

February 2009

To: Business Officials in California County Offices of Education

Re: Updates to the *Fiscal Procedural Manual for Business Officials in County Offices of Education*.

On behalf of the Fiscal Crisis & Management Assistance Team Board of Directors and in conjunction with the CCSESA, BASC and SFSS, I am pleased to present the 2009 updates and additions to the *Fiscal Procedural Manual for Business Officials in County Offices of Education*.

The *Fiscal Procedural Manual* was originally published in January 2005 and distributed at the 2005 BASC annual conference in a loose-leaf binder format to enable users to easily update their copies.

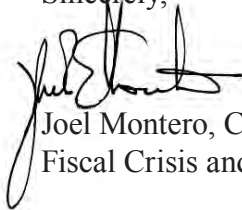
The *Fiscal Procedural Manual* is updated annually to maintain its currency and applicability for effective use by business officials in county offices of education. Detailed and highly professional updates are provided by SFSS, with review and final approval provided by BASC.

Following is a list of the enclosed updates for 2009. The enclosed items are to replace existing sections or pages in the manual. Sample documents and forms for each section that were previously provided in hard copy will now be available online at www.fcmat.org, as part of the complete downloadable manual.

- 1 Updated title page.
2. Updated Acknowledgements page.
3. Updated Index (P-000) page .
4. Updated Procedure 005 (P-005) pages (Budget Review).
5. Updated Procedure 006 (P-006) pages (The Unaudited Actuals).
6. Updated Procedure 007 (P-007) pages (Interim Report Review).
7. Updated Procedure 009 (P-009) pages (Charter Schools).

Should you have any questions or need assistance, please contact the FCMAT office at (661) 636-4611.

Sincerely,



Joel Montero, Chief Executive Officer
Fiscal Crisis and Management Assistance Team

FCMAT

Joel D. Montero, Chief Executive Officer

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