

**South Wasco County  
School District 1**

Code: **DI**  
Adopted: 11/12/96  
Readopted: 12/11/13  
Orig. Code(s): DI

**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.

Tax funds carried on the district books may include, but not be limited to, the General, Bond Interest and Retirement, Bond Construction Levy and Unemployment Insurance accounts.

The district may operate Trust and Agency accounts and an account for student activities.

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.