

BUDGET: FINANCIAL REPORTS AND STATEMENTS

The District Treasurer will be responsible for the rendering of a Treasurer's report and a financial report for all funds to the Board.

The Treasurer's report will be made monthly and will show:

- a. Cash on hand at the beginning of the month
- b. Receipts by source
- c. Disbursements during the month
- d. Cash balance on hand at the end of the month
- e. Reconciliation with bank statements
- f. A cover page summarizing monthly net changes (beginning and ending balances in all funds.

The financial report will be made monthly and will show:

APPROPRIATION ACCOUNTS

- a. Original appropriation
- b. Transfers and adjustments
- c. Revised appropriations
- d. Expenditures to date.
- e. Outstanding encumbrances
- f. Unencumbered balance

REVENUE ACCOUNTS

- a. Estimated revenues
- b. Amounts received to date of report
- c. Revenues estimated to be received during balance of the fiscal year

APPROVED: BOARD OF EDUCATION

DATE: July 7, 1992
February 26, 2008