

BOARD POLICY
Accounting and Reporting

Descriptor Code: DI

The Superintendent is ultimately responsible for receiving and properly accounting for all funds of the School District. Funds shall be deposited in a depository designated by the School Board.

The accounting system used will conform with requirements of the State Board of Education and with good accounting practices, providing for the appropriate separation of accounts, funds and special monies.

The School Board will receive and inspect monthly financial reports from the Superintendent in accordance with applicable state statutes.

ADOPTED: August 2, 2001

REVISED: July 15, 2021

Cherokee County Board of Education