



Code: **DI**
Adopted: 9/28/16

Fiscal Accounting and Reporting

The district will maintain an accounting and reporting system that conforms to the United States' Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) statements, Oregon local budget law and other applicable federal and state laws and regulations.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

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