

# Myrtle Point School District 41

Code: **DI**  
Adopted: 5/10/04  
Orig. Code(s): DI

## **Fiscal Accounting and Reporting**

The Board directs the administration to maintain an accounting system consistent with the program budgeting and accounting manual used throughout the state of Oregon. The system will provide the necessary information in sufficient detail to permit efficient administration of the schools in the district. The system shall provide the Board and its constituents the assurance that district funds are being accounted for and administered in the proper manner.

The Board shall receive monthly financial statements showing the financial condition of the district as of the last day of the most recent month available. Such other financial information as may be determined necessary by either the Board or the administration shall be presented periodically.

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 (2004).