



(For "Cash Basis" Special Purpose Districts)

[illegible]

<input checked="" type="checkbox"/> Schedule 01 (Expenditures)	
<input type="checkbox"/> Total expenditures equal the total shown on the C4 <input type="checkbox"/> Ending fund balances have been posted and tie to C4 <input type="checkbox"/> Ending fund balances have been appropriately allocated to "reserved and/or unreserved" BARS account numbers 508.10 or 508.80. <input type="checkbox"/> Interfund transfers and loans "OUT" should equal Schedule 01 "IN" (see note in Resources above) <input type="checkbox"/> Has debt service been appropriately allocated between principal and interest? <input type="checkbox"/> Have all managerial funds been rolled into primary fund (Only one (1) general fund is allowed to be reported and all proprietary fund activities must be reported in single proprietary activity fund) <input type="checkbox"/> Have all BARS code numbers been updated and corrected?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 09 (Liabilities)	
<input type="checkbox"/> All short and long term debt, plus liabilities must be listed on one (1) schedule. <input type="checkbox"/> Identifying Numbers appropriately assigned to each type of debt and/or liability description <input type="checkbox"/> Include Date of Original issuance of debt within Description column <input type="checkbox"/> Liabilities to report? <input type="checkbox"/> Pension liability and/or other post employment benefits (OPEB)? <input type="checkbox"/> Do you have compensated absences to report? Be sure to include tax liability. <input type="checkbox"/> Landfill closure and post closure? <input type="checkbox"/> Beginning debt/liability balances are the same as the ending balance from prior year. If an adjustment is needed to tie to lenders statements – did you attach an explanation (note) to Schedule 09 or disclose in the Notes to Financial Statements? <input type="checkbox"/> The amount reported as reduction for current year – ties to Schedule 01, principal only. <input type="checkbox"/> Ending debt balance ties to Lending agency annual statement of loan activity OR website statements	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 15 & 16 (Schedule of Expenditures of State & Federal awards)	
<input type="checkbox"/> Schedules prepared based upon actual expenditures – not revenues with the exception of federal loans or federal program income. <input type="checkbox"/> Must be prepared separately for state (15) and federal awards (16) <input type="checkbox"/> Federal Schedule 16 requires additional considerations <input type="checkbox"/> Report grant-related expenditures in the year they take place (even if you have not been reimbursed by the grantor until the next year) <input type="checkbox"/> CFDA (Catalog of Federal Domestic Assistance) number must be shown <input type="checkbox"/> Segregate funds that come directly from federal agency vs. federal dollars that pass through state or local agency. <input type="checkbox"/> Include "Notes" to the Schedule of Expenditures of Federal Awards (16) <input type="checkbox"/> Note 1 is required for all cash basis entities <input type="checkbox"/> Did you expend over \$750,000 in federal funds? If yes, contact SAO to schedule a federal single audit.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 19 (Labor Relations Consultant(s))	
<input type="checkbox"/> This schedule is required for "ALL" reporting entities	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 21 (Risk Management)	
<input type="checkbox"/> Required if you have new self-insured program or changes to current self-insured program (see BARS)	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 22 (Questionnaire for Audit Assessment)	
<input type="checkbox"/> ONLY applies to those entities with combined annual revenues usually less than \$300,000.	<input type="checkbox"/>
<input checked="" type="checkbox"/> Annual Report has been reviewed by someone other than the preparer (separate checklist)	
<input type="checkbox"/> Did the reviewing party sign off on the accuracy of the report?	<input type="checkbox"/>