

Sherwood Charter School

Code: **DIC**
Adopted: 9/19/13
Orig. Code(s): IV.

Financial Statements

Financial statements shall be prepared as the treasurer directs and shall be available for review by the Board of Directors and administrators.

The bookkeeper shall prepare monthly financial statements and accounts payable statements. These statements shall include a comparison between year-to-date actual and year-to-date budget and shall be reviewed by treasurer. Financial statements are to be emailed to the treasurer not later than four workdays before the regularly scheduled Board meeting of each month. Financial statements shall be presented to the full Board of Directors monthly or as requested.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 294.311](#)

[ORS Chapter 297](#)

[ORS 328.465](#)

[ORS 338.095\(2\)](#)

[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.