

MONTH END RECONCILIATIONS AND FINANCIAL REVIEW REPORT

Month: March 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



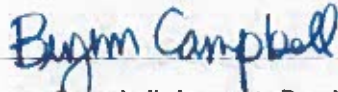
Roxie Smallwood, Human Resource

04-01-2025

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

4/1/25

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

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

- ☐ Yes - submitted to Board for review
☒ None

7. Deposits, Checks, Vouchers

- ☒ Issued to Board of Directors after month-end reconciliations - created by Accounts Payable/Receivable and submitted to Superintendent for distribution
☐ Has the Board of Directors responded to any items?
☐ Yes, and were all Board Members provided with the response
☐ None

8. Other

- ☐ Business Office Internal Controls - Any changes to current procedures?
☒ Yes - submitted to Board for review
☒ None

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

- ☐ Yes, list below:


None

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

- ☒ None
☐ Yes, list below:


Donald Staehely, Business Manager

4/2/25
Date


Krista Nieraeth, Superintendent

4/2/25
Date