

RGCD - Adm - FM - Internal Control Review Report - ICRR-20260630-01 - June 30, 2026

Accounts and Statements (Registry of Financial Accounts: RGCD - Adm - FM - Registry of Financial Accounts)

1. Account ID: Operating 11658: RGCD - AS-20260630-01 - Vantage Bank-11658
2. Account ID: TexPool 79982: RGCD - AS-20260630-02 - TexPool - 449-7998200001

Associated Collateral Record Notes:

1. RGCD - CR-20260630-01 - FHL BANK - June 2026

List of VOIDED Check Notes: NONE

List of CANCELLED Transaction Notes: NONE

List of DISPUTED and UNPAID Accounts Payable (ACCTPs)Notes: NONE

List of DISPUTED and UNPAID Accounts Receivable (ACCTRs)Notes: NONE

Internal Control Review

Question #1: Do all account statements reconcile with the associated Internal Financial Report? Yes

Associated Internal Financial Report: RGCD - IFR-20260630-01 - FY2026-M09 - June 2026

Comments: NONE

Question#2: Are dual signatures present on all checks? Yes

Comments: NONE

Question#3: Are all expenditures associated with employees, including credit card expenditures, or contractors appropriate and properly authorized? Yes

Comments: NONE

Question#4: Are all electronic transactions (drafts and transfers) appropriate and properly documented? Yes

Comments: NONE

Question#5: Are all voided checks properly marked and recorded? Yes

Comments: NONE

Question#6: Does the market value of the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes

Comments: NONE

Question#7: Do the external financial records comport with internal financial records of the District? Yes

Comments: NONE

Question#8: Do all directors checks have dual signatures and a signed Verified Statement of Service? Yes

Certification:

I certify that I have reviewed the documentation referenced above and the answers provided to the questions are true and accurate.

Signature of District Official

Date

Name of District Official