

**Linn Benton Lincoln  
Education Service District**

Code: **DI**  
Adopted: 7/8/98  
Readopted: 10/10/07

### **Fiscal Accounting and Reporting**

It is the policy of the Board to provide for an accounting system which, as an integral part, incorporates economies and efficiencies in all aspects of the receipt, disbursement and investment of ESD funds and provides internal control procedures for the safeguard of all ESD assets.

The ESD's accounting and reporting system will be in accordance with generally accepted accounting procedures and will conform with state laws and regulations.

The superintendent will provide a monthly fiscal report at regular meetings of the Board.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

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