

Attachment B

AUDIT SCHEDULES

Audit information that has been provided by the district.

All funds

1. Electronic download of the District's General Ledger at the fully qualified account balance level. The fully qualified account is the full twenty (20) digit account number as defined by the TEA Financial Accountability System Resource Guide

GENERAL FUND

2. Budgetary Comparison Schedule
3. Fund Balance and Cash Flow Calculation Worksheet

INTERNAL SERVICE FUND

4. Statement of Net Assets – Proprietary Funds.
5. Statement of Revenues Expenses and Changes in Fund Net Assets
6. Statement of Cash Flows
7. TASB Workers' Compensation Report - Actuarial Study (if one has been performed this year)

FIDUCIARY FUNDS (AGENCY FUNDS)

8. Statement of Assets and Liabilities

SPECIAL REVENUE FUNDS

9. Budgetary Comparison Schedule – Child Nutrition Program Fund
10. Budgetary Comparison Schedule – Debt Service Fund
11. Schedule of Expenditure of Federal Awards
12. Schedule of Expenditures for Computation of Indirect Cost

CAPITAL PROJECT FUNDS

13. Summary of Rebatale Arbitrage

FIXED ASSETS

14. Summary of Changes
15. Schedule by Function and Source
16. Schedule by Function and Activity
17. Schedule of Changes in General Fixed Assets by Function and Activity
18. Summary of Construction in Progress
19. Construction in Progress Schedule
20. Major Commitments for Construction in Progress
21. Depreciation schedules

DEBT SERVICE FUND

Austin ISD – Request for Qualifications 21RFQ001 Annual Financial Audit

22. Budgetary Comparison Schedule
23. Bond Payment Amortization Schedules
24. Bond Schedule (Debt Service Requirements through Maturity)
25. Schedule of Leases Payable (Current Year through Total Future Payments)

MISCELLANEOUS

26. Summary of Bank Reconciliation's
27. Interbank Transfers
28. Test of Accrued Interest
29. Schedule of Delinquent Taxes Receivable
30. Schedule of Prepaid Insurance
31. Interfund Receivables/Payables (Due To/From)
32. Sick Leave Pay
33. Outstanding Purchase Order Listing
34. TRS Schedule
35. Interest and Income Average Yield
36. Detail of Other Sources (Uses)
37. Budget Amendments
38. Miscellaneous Statistics
39. General Governmental Expenditures by Function
40. General Governmental Revenues By Source
41. Bank Deposits and Investment Balances
42. Schedule of Test of Property Tax Allocation
43. Optimum Fund Balance Calculation Schedule
44. PEIMS report
45. Management's Discussion and Analysis
46. Various Confirmations
47. Board Minutes - through the date of report issuance