

**AUDITOR'S QUESTIONNAIRE**

N/A	Yes	No
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All "Yes" answers indicate the auditor has performed compliance audit procedures relating to all applicable statutes and has noted no exceptions. All "No" answers to questions 1 and 2 must be explained in the comments section at the bottom of this page. A "Yes" answer to questions 3d & 4 must also be explained below.

		X
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**1. Were all Student Activity Funds, Imprest Funds, and all other funds maintained by the district audited? If no, explain.**

	X	
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**2. Did your review and testing of State and Local Programs confirm, in accordance with applicable law, that:**

X		
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a. Bonds were executed in appropriate amounts on all custodians of funds? (School Code, Sections 8-2, 10-20.19, and 19-6)

	X	
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b. All interfund loans were authorized, disclosed and repaid? (School Code, Sections 10-22.33 and 20-4)

	X	
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c. All permanent transfers were authorized and disclosed? (School Code, Sections 10-22.14, 10-22.44, 17-2.2a, 17-2.2c, 17-2A, 19-4, 20-5, 20-8 and 20-9)

X		
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d. Corporate Personal Property Replacement Tax (CPPRT) moneys were deposited and liens satisfied? (30 ILCS 115/12)

X		
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e. Tax Anticipation Warrants were issued and retired? (School Code, Section 17-16 and 30 ILCS 305/2)

X		
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f. Tax Anticipation Notes were issued and retired? (50 ILCS 420/1 et seq.)

X		
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g. State Aid Anticipation Certificates were issued and retired? (School Code, Section 18-18)

X		
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h. General Obligation Bonds were issued within statutory limits? (School Code, Section 19-1 and 30 ILCS 350/1 et seq.)

	X	
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i. Investments owned, deposits made, and interest earned were in the name of the district, authorized by the Board, properly segregated, and invested? (30 ILCS 235/1 et seq. and 30 ILCS 225/1)

	X	
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j. All restricted funds, including Tort Immunity, were properly segregated in the accounting records and used only for restricted purposes.

	X	
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k. All board members, administrators, certified business officials, and other qualifying district personnel filed an economic interest statement with the County Clerk? (5 ILCS 420/4A-101 et seq.)

	X	
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l. The district complied with the applicable provisions of the bidding law? (School Code, Section 10-20.21)

	X	
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m. The budget and accounting records correspond with the "Illinois Program Accounting Manual for Local Education Agencies"?

**3. Was there a qualified, adversed or disclaimed opinion for any of the following reasons?**

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a. Missing or inadequate fixed asset records

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b. Lack of internal control

X		
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c. Regulatory basis

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d. Other reasons (If "Yes", explain)

		X
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**4. Did the audit of Student Activity funds include any findings? If yes, explain.**

**SCHOOL DISTRICT FINANCIAL DATA QUESTIONNAIRE**

Yes	No
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(The following questions are designed to provide the informational needs required of the Illinois State Board of Education by the School Code, Section 1A-8.)

	X
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5. Has the district issued school or teacher orders for wages? (School Code, Sections 8-16, 32-7.2, 34-76)

	X
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6. Has the district issued tax anticipation warrants or notes in anticipation of a second year's taxes when warrants or notes for current year taxes are still outstanding?

	X
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7. Has the district issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and general state aid certificates or tax anticipation warrants and revenue anticipation notes?

	X
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8. Has the district shown an excess of expenditures/other financing uses over revenues/other financing sources and beginning fund balances for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash funds for two consecutive years?

	X
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9. Has the district made payments in addition to regular salaries and wages that included compensation for unused sick and/or vacation days through an annual salary enhancement?

X	
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10. Is this district subject to the Property Tax Extension Limitation Law? If Yes, enter the effective date:

10/1/91  
Enter (MM/DD/YY)

**COMMENTS APPLICABLE TO THE AUDITOR'S QUESTIONNAIRE**

1. The Student Activity Funds have been audited in relation to the financial statements taken as a whole.