

**North Orange County Regional Occupational Program  
FINANCIAL REPORTS AND STATEMENTS  
ROP BP 3430**

## **Business Operations**

### **Policy**

The Board of Trustees will be provided reports on a monthly basis showing the financial condition of the Program.

These reports will include:

- A Statement of Financial Position as of the last day of the preceding month.
- A Cash Flow report which reflects current cash status and projects monthly cash balances for the next six months.
- A Budget Summary report which provides a listing of approved expenditures levels identified in the adopted budget with encumbrances, expenditures, and available balances in each of the major object code classifications listed in the California School Accounting Manual.
- A Student Body Fund Financial Statement to indicate the beginning balance, income, and expenditures that occurred during the preceding month, and the ending cash balance for the fund as of the last day of the preceding month.

Such other financial reports as may be determined necessary by either the Board or the administration shall be presented as required.