

# Wilson County Board of Education

|  |                         |                           |
|--|-------------------------|---------------------------|
| Policy Description:<br><br>Accounting System | Policy Number:<br>2.700 | Amended Date:<br>06/04/07 |
|  | Rescinds: 600.1         | Issued:<br>09/03/92       |

1 **CENTRAL OFFICE**

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3 The director of schools shall maintain a system of accounting, arranged according to the regulations prescribed  
4 by the Commissioner of Education, which provide a detailed and accurate account of all receipts and  
5 disbursements of the schools.<sup>1</sup>

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7 **INDIVIDUAL SCHOOLS**

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9 The Board authorizes each respective school under its jurisdiction to receive activity and other internal funds,  
10 such as athletic ticket money, school lunch funds, and school class funds.<sup>2</sup>

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12 The Board shall hold each principal responsible for the management of all internal accounts under his/her  
13 jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*<sup>3</sup> and the *Wilson*  
14 *County Schools Accounting Manual*.

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<sup>1</sup> TCA 49-2-301(f)(1)(D); TCA 49-3-316(a)(1)

<sup>2</sup> TCA 49-2-110(a)

<sup>3</sup> TCA 49-2-110(c)(d)

