

**Jefferson County  
School District 509J**

Code: **DI**  
Adopted: 1/14/80  
Readopted: 6/12/06; 7/23/18  
Orig. Code(s): DI

**Fiscal Accounting and Reporting**

The superintendent shall be ultimately responsible for receiving and properly accounting for all funds of the district. The district's accounting and reporting system will be in accordance with generally accepted accounting principles and will conform with applicable state laws and regulations.

The Board shall receive quarterly financial statements from the superintendent showing the financial condition of the district. Such other financial statements as may be determined necessary by either the Board or the administration shall be presented as found desirable.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 to -294.565](#)

[OAR 581-023-0035](#)

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