

<u>Section D:</u> Fiscal Management	Knox County Board of Education Policy			
	Accounting System	Descriptor Term:	Descriptor Code:	Issued:
			D-170	7/95
			Reviewed:	Revised:
	11/24	2/17		

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In accordance with the Charter of Knox County and all applicable local, state, and federal guidelines, the Director of Schools shall maintain a system of fund accounting, organized according to the regulations prescribed by the Tennessee Commissioner of Education, and that provides a detailed and accurate accounting for all receipts and disbursements of the district.¹

The Board authorizes each school under its jurisdiction to receive activity and other internal funds, such as athletic gate receipts and school class funds.²

Legal References:

1. T.C.A. § 49-2-301 (b)(D).
2. T.C.A. § 49-2-110(a).

Approved as to Legal Form
By Knox County Law Director 1/11/2024
/Gary. T. Dupler/Deputy Law Director