compliance review school year.
Local Only (Test 1)	\$ 66,924,597.34	FY 2023	1345	-
State and Locat (Test 2)	\$ 72,149,637.00	FY 2023	1345	-
Per Capita Local Only (Test 3)	\$ 49,758.06	FY 2023	1345	-
Per Capita State and Local (Test 4)	\$ 53,642.85	FY 2023	1345	-

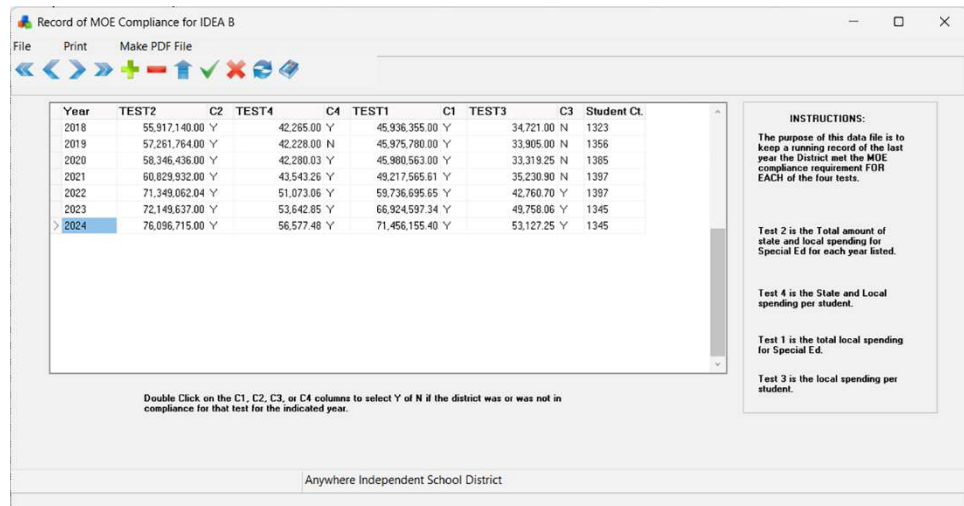
Summary of Finance (SOF), first "Near Final" payment cycle report

Line 21 of SOF	Special Education Adjusted Allotment	\$ 49,230,958
Line 40 of SOF	Total Cost of Tier I	\$ 466,224,276
Line 41 of SOF	Less Local Fund Assignment (Enter as Positive)	\$ 422,277,507
	Tier I Local Share (imputed)	\$ 422,277,507
	Tier I State Share (imputed)	\$ 43,946,769
	% Local	90.6%
	% State	0.0%

Below is Page 3 from the report designed as per the new TEA template for MOE for IDEA B. This data is automatically calculated given the information entered and reported on page 1 and page 2.

Local Portion of Special Education Expenditures Calculation Tool		Current Year
Automated Local Calculation (NODATAENTRY)		2023-2024
1. Total State and Local Expenditures		\$ 76,096,715.00
2. Summary of Finance (SOF) Special Education Adjusted Allotment (as entered in the Local Ratio Template)		\$ 49,230,958.00
Ratio of Local funding in FSP (Equalization Yield) -- Local		90.57%
Local Expenditures in excess of SOF Special Education Adjusted Allotment		\$ 26,865,757.00
Imputed Local Expenditures of SOF Special Education Adjusted Allotment		\$ 44,590,398.40
3. Total Local Expenditures		\$ 71,456,155.40

The data from this test is now added to the MOE Record File.



Four Tests to Determine Compliance (Presented in the order they are printed in the Report, page 1):

Test 2: Test Results for Total State and Local Expenditures in PICs 23, 33, and 43 (including SSA expenditures less SHARS reimbursement spent on PIC 23/33). If the CY minus the Base Year is < 0, the negative amount is reported in the variance column. If there are any amounts reported in the Cumulative Adjustments column this will be added to the variance. If this sum is still less than zero the negative amount will be posted in the Deficiency column and the test will be described as FAIL. If it is not < 0, a 0 will be placed in the Deficiency column and the test will be described as PASS.

Test 4: The Results for Per Capita State and Local Expenditures. The total amount is divided by the student count for each of the FYs being compared. If the CY minus the Base Year is < 0 , the negative amount is reported in the variance column. If there are any amounts reported in the Cumulative Adjustments column this will be added to the variance. If this sum is still less than zero the negative amount will be posted in the Deficiency column and the test will be described as FAIL. If it is not < 0 , a 0 will be placed in the Deficiency column and the test will be described as PASS.

Test 1: The results for total local expenditures. The calculated Total Local Expenditures for each FY are used for this test. If the CY minus the Base Year is < 0 , the negative amount is reported in the variance column. If there are any amounts reported in the Cumulative Adjustments column this will be added to the variance. If this sum is still less than zero the negative amount will be posted in the Deficiency column and the test will be described as FAIL. If it is not < 0 , a 0 will be placed in the Deficiency column and the test will be described as PASS.

Test 3: The Results for Per Capita Local Expenditures. The totals used in Test 3 are divided by the student count for each of the FYs being compared. If the CY minus the Base Year is < 0 , the negative amount is reported in the variance column. If there are any amounts reported in the Cumulative Adjustments column this will be added to the variance. If this sum is still less than zero the negative amount will be posted in the Deficiency column and the test will be described as FAIL. If it is not < 0 , a 0 will be placed in the Deficiency column and the test will be described as PASS.

Again, if any one of the four tests is described as PASS, the District is compliant.

If all four test results are FAIL, the District is non-compliant. The estimated amount of the refund due to TEA is equal to the smallest (absolute) value of the amounts in the Deficiency column.

EdMIS Coding Test

The Texas Education Agency expects the auditors of Texas Schools to review the PEIMS filing of the client for accuracy. This includes not just a review for consistency with the aggregate data on the financial statements, but also the accuracy of the detailed data submitted. It is possible to prepare accurate financial statements at the fund and function level, or fund and object level, and still have inaccurate data at the fund, function, object, organization, and program intent level. For this reason, EdMIS has included in AUDIT-L.E.A. for Texas, a test of the Trial Balance data designed to locate coding errors in the function, object, program intent and organization codes. This test just looks for inappropriate codes as per the FASRG. **It is still the user's responsibility to ensure that specific expenditures, revenues, etc. have been coded correctly.**

Adopted Budget Data

How do I import Adopted budget data?

With GASB, there is the requirement to report both amended and adopted budget information for certain funds. If it is possible to obtain an ASCII file containing the adopted budget information, that data can be imported into the adopted budget file in the Trial Balance Program. If the ASCII file containing the account balance and amended budget data also includes the adopted budget data, all of this information can be imported at the same time. When importing your ASCII file you will be asked if the file contains the adopted budget data and if you wish to import. You can choose to import all of the information at the same time OR to import the adopted budget data at a different time.

If the adopted budget data is not in the regular ASCII file, but you do have access to the adopted budget PEIMS filing for the fiscal year under audit, you may choose instead to import the PEIMS data. The option for that is also in the IMPORT option of the Trial Balance menu.

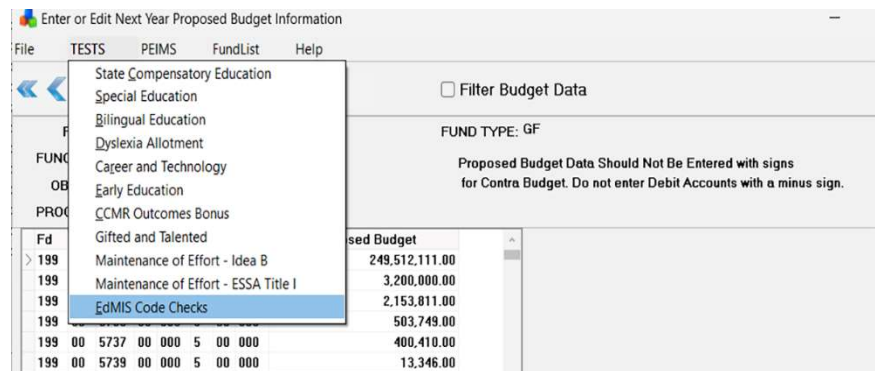
If you can create an Excel File or an ASCII file that contains zeros in the Balance and Amended Budget fields, but has the adopted budget data in the third field of amounts (with the first field containing the account number), you can import this information using the IMPORT ASCII FILE option. If you have data in the trial balance file you will be asked if you wish to empty this file and reimport. YOU MUST SELECT THE UPDATE OPTION ONLY. Then when asked if you wish to import the adopted budget only, be sure to say YES.

If you cannot get an ASCII file of any kind, you may either hand enter the necessary data in the Trial Balance file OR you may enter the combined information in the adopted budget data files in the Report Generator.

When you select the Adopted Budget option in the Trial Balance menu and then the Enter, Edit or View option in the drop-down menu, a screen will appear allowing you to enter, edit or view the adopted budget information. This data is imported into the Report Generator for purposes of the reports.

PROPOSED BUDGET FOR NEXT FISCAL YEAR

The Option in the Trial Balance Main Menu labeled **Budget Next FY** provides access to the Proposed Budget Screen. Click on the option to Enter Edit or View to view and/or edit previously imported proposed budget data OR to hand enter proposed budget data. The following screen will appear. A routine to run the PEIMS edit check on budget data will also be included.



The proposed budget data is imported from the IMPORT option in the Trial Balance Menu.

The TESTS option in the Proposed Budget Data screen runs the same compliance tests that are run on the current year data in the Trial Balance. The Allotment information would be the estimated allotment from the State. The required spending compliance for Special Education, for example, checks to see if the proposed budgeted expenditures for that PIC code meet the required percentage of the state allotment.

Maintenance of Effort Tests - Proposed Budget

The Maintenance of Effort Tests in the Proposed Budget module compare the proposed budget data with the current year data contained in the Trial Balance File. The screens and reports look just like those described above for the Trial Balance and Prior Year Data.

The report for this MOE test is just like the ones shown on above for current year data. Of course, these are estimated enrollment numbers for the proposed budget year.

EdMIS Code Checks

This test checks for errors in codes used in the proposed budget. This test will report the use of any codes which are not allowed by TEA.

PEIMS Edit Checks on Proposed Budget Data

The PEIMS option in the Proposed Budget Module creates a PEIMS data file so that the data can be tested for errors in the PEIMS Edits for the 030 Context Edits. A PDF file of the PEIMS edit checks can be found in the AUDLEA24 folder (the folder where the AUDLEA24.exe file is installed). Since the PEIMS file submitted with the budgeted financial data is referred to as the 030 Record and the PEIMS Context Edit is on the 030 Record, the file name is PEIMS030EditChecks.PDF. When the PEIMS edit check is run, a summary of the error will be printed along with the Edit Check Number.

Refer to the PDF file for the full description of that error number. The F refers to a "Fatal Error" and the SW refers to a "Special Warning".

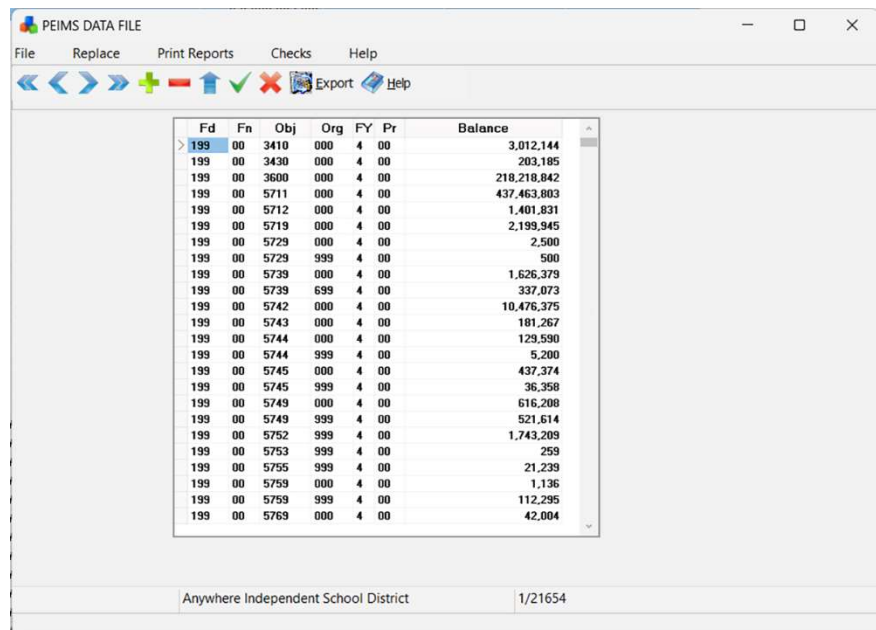
PEIMS Files and Reports

Selecting the PEIMS option in the Trial Balance Main Menu allows you to create a data table with data from the Trial Balance summed and rolled as required for the PEIMS financial data submission. This data can be analyzed, edited, used to create reports checking for errors in the data and for consistency with the Financial Report.

We have not written the routine to convert this information to an XML file which is now required for the PEIMS data submission. The usefulness of creating the PEIMS data file in AUDIT-L.E.A., however, is primarily to get evidence that the district is using the correct codes and to allow school districts to correct any errors in these codes before creating and submitting their PEIMS data.

Create the PEIMS Data File

To create the PEIMS Data file (the editable database containing the financial data), select CREATE PEIMS Data File from the dropdown menu. This will collect the data from your Trial Balance data file and combine accounts as required by PEIMS. This may take a little time depending on your computer and/or the size of your file. When the process is completed, you will be taken directly to the PEIMS FILE EDIT SCREEN.



The screenshot shows a window titled "PEIMS DATA FILE" with a menu bar (File, Replace, Print Reports, Checks, Help) and a toolbar with navigation and action icons. The main area contains a table with columns: Fd, Fn, Obj, Org, FY, Pr, and Balance. The data is as follows:

Fd	Fn	Obj	Org	FY	Pr	Balance
> 199	00	3410	000	4	00	3,012,144
199	00	3430	000	4	00	203,185
199	00	3600	000	4	00	218,218,842
199	00	5711	000	4	00	437,463,803
199	00	5712	000	4	00	1,401,831
199	00	5719	000	4	00	2,199,945
199	00	5729	000	4	00	2,500
199	00	5729	999	4	00	500
199	00	5739	000	4	00	1,626,379
199	00	5739	699	4	00	337,073
199	00	5742	000	4	00	10,476,375
199	00	5743	000	4	00	181,267
199	00	5744	000	4	00	129,590
199	00	5744	999	4	00	5,200
199	00	5745	000	4	00	437,374
199	00	5745	999	4	00	36,358
199	00	5749	000	4	00	616,208
199	00	5749	999	4	00	521,614
199	00	5752	999	4	00	1,743,209
199	00	5753	999	4	00	259
199	00	5755	999	4	00	21,239
199	00	5759	000	4	00	1,136
199	00	5759	999	4	00	112,295
199	00	5769	000	4	00	42,004

At the bottom of the window, it displays "Anywhere Independent School District" and "1/21654".

PEIMS CHECK

The PEIMS edit checks can be run by selecting CHECK on the PEIMS Data File Screen menu. The edit checks will be run and a report will be prepared listing the PEIMS error number, the account information related to the error and an error message.

The details of the PEIMS edit checks are provided in a PDF file found in the folder where the AUDLEA24.exe file was installed. The file name is PEIMS032EditChecks.PDF. Refer to that file for a complete description of the error found when running the PEIMS edit check routine. Please note that some errors are designated Fatal and some are Special Warning.

If fund codes indicating the district is a fiscal agent for a shared service arrangement are contained in the PEIMS data file, the 033 record for Shared Service Arrangements should be completed. If this has not been done, an error message will be displayed during the CHECK routine.

We have added additional checks to ascertain coding errors that the PEIMS check routines do not consider. These are numbered ED001 - ED008.

The PEIMS Edit Check report is illustrated below:

PEIMS EDIT CHECK REPORT		2/16/2024
<i>North East Independent School District</i>		Fiscal Year 2024

FundFn	Obj	Org	Fy	Prg	Rule #	Error Message
225 - 11 - 6142 - 105 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6142 - 113 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6142 - 113 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6142 - 124 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6142 - 124 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6142 - 139 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6142 - 139 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6143 - 113 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6143 - 124 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6143 - 139 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 105 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 113 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 113 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 124 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 124 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 139 - 3 - 33	20032-0104	Invalid fund code for program code 33 - SW				
225 - 11 - 6146 - 139 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
285 - 11 - 6119 - 148 - 4 - 33	20032-0104	Invalid fund code for program code 33 - SW				
- - - - -36	20032-0155	The sum of 61xx - 64xx for each PIC code not in GF must be > 0 - SW -				

View, Edit and Print Reports from PEIMS Data File

To view, edit and print reports from the PEIMS data file, select the appropriate option from the PEIMS drop down menu. Please note the menu options.

Can I replace the fund code in the PEIMS data table?

Please note that you may replace a specific fund code. This is very useful for charter schools as their general fund must be coded 420 rather than 199 for the PEIMS filing.

The REPORTS option allows you to print by fund type the data (summarized or by detail) sorted by Object codes or by function codes. You should use these reports to check for consistency between your financial reports and the PEIMS data file.

Please remember that rounding differences will occur. The financial data rounds summed amounts while the PEIMS data sums rounded amounts. TEA allows for thousands of dollar difference due to these errors.


Create the PEIMS DATA SUBMISSION FILE

We have been advised that beginning with the submission of the financial data for FY 2024, TEA will require that the file be submitted as JSON files. We are working with TEA at the time of this writing to add the ability to create these from the data in AUDIT-L.E.A. We will advise users if and when this routine will be available.

Just as in the past, the complete PEIMS submission file requires additional information. You will have to enter the information required for the Campus Data Submission (020) and the Shared Service Arrangement submission (011) and the (033) submission. If these data files are completed, we believe we will be able to produce the files you need for submission to TEA. We will keep you posted.

Report Generator Program

Loading the Report Generator

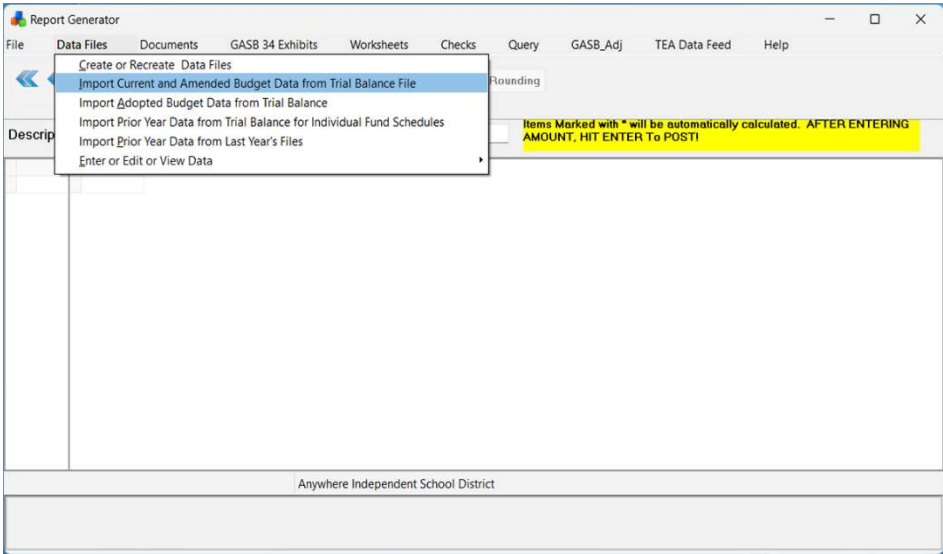
Go To Programs menu in the Main Screen menu **or** by clicking on the speed button with the  icon. The Report Generator Main Screen will be loaded.

Remember you must select the school you wish to work on before you are allowed to go to the Report Generator Program!

Report Generator Program Main Screen

All operations in the Report Generator Program are accessed through the menu options on this screen.

Report Generator Main Screen



Overview of the Report Generator Program

Navigating through the Report Generator Program is more difficult because of the requirements of GASB 34. In addition to collecting data from the audit of the client's accounting records for the fund statements, there is the requirement for documenting the conversion and consolidation of that data to prepare the government wide statements. Understanding the procedure for performing the conversion from modified to full accrual data for governmental funds will help explain the organization and data flow in the AUDIT-L.E.A. Report Generator.

*Prepare the Fund
Financial Statements
First!*

The key to data location and the consolidation and conversion procedure is the knowledge that the fund financial statements **must be completed before the government wide statements can be prepared.**

Steps for Producing the Annual Report

The steps necessary for producing the Exhibits in the Annual Report will simply be listed here. Each of these procedures is more completely discussed in the appropriate sections of this chapter.

1. Create the data files using the Data Files/Create or Recreate Data files.
2. Gather data into the data files
 - Import Data from the Trial Balance file including the amended budget data if it is in the Trial Balance file. **BE SURE YOUR DATA IN TRIAL BALANCE IS CORRECT. Check the status of each fund type and/or fund to be sure the balance on that report is zero!**
 - Hand-enter data in data files where information cannot be imported from the trial balance. (For example, the information for the Statement of Cash flows must be hand entered and data in most of the statistical tables must be hand entered.) **Don't forget to hand enter the data for the component units if applicable.**
 - Check all data files for accuracy and rounding corrections.
3. Print the Fund Financial Statements. Check for consistency and necessary corrections in the underlying data files. **Run the CHECK Routine!**
4. Complete the Fund to Government Wide Worksheet for governmental funds. This is the consolidation and conversion procedure necessary to convert the modified accrual data of the fund financial statements to the accrual data for the government wide. Several of the worksheets may be prepared to develop and/or document the adjustments made in this worksheet. These include the Depreciation worksheet, the Due-to-due-from worksheet, and the Internal Service Fund Allocation worksheet, the GASB 68 data entry screen, AND THE GASB 75 Data Entry Screen.

5. Complete the Revenue Grants worksheet and the User Charges worksheet for Governmental funds. **Be sure to complete the On-behalf allocation data table so that this information is included in the Grant Revenue Worksheet.**
6. If there are enterprise funds supported by one or more internal service funds, complete the Enterprise Fund Worksheet to Consolidate Internal Service Funds.
7. If the enterprise fund has capital grants, transfers or capital contributions, complete the grants worksheet for enterprise funds. **Be sure to reprint Exhibits D-1 and D-2 if you have allocated any portion of the net profit (loss) from an internal service fund to the enterprise fund(s) if you wish to show that reconciliation on Exhibits D-1 and D-2.**
8. Complete the General Revenue worksheet.
9. Check the data in the Government Wide Net Position file and the Government Wide Statement of Activities file. **Note: The data in these worksheets are linked to the Fund to Government Wide worksheet and the three revenue worksheets.**
10. Print the Government Wide statements and again run the CHECK routine.
11. Prepare the Reconciliation statements and the documents (notes, MD&A, etc.).

Please note that if any information is changed in the data files producing the fund financial statements, one or more of steps 4-9 will have to be repeated. For example, any change in government fund data will require that the fund statements be reprinted and that the fund to government wide work sheet be revised as necessary. It may even be necessary to edit a previously entered adjusting entry made in this worksheet. When the worksheet is closed, the revised government wide information will automatically revise the Government Wide Statement of Net Position file and the General Revenue sheet. If there has been a change in revenues, **be sure to open and check the data in the General Revenue Work sheet so that these changes will update the Government Wide Statement of Activities data file.**

Creating Data Files

The fund list MUST be edited and should be correct before the data files are created.

Before you can create and print the Exhibits for the Annual Financial Report, the data files must be created and data entered. If the Fund List has been edited showing only those funds that must be included in the exhibits and showing ALL funds that must be included, you may proceed with creating the data files.

Select the DATA FILES option in the Report Generator Main Menu and then select Create or Recreate Data Files. You will be taken to the Create Screen.

Create or Recreate Data Files

All Files
 Report Information File ONLY
 Description Code Tables

Data Files

General Fund
 Special Revenue Funds
 Debt Service
 Capital Projects
 Enterprise Funds
 Internal Service Funds
 Trust Funds
 Permanent Funds
 Custodial Funds
 Component Units
 RSI Teacher Retirement Schedules
 RSI Other Postemployment Schedules
 Federal Awards Schedule
 Tax Schedule
 Gov. Wide Statement of Activities
 Government Wide Net Position File
 Schedule J-4 Use of Funds Report
 Reconciliation Statement Data Files
 Schedule L Data File
 Food Service Data - (701 or 101)

GASB 34 Worksheets

Fund to Government Wide Worksheet
 General Revenue Worksheet
 Depreciation Worksheet
 Grant Revenue Allocation Worksheet
 User Charges Revenue Worksheet
 Due-to-due-from Worksheet
 Internal Service Fund Worksheet
 Enterprise Fund Grant Worksheet
 On-Behalf Allocation Worksheet

Select all files you wish to create!

After Selecting click the OK button.

OK

Close

Please Note that the data files for the schedules for GASB 68 and for GASB 75 must be created here. These are the “RSI Teacher Retirement Schedules” (G6 and G7) and the RSI Other Post Employment Benefit Schedules (G8 and G9).

After selecting which data files you wish to create, click the OK button. You will be advised as the files are being created. If you have selected a file which has already been created, you will be asked if you wish to overwrite the file.

NOTE: The data files for the statistical tables are not created through this screen. They are created ONLY when you select them for entering or editing data.

*When should I
recreate data files?*

IMPORTANT! You do not need to recreate the data files when you re-import data from the trial balance file. You may import data from the trial balance file as many times as you like. You should re-create data files if (1) you have changed the funds in your fund list or (2) if you have changed your designation of major funds on the fund list. In the first case you will need to recreate the Report Information File as well as the affected data files. In the second case you need only to recreate the Report Information File.

Data Files

The following data files will be created:

Report Information File -

This file stores information about the column titles for each exhibit. It is automatically created the first time you create your data files. **It should be recreated if you change the funds (number of funds or the fund number or type) or if you change your designation of a major fund.**

Exhibits File -

This file stores information about the exhibit titles, page numbers, and exhibit numbers for each exhibit. This file is automatically created when you create the data files.

Balance Sheet Code Description Code Table -

These files are automatically created when you create data files. They store the description associated with each control code so that the same description will be printed on every exhibit using that control code. **This description can be edited** with the data displayed on the Report Generator Main Screen **or** with the exhibit on the Report Data Screen. There is a file for governmental funds and a file for proprietary type funds.

Revenues and Expenditures Description Code Table -

This file is automatically created when the data files are created. It stores the description associated with each control code used for revenues and expenditures for governmental type funds. It can be edited either with the data exhibited for each type of fund in the Report Generator Main Screen or with the exhibits using these codes on the Report Data Screen.

Proprietary Type Fund Description Code Table -

This file is automatically created when the data files are created. It stores the description associated with each control code used for the statement of revenues, expenses and changes in retained earnings **and** for the statements of cash flows. These descriptions can be edited with the data for each fund as displayed in the Report Generator Main Screen or with the exhibits using these codes on the Report Data Screen.

The purpose of the Description Code Tables is to ensure that a particular code number used in one exhibit cannot have a different description when used on another exhibit.

Fiduciary Fund Description Code Tables –

There are different code tables for both the balance sheet information and the Additions and Deductions for the Statement of Additions and Deductions to Fiduciary Net Position Exhibits.

Data Tables for Individual Fund Statements –

In the list below, data tables have been added for prior year data and for adopted and amended budget data for fund types not previously included. You may now import amended and adopted budget from the respective trial balance files for all governmental fund types and for proprietary fund types - enterprise funds and internal service funds.

Data Files for Fund Financial Statements and Other and Combining Schedules

These tables are structured by data type and fund type.

- 1) General Fund Balance Sheet Data (GFBal)
- 2) General Fund Revenue/Expenditure- Actual, Amended Budget, and Adopted Budget (GFExp)
- 3) General Fund Prior Year Revenue/Expenditure Data (GFExpPY)
- 4) General Fund Prior Year Balance Sheet Data - (GFBalPY)
- 5) Special Revenue Fund Balance Sheet Data (SRFBal)
- 6) Special Revenue Fund Expenditure/Revenues - Actual (SRFExp)
- 7) Special Revenue Fund Exp./Rev. - Amended Budget (SRFBud)
- 8) Special Revenue Fund Exp./Rev. – Adopted Budget (SRFAdopt)
- 9) Special Revenue Prior Year Fund Exp./Rev. Data (SFExpPY)
- 10) Special Revenue Prior Year Balance Sheet Data (SFBalPY)
- 11) Debt Service Fund Balance Sheet Data (DSBal)
- 12) Debt Service Fund Expenditure/Revenues - Actual (DSExp)
- 13) Debt Service Fund Exp./Revenues – Amended Budget (DSBud)
- 14) Debt Service Fund Exp./Revenues -Adopted Budget (DSAdopt)
- 15) Debt Service Fund Prior Year Expenditure Data – (DSExpPY)
- 16) Debt Service Fund Prior Year Balance Sheet Data – (DSBalPY)
- 17) Capital Projects Fund Balance Sheet Data (CPBal)
- 18) Capital Projects Fund Expenditures/Revenues - Actual (CPExp)

- 19) Capital Projects Fund Expenditures/Revenues - Budget (CPBud)
- 20) Capital Projects Fund Exp./Rev.– Adopted Budget (CPAdopt)
- 21) Capital Projects Fund Prior Year Expenditures Data (CPEXPY)
- 22) Capital Projects Fund Prior Year Balance Sheet Data (CPBalPY)
- 23) Permanent Fund Balance Sheet Data - (ETBal)
- 24) Permanent Fund Expenditures/Revenues - Actual (ETExp)
- 25) Permanent Fund Exp./Revenues – Amended Budget (ETBUD)
- 26) Permanent Fund Exp./Revenues – Adopted Budget (ETAdpopt)
- 27) Permanent Fund Prior Year Expenditure Data (ETExpPY)
- 28) Permanent Fund Prior Year Balance Sheet Data (ETBalPY)
- 29) Enterprise Fund Balance Sheet Data - (EFBal)
- 30) Enterprise Fund Expenses/Revenues/Cash Flow Data - (EFExp)
- 31) Enterprise Fund Amended Budget Data – (EFBud)
- 32) Enterprise Fund Adopted Budget Data – (EFAdopt)
- 33) Enterprise Fund Prior Year Expenses/Rev. Data (EFExpPY)
- 34) Enterprise Fund Prior Year Balance Sheet Data (EFBalPY)
- 35) Internal Service Fund Balance Sheet Data - (ISBal)
- 36) Internal Service Fund Exp./Revenues/Cash Flow Data - (ISExp)
- 37) Internal Service Fund Amended Budget Data – (ISBud)
- 38) Internal Service Fund Adopted Budget Data – (ISAdopt)
- 39) Internal Service Fund Prior Year Exp./Rev. Data – (ISExpPY)
- 40) Internal Service Fund Prior Year Balance Sheet Data (ISBalPY)
- 41) Trust Fund Balance Sheet Data - (NEBal)
- 42) Trust Fund Additions/Deductions - (NEExp)
- 43) Custodial Fund Balance Sheet Data - (AFBal)
- 44) Custodial Fund Additions/Deductions (AFExp)
- 45) Fiduciary Component Unit Balance Sheet Data – (FCBal)
- 46) Fiduciary Component Unit Revenues and Expenses - (FCExp)
- 47) RSI Schedules Related to TRS Pension - (DistCont and NetCont)
- 48) RSI Schedules Related to TRS OPEBs – (DistOPEB and NetOPEB)
- 49) Tax Schedule Data - (Tax)
- 50) Schedule of Federal Financial Assistance - (Federal)
- 51) Schedule of District's Net Pension Liability – (NetCont.dat)
- 52) Schedule of the District's Contribution – (DistCont.dat)
- 53) Reconciliation Table for Fund Balance/Net Position – (AssetRec)
- 54) Reconciliation Table for Change in Fund Balance/Change in Net Position (ChangeRec)

- 55) Use of Funds Report – Select Programs (JfSched)
- 56) Schedule L for Schools First Questions (LSched)

Data Files Required for the Government Wide Exhibits

- 1) Government Wide Statement of Net Position – (GovAsst)
- 2) Government Wide Statement of Activities – (GovAct)
- 3) Non-fiduciary Component Unit Balance Sheet Data – (CUAsset)
- 4) Non-fiduciary Component Unit Revenues and Expenses Data (CUAct)

Worksheet Files to Document the Fund to Government Wide Consolidations and Conversions

- 1) Fund to Government Wide Worksheet – (Balwork)
- 2) General Revenue Worksheet – (Revwork)
- 3) Depreciation Worksheet – (Depwork)
- 4) Grant Revenue Allocation Worksheet for Governmental Funds – (RevGrant)
- 5) User Charges Revenue Worksheet – (RevDirct)
- 6) Due-to-due-from Worksheet – (DueToFrm)
- 7) Internal Service Fund Worksheet for Governmental Funds – (IntSrWS)
- 8) Enterprise Fund Internal Service Fund Consolidation – (EFCon)
- 9) Enterprise Fund Grant Revenue Worksheet – (EFGrant)
- 10) On-Behalf Allocation(OBAllocate)
- 11) GASB68 Data Entry (GASB68Data)
- 12) Calculated GASB68 Adjustments (GASB68Adj)
- 13) GASB75 Data Entry (GASB75Data)
- 14) Calculated GASB75 Adjustments (GASB75Adj)

Data File for Statistical Tables

The data files for the statistical tables are not created through the CREATE files routine. Because these are only included in a complete CAFR, we have chosen to create these files ONLY when you select the table option from the ENTER, EDIT or VIEW choice in the DATA FILES menu.

Entering and Editing Information in Data Files for Fund Financial Statements

Data can be entered directly into the Data files or it can be imported from the data contained in the Trial Balance File.

Importing Data from Trial Balance Files

To import data for all or specifically chosen data files, select the DATA FILES/IMPORT DATA FROM TRIAL BALANCE options in the Report Generator Main Screen Menu. You will be shown a screen for selecting the files into which you wish to import data.

Import from Trial Balance Screen

Select Files to Import Data

- All Files
- General Fund
- Special Revenue Funds
- Debt Service
- Capital Projects
- Permanent Trust
- Enterprise Funds
- Internal Service Funds
- Trust Funds
- Custodial Funds
- Federal Awards Schedule
- Food Service (701 or 101)

GASB 34 Worksheets

- Due-to-due-from Worksheet
- User Charges Work Sheet
- Grant Revenue Allocation
- Enterprise Fund Grant Worksheet

Select all files into which you wish to import data.
After Selecting click the OK

Do not recreate files when you re-import data unless there has been a change in the number of funds included with that fund type!

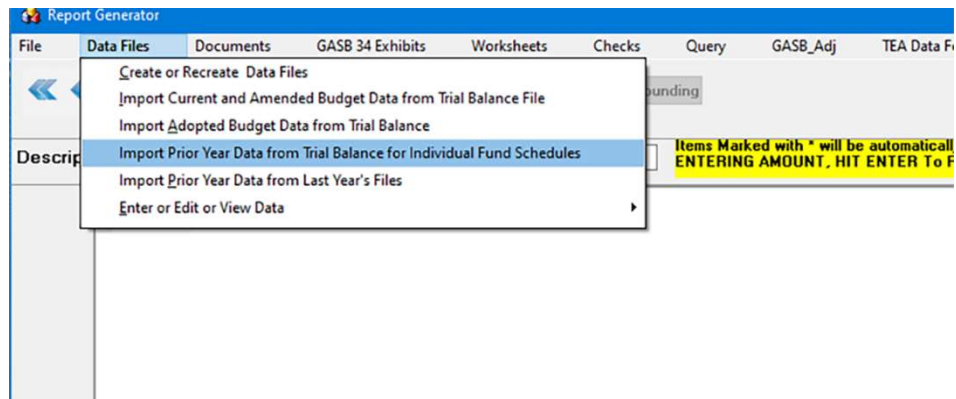
Select ALL FILES the first time you import data. After that only select the files containing data you have revised in the Trial Balance File since your last import. Remember if you have added funds since the files were created, you must recreate the appropriate data files so that the new funds are included in the data file. Similarly, if you have deleted funds, you must recreate the data file so that these funds no longer appear as a column in the data file! **If you do this, be sure to recreate the Report Information file as well.**

This procedure could take some time depending on the size of your trial balance file and the speed of your machine. You will be advised on the screen as each file is being filled with data. You will also be advised if there are fund types that you do not have in your fund list or trial balance file.

The data files are calculated as the data is imported.

Importing Prior Year Data for Individual Fund Statements

The menu option for importing the prior year data from the Prior Year file in the Trial Balance program is found in the DATA FILES menu option in the Report Generator Program main menu.



When the import screen appears, select ONLY those file types for which you plan to display the prior year data in the individual funds statements. If you do not wish to prepare individual fund statements, these prior year data files should not be created. The files will only be created when you select the option to import data into them.

NOTE THAT THIS IS DIFFERENT FROM THE OPTION TO IMPORT DATA FROM LAST YEAR'S REPORT GENERATOR FILES SUCH AS THE FUND TO GOVERNMENT WIDE WORKSHEET, THE TAX SCHEDULE, etc.

Importing Data from Prior Year Report Files

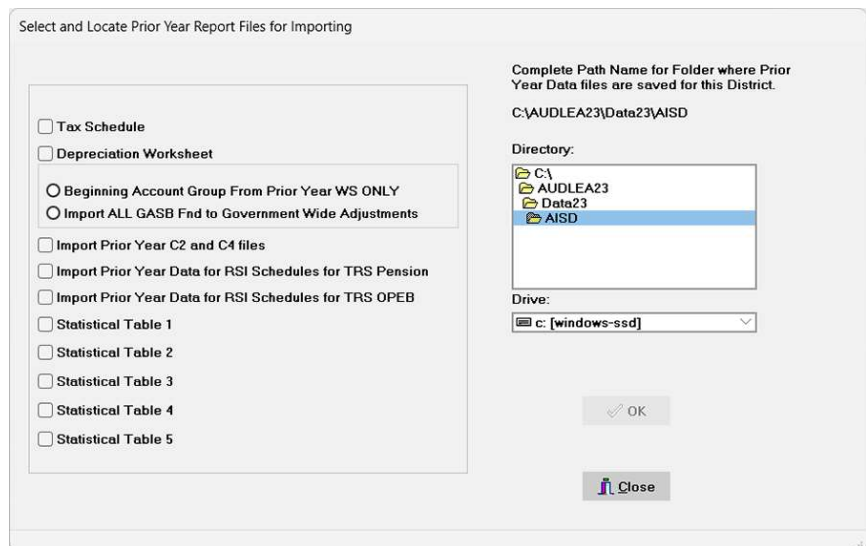
Prior year data is not included in the annual report. It does, however, appear in the notes. Select the option to "Import Prior Year Data from Last Year's Files" to Import data from last year's reports. This routine allows you to do one or more of the following:

1. Import the tax information from your last year's Exhibit J-1.
2. Import data from the depreciation worksheet.
3. **Import the beginning of the year Long Term Debt and Capital Items ONLY from you last year's Fund to Government Wide Worksheet! Adjusting entries will be created which you may edit if necessary. (Note: If you select this option, do not select option 4). Please note that the beginning of the year balances for Net Pension Liability, Deferred Resource Outflows related to TRS pension and Deferred Resource Inflows related to TRS pension and the beginning of the year Net OPEB liability and the related Deferred Resource Outflows and Inflows will NOT be included. The beginning amounts for the pension will be entered with the other GASB 68**

Adjustments in the GASB 68 column and the beginning amounts for the TRS OPEBs will be entered with the other GASB 75 Adjustments in the GASB 75 column.

4. Import All GASB Fund to Government Wide Adjustments (Note: If you select this option, you should not select option 3.)
5. Import the files you created last year for the Reconciliation Schedules C2 and C4. If you do this be SURE you edit this for the current year's information.
6. Import data from the data files created last year for the RSI Exhibits related to TRS Pensions and related to GASB 75 OPEB's. Eventually we will have 10 columns of data in these schedules.
7. Import prior year data for Statistical Tables S-1 and S-2 from last year's Exhibit B-1 – the Government Wide Statement of Activities.
8. Import data from Statistical Tables S-3, S-4 and/or S-5 if they were prepared last year.

When you select the option "Import Prior Year Data from Last Year's Files", the following Import screen will appear. You will need to select which data you wish to import and to find the correct path where last year's report files are saved. **Please note the option to import from the prior year data related to deferred resource inflows and outflows for TRS which were used last year to create your amortization schedule.**

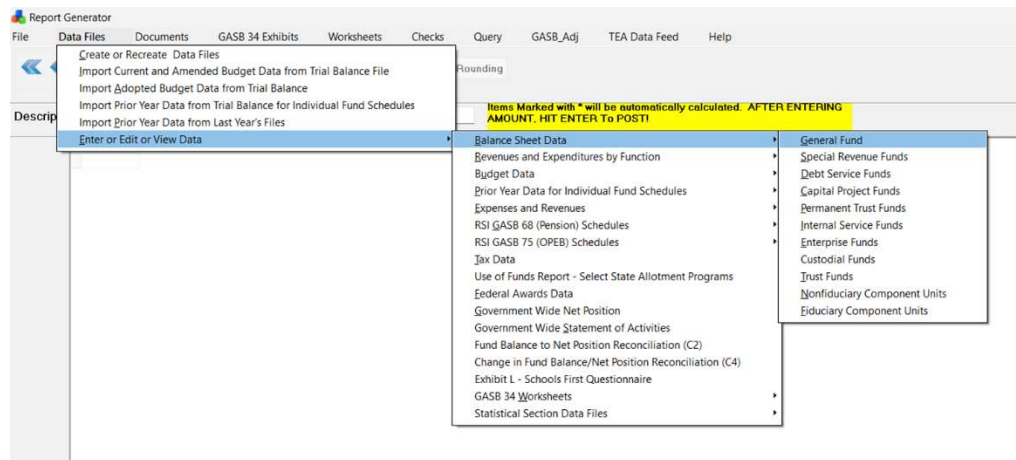


Once the path has been selected and appears in the box at the top of the tree and once you have selected at least one of the items, click OK. The data will be imported. **You will need to enter the current year**

information directly in the tax data file, the RSI Schedule Tables, and Statistical Tables 3, 4 and 5, as only the beginning of the year information for the prior years is imported from last year's reports. The depreciation schedule should be recalculated to reflect the change in the fiscal year. You **MUST** remember to edit the files for Exhibits C2 and C4.

Editing and Manually Entering Data

Data is entered and/or edited in each data file by selecting the ENTER, EDIT or VIEW option in the Data Files Option of the Report Generator Main Screen Menu. Then select which data file you wish to view or edit.



Notice that the files are arranged by TYPE OF DATA, and then fund types. The option for accessing the BALANCE SHEET data files is illustrated above. When you select this option, you must then select what type of data you wish:

- Balance sheet data for General Fund
- Balance Sheet data for Special Revenue Funds, etc.

The data will be displayed in a grid on the Report Generator Main Screen. The name of the data file will be displayed in the bottom left corner of the screen and the school name will be displayed next to it.

There are some specific things to remember which are common to all of the data files. **Note: If you must hand enter the adopted budget data (i.e. you did not have an ASCII file to import into the Trail Balance program), enter it in the Report Generator and only for those funds where the budget comparison is required.**

Calculating Totals

Entering data in the cell of the grid automatically puts the table in the edit mode. Enter numbers **without** any commas or dollar signs. After entering the correct amount, hit the ENTER key. This will automatically calculate the totals for the data file.

Before leaving the data file, it is a good idea to also click on the Calculate button at the top of the screen. You may have moved the down arrow key posting data in a cell, in which case the totals would not calculate. Clicking the Calculate Button recalculates the entire data file.

Adding Rows

Remember to use control codes that will cause the row to appear in the order in which you wish it to print! Be careful not to use codes that are not allowed by TEA in exhibits where the data is used in the Data Audit Feed for TEA!

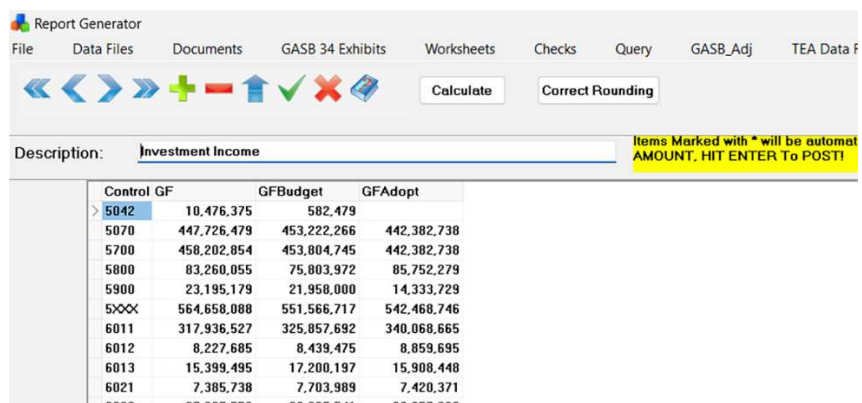
Add rows to the data file by clicking the + sign in the navigator bar. **Be certain to enter the new control code! If you try to post without this, you will receive a error message, as the control code is required! Also remember to add the description of the new code you have used. Enter this in the box labeled description at the top of the screen. IF YOU ADD A NEW CONTROL CODE IN ONE DATA FILE, YOU SHOULD ADD THAT CODE IN ALL LIKE DATA FILES EVEN THOUGH THERE WILL BE NO AMOUNTS ENTERED FOR THAT CODE IN THE OTHER FILES.**

Deleting Rows

You **SHOULD NOT** delete any rows. Deleting rows can create problems when data is automatically imported from one data file to another (such as from the fund to government wide worksheet). If there is no amount in any data file for that particular control code, the row will not print. **If you do delete a row, be sure to delete the code from all like data files.**

Correcting Rounding Errors

There is a routine for automatically correcting rounding errors in the balance sheet data files and the revenues and expenditures data files for all governmental funds AND for the balance sheet data files and the expenses and revenues files for the internal service funds, the enterprise funds, the trust funds and the agency fund files for balance sheet items. The Correct Rounding button will be shown at the top of the screen in the Report Generator when you open any one of these data files for editing or viewing.



The routine for correcting rounding errors should be done after you have imported the data from the trial balance into the data files.

Please Note: The Rounding Correction will only be performed if the rounding error is no more than a \$5 error. If the error is more than \$5 the routine will not be performed!

The rounding correction is performed on a column-by-column basis. Every column in the multi-fund data files will be checked and corrected. The routine is performed as follows:

In the Balance Sheet data files, if the sum of the Assets plus Deferred Resource Outflows is not equal to the Sum of the Liabilities, Deferred Resource Inflows and Equities and that difference is not greater than \$5, the correcting amount is placed in control code 2110 (accounts receivable) unless the amount currently in 2110 is zero. If 2110 is zero, the program checks to see if there is an amount in 1240 (due from other governments). If there is an amount in 1240, the rounding correction is put in 1240. If both 2110 and 1240 are zero, the rounding amount will be placed in 2110 so that the user can see the amount and move it to whatever control code they wish. The correction will not adjust items in the equity section.

In the Expenditures and Revenues data files for governmental funds, the routine first checks to see what the total equities are for that fund (column) in the balance sheet. If that amount is NOT equal to the amount in the ending fund balance (control code 9200) AND if that difference is NOT greater than \$5, the rounding correction will check to see if there is an amount in the expenditure items beginning with 6011 (Instruction). The rounding correction is placed in the first item found in the 60XX range with a non-zero amount. If there are no expenditure amounts, the rounding correction will be made in the first revenue item beginning with 5700 where there is a non-zero amount. In the unusual circumstance where there are NO expenditures and NO revenues, the rounding correction will not be made. The user will have to manually make this correction.

In the Revenues and Expenses files for the proprietary funds and the trust funds, the procedure is similar. After checking the total equities in the balance sheet for each column of these multi-fund data files, the ending net position is calculated from the data in the data file. If that amount is not equal to the total equities in the balance sheet file AND if that difference is NOT greater than \$5, the rounding correction is made in the first non-zero expenditure category found in the data file. If there are no expenditures, the correction is made in the first non-zero revenue control code. If both are zero, no correction is made.

We hope this will make these corrections easier for you. If you have suggestions for improvements in how this routine operates, please feel free to contact us.

Drill Down Routine

In the data files where current year data is directly imported from the trial balance, it is possible to double click on any cell in those files to obtain the account detail from the trial balance file instantly. This option is not available for the prior year and adopted budget data imported from Trial Balance. The results can either be exported to Excel, printed or a PDF file can be created. In the example screen below, we have selected control code 6011 (function 11) for fund number 220 (Column FD220) in the Revenues and Expenditures by Function for Special Revenue Funds data file.

Report Generator

File Data Files Documents GASB 34 Exhibits Worksheets Checks Query GASB_Adj TEA Data Feed Help

Calculate Correct Rounding

Description: Instruction Items Marked with * will be automatically calculated. AMOUNT. HIT ENTER To POST!

Control F	Control	FD206	FD211	FD220	FD223	FD224	FD225	FD226	FD240
5042	5042	-0-	-0-	-0-	-0-	-0-	-0-	-0-	241,731
5070	5070	65	22,080	36	-0-	1,020	37	-0-	8,728,358
5700	5700	65	22,080	36	-0-	1,020	37	-0-	8,970,089
5800	5800	-0-	-0-	-0-	-0-	-0-	-0-	-0-	694,742
5900	5900	88,231	17,180,762	798,761	116,224	9,409,727	158,590	80,978	29,870,275
5000	5000	88,296	17,202,842	798,797	116,224	9,410,747	158,627	80,978	39,535,106
6011	6011	11,760	11,934,230	788,897	116,224	6,435,024	158,627	80,978	-0-
6012	6012	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
6013	6013	-0-	1,547,166	9,150	-0-	501,094	-0-	-0-	-0-
6021	6021	-0-	-0-	750	-0-	833,647	-0-	-0-	-0-
6023	6023	-0-	331,191	-0-	-0-	-0-	-0-	-0-	-0-
6031	6031	-0-	335,853	-0-	-0-	1,533,876	-0-	-0-	-0-
6032	6032	54,119	2,806,304	-0-	-0-	-0-	-0-	-0-	-0-
6033	6033	-0-	70,338	-0-	-0-	70,647	-0-	-0-	-0-
6034	6034	-0-	81,780	-0-	-0-	-0-	-0-	-0-	-0-
6035	6035	-0-	-0-	-0-	-0-	-0-	-0-	-0-	36,035,727
6036	6036	-0-	-0-	-0-	-0-	36,459	-0-	-0-	-0-
6041	6041	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Double click with the mouse on the selected cell and immediately the following screen will appear. Note that the control number and fund number are identified at the top of the screen.

