

4. Are all statements and schedules reflected in The Audit Program Outline to the CAFR (p xviii through xx) or below either, included in the CAFR or designated "N/A" in the table of contents? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_  
 Did districts required to use school-based budgeting, include the Combining Schedule of Revenues, Expenditures, and Fund Balance – Budget and Actual (Exhibit C-1a), and the School Based Budget Schedules (Exhibit D-x series), and the Preschool Aid schedules indicated in the Introduction , p. xii? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- If answer is "No", list all omitted financial statements not designated as "N/A" in the table of contents. If additional space is needed, attach additional sheets.
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
5. Do the fund types used in the financial statements conform to those described in GASB §1300.103? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- 6a Does the information presented in the combining statements in Other Supplementary Information agree to the applicable funds statements or budget to GAAP reconciliation? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- 6b. Does the statement of net assets include a balance for capital assets, net of accumulated depreciation? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- 6c Does the statement of net assets include two lines for Noncurrent liabilities – Due within one year and Due in more than one year? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
7. Have the basic financial statements, required supplementary information and other supplementary information been prepared in the format of the CAFR Outline for the GASB 34 Model? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- 7a If the district reported ARRA programs in the Combining Schedule of Program Revenues and Expenditures (Exhibit E-1), was there a separate line for each ARRA program in the Schedule of Expenditures of Federal Awards? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
8. Does the CAFR reflect the proper presentation of fund balance as reserved, designated, and unreserved in the funds statements? Yes\_\_\_\_ No\_\_\_\_
- (a) Have unspent appropriations/balances from capital outlay spending growth limitation adjustments and additional spending proposals been classified as reserved fund balance - legally restricted appropriations? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- (b) Have capital reserve funds been classified as reserved fund balance - capital reserve? Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

(c) Has unreserved fund balance included in the upcoming year's budget as budgeted fund balance been classified as unreserved-designated for subsequent year's expenditure?

Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_