

Policy DA: Fiscal Management Goals and Objectives

Original Adopted Date: 05/22/2000 | **Last Revised**

Date: 06/10/2024 | **Last Reviewed Date:** 06/10/2024

Fiscal Management Goals and Objectives

The financial records and statements of The Jackson County School District will be kept and presented in accordance with generally accepted accounting principles and the requirements and procedures outlined in the Mississippi Public School District Financial Accounting Manual.

The State Department of Education is hereby authorized and directed to prescribe and formulate for use by all school districts of this state, including municipal separate school districts, adequate accounting systems and other essential financial records which shall be uniform for all the school districts of this state. Such uniform system shall include a method of accounting for and keeping records of all funds received, handled and disbursed by such school district, whether derived from taxation or otherwise, including funds derived from donations, athletic events and other special activities of the school district. The uniform system of accounts so prescribed and formulated by the State Department of Education shall be distributed and disseminated to all of the school districts of this state and it shall be mandatory that the boards of trustees of all such school districts install, utilize and follow said uniform system of accounts in keeping the financial records of the school district. At the request of the Mississippi Department of Education, the Office of the State Auditor shall provide advice for implementation of this section. 37-37-1

The Mississippi Public School Accountability Standards for this policy are standards 2 and 4.