Selected Information from Trial Balance File

File Print PDF FILE Help

Control Code: 6011 Field: FD220 Description: Instruction Total Balance \$788,897.00

Fd	Fn	Obj	SO	Org	Y	PR	Oth	Beginning Balance	AdjustDB	AdjustCR	Balance	Budget	WPref	Name/Acct
220	11	6118	00	831	3	24	000	(438.00)			(438.00)	438.00		Salaries/Wages-Teachers & Other Prof
220	11	6118	00	831	4	24	000	247,435.00			247,435.00	(247,435.00)		Salaries/Wages-Teachers & Other Prof
220	11	6119	00	831	4	24	000	128,421.00			128,421.00	(128,421.00)		Salaries/Wages-Teachers & Other Prof
220	11	6121	00	831	3	24	000	6.00			6.00	(6.00)		Extra Duty Pay/Overtime - Support Per.
220	11	6121	00	831	4	24	000	288.00			288.00	(288.00)		Extra Duty Pay/Overtime - Support Per.
220	11	6126	00	831	3	24	000	9,997.00			9,997.00	(9,997.00)		Salaries/Wages - Support Personnel -L
220	11	6126	00	831	4	24	000	71,994.00			71,994.00	(71,994.00)		Salaries/Wages - Support Personnel -L
220	11	6141	00	831	3	24	000	932.00			932.00	(932.00)		Social Security/Medicare/Instruction
220	11	6141	00	831	4	24	000	16,532.00			16,532.00	(16,532.00)		Social Security/Medicare/Instruction
220	11	6142	00	831	3	24	000	93.00			93.00	(93.00)		Group Health and Life Insurance/Instruc
220	11	6142	00	831	4	24	000	33,769.00			33,769.00	(33,769.00)		Group Health and Life Insurance/Instruc
220	11	6146	00	831	3	24	000	2,304.00			2,304.00	(2,304.00)		Teacher Retirement/TRS Care/Instruc
220	11	6146	00	831	4	24	000	24,299.00			24,299.00	(24,299.00)		Teacher Retirement/TRS Care/Instruc
220	11	6223	00	831	4	24	000	75,008.00			75,008.00	(75,008.00)		Student Tuition - Other than to Pub Schs
220	11	6299	00	831	3	24	000	13.00			13.00	(13.00)		Miscellaneous Contracted Services/Ins
220	11	6299	00	831	4	24	000	6,205.00			6,205.00	(6,205.00)		Miscellaneous Contracted Services/Ins
220	11	6339	00	831	4	24	000	31,793.00			31,793.00	(31,793.00)		Testing Materials/Instruction
220	11	6399	00	831	4	24	000	139,745.00			139,745.00	(139,745.00)		General Supplies/Instruction
220	11	6411	00	831	4	24	000	1,401.00			1,401.00	(1,401.00)		Travel and Subsistence - Employee On

Note that you may export the resulting data, print a report showing the total amount at the bottom, and/or create a PDF file formatted just like the report.

Below is an example of the printed report for this selection. Note that the report gives the full account detail including total adjustments made to the account, the beginning and ending balance, the amount budgeted and the WP reference. Function 11 is described in the title of the report – Instruction.

Drill Down Item Content - FY 2024						
For Field FD220 and Control 6011 - Instruction						
<i>Anywhere Independent School District</i>						3/8/2024
Account Number	Beginning	Adjustments		Ending	Budget	WP Ref
	Balance	Debits	Credits	Balance		
Fund 220 Adult Education (ABE) - Federal						
220 - 11 - 6118 - 00 - 831 - 3 - 24 - 000	(438.00)			(438.00)		438
220 - 11 - 6118 - 00 - 831 - 4 - 24 - 000	247,435.00			247,435.00	(247,435)	
220 - 11 - 6119 - 00 - 831 - 4 - 24 - 000	128,421.00			128,421.00	(128,421)	
220 - 11 - 6121 - 00 - 831 - 3 - 24 - 000	6.00			6.00	(6)	
220 - 11 - 6121 - 00 - 831 - 4 - 24 - 000	288.00			288.00	(288)	
220 - 11 - 6126 - 00 - 831 - 3 - 24 - 000	9,097.00			9,097.00	(9,097)	
220 - 11 - 6126 - 00 - 831 - 4 - 24 - 000	71,994.00			71,994.00	(71,994)	
220 - 11 - 6141 - 00 - 831 - 3 - 24 - 000	932.00			932.00	(932)	
220 - 11 - 6141 - 00 - 831 - 4 - 24 - 000	16,532.00			16,532.00	(16,532)	
220 - 11 - 6142 - 00 - 831 - 3 - 24 - 000	93.00			93.00	(93)	
220 - 11 - 6142 - 00 - 831 - 4 - 24 - 000	33,769.00			33,769.00	(33,769)	
220 - 11 - 6146 - 00 - 831 - 3 - 24 - 000	2,304.00			2,304.00	(2,304)	
220 - 11 - 6146 - 00 - 831 - 4 - 24 - 000	24,299.00			24,299.00	(24,299)	
220 - 11 - 6223 - 00 - 831 - 4 - 24 - 000	75,008.00			75,008.00	(75,008)	
220 - 11 - 6299 - 00 - 831 - 3 - 24 - 000	13.00			13.00	(13)	
220 - 11 - 6299 - 00 - 831 - 4 - 24 - 000	6,205.00			6,205.00	(6,205)	
220 - 11 - 6339 - 00 - 831 - 4 - 24 - 000	31,793.00			31,793.00	(31,793)	
220 - 11 - 6399 - 00 - 831 - 4 - 24 - 000	139,745.00			139,745.00	(139,745)	
220 - 11 - 6411 - 00 - 831 - 4 - 24 - 000	1,401.00			1,401.00	(1,401)	
Total:	<u>788,897.00</u>	<u>-0-</u>	<u>-0-</u>	<u>788,897.00</u>	<u>(788,897.00)</u>	

Drill Down on the Drill Down

If there is an account displayed in the drill down screen which has adjustments in either the adjustments debits or adjustments credits, you can double click on the adjustments number and a report of all adjusting entries made to that account will be displayed.

Entering Data in Federal Awards Data File

The most important thing to remember when entering data in the data file for the Schedule of Federal Financial Assistance is to use the appropriate control code. Control Codes are used to identify the granting agency and whether the grants are direct or passed through to the school. Control codes are also used to ensure that projects with the same CFDA number are printed consecutively so that they are subtotaled.

Please be advised that TEA’s audit data feed requires the correct CFDA number. IT IS VERY IMPORTANT THAT YOU HAVE THE CORRECT CFDA CODE FOR THE FEDERAL PROGRAMS INCLUDED IN THE SEFA!

The column called “cluster” provides a number to group clustered programs together so that they can be subtotaled on the SEFA. If you have only ONE row where a cluster number has been assigned, delete the number so that it will NOT subtotal. Cluster numbers are automatically assigned by AUDIT-L.E.A.

Example of Federal Awards Data

The screenshot shows the 'Report Generator' application window. The title bar includes 'Report Generator' and standard window controls. The menu bar contains 'File', 'Data Files', 'Documents', 'GASB 34 Exhibits', 'Worksheets', 'Checks', 'Query', 'GASB_Adj', 'IEA Data Feed', and 'Help'. A toolbar with navigation arrows and a 'Calculate' button is visible. A yellow banner at the top right contains the text: 'Codes for SEFA File: C-Nat Sci Fd, D-Defense, E-Education, F - Energy, G- Labor, H- Health, I-Com.Service, J-Justice, R-Agriculture, S - Housing, A and B - User Named.' Below this, a description field is set to 'Adult Education (ABE) - Federal'. A yellow banner below the description reads: 'Items Marked with * will be automatically calculated. AFTER ENTERING AMOUNT, HIT ENTER To POST!'. The main data table has columns: Control, Fund, Cluster, CFDA, PassID, and Expenditures. The data rows are as follows:

Control	Fund	Cluster	CFDA	PassID	Expenditures
DXXX					-0-
ED10a			84.041		123,373
EDXX					123,373
EP10b	220		84.002	20 -Pass Through #	38,147
EP10c	220		84.002	21 - Pass Through #	217,009
EP11b	211		84.010	20 -Pass Through #	549,627
EP11c	211		84.010	21 - Pass Through #	10,412,239
EP12b	224	2	84.027	20-Pass Through #	666,676
EP12c	224	2	84.027	21 - Pass Through #	11,580,147
EP13b	315	2	84.027	20 -Pass Through #	1,627
EP13c	315	2	84.027	21 - Pass Through #	46,791
EP14b	316	2	84.027	20 -Pass Through #	6,505
EP14c	316	2	84.027	21 - Pass Through #	60,291
EP15b	225	2	84.173	20 -Pass Through #	2,388
EP15c	225	2	84.173	21 - Pass Through #	180,291
EP16b	317	2	84.173	20 -Pass Through #	2,040

At the bottom of the window, there is a text entry field labeled 'Enter Text for Note here:' and a status bar showing 'Federal Awards Data' and 'Anywhere Independent School District'.

The control codes for each fund found on the fund list are inserted when the data file is created. Each Federal Agency is identified by the first letter of the control code. The codes for the following agencies are:

- C - National Science Foundation (Assistance Listing # 47.xxx)
- D - U.S. Department of Defense (Assistance Listing # 12.xxx)
- E - U.S. Department of Education (Assistance Listing # 84.xxx)
- F - U.S. Department of Energy (Assistance Listing # 81.xxx)
- G - U.S. Department of Labor (Assistance Listing # 17.xxx)
- H - Health and Human Services (Assistance Listing # 93.xxx)
- I - Corporation for National Community Service (Assistance Listing # 94.xxx)
- J - U.S. Department of Justice (Assistance Listing # 16.xxx)
- R - U.S. Department of Agriculture (Assistance Listing # 10.xxx)
- S - Department of Housing and Urban Development (Assistance Listing # 14.xxx)

Codes A and B are also provided for additional agencies which you may have that are not included in this list. Each agency section MUST contain a control code for the subtotals for both the direct grants and the passed through grants. The direct grant section is numbered beginning with the agency code followed by the letter D. In the example above, the ROTC grant had to be added in the Department of Defense. The project, amount and CFDA number are added with control code

DD10c. There must be a subtotal for the total direct spending - DDXX and a total for the Department of Defense - DXXX.

The pass-through agency is identified by the second letter of the control code. The letter P is used for passed through TEA. We have used O to indicate passed through the State Department of Agriculture for the food service grants which come from the U.S. Department of Agriculture. Notice in the data file the name for the RO00 control code is already entered as the U.S. Department of Agriculture.

Hint: You SHOULD edit the control codes AFTER you have created this data file. Then when you import the data from Trial Balance, information from different fiscal years will be coded correctly.

Importing Data into the Federal Awards File

Data is imported from the trial balance for items we know are federal grants. This includes all of the special revenue funds using TEA codes for Federal Special Revenue Funds. In addition, we import food service information from either fund 101, 240 or 701. In most cases, TEA has assigned a particular fund number for a particular program. For example, fund 211 is used for Title I, Part A – Assistance Listing number 84.010A. Since we know these funds are passed through TEA, we assign the code control codes beginning with EP - indicating they are from the Department of Education and passed through TEA. These codes are assigned when the file is created from the information contained on the Fund List. There is one control code entered for each fund number which ends with the letter c to indicate the current year. Codes are also added for Impact Aid and Medicaid Administrative Grant (MAC).

Clustered Programs on the SEFA

The control codes are assigned so that programs with the same Assistance Listing number are listed together. Control codes and clustered program numbers are assigned so that clustered programs are listed together, even though they may have different Assistance Listing numbers. An asterisk is added to the names for the clustered programs.

When the data from the trial balance is imported into this data file, the data for each fund or program is collected by Fiscal Year. AUDIT-L.E.A. looks for data from the year prior to the previous year, the previous year, the current year and the next year as it is possible to have current year expenditures from different projects set up in as many as four different years. The control code for the year before the previous year ends in an a, the control code for the previous year ends in b, the control code for the current year ends in c and the control code for the next year ends in d. If you have a project for a year other than these, you will need to add it manually to the data file.

Enter the Pass-through entity identifying number and enter the correct Assistance Listing number for the report. **You should remember to add any expenditure of a federal award that is not accounted for in the special revenue funds or by an assigned revenue code by TEA.**

Adding an Agency Not Defined in Federal Awards

There are two options allowing entry of a Department Name and projects not defined by the codes above. The codes A and B can be used with AA00 and BB00 the control codes for the row in which the Department Name is entered. At AA00, enter the department name in the Descriptions edit box at the top of the screen. Then enter the appropriate code for the particular project - AD10c, or AP10c, etc.

Adding an Additional Pass-Through Agency

It is assumed that all pass-through funds are passed through the State Department of Education or for Food Service through the State Department of Agriculture. To add items passed through an agency other than TEA, use the control code composed of the Department Code (such as E for education) followed by the letter O and zero, zero - i.e. EO00. In the Description field type 'Passed Through' followed by the Pass-Through Agency. Projects received from this agency must be coded beginning with the Department Code followed by the letter O. Add a code for the total EOXX to get the sum of the amounts from that pass-through agency in the report. Another additional Pass-through agency for any Department can be added by using the Department code followed by the letter N. Add control EN00 and in the Description field type 'Passed Through' followed by the name of the Pass-Through Agency and the ENXX for the total. You may use M, L, K, J, I, H, G, F etc. to add up to 10 additional pass-through agencies. Of course, the P is reserved for TEA

Entering Information for the Cash Flow Statements

The data for the cash flow statements must be entered in the Expenses and Revenues Data files for the respective proprietary type funds. **(Note: Cash flow statements need to be prepared for Internal Service funds and Enterprise funds only.)**

While the revenue and expense data is imported from the trial balance file, the items at the bottom of these files must be hand entered. The control codes used determine which section the information should be entered are as follows: AA – Operating Activities Reconciliation, AB- Non-capital Financing Activities, AC – Capital and Related Activities, AD – Investing Activities, and RR – Operating Activities. **Read the descriptions at the top of the screen and edit these as necessary. Remember that if you add a control code to the Internal Service fund file, you must also add it to the Enterprise fund file and vice versa.**

Entering Data in Reconciliation Data Files

There are two reconciliation data files used to produce Exhibits C2 and C4. These cannot be completed until after both the Fund Financial Statements and the Government Wide Financial Statements have been produced. This will be described in a later section of this manual.

If internal service funds are consolidated with enterprise funds, the reconciliation amounts may be hand entered into code 4001 in the balance sheet data for the enterprise funds and 9900 in the revenues and expenses data for the enterprise funds. If the enterprise fund/internal service fund consolidation worksheet has been completed, these amounts will automatically be imported into these two data files.

Entering Data in RSI Schedules (TRS)

Data for the schedules required with the implementation for GASB 68 and for the schedules required with the implementation of GASB 75 must be hand entered. Most of the content of these schedules must be supplied by TRS. Please note that the four schedules will eventually present data for a 10-year period. This year we will have seven columns for the Schedule of Net OPEB Liability (G8) since this is the seventh year of implementation of GASB 75 and this schedule must report data from TRS for their measurement year ending August 31, 2023. In the Schedule of Net Pension Liability we have the required 10 columns this year as this is the 10th year of implementation. This schedule also reports data provided by TRS and data in the first column is based on the data from their measurement year ending August 31, 2023. Each year we will add additional columns until we have the 10-year presentation for these two schedules. The other two schedules related to TRS are the Schedule of Contributions for the TRS Pension Plan and the Schedule of Contributions for the TRS OPEB's. The data in these schedules are based on district information and should be presented for each year for which the district has information up until 10 years of data is presented. Examples of these schedules can be found in Appendix A – the Example Financial Statement. The information for the Notes to RSI related to GASB 68 and GASB 75 are provided in the documents section of the Report Generator. **We do not have the information from TRS as yet for these notes for this year.** As soon as we receive the content of these from TRS, this document will be revised.

Please remember that the data in the Schedule of the District's Proportionate Share of the Net Pension Liability and the data in the schedule of the District's Proportionate Share of the Net OPEB liability MUST use data from the measurement period. These data will have to be supplied by TRS.

The data for the Schedule of District Contributions for the two TRS programs MUST be from the district's fiscal year under audit. You must have at least 10 columns of data in the report for the TRS Pension (G7) and you MUST have at least seven columns of data in the report for the TRS OPEB program (G9). You may present more columns if you have the information for the additional fiscal years. When you supply 10 years of data, no further reporting of prior years' data is required.

Entering Data in Component Unit Data Files

If the District has discretely presented component units – either fiduciary or non-fiduciary – the accounting data from the accounting system of these units must be hand entered into the data files in AUDIT-L.E.A. There is a file for Statement of Net Position data for both types of component units. There is also a data file for the Expenses and Revenues for both types of component units. Please note that this information in the District's annual report must be presented on the accrual basis of accounting even if the component unit accounting is on the modified accrual basis.

Exporting Data from Data Files

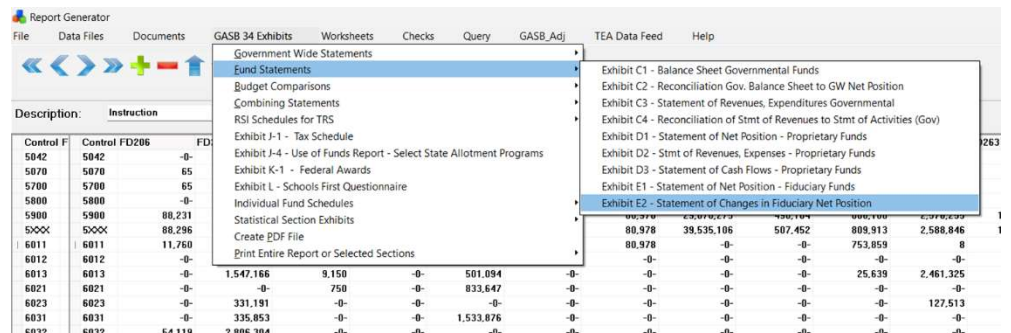
You may export the data from any one of the data files you have retrieved to Edit, Enter or View. With the data appearing in the grid, click on the FILE option in the Report Generator Program Main menu and select EXPORT. Follow the instructions on the screen. (The instructions for exporting are presented in the General Instructions section of this manual.)

Printing or Previewing the Fund Statements

All of the financial exhibits are created by selecting the GASB 34 EXHIBITS option from the Report Generator Program Main Menu. Select the particular exhibit you wish to create. Each exhibit is created with data drawn from your data files. **If you have not yet entered data into the data files, no data will appear in the reports.**

Printing Individual Fund Schedules

Select the option in the GASB 34 EXHIBITS menu for the Individual Fund Schedules.



To print all Exhibits, including the Individual Fund Statements, you will need to select the GASB 34 Exhibits menu option in the Report Generator. Note the selections in the above menu. The items showing the small arrow to the right will take you to another menu for selection of the Exhibit you wish to print.

Schedules for RSI Related to GASB 68 and GASB 75

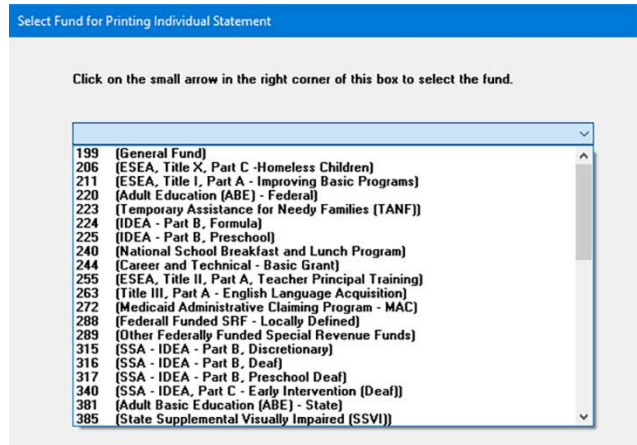
The schedules required by GASB 68 and GASB 75 which must be included in the RSI section of the financial report are selected from the GASB 34 Exhibits menu option. Select from the drop-down menu the option “RSI Schedules for TRS”. Then select which of the schedules you wish to print or preview.

Individual Fund Statements

These statements are not required by GASB or by TEA. In some instances, however, you may wish to include these for additional information or for presentation in a complete CAFR. AUDIT-L.E.A. provides individual fund statements for both governmental and proprietary funds and for both balance sheet/net position and expenditures/expenses. If you choose you may include prior year data and/or budget information.

Control	Control FD206	FD	FD240	FD242	FD244	FD255
5042	5042	-0-	15,343	-0-	-0-	-0-
5070	5070	362	29,909	940,495	278	8,000
5700	5700	362	45,252	940,495	278	8,000
5800	5800	-0-	260,039	277,447	-0-	-0-
5900	5900	166,469				
5900	5900	166,831				
6011	6011	57,827				
6012	6012	-0-				
6013	6013	-0-				
6021	6021	-0-				
6023	6023	-0-	234,895	-0-	-0-	97
6031	6031	-0-	68,836	-0-	-0-	1,987,798
6032	6032	77,217	2,691,666	-0-	-0-	-0-

You will then need to select either the schedules for Revenues and Expenditures/Expenses OR the Balance Sheet/Net Position option. With either selection you will then be taken to a screen to select which specific fund you wish to consider.



The drop-down menu will list ALL Funds on the fund list along with the description from that list. Scroll down until you find the fund you are interested in. (Please note that if the fund you select is designated a Major Fund on the fund list, you will be asked if you wish to print the schedule for just that fund OR if you wish to print the schedule for all funds included in the major fund group. For example, if you have listed all capital projects fund as part of Major Fund 3, you may either print the report combining all of these capital projects fund OR you may print the schedule for only the selected fund.)

Once you have made your selection, you will be taken to the Report Data Screen.

Report Data Screens

When you have selected the name of the report you wish to create, the results will appear in the Report Data Screen.

While the data for the report is displayed in this screen, **it cannot be edited in this screen**. Since the data for the exhibits must be drawn for several different data files, the data must be edited in those files to ensure no discrepancies. For example, since the data in Exhibit C3 for the Governmental funds includes data on special revenue funds, the general fund, capital project and/or debt service, the information must be taken from the data files for each of these fund types. Any change must be due to a change in one or more of these funds.

Report Data Screen

Control M1	M2	OtherFunds	TotalGov	
> 5700	450,202,954	153,887,018	23,165,311	635,255,183
5800	83,260,055	4,878,084	8,635,985	96,774,124
5900	23,195,179	1,856,120	126,324,937	151,376,236
6011	317,936,527	-0-	71,196,560	389,133,087
6012	8,227,685	-0-	473,944	8,701,629
6013	15,399,495	-0-	7,804,374	23,203,869
6021	7,385,738	-0-	1,111,562	8,497,300
6023	37,267,552	-0-	1,507,879	38,775,431
6031	20,399,806	-0-	4,284,867	24,684,673
6032	3,202,303	-0-	2,999,607	6,201,910
6033	8,274,314	-0-	306,055	8,580,369
6034	16,650,831	-0-	422,255	17,073,086

You use this screen to edit the schedule title, assign an exhibit number, and assign a page number if desired. To EDIT column headings AND TO CHANGE THE FISCAL YEAR included in the reports, click on the HEADINGS option.

Report Data Screen for Individual Fund Schedules

There are some differences in the Report Data Screens for the Individual Fund Schedules and the Report Data Screen for the rest of the Exhibits and Schedules. Specifically, these differences allow you to select the content of the schedule. The screen below is the Report Data Screen for printing the Revenues and Expenditures actual, budget and prior year data for governmental funds. You must select from the group of options on the left of the screen what type of data you wish to include. Your options are:

- budget comparison data (actual, adopted and amended budget)

- Prior Year Current Year data ONLY
- Both Budget and Prior Year (actual, adopted and adopted budget data, and prior year)
- Current year ONLY

Report Data

File Print Preview MakePDF Headings Help

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, 2024

Fund Balance: Enter Fund Balance or other desired description for control codes 9100 and 9200.

Description: Total Local and Intermediate Sources

Control: 5700

Exhibit:

Beginning Page:

Number:

Select Content Option

Include Budget Comparison Only

Include Prior Year Current Year Only

Include Both Budget and Prior Year


Include Current Year Data Only

Control	Original	Final Bud	Actual	Variance	Prior YR
5700	6,706,177	8,526,794	8,970,089	41,295	45,552
5900	1,807,073	1,193,664	894,742	(499,122)	260,029
5900	28,454,166	30,091,372	29,870,275	(221,097)	1,667,465
6035	38,592,916	39,670,040	36,935,727	3,634,313	3,721,367
6051	715,000	766,644	700,522	66,122	499,719
6052	1,000	1,000	130	870	-0-
6071	-0-	-0-	-0-	-0-	89,381
6072	-0-	-0-	-0-	-0-	1,440
7912	-0-	-0-	8,502	8,502	18,363
9100	7,993,659	7,993,659	7,993,659	-0-	10,515,052
9200	5,642,159	7,760,004	10,790,697	3,030,693	7,639,446

The report data screen for printing balance sheet individual fund schedules is similar. There you must select if you want both prior year and current year data OR current year data only. PLEASE NOTE, after you change your selection of the Content Option, you will be advised that you must CLOSE the Report Data Screen and select the Individual Fund Schedule option again to reform the report so that all of the data you have asked for is included.

You use this screen to edit the schedule title, assign an exhibit number, and assign a page number if desired. To EDIT column headings AND TO CHANGE THE FISCAL YEAR included in the reports, click on the HEADINGS option

Exporting Exhibit Data

From the Report Data Screen menu, select FILE/EXPORT or click on the  icon and follow the instructions on the screen to export the exhibit data.

Editing Exhibit Titles

All exhibit titles can be edited in the Report Data Screen. You may edit the content of the lines provided for each exhibit. You may **NOT** add to the number of lines. If you wish to leave a line blank, delete all content. The space will be left in the report but no text will print for the blank line.

Editing Column Headings and Changing Fiscal Year

Selected column headings can be edited by clicking on the menu option called HEADINGS in the menu on the Report Data Screen. This routine allows for editing of all column headings for combining statements, the column headings for the budget comparisons, and the column headings for major funds and component units. This screen also provides a procedure for changing the fiscal year. **You must change the Fiscal Year in the Headings option as that will store the information to be used in all exhibits.** Please note that changing the Fiscal Year when printing the normal exhibits will NOT change it for the Individual Fund Schedules. You must do this from the Report Data Screen for the Individual Funds.

Headings Screen

Edit School Name and Column Headings for Reports

School District Name: ANYWHERE INDEPENDENT SCHOOL DISTRICT

Field Name: M2

First Line: 50

Second Line: Debt Service

Third Line: Fund

Change Fiscal Year: Yes No

Post School Name Change

Close

Edit Column Headings

How do I enter or edit the column headings in the Exhibits?

To edit column headings, browse through the table with the navigator bar until either the fund number preceded by FD appears under the label 'Fund Name'. For example, if you wish to edit the column heading for fund 206 on the combining statements for governmental funds, click the navigator bar until FD206 appears as the Field Name in the Headings Screen. The first, second and third (if appropriate) lines of the column heading will appear in the text boxes to the right of the screen. **For combining statements, the fund number will always appear above these lines.** The maximum number of characters that can be entered in each line is 13. After entering the desired column heading, click the button in the navigator bar to post your change. **Note: If you change the major fund designation in the fund list, you must reenter the column titles for the M2, M3, and etc. major funds.**

Change the Fiscal Year

The default Fiscal Year end is August 31. To change this in all exhibits where these dates must appear, click on the HEADING menu option while in the Report Data file. (Remember you must select an exhibit for printing to open the Report Data file.) Click the radio button labeled Yes in the “Change Fiscal Year” radio group box. The field name FiscalYear will appear in the middle of the screen. Enter the month and day plus a comma for the end of the fiscal year in the text box labeled Second Line. Enter the year in the text box labeled Third Line. On the last line, enter the month and day of the beginning of the fiscal year.

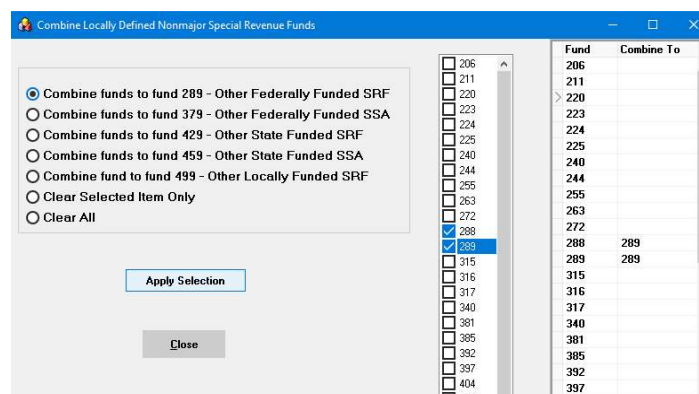
Be sure to click on the ✓ in the navigator bar to post the change. This information will be saved in the report information file and will change all exhibits affected by the change.

Add or Delete Funds from Previously Created Data Files

To Add or Delete Funds from the data files containing multiple funds such as Special Revenue Funds, simply add or delete the fund from the fund list and then select the Create or Recreate Data File option from the Report Generator Menu. You will be asked if you wish to retain the data from the previously created files. If you indicate yes, the column for the new fund will be added or the column for the removed file will be deleted and all other data previously entered in the data file will remain. If you have added a fund, you will need to either re-import the information from the Trial Balance file or hand enter the data.

Combining Special Revenue Funds for Exhibits

This routine allows you to select locally defined special revenue funds to be combined at the time the report is printed into the All Other funds 289, 379, 429, 459 or 499. This allows you to maintain fund detail and combine only for the reports. This selection can be changed each time the report is printed if you desire. When you select the combining statements for governmental funds options (Exhibits H-1 or H-2) you will be asked if you wish to enter or change your selection of funds to combine. If you respond YES, the following screen will appear.



The list of funds in the trial balance is displayed with a check box next to each one. Click the check box on the funds you wish to combine to one of the choices listed on the right side of the screen. **PLEASE REMEMBER YOU SHOULD ONLY COMBINE LOCALLY DEFINED FUNDS.** In the example above, funds 288 and 289 have been selected to combine to fund 289. After selecting the funds and the option giving the fund number to which you wish these to be combined, click on Apply Selection. The fund number you are combining to will appear in the Combine To column beside each of the funds you selected.

If you wish to remove a selection, click on the check box beside the fund you wish to clear and select the option to Clear Selected Items and then hit the Apply Selection button.

Once you have selected these combination choices for one of the combining statements, it is selected also for the other combining statement for the same fund types.

Printing or Previewing the Exhibits

*DO NOT PRINT
EXHIBITS FROM THE
PREVIEW SCREEN!*

To print or preview the Exhibits, select the appropriate menu option from the Report Data Screen menu.

Do not print the report from the preview screen. Use the preview ONLY to view the report on the screen. Always print by selecting the PRINT option from the menu.

Setting Copies

When printing you will be asked if you wish to print more than one copy. If the answer is yes, select the number you wish to copy from the selection box.

Changing the Exhibit Number

The Exhibit Number can be changed and the change saved for any Exhibit by entering the desired exhibit letter and number in the text box on the Report Data screen.

Setting the Page Number

The beginning page number for each exhibit can be entered once and is saved unless changed later in the page number text box on the Report Data screen. If you do not wish to print page number, leave this box blank. **Note: We recommend that you do not assign page numbers here, but assign them instead in the Total PDF file as a footer.**

Increasing Space between Departments on Federal Awards

Each time you print you will be asked if you wish to change the spacing between the department sections on the Schedule of Federal Financial Assistance. If you respond yes, increase or decrease the spacing using the selection box that will appear on the screen. Once you are happy with your selection **you do not need to respond yes again as your previous selection will be saved until you decide to change it.**

Reconciliation Statements

When printing the fund financial statements prior to completion of the GASB government wide data files, **do not print Exhibits C-2 and C-4.** These must be completed after both the fund financial statements and the government wide statements have been prepared.

Preparing the Government Wide Exhibits

Remember to print or preview your fund financial statements and **RUN THE CHECK ROUTINE** to be sure they are correct!

Preparing Government Wide financial statements involves entries which consolidate or convert (adjust, reclassify, or eliminate) account information in the governmental fund level financial statements. In other words, to convert the **MODIFIED ACCRUAL** data from the governmental fund statements to the **ACCRUAL** data required in the government wide statements.

Please note the **GASB 68 Data Entry Screen** and the **GASB 75 Data Entry Screen**. We have created these data entry screens to enter the required information regarding the TRS Pension and the TRS OPEB plan into **AUDIT-L.E.A.** When the data is entered, you may click a menu option to print out the calculated adjusting entries and/or you may click another menu option to automatically post these adjusting entries into your **GASB Adjustments** file in the **Fund to Government Wide** worksheet. Note there is a column in the fund to government wide worksheet for the **GASB 68** adjustments and a column for the **GASB 75** adjustments.

Consolidating Adjustments

There are two consolidating entries which must be performed. In general, these are entries which consolidate data for the governmental activities which are **NOT** contained in the governmental fund statements. These are:

- Consolidate internal service fund activity. – If an internal service fund primarily supports governmental funds, it must be consolidated with the governmental activities in the government wide statements. (Note: If an internal service fund primarily supports an enterprise fund, it would have to be consolidated with the business-type activities. Since enterprise funds in schools are generally small even if they exist, we will not illustrate that in this manual.)
- Consolidate the general long-term debt and general capital assets information. – Since governmental fund statements have a modified accrual basis of accounting, the long-term debt and capital assets held by the governmental entity are recorded in their long term debt and capital asset account groups. They are **NOT** recorded in the fund. **Please note that this does NOT include beginning balances for the Net Pension Liability and the Net OPEB liability and the deferred resource flows associated with these TRS plans. (For the TRS data, these beginning amounts will be posted in the GASB 68 column and in the GASB 75 column rather than the Account Groups Beginning column.)** When we consolidate this information with the governmental activities in **AUDIT-L.E.A.**, we first consolidate the beginning balances of these items in the

fund to government wide worksheet. Remember this will include the beginning of the year Right-to-Use Lease Assets and Liabilities in governmental funds reported at the end of the prior reporting period. This allows us to use reclassification adjusting entries (described below) to adjust these amounts by reclassifying the current year activity affecting these items. The current year activities acquiring capital, disposing of capital, acquiring new debt, paying off debt, etc. are recorded in the governmental funds and reported in the fund level financial statements.

Conversion Adjustments

There are three types of Conversion Adjustments. These are the entries that convert the modified accrual data from the governmental fund statements to the accrual data required for the government wide statements.

- Adjusting Entries –
 - Revenues must be adjusted so that only revenues “earned” in the reporting period are reported. Revenues received but not earned must be removed and revenues earned but not received must be added. For schools, this primarily involves adjustments of tax revenues. **(Refer to the section in this manual called the Conversion Routine for Taxes.)**
 - Interest on long-term debt must be accrued. This would also include accrued interest on the right-to-use lease liabilities and on SBITA liabilities. Under modified accrual, interest on long-term debt is not recorded until paid, but under accrual the interest for the year must be recorded if it has not been paid, or deleted if it accrued last year and was paid this year.
 - Current year depreciation expense must be allocated by function and recognized as an expense. The amount must also be added to accumulated depreciation in the balance sheet accounts. This must include the depreciation (amortization) of the right-to-use lease assets and on the SBITA assets. Remember the accumulated depreciation on right-to-use leases must be related to the particular type of asset in the lease arrangement.
 - The District’s portion of the Pension Expense to be recognized this year must be recorded as a debit to expenses and a credit to the ending net pension liability. The District’s proportionate share of the remaining amounts of the deferred resource outflows and inflows will be provided by TRS and an adjustment will have to be made to either credit or debit the reported ending amounts of the deferred resource outflows and inflows related to the pension.

- The District's portion of the OPEB Expense to be recognized this year must be recorded as a debit to expenses and a credit to the ending net OPEB liability. The District's proportionate share of the remaining amounts of the deferred resource outflows and inflows will be provided by TRS and an adjustment will have to be made to either credit or debit the reported ending amounts of the deferred resource outflows and inflows related to the OPEB plan.
- All other necessary accruals must be recorded.
- Reclassifying Entries –
 - Expenditures made during the current year for capital acquisition must be 'capitalized'. Since these expenditures are NOT expenses, they must be removed from the expense category and reclassified as capital assets.
 - Expenditures made during the current year for new right-to-use lease assets must be 'capitalized'. This includes the charges to put the asset in place. These expenditures should be removed from the expense category and reclassified as a right-to-use lease asset.
 - Expenditures made during the current year for new SBITA assets must be "capitalized". The value of the SBITA asset (the SBITA liability plus any capitalized expenditures in the implementation stage will determine the value of the SBITA asset) must be removed from expense category and reclassified as the SBITA asset.
 - Expenditures for payment of debt principal must also be reclassified. These expenditures are not expenses. They must be removed from the expense category and instead recorded as a reduction in debt or other liability. This will include principal payments for right-to-use lease liability and principal payments for the SBITAs.
 - Expenditures for payment of the district's contribution during the current fiscal year to TRS must be de-expended and reclassified as a Deferred Resource Outflow Related to TRS Pension and to the TRS OPEB plan.
 - All fund balance items must be reclassified since "fund balance" is a concept only appropriate in modified accrual. Fund balance items must be reclassified to net position items.
 - All other sources and uses must be reclassified except for any NET TRANSFER between governmental activities and business-type activities. Other sources and uses are concepts only used in modified accrual. These would include the proceeds of the new right-to-

use leases and SBITAs which began in the current reporting period.

- Eliminating Entries –
 - “Due-to-Due-Froms” between governmental funds and internal service funds must be eliminated for the total governmental activities.
 - Transfers In and Transfers Out between governmental funds and internal service funds must be eliminated.

AUDIT-L.E.A. Worksheets Used to Prepare the Government Wide Exhibits

The first step in preparing the Government Wide financial statements is to perform the conversion and consolidating entries in the Fund to Government Wide Worksheet. Refer to the example adjusting entries in Appendix B. After these are completed, the next step is to use the revenue worksheets to:

- a. Separate the program revenue from general revenue,
- b. Allocate the program revenue by function, and
- c. Allocate the remaining revenue to the appropriate general revenue category.

The necessary revenue allocations for program revenues (grants and charges for services) are done in the Grants Revenue worksheet and the User Charges worksheet for governmental funds. The allocation of the general revenue is done in the General Revenue Worksheet.

When should the enterprise fund GASB worksheets be completed?

If the school has any internal service funds which primarily serve the enterprise funds or which provide a significant amount of services to the enterprise funds, the Enterprise Fund Consolidation Worksheet must also be completed before the Government Wide Statements are complete. Similarly, if the enterprise fund has any grants, transfers in or contributed capital, the Enterprise Grant Revenue worksheet must be completed.

For both the Fund to Government Wide Worksheet and the Enterprise Fund Consolidation Work Sheet, the beginning data is automatically imported when the respective fund statements are printed or previewed! If there is a change in the Fund Statements, these worksheets will need to be opened and analyzed to see if any changes in the consolidations are required.

Access to all of the worksheets (including the files related to GASB 68 and GASB 75) is from the Data File/Enter or Edit or View/GASB 34 Worksheets/ menu option in the Report Generator.

Additional Data Required for GASB

There are data requirements under GASB which might not be entered in the school's modified accrual accounting system. However, the information must be maintained, accumulated and carried forward to future years. The school should maintain a record of the full accrual entries and the documentation that support the adjustments in the fund to government wide worksheets. The additional data requirements may include the following:

- recording depreciation for capital assets and for right-to-use lease assets and SBITA assets, calculating accumulated depreciation as of the beginning of the year, and determining a method for allocating current year depreciation by function for the governmental funds;
- recording the historic cost of infrastructure assets and calculating depreciation (or use the modified approach for infrastructure reporting);
- determining all long-term liabilities such as right-to-use lease liabilities, SBITA liabilities, claims and judgments, self-insurance liability, etc. and establishing the amount as of the beginning of the year;
- determining any revenues earned but not received and any revenues received but not earned in the period covered by the report;
- capitalizing gains/losses on debt refunding after the beginning of the fiscal year; and
- determining the allocation of revenues and expenditures OR the profit (loss) of the internal service fund to the functions in the governmental funds served and/or to the enterprise fund(s) served.

The Fund to Government Wide Worksheet

When the Fund to Government Wide worksheet is selected from the worksheet options, the worksheet information is brought into the Report Generator screen.

The screenshot shows the 'Report Generator' application window. The menu bar includes 'File', 'Data Files', 'Documents', 'GASB 34 Exhibits', 'Worksheets', 'Checks', 'Query', 'GASB_Adj', 'TEA Data Feed', and 'Help'. Below the menu bar is a toolbar with navigation arrows and a 'Calculate' button. The main window displays a worksheet with the following columns: Control Description, GovTotal, ISF, AcctGroup, DebtCapItems, Reclass, AllocDep, GASB68, GASB75, and GovWide. The 'Description' field is set to 'Cash and Cash Equivalents'. A yellow warning banner reads: 'Items Marked with * will be automatically calculated AFTER ENTERING AMOUNT. HIT ENTER To POST!'. The table lists various asset categories such as 'Cash and Cash Equivalents', 'Investments - Current', 'Property Taxes - Current', etc., with numerical values in each column. The bottom status bar shows 'Balance Sheet to Net Position Work Sheet' and 'Anywhere Independent School District'.

Control Description	GovTotal	ISF	AcctGroup	DebtCapItems	Reclass	AllocDep	GASB68	GASB75	GovWide
1110 Cash and Cash Equivalents	274,829,670.00	39,795,530.00		-0-	-0-	-0-	-0-	-0-	314,625,200.00
1120 Investments - Current	67,132,060.00	4,727,475.00		-0-	-0-	-0-	-0-	-0-	71,859,535.00
1210 Property Taxes - Current	-0-	-0-		-0-	-0-	-0-	-0-	-0-	-0-
1220 Property Taxes Receivable (Delinq)	29,184,028.00	-0-		-0-	-0-	-0-	-0-	-0-	29,184,028.00
1225 Property Taxes Receivable (net)	-0-	-0-		-0-	-0-	-0-	-0-	-0-	-0-
1230 Allowance for Uncollectible Taxes	(2,503,910.00)	-0-		-0-	-0-	-0-	-0-	-0-	(2,503,910.00)
1240 Due from Other Governments	35,101,490.00	338.00		-0-	-0-	-0-	-0-	-0-	35,101,828.00
1250 Accrued Interest	232,969.00	23,819.00		-0-	-0-	-0-	-0-	-0-	256,788.00
1260 Due from Other Funds	33,667,212.00	1,908,551.00		-0-	(35,575,763.00)	-0-	-0-	-0-	-0-
1267 Due from Fiduciary Funds	-0-	-0-		-0-	-0-	-0-	-0-	-0-	-0-
1270 Due from Component Unit	-0-	-0-		-0-	-0-	-0-	-0-	-0-	-0-
1290 Other Receivables	230,207.00	56,444.00		-0-	-0-	-0-	-0-	-0-	286,651.00
1310 Inventories	5,300,294.00	501,335.00		-0-	-0-	-0-	-0-	-0-	5,801,629.00
1410 Prepayments	709,836.00	725.00		-0-	-0-	-0-	-0-	-0-	710,561.00
1490 Other Current Assets	-0-	-0-		-0-	-0-	-0-	-0-	-0-	-0-
1510 Land	-0-	86,060.00	133,394,019.00	480,550.00	-0-	-0-	-0-	-0-	134,550,639.00
1520 Buildings and Improvements	-0-	510,696.00	2,223,117,009.00	49,680,994.00	-0-	-0-	-0-	-0-	2,273,308,499.00
1521 Depreciation on Buildings	-0-	(436,440.00)	(885,877,173.00)	-0-	-0-	(72,390,631.00)	-0-	-0-	(957,912,244.00)
1530 Furniture and Equipment	-0-	17,552,501.00	76,154,430.00	180,510.00	-0-	-0-	-0-	-0-	93,905,449.00
1531 Depreciation on Furniture and Equip	-0-	(15,303,189.00)	(54,884,020.00)	1,268,688.00	-0-	(6,130,310.00)	-0-	-0-	(75,048,831.00)
1540 District Defined Capital Assets	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1541 Depreciation on District Defined Cap	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1550 Right-to-Use Lease Asset	-0-	72,264.00	1,354,716.00	-0-	-0-	-0-	-0-	-0-	1,426,980.00
1551 Depreciation on Lease Asset	-0-	(28,906.00)	(661,639.00)	-0-	-0-	-0-	-0-	-0-	(690,545.00)
1553 SBITA Assets	-0-	76,512.00	-0-	388,186.00	-0-	-0-	-0-	-0-	464,698.00
1554 Depreciation on SBITA Asset	-0-	(38,256.00)	-0-	-0-	-0-	(194,093.00)	-0-	-0-	(232,349.00)
1560 Library Books and Media	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1551 Depreciation on Books and Media	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1580 Construction in Progress	-0-	-0-	43,429,022.00	(22,185,231.00)	-0-	-0-	-0-	-0-	21,243,791.00
1580 Infrastructure, Art, Historical Treasur	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1581 Depreciation on Infrastructure, Art, T	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1800 Restricted Assets	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1910 Long Term Investments	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
1920 Net Pension Assets	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

This worksheet and the accompanying adjustments routine are designed to maintain a record of the adjustments necessary at the end of the year to convert the governmental funds from modified accrual to accrual accounting. The columns in the worksheet are GovTotal, ISF, AcctGroup, DebtCapItems, Reclass, AllocDep, GASB68, GASB75, and finally GovWide.

How is the data from the Governmental Fund Statements entered in the Fund to GW Worksheet?

The data for the column (GovTotal) are automatically imported into this worksheet every time the fund financial statements for governmental funds are printed or previewed. Notice that the signs are changed on all credit accounts to accommodate the adjustments routine.

Examples of some of the "worksheet" adjustments necessary to perform the conversion and consolidation of the modified accrual data are provided in the GFOA's *Governmental Accounting, Auditing, and Financial Reporting*. This source will not contain all possible adjustments to be made. The key is to consolidate your internal service fund(s) which primarily serve the governmental funds and make all adjustments necessary to convert to accrual accounting. Review the Consolidating and Conversion Entries discussed above.

Entering Adjustments in the Fund to Government Wide Worksheet

Adjustments should always be entered using the GASB 34 Adjustments Routine in order to document the detail and reasons for the adjustment. The advantage of the adjustments routine is that a detailed record of each adjustment to each control code is maintained and printed along with a description. These adjustment reports and other worksheets can be printed by selecting the Worksheets option in the Report Generator menu. To use the adjustments routine, select the GASB_Adj option from the Report Generator Menu. The following screen will appear. Each adjusting entry must be related to a single column that must be selected in the box to the right of the description box.

Control	Debit	Credit
> 1510	150,275,977.00	
1520	1,561,277,692.00	
1521		(466,330,296.00)
1530	47,865,374.00	
Totals:	1,826,749,266.00	(1,826,749,266.00)

Do not type the adjusting entry number. This number is automatically assigned when you click on the NEW option in the menu. To browse the data file of previously entered adjustments, click on BROWSE and then click on the small arrow on the side of the Adjusting Entry Number Box. A drop down menu will list all previously entered adjusting entry numbers. Select the one you wish to view, edit or delete.

Entering data into the GASB Adjustments in the Fund to Government Wide Worksheet

When entering amounts, you should not enter commas or dollar signs. It is not necessary to enter the minus sign with credit adjustments, as the program will automatically post all credit adjustments as a negative. When you enter the amount, hit the Enter key so that the totals will calculate.

Use the tab key to move from cell to cell. To add a new line, tab from the current line or use your down arrow key. You may also delete or add a single line to the adjustment by clicking the + or - signs at the top of the screen.

Be sure your control codes are correct. If you forget the code, move your cursor onto the worksheet and scroll down until you find the desired code. Its description will show in the description box at the top of the Report Generator screen and as the second column in the worksheet. You do not need to close the adjustments screen to do this. To return to the adjustments routine, click you mouse back on that screen. While is it possible to add codes in the worksheet, we do not advise that you do as the routine to import the data from the worksheet to the data files for the Government Wide Statement of Activities, the Government Wide Statement of Net Position and the General Revenue worksheet may not function properly.

When the entry is complete, hit the POST button to post it to the worksheet and the adjustments file.

