

VILLAGE OF LEAWOOD
Review and Verification of Financial Transactions
By the Board of Trustees
For Calendar Year Ending December 31, 2013

Procedures for Review and Verification of Financials

The board of trustees met bi-monthly (January, March, May, July, September and November in 2013). The meeting agenda always included approval of bills for payment and review of financial transactions and statements.

1. The treasurer submitted a listing of the bills for payment with the necessary supporting documentation.
2. The treasurer submitted a bank registers of checks and deposits and ending balance along with original bank statements.
3. The trustees would then approve and sign the documents that were prepared by the treasurer.
4. The chairman would review the financial statements. Attached are the financial statements for December 31, 2013. These same types of statements were submitted and reviewed at each bi-monthly meeting. The trustees would sign these financial statements.

Statement by Board of Trustees

The Board of Trustees hereby verify that above procedures were followed at the 2013 meetings, as verification of financial transactions, which then are reflected in the financial statements for 12/31/2013. The trustees further verify that the cash balances per book of \$71,367.41 in checking a/c # 60798 and \$85,568.74 in money market a/c# 5226 were reconciled to original bank statements from Community Bank & Trust. There were one reconciling items, Check #2275 dated December 12, 2013 to Big John's Equipment for \$4,000.00 was outstanding at December 31, 2013

Signature of Trustees

The trustees would were on the board for 2013 and are still on the board hereby sign this on January 21, 2014.

Denny Desmond, Chairman

Brad Long, Vice-Chairman

Caleb Head, Treasurer

Fran Owen, Secretary

Dale Owen, Clerk