

<b>Bank Reconciliations</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
General	Complete	Complete	Substantially Complete	Pending
schoolhouse	Complete	Complete	Pending	Pending
Activity	Complete	Complete	In Process	Pending
Insurance	Complete	Complete	Complete	pending
Food Service	Complete	Complete	Pending	Pending
Payroll	Complete	Complete	Pending	Pending

\*Custody of funds / allocations needs confirmation

#### **Investment**

General	Complete	Complete	Pending	Pending
PPEL	Complete	Complete	Pending	Pending
Save	Complete	Complete	Pending	Pending
Activity	Complete	Complete	Pending	Pending
Insurance	Complete	Complete	Pending	Pending
Food Service	Complete	Complete	Pending	Pending

#### **Audit**

Interim Fieldwork	Complete	Complete	Pending	Pending
Final Fieldwork	Complete	Pending Final Report	Pending	Pending
Single Audit	Complete	Pending Final Report	Pending	Pending
Tax Filings	Complete	Current	n/a	n/a

\*Complete indicates through June 30th, the year then ended.

Certified Budget	Complete	In Process (Curt Pratt)	n/a	n/a
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Audit fieldwork was completed on time, 4-17-26. At this stage the report is with the audit firm going through the compilation and review process. While we expect minor follow up items and questions, there have been none at this time.

The finance team met on 4-20 to review the audit process. The takeaways from this meeting were largely to focus on ways to improve audit communication. We are still awaiting the audit leadsheets. Once those are available we will organize the 2025 audit portfolio, and identify improvements in the workpapers necessary for the audit process.

Finance will reconvene on 4-27 to develop our roadmap for the 2025 audit.

The finance team continues to work on receivables tracking and tying the special ed invoices to their subsequent receipt on our aging report.

General Fund cash accounts have been reconciled through June 2025 pending posting final journal entries. Activity Fund is now in process.

We are continuing staff training on monitoring and posting daily cash activity, in conjunction with the preparation of prior year bank reconciliations.