

**WEST LINN-WILSONVILLE SCHOOL DISTRICT
SCHOOL BOARD POLICY**

Current File Code: DI
Date Policy Reviewed and Re-Adopted: 12-04-06

FISCAL ACCOUNTING AND REPORTING

The ultimate responsibility for receiving and properly accounting for all funds of the district rests with the superintendent. The district shall use an accounting system that conforms with the requirements of the State Department of Education and has good accounting practices providing for the appropriate separation of accounts, funds, and special monies.

A monthly financial statement from the superintendent to the Board showing the financial status should be prepared. Other financial statements deemed necessary by the Board should also be presented.

Pupil accounting and the reporting of enrollments and attendance as required by the state is also a responsibility of the district administration.

END OF POLICY