

**2024-001 Excess Unassigned Fund Balance**

District acknowledges being above the 4% threshold. Given the current state of foundation aid in NYS, the district has taken a conservative approach to spending and moving money to reserves. The district will continue to monitor the unassigned fund balance and move to assigned reserves as necessary.

Completion Date: July 1, 2024

Responsible Person: Joshua Meyer, Superintendent

**2024-002 Reconciling of Balance Sheet Accounts**

District acknowledges this finding and has taken immediate steps to correct this finding. New district business procedures have been implemented to correct this issue moving forward. District does not anticipate this being a problem again in the future.

Completion Date: September 1, 2024

Responsible Person: Joshua Meyer, Superintendent

**2024-003 Cash Disbursements**

District acknowledges this finding and has taken immediate steps to correct. New district business procedures have been implemented to correct this issue moving forward. District does not anticipate this being a problem again in the future.

Completion Date: September 1, 2024

Responsible Person: Joshua Meyer, Superintendent

Adopted and approved at the April 29, 2025 meeting of the Board of Education

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Jana Atwell, Board Clerk