

Echo School District 5R

Code: **DIC**
Adopted: 01/96
Readopted: 1/22/13
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 superintendent will notify the Board at any time of substantial deviations in the anticipated revenues and/or expenditures.

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

END OF POLICY

Legal Reference(s):

ORS 294.155	OAR 162-010-0000 to -0330
ORS 294.311	OAR 162-040-0000 to -0160
ORS Chapter 297	OAR 581-023-0037
ORS 328.465	
ORS 332.105	

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

Cross Reference(s):

DBJ - Budget Implementation
DIE - Audits
DK - Payment Procedures
EH - Electronic Data Management