

SECTION D: FISCAL MANAGEMENT

Section D contains policies on school finances and the management of funds. Policies on the financing of school construction and renovation, however, are filed in Section F, Facilities Development.

<u>Code</u>	<u>Category</u>	<u>Title</u>
DA	R	Fiscal Management Plan
DAF	P	Administration of Federal Grant Funds
DB	R	Annual Budget
DBC	R	Budget Preparation
DBI	R	Budget Implementation
DBJ	O	Transfer of Appropriation
DC	O	Taxing and Borrowing Authority/Limitations
DD	O	Funding Proposals and Applications
DEA	O	Revenues from Local Tax Sources
DFA	P	Investment
DG	O	Depository of Funds
DGA	P	Authorized Signatures
DH	R	Bonded Employees
DI	R	Fiscal Accounting and Reporting
DIA	R	Fund Balances
DID	R	Fixed Assets (Inventories)
DIE	R	Audits
DIH	R	Fraud Prevention and Fiscal Management
DJ	R	Purchasing
DJB	O	Purchasing Procedures

DJC	R	Petty Cash Accounts
DJD	O	Cooperative Purchasing
DJE	R	Bidding Requirements
DJF	O	Local Purchasing
DJG	O	Vendor Relations
DK	P	Payments, Checks & Manifests
DKA	R	Payroll Procedures
DKC	O	Expense Reimbursements
DM	R	Cash in School Buildings
DN	R	Equipment and Supplies Sales

Categories

O = Optional

These policies should be reviewed to determine whether they meet a particular local need. Most are informational in nature.

P = Priority/Required by Law

The subject matter of these policies is required by state and/or federal law.

R = Recommended

While these policies are not required by law, they are highly recommended for effective and efficient School Board operation.