



## ACCOUNTING POLICY

**Board Bylaw:**  
**Policy Number: 3.1002**  
**Subject Area: Business Services and Finances**  
**Adopted: 04/20/1998**  
**Revised: 04/20/1998**

The Fiscal Management Manual, as approved by the Illinois Community College Board, shall be the guide for all district accounting.

Approval History: Replaces Accounting Policy 4.05