

**FINANCIAL REPORTING:****Monthly Reports:**

The Finance Manager and/or Executive Assistant shall prepare a set of monthly financial reports for distribution to the Board of Directors, Fire Chief and Deputy Chief. The reports shall include:

- Balance Sheet
- Budget-to-Actual summary report for revenue and expenditures
- Check Register from A/P
- Bank Statements (first page)
- Bank Reconciliation Reports

**Reports on Demand:**

The Finance Manager and/or Executive Assistant shall provide reports as requested by other staff/volunteers in order to help them manage their budget line items.

**Year-End Report/Audit:**

Pursuant to Oregon statutes, the District undergoes a comprehensive independent financial audit. At fiscal year-end, a year-end Audit report shall be prepared summarizing the total income and expense activity for the year. This report will be initially reviewed by the Fire Chief, Deputy Chief, and Finance Manager, and then by the Board of Directors.

Bids for an independent auditor to conduct this audit will be accepted between January and March every five (5) to ten (10) years. The auditing process will begin during the fall and finish up with a presentation to the Board of Directors no later than December.