

Vale School District 84

Code: **DBA**
Adopted: 12/6/94
Readopted: 9/10/08
Orig. Code(s): DBA

Budgeting System

The district shall prepare its estimates of expenditures required by Oregon Revised Statutes in accordance with the classification of revenue and expenditure accounts prescribed by rules and regulations of the State Board of Education with the approval of the Department of Revenue.

The district records its revenues and expenditures according to the modified accrual basis of accounting. Any change in the method of accounting shall be clearly set forth in the budget message in the year for which the change is contemplated.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)
[ORS 328.542 - 328.565](#)