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~~will be in accordance with generally accepted accounting principles and will conform with applicable state laws and regulations. The system shall provide for the appropriate separation of accounts, funds and special moneys.

END OF POLICY

Legal Reference(s):

ORS 294.305 to -294.565 OAR 581-023-0035

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