



Blue Mountain Community College *Administrative Procedures*

Procedure Title: Fiscal Accounting and Reporting
Procedure Number: 01-2005-0021
Board Policy Reference: IV.A. General Executive Direction

Accountable Administrator: President
Position responsible for updating: Chief Finance Officer
Original Date: 12-16-05
Date Approved by Cabinet: 11/19/13
Authorized Signature: *Signed original on file*
Dated: 11/20/13
Date Posted on Web: 03-07-22
Revised: 11/4/13
Reviewed: 03/22

Purpose/Principle/Definitions:

The College's accounting and reporting system will be in accordance with generally accepted accounting principles (GAAP) and will conform with applicable federal and state laws and regulations.

Legal References:

[ORS 294.305 - 294.565](#)

[OAR 589-002-0900](#)