## NICASIO SCHOOL DISTRICT Administrative Regulations

Series 3000: Business and Noninstructional Operations

AR 3400

## MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

## **Accounts**

The district's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education School Accounting Manual. (Education Code 41010)

The Superintendent or designee shall ensure that funds are encumbered in the district accounting records immediately after an expenditure is committed for subsequent payment.

Board Approved: April 3, 2019

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