

**Financial Management**  
**FUND ACCOUNTING SYSTEM**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts.

Adopted on: 3-14-05

Legal Reference: I.C. § 33-901 et seq. School Funds

I.C. § 33-701 et seq. Fiscal Affairs of School District

District Reference: District Fund Accounting Procedure