

# Culver School District 4J

Code: **DI**  
Adopted: 12/02/03  
Readopted: 04/18/06

## Fiscal Accounting and Reporting

The Superintendent shall be the lawful custodial officer of all district funds and is ultimately responsible for receiving and properly accounting for all funds of the district.

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.

The district administration shall also be responsible for student accounting and shall report enrollment and attendance as required by the state of Oregon.

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 (2004).