

# Eugene School District 4J

Code: **DFG**  
Adopted: 6/16/75  
Revised: 1/4/89, 2/18/98  
Orig. Code(s): 6400

## Funds Collected by Schools

The superintendent shall establish and maintain guidelines for budgeting, receiving, depositing, disbursing, and transferring funds and recording transactions. These guidelines shall be in accordance with Generally Accepted Accounting Principles, ensure adequate internal control, and include accounting for, and auditing of, funds. Adherence to these guidelines are subject to review by district staff and external auditors.

END OF POLICY

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Legal Reference(s):

[ORS 294.305 - 294.565](#)