

Calvert County Public Schools  
1305 Dares Beach Road  
Prince Frederick, MD 20678

**Administrative Procedures for Policy #5430 (Business)  
Regarding School Activity Funds**

I. Definitions

- A. Accounting manual – a written document which provides guidelines to be followed in the handling and management of all school money and which complies with all legal, ethical, and procedural guidelines to ensure proper recording, accounting, and auditing of school funds

II. Guidelines

- A. At the direction of the Superintendent, the Director of Finance or their designee will develop and maintain an accounting manual.
- B. The Director of Finance or their designee will annually review the manual and revise it as appropriate.
- C. The Director of Finance or their designee will distribute the manual to all school personnel who have responsibilities pertaining to school activity funds as part of their official school duties.
- D. The Director of Finance will ensure that all appropriate personnel are trained in the use of the manual.