

Business and Non-Instructional Operations

School District Records, Bookkeeping and Accounting

School district records, bookkeeping, and accounting shall be directed by the Superintendent in accordance with statutory requirements, State Department of Education regulations, and requirements of the official auditor.

For each fiscal year, the Board of Education will implement the uniform system of accounting for school revenues and expenditures developed by the Office of Policy Management (OPM) in cooperation with the State Department of Education. Such uniform system shall include a chart of accounts to be used at the school and district level.

Such chart of accounts shall include, but not be limited to, all amounts and sources of revenue and donations of cash and real or personal property in the aggregate totaling five hundred dollars or more, including federal impact aid, received by the Board on behalf of the District or individual school.

The Board shall implement such uniform system of accounting by completing and filing annual financial reports with the State Department of Education using the chart of accounts. Such information shall be certified by an independent public accountant selected to audit municipal accounts.

Legal Reference: Connecticut General Statutes

10-10c Uniform system of accounting. Chart of accounts. Audit. (as amended by PA 19-117, Section 249.

10-222(b) Appropriations on budget. Financial Information System, (as amended by PA 12-116, An Act Concerning Educational Reform)

10-227 Returns of receipts, expenditures and statistics to Commissioner of Education. Verification mandated, Penalty.

PA 13-247, An Act Implementing Provisions of the State Budget for the Biennium Ending June 30, 2015 Concerning General Government, Section 257.

Policy adopted: April 27, 2000
Policy revised: February 28, 2013
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MARLBOROUGH PUBLIC SCHOOLS
Marlborough, Connecticut