

Policy

BOARD OF EDUCATION
HORTONVILLE AREA SCHOOL DISTRICT

FINANCES
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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 Business Official shall be responsible for the proper accounting of all District funds. They 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.

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