



POLICY—200.3—ACCOUNTING		
	POLICY NUMBER: 200.3	ADOPTED: 3.17.15
	RESCINDS:	ADOPTED:
<p>1. The Board of Education recognizes the importance of maintaining accurate financial records in order to support its decision-making responsibilities and those of the District. Accordingly, the District shall comply with applicable federal and state accounting laws and policies, including, but not limited to: Generally Accepted Accounting Principles; Governmental Accounting Standards Board, and the State of Utah Legal Compliance Audit Guide.</p> <p>2. The Board authorizes the Superintendent and District Administration to develop administrative regulations consistent with this policy, subject to review and approval by the Board.</p>		
	ADMIN REG: 200.3-1	APPROVED: 3.17.15
ADMINISTRATIVE REGULATION—200.3-1: (Financial Accounting Manual)		
<p>1. All District employees are to comply with the “Financial Accounting Manual.” The Administration may change this manual from time to time as necessary. When this manual is updated, copies will be distributed to the Board. The manual will be available in the Accounting Department’s section of the District’s website.</p>		
REFERENCES		
None		
FORMS		
None		
<i>CANYONS BOARD OF EDUCATION</i>		

This online presentation is an electronic representation of the Canyons School District’s currently adopted policy manual. It does not reflect updating activities in progress. The official, authoritative manual is available for inspection in the office of the Superintendent located at 9361 South 300 East Sandy, UT 84070.