



Board Policy No. 211
Accounting Policies and Procedures

SUBJECT CATEGORY: SECTION 200, ADMINISTRATION, FINANCIAL MANAGEMENT

211: Accounting Policies and Procedures

211.1 Fiscal Year: The District's Fiscal Year commences on July 1 and ends on June 30.

211.2 Accounts Receivable: It is the policy of the District that accounts receivable be reviewed monthly, as it is critical to the cash flow of the District and requires continued follow-up and attention.

211.3 Handling of Remittances: It is the policy of the District that remittances be timely received and deposited to ensure accountability in the receipt and holding of public funds.

211.4 Financial Controls: It is the policy of the District to incorporate financial internal controls into its financial practices to protect and assure appropriate use of public resources.

211.5 Protection of Assets: It is the policy of the District to protect its assets against the risk of loss or misuse. Accordingly, it is the policy of the District to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the District and, when appropriate, to pursue available legal remedies.

211.6 Implementation: It is the responsibility of the Fire Chief to ensure that the District document and abide by procedures to effectuate each of the policy statements set forth above.

Adopted: December 12, 2018

Clerk of the Board

Board President