

Forest Grove School District

Code: **DIC**
Adopted: 4/11/95
Revised/Readopted: 5/26/15
Orig. Code(s): DIC

Financial Reports and Statements

The business manager shall provide the Board with financial reports to include estimates of expenditures in comparison to budget appropriations, actual receipts in comparison to budget estimates and the overall cash condition of the district.

The Board may receive a preaudit report from the business manager recapping the year-end closure of financial statements prior to the annual audit.

Appropriate staff will be available at any Board meeting, upon the Board's request, to respond to questions and to present current financial information. The superintendent will notify the Board at any time of substantial deviations in the anticipated revenues and/or expenditures.

The Board will be provided a listing of all expenditures each month.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS 294.311](#)
[ORS Chapter 297](#)
[ORS 328.465](#)
[ORS 332.105](#)

[OAR 162-010-0000 to -0330](#)
[OAR 162-040-0000 to -0160](#)
[OAR 581-023-0037](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

Cross Reference(s):

DIE - Audits