

# Corbett School District 39

Code: **DIC**  
Adopted: 8/19/97  
Readopted: 10/16/97  
Orig. Code(s): DIC

## Financial Reports and Statements

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

The Board will receive and ratify financial reports which will include estimates of expenditures for the major general fund budget division in comparison to budget appropriations, actual receipts in comparison to budget estimates and the overall cash condition of the district. 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):

ORS 294.155  
ORS 294.311  
ORS Chapter 297  
ORS 328.465  
ORS 332.105

*Program Budgeting and Accounting Manual*, Oregon Department of Education (2000).

Cross Reference(s):

DIE - Audits