

SECTION 1 – GENERAL BUSINESS PRACTICES

| | |
|--|-------------|
| AUTHORIZATION OF SIGNATURES..... | 1.01 |
| FOOD AND BEVERAGE CONSUMPTION..... | 1.02 |
| CELL PHONE USE | 1.03 |
| GIFTS TO THE DISTRICT | 1.04 |
| TRAVEL PROCEDURES | 1.05 |
| RECORDS MANAGEMENT | 1.06 |
| BUSINESSPLUS | 1.07 |
| PRINTING AND COPIER GUIDELINES..... | 1.08 |
| SCHOOL SUPPORT ORGANIZATIONS | 1.09 |

SECTION 2 – ACQUISITION OF GOODS AND SERVICES

| | |
|--|-------------|
| PURCHASING GUIDELINES AND LAWS..... | 2.01 |
| ALLOWABLE PURCHASING METHODS | 2.02 |
| ELECTRONIC PURCHASE ORDER PROCESS | 2.03 |
| PROCUREMENT CARD USE | 2.04 |
| IMPREST CHECKING ACCOUNTS | 2.05 |
| REIMBURSEMENT VOUCHERS..... | 2.06 |
| CONTRACTUAL SERVICE AGREEMENTS | 2.07 |

SECTION 3 – ACCOUNT CODES AND BUDGET

| | |
|--|-------------|
| ACCOUNT CODES | 3.01 |
| ORGANIZATIONAL KEY STRUCTURE..... | 3.02 |
| STATE PROGRAM CODES | 3.03 |
| ACTIVITY CODES | 3.04 |
| LOCATION AND AUTHORIZATION CODES | 3.05 |
| SUB-PROGRAM CODES | 3.06 |
| OBJECT CODES | 3.07 |
| MAINTENANCE, SUPPLIES, AND OPERATING COSTS (MSOC) CODES | 3.08 |
| SALARY AND BENEFIT OBJECT CODES | 3.09 |
| REVENUE OBJECT CODES | 3.10 |
| BUDGET CHANGE PROCESS..... | 3.11 |
| MONTHLY SCHOOL BUDGET SUMMARY REPORTS | 3.12 |
| GRANT & CATEGORICAL PROGRAMS OVERVIEW | 3.13 |
| GRANT MONITORING AND RESPONSIBILITIES | 3.14 |
| TIME AND EFFORT REPORTING..... | 3.15 |

SECTION 4 – ACCOUNTING

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

SECTION 5 – PAYROLL

| | |
|---|-------------|
| PAY | 5.01 |
| LEAVE..... | 5.02 |
| SUBSTITUTE CODING GUIDELINES | 5.03 |
| BENEFITS AND DEDUCTIONS..... | 5.04 |
| PAYROLL CALENDAR | 5.05 |
| W-2S | 5.06 |
| JOURNAL ENTRIES | 5.07 |
| DIRECT DEPOSIT..... | 5.08 |
| PERSONAL USE OF DISTRICT VEHICLE | 5.09 |
| DISTRIBUTION OF PAYROLL WARRANTS..... | 5.10 |
| LOST PAYROLL WARRANTS..... | 5.11 |
| PRINTING OF PAYROLL WARRANTS | 5.12 |

SECTION 6 – FURNITURE AND EQUIPMENT INVENTORY

| | |
|---|-------------|
| OVERVIEW OF ANNUAL INVENTORY PROCESSES | 6.01 |
| CENTRAL INVENTORY PROCESSES | 6.02 |
| DEFINITION OF THEFT SENSITIVE INVENTORY | 6.03 |
| SITE/DEPARTMENT INVENTORY TRACKING REQUIREMENTS..... | 6.04 |
| MOVING OF CENTRAL INVENTORY/PROPERTY TRANSACTION FORM..... | 6.05 |
| DISTRICT EQUIPMENT CHECKOUT – OFF SITE USE..... | 6.06 |
| SURPLUS OF FURNITURE, EQUIPMENT AND BOOKS | 6.07 |

SECTION 7 – RISK MANAGEMENT AND SAFETY

| | |
|--|-------------|
| INSURANCE COVERAGE | 7.01 |
| INJURY REPORT..... | 7.02 |
| PROPERTY REPORTS | 7.03 |
| SITE SAFETY COMMITTEES | 7.04 |
| SAFETY BULLETIN BOARDS | 7.05 |
| ACCIDENT PREVENTION PROGRAM | 7.06 |

SECTION 8 – STUDENT ENROLLMENT

STUDENT ENROLLMENT**8.01**