

Beaverton School District 48J

Code: **DIC**
Adopted: 9/08/97
Readopted: 5/15/17
Orig. Code(s): DIC

Financial Reports and Statements

Appropriate staff member(s) 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.

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.

The Board will receive a Comprehensive Annual Financial Report (CAFR) with the annual audit report presented by the district's authorized auditor.

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.