

MONTH END RECONCILIATIONS AND FINANCIAL REVIEW REPORT

Month: **December 2025**

1. Payroll Processing – Reviewed and approved by Human Resources

- ☒ Payroll reconciliation reports reviewed prior to processing.
- ☒ Federal and state deposits have been made, as well if quarterly, federal and state reports have been reviewed and submitted
- ☒ OEGB invoice been reconciled to payroll
- ☒ Workers Compensation reconciled to payroll
- ☒ Deduction payment reconciliation reviewed to ensure all liabilities have been processed

Roxie Smallwood  
Roxie Smallwood, Human Resource

01-07-2026  
Date

2. Deposits, Checks, Vouchers

- ☒ All transactions have been entered into the financial accounting system and processed for the month.
- ☒ All vouchers for checks and direct deposits have been reviewed and approved by the Superintendent.

Brynn Campbell  
Brynn Campbell, Accounts Payable/Receivable

1/7/26  
Date

3. Bank Reconciliations – Completed and approved by Superintendent

- ☒ Citizens bank account
- ☒ Local Government Investment Pool

4. Federal and State reimbursement requests made during the month

- ☐ Monthly claims made and approved by Superintendent
- ☐ If applicable, quarterly claims and reports made and approved by Superintendent

5. Financial Statements

- ☒ Prepared after all reconciliations have been completed
- ☒ Any manipulation of general ledger transactions in preparing statements
  - ☐ None
  - ☒ Yes, list below:

1. Accrued substitute payroll based on average cost per month by account code

\* a charge of \$63.60 was deposited by American Fidelity & then taken back →

→ so in the GL in IV- the deposit was reversed to show that the money wasn't there after all.

6. Business Office Internal Controls – Any changes to current procedures?

- ☐ Yes – submitted to Board for review
- ☒ None

7. Other

☒ Business Office Internal Controls – Any changes to current procedures?

- ☐ Yes
- ☒ None

---

---

---

☒ Any new pronouncements that will impact financial statements or budget for 25-26 fiscal year.

- ☐ Yes, list below:

---

---

---

Other items that may have an impact on the financial statements of the district?

- ☒ None

- ☐ Yes, list below:

  
Stephanie Lewis, Business Manager

1/7/2026  
Date

Deposits, Checks, Vouchers

- ☒ Created by Accounts Payable/Receivable and submitted to Superintendent for distribution
- ☒ The reports have been submitted to Board for review
- ☐ Has the Board of Directors responded to any items?
- ☐ Yes, and were all Board Members provided with the response
- ☐ None

  
Stacy Knudson, Superintendent

1/7/26  
Date