After you have completed making all of the adjustments in the Fund to Government Wide worksheet, check the following:

1. Row 4XXX must have zeroes in every column. This row checks to see if the statement of net position balances. (You should check this row before leaving any one column while entering your adjustment.)
2. Row 9900 must have zeroes in every column. This checks for consistency between the Statement of Net Position and the Statement of Activity.
3. There should be zero in the GovWide column for all control codes beginning with 34, 35 or 36 as all fund balance items must be reclassified to the appropriate net position category.
4. The amounts on the Fund Level Balance Sheet for governmental funds recorded as Deferred Resource Inflow – Unavailable Revenue from Property Taxes must be completely adjusted so that this item does NOT appear on the Government Wide Statement of Net Position. Whatever that amount is in the first column of the worksheet must be adjusted so that 2601 is zero in the GovWide column on the worksheet.
5. There should be a zero in the GovWide column for control code 6071. This is the codes for the principal payment on long term debt. Adjusting entries should have been made to move this from current year expenses to a reduction in debt. (Note: Technically control code 6081 – capital outlay should also be zero and adjusted to an increase in capital assets. TEA does allow some expenses for 6081 in the Government Wide Statement of Activities.)
6. There should be zeroes in all of the other sources (control codes beginning with 7) and other uses (control codes beginning with 8) control codes **unless there is a transfer from the governmental funds (and internal service funds consolidated with the governmental funds) to or from the enterprise funds.**

7. **In the GovWide column there should be either a zero in due from other funds 1260 or a zero in due to other funds 2170 with any amount left either due to or due from enterprise funds.** (Note that the due to and due from fiduciary funds are presented in 2177 and 1267 respectively.) Of course, if the District has no enterprise funds, both 1260 and 2170 MUST be zero.
8. The Beginning Net Position number on row 9100 in the GovWide column MUST be equal to the ending net position for governmental activities on Exhibit A1 for the previous fiscal year.
9. Check ALL ending amounts for long term debt and capital assets and associated depreciation to be sure your end result matches the District's records.
10. Check to be certain that ending net pension liability (code 2595 in this worksheet) is equal to the ending net pension amount for the district as provided by TRS. Check to be sure the related Deferred Resource Inflows (2604 in this worksheet) and Outflows (code 1999 in this worksheet) in the government wide column are consistent with amount for these provided by TRS PLUS the amount of the contributions made by the district after the end of the measurement period but during the fiscal year under audit.
11. Check to be certain that the ending net OPEB liability (code 2596 in this worksheet) is equal to the ending net OPEB liability amount for the district as provided by TRS. Check to be sure the related Deferred Resource Inflows (2605 in this worksheet) and Outflows (code 199a in this worksheet) in the government wide column are consistent with amount for these provided by TRS PLUS the amount of the contributions made by the district after the end of the measurement period but during the fiscal year under audit.

GASB 68 Data Entry Screen and Adjusting Entries

PLEASE NOTE: The TRS information is now available and the information on this screen is consistent with the new tables for this measurement year.

GASB 68 DATA ENTRY SCREEN

Input TRS and School District Data to Create GASB 68 Adjustments

File Print Entered Data Edit Allocation Percentages Calculate Adjustments and Print Post to Fund To Gov. Wide Worksheet

The following information must be obtained from the TRS Schedule of Pension Amounts By Employer:

a1 - Net Pension Liability at the Beginning of Measurement year 2023 (Column 3):		81,593,041
a2 - Contributions made during Measurement Year 2023 (Column 4) - Enter as Positive Number		16,839,754
a3 - Additional Contributions Adjustments (Column 5) - Enter WITH the sign.		
a4 - Ending Net Pension Liability for Measurement Year 2023 (Column 11)		214,245,509

The following information must be obtained from the TRS Schedule of Pension Expense Detail by Employer:

a5 - District's Proportionate Share of Pension Expense (Columns 2-8):		10,834,322
Deferred Resource Outflows (Inflows) Recognized During the Measurement Year:		
a6 - Difference Between Expected and Actual Actuarial Experience (Column 9)		660,236
a7 - Changes in Actuarial Assumptions (Column 10)		4,207,392
a8 - Net Differences Between Projected and Actual Investment Earnings (Column 11)		20,109,091
a9 - Employer and Proportionate Share of Contributions and Changes in Proportion (Column 12)		1,812,672

These "unrecognized" Deferrals for Current Measurement Year are from the Schedule of Pension Amounts By Employer:

	Outflows	Inflows
a10 - Difference Between Expected and Actual Actuarial Experience (Column 7)	3,106,543	
a11 - Changes in Actuarial Assumptions (Column 8)	19,796,620	
a12 - Net Differences Between Projected and Actual Investment Earnings (Column 9)	80,436,362	
a13 - Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Column 10)	8,528,984	

This information is found on the TRS Schedule of Pension Amounts By Employer:

a14 - District's Proportionate Share 2023 Measurement Year (Column 2):

These "accumulated" Deferrals as of 8/31 of the measurement Year are from the Schedule of Pension Amounts By Employer:

	Outflows	Inflows
a15 - Difference Between Expected and Actual Actuarial Experience (Columns 12 and 17)	3,106,543	4,670,958
a16 - Changes in Actuarial Assumptions (Columns 13 and 18)	39,920,911	9,949,408
a17 - Net Differences Between Projected and Actual Investment Earnings (Columns 14 and 19)	83,242,980	62,076,209
a18 - Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Columns 15 and 20)	14,547,771	11,227,071

This information is from the Schedule of On-Behalf Contributions - Column 3.

a19 - The District's Proportional of the State's Proportionate Share of the Plan Pension Expense:

The following Information is from the District's Records and Prior Year Financial Statements:

b1 - Contribution made after the measurement date and before the end of the FY under audit:		13,852,322
b2 - Contributions made during the FY under audit that were made before the measurement date:		2,997,786
b3 - Expenditures in prior FY recorded as Deferred Outflow which are recognized as contributions this measurement period:		13,804,340
b4 - Onbehalf Contributions received from the State during this FY for PENSIONS:		24,187,317

The Following is From Exhibit A-1 on the Prior Year Financial Statements:

b5 - The Total Deferred Resource Flows for TRS as Reported on A1:	OUTFLOW: <input style="width: 150px;" type="text" value="42,782,429"/>	INFLOW: <input style="width: 150px;" type="text" value="103,145,199"/>
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This GASB 68 Data Entry screen is also accessed from the DATA FILES menu under the GASB 34 Worksheets option. The references to the TRS schedules and column numbers assumes TRS will use the same format to provide this information this year as they did last year. If they do not, we will edit this and update AUDIT-L.E.A. as soon as the schedules are available from TRS. The content of the information, however, should not change. Please note that the items listed as "axx" are data provided by TRS. The items listed as "bxx" must be provided from the school district records and/or the prior year financial statements for the district.

TRS provides the district's proportionate share of the accumulated deferrals as of the end of the measurement period. These are reported in the Schedule of Pension Amounts by Employer. It is important to note that these are calculated each year for the districts using the current measurement period District's Proportionate Share provided in column 2 of that report. These amounts include the "unrecognized"

deferrals adding to these accumulated deferrals from the current measurement period. We must treat the “unrecognized” deferrals differently in making our adjusting entries because these are included in the calculation of the new ending pension liability. Using this information, the amounts used in adjusting entries #8 and #9 subtract out the current measurement period amounts of the accumulated deferrals.

Once you have entered this information, click on the menu option at the top of the screen called “Calculate Adjustments and Print”. The complete print out of the adjusting entries is provided in Appendix B.

Reconciliation Tables

On the last page of the printed report on the GASB68 Adjusting entries, the table showing that the results of the adjusting entries when added to your beginning amount of Net Pension Liability must give you the same ending Net Pension Liability as was given by TRS.

There are also tables showing that the changes to ending Net Position on Exhibit A-1 from these adjusting entries is equal to the change in Ending Net Position on Exhibit B-1.

There are two tables reconciling the results of the adjusting entries when added to your beginning amounts of deferred resource outflows and inflows and the reported accumulated deferrals reported by TRS. Please note the deferrals related to the “Net Differences Between the Actual and Realized Investment Earnings” must be reported net. A picture of those two tables is provided below. Note both tables add the amount placed in deferred resource outflow for the contributions made by the district during the current FY but after the end of the measurement period.

	Deferred Outflows	Deferred Inflows
Beginning and Changes in Deferred Resource Outflows and Inflows:		
Total Net Amounts per end of prior year measurement period (reported in PY report.)	60,323,427	42,614,430
Less Reversal of Outflow from Contributions made during the prior FY (Entry #1)	-11,142,978	
Plus new flow of Deferred Resource Flows from Current Measurement Period. (Adj 6 & 7)	0	77,301,944
Adjustments 8 and 9 adjusting for change in deferrals.	-20,202,360	-16,771,175
Contributions paid to TRS subsequent to the Measurement Date.	11,156,234	
Total to be reported on Exhibit A-1	40,134,323	103,145,199
Accumulated Outflows and Inflows From TRS Adjusted for Netting Investment Item Plus the Contributions made this FY after the measurement date:	40,134,323	103,145,199

Table A. At the end of the FY under audit, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to TRS pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Difference Between Expected and Actual Actuarial Experience (Columns 12 and 17)	136,543	5,744,215
Changes in Assumptions (Columns 13 and 18)	28,841,546	12,572,441
Difference Between Projected and Actual Investment Earnings (NETTED) (Col. 14-19)		68,414,706
Changes in Proportion and Difference in Proportionate Share (Columns 15 and 20)	0	16,413,837
Contributions paid to TRS subsequent to the Measurement Date:	11,156,234	
Total to be reported on Exhibit A-1	40,134,323	103,145,199

Automatically Adding GASB 68 Adjustments to the GASB Adjustments File and Posting to the Fund to Government Wide Worksheet

To record these entries simply click on the menu option at the top of the GASB68 Data Entry Screen labeled "Post to Fund to Gov. Wide Worksheet". The data will be queried to be sure the results of the adjustments give the correct ending net pension liability you have entered in the data entry screen. If it does not, you will be warned and you will be able to exit the routine at that time if you wish.

If you wish to edit the descriptions provided by EdMIS for these entries, open the GASB ADJ data file, click on the browse button, click the arrow at the side of the Adjustment Number box and scroll down the drop down menu to find the adjusting entry number you wish to edit. Click on Edit and make changes.

When posting this information, the adjustments to expenses will be allocated by function as determined in the Allocation Percentages data file. Click on the "Edit Allocation Percentages" menu option to open that screen. Click on IMPORT in the menu option on that screen to import these percentages from the Trial Balance OR to hand enter the percentages. We use the percentage of object code 6146 reported in each function for all entries EXCEPT the entries regarding the On-Behalf contributions. Here we use 6144. If you need to edit these, click on the menu option on the GASB68 Data Entry Screen called "Edit Allocation Percentages" and enter the desired percentages.

Print Information entered in the GASB68 Data Entry Screen

Click on the PRINT menu option which in this screen to create a PDF file or print a report showing all of the items in this screen and the amounts you have entered for your records.

GASB 75 Data Entry Screen and Adjusting Entries

GASB 75 Data Entry Screen

This entry screen uses the following information provided by TRS for our example school. The screen is pictured below.

The GASB 75 Data Entry Screen

Input TRS and School District Data to Create GASB 75 Adjustments

File Print Entered Data Edit Allocation Percentages Calculate Adjustments and Print Post to Fund To Gov. Wide Worksheet

The following information must be obtained from the Schedule of OPEB Amounts by Employer:

a1 - Net OPEB Liability at the Beginning of Measurement year 2023 - Column (3).

a2 - Contributions made during Measurement Year 2023 - Column (4). - Enter as Positive Number.

a3 - Additional Contributions Adjustments Column (5) Enter WITH the sign.

a4 - Ending Net OPEB Liability for Measurement Year 2023 - Column (13).

The following information must be obtained from the TRS Schedule of OPEB Expense Detail by Employer:

a5 - District's Proportionate Share of Pension Expense not including the Recognized Outflow (Inflow) and NOT Including the District's Share of the Supplemental Contribution From the State - (Columns 2,3,4,5,6,8, and 9):

Deferred Resource Outflows (Inflows) Recognized During the Measurement Year:

a6 - Difference Between Expected and Actual Actuarial Experience - Column (10).

a7 - Changes in Actuarial Assumptions - Column (11).

a8 - Net Differences Between Projected and Actual Investment Earnings - Column (12).

a9 - Changes in Proportion and Difference Between Employer Cont. and Proportionate Share - Column (13).

a9a - District's Proportion of the State Supplemental Contribution (Column 7). (Enter as +)

These "unrecognized" Deferrals for Current Measurement Year are from the Schedule of OPEB Amounts by Employer:

	Outflows	Inflows
a10 - Difference Between Expected and Actual Actuarial Experience - Column (9).	<input type="text" value=""/>	<input type="text" value="19,918,723"/>
a11 - Changes in Actuarial Assumptions - Column (10).	<input type="text" value=""/>	<input type="text" value="53,189,057"/>
a12 - Net Differences Between Projected and Actual Investment Earnings - Column (11).	<input type="text" value="203,157"/>	<input type="text" value=""/>
a13 - Changes in Proportion and Difference Between Employer Cont. and Proportionate Share - Column (12).	<input type="text" value="9,878,562"/>	<input type="text" value=""/>

The following information is found on the TRS Schedule of OPEB Amounts By Employer:

a14 - District's Proportionate Share 2022 Measurement Year - Column (2).

These "accumulated" Deferrals as of 8/31 of the measurement Year are from the Schedule of OPEB Amounts By Employer:

	Outflows	Inflows
a15 - Difference Between Expected and Actual Actuarial Experience (Columns 14 and 19)	<input type="text" value="6,581,477"/>	<input type="text" value="96,620,685"/>
a16 - Changes in Actuarial Assumptions (Columns 15 and 20)	<input type="text" value="18,031,531"/>	<input type="text" value="82,242,981"/>
a17 - Net Differences Between Projected and Actual Investment Earnings (Columns 16 and 21)	<input type="text" value="353,899"/>	<input type="text" value="1,278"/>
a18 - Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Columns 17 and 22)	<input type="text" value="19,208,501"/>	<input type="text" value="14,582,293"/>
a19 - The District's Proportionate Share of the Federally provided Retiree Drug Subsidy. (Column 7) (If Negative enter with sign):	<input type="text" value=""/>	<input type="text" value=""/>

This information is from the Schedule of On-Behalf Contributions - Column 3.

a20 - The District's Proportional of the State's Proportionate Share of the Plan OPEB Expense (If negative enter with sign):

The following Information is from the District's Records:

b1 - Contribution made after the measurement date and before the end of the FY under audit:

b2 - Contributions made during the FY under audit that were made before the measurement date:

b3 - Contributions made during PY reporting period but AFTER the end of the 2022 measurement date:

b4 - On-behalf Contributions reported from the State during this FY fund statements for OPEBs:

b5- The total Deferred Resource Flows for TRS-Care as reported on the prior year Exhibit A-1: Outflow: Inflow:

Click on the PRINT ENTERED DATA option to obtain a printout of the data you have entered in this screen. As with the GASB 68 adjusting entries, entries affecting expenses must be allocated by function. We use the same adjusting percentages as those used in the GASB 68 entries. Clicking on the Edit Allocation Percentages calls up the same data table as is used in the GASB 68 Entry Screen.

Click on the Calculate Adjustments and Print menu option to print out all of the adjusting entries and the reconciliation tables. We are assuming at this time that TRS will provide the accumulated Deferred Resource Outflows and Inflows related to the plan as of the end of the current measurement period. This will include the amounts from the prior year after any amortization applied by TRS as well as the new

amounts added in the current measurement period. We will have to calculate the amount of the difference between what is added this measurement period and the accumulated amounts which must be expensed as an estimate of the amount amortized for the district.

Remember the amounts added to the deferred resource flows in the current year MUST be treated separately as they are used to calculate the ending net OPEB liability. We calculated the difference in the amount of deferred resource outflows and inflows recorded for the current measurement period and the accumulated totals as of the end of the measurement period in order to get an estimate of the amount of the deferred resource outflows and inflows we must record as the district's proportionate share of the amount amortized during the measurement period.

The last page of the print out of the adjustments for GASB 75 provides the reconciliation tables related to the deferred resource outflow and inflows and the tables confirming that the impact of the adjustments for GASB 75 affect the ending net position on Exhibit A-1 in the same amount as they affect the ending net position on Exhibit B-1.

Refer to the printout of the GASB 75 adjustments in Appendix B of this manual.

The On-Behalf Allocation Schedule

GASB 68 and GASB 75 require that we record as the on-behalf contribution from the State in the Government Wide Statements as the District's proportionate share of the State's proportionate share of the plan expense. GASB 24 requires that the District report on the fund financial statement the revenue received from the State and the expenditures for the District's contribution to TRS. We must have an adjusting entry to credit expenses by an amount equal the portion of expenditures in 6144 related to pensions and we must debit revenues by the same amount. Then we must have an adjustment in the GASB Adjustments which debits expenses (by function) and credits revenues an amount equal to that provided by TRS as the District's share of the State's share of the plan pension expense. These amounts will not be the same. NOTE: We DO NOT import data from the trial balance for 6144 into the grant revenue worksheet. We must, however, show as a grant revenue and expense for the on-behalf contribution we are reporting for the government wide statements so that these will be appropriately reported on Exhibit B-1 as program revenue. In addition, we must import into the Grant Revenue Worksheet the district's proportionate share of the federal grant provided to TRS-Care for the Retiree Drug Subsidy. The On-behalf Allocation Worksheet does this. The amount of the district's proportionate share of the State's proportionate share of the pension expense is reported in the GASB 68 column. The amount of the district's proportionate share of the State's OPEB expense is reported in the GASB 75 column and the District's proportionate share of the Retiree Drug Subsidy is shown in the RDS column. **These amounts are automatically imported from the GASB 68 Data Entry Screen and the GASB 75 entry screen.**

Report Generator

File Data Files Documents GASB 34 Exhibits Worksheets Checks Query GASB_Adj TEA Data Feed Help

Calculate Import Percentage

Description: Other Intergovernmental Charges Items Marked with * will be automatically calculated. AFTER ENTERING AMOUNT, HIT ENTER TO POST! On-Behalf Instructions

Control Description	Percent	GASB 24	GASB 68	GASB 75	RDS
5831 Current FY On-Behalf for Pension		24,187,317			
5832 TRS Measurement Year On-Behalf Pension			26,878,726		
5833 TRS Measurement Year On-Behalf OPEB				(20,492,135)	
5834 Current FY On-Behalf for OPEB		4,728,137			
5900 Federal Retiree Drug Subsidy					-0-
6011 Instruction	.6083058	17,589,438	16,350,484	(12,465,484)	-0-
6012 Instructional Resources and Media Services	.01622109	469,840	436,002	(332,405)	-0-
6013 Curriculum & Instructional Staff Development	.03157195	912,917	846,614	(646,977)	-0-
6021 Instructional Leadership	.01560062	451,399	419,325	(319,890)	-0-
6023 School Leadership	.07325839	2,118,300	1,969,892	(1,501,221)	-0-
6031 Guidance, Counseling and Evaluation Services	.03898849	1,127,370	1,047,961	(798,957)	-0-
6032 Social Work Services	.00809174	233,976	217,496	(165,817)	-0-
6033 Health Services	.01530218	442,470	411,303	(313,574)	-0-
6034 Student (Pupil) Transportation	.03099694	896,291	833,158	(635,194)	-0-
6035 Food Services	.01674038	484,856	449,960	(343,846)	-0-
6036 Extracurricular Activities	.00816639	236,135	219,502	(167,347)	-0-
6041 General Administration	.0255345	730,342	686,335	(523,256)	-0-
6051 Facilities Maintenance and Operations	.0729245	2,108,645	1,960,118	(1,494,379)	-0-
6052 Security and Monitoring Services	.01123303	324,808	301,930	(230,189)	-0-
6053 Data Processing Services	.01366579	395,152	367,319	(280,841)	-0-
6054 Community Services	.01366579	395,152	367,319	(280,841)	-0-

The percentages used to allocate these total amounts on rows 5831 – 5900 are based on the percentage allocation by function of the expenditures recorded to 6144 in the trial balance. To import the percentages from Trial Balance, click on the IMPORT PERCENTAGE button. (Note, you may edit these percentages in this screen if you wish.) When you click on the Calculate button, three rows will be added to the Grant Revenue Worksheet (rows 193, 194 and 195) where the amount from GASB 68 is added (row 193), the amount from GASB 75 is added (row 194) and the federal grant for the Retiree Drug Subsidy is added in row 195. This will appropriately adjust the expenses reported in Exhibit B-1 as they are adjusted by the GASB 68 and GASB 75 information. [Note there is no need now to add the GASB 24 information as the 6144 expenditures are no longer imported into the grant revenue worksheet from the Trial Balance data so we do not have to subtract it using the GASB 24 information in the On-Behalf Allocation Worksheet.]

Conversion Routine for Tax Revenues

Adjusting entries related to tax revenues must follow some relatively simple rules. First you MUST remember that you are adjusting the tax revenues reported in the fund level statement using modified accrual to the accrual basis for the government wide. You are not adjusting last year's government wide adjustments to the current year nor are you adjusting the previous year's fund level statement to the current year. The starting point for all of the fund to government wide adjustments is what is reported on the current year fund level statements. The fundamental difference between revenues reported in the fund level statements and revenues reported in the government wide statement is that under modified accrual, revenues are reported when they are available, regardless of when they are earned, and in the government wide accrual statements, revenues are reported for the period in which they are earned, whether they have been received or not.

The tax revenues are EARNED when the tax is levied. The amount of the levy less any adjustments made to that original levy and less the allowance for uncollectible taxes for the current level should be equal to the amounts reported for the revenues earned in the current year

from the M&O levy and the revenues earned in the current year from the DS levy. Keeping this distinction in mind will help explain the adjustments that must be made.

Tax Revenue Worksheet Provided By EdMIS

We have developed an Excel© worksheet to assist you in calculating the adjusting entries based on information the user enters from data from the tax assessor/collector and from the district's accounting records. There are 20 items which must be entered. From this information, calculations are made which provide a tie out to the district's fund financial statements and records and to the information on the tax schedule. This worksheet is provided to you and is installed in your AUDIT-L.E.A. installation folder (wherever you have installed the application file for software). In this worksheet, the items the user must enter are shaded in green. All other amounts are calculated. If you do not use the 60 day rule, enter 0 in the cell for those items.

The worksheet is divided into sections related to the source of the information. Section A is information from the tax assessor/collector and should be consistent with J-1 Exhibit. Section B relates entirely to the 60 day rule. Section C uses data from the District's accounting records. The sample printout is presented below. There are four pages in the report. Note, however, that only the items in green must be entered by the user. They are all at the top of the report on this first page.

WORKSHEET FOR TAX ADJUSTMENTS FOR FUND TO GOVERNMENT WIDE

TAX REVENUE ADJUSTMENT WORKSHEET FROM EdMIS

Information Required to Perform Tax Revenue Adjustments for Government Wide Exhibit B-1

Items colored Green are to be entered. All others are calculated.

From Information from Tax Assessor/Collector:

A.	a. Total Current Year Tax Levy from Information from Tax Assessor/Collector	550,303,612
	b. Adjustments to current year levy performed by Tax Assessor/Collection	0
	c. Total Collections for M&O	413,281,085
	d. Total Collections for DS	130,926,456
	e. Current year Collections from M&O Current Year Levy	403,551,419
	f. Current year Collections from Debt Service Current Year Levy	127,759,166
	g. Current year Collections from M&O All Prior Year Levies	9,729,666
	h. Current year Collections from Debt Service All Prior Year Levies	3,167,290
	i. Total Delinquent Taxes	28,280,724
	j. Delinquent taxes for Current Year Levy (after Adjustments)	18,993,027
	k. Delinquent Taxes for all Prior Year	9,287,697
	l. Tax Rate for Current Year for M&O	0.963400
	m. Tax Rate for Current Year for DS	0.305000
	n. Proportion of Total Tax Rate for M&O	0.75954
	o. Proportion of Total Tax Rate for DS	0.24046

From District's Records and/or Tax Assessor/Collector

B.	a. Amount of Tax Revenue From Current Year Levy for M&O Reported Using 60 Day Rule	0	
	b. Amount of Tax Revenue From Current Year Levy for Debt Service Reported Using 60 Day Rule	0	
	c. Amount of Tax Revenue from Prior Year Levies for M&O Reported Using 60 Day Rule	0	Note: Adjusted to
	d. Amount of Tax Revenue from Prior Year Levies for Debt Service Reported Using 60 Day Rule	0	to correct any
	e. Amount reported in Exhibit C-1 for CY Penalties and Interest Receivable for Delinquent Taxes	903,304	rounding differences.
	f. Amount of Tax Revenue Collected for Penalties and Interest	2,509,188	

From District's Accounting Records:

C.	a. Total amount of Tax Revenues Collected for M&O (Includes 60 day rule) including Penalties & Interest	413,281,085
	b. Total amount of Tax Revenues Collected for DS	130,926,456
	c. Amount of Uncollected Taxes from Current Year for M&O (use proportion of Tax Rate)	14,425,956
	d. Amount of Uncollected Taxes from Current Year DS Levy	4,567,071
	e. Amount of Uncollected Taxes from Prior Year M&O Levies	7,054,373
	f. Amount of Uncollected Taxes from Prior Year DS Levies	2,233,324
	g. Total Allowance for Uncollectible Taxes for GF (M&O)	1,891,081
	h. Total Allowance for Uncollectible Taxes for DS	612,837
	i. CY Allowance for Uncollectible Taxes for M&O	1,229,203
	j. CY Allowance for Uncollectible Taxes for DS	398,344
	k. PY Allowance for Uncollectible Taxes for M&O	661,878
	l. PY Allowance for Uncollectible Taxes for DS	214,493
	Total Allowance for Uncollectible Taxes	2,503,918

Tax Revenues reported in Exhibit B-1 MUST be no MORE than the current year levy for both M&O and DS since these tax revenues are EARNED by levying the tax. This is the levy less CY Allowance less adjustments. 548,676,065

Adjustment #1 - Back Out Revenues reported under 60 day rule

Note: These will be picked up as current year revenues with Entry #4 and as prior year revenues with Entry #5

Description	Debit	Credit
5010 Tax Levy M&O	0	
5011 Tax Levy DS	0	
2601 Deferred Inflow		0
9200 Ending Net Position		0
3900 Unrestricted Net Position	0	

Adjustment #2 - Separate Tax revenues as reported in the Fund Level Statements into Tax Revenues for M&O and Tax Revenues for Debt Service.

Description	Debit	Credit
5010 Tax Levy M&O		413,281,085
5011 Tax Levy DS		130,926,456
5070 Misc Local Revenue	544,207,541	

Adjustment #3 - We must now remove Taxes collected from prior years levies from the tax revenues Reported in the Fund Level Statements - They were NOT earned this FY.

These do not include the amount of revenues reported under 60 day rule from prior year levies because they were backed out in Adjustment #1

Description	Debit	Credit
5010 Tax Levy M&O (Collected from PY Levy by FY end)	9,729,666	
5011 Tax Levy DS (collected from PY Levy by FY end)	3,167,290	
9100 Beginning Net Position		12,896,956

Adjustment #4 - Delinquent Taxes from the CURRENT YEAR levy which are assumed to be collectible must be recorded as Revenues EARNED during the current FY. These have been reported in the fund level statement as Deferred Resource Inflow for Property Taxes (2601)

Description	Debit	Credit
5010 Tax Levy M&O (Delinquent Taxes CY Levy less Allowance for Uncollectible)		13,196,753
5011 Tax Levy DS (Delinquent Taxes CY Levy less Allowance for Uncollectible)		4,168,727
2601 Deferred Inflow	17,365,480	
3900 Unassigned Net Position		17,365,480
9200 Ending Net Position	17,365,480	

Adjustment #5 - Delinquent Taxes from PRIOR YEAR levies which are assumed to be collectible must be reclassified from Deferred Resource Inflow for Property Taxes to Beginning Net Position as these are revenues earned in prior periods.

Description	Debit	Credit
2601 Deferred Inflow - Prop Taxes (Total Prior Year Delinquent less Allowance for Uncollectible)	8,411,326	
9100 Beginning Net Position		8,411,326
3900 Unassigned Net Position		8,411,326
9200 Ending Net Position	8,411,326	

Adjustment #6 - Accrued Penalty and Interest expected to be collected must be reclassified from Deferred Resource Inflow for Property Taxes to Beginning Net Position as these are revenues earned in prior periods.

Description	Debit	Credit
2601 Deferred Inflow - Prop Taxes (Total Prior Year Delinquent less Allowance for Uncollectible)	903,304	
9100 Beginning Net Position		903,304
3900 Unassigned Net Position		903,304
9200 Ending Net Position	903,304	

Check to see if all 2601 is removed with the above adjustments:

1 Change in 2601 from adjusting entries above.	26,680,110
2 2601 as Reported on Exhibit C-1	26,680,110
Difference Between these must be zero	0

Disposition of all property tax revenues reported with 5700 on Exhibit C-3

Tax Revenues Reported with 5700 on Exhibit C-3	546,716,729
Taxes Collected under 60 day rule backed out	0
Taxes removed from current year revenues because from prior year levies	-12,896,956
Delinquent Taxes from CY Levy Assumed to be Collectible must be added	17,365,480
Tax Revenues Collected for Penalty and Interest must be removed	-2,509,188
Taxes from CY Collected with 60 day rule	0
Tax Revenues from Current Year Levy remaining for revenues on Exhibit B-1	548,676,065
Taxes from Prior Year Levies collected this year Not Including those under 60 day rule	12,896,956
Tax Revenues for Penalties and Interest	2,509,188
Delinquent Taxes from CY Levy Assumed to be Collectible	-17,365,480
Taxes from Prior Year Collected using 60 day rule	0
Taxes Reported on C-3 moved to Beginning Net Position because earned in prior years	-1,959,336
Total Disposition of Tax Revenues Reported on Exhibit C-3	546,716,729

Calculate Correction to Beginning Net Position Resulting from Estimates in the Tax Adjustment from Last Year

Total delinquent Taxes Assumed to Be Collectible from Current Year Levy Last Year	15,345,899	
Total delinquent Taxes Assumed to Be Collectible from PY Year Levies Last Year	8,456,346	
Total esimated Last FY to be Collectible from Delinquent Taxes	23,802,245	
Total Taxes Collected This Year from Prior Year Levies	12,896,956	
Total Delinquent Taxes from Prior Year Levies Assumed to Be Collectible	8,411,326	
Total from This Year's Adjusting Entries	21,308,282	
Subtract Sum from the CY from the Sum from the Prior Year	2,493,963	
If The Total Estimated in the PY is Greater than the amounts for the current Year do this entry:	Debit	Credit
5070 - Misc. Local and Intermediate Revenues	2,493,963	
9100 - Beginning Net Position		2,493,963
5070 - Misc. Local and Intermediate Revenues (Additional difference in Estimation and Collection)	0	
9100 - Beginning Net Position		0
If the Total Estimated in the PY is LESS than the amounts for the current Year, do this entry:	Debit	Credit
9100 - Beginning Net Position		0
5070 - Misc. Local and Intermediate Revenues		0

This worksheet develops the adjusting entries for you to enter into the Fund to Government Wide Adjustments. Please note the tie out items at the bottom of page three and on page 4 of the report above. When you finish with your tax adjustments the following should be observed:

- The amount of revenue reported on Exhibit B-1 should be equal to the current year levy less any adjustments made by the taxing authority to that levy less your allowance for uncollectible taxes from that CY levy. This is the amount of revenue “earned” from taxes during the reporting period.
- There should be nothing left in 2601 – the Deferred Revenue from Property Taxes.

Obtaining Information for the GASB Adjustments from Other Worksheets

AUDIT-L.E.A. provides some worksheets to help develop the information needed for the Fund to Government Wide adjustments. These include the following:

Depreciation Worksheet

The information needed on depreciation is the accumulated depreciation by type of asset at the beginning of the year and the annual depreciation allocated by function for the current year. You may develop this information from other sources or you may use the depreciation worksheet in AUDIT-L.E.A.. All information on this worksheet must be hand entered.

Due-to-Due-From Worksheet

Data for this worksheet is imported when data is imported from the Trial Balance file. If you did not import it then, you can import it at any time from the Data File/Import from Trial Balance menu option. This worksheet analyzes the inter-fund payables between governmental funds that must be eliminated with an adjustment. This provides documentation for the adjusting entry you must enter in the fund to government wide worksheet.

Internal Service Fund Worksheet

If it is necessary to consolidate all or part of the profit (loss) from the internal service fund with the governmental funds, you should use this worksheet. If the internal service fund serves the governmental funds primarily, the balance sheet items should be consolidated with the governmental funds. Using the information from the Statement of Net Position, enter an adjusting entry which simply enters the balance sheet items including net position information and post it in the Internal Service fund column. The data for the revenues and expenses must also be consolidated. We suggest that you allocate the profit or loss of the internal service fund(s) to the various functions. The Internal Service Fund worksheet is set up to help you do this. The profit or loss by fund is imported into the Internal Service Fund worksheet **automatically** when you print the Proprietary Fund Financial Statements. You must enter the percentage of the profit or loss to be allocated for each function in the Internal Service Fund worksheet. Use any rational scheme for determining this allocation. Using the worksheet, enter the percentage as a whole number – e.g. enter 10% as 10.

If no part of the profit or (loss) is to be allocated to the enterprise fund(s), check the total column to be sure the percentages add up to 100. Print the Internal Service Fund by function report to get the information necessary to do the adjusting entry. Remember to enter losses as

debits and profits as credits. Also remember to include in the entry any transfers in or out. Get the beginning net position balance from the Proprietary Fund Statement of Revenues and Expenses. When you finish these adjusting entries for the Internal Service column, check to be sure your 4XXX and 9900 rows are equal to zero.

Exporting data from the Fund to Government Wide Worksheet

When you close the Fund to Government Wide worksheet, you will see movement on the screen as the worksheet is recalculated. The balance sheet account amounts in the last column – the Government Wide column – will be imported automatically into the Government Wide Net Position data file. Similarly, the expenses information will be automatically imported into the Government Wide Statement of Activities data file. The revenue amount data will be imported into the General Revenue worksheet where they will be used in conjunction with information from the Grants Revenue worksheet and the User Charges worksheet for governmental funds to calculate general revenues for the Statement of Activities. **There is no routine for you to export this information from the Fund to Government Wide worksheet. It will automatically happen each time you close the worksheet.**

Enterprise fund/ Internal Service Fund Consolidation Worksheet

Look-Back allocation of internal service fund profit or (loss).

If some portion of the internal service fund serves one or more enterprise funds, even though the largest portion of support is to the governmental funds, you should allocate the “look-back” portion of the profit or (loss) to the appropriate enterprise fund.

For Example, if in the internal service fund allocation worksheet, all but \$27,027 of the profit of the internal service funds is allocated to the expenses by function for the governmental funds then when we consolidate the ISF with governmental activities we will be out of balance for the balance sheet items in that column. When this occurs, there must be a corresponding entry in the balance sheet area of the internal service fund column in the fund to government wide worksheet in either the due to or due from control. Since not all of the expenses - revenues (profit or loss) of the internal service fund have been allocated to the governmental fund, in this example the net position balance in the balance sheet is larger than that in the income statement portion of the worksheet. An entry to credit the Due To Other Funds of \$27,027 should be made. The offsetting entry is to unrestricted net position.

The amount of the profit or loss from the internal service fund that is not allocated to the governmental funds must be allocated to the appropriate enterprise fund(s). The control codes match those in the government wide statements as data from this worksheet will be automatically imported into the government wide data files. The balance sheet control codes can be used to post only the internal balance adjustment OR to enter the balance sheet consolidation in the event the internal service fund supports primarily the enterprise funds.

In our example, the \$27,027 due from the governmental funds to the enterprise funds would be divided between the enterprise funds. These would be posted to control 1260 – Due from other funds and to 3900 – unrestricted net position. In the Statement of Activities data at the bottom of the worksheet, the net profit allocated those funds would be shown as credits to expenses (remember the profit decreases the expense of the operation) on row 6000. The offsetting entry would be to 9100 – Change in net position. Expenses are not allocated by function for enterprise funds on the Statement of Activities, but this adjustment should reflect the impact on each enterprise fund. When this worksheet is closed, the adjusted data for the enterprise funds would be automatically imported into the government wide statement of net position data file, the government wide statement of activities data file and to the enterprise fund data files for balance sheet and revenues and expenses for the reconciliation row.

Remember to reprint Exhibits D1 and D2 if you wish the reconciliation to print on the face of those statements.

Open and check the enterprise fund/ISF worksheet as the last step for importing the adjusted business activity data in the government wide statements!

Remember that this worksheet should be the last one completed for the importing of data for the business activities into the government wide data files. If there is a change in the underlying data – i.e. some change in items in the enterprise fund statements or a change in the allocation of internal service funds, you must retrace your steps and check the entries you have made in this worksheet. Changes in the underlying data may require that you edit your adjustment(s).

Enterprise Fund Grant Revenue Worksheet

If the contributed capital in the enterprise fund consists of capital contributed by the governmental funds, the amount for that should be classified as an inter-fund transfer on the government wide statement of activities. However, if the capital is contributed by some outside entity, the amount of this contribution should be treated as a grant to the fund. The data imported into the Grant Revenue worksheet for enterprise funds will list each enterprise funds and the amounts coded for grants will be imported into the operating grant column. Transfers in and the capital contribution for the fund will be imported into the Transfers column. The user must determine which grants are capital grants and which are operating grants for each enterprise fund. Similarly, **the capital contributions for each fund must be divided into those for the capital grant and the amount that should be counted as transfers.** Determine the correct amounts for each fund and enter them in the worksheet.

To load this worksheet, go to Data Files and select the Enter, Edit or View Option. From the drop down menu select the GASB 34 Worksheet options. Then select the Enterprise Fund Worksheet option. Select the Grant Revenue Worksheet – Enterprise Funds option.

The screenshot shows the 'Report Generator' application window. The menu bar includes 'File', 'Data Files', 'Documents', 'GASB 34 Exhibits', 'Worksheets', and 'Checks'. Below the menu is a toolbar with navigation arrows, a 'Calculate' button, and other icons. The main area displays a worksheet titled 'Uniform Rental' with the following data:

Control	Control	OpGrant	CapGrant	Transfer	Total
711	711			5,261,705	5,261,705
> 713	> 713				-0-
714	714				-0-
715	715				-0-
721	721				-0-
7000	7000	-0-	-0-	5,261,705	5,261,705

At the bottom of the window, the status bar shows 'Enterprise Fund grant Worksheet File' and 'Anywhere Independent School District'.

Importing Data into the Enterprise Fund Grant Worksheet

When data is imported from the Trial Balance file into this worksheet, a row is created for each enterprise fund. The total grant amounts for each fund is imported into the column labeled operating grant. If there are grant amounts that were not coded with the EdMIS codes for grants, this amount may need to be adjusted. **Please note: if there was any investment income restricted to be used with a grant, it should be added to this worksheet in the appropriate column. Investment income can be counted as program revenue if it is restricted to be used with the grant.** As stated above, the amount of capital contributions and the transfers in for each enterprise fund will be imported into the Transfer Column.

Adjusting Data in the Enterprise Fund Grant Worksheet

All that is necessary is to divide the total grant amount into operating and/or capital grants and to divide the contributed capital into capital grants or transfers. If the entire grant amount going to Enterprise fund 712, for example is restricted for capital acquisition, the entire amount should be transferred from the operating grants column to the capital grants column. If 50 percent of the grants were for operating grants and 50 percent for capital enter the correct amounts in each column.

The Revenue Grants Worksheet

For the Government Wide Statement of Activities, program revenues must be shown by function. Program revenues are from an outside source and must be restricted to certain function or functions. Most Special Revenue fund revenues are grant revenues meeting these criteria. There may also be revenues that are accounted for in the General Fund and are grant revenue. The Revenue Grants worksheet in AUDIT-L.E.A. provides a method for allocating these revenues.

Importing Data into the Revenue Grants Worksheet

The data in the Revenue Grants worksheet is imported at the time data is imported from the Trial Balance. However, the data comes primarily from the Special Revenue Fund Expenditures and Revenues data file. There is an importation of the TRS on behalf payments which comes directly from the Trial Balance file. Once the data has been imported into the worksheet, the user must analyze that data to determine what adjustments are necessary to accurately reflect the grant revenue by function.

An example Grant Revenue worksheet is provided in Appendix B. The data initially imported provides the expenditure information by function for each fund (or TRS) and the revenue and investment information by fund in the last 5 columns. There is a column for each possible function.

Adjusting Data in the Revenue Grants Worksheet

The first column is intended to be a flag warning the user that expenditures and revenues are not equal. Therefore, the expenditure data in the function columns **must be adjusted to reflect revenues – not expenditures**. For example, the food service fund includes both grants and user charges. Only the outside money in the form of a grant should be included in the Revenue Grants worksheet. Therefore, the total expenditures in function 35 must be adjusted to reflect only the state and/or federal grant plus any investment revenue restricted to be used in food service. Enter this corrected amount directly on the worksheet in the appropriate cell. Hit enter to recalculate. Check the Total column to be sure it reflects only this program revenue. You may also need to edit the revenue columns. For example, in the food service fund, none of the local revenue should be counted as program revenue. Replace the amount in the local revenue column for fund 240 with zero. When all adjustments are made, the amount in the Total column should equal the amount in the TotRev column. After you make these adjustments, the discrepancy in the first column **will not be recalculated**. It is left there as a reminder of the funds for which the data had to be corrected.

Also, if you have expenditures in function 71 in the Revenue Grants worksheet, you **MUST** reclassify that expenditure to another function. For example, if this is a payment of principal for a right-to-use lease which is being used for function 11, simply add that amount to the expenditures in function 11 and zero the amount in function 71.

If you have grants recorded in the General Fund which are grant program revenues, you should add that to the worksheet. Add a row by clicking on the + sign in the navigator bar. Enter a number for the control code. It does not have to be a fund number and it must be unique. Do not attempt to add the same control code as is used elsewhere in the worksheet. **Be sure to enter both the revenues by function in the appropriate column and the revenues by source in the appropriate revenue column. Again, the total in the Total column must equal the total in the TotRev column.**

Exporting Data from the Grants Revenue Worksheet

Each time you close the Grants Revenue Work Sheet, data will automatically be imported into the Government Wide Statement of Activities file and to the General Revenue Worksheet. **There is no option to import this information into these other files.** If you do not wish to use this worksheet and instead hand enter the information directly in the Government Wide Statement of Activities, do not open the Grants Revenue Worksheet.

Remember that if something changes affecting the revenues in this worksheet, the Grant Revenue Worksheet will have to be modified. If the change is relatively small, it is better to hand enter the change directly on the worksheet than to re-import data into the Grants Revenues Worksheet.

Printing the Grants Revenues Worksheet

Be sure to print a copy of the Grants Revenues Worksheet to document your allocation of these program revenues. As with all worksheets, select the Worksheets option from the Report Generator Main menu and select the desired file. Print the worksheet from the preview screen. When the preview appears on the screen, click the printer icon at the top of the screen. **Be cautious. This worksheet prints in two pages. After you close the first preview the second page will appear. Be sure to hit the printer icon for the second page.**

The User Charges Worksheet

Payments from persons or organizations outside the district for exchange like services are called Direct Charges. We refer to them as User Charges. These revenues must be allocated by function to show in the Program Revenues section of the Government Wide Statement of Activities. The User Charges worksheet provides a procedure for making this allocation. An example is provided in Appendix B.

Importing Data into the User Charges Worksheet

The data for the User Charges worksheet is imported from the Trial Balance file. It is imported with the Data Files/Import Data from Trial Balance. There are certain object codes AUDIT-L.E.A. uses to import this information. If there are some user charges that did not get imported, you can add additional rows of data or edit the amounts in the data table.

Adjusting Data in the User Charges Worksheet

Check the amounts which were imported carefully to be sure there has been no double counting of revenues already counted in the Grants Allocation worksheet. You may need to do a query and further analyze the data included in the 5749 object code. This is "miscellaneous local or intermediate revenue" and could contain some user charges. Either the amount in the first column can be edited, or the percentage applied to the various functions can be less than 100%. Enter the percentage allocation of the revenue in the relevant function column. Be sure to

enter percentages as whole numbers, e.g. enter 10% as 10. Click on the calculate button and check the total column to be sure you have not allocated more than 100 %.

Exporting Data from the User Charges Worksheet

When you close the User Charges worksheet, the data will automatically be imported into the Government Wide Statement of Activities file. Relevant information will also be automatically imported into the General Revenue worksheet.

Printing the User Charges Worksheet

The User Charges worksheet should be printed to document the allocation you have made. You should also print the User Charges By Function worksheet. To print, select the Worksheets option from the Report Generator Main menu and select the desired file. Print the worksheet from the preview screen. When the preview appears on the screen, click the printer icon at the top of the screen.

The General Revenue Worksheet

The General Revenue worksheet is the LAST item to complete for governmental fund data!

General revenue is by definition the amount of revenue left after taking out the program revenue. Program revenue consists of the Grants and the User Charges as discussed in the relevant sections of this manual. The General Revenue separates these revenues into the various categories required on the Statement of Activities. Getting Data for the General Revenue Worksheet.

For the most part, the required on the General Revenue worksheet is imported automatically from the Fund to Government Wide worksheet, the Grants Revenue worksheet, and the User Charges worksheet. The only thing missing is the entry on the row labeled 5902 – State Formula Grants Revenue. Since the data imports automatically, remember that if any changes have occurred in the revenues section of the Fund to Government Wide worksheet, you will need to call up the General Revenue worksheet so that the new data will update the Statement of Activities.

Use the Query routine to get the amount of state formula grants. The Query routine in the Report Generator works just like the predefined queries in the Trial Balance program. That is explained in detail in the Trial Balance Chapter of this manual. Click on the radio button for the Selected Object Only option, click the button for all funds and enter 581% in the text box for the object code. You may either print the result or export it if you wish to document the source of information. However you obtain the amount, enter it in row 5901, column StateFed and hit the enter key.

Check to be sure that the amount on the last row in the last column is equal to the total revenues in the GovWide column on the Fund to Government Wide worksheet. Also check to see that the total in the TotProg column is equal to the sum of the User Charges and the Grants counted as program revenues.

Exporting the Data from the General Revenue Worksheet

When you close the General Revenue worksheet, the data will be automatically imported into the Government Wide Statement of Activities. **You must remember that if any data affecting the total revenues or the allocation of revenues as either program or general has been changed, you will need to open this worksheet so that the revised data can be imported into the Statement of Activities.**

Printing the Government Wide Exhibits

Use the Data Files/Enter or Edit or View option in the Report Generator main menu to open the Government Wide Statement of Net Position data file and the Government Wide Statement of Activities. Be sure the data have been calculated. All necessary data should have been imported. **Be sure you have entered the data for the non-fiduciary component units that are to be discretely presented.**

Print the exhibits by selecting the GASB 34 Exhibits option from the Report Generator main menu. Select the Government Wide Statements option. Select Exhibit A – the Statement of Net Position or Exhibit B – the Statement of Activities. When the data is displayed in the Report Data screen, check to see if you wish to edit the statement heading. Select PRINT to print the statement. Select PREVIEW to preview the statement.

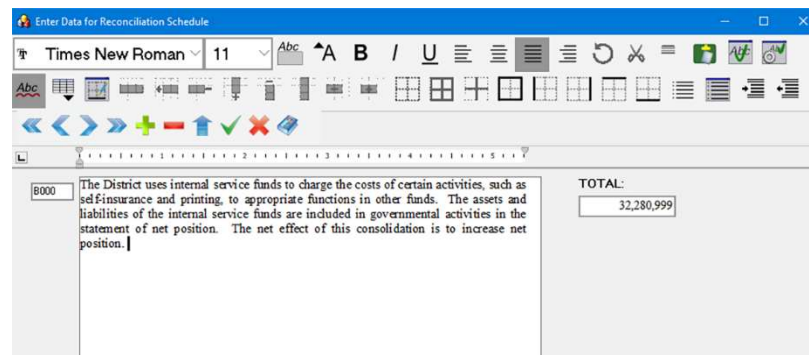
After printing or previewing the government wide statements, **run the check routine** to check for consistency between the net position balance on the Statement of Net Position and the Statement of Activities.

Preparing the Reconciliation Statements

You must refer to the printed report of the Fund to Government Wide worksheet to prepare these statements. You may also wish to refer to your printed adjustments for greater detail. If you wish, you can import the information you created in the previous fiscal year and edit it as necessary rather than creating the one prepared by AUDIT-L.E.A.

Reconciliation Statements– Exhibits C-2 and C-4

To enter data in this file for this statement, go to Data Files/Enter or Edit or View and select the “Fund Balance to Net Position Reconciliation (C2)” option. The input screen will appear:



The first record in the file (AXXX) is described in the text box as “Total Fund Balances – Governmental Funds” for Exhibit C-2 and as “Total Net Change in Fund Balances – Governmental Fund” for Exhibit C-4. Enter in the number box under the word TOTAL: the amounts in the first column on row 9200 for Exhibit C-2 and on row 9120 for Exhibit C-4. These are the numbers on the fund financial statements.

Remember to delete any section you do not need. For example, if you do not have any internal service funds, the record B000 should be deleted from the file. To do this, while on this record, click on the minus sign in the navigation bar.

Both Exhibits C-2 and C-4 are prepared in the same way with the above screen. Exhibit C-2 explains why the fund balance on the Governmental Fund Statement of Fund Balance is different from the net position balance for governmental funds on the Government Wide Statement of Net Position. Exhibit C-4 explains why the change in fund balance on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance is different from the change in net position for governmental funds on the Statement of Activities. In both cases, the Fund to Government Wide worksheet provides the information we need.

For Exhibit C-2 refer to row 9200 on the Fund to Government Wide worksheet. Notice that the fund balance on the governmental fund statement is the amount on this row in the first column on the work sheet. If internal service funds have been consolidated, the amount on row 9200 in the ISF column reflects the impact of this consolidation on the net position balance. **Remember that credit accounts are shown with a minus on this worksheet. If the number on row 9200 is a negative, there has been an increase in net position. If it is positive there has been a decrease.** The change due to the Internal Service funds is posted with record BXXX in the Reconciliation data file. Go to each column in the worksheet and describe in the text box as much detail as you wish the increase or decrease in net position due to the adjustments made in that column.

Prepare Exhibit C-4 in exactly the same way but refer to row 9120 on the Fund to Government Wide Worksheet. This row calculates the changes in fund balance/net position.

Be sure to enter the decreases as a negative and the increases as a positive. Hit enter after entering the number and the last record should give you the totals as found in the last column on the Fund to Government Wide worksheet on row 9200 or 9120.

