

Fern Ridge School District 28J

Code: **DIC**
Adopted: 5/24/99
Readopted: 5/23/05
Orig. Code(s): 6231

Financial Reports and Statements

The business manager will be available at any Board meeting upon request of the Board to respond to questions and to present current financial information. The business manager will notify the superintendent when substantial deviations from anticipated income or expenditures exist.

The business manager will provide the Board with monthly 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 on request of the Board or superintendent.

The district's business manager will provide a preaudit report recapping the year-end closure of financial statements prior to the Board-authorized annual audit.

END OF POLICY

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