

## 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 files in Section F, Facilities Development.

<b>Code:</b>	<b>Title:</b>
DA	Fiscal Management Policy
DA-E	Fiscal Management Goals
DB	Annual Budget
DBC	Budget Preparation
DBF	Dissemination of Budget Recommendations
DBJ	Budget Implementation
DBK	Transfer of Appropriation
DC	Taxing and Borrowing Authority / Limitations
DD	Funding Proposals and Applications
DE	Revenues from Local Tax Sources
DFA	Investment
DFE	Gate Receipts and Admissions
DG	Depository of Funds
DGA	Authorized Signatures
DGD	Use of Credit Cards
DH	Bonded Employees and Officers
DI	Fiscal Accounting and Reporting
DIA	Fund Balance
DID	Fixed/Capital Assets
DIE	Audits
DJ	Purchasing
DJB	Petty Cash Accounts
DJC	Purchasing Procedures—Soliciting Price Quotations and Bids
DJE	Cooperative Purchasing
DJF	Purchasing Procedures (also DLC)
DJGA	Sales Calls and Demonstrations
DK	Payment Procedures
DL	Payroll Procedures
DLC	Expense Reimbursement
DM	Cash in School Buildings
DN	School Properties Disposal
DN-R	School Properties Disposal Procedure