

## ACCOUNTING POINTS

- Teacher Logs need to be date driven instead of alphabetical listing
- Three day deposit rule must be followed
- The person that collects and receipts the cash cannot make the deposit
- When giving cash back for a collection log – you must record the gross cash received, the cash expensed and the net result for the log
- A budget must be presented to the Business Office each year
- A calculator tape for all checks deposited must be included with the deposit taken to the bank
- Money collected must be verified by the bookkeeper in the presence of the person that collected the money
- Three people at each school need to be assigned to collect/verify the money in case of an employee absence
- All reimbursement's must be requested by a standard form with the signature of approval from the Principal before payment will be made
- Receipts for all field trips must be given to the bookkeeper
- If a school book store is maintained, then the money must be receipted through the school activity fund
- Any collections not taken to the bank must be secured in the school vault