



Code: **DI**
Adopted: 6/21/78
Revised/Readopted: 3/13/91; 10/23/13
Orig. Code(s): 6220

Fiscal Accounting and Reporting

The Board authorizes the superintendent or his/her designee to set up such fiscal accounts and controls as will best safeguard the public funds entrusted to them by the constituency of the district.

The district's accounting and reporting system will be in accordance with generally accepted accounting procedures and will conform with state laws and regulations.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.