Lourdes Public Charter School

Code: DIC

Adopted: 4/28/25

Financial Reports and Statements

The Board will receive monthly 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 public charter school’s overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the Board or administrator.

The Board may receive a preaudit report from the public charter school’s auditor recapping the year-end closure of financial statements prior to the annual audit.

Appropriate staff will be available at any Board meeting, upon the Board’s request, to respond to questions and to present current financial information.

END OF POLICY

Legal Reference(s):

[ORS 294](http://policy.osba.org/orsredir.asp?ors=ors-294).155

[ORS 294](http://policy.osba.org/orsredir.asp?ors=ors-294).311

[ORS Chapter 297](http://policy.osba.org/orsredir.asp?ors=ors-297)

[ORS 328](http://policy.osba.org/orsredir.asp?ors=ors-328).465

[ORS 338](http://policy.osba.org/orsredir.asp?ors=ors-338).095(2)

[OAR 162-010](http://policy.osba.org/orsredir.asp?ors=oar-162-010)-0000 to -0330

[OAR 162-040](http://policy.osba.org/orsredir.asp?ors=oar-162-040)-0000 to -0160

[OAR 581-023](http://policy.osba.org/orsredir.asp?ors=oar-581-023)-0037

Or. Dep’t of Educ, Program Budget and Accounting Manual.

**Cross Reference(s):**

DIE - Audits