

## **Fiscal Accounting and Reporting**

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 monies, and shall be done in a manner that is easily reviewed and lends itself to auditing.

Current practice codified 1984

Adopted: date of manual adoption

Revised: January 21, 1992

Revised: October 25, 1994

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LEGAL REF.: C.R.S. 22-45-102