

MONTH END RECONCILIATIONS AND FINANCIAL REVIEW

REPORT Month: **February 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

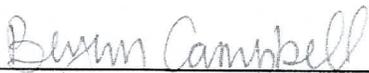


Roxie Smallwood, Human Resource

March 04, 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

3/4/26
Date

3. Bank Reconciliations – Completed and approved by Superintendent

- Citizens bank account
- Local Government Investment Pool

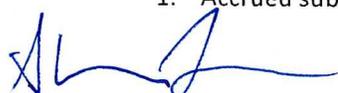
4. Federal and State reimbursement requests made during the month

- 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
- 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

 - Business Manager - 3/5/2026

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

- Yes – submitted to Board for review
- None

7. Other

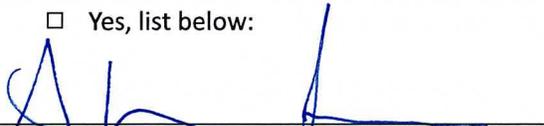
- Business Office Internal Controls – Any changes to current procedures?
 - Yes
 - None

- 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

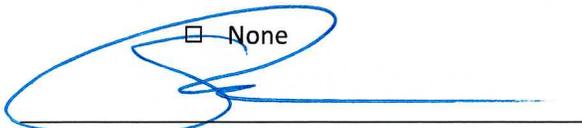
Yes, list below:


Stephanie Lewis, Business Manager

3/5/2026
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, Superintendent

3/5/2026
Date