



Office of Accountability

James Foster
 Director of Assessment, Accountability, and Instructional Technology
 Phone: 479.968.5495 Email: james.foster@rsdk12.net

District Financial Policies

Policy Number	Policy Title	Effective Date
7.1	Fiscal Year	
	7.1R Fiscal Year	12/15/1981
7.2	Annual Operating Budget	
	7.2R Annual Operating Budget	12/15/1981
	7.2.1R Budget Planning and Preparation	12/15/1981
	7.2.1.1R Deadlines and Schedules	12/15/1981
	7.2.2R Final Adoption Procedures	12/15/1981
	7.2.3R Line Item Transfer Authority	08/16/1988
	7.2.4R Bond Sales	02/15/1981
	7.2.5R Admissions and Concessions	12/15/1981
	7.2.6R Depository of Funds	12/15/1981
	7.2.7R Bonded Employees	12/15/1981
	7.2.8R Accounting and Reporting	12/15/1981
	7.2.9R Financial Reports and Statements	12/15/1981
	7.2.10R Inventories	06/20/2006
	7.2.11R Audits	03/17/1992
	7.2.12R Accounting for County Expenses	03/17/1992
	7.2.13R Expenditure of Funds	12/15/1981
	7.2.14R Authorized Signatures	12/15/1985
	7.2.15R Payroll Procedures	12/15/1981
	7.2.16R Payroll Deductions	12/15/1981
	7.2.17R Purchasing	07/25/2017
	7.2.18R Purchasing Authority	12/15/1981

	7.2.19R Vending Machine (Food Service Bids)	03/19/1991
	7.2.20R Petty Cash Fund	10/18/1999
	7.2.21R School Properties Disposal Procedure (Surplus)	12/15/1981
7.3	Millage Rate	
	7.3R Millage Rate	06/16/2020
7.4	Grants and Special Funding	
7.5	Purchases and Procurement	
	7.5 Purchases and Procurement	06/16/2020
	7.5.1R Bids and Quotations (Facility Expansion Program)	07/16/2002
	7.5.2R School Pictures	10/21/1980
7.5F	Commodities Bidder Affidavit	
7.6	Activity Account	
	7.6 Activity Account	07/16/2019
7.7	Cash in Classrooms	
7.8	Personal Property	
	7.8.1R Property Sales (Real)	12/15/1981
7.9	Property Insurance	
7.10	Public Use of Buildings	
	7.10.1R Community Use of School Facilities	09/18/2018
	7.10.1.1R Tobacco Use on School Premises	04/19/1994
	7.10.2R The Center for the Arts - Policies and Procedures	12/20/2011
	7.10.2.1FR The Center for the Arts - Rules of District Personnel	12/20/2011
	7.10.2.2R The Center for the Arts - Rental Rates	12/20/2011
	7.10.2.3R The Center for the Arts - Fee Schedule	12/20/2011
7.11	Use of School Funds for Non-School Related Functions	12/20/2011
	7.11R Community Use of Gardner Facilities	09/18/2018
7.12	Expense Reimbursement	

	7.12R Expense Reimbursements	04/22/1991
	7.12.1R Travel Expenses	07/01/1991
7.13	Management and Disposal of District Property	
	7.13 Management and Disposal of District Property	05/15/2018
7.14	Use of District Cell Phones and Computers	
	7.14 Use of District Cell Phones and Computers	07/16/2019
7.15	Record Retention and Destruction	
	7.15 Record Retention and Destruction	06/16/2020
7.16	Information Technology Security	
	7.16 Information Technology Security	06/16/2015
7.17	Food Service Prepayment	
	7.17 Food Service Prepayment	04/18/2017
	7.17.1 Excess Food	07/16/2019
7.18	Disposal of Non-negotiated Checks or Unclaimed Property	
7.19	Substitute Teacher Pay	
	7.19R Substitute Teacher Pay	01/01/2020
7.23	Health Care and the Affordable Care Act	
	7.23 Health Care and the Affordable Care Act	07/16/2019