

The Alpine School District in American Fork, Utah, and Squire & Co., CPAs, prepared a Microsoft Excel template to help school districts prepare financial statements for the first time under GASB 34. This spreadsheet won the national 2003 Pinnacle Award from the Association of School Business Officials International (ASBO). Having gone through this process to develop new formats, they offer this as a free tool. This template allows users to enter their own fund statements and post the conversion entries; then the government-wide statements are created by formula along with the reconciliation statements. This template will also be updated periodically as they become aware of new requirements. Updated templates are posted on the Utah Association of School Business Officials' website (UASBO) at:

<http://www.alpine.k12.ut.us/depts/accounting/cafr/cafrindex.html>