

**6A-1.001 District Financial Records.**

The superintendent of schools of each school district shall be responsible for keeping adequate records and accounts of all financial transactions in the manner prescribed by the Commissioner in the publication titled “Financial and Program Cost Accounting and Reporting for Florida Schools, ~~2019 2018~~, <http://www.flrules.org/Gateway/reference.asp?No=Ref-11156> ~~10019~~,” which is hereby incorporated by reference in this rule. Copies of the publication may be obtained from the Office of Funding and Financial Reporting, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399, at a cost to be established by the Commissioner, but which shall not exceed actual costs.

*Rulemaking Authority 1010.01 FS. Law Implemented 1010.01 FS. History—New 9-17-72, Amended 12-5-74, 4-28-77, 8-2-79, 7-21-80, 10-7-81, 8-10-83, 9-27-84, 10-1-85, Formerly 6A-1.01, Amended 11-8-88, 7-30-91, 10-6-92, 10-18-94, 1-26-98, 10-15-01, 12-20-11, 11-13-12, 11-3-13, 11-4-14, 1-7-16, 8-20-17, 11-28-18.*