

Fiscal Accounting

The Superintendent for Mapleton Public Schools (the “District”) (or designee) shall be responsible for receiving and properly accounting for all District funds.

All funds received and/or disbursed by any agency of the school system including any and all District transactions shall:

1. Be accounted for carefully and accurately;
2. Conform with generally accepted principles of governmental accounting, providing for the appropriate separation of accounts, funds, and special moneys; and
3. Be accounted for 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 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-45-102 (*enterprise funds accounting methods*)

C.R.S. § 22-44-103 (*school district funds*)