

Business and Non-Instructional Operations**Accounts****Accounting System**

The Board instructs the Director of Business Services to maintain an accounting system that will provide the necessary information for efficient management of the Watertown Unified School District and to assure the Board and its constituents that District funds are being accounted for and administered in a proper manner.

The accounting system will conform to the Wisconsin Uniform Financial Accounting Requirements of the Wisconsin Department of Public Instruction. The accounting system shall provide for the appropriate separation of accounts, funds, and special monies.

The Board shall receive periodic statements showing the financial condition of the District.

Legal Reference: **Section 115.28(13) Wisconsin Statutes**
 Section 115.30(1) Wisconsin Statutes
 Section 120.16, Wisconsin Statutes
 Section 120.28(1) Wisconsin Statutes

Policy Approved: **August 21, 1985**

Policy Revised: **September 23, 2004**
 June 27, 2016