

Parkrose School District 3

Code: DI

Adopted: 10/23/95

Reviewed: 03/13/00

Revised:

FISCAL ACCOUNTING AND REPORTING

The district's accounting and reporting system will be in accordance with generally accepted accounting procedures and will conform with state laws and regulations.

The budget shall be prepared in accordance with GASB 54 and local budget laws.

END OF POLICY

Legal References:

ORS 294.305 - 294.565

OAR 581-23-0035

"Program Budgeting and Accounting Manual," Oregon Department of Education