



Boulder Valley School District

File: DI

**Adopted: date of manual adoption, Current practice
codified 1978**

Revised: April 13, 2004

Fiscal Accounting and Reporting

The Superintendent shall be responsible for receiving and properly accounting for all funds of the District.

The accounting system used shall conform with the requirements of the State Board of Education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the Board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

End of File: DI