

Mt. Angel School District 91

Code: **DIC**
Adopted: 08/14/89
Readopted: 8/09/10
Orig. Code(s): DIC

Financial Reports and Statements

Appropriate staff members 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 substantial deviations from anticipated income or expenditures are anticipated.

The Board will receive monthly financial reports that include estimates of expenditures for the major general fund accounts in comparison to budget appropriations, actual receipts in comparison to budget estimates, and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the Board or superintendent.

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 (2006).

Cross Reference(s):

DBJ - Budget Implementation

DIE - Audits

DK - Payment Procedure

EH - Electronic Data Management