

Update Browning Public Schools, May 2023

Honestly there have been times in this past year that I really wondered if it was actually even possible to reconcile using the Black Mountain Software. Turns out it is possible and we are making it happen, finally. But it has been a difficult, time consuming and looooooong road.

I have attached a spreadsheet showing the progress. The yellow highlights is the work I have done and the green highlights is the progress Crystal is making as I turn the accounts over to her with the processes established for reconciling each account.

I believe we have everything corrected with US Bank and go figure the person that was handling your account has moved on to do something else. Just waiting to hear back from the new person so we can close out the high school Impact Aid Revenue accounts (that will be two less accounts to reconcile) because that Revenue bond is now paid off. It is very rewarding to see Browning accomplish the entire Impact Aid Revenue Bond process start to finish!

Browning is working with a new auditor and he is waiting for the reconciliation of 21/22 which will hopefully be ready soon, so that he can complete his audit work.

We have made significant progress on the budget processes. The OPI has corrected the issues they had with the bond repayments, another rather significant issue. At the end of this school year the transportation reserves should be full again. And you are building a balance in the Building Reserve Fund through the non-voted levy process, with a large state contribution in addition to a small tax increase.

There is still some work to be done.

Reconciliation: As the end of the fiscal year approaches we need to get the 22/23 year books reconciled. You can see from the chart that we have made some progress but again the toughest accounts remain to be reconciled.

Year End Closing: Crystal has implemented a few changes that should make the end of year closing a little easier than it has been over the last few years.

Trustees Financial Report and Budgeting: We did a lot of work in this area last summer so it should be easier this year. The reports are due to OPI in August, but of course the board will want to see budget information in July so they are ready to adopt the final budget in August.

Federal Programs: There was a lot of work done last Fall on old federal programs that had not been closed out for several years. There is however, more work to be done in this area to really get things cleaned up and running smoothly. Teri DeRoche has done very well keeping federal program cash requests up to date and finished in a timely manner.

Payroll Review: It seems like a good time to do an overall top to bottom payroll review given there have been staffing changes in the payroll department this past year. Standard operating procedures will be created along with some training on all of the different software that is required with the payroll process.

Standard Operating Procedures: As each of these tasks are accomplished standard operating procedures are put into place and written down and shared with the business office staff.

General Assistance: When I am working on these various projects I am readily available to help staff with challenges that arise in the business office on a daily basis and they can keep moving forward and are not kept waiting for answers. These challenges create learning opportunities and your business office staff grows more skilled daily. Feeling more competent helps lighten their load and will hopefully encourage them to stay with the business office for the long haul.

I hope I get the opportunity to continue to work with the Browning Business Office staff and the school district as a whole. Good work is being done and there is more to do.

I am available to answer any questions any of you may have. My contact information is:

Gwyn Andersen

Cell Phone: (406) 899-1667

Email: gwynma@gmail.com