

**CLASSIFICATION: Business and Noninstructional
Operations**

**ADOPTED: 1/17/62
REVISED: 9/13/95
REVIEWED: 12/14/16**

SUBJECT: Fiscal Control

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The County Superintendent of Schools shall establish and maintain fiscal controls for the administration of the County School Service Fund and Special Fund Budgets, revenues, and expenditures. The County Superintendent of Schools shall expend all funds in conformity with the current year budget and shall process budget revisions as necessary.

All expenditures shall be reviewed by the County Superintendent of Schools or his/her designee to ensure that they meet legal requirements and are charged to the proper expenditure classification(s).

Derivation: Former Board Policy No. 3410, Adopted 1/17/62. Amended, Renamed, and Renumbered 3110, 9/13/95.

**Legal Reference: Education Code
1040, 1621 et seq., 42600**