

MONTH END RECONCILIATIONS AND FINANCIAL REVIEW REPORT

Month: June 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 as 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

07-14-2025
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

7/14/25
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. Other

☐ Business Office Internal Controls – Any changes to current procedures?

☐ Yes

☒ None

STACY HAS REPLACED KENIA ON
ALL APPROVALS.


☐ 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

7-14-25
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 matters?

☐ Yes, and were all Board Members provided with the response

☒ None


Stacy Knudson, Interim Superintendent

7.17.25
Date