

Sherwood School District 88J

Code: **DIC**
Adopted: 3/13/96
Revised/Readopted: 7/01/08; 11/12/14
Orig. Code(s): 6230

Financial Reports and Statements

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

The chief financial officer will provide the Board with monthly 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 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.

Cross Reference(s):

DIE - Audits