

## FISCAL ACCOUNTING AND REPORTING

<b>Section D: Fiscal Management</b>	<b>File: DI</b>
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The Superintendent is responsible for receiving and properly accounting for all funds of the school system.

The accounting system used will conform to state requirements and with good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the school department. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as necessary or requested.

### References:

SOURCE: MASC

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### Version Control

Action	Date
First Reading	1/3/2017
Second Reading	2/6/2017
Adopted	2/6/2017