Preparing Schedule L

Schedule L is the report TEA requires for the TEA Data Feed AND in a PDF file submitted to them. You may choose to not include it in the PDF file of the total report which is viewed on line. It can be submitted separately. Refer to TEA's Electronic Report Submission Standards document available on their web site. The answers to these questions MUST be included in the last 9 items of the audit data feed filed electronically to TEA To answer the questions, click on DATA FILES, ENTER EDIT OR VIEW and then select the Schedule L option. The following screen will appear.

On the first eight questions, click the check box if the answer to the question is YES. Leave the check box unchecked if the answer to the question is NO. The last question requires a number only. In the text box enter the amount of the "Total accumulated accretion on capital appreciations bonds included in the government wide financial statements at fiscal year end." On the amount field, YOU MAY enter commas, and a dollar sign. Do not enter a decimal point or decimal places. The amount should be rounded to the nearest dollar. The printed report WILL be included in the PRINTALL command and in the Create the PDF file options in the Report Generator options under the GASB 34 Exhibits selection Screen.

Schools First Questionnaire

NOTE: THIS SCHEDULE DOES NOT HAVE TO BE INCLUDED IN THE PAPER COPY but it MUST BE IN THE PDF FILE OF THE REPORT. THE DATA MUST BE ENTERED SO THAT IT CAN BE INCLUDED IN THE AUDIT DATA FEED.

Click Yes if the answer is YES. Leave the check box empty and the answer will be NO.

These questions have been revised for the 2020 FY.

Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	<input checked="" type="checkbox"/> Yes
Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	<input type="checkbox"/> Yes
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? (If there was a warrant hold not cleared in 30 days, then not timely.)	<input checked="" type="checkbox"/> Yes
Was the school district issued a warrant hold? (Yes even if cleared within 30 days.)	<input type="checkbox"/> Yes
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?	<input type="checkbox"/> Yes
Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	<input type="checkbox"/> Yes
Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end?	<input checked="" type="checkbox"/> Yes
Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	<input checked="" type="checkbox"/> Yes
Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	<input type="text" value="\$123,456"/>

Preparing Schedule J-4 – Use of Funds Report – Select State Allotment Programs

TEA announced last year that this schedule would be required in the TEA Required Schedules of the Annual Financial Report. Access this data entry screen from the Data Files/Enter Edit or View/ Use of Funds Report – Select State Programs option. The entry screen is presented below. The amount fields are text fields and you may add the dollar signs and commas if you wish.

Use of Funds Report - Select State Allotment Programs - Exhibit J-4

NOTE: THIS SCHEDULE MUST BE INCLUDED IN THE ANNUAL FINANCIAL REPORT PDF FILE AND THE DATA MUST BE INCLUDED IN THE AUDIT DATA FEED.

Click Yes if the answer is YES. Leave the check box empty and the answer will be NO.

Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	<input checked="" type="checkbox"/> Yes
Does the LEA have written policies and procedures for its state compensatory education program?	<input type="checkbox"/> Yes
List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$47,196,711
List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	\$15,906,418
Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	<input checked="" type="checkbox"/> Yes
Does the LEA have written policies and procedures for its bilingual education program?	<input type="checkbox"/> Yes
List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$7,124,670
List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year.	\$5,104,088

The first four questions related to the State Compensatory Education program and the last four to the Bilingual Education program funded by the state. Be sure to enter amounts rounded to the nearest dollar. DO NOT enter a decimal point and pennies.

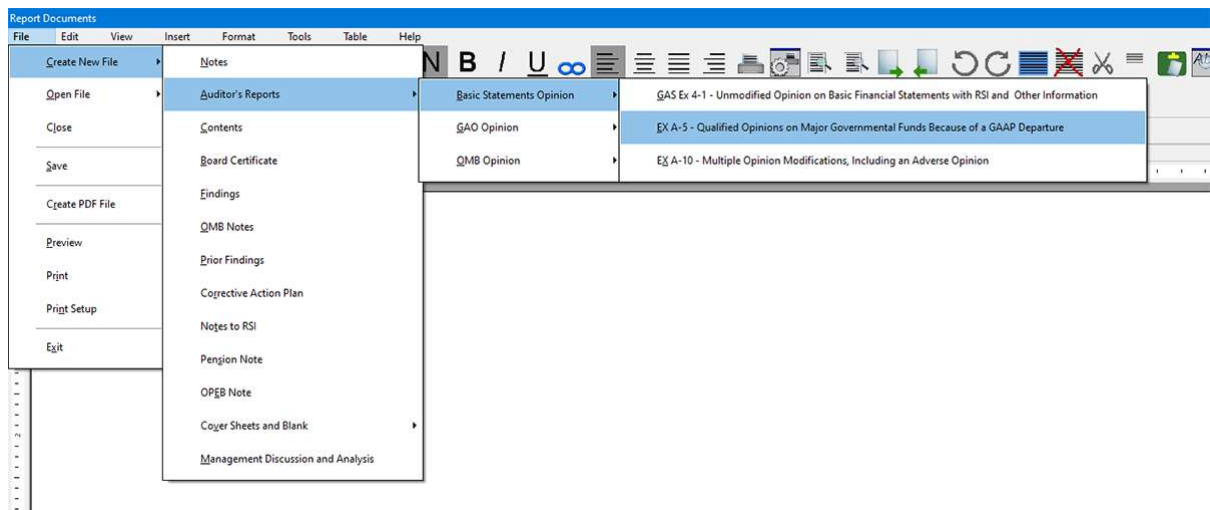
The amount of the allotment and the amount of the expenditures (note from the GF ONLY) are provided in the print out of the test for compliance with the spending requirements for these two programs in the trial balance. An example is presented below.

Compliance Report - State Compensatory Education		
Anywhere Independent School District	FY 2024	3/10/2024 5:30:22 PM
Allotment from the Summary of Finance:		\$47,196,711
Amount Expended by Shared Service Arrangement on District's Behalf:		545,378
Amount Expended in GF Only plus SSA Arrangements on District's Behalf:		15,906,418
Total Expenditures for *Allowed Functions, including ESSER funds:		23,594,736
Expenditures - local and SSA as Percent of Allotment:		51.15 %
Total Amended Budget for *Allowed Functions including Fn 93:		47,569,078
Budgeted Expenditures Including Fn 93 as Percent of Allotment:		100.79 %
Required Spending Percentage is 55% of Allotment.		
*Functions not included are 34,35,36,41,52,81, and 9x (Fn 93 included in Budget Amounts ONLY). (Expenditures are from fund 199 and funds 281, 282 and 283.		

The example Exhibit J-4 is in the sample financial statements presented in this manual. There are specific audit responsibilities related to these programs which must be conducted beginning with the audit of FY 2024. This report must be included in both the official Annual Financial Report and the data must be included in the Audit Data Feed.

Report Documents

To create, edit and print report documents such as the Notes, Table of Contents, etc., select DOCUMENTS from the Report Generator Program Main menu. The screen you bring up resembles a word processing program. There are many features in the Report Document program. The menu in the Report Documents is displayed below.



The documents that can be created, saved, edited, and printed include:

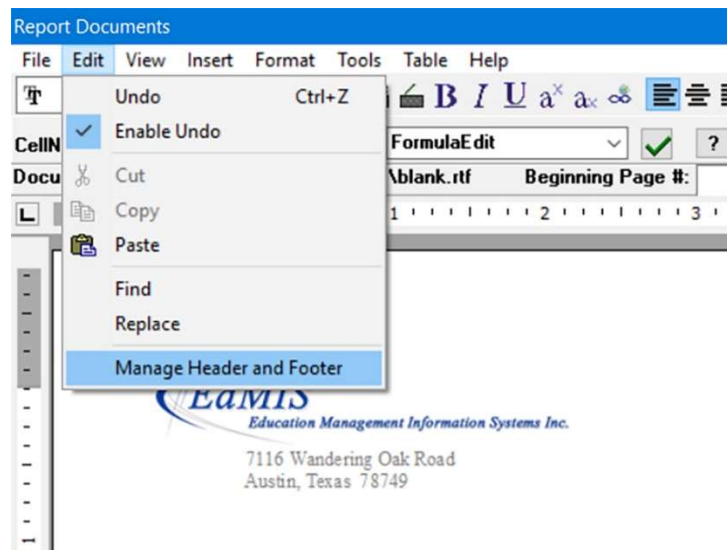
- Example Notes to the Financial Statements
- Auditors Reports - Basic Statement Opinion, GAO Opinion, OMB Opinion
- Table of Contents
- Board Certificate
- Findings and Questioned Costs
- OMB Notes
- Prior Findings
- Correction Action Plan
- Notes to RSI
- Pension Note
- OPEB Note
- Cover Sheet and Various Title Pages
- Management Description and Analysis (MD&A)

Please note that the example auditors opinions are updated at this time for the April, 2023 Audit Guides from AICPA. These will again be updated if necessary when the 2024 Guides are available.

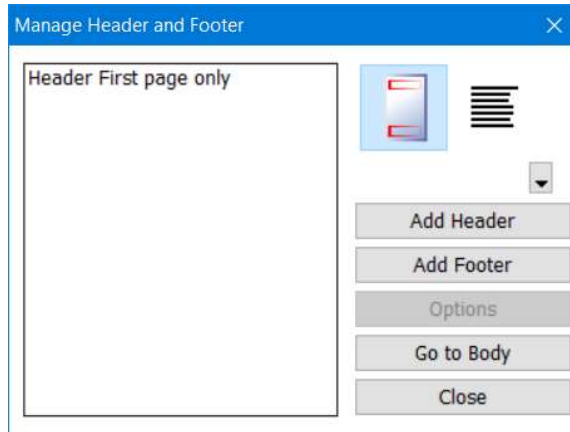
When these files are created, the name of the district, the fiscal year, etc. are automatically inserted into the various documents. The documents can then be opened for editing, printing, etc. Headers and Footers can be added, graphics can be inserted, tables can be created, edited and/or deleted.

Managing Headers and Footers

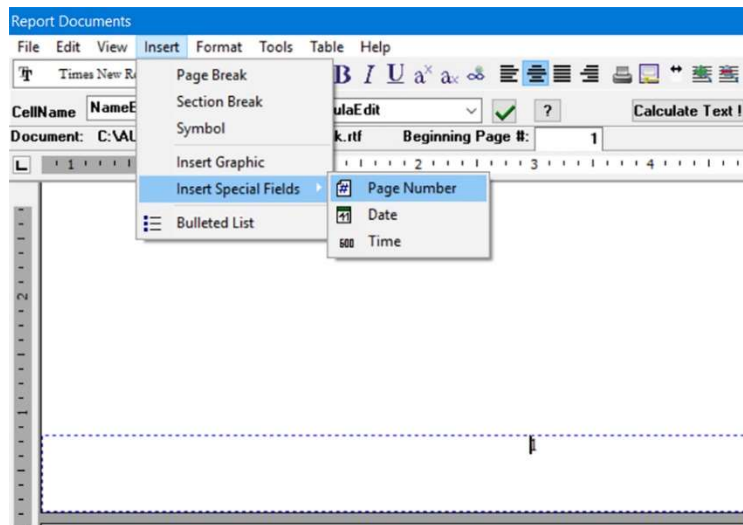
In the EDIT menu option, there is a menu choice called Manage Header and Footer.



When you click on this option, the following screen appears. Initially it will be blank on the left side. Click on Add Header to add a header to your document. You will select whether the header will be on the first page only, on all pages, on odd pages, etc. Click on Add Footer to add the footer. **You will need to do this to enter your page numbers in the document.** If you want the page numbers to print on every page, select the option Footer all pages. Then CLOSE this form.



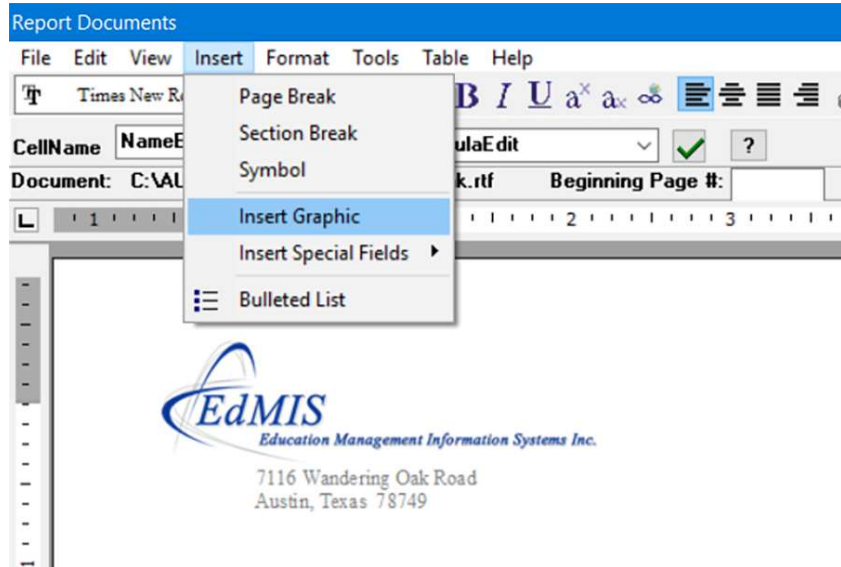
When you return to the document, you will see a line marking the header and/or the footer. To insert a page number into the footer, go to the footer, click on the CENTER icon in the tool bar if you wish to center the page number. Click on the INSERT MENU and Select the INSERT SPECIAL FIELDS option. From this menu select the Page Number option. **PLEASE NOTE: If you have entered the beginning page number in the box at the top of the screen, the page number should reflect that number. If you change that number, the pages will all be renumbered accordingly.** You should be able to see the number in the footer at the bottom of the page.



Insert Graphic in Document

option to be in line with the text, etc. The INSERT menu provides an option to INSERT GRAPHIC. You may insert any graphic image anywhere in the document. With the HEADER creation routine, you may wish to insert a bitmap or jpeg picture of your letterhead on the Auditor's Opinions and/or report as we have done below. Once the

image is inserted in the document, it can be formatted using the FORMAT menu



Working with Bulleted and Number Lists

Click on the INSERT menu to insert a bulleted or numbered list into your document. You may format the appearance of the bullets or the number style by click on the FORMAT menu option and selecting the bulleted list. Also notice that the Tool Bar has icons allowing you to insert the list and increase or decrease the indention level. These icons work just like the ones in Microsoft Word.

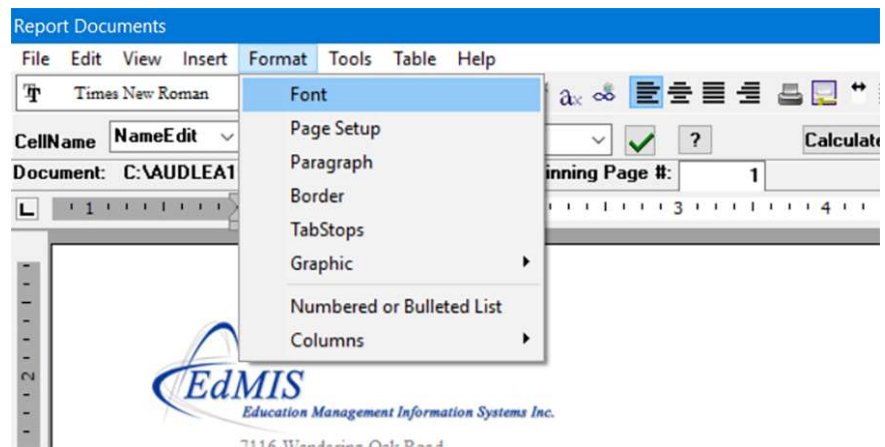
Working with Tables

The TABLE menu option is shown in the picture below.



From this menu you can create a new table, insert rows and columns, delete rows and columns, split cells and combine cells. You can change the margins of your tables just like in Word by clicking on the table or cell border until you see the line showing the margin in the ruler at the top of the page. Then drag to a new position. You can format the margins and text alignment in each cell of the table. To turn on or off the border around the cells in the table, use the icons in the tool bar. To change the font size, color, or type, either select the Format menu and the Font option, or use the font boxes in the tool bar.

Format Options in Report Documents



The FORMAT option allows you to format the font, the page setup, the paragraph, borders, tax, graphics, etc. Don't be afraid to experiment with your options in the menus and with the tool bar. The UNDO option in the EDIT menu will allow you to undo your past steps. Also, the file is NOT saved until you click on the File SAVE option.

Check Routines

The button labeled **CHECKS** appears at the top of the Report Generator main screen. This routine checks for consistency between the exhibits. **You should run the check routine after completing and forming (i.e. previewing or printing) the fund financial statements before going on to the Fund to Government Wide Worksheet.**

You must have at least formed the reports you wish to check before running this routine. To form the reports, select the GASB 34 EXHIBITS option from the menu and select the report name. ALSO REMEMBER IF YOU CHANGE DATA AFFECTING AN EXHIBIT, YOU MUST REFORM THE AFFECTED EXHIBITS BEFORE THE REVISED DATA WILL BE USED IN THE CHECK ROUTINE.

The check routine will report a difference even if the difference is \$.01. You may adjust your data to avoid rounding errors if you desire. Please be sure to visually check all of your exhibits as AUDIT-L.E.A. does not guarantee that all possible errors are included in the check routines.

The following checks are made on any of the Exhibits listed below which have been created.

- | | |
|-----------------------|--|
| Exhibit A-1 | $1000 + 1700 = 2000 + 2600 + 3000$ for all columns
1260 in the Last Column must be zero.
1210 should be zero in most cases |
| Exhibit B-1 | 3000 on A1 = Ending Net Position (NE) on B1 for the Governmental, Business Type Activities and the Total columns.
71 must be zero. |
| Exhibit C-1 | $1000A$ (Total Assets + Total Deferred Resource Outflows) = 4000 (Total Liabilities + Total Deferred Resource Inflows + Total Equities) for each column. |
| Exhibit C-2
Column | Beginning Fund Balance = 3000 on C1, Total Gov.
Ending Net Position = 3000 on A1, Total Governmental
Column |
| Exhibit C-3 | 3000 on C1 = 3000 on C-3 for each column |
| Exhibit C-4 | Beginning row Change in Fund Balance = 0100
change in fund balance on C3 for Total Governmental
Funds.
Ending Change in Net Position on C-4 = CN –
Change in Net Position on B1 for Total
Governmental Funds. |

- Exhibit C-5 (G1) Total Revenues in Actual Col. = Total Revenues on C-3 for GF.
 Total Expenditures in Actual Col. = Total Expenditures - C-3 GF
 Ending Fund Balance in Actual Col. = End. FB on C-3 for GF.
- Exhibit D-1 Total Assets + Total Deferred Resource Outflows = Total Liabilities + Total Deferred Resource Inflows + Total Net Position - all columns
- Exhibit D-2 Total Net Position on D-1 = Total Net Position on D-2 for all columns
- Exhibit D-3 Cash on D-1 = Cash and Cash Equivalents on D-3 for each column
 Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
 Operating Income/Loss on D-2 = Operating Income/Loss on D3 for each column.
- Exhibit E-1 Total Assets + Total Deferred Resource Outflows = Total Liabilities + Total Deferred Resource Inflows + Total Net Position - all columns
- Exhibit E-2 Total Net Position on E-1 = Total Net Position on E-2 for all columns
- Exhibit H-1 Total Assets and Deferred Resource Outflows = Total Liabilities and Deferred Resource Inflows + Total Equities for all columns
- Total Column Assets = Assets in Nonmajor Gov. Fds Column C1
 Total Column Liabilities = Liabilities in Nonmajor Fds Col., C1
 Total Fund Balance = 3000 in Nonmajor Fds. Col, C1
- Exhibit H-2 Total Fund Balance on H2 = Total Fund Balance on H1 each col.
 Total Column Revenues = Revenues in Nonmajor Gov. Fds, C3
 Total Col. Expenditures = Expenditures in Nonmajor Fds, C3
 Total Fund Balance = Fund balance in Nonmajor Fds, C3

- Exhibit H-3 Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns
- Total Column Assets = 1000 , Total Internal Service Funds, D1
 Total Column Liabilities = 2000, Total Internal Service Fds, D1
 Total Column Net Position = 3000, Total Internal Service Fds, D1
- Exhibit H-4 3000, Net Position on H-4 = 3000, Net Position on H-3, each column
- Total Column Revenues = Revenues, Total ISF, on D-2
 Total Column Expenses = Expenses, Total ISF, on D-2
 Total Column Net Position = Net Position, Total ISF, on D-2
- Exhibits H-5 Cash and Cash Equivalents on H-5 = Cash on H-3 for each column
 Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
 Operating Income on H-5 = Operating Income on H-4 each column
 Total Cash from Operations, H-5 = Cash from Operations, ISFs, D3
 Total Cash & Equivalents, H-5 = Cash & Equivalents, ISFs, D3
- Exhibit H-6 Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns
- Total Column Assets = 1000 , Nonmajor Enterprise Funds, D1
 Total Column Liabilities = 2000, Nonmajor Enterprise Funds, D1
 Total Column Net Position = 3000, Nonmajor Enterprise Funds, D1
- Exhibit H-7 3000, Net Position on H-4 = 3000, Net Position on H-6, each column
 Total Column Revenues = Revenues, NonMaj Enterprise, on D-2
 Total Column Expenses = Expenses, NonMaj Enterprise, on D-2
 Total Column Net Position = Net Position, NonMaj Enterprise, on D2

- Exhibit H-8 Cash and Cash Equivalents on H-8 = Cash on H-6 for each column
 Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
 Operating Income on H-8 = Operating Income on H-7 each column
 Total Cash from Operations, H-8 = Cash from Operations, NM Enterprise Funds, D3
 Total Cash & Equivalents, H-5 = Cash & Equivalents, NM Enterprise Funds, D3
- Exhibit H-9 Custodial Funds Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

 Total Column Assets = Total Assets for Custodial Fund Column Exhibit E1
 Total Column Liabilities + Inflows = Liabilities + Inflows, Total Custodial Fundst, E1
 Total Column Net Position = Net Position, Total Custodial Funds, E1
- Exhibit H-10 Total Net Position on H-10 = Total Net Position on H-9 all columns
 Total Column Ending Net Position = Ending Net Position, total Custodial Funds, E2
- Exhibit H-11 Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

 Total Column Assets + Outflows = Assets + Outflows, Total Private Purpose Trust, E1
 Total Column Liabilities + Inflows = Liabilities + Inflows, Total Priv. Purpose Trust, E1
 Total Column Net Position = Net Position, Total Priv. Purpose. Trust, E1
- Exhibit H-12 Total Net Position on H-12 = Total Net Position on H-11 all columns
 Total Column Ending Net Position = Ending Net Position, total Private Purpose Trust Funds, E2
- Exhibit J-1 Ending Balance of Taxes Receivable on J1 = 1220 on C1
 Ending Balance of Taxes Receivable on J1 = 1220 on A1

Creating PDF Files

Texas Education Agency requires that the annual report be submitted to them in a single distilled PDF file. This file must be submitted by the District or the ESC through TEA's TEAL system.

This distilled PDF file can be created from AUDIT-L.E.A. as a single PDF file named xxxxxx1a.PDF. The xxxxxx is the county district number and a is the last number of the fiscal year. Remember this file must NOT be scanned. The PDF file created must comply with TEA's standards. Following is from the instructions provided by TEA at [Electronic Report Submission Standards version 12.6 \(texas.gov\)](#).

The Annual Financial and Compliance Report, the Agreed-Upon Procedures for State Compensatory Education Report, the District Improvement Plan (or Charter Academic Plan), the Campus Improvement Plan(s), and the SCE Evaluation(s) must be submitted to the agency in an electronic Acrobat® Portable Document Format (PDF). Each report in its entirety should be in a separate PDF file.

The PDF must:

- Be in a basic searchable text format,
- be printable.
- not password protected, and
- not exceed the maximum file size of 50 megabytes (MB)

Please note there is no longer the requirement that the report meet federal accessibility requirements.

AUDIT-L.E.A. will create a PDF file containing only those files found in the District's data folder as created by AUDIT-L.E.A. It will be searchable, printable and Not password protected and should easily be less than 50 MB. **You must have at least previewed each of the Exhibits and Statements you wish to have included.**

Combining PDF Files

You can easily combine PDF files of other documents, such as the Notes to the Financial Statements by creating a PDF file of that document and then inserting the pages in the correct location in the larger PDF file containing the exhibits.

Numbering Pages in ADOBE


How do I add Page Numbers to the PDF file of the Complete Annual Report?

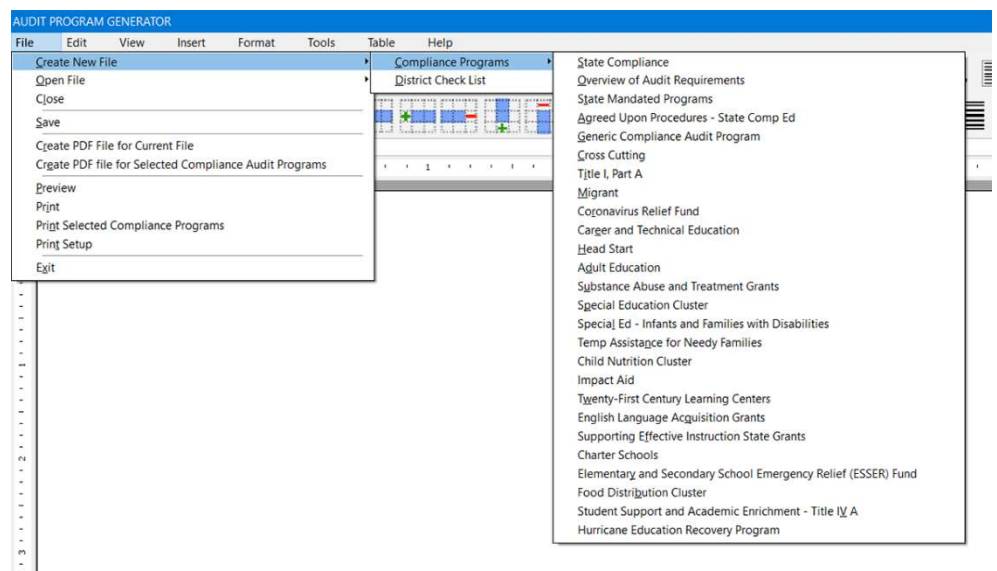
We suggest that the page numbering can best be done in the completed PDF file. You can combine a PDF file of an intentional blank page so that the printed report shows all split page Exhibits correctly. Once you have all of the pages in as you desire, you can then use the Footer Option in Adobe to assign the page numbers and any other information you wish to show in the footer. The pages will be numbered consecutively. Note that if you did not know the page numbers before, you might need to edit your Table of Contents, create a new PDF file of just that document, and then insert it in the total PDF file in place of the one included without correct page numbers. If you do this, be sure to open the footer option and update the page numbers so that the new table of contents will show the correct number.

Audit Program Generator

Loading the Audit Program Generator

Load the Audit Program Generator by either selecting the program name from the Go To Programs menu in the Main Screen or by

clicking on the speed button with the  icon. The screen below will appear. To access the audit program files, you must select the FILE option from the menu.



We no longer provide an example Audit Program as there are many of these available to auditors of Texas Schools which we believe are more complete than the one we previously offered. To create, edit or view the Compliance Audit Programs or the District Check List, select FILE from the menu and select the appropriate menu option. Selecting any option other than the Compliance Programs will immediately create and/or display previously created documents. These can then be edited as described below.

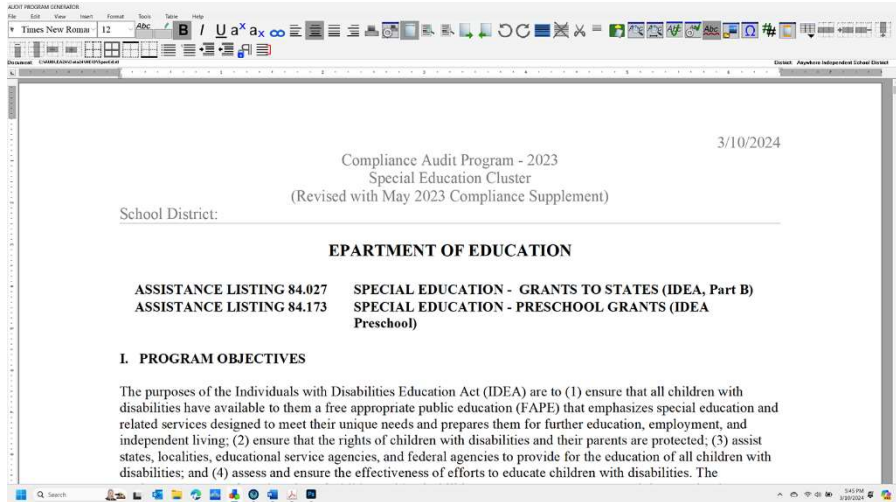
Building the Compliance Audit Program

To create new files, go to the File option in the menu and select create. When the Compliance Program is selected, you will be taken to a listing of all available programs for particular funds. Select the one you wish to create. A separate document will be created for each selected program.

- [State Compliance](#)
- [Overview of Audit Requirements](#)
- [State Mandated Programs](#)
- [Agreed Upon Procedures - State Comp Ed](#)
- [Generic Compliance Audit Program](#)
- [Cross Cutting](#)
- [Title I, Part A](#)
- [Migrant](#)
- [Coronavirus Relief Fund](#)
- [Career and Technical Education](#)
- [Head Start](#)
- [Adult Education](#)
- [Substance Abuse and Treatment Grants](#)
- [Special Education Cluster](#)
- [Special Ed - Infants and Families with Disabilities](#)
- [Temp Assistance for Needy Families](#)
- [Child Nutrition Cluster](#)
- [Impact Aid](#)
- [Twenty-First Century Learning Centers](#)
- [English Language Acquisition Grants](#)
- [Supporting Effective Instruction State Grants](#)
- [Charter Schools](#)
- [Elementary and Secondary School Emergency Relief \(ESSER\) Fund](#)
- [Student Support and Academic Enrichment - Title IV A](#)
- [Hurricane Education Recovery Program](#)

While the OMB Compliance supplement refers their users back to the cross-cutting section when it applies, AUDIT-L.E.A. has conveniently included those items in the body of the program for each specific federal program. State compliance requirements are also included as well as a generic compliance audit program to use for federal programs which do not have specific compliance requirements in the Compliance Supplement. At this time, the compliance supplement from OMB is not yet available. All program in AUDIT-L.E.A. now are updated with the 2022 Compliance Supplement. As soon as the new supplement is available, we will update these and advise users that the update is available to download.

When the document is created, the screen below will appear allowing you to edit or view the various parts of the document.



Each of the documents created in the AUDIT PROGRAM GENERATOR are created as rich text format documents and can be edited using the menu options in the edit screen. Please note that the heading and or footer can be edited by clicking in that space. For example, click on the space after School District: to enter the name of the district. Once entered on the first page, the change in the heading will be applied throughout the document. For more information for editing, inserting graphics, etc., refer to the section in this manual on the Report Generator which is called REPORT DOCUMENTS.

Determining Major Programs

This should not be confused with the determination of “Major fund” for GASB 34. This is the determination of the major programs by the auditor.

There is **no** computer routine to help determine which programs are ‘A’ and which are ‘B’.

Please refer to the instructions for selecting a major program and Type A and Type B programs in the Overview of Audit Requirements document provided in the Audit Program Generator Compliance Programs.

ASCII Conversion Routine

Types of Files Required

The ASCII file is imported in the Trial Balance Program. Select the Import routine from the main menu in the Trial Balance Program. **The additional field for the adopted budget data can be included if it is available. If it is not, a file omitting the last column of data will work and the adopted budget data will have to be hand entered.**

This program requires that the school district supply you with an ASCII (or DOS text) **file** of one of the following types. **The files must have an end-of-file mark and each record must end with a line-feed.**

An ASCII file containing all of the trial balance data with the data presented in the following **order**:

- (1) A standard data file (fixed record length) with
 - Account code ----- 20 characters
 - Account Balances ----- 12 characters including the decimal
 - Amended Budget Data --- 12 characters including the decimal
 - Adopted Budget Data.... 12 character including the decimal

- (2) A delimited ASCII file with the following fields
 - Account code
 - Account Balance
 - Amended Budget Data
 - Adopted Budget Data

The file may be delimited with blank spaces between each field OR with quotation marks around the account code field and comma's around each of the numeric fields, or with just commas between each field.

All number fields must have decimal points and two decimal places.

- (3) An ASCII file obtained from software from Skyward Software
- (4) An ASCII file for auditors from the TxEIS software.
- (5) An ASCII file obtained from software from Frontline ERP
- (6) And several others.

If you are unable to obtain an ASCII file (or DOS text file) with data in the order described above, but you are able to obtain a file, customized programs for your particular district are available. Simply send a copy of the ASCII file by email to email@edmis.com along with a description of the information contained in the file.

The Proposed Budget ASCII File

The ASCII file containing the proposed budget information for the next FY should have the following structure. It can be either a SDF OR a delimited file.

- (1) A standard data file (fixed record length) with
Account code ----- 20 characters
Proposed Budget- ----- 12 characters including
the decimal

- (2) A delimited ASCII file with the following fields
Account code
Proposed Budget

The file may be delimited with blank spaces between each field OR with quotation marks around the account code field and comma's around each of the numeric fields, or with just commas between each field.

All number fields must have decimal points and two decimal places.

View the ASCII FILE

The ASCII files can be a standard data file, with the field size specified and no delimiters between the fields, OR it may be an ASCII file where the fields are "delimited" or separated with a blank space. If you are uncertain which type you have been given, you may check by doing the following:

Place the diskette containing the ASCII file in a disk drive. Use Windows Explorer or My Computer. Locate the file and click on the name. This will bring the file up for view in Windows.

Look carefully at the account code. If there are no spaces between parts of the code or between the code and the allotted spaces for the account balance, the file is probably a standard data file with no delimiters. If there is a blank space between each field or item in the file, such as between the account code and the account balance, the file is delimited with a blank. Files delimited with a blank will appear very uneven, with columns apparently not lined up. Files with fixed spaces for each field will appear very even, lined up along the right side of the field. Be cautious, however, as entering zeros for characters in

the fields in a delimited file will cause it to line up like a standard data file.

Appendix A

Example Financial Statements

ANYWHERE INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
JUNE 30, 2024

ANYWHERE INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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CERTIFICATE OF BOARD

Anywhere Independent School District Anywhere 232323
Name of School District County Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended June 30, 2024 at a meeting of the Board of Trustees of such school district on the xx of xxxx, 2024.

Signature of Board Secretary

Signature of Board President

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

GAS Example 4-1

**Unmodified Opinions on Basic Financial Statements Accompanied by Required
Supplementary Information, Supplementary Information, and Other
Information- State or Local Governmental Entity ^{fn 4 fn 5}**

Independent Auditor's Report

Anywhere Independent School District
DISTRICT ADDRESS
CITY, Texas ZIP

Report on the Audit of the Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Anywhere Independent School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Anywhere Independent School District's basic financial statements as listed in the table of contents. 0-In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Anywhere Independent School District as of and for the year ended June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* ^{fn 6} Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Anywhere Independent School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Anywhere Independent School District's ability to continue as a going concern for twelve MONTHS beyond the financial statement date, including any currently know information that

may raise substantial doubt shortly thereafter. ^{fn 7}

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high-level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Anywhere Independent School District's internal control. ^{fn 8} Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Anywhere Independent School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information ^{fn 9}

Accounting principles generally accepted in the United States of America require that the [identify the required supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and

other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information ^{fn 10}

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Anywhere Independent School District's basic financial statements. The [identify accompanying supplementary information such as the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, ^{fn 11} as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards] are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the [identify accompanying supplementary information] is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information ^{fn 12}

Management is responsible for the other information included in the annual report. The other information comprises the [identify other information, such as the introductory and statistical sections] but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards ^{fn 13}

In accordance with *Government Auditing Standards*, we have also issued our report dated [date of report] on our consideration of the Anywhere Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. ^{fn 14} The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Anywhere Independent School District's internal control over financial reporting or on compliance. ^{fn 15} That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Anywhere Independent School District's internal control over financial reporting and compliance.

[Auditor's signature]

[Auditor's city and state] ^{fn 16}

[Date of the auditor's report]

Management's Discussion and Analysis

ANYWHERE INDEPENDENT SCHOOL DISTRICT

[The required disclosures of GASB Statement #34 for MD&A (paragraphs 8 through 11h) are reported below in bold italics. Paragraphs 11a through 11h supply the outline for the example MD&A that follows. All of these references (bolded items) should be deleted from your final report.]

GASBS34, Par. 8

8. The basic financial statements should be preceded by MD&A, which is required supplementary information (RSI). MD&A should provide an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions. The financial managers of governments are knowledgeable about the transactions, events, and conditions that are reflected in the government's financial report and of the fiscal policies that govern its operations. MD&A provides financial managers with the opportunity to present both a short- and a long-term analysis of the government's activities.

GASBS34, Par. 9

9. MD&A should discuss the current-year results in comparison with the prior year, with emphasis on the current year. This fact-based analysis should discuss the positive and negative aspects of the comparison with the prior year. The use of charts, graphs, and tables is encouraged to enhance the understandability of the information.

GASBS34, Par. 10

10. MD&A should focus on the primary government. Comments in MD&A should distinguish between information pertaining to the primary government and that of its component units. Determining whether to discuss matters related to a component unit is a matter of professional judgment and should be based on the individual component unit's significance to the total of all discretely presented component units and that component unit's relationship with the primary government. When appropriate, the reporting entity's MD&A should refer readers to the component unit's separately issued financial statements.

GASBS34, Par. 11

[EdMIS Note: The first section of MD&A below, Financial Highlights, is optional. After that part, paragraphs 11a through 11h are required unless not applicable (such as paragraph 11g dealing with accounting for infrastructure assets on the modified approach).]

Edit the following material as desired for your district's purposes.

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Anywhere Independent School District, discuss and analyze the District's financial performance for the fiscal year ended June 30, 2024. Please read it in conjunction with our transmittal letter on page ____*, the independent auditors' report on page _____, and the District's Basic Financial Statements which begin on page XXX.

FINANCIAL HIGHLIGHTS

[This section is optional. References to business-type activities should be omitted if the district has no enterprise funds.]

- The District's net assets [**Choose one:** (declined by XXXX) (increased by XXXX) (remained virtually unchanged)] as a result of this year's operations. While net assets of our business-type activities [**Choose one:** (increased) (decreased)] by \$XXX, or nearly X percent, net assets of our governmental activities [**Choose one:** (increased) (decreased)] by \$XXXX, or nearly X percent.
- During the year, the District had expenses that were \$XXX [**Choose one:** (more) (less)] than the \$XXX million generated in tax and other revenues for governmental programs (before special items). This compares to last year when expenses [**Choose one:** (exceeded) (were less than)] revenues by \$XXX million.
- In the District's business-type activities, revenues [**Choose one:** (increased) (decreased)] to \$XXX million (or XXX percent) while expenses [**Choose one:** (increased) (decreased)] to \$XXX million (or XXX percent).
- Total cost of all of the District's programs [**Choose one:** (increased) (decreased) (was virtually unchanged)] with [**Choose one:** ((XX)(no) new programs added this year) and ((XX) (no) old programs deleted this year)].
- The General Fund ended the year with a [**Choose one:** (deficit) (fund balance)] of \$XXX million [**Add an explanation if appropriate.**]
- The resources available for appropriation were \$XXX million [**Choose one:** (more) (less)] than budgeted for the General Fund. [**Add an explanation if appropriate.**]

11. MD&A requirements established by this Statement are general rather than specific to encourage financial managers to effectively report only the most relevant information and avoid "boilerplate" discussion. MD&A should include:

a. A brief discussion of the basic financial statements, including the relationships of the statements to each other, and the significant differences in the information they provide. This discussion should include analyses that assist readers in understanding why measurements and results reported in fund financial statements either reinforce information in government-wide statements or provide additional information.

b. Condensed financial information derived from government-wide financial statements comparing the current year to the prior year. At a minimum, governments should present the information needed to support their analysis of financial position and results of operations required in c, below, including these elements.

- (1) Total assets, distinguishing between capital and other assets*
- (2) Total deferred outflows of resources*
- (3) Total liabilities, distinguishing between long-term liabilities and other liabilities*
- (4) Total deferred inflows of resources*
- (5) Total net position, distinguishing among amounts invested in capital assets net of related debt; restricted amounts, and unrestricted amounts*
- (6) Program revenues, by major source*
- (7) General revenues, by major source*
- (8) Total revenues*
- (9) Program expenses, at a minimum by function*
- (10) Total expenses*
- (11) Excess (deficiency) before contributions to term and permanent endowments or permanent fund principal, special and extraordinary items, and transfers*
- (12) Contributions*
- (13) Special and Extraordinary items*
- (14) Transfers*
- (15) Change in net position*
- (16) Ending net position*

c. An analysis of the government's overall financial position and results of operations to assist users in assessing whether financial position has improved or deteriorated as a result of the year's operations. The analysis should address both governmental and business-type activities as reported in the government-wide financial statements and should include reasons for significant changes from the prior year, not simply the amounts or percentages of change. In addition, important economic factors, such as changes in the tax or employment bases that significantly affected operating results for the year should be discussed.

d. An analysis of balances and transactions of individual funds. The analysis should address the reasons for significant changes in fund balances or fund net position and whether restrictions, commitments or other limitations significantly affect the availability of fund resources for future use.

e. An analysis of significant variations between original and final budget amounts and between final budget amounts and actual budget results for the general fund (or its equivalent). The analysis should include any currently known reasons for those variations that are expected to have a significant effect on future services or liquidity.

f. A description of significant capital asset and long-term debt activity during the year, including a discussion of commitments made for capital expenditures, changes in credit ratings, and debt limitations that may affect the financing of planned facilities or services.

g. A discussion by governments that use the modified approach to report some or all of their infrastructure assets including:

- (1) Significant changes in the assessed condition of eligible infrastructure assets from previous condition assessments*
- (2) How the current assessed condition compares with the condition level the government has established*
- (3) Any significant differences from the estimated annual amount to maintain/preserve eligible infrastructure assets compared with the actual amounts spent during the current period.*

h. A description of currently known facts, decisions, or conditions that are expected to have a significant effect on financial position (net position) or results of operations (revenues, expenses, and other changes in net position).

BASIC FINANCIAL STATEMENTS

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

EXHIBIT A-1

Data	1	2	3	4
Control	Primary Government			Component Unit
Codes	Governmental	Business	Total	Nonmajor
	Activities	Type		Component
	Activities	Activities	Total	Unit
ASSETS				
1110 Cash and Cash Equivalents	\$ 342,588,394	\$ 3,690,594	\$ 346,278,988	\$ 193,511
1120 Current Investments	179,514,906	-	179,514,906	1,577,839
1220 Property Taxes - Delinquent	27,284,045	-	27,284,045	-
1230 Allowance for Uncollectible Taxes	(6,339,496)	-	(6,339,496)	-
1240 Due from Other Governments	27,265,153	-	27,265,153	-
1250 Accrued Interest	1,797,924	-	1,797,924	-
1260 Internal Balances	(141,882)	141,882	-	-
1290 Other Receivables, Net	405,919	17,038	422,957	5,988
1300 Inventories	6,583,157	-	6,583,157	-
1410 Prepayments	580,333	-	580,333	2,247
Capital Assets:				
1510 Land	134,669,729	961,852	135,631,581	-
1520 Buildings, Net	1,180,981,828	3,199,127	1,184,180,955	-
1530 Furniture and Equipment, Net	12,149,145	16,741	12,165,886	-
1550 Right-to-Use Leased Assets, Net	31,742	-	31,742	-
1553 SBITA Assets, Net	4,096,268	-	4,096,268	-
1580 Construction in Progress	22,704,400	-	22,704,400	-
1000 Total Assets	1,934,171,565	8,027,234	1,942,198,799	1,779,585
DEFERRED OUTFLOWS OF RESOURCES				
1701 Deferred Charge for Refunding	38,144,013	-	38,144,013	-
1705 Deferred Outflow Related to TRS Pension	92,594,318	-	92,594,318	-
1706 Deferred Outflow Related to TRS OPEB	46,866,282	-	46,866,282	-
1700 Total Deferred Outflows of Resources	177,604,613	-	177,604,613	-
LIABILITIES				
2110 Accounts Payable	4,900,573	30,996	4,931,569	-
2120 Short Term Debt Payable	1,154,346	-	1,154,346	-
2140 Interest Payable	22,067,047	-	22,067,047	-
2150 Payroll Deductions and Withholdings	735,193	-	735,193	-
2160 Accrued Wages Payable	61,345,974	183,121	61,529,095	-
2180 Due to Other Governments	176,018	359	176,377	-
2190 Due to Student Groups	7,756	16,329	24,085	-
2200 Accrued Expenses	6,331,416	-	6,331,416	-
2300 Unearned Revenue	7,076,755	434,373	7,511,128	42,571
Noncurrent Liabilities:				
2501 Due Within One Year: Loans, Note, Leases, etc. Due in More than One Year:	78,133,289	-	78,133,289	-
2502 Bonds, Notes, Loans, Leases, etc.	1,319,851,927	-	1,319,851,927	-
2540 Net Pension Liability (District's Share)	214,245,509	-	214,245,509	-
2545 Net OPEB Liability (District's Share)	118,379,423	-	118,379,423	-
2000 Total Liabilities	1,834,405,226	665,178	1,835,070,404	42,571
DEFERRED INFLOWS OF RESOURCES				
2605 Deferred Inflow Related to TRS Pension	25,847,437	-	25,847,437	-
2606 Deferred Inflow Related to TRS OPEB	193,445,959	-	193,445,959	-
2600 Total Deferred Inflows of Resources	219,293,396	-	219,293,396	-
NET POSITION				
3200 Net Investment in Capital Assets and Right-to-Use Restricted:	116,257,173	4,177,720	120,434,893	-
3820 Restricted for Federal and State Programs	22,704,600	-	22,704,600	-
3860 Restricted for Capital Projects	13,853,115	-	13,853,115	-
3890 Restricted for Other Purposes	271,715	-	271,715	-
3900 Unrestricted	(95,009,047)	3,184,336	(91,824,711)	1,737,014
3000 Total Net Position	\$ 58,077,556	\$ 7,362,056	\$ 65,439,612	\$ 1,737,014

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	1	Program Revenues	
		3	4
Expenses	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
11 Instruction	\$ 412,708,868	\$ 7,948,440	\$ 88,271,911
12 Instructional Resources and Media Services	12,541,139	-	86,666
13 Curriculum and Instructional Staff Development	21,770,031	1,091,643	7,459,170
21 Instructional Leadership	8,027,247	-	1,111,562
23 School Leadership	38,827,294	-	980,502
31 Guidance, Counseling, and Evaluation Services	24,076,524	1,190,883	4,194,361
32 Social Work Services	5,717,253	-	2,977,527
33 Health Services	8,601,294	-	293,328
34 Student (Pupil) Transportation	18,560,148	-	422,255
35 Food Services	39,717,927	8,643,291	30,560,073
36 Extracurricular Activities	27,072,880	2,870,890	93,346
41 General Administration	12,581,201	-	267,989
51 Facilities Maintenance and Operations	66,856,060	202,619	1,101,271
52 Security and Monitoring Services	5,417,294	-	89,381
53 Data Processing Services	9,948,273	-	2,633,246
61 Community Services	833,594	1,683,075	518,157
72 Debt Service - Interest on Long-Term Debt	42,427,330	-	-
73 Debt Service - Bond Issuance Cost and Fees	964,355	-	-
81 Capital Outlay	727,221	-	-
93 Payments Related to Shared Services Arrangements	586,475	-	-
95 Payments to Juvenile Justice Alternative Ed. Prg.	61,812	-	-
99 Other Intergovernmental Charges	2,768,610	-	-
[TG] Total Governmental Activities:	760,792,830	23,630,841	141,060,745
BUSINESS-TYPE ACTIVITIES:			
01 Uniform Rental	39,920	67,100	-
02 Community Educaton	6,120,062	6,346,465	-
03 North East Aquatics & Tennis	1,054,853	1,357,323	-
[TB] Total Business-Type Activities:	7,214,835	7,770,888	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 768,007,665	\$ 31,401,729	\$ 141,060,745
Component Unit:			
1C Nonmajor Component Unit	\$ 634,603	\$ -	\$ 755,146
[TC] TOTAL COMPONENT UNITS:	\$ 634,603	\$ -	\$ 755,146
Data			
Control	General Revenues:		
Codes	Taxes:		
MT	Property Taxes, Levied for General Purposes		
DT	Property Taxes, Levied for Debt Service		
SF	State Aid - Formula Grants		
GC	Grants and Contributions not Restricted		
IE	Investment Earnings		
MI	Miscellaneous Local and Intermediate Revenue		
FR	Transfers In (Out)		
TR	Total General Revenues & Transfers		
CN	Change in Net Position		
NB	Net Position - Beginning		
NE	Net Position - Ending		

