Funds 1 of 1

## 1.0 General Fund

1.1 The Board of Trustees authorizes the establishment and maintenance of a general fund. All district moneys not otherwise designated for placement in special funds or accounts shall be deposited in the general fund, which is maintained by the county treasurer.

1.2 The general fund books and records shall be maintained in accordance with the Budget and Accounting Manual prescribed by the Governing Board of the California Community Colleges.

## 2.0 Other Funds

2.1 The Board of Trustees authorizes the establishment and maintenance of other funds in accordance with the Budget and Accounting Manual prescribed by the Governing Board of the California Community Colleges.

LRCCD

Policy Adopted: 6/16/82

Policy Revised:

Policy Reviewed: 2/19/15 Adm. Regulation: None