

**FISCAL MANAGEMENT**

**CODE: DI**  
**POLICY**

**FISCAL ACCOUNTING AND REPORTING**

The superintendent shall be ultimately responsible for properly accounting for all funds of the district and for the preparation of reports and statements required by the state examiner's office and the state department of education.

The accounting system that is used shall conform with requirements of the state department of education and with good accounting practices providing for appropriate separation of accounts, funds, and special monies.

A financial statement will be available upon request to the board each month.

Other financial statements, as determined necessary by either the board or the superintendent, shall be presented as found desirable.

**NEW POLICY**

**ADOPTION DATE: AUGUST 23, 1989**

**REVIEW DATE: JUNE 8, 2016**