

Coast Community College District
BOARD POLICY
Chapter 6
Business and Fiscal Affairs

BP 6300 Fiscal Management

References:

Education Code Section 84040(c);
Title 5 Section 58311

The Chancellor shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5, Section 58311, titled "*Principles for Sound Fiscal Management*."

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the California Community Colleges Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

Adopted February 5, 2003

Renumbered from CCCD Policy 040-1-1.2, Fall 2010

Renumbered from CCCD Policy 6300, December 2, 2013

Revised December 2, 2013

Revised June 18, 2024