



ACCOUNTING SYSTEM

A school accounting system must provide a definite, well-organized record of the financial transactions of the school district in accordance with the recognized principles of municipal and school accounting. It must safeguard the public and those administering public school funds by means of clear records, periodic audit, and financial reports. The accounting reporting system should provide an effective means for budgetary control and analysis and constitute a firm basis for periodic post-audits of the financial transactions and records of the district.

The district administrator is responsible for the establishment and continuous functioning of such an accounting-reporting system.

The accounting system used in this district shall conform to the Wisconsin Elementary and Secondary Accounting System (WESSAS). The district business office will set-up and maintain all accounts in the district.

Legal Reference(s): Wisconsin Statutes Section 115.30 (1)

Adopted: December 1973

Revised: August 1986

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