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
6	7	8	9
	Primary Government		Component Unit
Governmental Activities	Business-type Activities	Total	Component Unit
\$ (316,488,517)	\$ -	\$ (316,488,517)	\$ -
(12,454,473)	-	(12,454,473)	-
(13,219,218)	-	(13,219,218)	-
(6,915,685)	-	(6,915,685)	-
(37,846,792)	-	(37,846,792)	-
(18,691,280)	-	(18,691,280)	-
(2,739,726)	-	(2,739,726)	-
(8,307,966)	-	(8,307,966)	-
(18,137,893)	-	(18,137,893)	-
(514,563)	-	(514,563)	-
(24,108,644)	-	(24,108,644)	-
(12,313,212)	-	(12,313,212)	-
(65,552,170)	-	(65,552,170)	-
(5,327,913)	-	(5,327,913)	-
(7,315,027)	-	(7,315,027)	-
1,367,638	-	1,367,638	-
(42,427,330)	-	(42,427,330)	-
(964,355)	-	(964,355)	-
(727,221)	-	(727,221)	-
(586,475)	-	(586,475)	-
(61,812)	-	(61,812)	-
(2,768,610)	-	(2,768,610)	-
(596,101,244)	-	(596,101,244)	-
-	27,180	27,180	-
-	226,403	226,403	-
-	302,470	302,470	-
-	556,053	556,053	-
(596,101,244)	556,053	(595,545,191)	-
-	-	-	120,543
-	-	-	120,543
439,515,618	-	439,515,618	-
146,774,615	-	146,774,615	-
54,763,277	-	54,763,277	-
30,105,461	-	30,105,461	-
14,872,670	-	14,872,670	56,026
21,440,422	-	21,440,422	-
12,670	(12,670)	-	-
707,484,733	(12,670)	707,472,063	56,026
111,383,489	543,383	111,926,872	176,569
(53,305,933)	6,818,673	(46,487,260)	1,560,445
\$ 58,077,556	\$ 7,362,056	\$ 65,439,612	\$ 1,737,014

ANYWHERE INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
ASSETS				
1110 Cash and Cash Equivalents	\$ 116,516,059	\$ 156,161,794	\$ 37,408,418	\$ 310,086,271
1120 Investments - Current	153,279,249	19,206,539	2,316,306	174,802,094
1220 Property Taxes - Delinquent	20,454,977	6,829,068	-	27,284,045
1230 Allowance for Uncollectible Taxes	(4,730,759)	(1,608,737)	-	(6,339,496)
1240 Due from Other Governments	5,135,797	-	22,129,356	27,265,153
1250 Accrued Interest	1,604,185	152,791	5,975	1,762,951
1260 Due from Other Funds	7,166,499	5,965,434	15,285,050	28,416,983
1290 Other Receivables	168,809	-	184,143	352,952
1300 Inventories	3,012,144	-	3,038,512	6,050,656
1410 Prepayments	203,185	-	351,981	555,166
1000 Total Assets	<u>\$ 302,810,145</u>	<u>\$ 186,706,889</u>	<u>\$ 80,719,741</u>	<u>\$ 570,236,775</u>
LIABILITIES				
2110 Accounts Payable	\$ 179,878	\$ -	\$ 3,300,541	\$ 3,480,419
2150 Payroll Deductions and Withholdings Payable	693,549	-	-	693,549
2160 Accrued Wages Payable	52,850,857	-	6,669,761	59,520,618
2170 Due to Other Funds	12,341,338	-	18,805,111	31,146,449
2180 Due to Other Governments	1,648	-	-	1,648
2190 Due to Student Groups	-	-	7,756	7,756
2200 Accrued Expenditures	-	-	462,655	462,655
2300 Unearned Revenue	4,167,768	-	2,908,987	7,076,755
2000 Total Liabilities	<u>70,235,038</u>	<u>-</u>	<u>32,154,811</u>	<u>102,389,849</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	17,829,216	6,062,985	-	23,892,201
2600 Total Deferred Inflows of Resources	<u>17,829,216</u>	<u>6,062,985</u>	<u>-</u>	<u>23,892,201</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410 Inventories	3,012,144	-	3,038,512	6,050,656
3425 Endowment Principal	-	-	200,000	200,000
3430 Prepaid Items	203,185	-	13,209	216,394
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	22,704,600	22,704,600
3470 Capital Acquisition and Contractual Obligation	-	-	13,853,115	13,853,115
3480 Retirement of Long-Term Debt	-	157,610,504	-	157,610,504
3490 Other Restricted Fund Balance	-	-	55,321	55,321
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	415,462	415,462
Assigned Fund Balance:				
3590 Other Assigned Fund Balance	-	23,033,400	8,284,711	31,318,111
3600 Unassigned Fund Balance	211,530,562	-	-	211,530,562
3000 Total Fund Balances	<u>214,745,891</u>	<u>180,643,904</u>	<u>48,564,930</u>	<u>443,954,725</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 302,810,145</u>	<u>\$ 186,706,889</u>	<u>\$ 80,719,741</u>	<u>\$ 570,236,775</u>

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2024

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 443,954,725
1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	33,816,570
2 Capital assets and Right-to-Use Assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. These must be entered for their beginning amounts. The net effect is to decrease net position. See Footnote II. A.	(54,129,758)
3 Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. Similarly, the principal payments on Right-to-Use Lease Assets and SBITA Assets are not expenses, rather they are decreases in the Right-to-Use Lease Liabilities and the SBITA Liabilities. The net effect of these changes is to increase net position.	100,073,981
4 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. For the measurement year, the net position related to TRS was a Deferred Resource Outflow in the amount of \$92,594,318, a Deferred Resource Inflow in the amount of \$25,847,437 and a net pension liability in the amount of \$214,345,509. The net effect is to decrease net position.	(147,498,628)
5 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 75. At the beginning of the year, the net position related to TRS Care OPEB was a Deferred Resource Outflow in the amount of \$46,866,282, a Deferred Resource Inflow in the amount of \$193,445,959 and a net pension liability in the amount of \$118,379,423.	(264,959,100)
6 The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(77,072,435)
7 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	23,892,201
19 Net Position of Governmental Activities	\$ 58,077,556

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

EXHIBIT C-3

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 458,202,854	\$ 153,887,018	\$ 23,165,311	\$ 635,255,183
5800 State Program Revenues	83,260,055	4,878,084	8,635,985	96,774,124
5900 Federal Program Revenues	23,193,179	1,856,120	126,324,937	151,376,236
5020 Total Revenues	<u>564,658,088</u>	<u>160,621,222</u>	<u>158,126,233</u>	<u>883,405,543</u>
EXPENDITURES:				
Current:				
0011 Instruction	317,936,527	-	71,196,560	389,133,087
0012 Instructional Resources and Media Services	8,227,685	-	473,944	8,701,629
0013 Curriculum and Instructional Staff Development	15,399,495	-	7,804,374	23,203,869
0021 Instructional Leadership	7,385,738	-	1,111,562	8,497,300
0023 School Leadership	37,267,552	-	1,507,879	38,775,431
0031 Guidance, Counseling, and Evaluation Services	20,399,806	-	4,284,867	24,684,673
0032 Social Work Services	3,202,303	-	2,999,607	6,201,910
0033 Health Services	8,274,314	-	306,055	8,580,369
0034 Student (Pupil) Transportation	16,650,831	-	422,255	17,073,086
0035 Food Services	51,132	-	36,493,106	36,544,238
0036 Extracurricular Activities	12,163,900	-	7,546,535	19,710,435
0041 General Administration	12,820,086	-	267,989	13,088,075
0051 Facilities Maintenance and Operations	58,431,408	-	1,363,689	59,795,097
0052 Security and Monitoring Services	5,825,998	-	122,025	5,948,023
0053 Data Processing Services	4,527,880	-	5,154,157	9,682,037
0061 Community Services	521,054	-	522,105	1,043,159
Debt Service:				
0071 Principal on Long-Term Liabilities	509,486	62,630,000	282,300	63,421,786
0072 Interest on Long-Term Liabilities	21,940	53,992,639	-	54,014,579
0073 Bond Issuance Cost and Fees	-	405,671	-	405,671
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	17,461,331	17,461,331
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	586,475	-	-	586,475
0095 Payments to Juvenile Justice Alternative Ed. Prg.	61,812	-	-	61,812
0099 Other Intergovernmental Charges	2,768,610	-	-	2,768,610
6030 Total Expenditures	<u>533,034,032</u>	<u>117,028,310</u>	<u>159,320,340</u>	<u>809,382,682</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>31,624,056</u>	<u>43,592,912</u>	<u>(1,194,107)</u>	<u>74,022,861</u>
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	58,185,000	-	58,185,000
7912 Sale of Real and Personal Property	79,378	-	8,502	87,880
7915 Transfers In	95,534	3,550,000	316,716	3,962,250
7949 Other Resources	341,787	-	282,300	624,087
8911 Transfers Out (Use)	(7,796,682)	-	(125,204)	(7,921,886)
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(65,388,684)	-	(65,388,684)
7080 Total Other Financing Sources (Uses)	<u>(7,279,983)</u>	<u>(3,653,684)</u>	<u>482,314</u>	<u>(10,451,353)</u>
1200 Net Change in Fund Balances	24,344,073	39,939,228	(711,793)	63,571,508
0100 Fund Balance - July 1 (Beginning)	<u>190,401,818</u>	<u>140,704,676</u>	<u>49,276,723</u>	<u>380,383,217</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 214,745,891</u>	<u>\$ 180,643,904</u>	<u>\$ 48,564,930</u>	<u>\$ 443,954,725</u>

The notes to the financial statements are an integral part of this 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, 2024

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 63,571,508
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase(decrease) net position.	(1,626,589)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. Similarly, current year principal payments on Right-to-Use Leases and SBITAs are also reclassified as reductions to the Right-To-Use Lease Liability and the SBITA liability which will result in an increase in the change in Net Position.	100,073,981
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.	(77,072,435)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase the change in net position.	10,696,552
Current year changes due to GASB 68 increased revenues in the amount of \$2,691,409 but also increased expenditures in the amount of \$8,234,224. The net effect is to decrease the change in ending net position.	(5,542,817)
Current year changes due to GASB 75 decreased revenues in the amount of \$25,220,272 but also decreased expenditures in the amount of \$46,503,561. The net effect is to increase the change in ending net position.	21,283,289
Change in Net Position of Governmental Activities	\$ 111,383,489

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

EXHIBIT D-1

	Business-Type Activities -	Governmental Activities -
	Total Enterprise Funds	Total Internal Service Funds
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 3,690,594	\$ 32,502,123
Investments - Current	-	4,712,812
Accrued Interest	-	34,973
Due from Other Funds	155,534	6,007,571
Other Receivables	17,038	52,967
Inventories	-	532,501
Prepayments	-	25,167
Total Current Assets	3,863,166	43,868,114
Noncurrent Assets:		
Capital Assets:		
Land	961,852	86,060
Buildings and Improvements, Net	3,199,127	71,285
Furniture and Equipment, Net	16,741	1,935,603
SBITA Asset, Net	-	964,957
Total Noncurrent Assets	4,177,720	3,057,905
Total Assets	8,040,886	46,926,019
LIABILITIES		
Current Liabilities:		
Accounts Payable	30,996	1,420,154
Short Term Debt Payable	-	560,000
Right-to-Use Lease Liabilities Payable	-	10,309
Payroll Deductions and Withholdings Payable	-	41,644
Accrued Wages Payable	183,121	475,367
Due to Other Funds	13,652	3,419,987
Due to Other Governments	359	174,370
Due to Student Groups	16,329	-
Accrued Expenses	-	5,868,761
Unearned Revenues	434,373	-
Total Current Liabilities	678,830	11,970,592
Noncurrent Liabilities:		
Right-to-Use Lease Liability - Long Term	-	26,930
SBITA Liability	-	517,581
Other Debt - Due in More than One Year	-	594,346
Total Noncurrent Liabilities	-	1,138,857
Total Liabilities	678,830	13,109,449
NET POSITION		
Net Investment in Capital Assets	4,177,720	3,057,905
Unrestricted Net Position	3,184,336	30,758,665
Total Net Position	\$ 7,362,056	\$ 33,816,570

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Business-Type Activities -	Governmental Activities -
	Total Enterprise Funds	Total Internal Service Funds
OPERATING REVENUES:		
Local and Intermediate Sources	\$ 7,433,908	\$ 92,420,981
State Program Revenues	336,980	889,903
Federal Revenues	-	561,221
Total Operating Revenues	<u>7,770,888</u>	<u>93,872,105</u>
OPERATING EXPENSES:		
Payroll Costs	5,218,294	11,855,025
Professional and Contracted Services	826,856	3,249,735
Supplies and Materials	337,681	2,960,073
Other Operating Costs	567,251	80,723,028
Depreciation Expense	264,753	1,203,477
Debt Service	-	260
Total Operating Expenses	<u>7,214,835</u>	<u>99,991,598</u>
Operating Income (Loss)	<u>556,053</u>	<u>(6,119,493)</u>
NONOPERATING REVENUES (EXPENSES):		
Gain in Sale of Real and Personal Property	-	62,135
Earnings from Temporary Deposits & Investments	-	458,463
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>520,598</u>
Income (Loss) Before Transfers	556,053	(5,598,895)
Transfers In	-	4,043,136
Transfers Out	(12,670)	(70,830)
Change in Net Position	<u>543,383</u>	<u>(1,626,589)</u>
Total Net Position - July 1 (Beginning)	<u>6,818,673</u>	<u>35,443,159</u>
Total Net Position - June 30 (Ending)	<u>\$ 7,362,056</u>	<u>\$ 33,816,570</u>

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

EXHIBIT D-3

	Business-Type Activities	Governmental Activities -
	Total	Total
	Enterprise Funds	Internal Service Funds
<u>Cash Flows from Operating Activities:</u>		
Cash Received from User Charges	\$ 7,466,987	\$ 92,997,332
Cash Received from Assessments - Other Funds	52,120	2,896,025
Cash Payments to Employees for Services	(4,804,992)	(10,932,807)
Cash Payments for Insurance Claims	-	(80,442,373)
Cash Payments for Suppliers	(1,673,798)	(5,767,021)
Cash Payments for Other Operating Expenses	(111,429)	(5,627,777)
Net Cash Provided by (Used for) Operating Activities	<u>928,888</u>	<u>(6,876,621)</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Transfers Out	(12,670)	(70,830)
Transfers In	-	4,043,136
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>(12,670)</u>	<u>3,972,306</u>
<u>Cash Flows from Capital & Related Financing Activities:</u>		
Acquisition of Capital Assets	(62,246)	(1,899,601)
<u>Cash Flows from Investing Activities:</u>		
Proceeds from Sale & Maturities of Securities	-	2,660,000
Interest and Dividends on Investments	-	455,557
Net Cash Provided by Investing Activities	<u>-</u>	<u>3,115,557</u>
Net Increase (Decrease) in Cash and Cash Equivalents	853,972	(1,621,159)
Cash and Cash Equivalents at Beginning of Year	2,836,622	34,123,282
Cash and Cash Equivalents at End of Year	<u>\$ 3,690,594</u>	<u>\$ 32,502,123</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u>Provided by (Used for) Operating Activities:</u>		
Operating Income (Loss):	\$ 556,053	\$ (6,119,493)
Adjustments to Reconcile Operating Income		
to Net Cash Provided by (Used For) Operating Activities:		
Depreciation	264,753	1,203,477
Effect of Increases and Decreases in Current		
Assets and Liabilities:		
Decrease (increase) in Due From Other Funds	(69,491)	(5,557,225)
Decrease (increase) in Receivables	33,079	15,129
Decrease (increase) in Inventories	-	(5,195)
Decrease (Increase) in Prepayments	-	923
Increase (decrease) in Accounts Payable	(13,270)	436,302
Increase (decrease) in Accrued Payroll	76,322	32,316
Increase (decrease) in Due to Other Funds	10,182	2,825,473
Increase (decrease) in Due to Other Governments	314	174,208
Increase (decrease) in Accrued Expenses	-	117,464
Increase (decrease) in Unearned Revenues	70,946	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 928,888</u>	<u>\$ (6,876,621)</u>
<u>Noncash Investing, Capital and Financing Activities:</u>		
Increase in Fair Value of Investments	-	(100,057)

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Private Purpose Trust Fund
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 153,978
Total Assets	<u>153,978</u>
NET POSITION	
Restricted for Scholarships	<u>153,978</u>
Total Net Position	<u><u>\$ 153,978</u></u>

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Private Purpose Trust Fund
ADDITIONS:	
Contributions, Gifts and Donations	\$ 15,980
Total Additions	<u>15,980</u>
DEDUCTIONS:	
Other Deductions	<u>26,250</u>
Total Deductions	<u>26,250</u>
Change in Fiduciary Net Position	(10,270)
Total Net Position July 1 (Beginning)	<u>164,248</u>
Total Net Position June 30 (Ending)	<u><u>\$ 153,978</u></u>

The notes to the financial statements are an integral part of this statement.

ANYWHERE INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

[EdMIS] Note: Information about notes may be found in GASB **Codifications** Sections 2300.106 (required) and 2300.107 (additional disclosures if applicable). The Pension note and OPEB note information for measurement year 2020 is now available on the TRS website.

SUGGESTED DISCLOSURE SEQUENCE

2300.901 The outline that follows is provided as guidance for the sequence of the notes to the basic financial statements. This should not be considered as supplanting the judgment of the issuer in determining the most meaningful presentation.

- I. Summary of significant accounting policies (including departures from GAAP, if any).⁸ -
 - A. Description of the government-wide financial statements and exclusion of fiduciary activities and similar component units.
 - B. A brief description of the component units of the financial reporting entity and their relationships to the primary government. This should include a discussion of the criteria for including component units in the financial reporting entity and how the component units are reported. Also include information about how the separate financial statements for the individual component units may be obtained. In component unit separate reports, identification of the primary government in whose financial report the component unit is included and a description of its relationship to the primary government.
 - C. Basis of presentation—Government-wide financial statements.
 1. Governmental and business-type activities, major component units.
 2. Policy for eliminating internal activity.
 3. Effect of component units with differing fiscal year-ends.
 - D. Basis of presentation—fund financial statements.
 1. Major and nonmajor governmental and enterprise funds, internal service funds, and fiduciary funds by fund type.
 2. Descriptions of activities accounted for in the major funds, internal service fund type, and fiduciary fund types.
 3. Interfund eliminations in fund financial statements not apparent from headings.
 - E. Basis of accounting.
 1. Accrual—government-wide financial statements.
 2. Modified accrual—governmental fund financial statements, including the length of time used to define *available* for purposes of revenue recognition.
 3. Accrual—proprietary and fiduciary fund statements.
 - F. Assets, liabilities, and net position and fund balances described in the order of appearance in the statements of net assets/balance sheet.
 1. Definition of cash and cash equivalents used in the proprietary fund statement of cash flows.
 2. Disclosure of valuation bases.
 3. Capitalization policy, estimated useful lives of capital assets.
 4. Description of the modified approach for reporting infrastructure assets (if used).
 5. Significant or unusual accounting treatment for material account balances or transactions.
 6. Policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

- G. Revenues, expenditures/expense.
 - 1. Types of transactions included in program revenues in the government-wide statement of activities.
 - 2. Policy for allocating indirect expense to functions in the government-wide statement of activities.
 - 3. Unusual or significant accounting policy for material revenue, expenditures, and expenses.
 - 4. Property tax revenue recognition.
 - 5. Vacation, sick leave, and other compensated absences.
 - 6. Policy for defining operating revenues and operating expenses in proprietary fund statements of revenues, expenses, and changes in fund net position.

- II. Stewardship, compliance, and accountability.
 - A. Significant violations of finance-related legal and contractual provisions and actions taken to address such violations.
 - B. Deficit fund balance or fund net assets of individual funds.

- III. Detail notes on all activities and funds. ⁹⁻
 - A. Assets.
 - 1. Cash deposits and pooling of cash and investments.
 - 2. Investments.
 - 3. Reverse repurchase agreements.
 - 4. Securities lending transactions.
 - 5. Receivable balances.
 - 6. Property taxes.
 - 7. Due from other governments—grants receivable.
 - 8. Required disclosures about capital assets.
 - B. Liabilities.
 - 1. Payable balances.
 - 2. Pension plan obligations and postemployment benefits other than pension benefits.
 - 3. Other employee benefits.
 - 4. Construction and other significant commitments.
 - 5. Claims and judgments.
 - 6. Lease obligations.
 - 7. Short-term debt and liquidity.
 - 8. Long-term debt.
 - a. Description of individual bond issues and financed purchases outstanding.
 - b. Required disclosures about long-term liabilities including Right-to-Use Lease and SBITA liabilities.
 - c. Summary of debt service requirements to maturity.
 - d. Terms of interest rate changes for variable-rate debt.
 - e. Disclosure of legal debt margin.
 - f. Bonds authorized but unissued.
 - g. Synopsis of revenue bond covenants.
 - h. Special assessment debt and related activities.
 - i. Debt refundings and extinguishments.
 - j. Demand bonds.
 - k. Bond, tax, and revenue anticipation notes.
 - 9. Landfill closure and postclosure care.
 - C. Interfund receivables and payables and interfund eliminations.
 - D. Revenues and expenditures/expenses.
 - 1. On-behalf payments for fringe benefits and salaries.
 - 2. Significant transactions that are either unusual or infrequent, but not within the control of management.

- E. Donor-restricted endowment disclosures.
 - F. Interfund transfers
 - G. Encumbrances outstanding.
 - H. Pension Liabilities
 - I. OPEB Liabilities
- IV. Segment information—enterprise funds.
- V. Individual major component unit disclosures (if not reported on the face of the government-wide statements or in combining statements).
 - VI. The nature of the primary government's accountability for related organizations.
 - VII. Joint ventures and jointly governed organizations.
 - VIII. Related party transactions.
 - IX. Summary disclosure of significant contingencies.
 - A. Litigation.
 - B. Federally assisted programs—compliance audits.
- X. Significant effects of subsequent events.

REQUIRED SUPPLEMENTARY INFORMATION

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 442,382,738	\$ 453,804,745	\$ 458,202,854	\$ 4,398,109
5800 State Program Revenues	85,752,279	75,803,972	83,260,055	7,456,083
5900 Federal Program Revenues	14,333,729	21,958,000	23,195,179	1,237,179
5020 Total Revenues	542,468,746	551,566,717	564,658,088	13,091,371
EXPENDITURES:				
Current:				
0011 Instruction	340,068,665	325,857,692	317,936,527	7,921,165
0012 Instructional Resources and Media Services	8,859,695	8,439,475	8,227,685	211,790
0013 Curriculum and Instructional Staff Development	15,908,448	17,200,197	15,399,495	1,800,702
0021 Instructional Leadership	7,420,371	7,703,989	7,385,738	318,251
0023 School Leadership	36,857,826	38,297,541	37,267,552	1,029,989
0031 Guidance, Counseling, and Evaluation Services	21,768,856	21,189,680	20,399,806	789,874
0032 Social Work Services	3,231,213	3,217,878	3,202,303	15,575
0033 Health Services	8,030,230	8,578,509	8,274,314	304,195
0034 Student (Pupil) Transportation	15,885,669	17,446,978	16,650,831	796,147
0035 Food Services	7,105	92,664	51,132	41,532
0036 Extracurricular Activities	11,738,395	12,813,756	12,163,900	649,856
0041 General Administration	14,459,983	13,299,834	12,820,086	479,748
0051 Facilities Maintenance and Operations	59,711,613	60,970,778	58,431,408	2,539,370
0052 Security and Monitoring Services	5,325,151	5,996,640	5,825,998	170,642
0053 Data Processing Services	4,457,417	4,628,399	4,527,880	100,519
0061 Community Services	534,838	629,816	521,054	108,762
Debt Service:				
0071 Principal on Long-Term Liabilities	-	750,000	509,486	240,514
0072 Interest on Long-Term Liabilities	-	-	21,940	(21,940)
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	100,000	-	100,000
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	765,000	765,000	586,475	178,525
0095 Payments to Juvenile Justice Alternative Ed. Prg.	359,736	179,736	61,812	117,924
0099 Other Intergovernmental Charges	2,808,415	2,878,415	2,768,610	109,805
6030 Total Expenditures	558,198,626	551,036,977	533,034,032	18,002,945
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,729,880)	529,740	31,624,056	31,094,316
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	79,378	79,378
7915 Transfers In	200,000	100,000	95,534	(4,466)
7949 Other Resources	-	-	341,787	341,787
8911 Transfers Out (Use)	(2,330,000)	(7,875,500)	(7,796,682)	78,818
7080 Total Other Financing Sources (Uses)	(2,130,000)	(7,775,500)	(7,279,983)	495,517
1200 Net Change in Fund Balances	(17,859,880)	(7,245,760)	24,344,073	31,589,833
0100 Fund Balance - July 1 (Beginning)	190,401,818	190,401,818	190,401,818	-
3000 Fund Balance - June 30 (Ending)	\$ 172,541,938	\$ 183,156,058	\$ 214,745,891	\$ 31,589,833

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2024

	FY 2024 <u>Plan Year 2023</u>	FY 2023 <u>Plan Year 2022</u>	FY 2022 <u>Plan Year 2021</u>
District's Proportion of the Net Pension Liability (Asset)	0.360880562%	0.32039411%	0.322876655%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 214,245,509	\$ 81,593,041	\$ 172,926,149
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	-	144,733,076	319,354,395
Total	<u>\$ 214,245,509</u>	<u>\$ 226,326,117</u>	<u>\$ 492,280,544</u>
District's Covered Payroll	\$ 438,734,155	\$ 429,994,949	\$ 434,096,665
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	48.83%	18.97%	39.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.62%	75.62%	75.54%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2023 for year 2024, August 31, 2022 for year 2023, August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

<u>FY 2021</u> <u>Plan Year 2020</u>	<u>FY 2020</u> <u>Plan Year 2019</u>	<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>	<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
0.355138171%	0.372185117%	0.373539868%	0.3875223%	0.3875223%	0.2816673%	0.322876655%
\$ 184,611,924	\$ 204,859,721	\$ 119,437,926	\$ 146,438,896	\$ 152,627,496	\$ 75,237,231	\$ 172,926,149
299,889,567	338,862,162	211,411,821	251,889,011	236,953,006	207,927,911	319,354,395
<u>\$ 484,501,491</u>	<u>\$ 543,721,883</u>	<u>\$ 330,849,747</u>	<u>\$ 398,327,907</u>	<u>\$ 389,580,502</u>	<u>\$ 283,165,142</u>	<u>\$ 492,280,544</u>
\$ 388,662,320	\$ 464,839,020	\$ 423,829,981	\$ 369,612,889	\$ 452,851,440	\$ 391,710,991	\$ 434,096,665
50.08%	44.07%	28.18%	39.61%	36.70%	19.26%	39.83%
75.24%	73.74%	82.17%	78.00%	78.43%	83.25%	75.54%

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually Required Contribution	\$ -	\$ 16,839,754	\$ 16,275,834
Contribution in Relation to the Contractually Required Contribution	-	(16,839,754)	(16,275,834)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ -	\$ 430,390,599	\$ 433,297,505
Contributions as a Percentage of Covered Payroll	-	3.91%	3.15%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

	2021	2020	2019	2018	2017	2016	2015
\$	13,194,972	\$ 13,157,125	\$ 12,410,785	\$ 12,512,363	\$ 12,234,644	\$ 12,785,109	\$ 12,022,603
	(13,194,972)	(13,157,125)	(12,410,785)	(12,512,363)	(12,234,644)	(12,785,109)	(12,022,603)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	428,025,117	\$ 436,166,407	\$ 413,994,688	\$ 420,196,767	\$ 423,671,164	\$ 416,950,819	\$ 405,150,000
	3.11%	2.85%	3.02%	2.98%	2.94%	2.98%	2.83%

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2024

	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.49440109%	0.463642766%	0.475445106%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 118,379,423	\$ 178,847,733	\$ 180,738,155
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	-	239,616,105	242,868,756
Total	<u>\$ 118,379,423</u>	<u>\$ 418,463,838</u>	<u>\$ 423,606,911</u>
District's Covered Payroll	\$ 430,390,599	\$ 429,994,994	\$ 434,096,665
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	27.50%	41.59%	41.63%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	11.52%	6.18%	4.99%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts for FY 2024 are for the measurement date of August 31, 2023. The amounts for FY 2023 are for the measurement date of August 31, 2022. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

<u>FY 2021</u> <u>Plan Year 2020</u>	<u>FY 2020</u> <u>Plan Year 2019</u>	<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>
0.84236919%	0.4996435%	0.489050498%	0.475445106%
\$ 228,098,308	\$ 249,476,574	\$ 212,669,715	\$ 180,738,155
303,091,631	361,114,884	336,290,848	242,868,756
<u>\$ 531,189,940</u>	<u>\$ 610,591,458</u>	<u>\$ 548,960,563</u>	<u>\$ 423,606,911</u>
\$ 368,662,320	\$ 464,839,020	\$ 423,829,981	\$ 434,096,665
61.87%	53.66%	50.17%	41.63%
4.99%	1.57%	0.91%	4.99%

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually Required Contribution	\$ -	\$ 4,060,718	\$ 3,239,740
Contribution in Relation to the Contractually Required Contribution	-	(4,060,718)	(3,239,740)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ -	\$ 438,754,155	\$ 433,297,505
Contributions as a Percentage of Covered Payroll	-	0.92%	0.83%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

	2021	2020	2019	2018
\$	3,249,747	\$ 3,242,611	\$ 3,112,322	\$ 3,027,720
	(3,249,747)	(3,242,611)	(3,112,322)	(3,027,720)
\$	-	\$ -	\$ -	\$ -
\$	428,025,117	\$ 436,166,407	\$ 413,994,688	\$ 420,196,767
	0.84%	0.78%	0.83%	0.75%

ANYWHERE INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024

PLEASE NOTE THESE ARE NOT YET REVISED FOR 2024.

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

There were no changes of benefit terms since the prior measurement date.

Changes of Assumptions.

There was a change in the actuarial assumptions. The primary change was the lowering of the single discount rate from 7.25 percent to 7.00 percent.

B. Notes to Schedules for the TRS OPEB Plan

Changes in Benefits.

There were no changes in benefits.

Changes in Assumptions.

The single discount rate changed from 1.95 percent as of August 31, 2021 to 3.91 percent as of August 31, 2022. This change decreased the total OPEB liability.

Lower participation rates and updates to health care trend rate assumptions were also factors that decreased the Total OPEB liability.

COMBINING AND OTHER STATEMENTS

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	220 Adult Basic Education Federal	223 TANF Family Assistance	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments - Current	-	-	-	-
1240	Due from Other Governments	10,820	3,981,085	283,367	72,786
1250	Accrued Interest	-	-	-	-
1260	Due from Other Funds	-	15,135	66,744	-
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
1410	Prepayments	-	-	-	1,058
1000	Total Assets	\$ 10,820	\$ 3,996,220	\$ 350,111	\$ 73,844
LIABILITIES					
2110	Accounts Payable	\$ -	\$ 14,527	\$ 38,830	\$ -
2160	Accrued Wages Payable	7,969	2,360,088	15,535	-
2170	Due to Other Funds	2,851	1,621,605	295,746	73,844
2190	Due to Student Groups	-	-	-	-
2200	Accrued Expenditures	-	-	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	10,820	3,996,220	350,111	73,844
FUND BALANCES					
Nonspendable Fund Balance:					
3410	Inventories	-	-	-	-
3425	Endowment Principal	-	-	-	-
3430	Prepaid Items	-	-	-	-
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	-	-	-
Assigned Fund Balance:					
3590	Other Assigned Fund Balance	-	-	-	-
3000	Total Fund Balances	-	-	-	-
4000	Total Liabilities and Fund Balances	\$ 10,820	\$ 3,996,220	\$ 350,111	\$ 73,844

224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition
\$ -	\$ -	\$ -	\$ 3,525,999	\$ 7,694,428	\$ -	\$ -	\$ -
-	-	-	2,316,306	-	-	-	-
1,639,819	33,648	80,978	3,255,687	416,992	12,962	325,828	187,097
-	-	-	5,975	-	-	-	-
145,169	-	-	97,254	7,387,451	1,197	2	16
-	-	-	140	-	-	-	-
-	-	-	3,038,512	-	-	-	-
-	-	-	-	11,028	-	-	-
<u>\$ 1,784,988</u>	<u>\$ 33,648</u>	<u>\$ 80,978</u>	<u>\$ 12,239,873</u>	<u>\$ 15,509,899</u>	<u>\$ 14,159</u>	<u>\$ 325,830</u>	<u>\$ 187,113</u>
\$ 16,022	\$ -	\$ -	\$ 47,981	\$ 19,511	\$ -	\$ 5,535	\$ 429
966,394	23,195	-	260,233	-	236	135,035	128,720
802,572	10,453	80,978	587,966	1,567,495	13,923	183,979	57,964
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	552,806	-	-	1,281	-
<u>1,784,988</u>	<u>33,648</u>	<u>80,978</u>	<u>1,448,986</u>	<u>1,587,006</u>	<u>14,159</u>	<u>325,830</u>	<u>187,113</u>
-	-	-	3,038,512	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	11,028	-	-	-
-	-	-	7,752,375	13,911,865	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,790,887</u>	<u>13,922,893</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,784,988</u>	<u>\$ 33,648</u>	<u>\$ 80,978</u>	<u>\$ 12,239,873</u>	<u>\$ 15,509,899</u>	<u>\$ 14,159</u>	<u>\$ 325,830</u>	<u>\$ 187,113</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

Data Control Codes	272 Medicaid Admin. Claim MAC	278 ESSER (ARP) Homeless Children	281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act
ASSETS				
1110	Cash and Cash Equivalents	\$ 613,265	\$ -	\$ -
1120	Investments - Current	-	-	-
1240	Due from Other Governments	159,518	6,602	1,038,900
1250	Accrued Interest	-	-	-
1260	Due from Other Funds	268,640	-	50,205
1290	Other Receivables	-	-	-
1300	Inventories	-	-	-
1410	Prepayments	-	6,735	-
1000	Total Assets	\$ 1,041,423	\$ 13,337	\$ 1,089,105
LIABILITIES				
2110	Accounts Payable	\$ 381	\$ -	\$ 2,722,418
2160	Accrued Wages Payable	543	-	2,203,992
2170	Due to Other Funds	139	13,337	1,089,105
2190	Due to Student Groups	-	-	-
2200	Accrued Expenditures	-	-	462,655
2300	Unearned Revenue	-	-	-
2000	Total Liabilities	1,063	13,337	1,089,105
FUND BALANCES				
Nonspendable Fund Balance:				
3410	Inventories	-	-	-
3425	Endowment Principal	-	-	-
3430	Prepaid Items	-	-	-
Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	1,040,360	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-
3490	Other Restricted Fund Balance	-	-	-
Committed Fund Balance:				
3545	Other Committed Fund Balance	-	-	-
Assigned Fund Balance:				
3590	Other Assigned Fund Balance	-	-	-
3000	Total Fund Balances	1,040,360	-	-
4000	Total Liabilities and Fund Balances	\$ 1,041,423	\$ 13,337	\$ 1,089,105

284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	288 Emergency Connectivity Refugee Svc.	289 Other Federal Special Revenue Funds	315 SSA IDEA, Part B Discretionary	381 Adult Basic Education State	385 Visually Impaired SSVI	392 Non-Ed. Community Based Support
\$ -	\$ -	\$ -	\$ 66,539	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
386,644	19,068	2,118	305,619	1,979	26,187	27,548	1,278
-	-	-	-	-	-	-	-
228,664	1,471	2,966,762	2,861,242	6	71,725	2,469	-
-	-	184,003	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 615,308</u>	<u>\$ 20,539</u>	<u>\$ 3,152,883</u>	<u>\$ 3,233,400</u>	<u>\$ 1,985</u>	<u>\$ 97,912</u>	<u>\$ 30,017</u>	<u>\$ 1,278</u>
\$ 19,044	\$ -	\$ 554	\$ 419	\$ -	\$ -	\$ -	\$ -
197,332	-	6,911	18,051	288	440	22,848	-
398,932	20,539	3,145,417	3,148,391	1,697	97,472	7,169	1,278
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1	66,539	-	-	-	-
<u>615,308</u>	<u>20,539</u>	<u>3,152,883</u>	<u>3,233,400</u>	<u>1,985</u>	<u>97,912</u>	<u>30,017</u>	<u>1,278</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 615,308</u>	<u>\$ 20,539</u>	<u>\$ 3,152,883</u>	<u>\$ 3,233,400</u>	<u>\$ 1,985</u>	<u>\$ 97,912</u>	<u>\$ 30,017</u>	<u>\$ 1,278</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

Data Control Codes	397 Advanced Placement Incentives	410 State Instructional Materials	427 City of Anywhere Pre-K Grant	429 Other State Special Revenue Funds	
ASSETS					
1110	Cash and Cash Equivalents	\$ 93,713	\$ 2,176,393	\$ -	\$ -
1120	Investments - Current	-	-	-	-
1240	Due from Other Governments	-	-	5,202	113,231
1250	Accrued Interest	-	-	-	-
1260	Due from Other Funds	-	160	-	1,332
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
1410	Prepayments	-	330,979	-	-
1000	Total Assets	<u>\$ 93,713</u>	<u>\$ 2,507,532</u>	<u>\$ 5,202</u>	<u>\$ 114,563</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ 345,604	\$ -	\$ 9,999
2160	Accrued Wages Payable	-	-	3,822	2,100
2170	Due to Other Funds	6,888	-	1,380	100,020
2190	Due to Student Groups	-	-	-	-
2200	Accrued Expenditures	-	-	-	-
2300	Unearned Revenue	86,825	2,161,928	-	2,444
2000	Total Liabilities	<u>93,713</u>	<u>2,507,532</u>	<u>5,202</u>	<u>114,563</u>
FUND BALANCES					
Nonspendable Fund Balance:					
3410	Inventories	-	-	-	-
3425	Endowment Principal	-	-	-	-
3430	Prepaid Items	-	-	-	-
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	-	-	-
Assigned Fund Balance:					
3590	Other Assigned Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 93,713</u>	<u>\$ 2,507,532</u>	<u>\$ 5,202</u>	<u>\$ 114,563</u>

435 SSA Regional Day School - Deaf	461 Campus Activity Funds	485 Coalition of Essential Schools	486 Other Local Funds	488 Pre-K for Anywhere, TX Fund	489 Asia Society/ Educate Texas	490 Project Lead the Way	491 Hail Damage Repair
\$ 141,252	\$ 8,114,957	\$ -	\$ 1,365	\$ -	\$ 32,195	\$ 3,687	\$ 438,738
-	-	-	-	-	-	-	-
-	-	-	-	73,532	-	-	-
-	-	-	-	-	-	-	-
150,227	-	13,564	-	8,249	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 291,479</u>	<u>\$ 8,114,957</u>	<u>\$ 13,564</u>	<u>\$ 1,365</u>	<u>\$ 81,781</u>	<u>\$ 32,195</u>	<u>\$ 3,687</u>	<u>\$ 438,738</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,276
289,059	-	-	-	25,970	1,000	-	-
2,420	209,559	12,494	-	55,800	165	-	-
-	7,756	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,070	1,365	11	31,030	3,687	-
<u>291,479</u>	<u>217,315</u>	<u>13,564</u>	<u>1,365</u>	<u>81,781</u>	<u>32,195</u>	<u>3,687</u>	<u>23,276</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	415,462
-	7,897,642	-	-	-	-	-	-
<u>-</u>	<u>7,897,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>415,462</u>
<u>\$ 291,479</u>	<u>\$ 8,114,957</u>	<u>\$ 13,564</u>	<u>\$ 1,365</u>	<u>\$ 81,781</u>	<u>\$ 32,195</u>	<u>\$ 3,687</u>	<u>\$ 438,738</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

Data Control Codes	Total Nonmajor Special Revenue Funds	699 Capital Projects Fund	479 Permanent Fund Scholarships	Total Nonmajor Governmental Funds	
ASSETS					
1110	Cash and Cash Equivalents	\$ 22,902,531	\$ 14,250,566	\$ 255,321	\$ 37,408,418
1120	Investments - Current	2,316,306	-	-	2,316,306
1240	Due from Other Governments	22,129,356	-	-	22,129,356
1250	Accrued Interest	5,975	-	-	5,975
1260	Due from Other Funds	15,257,844	27,206	-	15,285,050
1290	Other Receivables	184,143	-	-	184,143
1300	Inventories	3,038,512	-	-	3,038,512
1410	Prepayments	349,800	2,181	-	351,981
1000	Total Assets	<u>\$ 66,184,467</u>	<u>\$ 14,279,953</u>	<u>\$ 255,321</u>	<u>\$ 80,719,741</u>
LIABILITIES					
2110	Accounts Payable	\$ 3,264,530	\$ 36,011	\$ -	\$ 3,300,541
2160	Accrued Wages Payable	6,669,761	-	-	6,669,761
2170	Due to Other Funds	18,803,534	1,577	-	18,805,111
2190	Due to Student Groups	7,756	-	-	7,756
2200	Accrued Expenditures	462,655	-	-	462,655
2300	Unearned Revenue	2,908,987	-	-	2,908,987
2000	Total Liabilities	<u>32,117,223</u>	<u>37,588</u>	<u>-</u>	<u>32,154,811</u>
FUND BALANCES					
Nonspendable Fund Balance:					
3410	Inventories	3,038,512	-	-	3,038,512
3425	Endowment Principal	-	-	200,000	200,000
3430	Prepaid Items	11,028	2,181	-	13,209
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	22,704,600	-	-	22,704,600
3470	Capital Acquisition and Contractual Obligation	-	13,853,115	-	13,853,115
3490	Other Restricted Fund Balance	-	-	55,321	55,321
Committed Fund Balance:					
3545	Other Committed Fund Balance	415,462	-	-	415,462
Assigned Fund Balance:					
3590	Other Assigned Fund Balance	7,897,642	387,069	-	8,284,711
3000	Total Fund Balances	<u>34,067,244</u>	<u>14,242,365</u>	<u>255,321</u>	<u>48,564,930</u>
4000	Total Liabilities and Fund Balances	<u>\$ 66,184,467</u>	<u>\$ 14,279,953</u>	<u>\$ 255,321</u>	<u>\$ 80,719,741</u>

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ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	220 Adult Basic Education Federal	223 TANF Family Assistance
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 65	\$ 22,080	\$ 36	-
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	88,231	17,180,762	798,761	116,224
5020 Total Revenues	<u>88,296</u>	<u>17,202,842</u>	<u>798,797</u>	<u>116,224</u>
EXPENDITURES:				
Current:				
0011 Instruction	11,760	11,934,230	788,897	116,224
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	1,547,166	9,150	-
0021 Instructional Leadership	-	-	750	-
0023 School Leadership	-	331,191	-	-
0031 Guidance, Counseling, and Evaluation Services	-	335,853	-	-
0032 Social Work Services	54,119	2,806,304	-	-
0033 Health Services	-	70,338	-	-
0034 Student (Pupil) Transportation	-	81,780	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	1,206	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	22,417	94,774	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>88,296</u>	<u>17,202,842</u>	<u>798,797</u>	<u>116,224</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
7949 Other Resources	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition
\$ 1,020	\$ 37	\$ -	\$ 8,970,089	\$ 4,558	\$ 3,725	\$ 12,591	\$ 4,813
-	-	-	694,742	4,710	-	-	-
9,409,727	158,590	80,978	29,870,275	498,184	806,188	2,576,255	1,036,988
9,410,747	158,627	80,978	39,535,106	507,452	809,913	2,588,846	1,041,801
6,435,024	158,627	80,978	-	-	753,859	8	535,735
-	-	-	-	-	-	-	-
501,094	-	-	-	-	25,639	2,461,325	502,479
833,647	-	-	-	-	-	-	-
-	-	-	-	-	-	127,513	-
1,533,876	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
70,647	-	-	-	-	-	-	3,200
-	-	-	-	-	-	-	-
-	-	-	36,035,727	218,591	-	-	-
36,459	-	-	-	-	25,415	-	-
-	-	-	-	-	-	-	-
-	-	-	700,522	209	5,000	-	-
-	-	-	130	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	387
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9,410,747	158,627	80,978	36,736,379	218,800	809,913	2,588,846	1,041,801
-	-	-	2,798,727	288,652	-	-	-
-	-	-	8,502	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	8,502	-	-	-	-
-	-	-	2,807,229	288,652	-	-	-
-	-	-	7,983,658	13,634,241	-	-	-
\$ -	\$ -	\$ -	\$ 10,790,887	\$ 13,922,893	\$ -	\$ -	\$ -

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	272 Medicaid Admin. Claim MAC	278 ESSER (ARP) Homeless Children	281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ 17,884	\$ 203,438
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	269,473	48,785	18,822,553	37,567,547
5020 Total Revenues	<u>269,473</u>	<u>48,785</u>	<u>18,840,437</u>	<u>37,770,985</u>
EXPENDITURES:				
Current:				
0011 Instruction	-	-	18,439,141	15,115,563
0012 Instructional Resources and Media Services	-	-	-	86,666
0013 Curriculum and Instructional Staff Development	-	-	84,047	1,764,807
0021 Instructional Leadership	-	-	-	113,483
0023 School Leadership	-	-	20,469	501,329
0031 Guidance, Counseling, and Evaluation Services	-	-	10,460	653,677
0032 Social Work Services	-	48,785	-	73,719
0033 Health Services	-	-	9,930	139,213
0034 Student (Pupil) Transportation	-	-	216,147	124,328
0035 Food Services	-	-	-	238,788
0036 Extracurricular Activities	-	-	-	31,472
0041 General Administration	135,910	-	-	132,079
0051 Facilities Maintenance and Operations	-	-	-	332,260
0052 Security and Monitoring Services	-	-	-	73,982
0053 Data Processing Services	-	-	17,884	2,633,246
0061 Community Services	-	-	42,359	344,839
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	15,411,534
6030 Total Expenditures	<u>135,910</u>	<u>48,785</u>	<u>18,840,437</u>	<u>37,770,985</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>133,563</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	-
7949 Other Resources	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	133,563	-	-	-
0100 Fund Balance - July 1 (Beginning)	<u>906,797</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 1,040,360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	288 Emergency Connectivity Refugee Svc.	289 Other Federal Special Revenue Funds	315 SSA IDEA, Part B Discretionary	381 Adult Basic Education State	385 Visually Impaired SSVI	392 Non-Ed. Community Based Support
\$ 7,081	\$ 224	\$ 62	\$ 14	\$ 121	\$ -	\$ -	\$ -
-	-	-	-	-	125,309	59,013	-
2,464,268	43,327	3,142,203	1,116,327	112,070	-	-	-
2,471,349	43,551	3,142,265	1,116,341	112,191	125,309	59,013	-
1,548,614	30,354	2,981,971	181,590	112,191	121,436	59,013	-
-	-	-	-	-	-	-	-
108,714	-	750	78,189	-	3,873	-	-
36,665	-	118,907	6,315	-	-	-	-
-	-	-	-	-	-	-	-
777,356	13,197	9,699	850,247	-	-	-	-
-	-	16,680	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	750	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	13,508	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,471,349	43,551	3,142,265	1,116,341	112,191	125,309	59,013	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	397 Advanced Placement Incentives	410 State Instructional Materials	427 City of Anywhere Pre-K Grant	429 Other State Special Revenue Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ 18,891	\$ -	\$ 130
5800 State Program Revenues	19,149	6,678,039	-	601,252
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>19,149</u>	<u>6,696,930</u>	<u>-</u>	<u>601,382</u>
EXPENDITURES:				
Current:				
0011 Instruction	-	6,696,930	-	201,372
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	19,149	-	-	365,710
0021 Instructional Leadership	-	-	-	1,795
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	18,335
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	15,502
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	282,300	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>19,149</u>	<u>6,979,230</u>	<u>-</u>	<u>602,714</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(282,300)</u>	<u>-</u>	<u>(1,332)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	-	-	1,332
7949 Other Resources	-	282,300	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>282,300</u>	<u>-</u>	<u>1,332</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

435 SSA Regional Day School - Deaf	461 Campus Activity Funds	485 Coalition of Essential Schools	486 Other Local Funds	488 Pre-K for Anywhere, TX Fund	489 Asia Society/ Educate Texas	490 Project Lead the Way	491 Hail Damage Repair
\$ 849,311	\$ 12,205,865	\$ -	\$ -	\$ 295,725	\$ 3,021	\$ 3,100	\$ 132,327
380,961	-	-	-	16,336	-	-	-
-	-	-	-	-	-	-	-
1,230,272	12,205,865	-	-	312,061	3,021	3,100	132,327
1,230,272	3,615,520	-	-	11,831	1,550	3,100	-
-	387,278	-	-	-	-	-	-
-	30,581	-	-	300,230	1,471	-	-
-	-	-	-	-	-	-	-
-	527,377	-	-	-	-	-	-
-	82,167	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,727	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,453,189	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	62,180	-	-	-	-	-	66,255
-	31,205	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,821	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,230,272	12,205,045	-	-	312,061	3,021	3,100	66,255
-	820	-	-	-	-	-	66,072
-	-	-	-	-	-	-	-
-	315,384	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(120,039)	-	-	-	-	-	-
-	195,345	-	-	-	-	-	-
-	196,165	-	-	-	-	-	66,072
-	7,701,477	-	-	-	-	-	349,390
\$ -	\$ 7,897,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,462

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Total Nonmajor Special Revenue Funds	699 Capital Projects Fund	479 Permanent Fund Scholarships	Total Nonmajor Governmental Funds	
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 22,756,208	\$ 399,652	\$ 9,451	\$ 23,165,311
5800	State Program Revenues	8,579,511	56,474	-	8,635,985
5900	Federal Program Revenues	126,207,716	117,221	-	126,324,937
5020	Total Revenues	157,543,435	573,347	9,451	158,126,233
EXPENDITURES:					
Current:					
0011	Instruction	71,165,790	30,770	-	71,196,560
0012	Instructional Resources and Media Services	473,944	-	-	473,944
0013	Curriculum and Instructional Staff Development	7,804,374	-	-	7,804,374
0021	Instructional Leadership	1,111,562	-	-	1,111,562
0023	School Leadership	1,507,879	-	-	1,507,879
0031	Guidance, Counseling, and Evaluation Services	4,284,867	-	-	4,284,867
0032	Social Work Services	2,999,607	-	-	2,999,607
0033	Health Services	306,055	-	-	306,055
0034	Student (Pupil) Transportation	422,255	-	-	422,255
0035	Food Services	36,493,106	-	-	36,493,106
0036	Extracurricular Activities	7,546,535	-	-	7,546,535
0041	General Administration	267,989	-	-	267,989
0051	Facilities Maintenance and Operations	1,167,176	196,513	-	1,363,689
0052	Security and Monitoring Services	122,025	-	-	122,025
0053	Data Processing Services	2,651,130	2,503,027	-	5,154,157
0061	Community Services	521,105	-	1,000	522,105
Debt Service:					
0071	Principal on Long-Term Liabilities	282,300	-	-	282,300
Capital Outlay:					
0081	Facilities Acquisition and Construction	15,411,534	2,049,797	-	17,461,331
6030	Total Expenditures	154,539,233	4,780,107	1,000	159,320,340
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	3,004,202	(4,206,760)	8,451	(1,194,107)
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	8,502	-	-	8,502
7915	Transfers In	316,716	-	-	316,716
7949	Other Resources	282,300	-	-	282,300
8911	Transfers Out (Use)	(120,039)	(5,165)	-	(125,204)
7080	Total Other Financing Sources (Uses)	487,479	(5,165)	-	482,314
1200	Net Change in Fund Balance	3,491,681	(4,211,925)	8,451	(711,793)
0100	Fund Balance - July 1 (Beginning)	30,575,563	18,454,290	246,870	49,276,723
3000	Fund Balance - June 30 (Ending)	\$ 34,067,244	\$ 14,242,365	\$ 255,321	\$ 48,564,930

