

**Preliminary Statements:**

The following preliminary statements and schedules should be forwarded to the TBR Central Office by **August 11th**:

Management's Discussion and Analysis  
Unaudited Statement of Net Assets  
Unaudited Statement of Revenues, Expenses, and Changes in Net Assets  
Unaudited Statement of Cash Flows  
Note Disclosures (both the written notes and the EXCEL spreadsheet)  
Supplemental Schedules (EXCEL spreadsheet)

All items must be submitted electronically using the template files provided.

**Final Published Statements:**

The final bound copy of your financial report will contain the letters of transmittal, the MD&A, the three basic financial statements (SNA, SRECNA, and Statement of Cash Flows), and the note disclosures. The schedules listed below are no longer required in the bound statements, but may be included at your discretion. Either way, the schedules must be completed, in agreement with the basic financial statements (institution column only), and available for audit purposes. Additionally, one copy of the schedules listed below must be forward to the TBR Central Office with the bound statements.

SCHEDULES

1. Schedule of Balances in Unrestricted Current and Auxiliary Enterprise Funds
2. Schedule of Current Funds Revenues
3. Schedule of Current Funds Expenditures and Transfers by Function
4. Schedule of Changes in Fund Balances – Restricted Current Funds
5. Schedule of Changes in Fund Balances - Loan Funds
6. Schedule of Changes in Fund Balances – Endowment and Similar Funds
7. Schedule of Changes in Fund Balances - Unexpended Plant Funds
8. Schedule of Changes in Fund Balances - Renewals and Replacements Funds
9. Schedule of Changes in Fund Balances – Retirement of Indebtedness
10. Schedule of Changes in Investment in Plant

APPENDICES

- I. Schedule of Revenues, Expenditures and Transfers - Bookstore
- II. Schedule of Revenues, Expenditures and Transfers - Food Service
- III. Schedule of Revenues, Expenditures and Transfers - Residence Halls
- IV. Schedule of Revenues, Expenditures and Transfers - Other Rental Properties
- V. Schedule of Revenues, Expenditures and Transfers - Other Auxiliary Enterprises
- VI. Schedule of Investments by Fund Groups
- VII. Schedule of Notes, Bonds, and Commercial Paper Payable
- VIII. Schedule of Expenditures and Transfers by Object