

BOARD POLICY

Descriptive Code: DI

ACCOUNTING AND REPORTING

Date: February 12, 2008

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The accounting system for Columbia County schools shall conform to requirements of the State Board of Education and to acceptable accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The Board will receive monthly financials reports for the school system general fund, special revenue funds, and building programs.

Each school's principal shall submit to the controller a quarterly report of all receipts and expenditures under the principal's activity account and parent sponsored organizations (Boosters, Parent Teacher Organizations, etc.). Additionally, each principal shall submit to the controller an annual inventory of school equipment. O.C.G.A. 20-2-962

PROCEDURE: NO

ADOPTED: 1/1/76

REVISED: 1/8/91, 10/1/97, 8/10/99

Columbia County Board of Education