DI - Fiscal Accounting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

All funds received and/or disbursed by any agency of the school system including any and all district transactions shall be accounted for carefully and accurately; shall conform with generally accepted principles of governmental accounting providing for the appropriate separation of accounts, funds and special moneys, and shall be done in a manner that is easily reviewed and lends itself to auditing.

When accounting for any enterprise funds the district shall use the full accrual basis of accounting.

Adopted: September 9, 2003
Reviewed: April 16, 2018

LEGAL REFS.: C.R.S. 22-44-103 (enterprise funds accounting methods)

C.R.S. 22-45-102

Platte Valley School District, Weld RE-7