

 <p>SEATTLE PUBLIC SCHOOLS</p>	<p>ACCOUNTING SYSTEM</p>	<p>G20.00 Revised Sept. 2003</p>
---	------------------------------	--

POLICY

It is the policy of the Seattle School Board that all school district accounting records shall be maintained in accordance with the Accounting Manual for public school districts in the State of Washington and generally accepted accounting practices (GAAP) as applied to governmental units as established by the Governmental Accounting Standards Board. Account classification as designated by the state accounting code shall be used with only such modifications and extensions as may be found necessary to facilitate sound fiscal practice.

Reference: WAC 392-123-010 The Accounting Manual for School Districts

Revised June 2001; Revised Sept. 2003

Former Code: D11.00