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ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2024

	752	753
	Print Shop	Health Insurance Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 2,710,120	\$ 10,587,471
Investments - Current	-	4,388,979
Accrued Interest	-	34,216
Due from Other Funds	-	5,528,150
Other Receivables	-	11,914
Inventories	413,055	-
Prepayments	-	-
Total Current Assets	<u>3,123,175</u>	<u>20,550,730</u>
Noncurrent Assets:		
Capital Assets:		
Land	-	86,060
Buildings and Improvements, Net	-	24,791
Furniture and Equipment, Net	255,654	-
SBITA Asset, Net	-	-
Total Noncurrent Assets	<u>255,654</u>	<u>110,851</u>
Total Assets	<u>3,378,829</u>	<u>20,661,581</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	12,447	1,383,308
Short Term Debt Payable	-	-
Right-to-Use Lease Liabilities Payable	10,309	-
Payroll Deductions and Withholdings Payable	-	41,644
Accrued Wages Payable	91,141	3,986
Due to Other Funds	346,255	1,458
Due to Other Governments	178	-
Accrued Expenses	-	5,686,918
Total Current Liabilities	<u>460,330</u>	<u>7,117,314</u>
Noncurrent Liabilities:		
Right-to-Use Lease Liability - Long Term	26,930	-
SBITA Liability	-	-
Other Debt - Due in More than One Year	-	-
Total Noncurrent Liabilities	<u>26,930</u>	<u>-</u>
Total Liabilities	<u>487,260</u>	<u>7,117,314</u>
NET POSITION		
Net Investment in Capital Assets	255,654	110,851
Unrestricted Net Position	2,635,915	13,433,416
Total Net Position	<u>\$ 2,891,569</u>	<u>\$ 13,544,267</u>

754 Data Processing Center	755 Network Technology Services	773 Dental Insurance Fund	792 Rolling Owner Contr. Insurance Prg	793 Workers' Compensation Fund	795 Unemployment Insurance Fund	796 Police Services Fund	Total Internal Service Funds
\$ 7,483,704	\$ 4,115,308	\$ 2,319,264	\$ 950,926	\$ 2,182,652	\$ 755,162	\$ 1,397,516	\$ 32,502,123
-	-	323,833	-	-	-	-	4,712,812
-	-	753	-	4	-	-	34,973
-	226,086	76,507	-	36,251	-	140,577	6,007,571
-	-	-	-	40,000	-	1,053	52,967
90,556	28,890	-	-	-	-	-	532,501
-	-	-	-	-	25,167	-	25,167
<u>7,574,260</u>	<u>4,370,284</u>	<u>2,720,357</u>	<u>950,926</u>	<u>2,258,907</u>	<u>780,329</u>	<u>1,539,146</u>	<u>43,868,114</u>
-	-	-	-	-	-	-	86,060
-	46,494	-	-	-	-	-	71,285
662,367	755,928	-	-	-	-	261,654	1,935,603
87,576	877,381	-	-	-	-	-	964,957
<u>749,943</u>	<u>1,679,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,654</u>	<u>3,057,905</u>
<u>8,324,203</u>	<u>6,050,087</u>	<u>2,720,357</u>	<u>950,926</u>	<u>2,258,907</u>	<u>780,329</u>	<u>1,800,800</u>	<u>46,926,019</u>
2,881	2,737	-	-	8,766	-	10,015	1,420,154
-	-	-	-	560,000	-	-	560,000
-	-	-	-	-	-	-	10,309
-	-	-	-	-	-	-	41,644
17,388	104,856	-	-	6,082	-	251,914	475,367
95,805	2,967,841	-	-	464	-	8,164	3,419,987
-	174,192	-	-	-	-	-	174,370
-	-	181,843	-	-	-	-	5,868,761
<u>116,074</u>	<u>3,249,626</u>	<u>181,843</u>	<u>-</u>	<u>575,312</u>	<u>-</u>	<u>270,093</u>	<u>11,970,592</u>
-	-	-	-	-	-	-	26,930
147	517,434	-	-	-	-	-	517,581
-	-	-	-	594,346	-	-	594,346
<u>147</u>	<u>517,434</u>	<u>-</u>	<u>-</u>	<u>594,346</u>	<u>-</u>	<u>-</u>	<u>1,138,857</u>
<u>116,221</u>	<u>3,767,060</u>	<u>181,843</u>	<u>-</u>	<u>1,169,658</u>	<u>-</u>	<u>270,093</u>	<u>13,109,449</u>
749,943	1,679,803	-	-	-	-	261,654	3,057,905
7,458,039	603,224	2,538,514	950,926	1,089,249	780,329	1,269,053	30,758,665
<u>\$ 8,207,982</u>	<u>\$ 2,283,027</u>	<u>\$ 2,538,514</u>	<u>\$ 950,926</u>	<u>\$ 1,089,249</u>	<u>\$ 780,329</u>	<u>\$ 1,530,707</u>	<u>\$ 33,816,570</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	752 Print Shop	753 Health Insurance Fund
OPERATING REVENUES:		
Local and Intermediate Sources	\$ 2,849,870	\$ 70,797,984
State Program Revenues	117,705	15,101
Federal Revenues	-	-
Total Operating Revenues	<u>2,967,575</u>	<u>70,813,085</u>
OPERATING EXPENSES:		
Payroll Costs	1,717,469	222,574
Professional and Contracted Services	167,938	690,775
Supplies and Materials	948,160	8,461
Other Operating Costs	23,533	76,186,909
Depreciation Expense	62,554	4,190
Debt Service	260	-
Total Operating Expenses	<u>2,919,914</u>	<u>77,112,909</u>
Operating Income (Loss)	<u>47,661</u>	<u>(6,299,824)</u>
NONOPERATING REVENUES (EXPENSES):		
Gain in Sale of Real and Personal Property	5	-
Earnings from Temporary Deposits & Investments	-	324,647
Total Nonoperating Revenues (Expenses)	<u>5</u>	<u>324,647</u>
Income (Loss) Before Transfers	47,666	(5,975,177)
Transfers In	-	4,002,457
Transfers Out	-	(70,830)
Change in Net Position	<u>47,666</u>	<u>(2,043,550)</u>
Total Net Position - July 1 (Beginning)	<u>2,843,903</u>	<u>15,587,817</u>
Total Net Position - June 30 (Ending)	<u>\$ 2,891,569</u>	<u>\$ 13,544,267</u>

754 Data Processing Center	755 Network Tecnology Services	773 Dental Insurance Fund	792 Rolling Owner Contr. Insurance Prg	793 Workers' Compensation Fund	795 Unemployment Insurance Fund	796 Police Services Fund	Total Internal Service Funds
\$ 4,281,516	\$ 4,312,053	\$ 2,805,195	\$ -	\$ 1,979,995	\$ -	\$ 5,394,368	\$ 92,420,981
172,331	229,577	-	-	16,954	-	338,235	889,903
-	561,221	-	-	-	-	-	561,221
<u>4,453,847</u>	<u>5,102,851</u>	<u>2,805,195</u>	<u>-</u>	<u>1,996,949</u>	<u>-</u>	<u>5,732,603</u>	<u>93,872,105</u>
2,165,924	3,163,801	-	-	229,842	-	4,355,415	11,855,025
1,156,373	561,223	163,092	-	303,434	-	206,900	3,249,735
138,359	1,496,544	-	-	2,714	-	365,835	2,960,073
16,460	88,547	2,847,659	-	1,525,269	-	34,651	80,723,028
738,022	312,313	-	-	-	-	86,398	1,203,477
-	-	-	-	-	-	-	260
<u>4,215,138</u>	<u>5,622,428</u>	<u>3,010,751</u>	<u>-</u>	<u>2,061,259</u>	<u>-</u>	<u>5,049,199</u>	<u>99,991,598</u>
<u>238,709</u>	<u>(519,577)</u>	<u>(205,556)</u>	<u>-</u>	<u>(64,310)</u>	<u>-</u>	<u>683,404</u>	<u>(6,119,493)</u>
5	41,012	-	-	-	-	21,113	62,135
-	-	93,777	-	40,039	-	-	458,463
<u>5</u>	<u>41,012</u>	<u>93,777</u>	<u>-</u>	<u>40,039</u>	<u>-</u>	<u>21,113</u>	<u>520,598</u>
<u>238,714</u>	<u>(478,565)</u>	<u>(111,779)</u>	<u>-</u>	<u>(24,271)</u>	<u>-</u>	<u>704,517</u>	<u>(5,598,895)</u>
-	40,679	-	-	-	-	-	4,043,136
-	-	-	-	-	-	-	(70,830)
<u>238,714</u>	<u>(437,886)</u>	<u>(111,779)</u>	<u>-</u>	<u>(24,271)</u>	<u>-</u>	<u>704,517</u>	<u>(1,626,589)</u>
<u>7,969,268</u>	<u>2,720,913</u>	<u>2,650,293</u>	<u>950,926</u>	<u>1,113,520</u>	<u>780,329</u>	<u>826,190</u>	<u>35,443,159</u>
<u>\$ 8,207,982</u>	<u>\$ 2,283,027</u>	<u>\$ 2,538,514</u>	<u>\$ 950,926</u>	<u>\$ 1,089,249</u>	<u>\$ 780,329</u>	<u>\$ 1,530,707</u>	<u>\$ 33,816,570</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	752	753	754	755
	Print Shop	Health Insurance Fund	Data Processing Center	Network Technology Services
<u>Cash Flows from Operating Activities:</u>				
Cash Received from User Charges	\$ 2,854,642	\$ 70,808,622	\$ 4,281,516	\$ 4,873,275
Cash Received from Assessments - Other Funds	36,524	-	70,893	2,788,568
Cash Payments to Employees for Services	(1,604,030)	(181,723)	(1,996,327)	(2,929,686)
Cash Payments for Insurance Claims	-	(76,087,991)	-	-
Cash Payments for Suppliers	(1,159,911)	(74,266)	(1,319,683)	(1,972,479)
Cash Payments for Other Operating Expenses	-	(5,518,659)	-	-
Net Cash Provided by (Used for) Operating Activities	<u>127,225</u>	<u>(11,054,017)</u>	<u>1,036,399</u>	<u>2,759,678</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>				
Transfers Out	-	(70,830)	-	-
Transfers In	-	4,002,457	-	40,679
Net Cash Provided by Non-Capital Financing Activities	<u>-</u>	<u>3,931,627</u>	<u>-</u>	<u>40,679</u>
<u>Cash Flows from Capital & Related Financing Activities:</u>				
Acquisition of Capital Assets	(10,311)	-	(324,597)	(1,343,999)
<u>Cash Flows from Investing Activities:</u>				
Proceeds from Sale & Maturities of Securities	-	1,500,000	-	-
Interest and Dividends on Investments	-	322,579	-	-
Net Cash Provided by Investing Activities	<u>-</u>	<u>1,822,579</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	116,984	(5,299,811)	711,807	1,497,370
Cash and Cash Equivalents at Beginning of Year	2,593,136	15,887,282	6,771,897	2,617,938
Cash and Cash Equivalents at End of Year	<u>\$ 2,710,120</u>	<u>\$ 10,587,471</u>	<u>\$ 7,483,704</u>	<u>\$ 4,115,308</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by (Used for) Operating Activities:</u>				
Operating Income (Loss):	\$ 47,661	\$ (6,299,824)	\$ 238,709	\$ (519,577)
Adjustments to Reconcile Operating Income				
to Net Cash Provided by (Used For) Operating Activities:				
Depreciation	62,554	4,190	738,022	312,313
Effect of Increases and Decreases in Current				
Assets and Liabilities:				
Decrease (increase) in Due From Other Funds	54,250	(5,514,415)	79,222	(92,394)
Decrease (increase) in Receivables	4,772	10,638	-	-
Decrease (increase) in Inventories	(12,425)	-	7,230	-
Decrease (Increase) in Prepayments	-	-	-	-
Increase (decrease) in Accounts Payable	(7,611)	624,970	(15,721)	(357)
Increase (decrease) in Accrued Payroll	(4,266)	25,750	(2,734)	4,539
Increase (decrease) in Due to Other Funds	(17,726)	(4,244)	(8,329)	2,880,962
Increase (decrease) in Due to Other Governments	16	-	-	174,192
Increase (decrease) in Accrued Expenses	-	98,918	-	-
Net Cash Provided by (Used for)	<u>\$ 127,225</u>	<u>\$ (11,054,017)</u>	<u>\$ 1,036,399</u>	<u>\$ 2,759,678</u>
Operating Activities	<u>\$ 127,225</u>	<u>\$ (11,054,017)</u>	<u>\$ 1,036,399</u>	<u>\$ 2,759,678</u>
<u>Noncash Investing, Capital and Financing Activities:</u>				
Increase in Fair Value of Investments	-	(84,672)	-	-

773	792	793	795	796	Total
Dental Insurance Fund	Rolling Owner Contr. Insurance Prg	Workers' Compensation Fund	Unemployment Insurance Fund	Police Services Fund	Internal Service Funds
\$ 2,805,195	\$ -	\$ 1,979,995	\$ -	\$ 5,394,087	\$ 92,997,332
-	-	-	40	-	2,896,025
-	-	(211,400)	-	(4,009,641)	(10,932,807)
(2,867,816)	-	(1,486,566)	-	-	(80,442,373)
(251,144)	-	(392,903)	(2)	(596,633)	(5,767,021)
(76,633)	-	(28,620)	-	(3,865)	(5,627,777)
<u>(390,398)</u>	<u>-</u>	<u>(139,494)</u>	<u>38</u>	<u>783,948</u>	<u>(6,876,621)</u>
-	-	-	-	-	(70,830)
-	-	-	-	-	4,043,136
-	-	-	-	-	3,972,306
-	-	-	-	(220,694)	(1,899,601)
320,000	-	840,000	-	-	2,660,000
87,593	-	45,385	-	-	455,557
<u>407,593</u>	<u>-</u>	<u>885,385</u>	<u>-</u>	<u>-</u>	<u>3,115,557</u>
17,195	-	745,891	38	589,367	(1,621,159)
2,302,069	950,926	1,436,761	755,124	808,149	34,123,282
<u>\$ 2,319,264</u>	<u>\$ 950,926</u>	<u>\$ 2,182,652</u>	<u>\$ 755,162</u>	<u>\$ 1,397,516</u>	<u>\$ 32,502,123</u>
\$ (205,556)	\$ -	\$ (64,310)	\$ -	\$ 683,404	\$ (6,119,493)
-	-	-	-	86,398	1,203,477
(76,507)	-	(28,373)	40	20,952	(5,557,225)
-	-	-	-	(281)	15,129
-	-	-	-	-	(5,195)
-	-	-	(2)	925	923
(88,052)	-	(86,755)	-	9,828	436,302
-	-	1,488	-	7,539	32,316
(126)	-	(247)	-	(24,817)	2,825,473
-	-	-	-	-	174,208
<u>(20,157)</u>	<u>-</u>	<u>38,703</u>	<u>-</u>	<u>-</u>	<u>117,464</u>
<u>\$ (390,398)</u>	<u>\$ -</u>	<u>\$ (139,494)</u>	<u>\$ 38</u>	<u>\$ 783,948</u>	<u>\$ (6,876,621)</u>
(9,238)	-	(6,147)	-	-	(100,057)

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 JUNE 30, 2024

	713 Uniform Rental Fund	714 Community Education Fund	721 Aquatics and Tennis Fund	Total Nonmajor Enterprise Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 330,714	\$ 2,166,923	\$ 1,192,957	\$ 3,690,594
Due from Other Funds	-	150,809	4,725	155,534
Other Receivables	-	12,246	4,792	17,038
Total Current Assets	<u>330,714</u>	<u>2,329,978</u>	<u>1,202,474</u>	<u>3,863,166</u>
Noncurrent Assets:				
Capital Assets:				
Land	-	961,852	-	961,852
Buildings and Improvements, Net	-	3,135,039	64,088	3,199,127
Furniture and Equipment, Net	-	12,867	3,874	16,741
Total Noncurrent Assets	<u>-</u>	<u>4,109,758</u>	<u>67,962</u>	<u>4,177,720</u>
Total Assets	<u>330,714</u>	<u>6,439,736</u>	<u>1,270,436</u>	<u>8,040,886</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	-	21,478	9,518	30,996
Accrued Wages Payable	-	141,128	41,993	183,121
Due to Other Funds	-	13,652	-	13,652
Due to Other Governments	-	-	359	359
Due to Student Groups	-	16,329	-	16,329
Unearned Revenues	-	434,373	-	434,373
Total Liabilities	<u>-</u>	<u>626,960</u>	<u>51,870</u>	<u>678,830</u>
NET POSITION				
Net Investment in Capital Assets	-	4,109,758	67,962	4,177,720
Unrestricted Net Position	330,714	1,703,018	1,150,604	3,184,336
Total Net Position	<u>\$ 330,714</u>	<u>\$ 5,812,776</u>	<u>\$ 1,218,566</u>	<u>\$ 7,362,056</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	713 Uniform Rental Fund	714 Community Education Fund	721 Aquatics and Tennis Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES:				
Local and Intermediate Sources	\$ 67,100	\$ 6,027,279	\$ 1,339,529	\$ 7,433,908
State Program Revenues	-	319,186	17,794	336,980
Total Operating Revenues	<u>67,100</u>	<u>6,346,465</u>	<u>1,357,323</u>	<u>7,770,888</u>
OPERATING EXPENSES:				
Payroll Costs	-	4,796,631	421,663	5,218,294
Professional and Contracted Services	13,835	523,761	289,260	826,856
Supplies and Materials	26,085	199,617	111,979	337,681
Other Operating Costs	-	381,038	186,213	567,251
Depreciation Expense	-	219,015	45,738	264,753
Total Operating Expenses	<u>39,920</u>	<u>6,120,062</u>	<u>1,054,853</u>	<u>7,214,835</u>
Income Before Transfers	27,180	226,403	302,470	556,053
Transfers Out	-	-	(12,670)	(12,670)
Change in Net Position	<u>27,180</u>	<u>226,403</u>	<u>289,800</u>	<u>543,383</u>
Total Net Position - July 1 (Beginning)	<u>303,534</u>	<u>5,586,373</u>	<u>928,766</u>	<u>6,818,673</u>
Total Net Position - June 30 (Ending)	<u>\$ 330,714</u>	<u>\$ 5,812,776</u>	<u>\$ 1,218,566</u>	<u>\$ 7,362,056</u>

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	713 Uniform Rental Fund	714 Community Education Fund	721 Aquatics and Tennis Fund	Total Nonmajor Enterprise Funds
<u>Cash Flows from Operating Activities:</u>				
Cash Received from User Charges	\$ 67,100	\$ 6,065,150	\$ 1,334,737	\$ 7,466,987
Cash Received from Assessments - Other Funds	-	-	52,120	52,120
Cash Payments to Employees for Services	-	(4,403,619)	(401,373)	(4,804,992)
Cash Payments for Suppliers	(39,920)	(1,044,205)	(589,673)	(1,673,798)
Cash Payments for Other Operating Expenses	-	(111,429)	-	(111,429)
Net Cash Provided by Operating Activities	<u>27,180</u>	<u>505,897</u>	<u>395,811</u>	<u>928,888</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>				
Transfers Out	-	-	(12,670)	(12,670)
<u>Cash Flows from Capital & Related Financing Activities:</u>				
Acquisition of Capital Assets	-	(62,246)	-	(62,246)
Net Increase in Cash and Cash Equivalents	27,180	443,651	383,141	853,972
Cash and Cash Equivalents at Beginning of Year	303,534	1,723,272	809,816	2,836,622
Cash and Cash Equivalents at End of Year	<u>\$ 330,714</u>	<u>\$ 2,166,923</u>	<u>\$ 1,192,957</u>	<u>\$ 3,690,594</u>
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income:	\$ 27,180	\$ 226,403	\$ 302,470	\$ 556,053
Adjustments to Reconcile Operating Income				
to Net Cash Provided by Operating Activities:				
Depreciation	-	219,015	45,738	264,753
Effect of Increases and Decreases in Current				
Assets and Liabilities:				
Decrease (increase) in Due From Other Funds	-	(121,766)	52,275	(69,491)
Decrease (increase) in Receivables	-	37,871	(4,792)	33,079
Increase (decrease) in Accounts Payable	-	(10,735)	(2,535)	(13,270)
Increase (decrease) in Accrued Payroll	-	73,826	2,496	76,322
Increase (decrease) in Due to Other Funds	-	10,337	(155)	10,182
Increase (decrease) in Due to Other Governments	-	-	314	314
Increase (decrease) in Unearned Revenues	-	70,946	-	70,946
Net Cash Provided by Operating Activities	<u>\$ 27,180</u>	<u>\$ 505,897</u>	<u>\$ 395,811</u>	<u>\$ 928,888</u>

T.E.A. REQUIRED SCHEDULES

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2024

Last 10 Years	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2015 and prior years	Various	Various	\$ 29,429,536,333
2016	1.040000	0.40060	31,549,679,199
2017	1.040000	0.37500	34,550,592,637
2018	1.040000	0.34500	37,314,410,827
2019	1.040000	0.32500	39,407,749,915
2020	1.040000	0.32000	41,523,653,573
2021	0.970000	0.32000	43,578,719,348
2022	0.963400	0.30500	45,502,321,544
2023	0.952500	0.30000	47,325,608,088
2024	0.882200	0.30000	52,472,327,513
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.115, Tax Code			

(10) Beginning Balance 7/1/2023	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2024
\$ 2,564,848	\$ -	\$ 113,380	\$ 35,271	\$ (278,907)	\$ 2,137,290
558,875	-	27,572	10,620	(74)	520,609
571,034	-	24,827	8,952	(4,643)	532,612
643,150	-	35,666	11,831	(2,747)	592,906
857,754	-	74,653	23,329	(9,914)	749,858
1,173,846	-	164,236	50,534	(14,797)	944,279
1,721,644	-	212,513	70,108	(46,852)	1,392,171
2,472,801	-	181,472	57,452	(483,608)	1,750,269
15,098,956	-	8,507,588	2,679,555	(1,355,967)	2,555,846
-	592,629,729	430,221,018	146,300,506	-	16,108,205
<u>\$ 25,662,908</u>	<u>\$ 592,629,729</u>	<u>\$ 439,562,925</u>	<u>\$ 149,248,158</u>	<u>\$ (2,197,509)</u>	<u>\$ 27,284,045</u>
		<u>\$ 167,821</u>			

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 6,706,177	\$ 8,928,794	\$ 8,970,089	\$ 41,295
5800	State Program Revenues	1,807,073	1,193,864	694,742	(499,122)
5900	Federal Program Revenues	28,454,166	30,091,372	29,870,275	(221,097)
5020	Total Revenues	36,967,416	40,214,030	39,535,106	(678,924)
EXPENDITURES:					
Current:					
0035	Food Services	38,592,916	39,670,040	36,035,727	3,634,313
0051	Facilities Maintenance and Operations	715,000	766,644	700,522	66,122
0052	Security and Monitoring Services	1,000	1,000	130	870
6030	Total Expenditures	39,308,916	40,437,684	36,736,379	3,701,305
1100	Excess (Deficiency) of Revenues Over Expenditures	(2,341,500)	(223,654)	2,798,727	3,022,381
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	-	-	8,502	8,502
1200	Net Change in Fund Balances	(2,341,500)	(223,654)	2,807,229	3,030,883
0100	Fund Balance - July 1 (Beginning)	7,983,658	7,983,658	7,983,658	-
3000	Fund Balance - June 30 (Ending)	\$ 5,642,158	\$ 7,760,004	\$ 10,790,887	\$ 3,030,883

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, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 142,732,486	\$ 152,942,387	\$ 153,887,018	\$ 944,631
5800 State Program Revenues	4,062,757	4,878,084	4,878,084	-
5900 Federal Program Revenues	1,855,218	1,856,120	1,856,120	-
5020 Total Revenues	148,650,461	159,676,591	160,621,222	944,631
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	62,002,358	62,630,000	62,630,000	-
0072 Interest on Long-Term Liabilities	52,966,288	54,100,000	53,992,639	107,361
0073 Bond Issuance Cost and Fees	27,660,550	43,201,000	405,671	42,795,329
6030 Total Expenditures	142,629,196	159,931,000	117,028,310	42,902,690
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	6,021,265	(254,409)	43,592,912	43,847,321
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	66,880,000	133,790,000	-	(133,790,000)
7911 Capital Related Debt Issued	-	-	58,185,000	58,185,000
7915 Transfers In	-	-	3,550,000	3,550,000
8940 Payment to Bond Refunding Escrow Agent (Use)	64,830,000	(130,900,000)	-	130,900,000
8949 Other (Uses)	-	-	(65,388,684)	(65,388,684)
7080 Total Other Financing Sources (Uses)	131,710,000	2,890,000	(3,653,684)	(6,543,684)
1200 Net Change in Fund Balances	137,731,265	2,635,591	39,939,228	37,303,637
0100 Fund Balance - July 1 (Beginning)	143,962,022	140,704,676	140,704,676	-
3000 Fund Balance - June 30 (Ending)	\$ 281,693,287	\$ 143,340,267	\$ 180,643,904	\$ 37,303,637

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2024

Section A: Compensatory Education Programs

AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	No
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$47,196,711
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	\$15,906,418

Section B: Bilingual Education Programs

AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	No
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$7,124,670
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year.	\$5,104,088

**REPORTS ON
INTERNAL CONTROLS, COMPLIANCE
AND
FEDERAL AWARDS**

GAS Example 4-3

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters ^{fn 29} Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards (for a Governmental Entity)* ^{fn 30}

***(No Material Weaknesses Identified; No Significant Deficiencies Identified; No Reportable Instances of Noncompliance or Other Matters Identified)* ^{fn 31}**

Independent Auditor's Report

Anywhere Independent School District
DISTRICT ADDRESS
CITY, Texas ZIP

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, ^{fn 32} the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anywhere Independent School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Anywhere Independent School District's basic financial statements, and have issued our report thereon dated MONTH DAY, 20xx. ^{fn 33}

Report on Internal Control Over Financial Reporting ^{fn 34}

In planning and performing our audit of the financial statements, we considered Anywhere Independent School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions ^{fn 35} on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Anywhere Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Anywhere Independent School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. ^{fn 36}

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters ^{fn 37} ^{fn 38}

As part of obtaining reasonable assurance about whether Anywhere Independent School District's financial statements are free from material misstatement, we performed tests of its

compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

^{fn 39}

[Auditor's signature]

[Auditor's city and state] ^{fn 40}

[Date of the auditor's report] ^{fn 41}

OMB Example 13-1

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance ^{fn 1}

(Unmodified Opinion on Compliance for Each Major Federal Program; No Material Weaknesses or Significant Deficiencies in Internal Control Over Compliance Identified) ^{fn 2}

Independent Auditor's Report

Anywhere Independent School District
DISTRICT ADDRESS
CITY, Texas ZIP

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited Anywhere Independent School District's compliance with the types of compliance requirements ^{fn 3} identified as subject to an audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anywhere Independent School District's major federal programs for the year ended June 30, 2024. Anywhere Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Anywhere Independent School District complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*^{fn 4} issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Anywhere Independent School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Anywhere Independent School District's compliance with the compliance requirements referred to above.^{fn 5}

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the

design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Anywhere Independent School District's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred whether due to fraud or error, and express an opinion on Anywhere Independent School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Anywhere Independent School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Anywhere Independent School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Anywhere Independent School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Anywhere Independent School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters ^{fn 6}

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items [*list the reference numbers of the related findings, for example, 20X1-001 and 20X1-002*]. ^{fn 7} Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Anywhere

Independent School District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Anywhere Independent School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. [fn 8](#) [fn 9](#) [fn 10](#)

Report on Internal Control Over Compliance [fn 11](#)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. [fn 12](#)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance [fn 13](#) [fn 14](#)

We have audited the financial statements of Anywhere Independent School District as of and for the year ended June 30, 2024, and have issued our report thereon dated MONTH DAY,, 20XX, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole. [fn 15](#)

[Auditor's signature]

[Auditor's city and state] [fn 16](#)

[Date of the auditor's report] [fn 17](#)

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

I. **Summary of the Auditor's Results:**

- The type of report issued on the financial statements of the Anywhere Independent School District was a(n) [**Select one:** unmodified opinion. qualified opinion. adverse opinion. disclaimer of opinion.]
- With respect to internal control over financial reporting we identified (no) material weaknesses and we reported (no) significant deficiencies.
- We noted (no) noncompliance material to the financial statements.
- With respect to internal control over major federal programs we identified (no) material weaknesses and we reported (no) significant deficiencies.
- The type of report we issued on compliance for major programs was a(n) [**Select one:** unmodified opinion, qualified opinion, adverse opinion, disclaimer of opinion.]
- We disclosed (no) audit findings which the auditor is required to report in accordance with 2 CFR 200.516(a). These include:
 - (1) Significant deficiencies and material weaknesses in internal control over major programs and significant instances of abuse relating to major programs. The auditor's determination of whether a deficiency in internal control is a significant deficiency or material weakness for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program identified in the Compliance Supplement.
 - (2) Material noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards related to a major program. The auditor's determination of whether a noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards is material for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program identified in the supplement.
 - (3) Known questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program. Known questioned costs are those specifically identified by the auditor. In evaluating the effect of questioned costs on the opinion on compliance, the auditor considers the best estimate of total costs questioned (likely questioned costs), not just the questioned costs specifically identified (known questioned costs). The auditor must also report known questioned costs when likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program. In reporting questioned costs, the auditor must include information to provide proper perspective for judging the prevalence and consequences of the questioned costs.
 - (4) Known questioned costs that are greater than \$25,000 for a Federal program which is not audited as a major program. Except for audit follow-up, the auditor is not required under this part to perform audit procedures for such a Federal program; therefore, the auditor will normally not find questioned costs for a program that is not audited as a major program. However, if the auditor does become aware of questioned costs for a Federal program that is not audited as a major program (e.g. as part of audit follow-up or other audit procedures) and the known questioned costs are greater than \$25,000, then the auditor must report this as an audit finding.
 - (5) The circumstances concerning why the auditor's report on compliance for each major program is other than an unmodified opinion, unless such circumstances are otherwise

reported as audit findings in the schedule of findings and questioned costs for Federal awards.

- (6) Known or likely fraud affecting a Federal award, unless such fraud is otherwise reported as an audit finding in the schedule of findings and questioned costs for Federal awards. This paragraph does not require the auditor to report publicly information which could compromise investigative or legal proceedings or to make an additional reporting when the auditor confirms that the fraud was reported outside the auditor's reports under the direct reporting requirements of GAGAS.
 - (7) Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee in accordance with § 200.511 (b) materially misrepresents the status of any prior audit finding.
- We identified the following major programs (List major programs.)
 - The dollar threshold used to distinguish between Type A and Type B programs was
 - The auditee does (not) qualify as a low-risk auditee.

II. Audit Finding Detail and Clarity (CFR 200.516(b) - Audit findings must be presented in sufficient detail and clarity for the auditee to prepare a corrective action plan and take corrective action, and for Federal agencies and pass-through entities to arrive at a management decision. The following specific information must be included, as applicable, in audit findings.

- (1) Federal program and specific Federal award identification including the Assistance Listings title and number, Federal awarded identification number and year, name of Federal agency, and name of the applicable pass-through entity. When information, such as the Assistance Listings title and number or Federal award identification number, is not available, the auditor must provide the best information available to describe the Federal award.
- (2) The criteria or specific requirement upon which the audit finding is based, including the Federal statutes, regulations, or the terms and conditions of the Federal awards. Criteria generally identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding findings.
- (3) The condition found, including facts that support the deficiency identified in the audit finding.
- (4) A statement of cause that identifies the reason or explanation for the condition or the factors responsible for the difference between the situation that exist (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective action.
- (5) The possible asserted effect to provide sufficient information to the auditee and Federal agency, or pass-through entity in the case of a subrecipient, to permit them to determine the cause and effect to facilitate prompt and proper corrective action. A statement of the effect or potential effect should provide a clear, logical link to establish the impact or potential impact of the difference between the condition and the criteria.
- (6) Identification of questioned costs and how they were computed. Known questioned costs must be identified by applicable Assistance Listings number(s) and applicable Federal award identification number(s).
- (7) Information to provide proper perspective for judging the prevalence and consequences of the audit findings, such as whether the audit findings represent an isolated instance or

a systemic problem. Where appropriate, instances identified must be related to the universe and the number of cases examined and be Quantified in terms of dollar value. The auditor should report whether the sampling was a statistically valid sample.

- (8) Identification of whether the audit finding was a repeat of a finding in the immediately prior audit and if so any applicable prior year audit finding numbers.
- (9) Recommendations to prevent future occurrences of the deficiency identified in the audit finding.
- (10) Views of responsible official of the auditee.

III Reference Numbers - Each audit finding in the schedule of findings and questioned costs must include a reference number in the format meeting the requirements of the data collection form submission required by CFR 200.512(b) to allow for easy referencing of the audit findings during follow-up.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

(Prepared by the District's Administration)

This schedule pertains to all audit findings included in the prior audit's schedule of findings and questioned costs. It should also include audit findings reported in the prior schedule of prior audit findings except those listed as fully corrected or those which are no longer valid or not warranting further action.

1. When the findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken.
2. When the audit findings were not corrected or were only partially corrected, the summary schedule shall describe the planned corrective action as well as any partial corrective action taken.
3. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan on in the Federal agency's or pass-through entity's management decision, the summary schedule shall provide an explanation.
4. When the auditee believes the audit findings are no longer valid or do not warrant further action, the reasons for this position shall be described I the summary schedule. A valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:
 - a) Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse;
 - b) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding;
 - c) A management decision was not issued.

CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2024

(Prepared by the District's Administration)

With respect to each audit finding included in the current year's auditor's reports, the plan shall contain:

- 1 The name(s) of the contact person(s) responsible for corrective action;
- 2 The corrective action planned;
- 3 The anticipated completion date.

If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons.

ANYWHERE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2024

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
FEDERAL COMMUNICATIONS COMMISSION			
<u>Direct Programs</u>			
COVID-19 Emergency Connectivity Fund	32.009	ECF202205182	\$ 2,961,357
Total Direct Programs			<u>2,961,357</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			<u>2,961,357</u>
U.S. GENERAL SERVICES ADMINISTRATION			
<u>Direct Programs</u>			
Federal Surplus Property	39.003	N/A	2,626
Total Direct Programs			<u>2,626</u>
TOTAL U.S. GENERAL SERVICES ADMINISTRATION			<u>2,626</u>
U.S. DEPARTMENT OF DEFENSE			
<u>Direct Programs</u>			
R.O.R.C.	12.000	N/A	670,017
Total Direct Programs			<u>670,017</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>670,017</u>
U.S. DEPARTMENT OF EDUCATION			
<u>Direct Programs</u>			
Impact Aid - P.L. 81.874 (Note A)	84.041		222,562
Total Direct Programs			<u>222,562</u>
<u>Passed Through Education Service Center Region XX</u>			
Adult Education (ABE) - Federal	84.002 A	2204721202	12,041
Adult Education (ABE) - Federal	84.002 A	220-471-3-11	786,756
Total Assistance Listing Number 84.002			<u>798,797</u>
Total Passed Through Education Service Center Region XX			<u>798,797</u>
<u>Passed Through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010 A	23610101015910	2,997,074
ESEA, Title I, Part A - Improving Basic Programs	84.010 A	24610101015910	14,205,768
Total Assistance Listing Number 84.010			<u>17,202,842</u>
*IDEA - Part B, Formula	84.027	236600010159106600	1,484,215
*IDEA - Part B, Formula	84.027	246600010159106600	7,926,532
*IDEA - Part B, Discretionary	84.027	66002306	80,978
*SSA - IDEA - Part B, Discretionary	84.027	236600110159106673	11,668
*SSA - IDEA - Part B, Discretionary	84.027	24660001015910667300	100,523
*COVID 19 - IDEA, Part B, Formula - (ARP)	84.027 X	235350010159105350	535,171
*COVID 19 - IDEA, Part B, Formula - (ARP)	84.027 X	235350010159105350	1,936,178
Total Assistance Listing Number 84.027			<u>12,075,265</u>
*IDEA - Part B, Preschool	84.173	236610010159105510	27,950
*IDEA - Part B, Preschool	84.173	246610010159105510	130,677
*COVID 19 - IDEA, Part B, Preschool- (ARP)	84.173 X	235360010159105360	13,373
*COVID 19 - IDEA, Part B, Preschool- (ARP)	84.173 X	235360020159106360	30,178

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
Total Assistance Listing Number 84.173			202,178
Total Special Education Cluster (IDEA)			12,277,443
ESSA Title IX, Part A Homeless Children Education	84.196	46002305	23,170
ESSA Title IX, Part A Homeless Children Education	84.196	46002405	65,126
Total Assistance Listing Number 84.196			88,296
Carl D. Perkins Basic formula Grant	84.048	244200006015910	828,974
Card D. Perkins V: Strengthening CTE for 21st Century	84.048	234200006015910	194
Total Assistance Listing Number 84.048			829,168
Title III, Part A - English Language Acquisition	84.365A	23671001015910	154,541
Title III, Part A - English Language Acquisition	84.365A	24671001015910	887,260
Total Assistance Listing Number 84.365			1,041,801
ESEA, Title II, Part A, Teacher Principal Training	84.367A	2394501015910	544,879
ESEA, Title II, Part A, Teacher Principal Training	84.367A	2469450105910	2,043,967
Total Assistance Listing Number 84.367			2,588,846
COVID 19 - ESSER II - School Emergency Relief	84.425D	S425D200042	10,632
COVID 19 - ESSER II - School Emergency Relief	84.425D	21521001015910	18,829,805
COVID 19 - ESSER III - School Emergency Relief	84.425D	21528001015910	37,770,985
COVID 19 - ARP (ESSER) - Homeless Children & Youth	84.425w	215330017110060	48,785
Total Assistance Listing Number 84.425			56,660,207
Title IV, Part A, Subpart 1	84.424A	23680101015910	88,658
Title IV, Part A, Subpart 1	84.424A	24680101015910	1,027,683
Total Assistance Listing Number 84.424			1,116,341
Total Passed Through Texas Education Agency			91,804,944
TOTAL U.S. DEPARTMENT OF EDUCATION			92,826,303
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Migration and Refugee Services</u>			
USCCB/MRS Refugee School Impact Program	93.566	N/A	186,121
Total Passed Through Migration and Refugee Services			186,121
<u>Passed Through Texas Health and Human Services Commission</u>			
Medicaid Administrative Claiming Program - MAC	93.778	HHS0005379000150	269,473
Total Passed Through Texas Health and Human Services Commission			269,473
<u>Passed Through Texas Education Agency</u>			
Temporary Assistance for Needy Families (TANF)	93.558	223-475-3-06	118,722
Temporary Assistance for Needy Families (TANF)	93.558	223475202	896
Total Assistance Listing Number 93.558			119,618
Total Passed Through Texas Education Agency			119,618
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			575,212
U.S. DEPARTMENT OF JUSTICE			
<u>Passed Through Texas Division of Emergency Management</u>			

ANYWHERE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
Texas Sever Winter Storms	97.036		15,000
Total Passed Through Texas Division of Emergency Management			15,000
TOTAL U.S. DEPARTMENT OF JUSTICE			15,000
U.S. DEPARTMENT OF AGRICULTURE			
<u>Direct Programs</u>			
Fresh Fruits and Vegetable Program	10.582	NT4XL1YGLGC5	122,505
Total Direct Programs			122,505
<u>Passed Through the Texas Department of Agriculture</u>			
*School Breakfast Program	10.553	806780706	4,737,978
*National School Lunch Program - Cash Assistance	10.555	NT4XL1YGLGC5	21,625,719
*National School Lunch Prog. - Non-Cash Assistance	10.555	NT4XL1YGLGC5	2,285,057
Total Assistance Listing Number 10.555			23,910,776
*Summer Feeding Program - Cash Assistance	10.559	NT4XL1YGLGC5	490,225
Total Child Nutrition Cluster			29,138,979
Child & Adult Care Food Program - Cash Assistance	10.558	NT4XL1YGLGC5	891,071
*Commodity Supplemental - Non-Cash Assistance	10.565	NT4XL1YGLGC5	3,597,678
COVID-19 (P-EBT)Local Administrative Cost Grant	10.649	NT4XL1YGLGC5	5,950
Total Passed Through the Texas Department of Agriculture			33,633,678
TOTAL U.S. DEPARTMENT OF AGRICULTURE			33,756,183
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 130,806,698

*Clustered Programs

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

ANYWHERE INDEPENDENT SCHOOL DISTRICT

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

- For all Federal programs, the District uses the fund types specified in Texas Education Agency's *Financial Accountability System Resource Guide*.
 - (i) **General Fund** - is used to account for , among other things, resources related to the United States Department of Defense ROTC program and the United States Department of Education's Impact Aid.
 - (ii) **Special Revenue Funds** - are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.
- The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds were accounted for in a Special Revenue Fund or, in some instances, in the General Fund which are Governmental Fund type funds.

With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.

- The District must submit to the pass-through entity, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and District) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested and justified by the non-Federal entity, as applicable. (2 CFR 200.344(a))

Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.(2 CFR 200.344(b))

- Assistance Listing numbers for commodity assistance are the Assistance Listing numbers of the programs under which USDA donated the commodities.
- Indirect cost reimbursement for federal programs for this fiscal year was received in the amount of \$.
- Reconciliation Information: (Example Below)

Amount reported on the Schedule of Expenditures of Federal awards.	\$ 48,964,155
SHARS Revenue reported in the General Fund	5,767,567
Tax Credit Revenue reported in the Debt Service Fund	1,810,953
Plus any pre-award expenditures related to COVID relief for prior years	48,407
Federal Program Revenue Reported on Exhibit C-3	<u>56,591,082</u>
E-Rate Revenue Reported in the Internal Service Fund	<u>859,386</u>
Federal Program Revenue Reported on Exhibit D-2	<u>859,386</u>
Total Federal Program Revenue	<u><u>\$ 57,450,468</u></u>

SCHOOLS FIRST QUESTIONNAIRE

Exhibit L-1

Anywhere Independent School District

Fiscal Year 2024

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
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 at fiscal year-end?	No
SF3	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? (If payments were not made or warrant hold not cleared within 30 days of when due, then payments are NOT timely.)	Yes
SF4	Was the school district issued a warrant hold? (Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, answer is still 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 and/or substantial doubt about the district's ability to continue as a going concern?	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?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	\$ 134,567

Appendix B

Example Worksheets

FUND TO GOVERNMENT WIDE WORKSHEET

Anywhere Independent School District

FY 2024

3/26/2024

	Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
1110 Cash and Cash Equivalents	310,086,271	32,502,123							342,588,394
1120 Investments - Current	174,802,094	4,712,812							179,514,906
1210 Property Taxes - Current									
1220 Property Taxes Receivable (Delinquent)	27,284,045								27,284,045
1225 Property Taxes Receivable (net)	(6,339,496)								(6,339,496)
1230 Allowance for Uncollectible Taxes	27,265,153								27,265,153
1240 Due from Other Governments									
1250 Accrued Interest	1,762,951	34,973			(34,424,554)				1,797,924
1260 Due from Other Funds	28,416,983	6,007,571							
1267 Due from Fiduciary Funds									
1270 Due from Component Unit									
1290 Other Receivables	352,952	52,967							405,919
1310 Inventories	6,050,656	532,501							6,583,157
1410 Prepayments	555,166	25,167							580,333
1490 Other Current Assets									
1510 ^A Land		86,060	134,548,213	35,456					134,669,729
1520 ^B Buildings and Improvements		522,241	2,281,221,383	3,481,896					2,285,225,520
1521 ^D Depreciation on Buildings		(450,956)	(1,031,112,933)		(72,679,803)				(1,104,243,692)
1530 ^X Furniture and Equipment		18,570,197	79,758,016	(530,906)					97,797,307
1531 ^B Depreciation on Furniture and Equipment		(16,634,594)	(65,044,338)	1,350,503	(5,319,733)				(85,648,162)
1540 ^g District Defined Capital Assets									
1541 ^g Depreciation on District Defined Capital									
1550 ^g Right-to-Use Lease Asset									
1551 Depreciation on Lease Asset			39,677						39,677
1553 SBITA Assets			(7,935)						(7,935)
1554 Depreciation on SBITA Asset		1,234,840	4,587,802	134,542					5,957,184
1560 Library Books and Media		(269,883)	(3,038,408)	520,274	927,101				(1,860,916)
1561 Depreciation on Books and Media									
1580 Construction in Progress			9,788,809	12,915,591					22,704,400
1590 Infrastructure, Art, Historical Treasurers									
1591 Depreciation on Infrastructure, Art,									
1800 Restricted Assets									
1910 Long Term Investments									
1920 Net Pension Assets									
1930 Net OPEB Assets									
1990 Other Assets									
1996 Deferred Charge on Refunding			40,047,384	(1,903,371)					38,144,013
1997 Deferred Resource Outflow #2									
1998 Deferred Resource Outflow #3									
1999 Deferred Outflow Related to TRS							92,594,318		92,594,318
199a Deferred Outflow Related to TRS OPEB							46,866,282		46,866,282
TOTAL ASSETS PLUS OUTFLOWS	570,236,775	46,926,019	1,450,787,670	16,003,985	(34,424,554)	(77,072,435)	92,594,318	46,866,282	2,111,918,060

FUND TO GOVERNMENT WIDE WORKSHEET

Anywhere Independent School District

FY 2024

3/26/2024

	Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES									
2110	Accounts Payable	(3,480,419)	(1,420,154)						(4,900,573)
2120	Short Term Debt Payable	(560,000)	(560,000)		(594,346)				(1,154,346)
2130	Short Term Right-to-Use Leases Payable	(10,309)	(10,309)		10,309				
2131	SBITA Liability Payable - Current			(22,135,360)					(22,067,047)
2140	Interest Payable	(693,549)	(41,644)	68,313					(735,193)
2150	Payroll Deductions and Withholdings	(59,520,618)	(475,367)	1,832					(61,345,974)
2160	Accrued Wages Payable								
2165	Accrued Liabilities								
2170	Due to Other Funds	(31,146,449)	(3,419,987)		34,424,554				(141,882)
2177	Due to Fiduciary Funds								
2178	Due to Component Unit								
2180	Due to Other Governments	(1,648)	(174,370)						(176,018)
2190	Due to Student Groups	(7,756)							(7,756)
2200	Accrued Expenditures/Expenses	(462,655)	(5,868,761)						(6,331,416)
2300	Unearned Revenue	(7,076,755)							(7,076,755)
2400	Payable from Restricted Assets								
2502	Bonds, Loans & Other Payable-Due		(26,930)		(77,340,000)				(77,340,000)
2503	Right-to-Use Leases Payable - Due				(10,309)				(37,239)
2504	Other Non-Current Liability - Due Within								
2505	Termination Benefits & Comp. Absences-			114,884	(114,884)				
2506	SBITA Payable - Due Within One Year				(756,050)				(756,050)
2510	Bonds Payable - Due in More than One	(1,398,145,000)	69,275,000		77,340,000				(1,251,530,000)
2516	Unamortized Premium (Discount) on	(77,781,547)	13,422,307						(64,359,240)
2520	Loans Payable - Due in More than One								
2530	Right-to-Use Lease Liability-due in more			(32,130)	7,548				(24,582)
2532	Vested Vacation Benefits Payable								
2533	SBITA Liability								
2590	Other Long-Term Debt - Due in More		(517,581)	160,151	756,050				(767,281)
2595	Net Pension Liability (District's Share)		(594,346)	1,019,961	709,230				(3,170,824)
2596	Net OPEB Liability (District's Share)					(214,245,509)			(214,245,509)
2601	Unavailable Revenue - Property Taxes	(23,892,201)					(118,379,423)		(118,379,423)
2602	Deferred Resource Inflow #2				23,892,201				
2603	Deferred Resource Inflow #3								
2604	Deferred Inflow Related to TRS Pension						(25,847,437)		(25,847,437)
2605	Deferred Resource Inflow Related to						(193,445,959)		(193,445,959)
TOTAL LIABILITIES PLUS INFLOWS									
		(126,282,050)	(13,109,449)	(1,504,917,428)	84,069,996	58,316,755	-0-	(311,825,382)	(2,053,840,504)

FUND TO GOVERNMENT WIDE WORKSHEET

Anywhere Independent School District

FY 2024

3/26/2024

	Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
REVENUES									
Itemized Local Revenues - These amounts are included in 5700.									
5010 Taxes - General Levy					(439,515,618)				(439,515,618)
5011 Taxes - Debt Service Levy					(146,774,615)				(146,774,615)
5020 Services to Other School Districts									
5042 Investment Income	(15,180,656)								(15,180,656)
5070 Other Local and Intermediate Sources	(620,074,527)			(24,340)	575,027,604				(45,071,263)
5700 Total Local and Intermediate Sources	(635,255,183)			(24,340)	(11,262,629)				(646,542,152)
5800 State Program Revenues	(96,774,124)						(2,691,409)	25,220,272	(74,245,261)
5900 Federal Program Revenues	(151,376,236)								(151,376,236)
TOTAL REVENUES	(883,405,543)	-0-	-0-	(24,340)	(11,262,629)	-0-	(2,691,409)	25,220,272	(872,163,649)
EXPENDITURES									
6011 Instruction	389,133,087	4,249,355		(750,393)		44,826,858	5,251,956	(30,001,995)	412,708,868
6012 Instructional Resources & Media	8,701,629	126,151		(75,395)		4,137,805	88,662	(437,713)	12,541,139
6013 Curriculum & Instructional Staff	23,203,869	59,357		(36,161)			301,080	(1,758,114)	21,770,031
6021 Instructional Leadership	8,497,300	68,986		(23,232)		13,108	117,201	(646,116)	8,027,247
6023 School Leadership	38,775,431	384,339		(159,752)		2,147,569	523,368	(2,843,661)	38,827,294
6031 Guidance, Counseling & Evaluation	24,684,673	196,781		147,898		620,123	334,413	(1,907,364)	24,076,524
6032 Social Work Services	6,201,910	65,220		(21,928)			102,699	(630,648)	5,717,253
6033 Health Services	8,580,369	130,274		(52,300)		416,781	107,528	(581,358)	8,601,294
6034 Student (Pupil) Transportation	17,073,086	391,775		(101,450)		1,812,900	161,032	(777,195)	18,560,148
6035 Food Services	36,544,238	520,287		(408,699)		4,952,780	344,423	(2,235,102)	39,717,927
6036 Cocurricular/Extracurricular Activities	19,710,435	(310)		(53,163)		8,314,193	164,052	(1,062,327)	27,072,880
6041 General Administration	13,088,075	60,621		(62,506)		20,235	135,559	(660,783)	12,581,201
6051 Plant Maintenance and Operations	59,795,097	583,560		(350,826)		8,322,825	386,266	(1,880,862)	66,856,060
6052 Security and Monitoring Services	5,948,023	(617,708)		32,255		290,291	60,376	(295,943)	5,417,294
6053 Data Processing Services	9,682,037	(163,940)		(426,747)		1,137,567	72,487	(353,131)	9,948,273
6061 Community Services	1,043,159	64,744		5,714			78,172	(417,595)	833,594
6062 School District Administrative Support									
6071 Debt Service - Principal on Long Term	63,421,786			(63,421,786)					42,427,330
6072 Debt Service - Interest on Long Term	54,014,579			(11,587,249)					964,355
6073 Debt Service - Bond Issuance Cost and	405,671			558,684					727,221
6081 Facilities Acquisition and Construction	17,461,331			(16,725,408)			4,952	(13,654)	
6091 Contracted Instructional Services									
6092 Incremental Costs Associated with									
6093 Payments to Fiscal Agent/Member	586,475								586,475
6094 Payments to Other Districts - Public Ed.									
6095 Payments to Juvenile Justice Alternative	61,812								61,812
6096 Payments to Charter Schools									
6097 Payments to Tax Incremental Fund									
6099 Other Intergovernmental Charges	2,768,610								2,768,610
609X Unallocated Depreciation									
TOTAL EXPENDITURES	809,382,682	6,119,492	-0-	(93,512,444)	-0-	77,072,435	8,234,226	(46,503,561)	760,792,830

Adjustments to Worksheet by Adjustment Number

FY 2024

Anywhere Independent School District

3/26/2024

Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
Adjustment Number: 1		Column: Account Groups - Beginning		
1510	Land	134,548,213.00		
1520	Buildings and Improvements	2,281,221,383.00		
1521	Depreciation on Buildings		(1,031,112,933.00)	
1530	Furniture and Equipment	79,758,016.00		
1531	Depreciation on Furniture and Equipment		(65,044,338.00)	
1580	Construction in Progress	9,788,809.00		
3800	Investments in Capital Assets, Net of Debt		(1,409,159,150.00)	
1550	Right-to-Use Lease Asset	39,677.00		
1551	Depreciation on Lease Asset		(7,935.00)	
3800	Investments in Capital Assets, Net of Debt		(31,742.00)	
1553	SBITA Assets	4,587,802.00		
1554	Depreciation on SBITA Asset		(3,038,408.00)	
3800	Investments in Capital Assets, Net of Debt		(1,549,394.00)	
		2,509,943,900.00	(2,509,943,900.00)	

Remarks: Capital Assets at the beginning of the year and lease assets at the beginning of the year in governmental funds.

