

## TABLE OF CONTENTS

SECTION 1	PAGE 1
ACCOUNTABILITY	PAGE 1
SECTION 2	PAGE 2
DUTIES AND RESPONSIBILITIES OF SCHOOL PRINCIPALS	PAGE 2
SECTION 3	PAGE 3
DUTIES AND RESPONSIBILITIES OF SCHOOL BOOKKEEPER	PAGE 3
SECTION 4	PAGE 5
GENERAL FIXED ASSETS	PAGE 5
PROCEDURES	PAGE 5
ADMINISTRATIVE PROCEDURES	PAGE 5
ACCOUNTING PROCEDURES	PAGE 7
DEFINITION OF EQUIPMENT	PAGE 9
TAGGING OF NEW ASSETS	PAGE 10
LOST/STOLEN (MISSING) ASSETS PROCEDURES	PAGE 10
REMOVAL OF FIXED ASSETS FROM PREMISES	PAGE 10
FIXED ASSET PROCEDURE	PAGE 11
SECTION 5	PAGE 12
WHAT IS THE GENERAL ACCOUNT?	PAGE 12
WHAT IS A RESTRICTED ACCOUNT?	PAGE 12
PRINCIPAL'S DISCRETIONARY ACCOUNT	PAGE 13
ACCOUNTING FOR ATHLETICS	PAGE 13
EXTRA SECURITY CHARGES	PAGE 15
SECTION 6	PAGE 16
PREPARING THE SCHOOL BUDGET	PAGE 17
SECTION 7	PAGE 17
TICKET LOG AND RECONCILIATION REPORTS	PAGE 17
SECTION 8	PAGE 19
PURCHASING GUIDELINES	PAGE 19
PURCHASE ORDER PROCEDURES	PAGE 19
EMERGENCY PURCHASES	PAGE 22
CUT OFF DATES FOR PURCHASE ORDERS	PAGE 22

PROPER PROCEDURES FOR SPENDING VOCATIONAL FUNDS	PAGE 22
PURCHASING CARD LOGS	PAGE 23
SECURITY	PAGE 24
PAY OFF PROCEDURES	PAGE 24
CREDIT CARDS	PAGE 24
BOOK FAIR AND BOOK CLUB PURCHASES	PAGE 24
SECTION 9	PAGE 25
FUNDRAISERS	PAGE 25
SCHOOL YEARBOOKS AND PICTURES	PAGE 26
SECTION 10	PAGE 27
GIFT CARDS	PAGE 27
INCENTIVE PROGRAMS TEACHERS	PAGE 27
INCENTIVE PROGRAMS STUDENTS	PAGE 27
SECTION 11	PAGE 29
COPIERS	PAGE 29
PRINTERS	PAGE 29
USE OF COPYRIGHTED MATERIALS	PAGE 30
SECTION 12	PAGE 31
INSURANCE BONDING OF EMPLOYEES	PAGE 31
SECTION 13	PAGE 32
BANKING	PAGE 32
DEPOSIT SLIPS	PAGE 32
INVESTMENTS	PAGE 32
BANK ACCOUNTS	PAGE 32
CHECKS	PAGE 32
SIGNATURES ON CHECKS	PAGE 33
REPLACING LOST OR STOLEN CHECKS	PAGE 33
OUTSTANDING CHECKS	PAGE 33
BAD CHECKS	PAGE 33
PERSONAL CHECKS/CASHING	PAGE 34
CUT OFF DATE FOR RECEIVING CHECKS	PAGE 34
REFUNDS	PAGE 34
BANK RECONCILIATION	PAGE 34

BANK PLEDGES	PAGE 35
BORROWING AND LEASING	PAGE 35
INTEREST EARNED ON BANK DEPOSITS AND INVESTMENTS	PAGE 35
SECTION 14	PAGE 36
SAFEKEEPING OF CASH	PAGE 36
REVENUES/RECEIPTS	PAGE 36
PETTY CASH	PAGE 37
SECTION 15	PAGE 38
DONATIONS	PAGE 38
COLLECTIONS FOR CHARITABLE GROUPS AND NEEDY FAMILIES	PAGE 38
SECTION 16	PAGE 39
TRANSFERS	PAGE 39
TRANFERS FROM CTE FUND ACCOUNTS TO CTE EXTRA FUND ACCOUNTS	PAGE 39
TRANFERS FROM SPECIAL EDUCATION FUND ACCOUNTS TO SPECIAL EDUCATION FUND EXTRA ACCOUNTS	PAGE 39
SECTION 17	PAGE 41
MONTH END REPORTS	PAGE 41
CENTRAL OFFICE REPORTS	PAGE 41
YEAR END AUDIT INFORMATION	PAGE 42
SECTION 18	PAGE 43
SALARY SUPPLEMENTS AND COUNTY EMPLOYEE PAY STATUS	PAGE 43
1099 INFORMATION	PAGE 43
VENDOR TAX INFORMATION	PAGE 44
SECTION 19	PAGE 45
SCHOOL PROPERTY FINES AND FEES	PAGE 45
GUIDELINES FOR EXPENDITURES OF STUDENT FEES	PAGE 45
WAIVED FEES	PAGE 46
PEER MODELING PROGRAM	PAGE 48
GRANTS/SCHOLARSHIPS	PAGE 48
SECTION 20	PAGE 49
BASIC EDUCATION PROGRAM (BEP)	PAGE 49

COUNTY ALLOCATIONS (PE, MUSIC/CHORUS,ART)	PAGE 50
SECTION 21	PAGE 51
TRAVEL AND CONFERENCES	PAGE 51
TRAVEL ADVANCES	PAGE 51
MILEAGE REIMBURSEMENT BOOKKEEPERS AND SECRETARIES	PAGE 52
SECTION 22	PAGE 53
SALES TAX	PAGE 53
SECTION 23	PAGE 54
BID PROCESS	PAGE 54
SECTION 24	PAGE 55
SUBSTITUTE INFORMATION	PAGE 55
SECTION 25	PAGE 56
SELF EMPLOYED WORKERS IN COUNTY BUILDINGS	PAGE 56
SECTION 26	PAGE 57
SCHOOL FACILITIES USAGE	PAGE 57
TUTORING	PAGE 57
CAMPS	PAGE 58
AAU PROGRAMS	PAGE 58
SECTION 27	PAGE 59
SCHOOL SUPPORT ORGANIZATIONS	PAGE 59
SECTION 28	PAGE 61
FIELD TRIPS	PAGE 61
CHAPERONE POLICY	PAGE 62
STUDENT TRANSPORTATION IN PRIVATE VEHICLES	PAGE 63
BOARD OWNED VEHICLES	PAGE 63
SECTION 29	PAGE 64
VENDING MACHINES	PAGE 64
SNACK MACHINES	PAGE 64
DRINK MACHINES	PAGE 64
COKE ALLOTMENT DISTRIBUTION	PAGE 64
SECTION 30	PAGE 66
RETENTION AND DISPOSAL OF RECORDS	PAGE 66
CUSTODIAN OF RECORDS	PAGE 66

ACCOUNTING RECORDS AND SUPPORTING DOCUMENTS  
DISPOSAL OF RECORDS

PAGE 66  
PAGE 66