

**Santiam Canyon  
School District 129**

Code: **DI**  
Adopted: 9/02/99  
Readopted: 3/11/15  
Orig. Code(s): DI

**Fiscal Accounting and Reporting**

District funds shall be accounted for using a chart of accounts published by the Oregon Department of Education in the *Program Budget and Accounting Manual*. Accounting practices shall be consistent with generally accepted accounting principles.

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.