

## Financial Reports

### Monthly Report

The business office will prepare a monthly budget status report of the following funds:

- A. General Fund (GF);
- B. Capital Projects Fund (CPF);
- C. Debt Service Fund (DSF);
- D. Associated Student Body Fund (ASB Fund); and
- E. Transportation Vehicle Fund (TVF).

A “statement of financial condition” will be submitted to the board each month. The superintendent or his/her designee will reconcile ending net cash and investments, revenues and expenditures reported by the county treasurer with the district records for all funds.

### Annual Financial and Statistical Report

At the close of each fiscal year, the superintendent, as board secretary, will submit to the board an annual financial statistical report. The report will include at least a summary of financial operations for the year.

Cross References:	Board Policy 6020	System of Funds and Accounts
Legal References:	<a href="#">RCW 28A.150.230</a>	Basic Education Act — District school directors responsibilities
	<a href="#">28A.400.030(3)</a>	Superintendent’s duties
	<a href="#">WAC 392-123-110</a>	Monthly financial statements and reports prepared by school district administrator
	<a href="#">392-123-115</a>	Monthly budget status reports
	<a href="#">392-123-120</a>	Statement of financial condition — Financial position of the school district
	<a href="#">392-123-125</a>	Personnel budget status report
	<a href="#">392-123-132</a>	Reconciliation of monthly county treasurers’ statement to district records