

SECTION D: FISCAL MANAGEMENT

DA*	Fiscal Management Goals
DAA	Fiscal Management Priority Objectives
DB*	Annual Budget and Appropriations Measure
DBA	Budgeting System
DBB	Fiscal Year
DBC	Budget Deadlines and Schedules
DBD*	Budget Planning
DBE	Determination of Budget Priorities
DBF	Dissemination of Budget Recommendations
DBG	Budget Hearings and Reviews
DBH	Budget Adoption Procedures
DBHA	Budget Referenda
DBI	Budget Appeals Procedures
DBJ	Budget Implementation
DBK*	Budget Modification Authority
DC	Taxing and Borrowing Authority/Limitations
DD*	Funding Proposals and Applications
DE*	Revenues from Tax Sources
DEA	Revenues from Local Tax Sources
DEB	Revenues from State Tax Sources
DEC	Revenues from Federal Tax Sources
DF	Revenues from Nontax Sources
DFA*	Revenues from Investments
DFAA	Use of Surplus Funds
DFB	Revenues from School-Owned Real Estate
DFC	Grants from Private Sources
DFD	Rental and Service Charges
DFE	Gate Receipts and Admissions
DFEA	Free Admissions
DFF	Royalties
DFG	Income from School Shop Sales and Services
DG	Depository of Funds
DGA*	Authorized Signatures (Use of Facsimile Signatures)
DGB	Check-Writing Services

SECTION D: FISCAL MANAGEMENT
(Continued)

DH*	Bonded Employees and Officers
DI*	Fiscal Accounting and Reporting
DIA	Accounting System
DIB	Types of Funds
DIC	Financial Reports and Statements
DID*	Inventories (Fixed Assets)
DIE*	Audits
DJ*	Purchasing
DJA	Purchasing Authority
DJB	Petty Cash Accounts
DJC*	Bidding Requirements
DJD*	Local Purchasing
DJE*	Cooperative Purchasing
DJF*	Purchasing Procedures
DJG	Vendor Relations
DJH	Credit Cards
DJGA	Sales Calls and Demonstrations
DK*	Payment Procedures
DL*	Payroll Procedures
DLA	Payday Schedules
DLB*	Salary Deductions
DLC*	Expense Reimbursements
DM*	Cash in School Buildings
DN*	School Properties Disposal Procedure

NOTE: Only those policies indicated with an asterisk (*) are contained in this manual.

