

Coquille School District 8

Code: **DI**
Adopted: 07/03/1989
Readopted: 06/23/1997,
09/10/2007, 03/11/2020
Orig. Code(s): None

Fiscal Accounting and Reporting

The business manager will be available at all regular and special Board meetings, unless excused, to respond to questions and to present current financial information. The business manager will notify the Board at any time that substantial deviations from projected income or expenditures are anticipated.

The Board will receive monthly financial reports which will include estimates of expenditures of the major general fund budget division in comparison to budget appropriations, actual reports 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 Board will receive a report recapping the year-end closure of financial statements prior to the annual audit by the district's authorized accountant.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

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