

## MONTH END RECONCILIATIONS AND FINANCIAL REVIEW REPORT

Month: July 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

Aug. 07 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.

  
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~~Brynn Campbell, Accounts Payable/Receivable~~  
DE Stacey, Business mgr

Aug 7, 2025  
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


☐ 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

8/7/25  
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

  
Stacy Knudson, Interim Superintendent

8/7/2025  
Date