

CONTENTS

Financial Management - Series 7000

Goals	7000
1. Budget	
Budget and Program Planning	7110
Fund Balance	7111
Fiscal Year	7112
Budget: Preparation	7120
Notice and Conduct of Budget Hearing	7130
Budget: Adoption, Filing & Implementation.....	7140
Transfers Between Budget Classifications	7141
Expenditures in Excess of Budget	7142
2. Revenues	
Revenues From Discretionary Local Taxes	7210
Revenues From State Resources	7220
ECIA Title I Comparability.....	7221
Procedure.....	R 7221
Revenues From Initiative 728	7225
Procedure.....	R 7225
Revenues From the Federal Government	7230
Federal Impact Funds	7231
Tuition	7240
Rental, Lease, or Use of Surplus District Real Property	7250
Disposal of Obsolete, Unneeded or Economically Irreparable Materials	7251
Gifts	7260
Procedure.....	R 7260
F-1: Donated Funds/Property or Equipment.	F-1 7260
Awards/Incentives	7261
Proceeds From the Sale of Bonds	7270
Investment of Funds	7280
Categorical Program Funding	7290
3. Expenditures	
Budget Implementation	7310
Purchasing: Authorization & Control	7320
Procedure: Office Philosophy.....	R 7320
Purchasing: Bids and Contracts	7321
Procedure.....	R 7321
Voucher Certification and Approval.....	7322
Reimbursement for Goods & Services: Warrants	7323
Purchasing: Relations With Vendors	7324
Professional Services Contract Review and Selection	7326

CONTENTS

Financial Management – Series 7000 continued

Payroll: Authorization and Control.....	7330
Procedure: Direct Deposit for Payroll Checks	R 7330
Payroll Deductions.	7335
Interest on Short-Term Debt	7340
Interfund Loans.....	7341
4. Funds and Accounts	
System of Funds and Accounts	7410
Procedure.....	R 7410
General Fund	7411
Capital Projects Fund	7412
Debt Service Fund	7413
Associated Student Body Program Fund	7414
Transportation Vehicle Fund.....	7415
Management of District Bank Accounts.....	7416
Fiduciary/Self-Insured Fund.....	7417
Monthly Financial Report	7421
Annual Financial Report	7422
Audits	7423
Delinquent Accounts Receivable	7424
Asset and Inventory Records.....	7425
Procedure:	R 7425
5. Other	
Insurance Coverage	7510
District Food and Beverage Consumption.....	7514
Travel Expense Reimbursement	7515
Procedure.....	R 7515
Tax-Deferred Annuity Contracts.....	7520
Procedure.....	R 7520
Attendance Incentive Program (Sick Leave)	7530
Procedure.....	R 7530