## **3105 PERIODIC FINANCIAL REPORTS**

The Superintendent shall be responsible for maintaining the books and re cords of the School District in auditable form. He/she 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. Financial statements will be prepared under the direction of the Superintendent and submitted to the School Board. The Superintendent-shall file all fiscal reports with the county, state, or federal agencies, as required.

References: MSA 123.34 MN Erg Edu 7, 8

Adopted: 06-09-1970 ISD 709 Revised: 06-20-1995 ISD 709