

# Central School District 13J

Code: **DIC**  
Adopted: 9/10/07  
Readopted: 2/07/11  
Orig. Code(s): DIC

## Financial Reports and Statements

The Board will receive monthly financial reports.

The Board will receive a pre-audit report from the business manager recapping the year-end closure of financial statements prior to the annual audit.

Appropriate staff member(s) will be available at any Board meeting, upon the Board's request, to respond to questions and to present current financial information. The superintendent will notify the Board at any time of substantial deviations in the anticipated revenues and/or expenditures.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)

[ORS 294.311](#)

[ORS Chapter 297](#)

[ORS 328.465](#)

[ORS 332.105](#)

[OAR 162-010-0000 to -0330](#)

[OAR 162-040-0000 to -0160](#)

[OAR 581-023-0037](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

### Cross Reference(s):

DBJ - Budget Implementation

DIE - Audits