

# District Policy & Regulations

## BOARD OF EDUCATION COLUMBUS SCHOOL DISTRICT

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### SYSTEM OF ACCOUNTING

It is the policy of the Board of Education that a chart of accounts be established in accordance with the requirements of the State Department of Public Instruction for the accounting of all District funds.

The Superintendent shall be responsible for the proper accounting of all District funds. S/He shall ensure that expenditures are budgeted under and charged against those accounts which most accurately describe the purpose for which such monies are to be or have been spent. Wherever appropriate and practicable, salaries of individual employees, expenditures for single pieces of equipment, and the like shall be prorated under the several accounts which most accurately describe the purposes for which such monies are to be or have been spent.

A report of the revenues and expenditures in the General fund shall be made to the Board on a monthly basis by the Business Administrator.

115.28 (13), 115.30 (1), Wis. Stats.

Approved: 8/27/98

Revised: 10/22/01, 02/04/09