

1 **CJI Public Schools**

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3 **FINANCIAL MANAGEMENT**

7410

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5 Fund Accounting System

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7 The accounts of the District are organized on the basis of funds, each of which is considered to
8 be a separate accounting entity. The operations of each fund are accounted for by providing a
9 separate set of self-balancing accounts. The accounts of the District are maintained on the
10 modified accrual basis of accounting.
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15 Legal Reference: § 20-9-201, MCA Definitions and application

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17 Policy History:

18 Adopted on: 03/2005

19 Reviewed on: 03/11/14

20 Revised on: