

**Willamette Education
Service District**

Code: **DI**
Adopted: 7/8/03
Readopted: 7/12/05; 4/06/10
Orig. Code(s): None

Fund Accountability

All funds received by the ESD shall be handled and accounted for according to Oregon Revised Statutes and Administrative Rules, and accurate records of distribution shall be maintained.

The Superintendent or designee shall be responsible for the proper accounting of all local, state, and federal funds in accordance with all local, state, and federal rules and regulations.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

Program Budgeting and Accounting Manual, Oregon Department of Education.