

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

Periodic Financial Reports

The Superintendent shall be responsible for maintaining the books and records of the District in auditable form. The Superintendent shall prepare or cause to be prepared all fiscal reports, keep necessary records to control adequately the financial transactions of the District, and prepare financial statements.

Financial statements will be prepared under the direction of the Superintendent and submitted to the Board of Trustees on no less than a quarterly basis.

The Superintendent shall file all fiscal reports with the County, State or Federal agencies, as required. Where required, these reports will be reviewed by the Board of Trustees before filing with the appropriate agency.

The Superintendent and staff shall prepare by September 15 and keep in file for public inspection a statement of all receipts and expenditures of the district for the preceding fiscal year, and an estimate of the total expense for the District for the current fiscal year.

Legal Reference:	Education Code
	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

Adopted: April 7, 1987