

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Periodic Financial Reports

The Superintendent or designee shall prepare all fiscal reports, keep necessary records to adequately control the financial transactions of the district and prepare financial statements. All fiscal reports shall be filed with the county, state or federal agencies, as required. When required by law or board policy, these reports will be reviewed by the Governing Board before filing with the appropriate agencies.

The Superintendent will submit all required statements of the financial condition of the district including two special interim financial reports designed to determine the district's ability to meet its financial obligations for the year, and a monthly financial budgetary summary of revenues and expenditures.

Legal Reference:

EDUCATION CODE

35015 certification; meeting of financial obligations for remaining fiscal year

35035 Powers and duties of superintendent

41010 Accounting system

41020 Requirement for annual audit by County Superintendent of Schools

42100 Requirement to prepare and file annual statement

42102 Budget made part of annual statement

42647 Drawing of warrants by district on county treasurer; form of warrant; application and approval

Policy adopted: 4/10/84

Policy revised: 11/25/86; 1/22/91; 4/09/02