

**Brookings-Harbor  
School District 17C**

Code: **DI**  
Adopted: 1/18/88  
Revised/Readopted: 10/22/03; 1/15/14  
Orig. Code(s): DI

**Fiscal Accounting and Reporting**

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

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

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