

CHAPTER 7.00 - BUSINESS SERVICES

7.01

ACCOUNTING AND CONTROL PROCEDURE

POLICY:

- (1) The financial records and accounts of the School Board shall be kept by the Superintendent on forms prescribed by the State Board of Education rules.
- (2) The Superintendent shall submit to the School Board a financial statement for each month of the school fiscal year. The format of the statement shall be approved by the School Board and shall include a cumulative report to date of all receipts and expenditures for the school fiscal year.
- (3) The Superintendent shall develop and the School Board approve procedures under which any funds under their control are allowed to be transmitted by electronic transaction.
- (4) The Superintendent shall develop and the School Board approve procedures for purchasing materials when a construction management contract is used.

STATUTORY AUTHORITY: 1001.42, F.S.

LAWS IMPLEMENTED: 215.85, CH668; 1001.43, 1001.51; 1010.11; 1011.62, F.S.

STATE BOARD OF EDUCATION RULE: 6A-1.001; 6A-1.0011

History:

Adopted: January 14, 1999 Revision Date(s): October 7, 2003, February 12, 2008, February 9, 2010; May 12, 2015 Formerly:
