

Responsible Individual Date Submitted

Confirmations

- 1 Cash
- 2 Debt
- 3 Tuition
- 4 AEA
- 5 Property Taxes

Cash and Investments

- 1 Cash and investment summary. Should include all cash and investment accounts
- 2 Bank reconciliations
- 3 Check reconciliation report for each account
- 4 Outstanding check listings and deposits in transit detail
- 5 Bank statements and investment statements for July 2024
- 6 Board resolution approving bank depositories and maximum limits for fiscal year 2024
- 7 Investment policy

Capital Assets

- 1 Capital assets footnote rollforward by governmental activities and business-type activities (Summary of fixed assets)²
- 2 Detail listing of all assets
- 3 Detail listing of current year additions by class (Land, construction in progress, buildings, etc.)
- 4 Detail listing of disposals including calculation of gain/loss by governmental activities and business-type activities
- 5 Detail listing of construction in progress (CIP) as of 6/30/24 and any CIP added and disposed of in the current year
- 6 Nutrition Fund capital asset summary
- 7 Depreciation schedules, including building depreciation report for depreciation by function
- 8 Detail of contractual commitments and retainage amounts
- 9 Detail listing of capital assets contributed/donated during the year
- 10 Copies of any lease agreements
- 11 Copies of any SBITA agreements

Debt

- 1 Closing Statements and Debt Service Schedules for the following and any debt issued in 2024:
 - a. GO Series 2020
 - b. GO Series 2019
 - c. GO Series 2017C
 - d. Capital Loan Note, Series 2014
 - e. Revenue Series 2016
 - f. Revenue Series 2017
 - g. Revenue Series 2017B
 - h. Revenue Series 2018
 - i. Revenue Series 2022A
 - j. Revenue Series 2023

For the Revenue Bonds we will also need the authorizing resolution that contains any debt covenants.

- 2 Copies of any new debt agreements
- 3 Covenant monitoring

Risk Financing and Insurance

- 1 Claims lag summary for 7/1 – 6/30
- 2 Claims Lag summary for 7/1/ - 8/30 (following fiscal year)
- 3 SOC Report and Bridge Letter
- 4 Invoice paid for June claims
- 5 Excess Insurance Contract

Equity

- 1 For the General Fund schedule of restricted, committed, assigned and unassigned.
- 2 Board resolutions or documentation supporting restricted and committed balances

Operations

Download all revenue and expenditure detail transactions for the year. Make sure the download includes date,

- 1 description, account number transaction amount and type of transaction.
- 2 Detailed listing of legal fees for the year

Receivables and Revenues

- 1 Detail of general fund accounts receivable including receivable from other Districts
- 2 Accounts receivable listing by fund
 - Tax revenue tie out to general ledger by fund including property taxes, utility replacement tax, mobile home tax, military
- 3 credit machinery and equipment tax
- 4 Analytical of lunch sales and ala carte sales
- 5 Property tax receivable and deferred revenue agreed to the general ledger
 - State and Federal revenue tie out to the general ledger by program including deferred revenue, unearned revenue and
- 6 receivables
- 7 Detail of deferred revenue accounts (other than property taxes)
 - Nutrition fund deferred revenue-please provide a report from the food service program that shows student account
- 8 balances as of June 30, 2024
- 9 Listing of insurance proceeds received during the fiscal year and account recorded in.
- 10 SES Screen 3 Report
- 11 Maximum Tuition Rates
- 12 Tuition AR or confirmations
- 13 Federal expenditures
- 14 DHS Payments
- 15 Food Sales report or school dining system grand total report
- 16 Before and after school program enrollment
- 17 Student fees

Payables

- 1 Accounts payable tie out by fund to the general ledger
- 2 Detail accounts payable listing by fund
- 3 Download of all check registers subsequent to year-end – please provide in Excel if possible.

Accruals

- 1 Accrual outstanding invoices report by fund
- 2 Accrued vacation Summary
Vacation accrual calculation. Provide vacation accrual by amount due that should be recorded in the governmental
- 3 funds and then remaining balance for governmental activities
- 4 Total compensated absences for each proprietary fund
- 5 Identify the amount of vacation used during fiscal year 2024
- 6 Early retirement insurance benefit calculation.
- 7 Listing of early retirement payouts
- 8 Listing of retirees as of June 30, 2024
- 9 Accrued sick leave
- 10 Salaries and benefits payable tie out to the general ledger
- 11 Payroll registers for June and July
- 12 OPEB actuarial valuation including breakout between governmental activities and the various enterprise funds
- 13 Combined Earnings Report (Annual Payroll of Active Employees Covered by the Plan)

General

- 1 Final trial balance of all funds. Format so that the download includes the following: account, description, debit, (credit)
- 2 General ledger detail of revenue and expense accounts.
- 3 Attorney confirmation
- 4 Activity Funds balance report
- 5 Journal entry file report
- 6 Copy of current Year Allocations used for CAR edits
- 7 Transfers between funds

Compliance

- Schedule of Expenditures of Federal Awards for the year-end 6/30/24 which also reconciles receipts, unearned revenue,
- 1 deferred revenue and expenditures
 - 2 Follow up responses and corrective action plans on prior year findings
 - 3 G/L detail of expenditures for each grant project code (4XXX)
 - 4 See separate listing for major program testing