

SECTION D – FISCAL MANAGEMENT

Section D contains policies, regulations, and exhibits on school finances and the management of funds. It includes policies on budget, banking, accounting, purchasing, and payroll. Policies on the financing of school construction and renovation, however, are filed in Section F – Facilities Development.

DA	Fiscal Management Goals/Priority Objectives
DAB	Financial Administration
DAB-E	Financial Administration – Timeline for Online Posting of Financial Information
DB	Annual Budget
DBD	Determination of Board Priorities
DBG	Budget Adoption Process
DBG-E	Deadlines in Budgeting Process Set by Statute
DBJ	Budget Transfers
DBK*	Fiscal Emergencies
DEA	Funds from Local Tax Sources
DEB	Loan Programs (Funds from State Tax Sources)
DFA/DFAA	Revenues from Investments/Use of Surplus Funds
DG	Banking Services (And Deposit of Funds)
DH	Bonded Employees and Officers
DI	Fiscal Accounting
DID	Inventories
DIE	Annual Audit
DJ/DJA	Purchasing/Purchasing Authority
DJE	Bidding Procedures
DKB	Salary Deductions
DKC	Expense Authorization/Reimbursement