



## Ohio Administrative Code Rule 3358:5-1-32 Financial reporting.

Effective: October 15, 2015

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- (A) The Clark state community college board of trustees shall be furnished with timely and meaningful information concerning the financial condition of the college.
- (B) The preparation and presentation of the financial information shall be the responsibility of the vice president for business affairs/treasurer.
- (C) The financial information provided to the board of trustees shall include:
- (1) Quarterly statement of income and expenses for all accounts within the adopted budget and presented in a format consistent with the adopted budget.
  - (2) Quarterly schedule of expenditures by object code for all accounts within the adopted budget.
  - (3) Quarterly balance sheet.
  - (4) Quarterly statement of restricted income and charges.
- (D) Any necessary administrative guidelines needed to implement this policy shall be established by the college administration.
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