

MONTH END RECONCILIATIONS AND FINANCIAL REVIEW

REPORT Month: September, 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
- ☒ OEBS invoice been reconciled to payroll
- ☒ Workers Compensation reconciled to payroll
- ☒ Deduction payment reconciliation reviewed to ensure all liabilities have been processed

Roxie Smallwood
Roxie Smallwood, Human Resource

10/7/25
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
Brynn Campbell, Accounts Payable/Receivable

10/7/25
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

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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:

None

Other items that may have an impact on the financial statements of the district?

☒ None

☐ Yes, list below:

WES
Donald Staehely, Business Manager

10/7/25
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 items?

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

☒ None

[Signature]
Stacy Knudson, Interim Superintendent

10/8/2025
Date