

**PARK COUNTY SCHOOL DISTRICT #6  
BOARD OF EDUCATION POLICY**

**CODE: DI**

**FISCAL ACCOUNTING AND REPORTING**

The Superintendent/designee shall be responsible for properly accounting for all funds of the district and for the preparation of reports and statements required by the state examiner's office and the State Department of Education.

The accounting system that is used shall conform with requirements of the State Department of Education and with good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

Adopted: 1/20/98  
Revised: 1/16/07