

**ACCOUNTING SYSTEM**

A system of accounts shall be maintained which will provide an accurate record of revenues and expenditures. The system shall be designed to:

1. Meet all the requirements of the Department of Public Instruction, and
2. Give assurance to the Board of Education and its constituents that funds are being accounted for and administered in a proper manner.

LEGAL REF.: Sections 115.28(13) Wisconsin Statutes  
120.14(2)  
120.44(2)  
121.05(1)(c)

CROSS REF.: 621, Budget Planning/Adoption  
682, Financial Reports

APPROVED: February 10, 1998