

Old 4502 Index

Web-GAAP Alternative  
Legacy Cash Reports

Exhibit 1	Cash Reconciliation	Statement of Revenues, Expenditures, and Changes
Exhibit 2	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Funds	in Fund Balances - Governmental Funds (separate column for each major fund and one column for total nonmajor funds)
Statement A	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
Statement B	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds
Statement C	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
Statement D	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Permanent Trust Funds	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
Exhibit 3	Combined Statement of Revenues, Expenses, and Changes in Fund Balances - All Proprietary Funds	Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds (separate column for each major enterprise fund) (a)
Statement E	Combining Statement of Revenues, Expenses, and Changes in Fund Balances - Enterprise Funds	Combining Statement of Revenues, Expenses, and Changes in Net Assets - Nonmajor Enterprise Funds
Statement F	Combining Statement of Revenues, Expenses, and Changes in Fund Balances - Internal Service Funds	Combining Statement of Revenues, Expenses, and Changes in Net Assets - Internal Service Funds
Statement G	Combining Statement of Revenues, Expenses, and Changes in Fund Balances - Trust Funds	Statement of Changes in Fiduciary Net Assets (a column for each fund type with combining statement options)
Statement H	Combining Statement of Revenues, Expenses, and Changes in Fund Balances - Agency Funds	Combining Statement of Changes in Fiduciary Net Assets - Agency Funds
Index of Funds	Statement of Revenue - Budget and Actual	Fund Code Listing Budgetary reporting available - schedules/ statements would reflect any adjustments.
Exhibit 4	Statement of Revenue - Budget and Actual	Budgetary worksheets have separate columns for uploaded/manual cash and adjustment transactions. Reconciliation of Interfund Transactions by Fund
Exhibit 5	Statement of Expenditures and Encumbrances Compared with Expenditure Authority	
Statement I	Reconciliation of Interfund Transactions by Fund	
Statement J	Schedule of Indebtedness - Bonds	
Statement K	Schedule of Indebtedness - Short Term Notes	
Statement L	Schedule of Indebtedness - Long Term Notes	
Statement M	Schedule of Debt Service Requirements to Maturity	
Statement N	Memorandum Data	
Statement O	Schedule of Selected Revenue	
Statement P	Schedule of Expenditures by Object - All Funds	Schedule of Expenditures by Object for All Funds

Schedule of Expenditures by Function and Object Categories  
(user selects funds to include)

- Statement Q Schedule of Expenditures by Function and Object Categories
  - General Fund, Emergency Levy Fund, and All Funds
- Federal Assistance Programs - Summary
- Schedule of Federal Assistance
- Statement R Civil Proceedings
- Statement S Combined Financial Report of the Board of Education

(a) This report would include any funds reported as enterprise or internal service funds.  
If the District reports Food Service as a special revenue fund, object code information would be available on the budgetary worksheet - CAFR option. The worksheet displays uploaded/manual cash transactions in separate columns, as well as columns for adjustments, audit adjustments, encumbrances and financial statements.