

**North Powder  
School District 8J**

Code: **DI**  
Adopted: 12/19/06  
Readopted: 8/23/16  
Orig. Code(s): DI

**Fiscal Accounting and Reporting**

It is the policy of the Board to provide a system for the orderly receipt, disbursement and accounting of all district funds. Responsibility for the development, management and review of the district's fiscal accounting and reporting system is assigned to the superintendent.

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

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**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

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