Adjustment Number: 2		Column: Account Groups - Beginning		
2510	Bonds Payable - Due in More than One Year		(1,398,145,000.00)	
2533	SBITA Liability		(1,165,901.00)	
2530	Right-to-Use Lease Liability-due in more than 1 yr		(32,130.00)	
1996	Deferred Charge on Refunding	40,047,384.00		
2140	Interest Payable		(22,135,360.00)	
2590	Other Long-Term Debt - Due in More than One Year		(4,305,669.00)	
2516	Unamortized Premium (Discount) on Bonds		(77,781,547.00)	
3800	Investments in Capital Assets, Net of Debt	1,463,518,223.00		
2160	Accrued Wages Payable		(1,351,821.00)	
3900	Unrestricted Net Position	1,351,821.00		
		1,504,917,428.00	(1,504,917,428.00)	

Remarks: Post beginning liability balances not included in fund statements. LTD, sick leave, vacation, interest payable, financed purchase liability, right to use leases, SBITAs, and deferred outflow for refunding. Pension and OPEB are excluded.

Adjustment Number: 3		Column: Account Groups - Beginning		
9100	Beginning Fund Balance / Net Position	54,129,758.00		
9200	Ending Fund Balance/Net Position		(54,129,758.00)	
		54,129,758.00	(54,129,758.00)	

Remarks: Post defacto beginning net position.

Adjustment Number: 4		Column: Internal Service Funds		
1110	Cash and Cash Equivalents	32,502,123.00		
1120	Investments - Current	4,712,812.00		
1240	Due from Other Governments			
1250	Accrued Interest	34,973.00		

Adjustments to Worksheet by Adjustment Number
FY 2024

Anywhere Independent School District

3/26/2024

Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
1260	Due from Other Funds	6,007,571.00		
1290	Other Receivables	52,967.00		
1310	Inventories	532,501.00		
1410	Prepayments	25,167.00		
1510	Land	86,060.00		
1520	Buildings and Improvements	522,241.00		
1521	Depreciation on Buildings		(450,956.00)	
1530	Furniture and Equipment	18,570,197.00		
1531	Depreciation on Furniture and Equipment		(16,634,594.00)	
1553	SBITA Assets	1,234,840.00		
1554	Depreciation on SBITA Asset		(269,883.00)	
2110	Accounts Payable		(1,420,154.00)	
2120	Short Term Debt Payable		(560,000.00)	
2130	Short Term Right-to-Use Leases Payable		(10,309.00)	
2150	Payroll Deductions and Withholdings Payable		(41,644.00)	
2160	Accrued Wages Payable		(475,367.00)	
2170	Due to Other Funds		(3,419,987.00)	
2180	Due to Other Governments		(174,370.00)	
2200	Accrued Expenditures/Expenses		(5,868,761.00)	
2503	Right-to-Use Leases Payable - Due Within One Year		(26,930.00)	
2533	SBITA Liability		(517,581.00)	
2590	Other Long-Term Debt - Due in More than One Year		(594,346.00)	
3800	Investments in Capital Assets, Net of Debt		(3,057,905.00)	
3900	Unrestricted Net Position		(30,758,665.00)	
		64,281,452.00	(64,281,452.00)	

Remarks: Consolidate ISF balance sheet information with governmental activities.

Adjustment Number: **5** Column: Internal Service Funds

6011	Instruction	4,249,355.00	
6012	Instructional Resources & Media Services	126,151.00	
6013	Curriculum & Instructional Staff Development	59,357.00	
6021	Instructional Leadership	68,986.00	
6023	School Leadership	384,339.00	
6031	Guidance, Counseling & Evaluation Services	196,781.00	
6032	Social Work Services	65,220.00	
6033	Health Services	130,274.00	
6034	Student (Pupil) Transportation	391,775.00	
6035	Food Services	520,287.00	
6036	Cocurricular/Extracurricular Activities		(310.00)
6041	General Administration	60,621.00	
6051	Plant Maintenance and Operations	583,560.00	
6052	Security and Monitoring Services		(617,708.00)
6053	Data Processing Services		(163,940.00)
6061	Community Services	64,744.00	
7951	Gain in Sale of Property (Internal Service Fund)		(62,135.00)
7955	Earnings - Temp. Investments (Internal Service)		(458,462.00)

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
7915	Transfers In		(4,043,136.00)	
8911	Transfers Out	70,830.00		
8949	Other (Uses)			
9100	Beginning Fund Balance / Net Position		(35,443,159.00)	
9200	Ending Fund Balance/Net Position	33,816,570.00		
		<u>40,788,850.00</u>	<u>(40,788,850.00)</u>	

Remarks: Allocate the profit (loss) from ISF to applicable functions and consolidate non-operating expenses and revenues, transfers in and out with governmental activities. A loss increases expenses and a profit decreases expenses.

Adjustment Number: **6** Column: Debt and Capital Items

6011	Instruction		(140,903.00)	
6021	Instructional Leadership			
6023	School Leadership		(6,322.00)	
6031	Guidance, Counseling & Evaluation Services			
6035	Food Services		(379,694.00)	
6036	Cocurricular/Extracurricular Activities		(56,069.00)	
6041	General Administration		(39,101.00)	
6051	Plant Maintenance and Operations		(169,556.00)	
6053	Data Processing Services		(408,363.00)	
6081	Facilities Acquisition and Construction		(16,725,408.00)	
1510	Land	35,456.00		
1520	Buildings and Improvements	2,501,722.00		
1530	Furniture and Equipment	837,657.00		
1553	SBITA Assets	654,816.00		
1580	Construction in Progress	13,895,765.00		
3800	Investments in Capital Assets, Net of Debt		(17,925,418.00)	
9200	Ending Fund Balance/Net Position	17,925,418.00		
		<u>35,850,834.00</u>	<u>(35,850,834.00)</u>	

Remarks: Reclassify current year expenditures in governmental funds for capital acquisition. This includes the purchase of a new SBITA arrangement. The capital projects fund spending for capital acquisition is also included in this entry.

Adjustment Number: **7** Column: Debt and Capital Items

1554	Depreciation on SBITA Asset	520,274.00		
1553	SBITA Assets		(520,274.00)	
		<u>520,274.00</u>	<u>(520,274.00)</u>	

Remarks: An SBITA agreement was completely amortized during this reporting period. This entry removes the amount of the SBITA asset and the SBITA liability from the totals in these two categories.

Adjustment Number: **8** Column: Debt and Capital Items

1520	Buildings and Improvements	980,174.00		
1580	Construction in Progress		(980,174.00)	
		<u>980,174.00</u>	<u>(980,174.00)</u>	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	

Remarks: Buildings and improvements moved out of construction in progress.

Adjustment Number: **9** Column: Debt and Capital Items

1530	Furniture and Equipment		(1,368,563.00)
1531	Depreciation on Furniture and Equipment	1,350,503.00	
5070	Other Local and Intermediate Sources	18,060.00	
3800	Investments in Capital Assets, Net of Debt	18,060.00	
9200	Ending Fund Balance/Net Position		(18,060.00)
7912	Sale of Property	42,400.00	
5070	Other Local and Intermediate Sources		(42,400.00)
		<u>1,429,023.00</u>	<u>(1,429,023.00)</u>

Remarks: Furniture and equipment were sold during this reporting period. The book value of the F&E was \$1,368,563 and the accumulated depreciation was \$1,350,503. The loss of the \$18,060 would be recorded as a debit to 5070. The items were sold for a total of \$42,400. If we also reclassify the proceeds of the sale of \$42,400 from 7912 to 5070,

Adjustment Number: **10** Column: Allocated Depreciation

6011	Instruction	45,753,959.00	
6012	Instructional Resources & Media Services	4,137,805.00	
6021	Instructional Leadership	13,108.00	
6023	School Leadership	2,147,569.00	
6031	Guidance, Counseling & Evaluation Services	620,123.00	
6033	Health Services	416,781.00	
6034	Student (Pupil) Transportation	1,812,900.00	
6035	Food Services	4,952,780.00	
6036	Cocurricular/Extracurricular Activities	8,314,193.00	
6041	General Administration	20,235.00	
6051	Plant Maintenance and Operations	8,322,825.00	
6052	Security and Monitoring Services	290,291.00	
6053	Data Processing Services	1,137,567.00	
6061	Community Services	59,400.00	
1521	Depreciation on Buildings		(72,679,803.00)
1531	Depreciation on Furniture and Equipment		(5,319,733.00)
3800	Investments in Capital Assets, Net of Debt	77,999,536.00	
9200	Ending Fund Balance/Net Position		(77,999,536.00)
6011	Instruction		(927,101.00)
1554	Depreciation on SBITA Asset	927,101.00	
3800	Investments in Capital Assets, Net of Debt		(927,101.00)
9200	Ending Fund Balance/Net Position	<u>927,101.00</u>	
		<u>157,853,274.00</u>	<u>(157,853,274.00)</u>

Remarks: Annual Depreciation allocated by function.

Adjustment Number: **11** Column: Debt and Capital Items

2530	Right-to-Use Lease Liability-due in more than 1 yr	7,548.00	
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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6071	Debt Service - Principal on Long Term Debt		(7,548.00)	
9200	Ending Fund Balance/Net Position	7,548.00		
3900	Unrestricted Net Position		(7,548.00)	
		15,096.00	(15,096.00)	

Remarks: The principal payments made during this reporting period for the right-to-use lease liabilities must be reclassified and shown as a reduction in the right-to-use lease liability.

Adjustment Number: **12** Column: Debt and Capital Items

6071	Debt Service - Principal on Long Term Debt		(784,238.00)
2533	SBITA Liability	784,238.00	
9200	Ending Fund Balance/Net Position	784,238.00	
3800	Investments in Capital Assets, Net of Debt		(784,238.00)
		1,568,476.00	(1,568,476.00)

Remarks: Reclassify principal payments for the SBITA liability.

Adjustment Number: **13** Column: Debt and Capital Items

7949	Other Resources	624,087.00	
2533	SBITA Liability		(624,087.00)
9200	Ending Fund Balance/Net Position		(624,087.00)
3800	Investments in Capital Assets, Net of Debt	624,087.00	
		1,248,174.00	(1,248,174.00)

Remarks: The liability for the new SBITA arrangements entered into this reporting period was recorded in 7949 in the fund level statements. This must be reclassified to show the amount of this liability. The asset was recorded in adjusting entry number 6.

Adjustment Number: **14** Column: Reclassifications

2590	Other Long-Term Debt - Due in More than One Year	114,884.00	
2505	Termination Benefits & Comp. Absences- One Year		(114,884.00)
2590	Other Long-Term Debt - Due in More than One Year	594,346.00	
2120	Short Term Debt Payable		(594,346.00)
2130	Short Term Right-to-Use Leases Payable	10,309.00	
2503	Right-to-Use Leases Payable - Due Within One Year		(10,309.00)
2533	SBITA Liability	238,469.00	
2506	SBITA Payable - Due Within One Year		(238,469.00)
2533	SBITA Liability	517,581.00	
2506	SBITA Payable - Due Within One Year		(517,581.00)
2510	Bonds Payable - Due in More than One Year	77,340,000.00	
2502	Bonds, Loans & Other Payable-Due Within One Year		(77,340,000.00)
		78,815,589.00	(78,815,589.00)

Remarks: This entry records the amounts of long-term debt due within one year. This includes all liabilities including SBITA and Right-to-Use Leases.

Adjustment Number: **15** Column: Debt and Capital Items

2510	Bonds Payable - Due in More than One Year	62,630,000.00	
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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6071	Debt Service - Principal on Long Term Debt		(62,630,000.00)	
9200	Ending Fund Balance/Net Position	62,630,000.00		
3800	Investments in Capital Assets, Net of Debt		(62,630,000.00)	
		125,260,000.00	(125,260,000.00)	

Remarks: Current year principal payments on bonds must be de-expended and shown as a decrease in the bonds payable.

Adjustment Number: **16** Column: Debt and Capital Items

2140	Interest Payable	22,135,360.00		
6072	Debt Service - Interest on Long Term Debt		(22,135,360.00)	
9200	Ending Fund Balance/Net Position	22,135,360.00		
3900	Unrestricted Net Position		(22,135,360.00)	
		44,270,720.00	(44,270,720.00)	

Remarks: Interest payable at the end of the prior year was paid during the year. This entry removes the prior year interest payable.

Adjustment Number: **17** Column: Debt and Capital Items

6072	Debt Service - Interest on Long Term Debt	22,067,047.00		
2140	Interest Payable		(22,067,047.00)	
3900	Unrestricted Net Position	22,067,047.00		
9200	Ending Fund Balance/Net Position		(22,067,047.00)	
		44,134,094.00	(44,134,094.00)	

Remarks: The interest payable at the end of the current reporting period must be recorded as an interest expense.

Adjustment Number: **18** Column: Debt and Capital Items

7901	Refunding Bonds Issued	58,185,000.00		
7916	Premium or Discount on Issuance of Bonds			
2510	Bonds Payable - Due in More than One Year		(58,185,000.00)	
2516	Unamortized Premium (Discount) on Bonds			
3800	Investments in Capital Assets, Net of Debt	58,185,000.00		
9200	Ending Fund Balance/Net Position		(58,185,000.00)	
		116,370,000.00	(116,370,000.00)	

Remarks: The District sold a new bond issue to refund old issues. The new bonds were sold for \$58,185,000. There was no premium or discount. This entry records the sale of the refunding bonds. The retirement and recording the gain(loss) on the refunding will be presented in the next entry.

Adjustment Number: **19** Column: Debt and Capital Items

8940	Payment to Bond Refunding Escrow Agent		(65,388,684.00)	
2510	Bonds Payable - Due in More than One Year	64,830,000.00		
6073	Debt Service - Bond Issuance Cost and Fees	558,684.00		
3800	Investments in Capital Assets, Net of Debt		(64,830,000.00)	
9200	Ending Fund Balance/Net Position	64,830,000.00		

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
		130,218,684.00	(130,218,684.00)	
Remarks: The bonds defeased were \$64,830,000. The proceeds of the new bond issue were used along with a payment from the District's own resources. This was accomplished with a net payment to the escrow agent in the amount of \$65,388,684. There was no loss or gain from the refunding.				
<u>Adjustment Number:</u> 20		Column: Debt and Capital Items		<input type="text"/>
6072	Debt Service - Interest on Long Term Debt	1,903,371.00		
1996	Deferred Charge on Refunding		(1,903,371.00)	
3800	Investments in Capital Assets, Net of Debt	1,903,373.00		
9200	Ending Fund Balance/Net Position		(1,903,371.00)	
		<u>3,806,744.00</u>	<u>(3,806,742.00)</u>	
Remarks: Current year amortization of Deferred Charge on Refunding				
<u>Adjustment Number:</u> 21		Column: Debt and Capital Items		<input type="text"/>
2516	Unamortized Premium (Discount) on Bonds	13,422,307.00		
6072	Debt Service - Interest on Long Term Debt		(13,422,307.00)	
9200	Ending Fund Balance/Net Position	13,422,307.00		
3900	Unrestricted Net Position		(13,422,307.00)	
		<u>26,844,614.00</u>	<u>(26,844,614.00)</u>	
Remarks: Current year amortization of bond premiums.				
<u>Adjustment Number:</u> 22		Column: Debt and Capital Items		<input type="text"/>
6011	Instruction	5.00		
6012	Instructional Resources & Media Services		(3,245.00)	
6013	Curriculum & Instructional Staff Development	3,244.00		
6021	Instructional Leadership		(1,847.00)	
6023	School Leadership		(5,655.00)	
6031	Guidance, Counseling & Evaluation Services		(2,012.00)	
6032	Social Work Services		(1,268.00)	
6033	Health Services		(1,960.00)	
6034	Student (Pupil) Transportation	1,305.00		
6035	Food Services		(4,360.00)	
6036	Cocurricular/Extracurricular Activities	1,951.00		
6041	General Administration	9,523.00		
6051	Plant Maintenance and Operations		(34,610.00)	
6052	Security and Monitoring Services	33,530.00		
6053	Data Processing Services		(1,404.00)	
6061	Community Services	6,089.00		
6041	General Administration		(1,118.00)	
2160	Accrued Wages Payable	1,832.00		
3900	Unrestricted Net Position		(1,832.00)	
9200	Ending Fund Balance/Net Position	<u>1,832.00</u>		
		<u>59,311.00</u>	<u>(59,311.00)</u>	

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Control Code	Control Description	<u>Adjustment</u>		Adjustments Must be approved by District.
		Debit	Credit	APPROVED BY:

Remarks: This entry records the changes in vacation payable.

Adjustment Number: **23** Column: Debt and Capital Items

6011	Instruction		(609,495.00)
6012	Instructional Resources & Media Services		(72,150.00)
6013	Curriculum & Instructional Staff Development		(39,405.00)
6021	Instructional Leadership		(21,385.00)
6023	School Leadership		(147,775.00)
6031	Guidance, Counseling & Evaluation Services	149,910.00	
6032	Social Work Services		(20,660.00)
6033	Health Services		(50,340.00)
6034	Student (Pupil) Transportation		(102,755.00)
6035	Food Services		(24,645.00)
6036	Cocurricular/Extracurricular Activities	955.00	
6041	General Administration		(5,485.00)
6051	Plant Maintenance and Operations		(146,660.00)
6052	Security and Monitoring Services		(1,275.00)
6053	Data Processing Services		(16,980.00)
6061	Community Services		(375.00)
6041	General Administration		(26,325.00)
2590	Other Long-Term Debt - Due in More than One Year	1,134,845.00	
3900	Unrestricted Net Position		(1,134,845.00)
9200	Ending Fund Balance/Net Position	1,134,845.00	
2505	Termination Benefits & Comp. Absences- One Year	114,884.00	
2590	Other Long-Term Debt - Due in More than One Year		(114,884.00)
		<u>2,535,439.00</u>	<u>(2,535,439.00)</u>

Remarks: This entry posts the changes in sick leave payable.

Adjustment Number: **24** Column: Reclassifications

5010	Taxes - General Levy		(2,004,839.00)
5011	Taxes - Debt Service Levy		(942,813.00)
2601	Unavailable Revenue - Property Taxes	2,947,652.00	
9200	Ending Fund Balance/Net Position	2,947,652.00	
3900	Unrestricted Net Position		(2,947,652.00)
		<u>5,895,304.00</u>	<u>(5,895,304.00)</u>

Remarks: This entry backs out revenues reported under the 60 day rule. These will be piced up as current year revenues with Entry # 29 and 30.

Adjustment Number: **25** Column: Reclassifications

5070	Other Local and Intermediate Sources	585,863,431.00	
5010	Taxes - General Levy		(439,562,925.00)
5011	Taxes - Debt Service Levy		(146,300,506.00)
		<u>585,863,431.00</u>	<u>(585,863,431.00)</u>

Remarks: Record tax revenues received as reported in the fund level statements. These are

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	

include in the total local revenue on these statements. Here we separate the amounts for M&O and Debt service from the total local revenues.

Adjustment Number: **26** Column: Reclassifications

5010	Taxes - General Levy	9,341,907.00	
5011	Taxes - Debt Service Levy	2,947,652.00	
9100	Beginning Fund Balance / Net Position		(12,289,559.00)
		12,289,559.00	(12,289,559.00)

Remarks: We must now remove the taxes collected from prior year levies as these were earned revenues in previous reporting periods.

Adjustment Number: **27** Column: Reclassifications

5010	Taxes - General Levy		(7,289,761.00)
5011	Taxes - Debt Service Levy		(2,478,948.00)
2601	Unavailable Revenue - Property Taxes	9,768,709.00	
3900	Unrestricted Net Position		(9,768,709.00)
9200	Ending Fund Balance/Net Position	9,768,709.00	
		19,537,418.00	(19,537,418.00)

Remarks: Delinquent taxes from the CURRENT YEAR levy which are assumed to be collectible must be removed from the Deferred Resource Inflow of Property Taxes and recorded as revenues earned in the reporting period.

Adjustment Number: **28** Column: Reclassifications

2601	Unavailable Revenue - Property Taxes	11,175,840.00	
9100	Beginning Fund Balance / Net Position		(11,175,840.00)
3900	Unrestricted Net Position		(11,175,840.00)
9200	Ending Fund Balance/Net Position	11,175,840.00	
		22,351,680.00	(22,351,680.00)

Remarks: Delinquent Taxes from the PRIOR YEAR levies which are assumed to be collectible must be removed from the Deferred Resource Inflow for Property taxes and recorded as part of the beginning Net Position as they were revenues earned in a prior reporting period.

Adjustment Number: **29** Column: Reclassifications

9100	Beginning Fund Balance / Net Position	10,269,750.00	
5070	Other Local and Intermediate Sources		(10,269,750.00)
		10,269,750.00	(10,269,750.00)

Remarks: There was a difference between the delinquent taxes assumed to be collectible in the prior year and those actually collected during this reporting period. This entry adjusts the Beginning Net Position for this difference. The amount collected was greater than what was estimated in the prior year.

Adjustment Number: **30** Column: Reclassifications

7915	Transfers In	7,992,716.00	
8911	Transfers Out		(7,992,716.00)
2170	Due to Other Funds	34,424,554.00	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
1260	Due from Other Funds		(34,424,554.00)	
		42,417,270.00	(42,417,270.00)	
Remarks: Eliminate interfund transfers in and out and due-to and due-from between governmental funds and internal service fund.				

<u>Adjustment Number:</u> 31		Column: Reclassifications		
7912	Sale of Property	45,480.00		
5070	Other Local and Intermediate Sources		(45,480.00)	
7951	Gain in Sale of Property (Internal Service Fund)	62,135.00		
5070	Other Local and Intermediate Sources		(62,135.00)	
7955	Earnings - Temp. Investments (Internal Service)	458,462.00		
5070	Other Local and Intermediate Sources		(458,462.00)	
		566,077.00	(566,077.00)	
Remarks: Reclassify remaining other sources and use and non-operating revenues in internal service funds.				

<u>Adjustment Number:</u> 32		Column: Reclassifications		
3410	Inventories	6,050,656.00		
3425	Endowment Principal	200,000.00		
3545	Other Committed Fund Balance	415,462.00		
3590	Other Assigned Fund Balance	31,318,111.00		
3600	Unassigned Fund Balance-General Fund	211,530,562.00		
3900	Unrestricted Net Position		(249,514,791.00)	
3450	Federal or State Funds Restricted	22,704,600.00		
3820	Restricted for Federal and State Programs		(22,704,600.00)	
3470	Capital Acquisition and Contractual Obligation	13,853,115.00		
3860	Restricted for Capital Projects		(13,853,115.00)	
3480	Retirement of Long-Term Debt	157,610,504.00		
3850	Restricted for Debt Service		(157,610,504.00)	
3490	Other Restricted Fund Balance	55,321.00		
3890	Restricted - Other		(55,321.00)	
3430	Prepaid Items	216,394.00		
3890	Restricted - Other		(216,394.00)	
		443,954,725.00	(443,954,725.00)	
Remarks: Reclassify all fund balance items to the appropriate net position.				

<u>Adjustment Number:</u> 33		Column: Reclassifications		
3850	Restricted for Debt Service	157,610,504.00		
3800	Investments in Capital Assets, Net of Debt		(157,610,504.00)	
		157,610,504.00	(157,610,504.00)	
Remarks: Record the amount restricted for debt service as part of Net Investment in Capital Assets as this debt is related to completed capital projects.				

<u>Adjustment Number:</u> 34		Column: GASB 68		
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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
2595	Net Pension Liability (District's Share)	13,804,340.00		
1999	Deferred Outflow Related to TRS Pensions		(13,804,340.00)	
		13,804,340.00	(13,804,340.00)	

Remarks: Debit the ending net pension liability and credit Deferred Resource Outflow reflecting contributions made in the prior FY after the prior year measurement date.

Adjustment Number: **35** Column: GASB 68

6011	Instruction		(24,540.00)
6012	Instructional Resources & Media Services		(306.00)
6013	Curriculum & Instructional Staff Development		(1,467.00)
6021	Instructional Leadership		(511.00)
6023	School Leadership		(2,214.00)
6031	Guidance, Counseling & Evaluation Services		(1,558.00)
6032	Social Work Services		(549.00)
6033	Health Services		(450.00)
6034	Student (Pupil) Transportation		(527.00)
6035	Food Services		(2,032.00)
6036	Cocurricular/Extracurricular Activities		(964.00)
6041	General Administration		(454.00)
6051	Plant Maintenance and Operations		(1,290.00)
6052	Security and Monitoring Services		(205.00)
6053	Data Processing Services		(242.00)
6061	Community Services		(319.00)
6081	Facilities Acquisition and Construction		
2595	Net Pension Liability (District's Share)	37,628.00	
3900	Unrestricted Net Position		(37,628.00)
9200	Ending Fund Balance/Net Position	37,628.00	(37,628.00)
		75,256.00	(75,256.00)

Remarks: Record the "Adjustments" made by TRS for the District (Column 5) plus the difference between District recorded contributions and those reported in Column 3 as either a Debit or Credit to Pension Expenses by function and Credit or Debit to Ending Net Pension Liability.

Adjustment Number: **36** Column: GASB 68

6011	Instruction	7,065,601.00	
6012	Instructional Resources & Media Services	87,975.00	
6013	Curriculum & Instructional Staff Development	422,430.00	
6021	Instructional Leadership	147,022.00	
6023	School Leadership	637,600.00	
6031	Guidance, Counseling & Evaluation Services	448,541.00	
6032	Social Work Services	158,181.00	
6033	Health Services	129,687.00	
6034	Student (Pupil) Transportation	151,681.00	
6035	Food Services	585,162.00	
6036	Cocurricular/Extracurricular Activities	277,684.00	
6041	General Administration	130,662.00	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6051	Plant Maintenance and Operations	371,401.00		
6052	Security and Monitoring Services	58,939.00		
6053	Data Processing Services	69,773.00		
6061	Community Services	91,983.00		
6081	Facilities Acquisition and Construction			
2595	Net Pension Liability (District's Share)		(10,834,322.00)	
3900	Unrestricted Net Position	10,834,322.00		
9200	Ending Fund Balance/Net Position		(10,834,322.00)	
		<u>21,668,644.00</u>	<u>(21,668,644.00)</u>	

Remarks: Record the District's proportionate share of the current measurement period pension expense not related to Deferred Resource Flows which is used by TRS to calculate ending net pension liability. (Columns 2-8 on the Schedule of Pension Expense Details.)

Adjustment Number: **37** Column: GASB 68

2595	Net Pension Liability (District's Share)		(26,789,391.00)	
6011	Instruction	17,470,702.00		
6012	Instructional Resources & Media Services	217,530.00		
6013	Curriculum & Instructional Staff Development	1,044,518.00		
6021	Instructional Leadership	363,532.00		
6023	School Leadership	1,576,556.00		
6031	Guidance, Counseling & Evaluation Services	1,109,081.00		
6032	Social Work Services	391,125.00		
6033	Health Services	320,669.00		
6034	Student (Pupil) Transportation	375,051.00		
6035	Food Services	1,446,895.00		
6036	Cocurricular/Extracurricular Activities	686,612.00		
6041	General Administration	323,080.00		
6051	Plant Maintenance and Operations	918,340.00		
6052	Security and Monitoring Services	145,734.00		
6053	Data Processing Services	172,524.00		
6061	Community Services	227,442.00		
6081	Facilities Acquisition and Construction			
9200	Ending Fund Balance/Net Position		(26,789,391.00)	
3900	Unrestricted Net Position	26,789,391.00		
		<u>53,578,782.00</u>	<u>(53,578,782.00)</u>	

Remarks: Remaining items including "Recognized" Deferred Resource flow used in calculating the ending net pension liability. (Columns 9,10,11,12) in the Pension Expense Detail Schedule.

Adjustment Number: **38** Column: GASB 68

2595	Net Pension Liability (District's Share)	2,997,786.00		
6011	Instruction		(1,955,007.00)	
6012	Instructional Resources & Media Services		(24,342.00)	
6013	Curriculum & Instructional Staff Development		(116,884.00)	
6021	Instructional Leadership		(40,680.00)	
6023	School Leadership		(176,420.00)	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6031	Guidance, Counseling & Evaluation Services		(124,108.00)	
6032	Social Work Services		(43,768.00)	
6033	Health Services		(35,883.00)	
6034	Student (Pupil) Transportation		(41,969.00)	
6035	Food Services		(161,910.00)	
6036	Cocurricular/Extracurricular Activities		(76,833.00)	
6041	General Administration		(36,153.00)	
6051	Plant Maintenance and Operations		(102,764.00)	
6052	Security and Monitoring Services		(16,308.00)	
6053	Data Processing Services		(19,306.00)	
6061	Community Services		(25,451.00)	
6081	Facilities Acquisition and Construction			
9200	Ending Fund Balance/Net Position	2,997,786.00		
3900	Unrestricted Net Position		(2,997,786.00)	
		<u>5,995,572.00</u>	<u>(5,995,572.00)</u>	

Remarks: Contributions made during the FY under Audit but BEFORE the measurement date must be de-expended and shown as a reduction in the Net Pension Liability.

Adjustment Number: **39** Column: GASB 68

1999	Deferred Outflow Related to TRS Pensions	111,868,509.00	
2595	Net Pension Liability (District's Share)		(111,868,509.00)
		<u>111,868,509.00</u>	<u>(111,868,509.00)</u>

Remarks: Record the new amount of "Unrecognized" Deferred Resource Outflows and their impact on Net Pension Liability.

Adjustment Number: **40** Column: GASB 68

6011	Instruction	40,501,516.00	
6012	Instructional Resources & Media Services	504,289.00	
6013	Curriculum & Instructional Staff Development	2,421,458.00	
6021	Instructional Leadership	842,759.00	
6023	School Leadership	3,654,856.00	
6031	Guidance, Counseling & Evaluation Services	2,571,131.00	
6032	Social Work Services	906,727.00	
6033	Health Services	743,392.00	
6034	Student (Pupil) Transportation	869,464.00	
6035	Food Services	3,354,270.00	
6036	Cocurricular/Extracurricular Activities	1,591,741.00	
6041	General Administration	748,982.00	
6051	Plant Maintenance and Operations	2,128,946.00	
6052	Security and Monitoring Services	337,849.00	
6053	Data Processing Services	399,954.00	
6061	Community Services	527,268.00	
6081	Facilities Acquisition and Construction		
1999	Deferred Outflow Related to TRS Pensions		(62,104,602.00)
3900	Unrestricted Net Position	62,104,602.00	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
9200	Ending Fund Balance/Net Position		(62,104,602.00)	
		124,209,204.00	(124,209,204.00)	

Remarks: Adjustment to correct difference in deferred resource outflows reported by TRS and in calculation of the accumulated deferrals from the previous adjustments. The correction is expensed.

Adjustment Number: **41** Column: GASB 68

6011	Instruction		(50,409,735.00)
6012	Instructional Resources & Media Services		(627,658.00)
6013	Curriculum & Instructional Staff Development		(3,013,840.00)
6021	Instructional Leadership		(1,048,931.00)
6023	School Leadership		(4,548,973.00)
6031	Guidance, Counseling & Evaluation Services		(3,200,127.00)
6032	Social Work Services		(1,128,547.00)
6033	Health Services		(925,254.00)
6034	Student (Pupil) Transportation		(1,082,169.00)
6035	Food Services		(4,174,852.00)
6036	Cocurricular/Extracurricular Activities		(1,981,142.00)
6041	General Administration		(932,211.00)
6051	Plant Maintenance and Operations		(2,649,767.00)
6052	Security and Monitoring Services		(420,500.00)
6053	Data Processing Services		(497,798.00)
6061	Community Services		(656,258.00)
6081	Facilities Acquisition and Construction		
2604	Deferred Inflow Related to TRS Pension	77,297,762.00	
3900	Unrestricted Net Position		(77,297,762.00)
9200	Ending Fund Balance/Net Position	77,297,762.00	
		154,595,524.00	(154,595,524.00)

Remarks: Adjustment to correct for the difference in Deferred Resource Inflows as reported by TRS and in calculation of accumulated deferrals from the previous adjustments. Expense the correction.

Adjustment Number: **42** Column: GASB 68

1999	Deferred Outflow Related to TRS Pensions	13,852,322.00	
6011	Instruction		(9,033,791.00)
6012	Instructional Resources & Media Services		(112,481.00)
6013	Curriculum & Instructional Staff Development		(540,102.00)
6021	Instructional Leadership		(187,976.00)
6023	School Leadership		(815,209.00)
6031	Guidance, Counseling & Evaluation Services		(573,486.00)
6032	Social Work Services		(202,244.00)
6033	Health Services		(165,812.00)
6034	Student (Pupil) Transportation		(193,933.00)
6035	Food Services		(748,164.00)
6036	Cocurricular/Extracurricular Activities		(355,035.00)
6041	General Administration		(167,059.00)

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6051	Plant Maintenance and Operations		(474,858.00)	
6052	Security and Monitoring Services		(75,357.00)	
6053	Data Processing Services		(89,209.00)	
6061	Community Services		(117,606.00)	
6081	Facilities Acquisition and Construction			
9200	Ending Fund Balance/Net Position	13,852,322.00		
3900	Unrestricted Net Position		(13,852,322.00)	
		<u>27,704,644.00</u>	<u>(27,704,644.00)</u>	

Remarks: The contributions made during the FY under audit made AFTER the measurement date must be de-expended and recorded as deferred resource outflows related to TRS.

Adjustment Number: **43** Column: GASB 68

5800	State Program Revenues	24,187,317.00	
6011	Instruction		(14,713,387.00)
6012	Instructional Resources & Media Services		(392,318.00)
6013	Curriculum & Instructional Staff Development		(763,594.00)
6021	Instructional Leadership		(377,322.00)
6023	School Leadership		(1,771,963.00)
6031	Guidance, Counseling & Evaluation Services		(943,063.00)
6032	Social Work Services		(195,675.00)
6033	Health Services		(370,066.00)
6034	Student (Pupil) Transportation		(749,807.00)
6035	Food Services		(404,896.00)
6036	Cocurricular/Extracurricular Activities		(197,610.00)
6041	General Administration		(617,502.00)
6051	Plant Maintenance and Operations		(1,763,739.00)
6052	Security and Monitoring Services		(271,624.00)
6053	Data Processing Services		(330,641.00)
6061	Community Services		(279,605.00)
6081	Facilities Acquisition and Construction		(44,505.00)
		<u>24,187,317.00</u>	<u>(24,187,317.00)</u>

Remarks: The amount of on-behalf revenues recorded in the fund level statements for the TRS pension must be de-expended by function. For the Government Wide statements the District must report instead their proportionate share of the State's share of the pension expense.

Adjustment Number: **44** Column: GASB 68

6011	Instruction	16,350,597.00	
6012	Instructional Resources & Media Services	435,973.00	
6013	Curriculum & Instructional Staff Development	848,561.00	
6021	Instructional Leadership	419,308.00	
6023	School Leadership	1,969,135.00	
6031	Guidance, Counseling & Evaluation Services	1,048,002.00	
6032	Social Work Services	217,449.00	
6033	Health Services	411,245.00	
6034	Student (Pupil) Transportation	833,241.00	

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6035	Food Services	449,950.00		
6036	Cocurricular/Extracurricular Activities	219,599.00		
6041	General Administration	686,214.00		
6051	Plant Maintenance and Operations	1,959,997.00		
6052	Security and Monitoring Services	301,848.00		
6053	Data Processing Services	367,432.00		
6061	Community Services	310,718.00		
6081	Facilities Acquisition and Construction	49,457.00		
5800	State Program Revenues		(26,878,726.00)	
		26,878,726.00	(26,878,726.00)	

Remarks: The entry records as revenues and expenses the District's proportionate share of the State's proportionate share of the pension expense.

Adjustment Number: **45** Column: GASB 68

1999	Deferred Outflow Related to TRS Pensions	42,782,429.00	
2595	Net Pension Liability (District's Share)		(81,593,041.00)
2604	Deferred Inflow Related to TRS Pension		(103,145,199.00)
3900	Unrestricted Net Position	141,955,811.00	
9100	Beginning Fund Balance / Net Position	141,955,811.00	
9200	Ending Fund Balance/Net Position		(141,955,811.00)
		326,694,051.00	(326,694,051.00)

Remarks: The Beginning of the year amounts for the GASB 68 adjustments. These are no longer reported in the Beginning of the Year Debt and Capital Items. These are the amounts as reported in the prior year financial statements on Exhibit A-1.

Adjustment Number: **46** Column: GASB 75

2596	Net OPEB Liability (District's Share)	2,704,306.00	
199a	Deferred Outflow Related to TRS OPEB		(2,704,306.00)
		2,704,306.00	(2,704,306.00)

Remarks: Reverse the entry made in the prior year recording contributions made in the prior year reporting period which were after the end of the measurement period and reported as Deferred Resource Outflow. These contributions were made during the measurement period for this year and reduce the ending net pension liability.

Adjustment Number: **47** Column: GASB 75

6011	Instruction		(539,137.00)
6012	Instructional Resources & Media Services		(6,713.00)
6013	Curriculum & Instructional Staff Development		(32,233.00)
6021	Instructional Leadership		(11,218.00)
6023	School Leadership		(48,652.00)
6031	Guidance, Counseling & Evaluation Services		(34,226.00)
6032	Social Work Services		(12,070.00)
6033	Health Services		(9,896.00)
6034	Student (Pupil) Transportation		(11,574.00)
6035	Food Services		(44,650.00)

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6036	Cocurricular/Extracurricular Activities		(21,189.00)	
6041	General Administration		(9,970.00)	
6051	Plant Maintenance and Operations		(28,340.00)	
6052	Security and Monitoring Services		(4,497.00)	
6053	Data Processing Services		(5,324.00)	
6061	Community Services		(7,019.00)	
6081	Facilities Acquisition and Construction			
2596	Net OPEB Liability (District's Share)	826,708.00		
9200	Ending Fund Balance/Net Position	826,708.00		
3900	Unrestricted Net Position		(826,708.00)	
		1,653,416.00	(1,653,416.00)	

Remarks: Contributions reported by District over the measurement year less contributions reported by TRS must be adjusted. This difference must be debited to expenses if > 0 or credited to expenses if < 0.

Adjustment Number: **48** Column: GASB 75

2596	Net OPEB Liability (District's Share)	529,704.00		
6011	Instruction		(345,447.00)	
6012	Instructional Resources & Media Services		(4,301.00)	
6013	Curriculum & Instructional Staff Development		(20,653.00)	
6021	Instructional Leadership		(7,188.00)	
6023	School Leadership		(31,173.00)	
6031	Guidance, Counseling & Evaluation Services		(21,930.00)	
6032	Social Work Services		(7,734.00)	
6033	Health Services		(6,341.00)	
6034	Student (Pupil) Transportation		(7,416.00)	
6035	Food Services		(28,609.00)	
6036	Cocurricular/Extracurricular Activities		(13,576.00)	
6041	General Administration		(6,388.00)	
6051	Plant Maintenance and Operations		(18,158.00)	
6052	Security and Monitoring Services		(2,882.00)	
6053	Data Processing Services		(3,411.00)	
6061	Community Services		(4,497.00)	
6081	Facilities Acquisition and Construction			
9200	Ending Fund Balance/Net Position	529,704.00		
3900	Unrestricted Net Position		(529,704.00)	
		1,059,408.00	(1,059,408.00)	

Remarks: Contributions made during the FY under Audit but BEFORE the measurement date must be de-expended and shown as a reduction in the Net OPEB Liability.

Adjustment Number: **49** Column: GASB 75

6011	Instruction	9,059,366.00		
6012	Instructional Resources & Media Services	112,799.00		
6013	Curriculum & Instructional Staff Development	541,631.00		
6021	Instructional Leadership	188,508.00		
6023	School Leadership	817,517.00		

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6031	Guidance, Counseling & Evaluation Services	575,110.00		
6032	Social Work Services	202,816.00		
6033	Health Services	166,282.00		
6034	Student (Pupil) Transportation	194,482.00		
6035	Food Services	750,282.00		
6036	Cocurricular/Extracurricular Activities	356,040.00		
6041	General Administration	167,532.00		
6051	Plant Maintenance and Operations	476,202.00		
6052	Security and Monitoring Services	75,570.00		
6053	Data Processing Services	89,462.00		
6061	Community Services	117,939.00		
6081	Facilities Acquisition and Construction			
2596	Net OPEB Liability (District's Share)		(13,891,538.00)	
3900	Unrestricted Net Position	13,891,538.00		
9200	Ending Fund Balance/Net Position		(13,891,538.00)	
		<u>27,783,076.00</u>	<u>(27,783,076.00)</u>	

Remarks: The district's proportionate share of the direct plan expenses used by TRS to calculate the ending net OPEB liability must be recorded and expensed by function. (Note: This does NOT include the District's share of the State Supplemental Contribution during this measurement period. It also does not include the Recognized outflows/(inflows)for this measurement period.)

Adjustment Number: **50** Column: GASB 75

2596	Net OPEB Liability (District's Share)	6,862,716.00		
6011	Instruction		(4,475,522.00)	
6012	Instructional Resources & Media Services		(55,725.00)	
6013	Curriculum & Instructional Staff Development		(267,577.00)	
6021	Instructional Leadership		(93,127.00)	
6023	School Leadership		(403,871.00)	
6031	Guidance, Counseling & Evaluation Services		(284,116.00)	
6032	Social Work Services		(100,196.00)	
6033	Health Services		(82,147.00)	
6034	Student (Pupil) Transportation		(96,078.00)	
6035	Food Services		(370,655.00)	
6036	Cocurricular/Extracurricular Activities		(175,891.00)	
6041	General Administration		(82,764.00)	
6051	Plant Maintenance and Operations		(235,254.00)	
6052	Security and Monitoring Services		(37,333.00)	
6053	Data Processing Services		(44,196.00)	
6061	Community Services		(58,264.00)	
6081	Facilities Acquisition and Construction			
9200	Ending Fund Balance/Net Position	6,862,716.00		
3900	Unrestricted Net Position		(6,862,716.00)	
		<u>13,725,432.00</u>	<u>(13,725,432.00)</u>	

Remarks: Record the impact of the new amount of Recognized Deferred Resource (Outflows -

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Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
	Inflows) on the calculation of the Ending Net OPEB Liability and the change in expenses by function.			
Adjustment Number: 51 Column: GASB 75 				
199a	Deferred Outflow Related to TRS OPEB	10,081,719.00		
2596	Net OPEB Liability (District's Share)		(10,081,719.00)	
		10,081,719.00	(10,081,719.00)	

Remarks: The "Unrecognized" Resource Outflow from the current year measurement activity is used to calculate the ending net OPEB liability for the measurement year but is not yet recognized as an expense. It must be recorded as a deferred resource outflow related to the TRS OPEBs.

Adjustment Number: 52 Column: GASB 75 				
2596	Net OPEB Liability (District's Share)	73,107,780.00		
2605	Deferred Resource Inflow Related to TRS OPEB		(73,107,780.00)	
		73,107,780.00	(73,107,780.00)	

Remarks: The district's proportionate share of the "Unrecognized" resource inflow related to the OPEB plan is used to calculate the ending net OPEB liability and is shown as an increase in the deferred resource inflow related to the OPEB plan.

Adjustment Number: 53 Column: GASB 75 				
6011	Instruction		(1,794,348.00)	
6012	Instructional Resources & Media Services		(22,342.00)	
6013	Curriculum & Instructional Staff Development		(107,278.00)	
6021	Instructional Leadership		(37,337.00)	
6023	School Leadership		(161,922.00)	
6031	Guidance, Counseling & Evaluation Services		(113,909.00)	
6032	Social Work Services		(40,171.00)	
6033	Health Services		(32,935.00)	
6034	Student (Pupil) Transportation		(38,520.00)	
6035	Food Services		(148,605.00)	
6036	Cocurricular/Extracurricular Activities		(70,519.00)	
6041	General Administration		(33,182.00)	
6051	Plant Maintenance and Operations		(94,319.00)	
6052	Security and Monitoring Services		(14,968.00)	
6053	Data Processing Services		(17,719.00)	
6061	Community Services		(23,360.00)	
6081	Facilities Acquisition and Construction			
199a	Deferred Outflow Related to TRS OPEB	2,751,434.00		
3900	Unrestricted Net Position		(2,751,434.00)	
9200	Ending Fund Balance/Net Position	2,751,434.00	(5,502,868.00)	
		5,502,868.00	(5,502,868.00)	

Remarks: This entry calculates the difference between our calculated total deferred resource outflows from above adjustments and the total assigned to this district by TRS. The difference must be expensed. If it is < 0, the deferred resource outflow must be debited

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		Debit	Credit	APPROVED BY:

and expenses credited. If it is > 0 the outflow must be credited and expenses debited.

