

Gervais School District 1

Code: **DI**
Adopted: Unknown
Revised/Readopted: 4/14/92, 7/15/93,
10/17/02

Fiscal Accounting and Reporting

Accounting practices should show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the Board and school management, and will serve as a basis to make financial and educational policies, plans for the future, safeguard both the taxpayer and school employee and ensure an adequate financial accountability procedure.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

Program Budgeting and Accounting Manual, Oregon Department of Education (2000).