

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

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

SCHOOL FUNDS ACCOUNTING

Funds of individual schools shall be received, deposited, expended, and accounted for by the principal or his/her designee in accordance with a central plan of accounting established and supervised by the business manager. The principal is the final authority in determining designated procedures.

School funds shall include all monies collected and expended from sales, fees, dues, and other incidental income that is collected and expended within the school. The business manager shall prepare and maintain a "Handbook of Accounting Procedures" for funds in the primary, middle, and high schools. Revisions should have input from principals, who shall be responsible for carrying out the procedures.

END OF POLICY