

## FINANCIAL REPORTS AND STATEMENTS

The District Administrator or the Director of Finance and Operations shall be responsible for maintaining the books and records of the District in auditable form. They shall prepare or cause to be prepared all fiscal reports, keep necessary records to control adequately the financial transactions of the District, and prepare financial statements.

The Board of Education shall receive monthly financial statements showing the financial condition of the District as of the last day of the preceding month. Such statement will reflect the obligations incurred as well as those already paid. Such other financial records as may be determined necessary by either the Board of Education or the administration shall be presented periodically.

The District Administrator shall file all fiscal reports with State or federal agencies as required.

Legal Ref: 120.11(3), 120.18, 120.44, 121.05 WSS  
Cross Ref:  
Adopted: 12/18/78  
Reviewed: 09/25/23  
Revised: 04/08/96  
09/24/07