<u>Adjustment Number:</u>	54	<u>Column:</u>	GASB 75	
2605	Deferred Resource Inflow Related to TRS OPEB	21,101,760.00		
6011	Instruction		(13,761,512.00)	
6012	Instructional Resources & Media Services		(171,346.00)	
6013	Curriculum & Instructional Staff Development		(822,758.00)	
6021	Instructional Leadership		(286,351.00)	
6023	School Leadership		(1,241,839.00)	
6031	Guidance, Counseling & Evaluation Services		(873,613.00)	
6032	Social Work Services		(308,086.00)	
6033	Health Services		(252,588.00)	
6034	Student (Pupil) Transportation		(295,425.00)	
6035	Food Services		(1,139,706.00)	
6036	Cocurricular/Extracurricular Activities		(540,838.00)	
6041	General Administration		(254,487.00)	
6051	Plant Maintenance and Operations		(723,368.00)	
6052	Security and Monitoring Services		(114,794.00)	
6053	Data Processing Services		(135,895.00)	
6061	Community Services		(179,154.00)	
6081	Facilities Acquisition and Construction			
9200	Ending Fund Balance/Net Position	21,101,760.00		
3900	Unrestricted Net Position		(21,101,760.00)	
		<u>42,203,520.00</u>	<u>(42,203,520.00)</u>	

Remarks: This entry calculates the difference between our calculated deferred resource inflows and the total for all layers assigned to this district for deferred resource inflows. If this is > 0 Deferred resource inflows must be debited and the expenses must be credited. If < 0, Defered Inflow must be credited and expenses debited.

<u>Adjustment Number:</u>	55	<u>Column:</u>	GASB 75	
199a	Deferred Outflow Related to TRS OPEB	2,692,152.00		
6011	Instruction		(1,637,660.00)	
6012	Instructional Resources & Media Services		(43,667.00)	
6013	Curriculum & Instructional Staff Development		(84,991.00)	
6021	Instructional Leadership		(41,998.00)	
6023	School Leadership		(197,227.00)	
6031	Guidance, Counseling & Evaluation Services		(104,967.00)	
6032	Social Work Services		(21,780.00)	
6033	Health Services		(41,190.00)	
6034	Student (Pupil) Transportation		(83,457.00)	
6035	Food Services		(45,067.00)	
6036	Cocurricular/Extracurricular Activities		(21,995.00)	
6041	General Administration		(68,731.00)	
6051	Plant Maintenance and Operations		(196,312.00)	
6052	Security and Monitoring Services		(30,233.00)	
6053	Data Processing Services		(36,802.00)	

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		Debit	Credit	
6061	Community Services		(31,121.00)	
6081	Facilities Acquisition and Construction		(4,954.00)	
9200	Ending Fund Balance/Net Position	2,692,152.00		
3900	Unrestricted Net Position		(2,692,152.00)	
		<u>5,384,304.00</u>	<u>(5,384,304.00)</u>	

Remarks: This entry does not affect the ending net OPEB liability. The contributions made during the current year under audit but AFTER the end of the measurement period must be de-expended and recorded as a deferred resource outflow.

Adjustment Number: **56** Column: GASB 75

5800	State Program Revenues	4,728,137.00	
6011	Instruction		(2,876,174.00)
6012	Instructional Resources & Media Services		(76,690.00)
6013	Curriculum & Instructional Staff Development		(149,267.00)
6021	Instructional Leadership		(73,759.00)
6023	School Leadership		(346,383.00)
6031	Guidance, Counseling & Evaluation Services		(184,350.00)
6032	Social Work Services		(38,251.00)
6033	Health Services		(72,340.00)
6034	Student (Pupil) Transportation		(146,572.00)
6035	Food Services		(79,149.00)
6036	Cocurricular/Extracurricular Activities		(38,629.00)
6041	General Administration		(120,709.00)
6051	Plant Maintenance and Operations		(344,776.00)
6052	Security and Monitoring Services		(53,097.00)
6053	Data Processing Services		(64,634.00)
6061	Community Services		(54,657.00)
6081	Facilities Acquisition and Construction		(8,700.00)
		<u>4,728,137.00</u>	<u>(4,728,137.00)</u>

Remarks: The on-behalf revenues and expenditures related to the OPEB plan and reported in the fund level statements for the current year under audit must be removed and replaced with the plan measurement of the state's contribution as reported as the District's share of the state's proportionate share of the plan expense. This entry removes the amounts reported in the CY statements. (Note this includes any amounts related to the State Supplemental Contribution made during this fiscal year to TRS.)

Adjustment Number: **57** Column: GASB 75

6011	Instruction		(13,363,949.00)
6012	Instructional Resources & Media Services		(166,396.00)
6013	Curriculum & Instructional Staff Development		(798,988.00)
6021	Instructional Leadership		(278,078.00)
6023	School Leadership		(1,205,962.00)
6031	Guidance, Counseling & Evaluation Services		(848,374.00)
6032	Social Work Services		(299,185.00)
6033	Health Services		(245,291.00)
6034	Student (Pupil) Transportation		(286,890.00)

Adjustments to Worksheet by Adjustment Number
FY 2024

Anywhere Independent School District

3/26/2024

Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
6035	Food Services		(1,106,780.00)	
6036	Cocurricular/Extracurricular Activities		(525,213.00)	
6041	General Administration		(247,135.00)	
6051	Plant Maintenance and Operations		(702,470.00)	
6052	Security and Monitoring Services		(111,477.00)	
6053	Data Processing Services		(131,969.00)	
6061	Community Services		(173,978.00)	
6081	Facilities Acquisition and Construction			
5800	State Program Revenues	20,492,135.00		
		<u>20,492,135.00</u>	<u>(20,492,135.00)</u>	

Remarks: For the Government Wide statements the District must report their proportionate share of the State's share of the OPEB expense as an on-behalf revenue and expense. This entry makes that adjustment.

Adjustment Number: **58** Column: GASB 75

2596	Net OPEB Liability (District's Share)	410,353.00	
3900	Unrestricted Net Position		(410,353.00)
9200	Ending Fund Balance/Net Position	410,353.00	
6011	Instruction		(267,612.00)
6012	Instructional Resources & Media Services		(3,332.00)
6013	Curriculum & Instructional Staff Development		(16,000.00)
6021	Instructional Leadership		(5,568.00)
6023	School Leadership		(24,149.00)
6031	Guidance, Counseling & Evaluation Services		(16,989.00)
6032	Social Work Services		(5,991.00)
6033	Health Services		(4,912.00)
6034	Student (Pupil) Transportation		(5,745.00)
6035	Food Services		(22,163.00)
6036	Cocurricular/Extracurricular Activities		(10,517.00)
6041	General Administration		(4,949.00)
6051	Plant Maintenance and Operations		(14,067.00)
6052	Security and Monitoring Services		(2,232.00)
6053	Data Processing Services		(2,643.00)
6061	Community Services		(3,484.00)
6081	Facilities Acquisition and Construction		
		<u>820,706.00</u>	<u>(820,706.00)</u>

Remarks: The District's proportionate share of the Supplemental Contribution from the State made during the measurement period decreases their ending net OPEB liability. This item is treated as if it is a decrease in expenses in the current measurement year. This change is reflected by a credit to expenses by function.

Adjustment Number: **59** Column: GASB 75

199a	Deferred Outflow Related to TRS OPEB	34,045,283.00	
2596	Net OPEB Liability (District's Share)		(178,847,733.00)
2605	Deferred Resource Inflow Related to TRS OPEB		(141,439,939.00)
3900	Unrestricted Net Position	286,242,389.00	

Adjustments to Worksheet by Adjustment Number

FY 2024

Anywhere Independent School District

3/26/2024

Control Code	Control Description	Adjustment		Adjustments Must be approved by District. APPROVED BY:
		Debit	Credit	
9100	Beginning Fund Balance / Net Position	286,242,389.00		
9200	Ending Fund Balance/Net Position		(286,242,389.00)	
		606,530,061.00	(606,530,061.00)	

Remarks: The Beginning of the year amounts related to the TRS Care plan must be entered. All other adjustments are changes to these amounts. These are the amounts as reported on Exhibit A-1 in the prior year for the ending net OPEB liability and the deferred resource flows Releated to the TRS OPEB. Their impact on the ending net position is calculated. The beginning and ending net position amounts must be the same and equal to the calculated impact on 3900.

INTERNAL SERVICE FUND PROFIT (LOSS) ALLOCATION WORKSHEET

FY 2024

Anywhere Independent School District

3/11/2024 10:51:26 AM

Code	Description	Profit (Loss)	Allocation by Function (in Percents)																											
			11	12	13	21	23	31	32	33	34	35	36	41	51	52	53	61	62	71	72	81	91	92	93	94	95	96	97	ALL
752	Print Shop	47,661	19	11	16	4	22	2	1	1	1	1	3	2	12	3														100
753	Insurance	(6,299,824)	57	2	1	1	6	3	1	2	6	8	0	1	9	1	1	1												100
754	Computer Operations	238,709													4		96													100
755	Public Entity Risk Pool	(519,577)	98			1									1															100
773	Unidentified Fund from Trial Balance	(205,556)	57	2	1	1	6	3	1	2	6	8			1	9	1	1												100
792	Unidentified Fund from Trial Balance																													0
793	Unidentified Fund from Trial Balance	(64,310)	64	2	3	1	7	4	1	1	3	2	1	2	6	1	1	1												100
795	Unidentified Fund from Trial Balance		59	2	2	1	6	3	1	2	4	7		1	9	1	1	1												100
796	Unidentified Fund from Trial Balance	683,404																												100
	Total	(6,119,493)																												

ALLOCATION OF INTERNAL SERVICE FUND PROFIT (LOSS) BY FUNCTION
Fiscal Year 2024

Anywhere Independent School District

3/11/2024

Function 11	\$	(4,249,355)
Function 12		(126,151)
Function 13		(59,357)
Function 21		(68,986)
Function 23		(384,339)
Function 31		(196,781)
Function 32		(65,220)
Function 33		(130,274)
Function 34		(391,775)
Function 35		(520,287)
Function 36		310
Function 41		(60,621)
Function 51		(583,560)
Function 52		617,707
Function 53		163,940
Function 61		(64,744)
Function 62		
Function 71		
Function 72		
Function 81		
Function 91		
Function 92		
Function 93		
Function 94		
Function 95		
Function 96		
Function 97		
Total		<u><u>(6,119,493)</u></u>

GRANT REVENUE ALLOCATION WORKSHEET

Fiscal Year 2024

3/11/2024 10:49:43 AM

Anywhere Independent School District

Fund	11	12	13	21	23	31	32	33	34	35	36	41	51	52	53	61	62	
Rev. -																		
Exp.																		
193	16,350,484	436,002	848,614	419,325	1,969,092	1,047,961	217,496	411,303	833,158	449,960	219,502	686,335	1,960,118	301,930	367,319	310,666		
194	(12,465.48	(332,405)	(646,977)	(319,690)	(1,501,221)	(798,957)	(165,817)	(313,574)	(635,194)	(343,046)	(167,347)	(523,256)	(1,494,379)	(230,189)	(280,041)	(236,849)		
195																		
206	11,760						54,119									22,352		
211	11,934,230		1,547,166		331,191	335,853	2,784,224	70,338	81,780					1,206		94,774		
220	788,861		9,150	750														
223	116,224																	
224	6,435,024		501,094	833,647		1,532,856		70,647			36,459							
225	158,590																	
226	80,978																	
240	2,798.7									30,102,694		700,522		130				
242	288,652									218,591		209						
244	753,859			25,639							25,415		1,275					
250	8		2,448,734		127,513													
262	535,735		497,666					3,200									387	
268	7,532		3,100															
270	133,563											135,910						
278							48,785											
280	18,431,609		80,947		20,469	10,460		9,930	216,147								42,359	
282	30,323,659		86,666	1,764,807	113,483	501,329	653,677	73,719	139,213	124,328	238,788	31,472	132,079	332,260	73,982	2,633,246	344,839	
284	1,548,614		108,714	36,665		770,275												
285	30,354					12,973												
287	181,590		78,189	6,315		850,233												
288	2,981,971		750	118,907		9,699	16,680						750				13,446	
315	112,070																	
381	121,436			3,873														
385	59,013																	
397			19,149															
410	6,678,039																	
429	(1,332)	115,232		281,110	1,795		18,335							14,063				
435	380,961																	
459	86,140		84,577															
461	812																	
488			11,831	4,505														
491	66,072															66,255		
Totals	85,770,320	190,263	7,660,807	1,211,197	1,448,373	4,443,365	3,029,206	391,057	620,219	30,666,987	145,501	431,068	1,567,010	161,122	2,720,524	591,974		

GRANT REVENUE ALLOCATION WORKSHEET

Fiscal Year 2024

Anywhere Independent School District

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Fund	71	72	73	81	81	91	92	93	94	95	96	97	99	Total Allocated Revenue	Local Revenue	Investment	State Revenue	Federal Revenue	Total Revenues
193				49,461										26,878,726			26,878,726		26,878,726
194				(37,709)										(20,492,135)			(20,492,135)		(20,492,135)
195																			
206														88,231				88,231	88,231
211														17,180,762			17,180,762		17,180,762
220														798,761			798,761		798,761
223														116,224			116,224		116,224
224														9,409,727			9,409,727		9,409,727
225														158,590			158,590		158,590
226														80,978			80,978		80,978
240														30,803,346	241,731	694,742	29,866,873		30,803,346
242														218,800		4,710	214,090		218,800
244														806,188			806,188		806,188
250														2,576,255			2,576,255		2,576,255
262														1,036,988			1,036,988		1,036,988
268														10,632			10,632		10,632
272														135,910			135,910		135,910
278														48,785			48,785		48,785
281														18,811,921			18,811,921		18,811,921
282														37,567,547			37,567,547		37,567,547
284														2,464,268			2,464,268		2,464,268
285														43,327			43,327		43,327
287														1,116,327			1,116,327		1,116,327
288														3,142,203			3,142,203		3,142,203
315														112,070			112,070		112,070
381														125,309		125,309		125,309	
385														59,013		59,013		59,013	
397														19,149		19,149		19,149	
410														6,678,039		6,678,039		6,678,039	
429														430,535		430,535		430,535	
435														380,961		380,961		380,961	
459														170,717		170,717		170,717	
461																			
488														16,336		16,336		16,336	
491														66,255	66,255			66,255	
														141,060,745	307,986	14,966,102	125,786,657		141,060,745

ALLOCATION OF USER CHARGES REVENUES BY FUNCTION
Fiscal Year 2024

Anywhere Independent School District

3/11/2024

Function 11	\$	7,948,441
Function 12		
Function 13		1,091,643
Function 21		
Function 23		
Function 31		1,190,883
Function 32		
Function 33		
Function 34		
Function 35		8,643,291
Function 36		2,870,891
Function 41		
Function 51		202,619
Function 52		
Function 53		
Function 61		1,683,075
Function 62		
Function 71		
Function 72		
Function 81		
Function 91		
Function 92		
Function 93		
Function 94		
Function 95		
Function 96		
Function 97		
Total		<u>23,630,842</u>

DUE TO/ DUE FROM WORKSHEET

FY 2024

	General Fund	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Internal Service	Total
DUE FROM:							
1261	Due From General Fund	188,076	5,965,434	27,206		6,005,358	12,186,074
1262	Due From Special Revenue Funds	12,108,385				1,007	18,803,264
1263	Due From Debt Service Fund						
1264	Due From Capital Projects Fund	1,577					1,577
1265	Due From Enterprise Funds	26					13,652
1266	Due From Internal Service Funds	2,961,357				1,206	3,419,987
1267	Due From Trust & Agency Funds						
	Total Due From	7,166,499	5,965,434	27,206		6,007,571	34,424,554
DUE TO:							
2171	Due To General Fund	6,693,872		1,577		457,424	7,152,873
2172	Due To Special Revenue Funds	12,108,385				2,961,357	15,257,818
2173	Due To Debt Service Fund	5,965,434					5,965,434
2174	Due To Capital Projects Fund	27,206					27,206
2175	Due To Enterprise Funds	270					155,534
2176	Due To Internal Service Funds	1,007				1,206	6,007,571
2177	Due To Trust & Agency Funds						
	Total Due To	12,341,338	18,803,534	1,577		3,419,987	34,566,436
	Total Due From Minus Due To:	(5,174,839)	(3,545,690)	25,629		2,587,584	(141,862)

GASB 68 Data Input

FY 2024

Anywhere Independent School District

3/7/2024

Item # Description

The following information must be obtained from the TRS Schedule of Pension Amounts By Employer:

A1	Net Pension Liability at the Beginning of Measurement year 2023 (Column 3):	81,593,041
A2	Contributions made during Measurement Year 2023 (Column 4):	16,839,754
A3	Additional Contributions Adjustments (Column 5):	-0-
A4	Ending Net Pension Liability for Masurement Year 2023 (Column 11):	214,245,509

The following information must be obtained from the TRS Schedule of Pension Expense Detail by Employer:

A5	District's Proportionate Share of Pension Expense (Columns 2-8):	10,834,322
A6	Difference Between Expected and Actual Acturial Experience (Column 9):	660,236
A7	Changes in Actuarial Assumptions (Column 10):	4,207,392
A8	Net Differences Between Projected and Actual Investment Earnings (Column 11):	20,109,091
A9	Employer and Proportionate Share of Contributions and Changes in Proportion (Column 12):	1,812,672

The "unrecognized" Deferred Resources for the 2023 measurement year are on the Schedule of Pension Amounts By Employer:

A10a	Difference Between Expected and Actual Actuarial Experience (Column 7 Outflow):	3,106,543
A10b	Difference Between Expected and Actual Actuarial Experience (Column 7 Inflow):	-0-
A11a	a11 - Changes in Actuarial Assumptions (Column 8 Outflow):	19,796,620
A11b	a11 - Changes in Actuarial Assumptions (Column 8 Inflow):	-0-
A12a	Net Differences Between Projected and Actual Investment Earnings (Column 9 Outflow):	80,436,362
A12b	Net Differences Between Projected and Actual Investment Earnings (Column 9 Inflow):	-0-
A13a	Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Column 10):	8,528,984
A13b	Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Column 10):	-0-

This information is found on the Schedule of Pension Amounts by Employer - Column 2:

A14	District's Proportionate Share 2023 Measurement Year (Column 2 on Pension Amounts By Employer):	.003608805618
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These "Accumulated" Deferred Resources for all Measurement Years are on the Schedule of Pension Amounts By Employer:

A15a	Difference Between Expected and Actual Actuarial Experience (Column 12 Outflow)	3,106,543
A15b	Difference Between Expected and Actual Actuarial Experience (Column 17 Inflow)	4,670,958
A16a	Changes in Actuarial Assumptions (Column 13 Outflow):	39,920,911
A16b	Changes in Actuarial Assumptions (Column 18 Inflow):	9,949,408
A17a	Net Differences Between Projected and Actual Investment Earnings (Column 14 Outflow)	83,242,980
A17b	Net Differences Between Projected and Actual Investment Earnings (Column 19 Inflow)	62,076,209
A17c	Netted amount (Differences Between Projected and Actual Investment Earnings Outflow - Inflow)	21,166,771
A18a	Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Column 15 Outflow)	14,547,771
A18b	Changes in Proportion and Difference Between Employer Cont. and Proportionate Share (Column 20 Inflow)	11,227,071

This information is from the Schedule of On-Behalf Contributions - Column 3:

A19	The District's Proportional of the State's Proportionate Share of the Plan Pension Expense:	26,878,726
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The following Information is from the District's Records and Prior Year Financial Statements:

B1	Contribution made after the measurement date and before the end of the FY under audit:	13,852,322
B2	Contributions made during the FY under audit that were made before the measurement date:	2,997,786
B3	Expenditures in prior FY recorded as Def. Outflow recognized as contributions this measurement period:	13,804,340
B4	On behalf Contributions received from the State during this FY for PENSIONS:	24,187,317

The Following is From Exhibit A-1 on the Prior Year Financial Statements:

B5a	The Total Deferred Resource Outflows for TRS as Reported on A1 in the Prior Year:	42,782,429
B5b	The Total Deferred Resource Inflows for TRS as Reported on A1 in the Prior Year:	103,145,199

Adjusting Entries for GASB 68
FY 2024

Anywhere Independent School District

3/7/2024

Adjustment # 1

	<u>Debit</u>	<u>Credit</u>
Remarks: Debit the ending net pension liability and credit Deferred Resource Outflow reflecting contributions made in the prior FY after the prior year measurement date.		
2595 Ending Net Pension Liability	13,804,340	-
1999 Deferred Resource Outflow for TRS	-	13,804,340
Totals	13,804,340	13,804,340

Adjustment # 2

	<u>Debit</u>	<u>Credit</u>
Remarks: Record the "Adjustments" made by TRS for the District (Column 5) plus the difference between District recorded contributions and those reported in Column 3 as either a Debit or Credit to Pension Expenses by function and Credit or Debit to Ending Net Pension Liability.		
6xxx Expenses by Function	-	37,628
2595 Ending Net Pension Liability	37,628	-
3900 Unrestricted Net Position	-	37,628
9200 Ending Net Position	37,628	-
Totals	75,256	75,256

Adjustment # 3

	<u>Debit</u>	<u>Credit</u>
Remarks: Record the District's proportionate share of the current measurement period pension expense not related to Deferred Resource Flows which is used by TRS to calculate ending net pension liability. (Columns 2-8 on the Schedule of Pension Expense Details.)		
6xxx Expenses by Function	10,834,322	-
2595 Ending Net Pension Liability	-	10,834,322
3900 Unrestricted Net Position	10,834,322	-
9200 Ending Net Position	-	10,834,322
Totals	21,668,644	21,668,644

Adjustment # 4

	<u>Debit</u>	<u>Credit</u>
Remarks: Remaining items including "Recognized" Deferred Resource flow used in calculating the ending net pension liability. (Columns 9,10,11,12) in the Pension Expense Detail Schedule.		
2595 Ending Net Pension Liability	-	26,789,391
6xxx Expenses by Function	26,789,391	-
9200 Ending Net Position	-	26,789,391
3900 Unrestricted Net Position	26,789,391	-
Totals	53,578,782	53,578,782

Adjustment # 5

	<u>Debit</u>	<u>Credit</u>
Remarks: Contributions made during the FY under Audit but BEFORE the measurement date must be de-expended and shown as a reduction in the Net Pension Liability.		
2595 Ending Net Pension Liability	2,997,786	-
6xxx Expenses by Function	-	2,997,786
9200 Ending Net Position	2,997,786	-
3900 Unrestricted Net Position	-	2,997,786
Totals	5,995,572	5,995,572

Adjustment # 6

Remarks:	Record the new amount of "Unrecognized" Deferred Resource Outflows and their impact on Net Pension Liability.	<u>Debit</u>	<u>Credit</u>
1999	Deferred Resource Outflow - TRS Pension	111,868,509	-
2595	Ending Net Pension Liability	-	111,868,509
Totals		111,868,509	111,868,509

Adjustment # 7

Remarks:	Record the new amount of "Unrecognized" Deferred Resource Inflows and their impact on Net Pension Liability.	<u>Debit</u>	<u>Credit</u>
2595	Ending Net Pension Liability	-	-
2604	Deferred Resource Inflow - TRS Pension	-	-
Totals		-	-

Adjustment # 8

Remarks:	Adjustment to correct difference in deferred resource outflows reported by TRS and in calculation of the accumulated deferrals from the previous adjustments. The correction is expensed.	<u>Debit</u>	<u>Credit</u>
6xx	Expenses by Function	62,104,602	-
1999	Deferred Resource Outflow - TRS Pension	-	62,104,602
3900	Unrestricted Net Position	62,104,602	-
9200	Ending Net Position	-	62,104,602
Totals		124,209,204	124,209,204

Adjustment # 9

Remarks:	Adjustment to correct for the difference in Deferred Resource Inflows as reported by TRS and in calculation of accumulated deferrals from the previous adjustments. Expense the correction.	<u>Debit</u>	<u>Credit</u>
6xx	Expenses by Function	-	77,297,762
2604	Deferred Resource Inflow- TRS Pension	77,297,762	-
3900	Unrestricted Net Position	-	77,297,762
9200	Ending Net Position	77,297,762	-
Totals		154,595,524	154,595,524

Adjustment # 10

Remarks:	The contributions made during the FY under audit made AFTER the measurement date must be de-expended and recorded as deferred resource outflows related to TRS.	<u>Debit</u>	<u>Credit</u>
1999	Deferred Resource Outflow - TRS Pension	13,852,322	-
6xx	Expenses by Function	-	13,852,322
9200	Ending Net Position	13,852,322	-
3900	Unrestricted Net Position	-	13,852,322
Totals		27,704,644	27,704,644

Adjustment # 11

Remarks:	The amount of on-behalf revenues recorded in the fund level statements for the TRS pension must be de-expended by function. For the Government Wide statements the District must report instead their proportionate share of the State's share of the pension expense.	<u>Debit</u>	<u>Credit</u>
5800	State Revenues	24,187,317	-
6xx	Expenses by Function	-	24,187,317
Totals		24,187,317	24,187,317

Adjustment # 12

Remarks: The entry records as revenues and expenses the District's proportionate share of the State's proportionate share of the pension expense.		<u>Debit</u>	<u>Credit</u>
6xx	Expenses by Function	26,878,726	-
5800	State Revenues	-	26,878,726
Totals		26,878,726	26,878,726

Adjustment # 13

Remarks: The Beginning of the year amounts for the GASB 68 adjustments. These are no longer reported in the Beginning of the Year Debt and Capital Items. These are the amounts as reported in the prior year financial statements on Exhibit A-1.		<u>Debit</u>	<u>Credit</u>
1999	Deferred Resource Outflow - TRS Pension	42,782,429	-
2595	Ending Net Pension Liability	-	81,593,041
2604	Deferred Resource Inflow - TRS Pension	-	103,145,199
3900	Unrestricted Net Position	141,955,811	-
9100	Beginning Net Position	141,955,811	-
9200	Ending Net Position	-	141,955,811
Totals		326,694,051	326,694,051

Reconciliation Tables

Reconciliation: - Total Net Pension Liability after Adjustments must equal TRS Ending Net Pension Liability (Column 11)

Change from Adjusting Entry #1:	-13,804,340
Change from Adjusting Entry #2:	-37,628
Change from Adjusting Entry #3:	10,834,322
Change from Adjusting Entry #4:	26,789,391
Change from Adjusting Entry #5:	-2,997,786
Change from Adjusting Entry #6:	111,868,509
Change from Adjusting Entry #7:	0
	132,652,468
Total Change in Net Pension Liability	132,652,468
Net Pension at the Beginning of the Measurement Period.	81,593,041
Calculated Ending Net Pension Liability.	214,245,509
Ending Net Pension Liability from TRS (Column 11)	214,245,509

	Deferred Outflows	Deferred Inflows
Beginning and Changes in Deferred Resource Outflows and Inflows:		
Total Net Amounts per end of prior year measurement period (reported in PY report.)	42,782,429	103,145,199
Less Reversal of Outflow from Contributions made during the prior FY (Entry #1)	-13,804,340	
Plus new flow of Deferred Resource Flows from Current Measurement Period. (Adj 6 & 7)	111,868,509	0
Adjustments 8 and 9 adjusting for change in deferrals.	-62,104,602	-77,297,762
Contributions paid to TRS subsequent to the Measurement Date.	13,852,322	
Total to be reported on Exhibit A-1	92,594,318	25,847,437
Accumulated Outflows and Inflows From TRS Adjusted for Netting Investment Item Plus the Contributions made this FY after the measurement date:	92,594,318	25,847,437

Table A. At the end of the FY under audit, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to TRS pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Difference Between Expected and Actual Actuarial Experience (Columns 12 and 17)	3,106,543	4,670,958
Changes in Assumptions (Columns 13 and 18)	39,920,911	9,949,408
Difference Between Projected and Actual Investment Earnings (NETTED) (Col. 14-19)	21,166,771	
Changes in Proportion and Difference in Proportionate Share (Columns 15 and 20)	14,547,771	11,227,071
Contributions paid to TRS subsequent to the Measurement Date:	13,852,322	
Total to be reported on Exhibit A-1	92,594,318	25,847,437

Check to see if the impact of adjustments on ending net position is the same on A-1 and B-1.

Table B: Impact on Exhibit A-1

Change in Net Pension Liability	-132,652,468
Change in Deferred Resource Inflow	77,297,762
Change in Deferred Resource Outflow	49,811,889
	-5,542,817

Table C: Impact on Exhibit B-1

Total Credits to Revenues	26,878,726
Total Debits to Revenues	-24,187,317
Total Credits to Expenses	118,372,815
Total Debits to Expenses	-126,607,041
	-5,542,817

GASB 75 Data Input

FY 2024

Anywhere Independent School District

3/7/2024

Item # Description

The following information must be obtained from TRS OPEB Amounts by Employer:

A1	Net OPEB Liability at the Beginning of Measurement year 2023 - Column (3):	178,847,733
A2	Contributions made during Measurement Year 2023 - Column (4):	4,060,718
A3	Additional Contributions Adjustments - Column (5):	-0-
A4	Ending Net OPEB Liability for Measurement Year 2023 - Column (13):	118,379,423

The following information must be obtained from the TRS OPEB Expense Detail by Employer:

A5	District's Proportionate Share of OPEB Direct Expenses - Columns 2,3,4,5,6,8 and 9) Note: Omit Supplemental App.:	13,891,538
A6	Difference Between Expected and Actual Actuarial Experience - Outflow (Inflow) - Column (10):	(2,423,822)
A7	Changes in Actuarial Assumptions - Outflow (Inflow) - Column (11):	(6,472,342)
A8	Net Differences Between Projected and Actual Investment Earnings- Outflow (Inflow) - Column (12):	50,789
A9	Changes in Proportion & Difference Between Employer Contribution & Share - Outflow (Inflow) - Column (13):	1,982,659
A9a	District's Proportionate Share of State Supplemental Contribution (Column 7) (Entered as positive):	410,353

The "unrecognized" Deferrals for the 2023 measurement year on the Schedule of OPEB Amounts by Employer:

A10a	Difference Between Expected and Actual Actuarial Experience - Outflow - Column (9):	-0-
A10b	Difference Between Expected and Actual Actuarial Experience - (Inflow) - Column (9):	19,918,723
A11a	Changes in Actuarial Assumptions - Outflow - Column (10):	-0-
A11b	Changes in Actuarial Assumptions - (Inflow) - Column (10):	53,189,057
A12a	Net Differences Between Projected and Actual Investment Earnings - Outflow - Column (11):	203,157
A12b	Net Differences Between Projected and Actual Investment Earnings - (Inflow) - Column (11):	-0-
A13a	Changes in Proportion & Difference Between Employer Cont. and Prop. Share - Outflow - Column (12):	9,878,562
A13b	Changes in Proportion & Difference Between Employer Cont. and Prop. Share - (Inflow) - Column (12):	-0-

This information is found in Column 2 on the TRS Schedule of OPEB Amounts By Employer:

A14	District's Proportionate Share 2023 percentage for the Measurement Year - Column (2):	.004944010904
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These accumulated Deferrals as of 8/31/23 are found on Schedule of OPEB Amounts By Employer:

A15a	Difference Between Expected and Actual Actuarial Experience - Outflow - Column (14):	6,581,477
A15b	Difference Between Expected and Actual Actuarial Experience -Inflow - Column (19):	96,620,685
A16a	Changes in Actuarial Assumptions - Outflow - Column (15):	18,031,531
A16b	Changes in Actuarial Assumptions - Inflow - Column (20):	82,242,981
A17a	Net Differences Between Projected and Actual Investment Earnings - Outflow - Column (16):	353,899
A17b	Net Differences Between Projected and Actual Investment Earnings - Inflow - Column (21):	1,278
A18a	Changes in Proportion and Difference Between Employer Cont. and Share - Outflow - Column (17):	19,208,501
A18b	Changes in Proportion and Difference Between Employer Cont. and Share - Inflow - Column (22):	14,582,293
A19	The District's Share of the Federal Retiree Drug Subsidy - Column 7 in OPEB Amounts By Employer:	-0-

This information is from the Schedule of On-Behalf Contributions Related to OPEBs:

A20	The District's Proportion of the State's Proportionate Share of the Plan OPEB Expense:	(20,492,135)
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The following information is from the District's Records:

B1	Contributions made after the measurement date and before the end of the FY under audit:	2,692,152
B2	Contributions made during the FY under audit that were made before the measurement date:	529,704
B3	Contributions made in PY reported as Deferred Resource Outflow in PY Financial Report:	2,704,306
B4	On behalf Contributions received from the State during this FY for OPEBs reported in Fund Statements:	4,728,137
B5a	Deferred Resource Outflow for OPEBs reported in prior year financial report:	34,045,283
B5b	Deferred Resource Inflow for OPEBs reported in prior year financial report:	141,439,939

Adjusting Entries for GASB 75
FY 2024

Anywhere Independent School District

3/7/2024

Adjustment # 1

	<u>Debit</u>	<u>Credit</u>
Remarks: Reverse the entry made in the prior year recording contributions made in the prior year reporting period which were after the end of the measurement period and reported as Deferred Resource Outflow. These contributions were made during the measurement period for this year and reduce the ending net pension liability.		
2596 Ending Net OPEB Liability	2,704,306	-
199a Deferred Resource Outflow - TRS OPEB	-	2,704,306
Totals	2,704,306	2,704,306

Adjustment # 2

	<u>Debit</u>	<u>Credit</u>
Remarks: Contributions reported by District over the measurement year less contributions reported by TRS must be adjusted. This difference must be debited to expenses if > 0 or credited to expenses if < 0.		
6xxx Expenses by Function	-	826,708
2596 Ending Net OPEB Liability	826,708	-
9200 Ending Net Position	826,708	-
3900 Unrestricted Net Position	-	826,708
Totals	1,653,416	1,653,416

Adjustment # 3

	<u>Debit</u>	<u>Credit</u>
Remarks: Contributions made during the FY under Audit but BEFORE the measurement date must be de-expended and shown as a reduction in the Net OPEB Liability.		
2596 Ending Net OPEB Liability	529,704	-
6xxx Expenses by Function	-	529,704
9200 Ending Net Position	529,704	-
3900 Unrestricted Net Position	-	529,704
Totals	1,059,408	1,059,408

Adjustment # 4

	<u>Debit</u>	<u>Credit</u>
Remarks: The district's proportionate share of the direct plan expenses used by TRS to calculate the ending net OPEB liability must be recorded and expensed by function. (Note: This does NOT include the District's share of the State Supplemental Contribution during this measurement period. It also does not include the Recognized outflows/(inflows) for this measurement period.)		
6xxx Expenses by Function	13,891,538	-
2596 Ending Net OPEB Liability	-	13,891,538
3900 Unrestricted Net Position	13,891,538	-
9200 Ending Net Position	-	13,891,538
Totals	27,783,076	27,783,076

Adjustment # 5

	<u>Debit</u>	<u>Credit</u>
Remarks: Record the impact of the new amount of Recognized Deferred Resource (Outflows - Inflows) on the calculation of the Ending Net OPEB Liability and the change in expenses by function.		
2596 Ending Net OPEB Liability	6,862,716	-
6xxx Expenses by Function	-	6,862,716
9200 Ending Net Position	6,862,716	-
3900 Unrestricted Net Position	-	6,862,716
Totals	13,725,432	13,725,432

Adjustment # 6

	<u>Debit</u>	<u>Credit</u>
Remarks: The "Unrecognized" Resource Outflow from the current year measurement activity is used to calculate the ending net OPEB liability for the measurement year but is not yet recognized as an expense. It must be recorded as a deferred		

resource outflow related to the TRS OPEBs.

199a	Deferred Resource Outflow - TRS OPEB	10,081,719	-
2596	Ending Net OPEB Liability	-	10,081,719
Totals		<u>10,081,719</u>	<u>10,081,719</u>

Adjustment # 7

Remarks: The district's proportionate share of the "Unrecognized" resource inflow related to the OPEB plan is used to calculate the ending net OPEB liability and is shown as an increase in the deferred resource inflow related to the OPEB plan.

		<u>Debit</u>	<u>Credit</u>
2596	Ending Net OPEB Liability	73,107,780	-
2605	Deferred Resource Inflow - TRS OPEB	-	73,107,780
Totals		<u>73,107,780</u>	<u>73,107,780</u>

Adjustment # 8

Remarks: This entry calculates the difference between our calculated total deferred resource outflows from above adjustments and the total assigned to this district by TRS. The difference must be expensed. If it is < 0, the deferred resource outflow must be debited and expenses credited. If it is > 0 the outflow must be credited and expenses debited.

		<u>Debit</u>	<u>Credit</u>
6xxx	Expenses by Function	-	2,751,434
199a	Deferred Resource Outflow - TRS OPEB	2,751,434	-
3900	Unrestricted Net Position	-	2,751,434
9200	Ending Net Position	2,751,434	-
Totals		<u>5,502,868</u>	<u>5,502,868</u>

Adjustment # 9

Remarks: This entry calculates the difference between our calculated deferred resource inflows and the total for all layers assigned to this district for deferred resource inflows. If this is > 0 Deferred resource inflows must be debited and the expenses must be credited. If < 0, Deferred Inflow must be credited and expenses debited.

		<u>Debit</u>	<u>Credit</u>
2605	Deferred Resource Inflow - TRS OPEB	21,101,760	-
6xxx	Expenses by Function	-	21,101,760
9200	Ending Net Position	21,101,760	-
3900	Unrestricted Net Position	-	21,101,760
Totals		<u>42,203,520</u>	<u>42,203,520</u>

Adjustment # 10

Remarks: The District's Proportionate Share of the Ending Net OPEB liability is decreased due to the reimbursement paid for the Federal Retiree Drug Subsidy. This entry credits that amount to 5900 Federal Revenues and records the decrease in ending OPEB liability.

		<u>Debit</u>	<u>Credit</u>
5900	Federal Revenue	-	-
9200	Ending Net Position	-	-
3900	Unrestricted Net Position	-	-
2596	Ending Net OPEB Liability	-	-
Totals		<u>-</u>	<u>-</u>

Adjustment # 11

Remarks: This entry does not affect the ending net OPEB liability. The contributions made during the current year under audit but AFTER the end of the measurement period must be de-expensed and recorded as a deferred resource outflow.

		<u>Debit</u>	<u>Credit</u>
199a	Deferred Resource Outflow - TRS OPEB	2,692,152	-
6xxx	Expenses by Function	-	2,692,152
9200	Ending Net Position	2,692,152	-
3900	Unrestricted Net Position	-	2,692,152
Totals		<u>5,384,304</u>	<u>5,384,304</u>

Adjustment # 12

Remarks: The on-behalf revenues and expenditures related to the OPEB plan and reported in the fund level statements for the current year under audit must be removed and replaced with the plan measurement of the state's contribution as reported as the District's share of the state's proportionate share of the plan expense. This entry removes the amounts reported in the CY statements. (Note this includes any amounts related to the State Supplemental Contribution made during this fiscal year to TRS.)		<u>Debit</u>	<u>Credit</u>
5800	State Revenues	4,728,137	-
6xxx	Expenses by Function	-	4,728,137
Totals		4,728,137	4,728,137

Adjustment # 13

Remarks: For the Government Wide statements the District must report their proportionate share of the State's share of the OPEB expense as an on-behalf revenue and expense. This entry makes that adjustment.		<u>Debit</u>	<u>Credit</u>
6xxx	Expenses by Function	-	20,492,135
5800	State Revenues	20,492,135	-
Totals		20,492,135	20,492,135

Adjustment # 14

Remarks: The District's proportionate share of the Supplemental Contribution from the State made during the measurement period decreases their ending net OPEB liability. This item is treated as if it is a decrease in expenses in the current measurement year. This change is reflected by a credit to expenses by function.		<u>Debit</u>	<u>Credit</u>
2596	Ending Net OPEB Liability	410,353	-
3900	Unrestricted Net Position	-	410,353
9200	Ending Net Position	410,353	-
6xxx	Expenses by Function	-	410,353
Totals		820,706	820,706

Adjustment # 15

Remarks: The Beginning of the year amounts related to the TRS Care plan must be entered. All other adjustments are changes to these amounts. These are the amounts as reported on Exhibit A-1 in the prior year for the ending net OPEB liability and the deferred resource flows Related to the TRS OPEB. Their impact on the ending net position is calculated. The beginning and ending net position amounts must be the same and equal to the calculated impact on 3900.		<u>Debit</u>	<u>Credit</u>
199a	Deferred Resource Outflow - TRS OPEB	34,045,283	-
2596	Ending Net OPEB Liability	-	178,847,733
2605	Deferred Resource Inflow - TRS OPEB	-	141,439,939
3900	Unrestricted Net Position	286,242,389	-
9100	Beginning Net Position	286,242,389	-
9200	Ending Net Position	-	286,242,389
Totals		606,530,061	606,530,061

Reconciliation Tables

Reconciliation: - Total Net OPEB Liability after Adjustments must equal TRS Ending Net OPEB Liability :

Change from Adjusting Entry #1:	-2,704,306
Change from Adjusting Entry #2:	-826,708
Change from Adjusting Entry #3:	-529,704
Change from Adjusting Entry #4:	13,891,538
Change from Adjusting Entry #5:	-6,862,716
Change from Adjusting Entry #6:	10,081,719
Change from Adjusting Entry #7:	-73,107,780
Change from Adjusting Entry #10:	0
Change from Adjusting Entry #14:	-410,353
	-60,468,310
Total Change in Net OPEB Liability	-60,468,310
Net OPEB Liability at the Beginning of the Measurement Period	178,847,733
	118,379,423
Calculated Ending Net OPEB Liability	118,379,423
Ending Net OPEB Liability from TRS	118,379,423

Beginning and Changes in Deferred Resource	Outflows	Inflows
Total Amounts per end of prior year measurement period (as reported in PY report.)	34,045,283	141,439,939
Less Reversal of Outflow from Contributions made during the prior FY (Entry #1)	-2,704,306	
Plus new flow of Deferred Resource Flows from Current Measurement Period. (Adj 6 & 7)	10,081,719	73,107,780
Adjustments 8 and 9 adjusting for change in deferrals.	2,751,434	-21,101,760
Contributions paid to TRS subsequent to the Measurement Date.	2,692,152	
	46,866,282	193,445,959
Total to be reported on Exhibit A-1		

Accumulated Deferred Resource Outflows and Inflows as Provided by TRS:	Outflows	Inflows
Differences Between Expected and Actual Experience:	6,581,477	96,620,685
Changes in Assumptions:	18,031,531	82,242,981
Net Difference Between Projected and Actual Investment Earnings:	352,621	0
Changes in Proportion & Difference Between Employer Cont. & Proportionate Share:	19,208,501	14,582,293
Contributions paid to TRS subsequent to the Measurement Date.	2,692,152	
	46,866,282	193,445,959
Total Accumulated Outflows and Inflows + Contributions After Measurement Date:		

Check to see if the impact of adjustments on ending net position is the same on A-1 and B-1.

Table B: Impact on Exhibit A-1

Change in Net OPEB Liability	60,468,310
Change in Deferred Resource Inflow	-52,006,020
Change in Deferred Resource Outflow	12,820,999
	21,283,289

Table C: Impact on Exhibit B-1

Total Debits to Expenses	-13,891,538
Total Credits to Expenses	60,395,099
Total Debits to Revenues	-25,220,272
Total Credits to Revenues	0
	21,283,289

GENERAL REVENUE WORK SHEET

FY 2024

Anywhere Independent School District

3/11/2024

	M&O Tax Levy	Debt Service Tax Levy	Investment	Miscellaneous Local Revenue	State/Fed General Rev	Total Program Revenue	Total Revenue
5010	M & O Taxes Earned (From Worksheet)	439,515,618.00					439,515,618.00
5011	Debt Service Taxes Earned (From Worksheet)	146,774,615.00					146,774,615.00
5042	Investment Income (From Worksheet)		15,180,656.00				15,180,656.00
5043	Investment Income Counted in Program Revenue		(307,986.00)			307,986.00	
5070	Local Rev less Taxes & Investment (Worksheet)			45,071,263.00			45,071,263.00
5071	Local Revenue from User Charges			(23,630,841.00)		23,630,841.00	
5072	Local Revenue in Program Revenue Grants						
5800	Total State Revenue (From Worksheet)				74,245,261.00		74,245,261.00
5801	State Revenue in Program Revenue				(14,966,102.00)	14,966,102.00	
5900	Total Federal Revenue (From Worksheet)				151,376,236.00		151,376,236.00
5901	Federal Revenues in Program Revenue				(125,786,657.00)	125,786,657.00	
5902	State Formula Grants Revenue				(54,763,277.00)		
	Total	439,515,618.00	146,774,615.00	14,872,670.00	21,440,422.00	30,105,461.00	164,691,586.00
							872,163,649.00

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

FY 2024

3/11/2024

Anywhere Independent School District

	Total Enterprise	Fund 713	Fund 714	Fund 721	TotalEFIS
ASSETS AND DEFERRED RESOURCE OUTFLOWS					
1010 Cash and Cash Equivalents	-	-	-	-	-
1110	3,690,594.00	-	-	-	3,690,594.00
1120 Investments - Current	-	-	-	-	-
1220 Property Taxes Receivable (Delinquent)	-	-	-	-	-
1225 Property Taxes Receivable (net)	-	-	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-	-	-
1240 Due from Other Governments	-	-	-	-	-
1250 Accrued Interest	-	-	-	-	-
1260 Internal Balances	141,882.00	-	-	-	141,882.00
1267 Due from Fiduciary Funds	-	-	-	-	-
1270 Due from Component Unit	-	-	-	-	-
1271 Due from Primary Government	-	-	-	-	-
1290	17,038.00	-	-	-	17,038.00
1310 Inventories	-	-	-	-	-
1410 Prepaid Expenses	-	-	-	-	-
1490 Other Current Assets	-	-	-	-	-
1510 Land	961,852.00	-	-	-	961,852.00
1520 Buildings, net	3,199,127.00	-	-	-	3,199,127.00
1530 Furniture and Equipment, net	16,741.00	-	-	-	16,741.00
1540 Other Capital Assets, net	-	-	-	-	-
1550 Leased Property Under Capital Leases, net	-	-	-	-	-
1560 Library Books and Media, net	-	-	-	-	-
1580 Construction in Progress	-	-	-	-	-
1590 Infrastructure, net	-	-	-	-	-
1800 Restricted Assets	-	-	-	-	-
1910 Long-term Investments	-	-	-	-	-
1990 Other Assets	-	-	-	-	-
1996 Deferred Charge for Refunding	-	-	-	-	-
1997 Deferred Outflow of Resources - Define	-	-	-	-	-
1998 Deferred Outflow of Resources - Define	-	-	-	-	-
1999 Deferred Outflow of Resources - Define	-	-	-	-	-
TOTAL ASSETS PLUS OUTFLOWS	8,027,234.00	-	-	-	8,027,234.00
LIABILITIES AND DEFERRED RESOURCE INFLOWS					
2070 Intergovernmental Payable	-	-	-	-	-
2110 Accounts Payable	30,996.00	-	-	-	30,996.00
2120 Short-term Debt Payable	-	-	-	-	-
2140 Interest Payable	-	-	-	-	-
2150 Payroll Deductions & Withholdings	-	-	-	-	-

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

FY 2024

3/11/2024

Anywhere Independent School District

	Total Enterprise	Fund 713	Fund 714	Fund 721	TotalEFIS
2160 Accrued Wages Payable	183,121.00	-	-	-	183,121.00
2165 Accrued Liabilities	-	-	-	-	-
2177 Due to Fiduciary Funds	-	-	-	-	-
2178 Due to Component Unit	-	-	-	-	-
2179 Due to Primary Government	-	-	-	-	-
2180 Due to Other Governments	359.00	-	-	-	359.00
2190 Due to Student Groups	16,329.00	-	-	-	16,329.00
2220 Accrued Expenses	-	-	-	-	-
2300 Unearned Revenues	434,373.00	-	-	-	434,373.00
2400 Payable from Restricted Assets	-	-	-	-	-
2501 Due Within One Year	-	-	-	-	-
2510 Due in More Than One Year	-	-	-	-	-
2601 Unavailable Revenue - (Gov. Funds)	-	-	-	-	-
2602 Deferred Inflow of Resources - Define	-	-	-	-	-
2603 Deferred Inflow of Resources - Define	-	-	-	-	-
2604 Deferred Inflow of Resources - Define	-	-	-	-	-
TOTAL LIABILITIES PLUS INFLOWS	665,178.00	-	-	-	665,178.00
FUND BALANCES/NET POSITION					
3800 Net Investment in Capital Assets	4,177,720.00	-	-	-	4,177,720.00
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 Purposes	-	-	-	-	-
3900 Unrestricted Net Position	3,184,336.00	-	-	-	3,184,336.00
TOTAL FUND BALANCES/NET POSITION	7,362,056.00	-	-	-	7,362,056.00
4XXX Total Assets less Total Liabilities and Equities	-	-	-	-	-

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

FY 2024

3/11/2024

Anywhere Independent School District

	Total Enterprise	Fund 713	Fund 714	Fund 721	TotalEFIS
REVENUES					
5400 Charges for Services	7,770,888.00	-	-	-	7,770,888.00
5601 Operating Grants	-	-	-	-	-
5602 Capital Grants	-	-	-	-	-
5700 Miscellaneous Revenue	-	-	-	-	-
5742 Investment Income (not included in Program Rev.)	-	-	-	-	-
5801 Grants & Contributions not Restricted	-	-	-	-	-
5998 Transfers In (Out):	(12,670.00)	-	-	-	(12,670.00)
5999 Special Item -	-	-	-	-	-
599a Special Item	-	-	-	-	-
599b Extraordinary Item	-	-	-	-	-
599c Extraordinary Item	-	-	-	-	-
TOTAL REVENUES	7,758,218.00	-	-	-	7,758,218.00
EXPENSES					
6000 Expenses	7,214,835.00	-	-	-	7,214,835.00
TOTAL EXPENSES	7,214,835.00	-	-	-	7,214,835.00
9100 Change in Fund Balance/Net Position	543,383.00	-	-	-	543,383.00
9110 Beginning Fund Balance/Net Position	6,818,673.00	-	-	-	6,818,673.00
9111 Prior Period Adjustments	-	-	-	-	-
9200 Total Fund Balance/Net Position	7,362,056.00	-	-	-	7,362,056.00
9900 Total Net Position (balance Sheet) - 9200	-	-	-	-	-