



**Boulder Valley School District**

**File: DI**

**Adopted: Date of manual adoption, current practice codified 1978**

**Revised: April 13, 2004, June 9, 2009**

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## **FISCAL ACCOUNTING AND REPORTING**

The Superintendent shall be responsible for 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.

In accordance with C.R.S. § 22-45-102, the Board will review 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**