Interim Helpful Hints

First Interim Helpful Hint #16 – Criteria & Standards S6 – Long-Term Commitments

11/9/26

Build the S6 Schedule

- Use the current audit draft when available. If it is not available, use the prior audit and adjust the beginning balance for amounts due in one year, consistent with the workshop guidance.
- Include applicable long-term debt such as GO Bonds. Do not include CFDs or OPEB in S6; OPEB is reported in S7A.
- Identify the funding source (revenue) servicing the debt and the fund/object where debt service expenditures are budgeted.
- Include beginning principal balance, remaining years, and both principal and interest payments for the current and future years.

Reminder: Compare the debt repayment schedule to MYPI and confirm pledged revenue sources remain realistic.

Additional Resource: Refer to the 2026-27 First Interim Reporting presentation, slides 100–106.

If you need assistance with anything related to Interim Reports, please contact your Business Services Advisor