

# Clatskanie School District 6J

Code: **DIC**  
Adopted: 3/19/07  
Readopted: 4/22/13  
Orig. Code(s): DIC

## Financial Reports and Statements

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 director of business services will notify the Board at any time of substantial deviations in the anticipated revenues and/or expenditures.

The Board will receive and accept monthly financial reports that include estimates of expenditures for the major general fund accounts in comparison to budget appropriations, actual receipts in comparison to budget estimates and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the Board or superintendent.

The Board will receive a pre-audit report recapping the year-end closure of financial statements prior to the annual audit by the district's authorized accountant.

END OF POLICY

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### Legal Reference(s):

<a href="#">ORS 294.155</a>	<a href="#">OAR 162-010-0000 to -0330</a>
<a href="#">ORS 294.311</a>	<a href="#">OAR 162-040-0000 to -0160</a>
<a href="#">ORS Chapter 297</a>	<a href="#">OAR 581-023-0037</a>
<a href="#">ORS 328.465</a>	
<a href="#">ORS 332.105</a>	

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

### Cross Reference(s):

DBJ - Budget Implementation  
DIE - Audits  
EH - Electronic Data Management