

WAC 392-125-010 Principles of accounting. In all cases, the budgeting and accounting systems of educational service districts shall be governed by generally accepted accounting principles modified where necessary by statute and/or this chapter. *The Accounting Manual for Educational Service Districts* shall govern the accounting system of educational service districts and is hereby incorporated into this chapter by this reference. Prior to any revision thereof, the superintendent of public instruction shall publish notice of such proposed action and shall hold at least one public hearing.

[Statutory Authority: Chapter 28A.150 RCW. WSR 05-17-177, § 392-125-010, filed 8/23/05, effective 9/23/05. Statutory Authority: RCW 28A.21.135. WSR 81-19-007 (Order 81-19), § 392-125-010, filed 9/4/81; Order 8-76, § 392-125-010, filed 7/23/76; Order 7-75, § 392-125-010, filed 12/22/75. Formerly WAC 392-31-020.]