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Okefenokee RESA shall provide custodial financial accounting services to include, but not limited to, the following type activities including individual activity balances used for other activities and end of year fund balances to be carried over the next fiscal year.

- Academic Tournament and other Activities
- Seminars and Workshops
- Professional Development Activities
- Textbook Fair

**RECEIPTS**

- Registrations
- Fees
- Contributions

**EXPENDITURES**

- Awards and Certificates
- Facilities, Seating and Equipment Rental/Set-up
- Maintenance and Custodial Services
- Food and Break Refreshments
- Printing/Copying
- Supplies
- Other expenditures as deemed necessary

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**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

**Note:** *The State of Georgia has moved the Georgia Code. This new environment no longer allows us to link directly to the Georgia Code. For example enter 20-02-0211 in the search window and the Georgia Code will appear.*

<b>State Reference</b>	<b>Description</b>
O.C.G.A 16-12-0022.1	<a href="#">Raffles operated by nonprofit, tax-exempt organizations</a>
O.C.G.A 20-02-0961	<a href="#">Preparation and distribution of forms or books for principals' accounts</a>
O.C.G.A 20-02-0962	<a href="#">Quarterly reports by principals; audits by boards</a>
Rule 160-5-2-.23	<a href="#">Financial Management for Georgia Local Units of Administration</a>

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**Adopted: April 22, 2003**

**Last Revised: August 23, 2017**