

**Port Orford-Langlois
School District 2CJ**

Code: **DI**
Adopted: 9/1/87
Readopted: 6/8/04
Orig. Code(s): DI

Fiscal Accounting and Reporting

The superintendent shall be responsible for receiving, and properly accounting for, all funds of the district.

The accounting system shall conform to the accepted principles of governmental accounting. The system shall provide for the appropriate separation of accounts, funds and special moneys.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

Program Budgeting and Accounting Manual, Oregon Department of Education (2000).