

## CHAPTER 7.00 - BUSINESS SERVICES

### ACCOUNTING AND CONTROL PROCEDURES

7.20+

- I. The financial records and accounts of the School Board shall be kept by the Superintendent on forms and in the manner prescribed by State Board of Education rules. If such forms are not prescribed by State Board of Education rules or Florida Statutes, a uniform system shall be established by the School Board.
- II. 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 comparative to budget for the school fiscal year.

**STATUTORY AUTHORITY:**

1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:**

1001.51, 1011.60, 1001.42,  
1001.43, 1010.01, 1011.06, 1011.07, F.S.

**STATE BOARD OF EDUCATION RULE(S):**

6A-1.001, 6A-1.0071,  
6A-1.008, 6A-1.011, 6A-1.014,  
6A-1.0141

**HISTORY:**

**ADOPTED:** 8/21/01  
**REVISION DATE(S):** 7/15/03, 4/7/09, 11/6/18  
**FORMERLY:** 6.110

**NOTES:**