

**Clackamas Education  
Service District**

Code: **DBA**  
Adopted: 7/18/95  
Readopted: 05/20/09  
Orig. Code(s): 4010

**Budgeting System**

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 CESD funds, and provides internal control procedures for the safeguard of all CESD assets.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 - 294.565](#)

[ORS 328.542 - 328.565](#)