

## **REGIONAL SCHOOL UNIT NO. 18**

**File: DI**

### **FISCAL ACCOUNTING AND REPORTING**

The Superintendent shall be ultimately responsible for properly accounting for all funds of the Unit.

The accounting system used shall conform with requirements of the State Department of Education and with good accounting practices, providing for the appropriate separation of accounts, funds, and special moneys.

The Board shall receive monthly statements from the Superintendent showing the financial condition of the Unit. Such other financial statements as may be determined necessary by either the Board or the administration shall be presented as found desirable.

The Superintendent and his staff shall be responsible for pupil accounting and shall report enrollment and attendance as required by the state.

It shall be the duty of the Superintendent to direct and supervise the preparation of financial reports to the Board; to advise principals and other administrators periodically of expenditures related to budget appropriations; and to prepare financial reports required by the State Department of Education.

Date of Adoption: March 26, 2009