

## DRIPPING SPRINGS INDEPENDENT SCHOOL DISTRICT GASB 39 Annual Information

The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider the financial activities of all parent teacher organizations, booster clubs, foundations and other fund-raising entities for inclusion in the districts' financial statements. In order to determine whether financial information for these groups must be included, it is necessary for districts to gather data regarding the financial activities of these organizations.

The following information will enable Dripping Springs ISD and its auditors to determine if financial activities of a Parent Organization must be included in the District's annual financial report. This information is needed no later than September 1st of each year. Keep in mind that external auditors who prepare the District's audit may require additional information.

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YES	
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st year?	
YES	NO
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r its students:	
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