

Lane Education Service District Policy

Code: **DI**
Adopted: 2/22/94
Revised/Readopted: 12/11/01, 8/27/02
Orig. Code(s): DI

Fiscal Accounting and Reporting

Lane 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 and director of business services will develop fiscal procedures and responsibilities which will be distributed to staff members.

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).