

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Systems of Accounts

All phases of general and budgetary accounting shall be as prescribed by the Education Code and in accordance with the California School Accounting Manual published by the California State Department of Education and furnished by the Superintendent of Public Instruction.

Supplementary accounting procedures may be directed by the Finance and Budget Manager.

*Legal Reference:*

*Education Code*

*35250 Duty to keep certain records and reports (accurate account of expenditures and receipts)*

*41010 Accounting system; requirements for Accounting Manual*

*41011 Accounting system requirements*

*41012 Uniform cost accounting procedure to determine allowances for handicapped minors*

*41013 Transfers from district general funds; accounting rules and regulations*

*41014 Requirements of budgetary accounting*

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

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