

<u>Section D:</u>  <b>Fiscal Management</b>	<b>Knox County Board of Education Policy</b>			
	<b>Accounting System</b>	Descriptor Term:	Descriptor Code:	Issued:
			<b>D-170</b>	<b>7/95</b>
		Reviewed:	Revised:	
	<b>1/23</b>	<b>2/17</b>		

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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.<sup>1</sup>

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

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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 12/19/2016  
/Gary. T. Dupler/Deputy Law Director