

## **Fiscal Accounting**

The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The Superintendent may delegate the Finance Director to oversee the fiscal accounting.

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: October 1992

Revised: November 2003, May 11, 2023

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

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

Dolores School District RE-4A, Dolores, Colorado