

**BUSINESS**

**General Ledger Accounting**

Berryessa Union School District shall implement General Ledger Accounting as recommended by the California School Accounting Manual for the budgeting, accounting, and reporting of District funds. A separate set of General Ledger accounts shall be set up for each of the District's funds.

The regulations governing use of General Ledger Accounting shall be in full harmony with the California Education Codes and the requirements of the California State Department of Education.

The Department of Business Services shall oversee the implementation of General Ledger Accounting including the year end closing of the books for the District.

Legal References: California Education Code  
Section: 41010  
California School Accounting Manual, 1981 Edition

Policy Adopted: July 12, 1984