

Fiscal Services

The Board recognizes its responsibility to the taxpayers of the district to be sure that public monies expended by the district are utilized for the furtherance of education in a manner that will ensure full value to the taxpayers and that adequate constraints and records are established to ensure that end.

The Board by law holds the authority to fix the budget, approve bids, appropriate funds and review each expenditure of the district. To meet the goals of this policy, the Board requires the superintendent to:

1. Establish sound accounting procedures based upon Program Budgeting.
2. Review the financial operations annually and report to the Board on effectiveness and recommended improvements.
3. It is the policy of the High Desert ESD to invest available public resources into effective educational and support services. While indirect charges for ancillary business services are an important and necessary part of such work, it is the policy of High Desert ESD to limit those charges to a maximum of 10 percent of direct service costs. This policy also applies to subcontracts with private or other public providers who subcontract with High Desert ESD.

END OF POLICY

Legal Reference(s):

[ORS 334.125 \(7\)](#)

[ORS 334.240](#)

[OAR 581-024-0260](#)

"Program Budgeting and Accounting Manual," Oregon Department of Education