

## FINANCIAL MANAGEMENT

### System of Funds and Accounts

The district shall maintain a system of funds with the county treasurer in accordance with state law and the accounting manual approved by the state superintendent of public instruction. The district is authorized to have any or all of the following funds:

1. General Fund
2. Capital Projects Fund (Building Fund)
3. Debt Service Fund
4. Advance Refunded Bond Fund & Refunded Bond Fund
5. Associated Student Body Program Fund
6. Transportation Vehicle Fund
7. Fiduciary Fund

The district shall maintain a system of accounts as follows:

1. District transmittal bank account.
2. Imprest bank accounts in such numbers as are necessary to meet the petty cash needs of the schools and divisions of the district. The board may authorize by resolution the establishment of such accounts.

<p>Legal Reference:     <a href="#">RCW 28A.505.140</a></p> <p style="padding-left: 100px;"><a href="#">43.09.200</a></p> <p style="padding-left: 100px;"><a href="#">43.09.210</a></p> <p style="padding-left: 50px;"><a href="#">WAC 82-60</a></p> <p style="padding-left: 100px;"><a href="#">392-123</a></p> <p style="padding-left: 100px;"><a href="#">392-123-046</a></p>	<p>Rules &amp; Regulations for Budgetary Procedures-- Review When Superintendent Determines Budget Irregularity--Revised Budget, State Board's Financial Plan until Adoption</p> <p>Division of Municipal Corporations-- Uniform System of Accounting</p> <p>Separate Accounts for Each Fund or Activity</p> <p>Self-insurance requirements as to local governments and non profit corporations</p> <p>Finance--School District Budgeting</p> <p>Definitions</p>
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Adopted: September 9, 1992

Revised: December 9, 2009