

**West Linn-Wilsonville  
School District 3J**

Code: **DI**  
Adopted: 12/04/06  
Readopted: 1/11/16  
Orig. Code(s): DI

**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 state laws and regulation and in accordance with generally accepted accounting principles.

The Board will receive and accept monthly financial reports that include estimates of expenditures for the general fund in comparison to budget appropriates, actual receipts in comparison to budget estimates and the district's overall financial condition. Supplementary reports on other funds or accounts will be furnished upon request of the Board or the superintendent.

Appropriate staff will be available at any Board meeting, upon the Board's request, to respond to questions and to present current financial information. The superintendent will notify the Board of substantial deviations in the anticipated revenues and/or expenditures.

Accounting and the reporting of student enrollments and attendance as required by the State is also a responsibility of the district administration.

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.