

Warrenton Hammond School District 30

Code: **DIC**
Adopted: 9/11/89
Readopted: 10/12/10
Orig. Code(s): DIC

Financial Reports and Statements

Appropriate staff member(s) will be available at any Board meeting, upon request of the Board, to respond to and to present current financial information. The superintendent, upon receiving a written report from the business manager, will notify the Board at any time that substantial deviations from anticipated income or expenditures are anticipated.

The Board will receive monthly financial reports which will include estimates of expenditures for the major general fund budget division in comparison to budget appropriation, 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 294.155](#)

[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):

DBJ - Budget Implementation

DIE - Audits

EH - Electronic Data Management