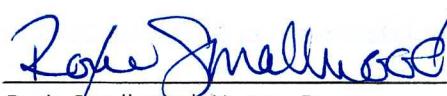


MONTH END RECONCILIATIONS AND FINANCIAL REVIEW REPORT

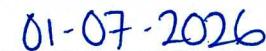
Month: December 2025

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
- OEBB invoice been reconciled to payroll
- Workers Compensation reconciled to payroll
- Deduction payment reconciliation reviewed to ensure all liabilities have been processed



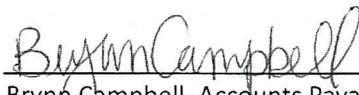
Roxie Smallwood, Human Resource



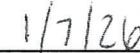
Date

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, Accounts Payable/Receivable



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

1/1/2026

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

1/1/2026

Date