

**FINANCIAL REPORTS AND STATEMENTS**

**FILE: DIC**

**TITLE:** Financial Records

**POLICY:**

- (1) The superintendent shall be responsible for the maintenance of all financial records required by law, by these rules, by State Board of Education Rules and by the Auditor General as well as the State Chief Financial Officer. In the event that adequate clerical or professional services are not available to assist in the maintenance of required records, the superintendent shall document the workload requirements and submit a request to the school board for adequate staff.
- (2) Accounting for all district funds will be in accordance with the manual entitled Financial and Program Cost Accounting and Reporting for Florida Schools as approved by the State Board of Education.

**LAWS IMPLEMENTED:** Sections 1001.42(10); 1001.51(11)(12); 1011.60(1); 1010.01; 1010.04; 1011.06; 1011.07, Florida Statutes

**STATE BOARD OF EDUCATION RULES:** 6A-1.001; 6A-1.0011; 6A-1.0071; 6A-1.008

ADOPTED: 11/17/08

**FINANCIAL REPORTS AND STATEMENTS – cont'd**

**FILE: DIC**

**TITLE:** Monthly Financial Statement

**POLICY:**

The superintendent shall prepare and submit to the school board a financial statement for each month of the fiscal year. The board shall prescribe a format for the financial statement.

**LAWS IMPLEMENTED:** Sections 1001.42(10); 101.51(11), Florida Statutes

ADOPTED: 11/17/08

RULE: [6A-1.0011](#) Data Collection Activities, Instruments, Forms and Instructions (Repealed)

RULE FILE DATE: 4/29/2008

RULE EFFECTIVE DATE: 5/19/2008