

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

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

**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.

Products offered for sale through school programs shall not be considered income producing for the district. Customers shall be charged on the basis of materials used and the incidental costs of providing the product.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 to -294.565](#)