

## FISCAL ACCOUNTING AND REPORTING

The Superintendent shall be ultimately responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform with requirements of the Department of Public Instruction (DPI) and with good accounting practices, providing for the appropriate separation of accounts, funds and special monies.

The Board shall receive monthly financial statements from the Superintendent showing the financial condition of the District. Such other financial statements as may be determined necessary by either the Board or the administration shall be presented as found desirable.

ADOPTED: November 24, 1980

REVISED: May 22, 2000

LEGAL REF.: Wisconsin Statutes: 115.28(13)  
120.14  
121.05(1)(c)

CROSS REF.:

REVIEW DATE: February 29, 2012