

Elkton School District 34

Code: **DI/DIC**
Adopted: 8/10/98

Financial Reports and Statements

The district's accounting and reporting system will conform to state laws and regulations.

Appropriate staff members will be available at any Board meeting, upon request of the Board, to respond to questions and to present current financial information. The superintendent will notify the Board at any time that substantial deviations from anticipated income or expenditures are anticipated.

The Board will receive periodic financial reports which will include estimates of expenditures for the major general fund budget division in comparison to budget appropriations, actual receipts 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.

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).