

Seaside School District 10

Code: **DIC**
Adopted: 7/26/07

Financial Reports and Statements

The Board may receive and quarterly financial reports that include estimates of expenditures for the general fund 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.

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.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 294.311](#)

[ORS Chapter 297](#)

[ORS 328.465](#)

[ORS 332.105](#)

Program Budgeting and Accounting Manual, Oregon Department of Education (2000).

Cross Reference(s):

DIE - Audits