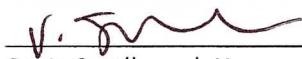


MONTH END RECONCILIATIONS AND FINANCIAL REVIEW

REPORT Month: January 2026

1. Payroll Processing – Reviewed and approved by Human Resources

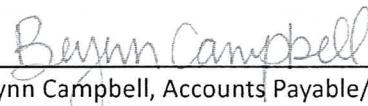
- Payroll reconciliation reports reviewed prior to processing.
- Federal and state deposits have been made, as well if quarterly, federal and state reports have been reviewed and submitted
- OEBB invoice been reconciled to payroll
- Workers Compensation reconciled to payroll
- Deduction payment reconciliation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


Roxie Smallwood, Human Resource

02-05-2026
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, Accounts Payable/Receivable

2/5/26
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 - *No-Reports prepared before PERS was reconciled. All good now.*
- Any manipulation of general ledger transactions in preparing statements

None

Yes, list below: *PERS was off - did a deduction to balance IV.*

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. 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

2/5/2026

Date

Deposits, Checks, Vouchers

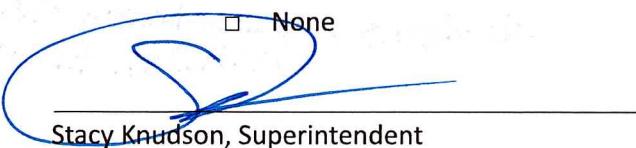
Created by Accounts Payable/Receivable and submitted to Superintendent for distribution

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

2/5/26

Date