


MONTH END RECONCILIATIONS AND FINANCIAL REVIEW REPORT

Month: April 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, Human Resource

05-05-2025

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,

5/5/25

Date

3. Band 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. 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:


Donald Staehely, Business Manager

5/6/2025
Date

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

☒ The reports have been submitted to Board for review


Krista Niereth, Superintendent

5/6/25
Date