

## **SECTION 4 – ACCOUNTING**

<b>RECEIPTING, DEPOSITING AND MONEY HANDLING .....</b>	<b>4.01</b>
<b>REVENUE REFUNDS .....</b>	<b>4.02</b>
<b>RETURNED CHECKS .....</b>	<b>4.03</b>
<b>ACCOUNTS PAYABLE .....</b>	<b>4.04</b>
<b>YEAR-END ACCRUALS .....</b>	<b>4.05</b>
<b>JOURNAL ENTRIES .....</b>	<b>4.06</b>
<b>ACCOUNTS RECEIVABLE, INTERFUND BILLING AND OTHER CLAIMS .....</b>	<b>4.07</b>