

# Lebanon Community Schools

Code: **DIC**  
Adopted: 6/15/98  
Readopted: 5/6/10  
Orig. Code(s): DIC

## Financial Reports and Statements

Appropriate staff member(s) will be available at any Board meeting, upon the Board's prior 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. Supplementary reports on other funds or accounts will be furnished upon request of the Board or superintendent.

END OF POLICY

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### Legal Reference(s):

<a href="#">ORS 294.155</a>	<a href="#">OAR 162-010-0000 to -0330</a>
<a href="#">ORS 294.311</a>	<a href="#">OAR 162-040-0000 to -0160</a>
<a href="#">ORS Chapter 297</a>	<a href="#">OAR 581-023-0037</a>
<a href="#">ORS 328.465</a>	
<a href="#">ORS 332.105</a>	

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.