

Houston County Board of Education

2 – FISCAL MANAGEMENT

Descriptor Code	Policy Title	Issued Date
2.100	Fiscal Management Goals and Objectives	07/08/13
2.200	Annual Operating Budget	07/08/13
2.201	Line Item Transfer Authority	07/08/13
2.300	State and Federal Aid Eligibility Determination	07/08/13
Revenue		
2.400	Revenues	07/08/13
2.401	Gifts and Bequests	07/08/13
2.402	Investment Earnings	07/08/13
2.403	Personal Property Sales	08/10/15
2.404	School Support Organizations	07/08/13
2.500	Deposit of Funds	07/08/13
2.600	Bonded Employees	07/08/13
2.601	Fundraising Activities	02/08/21
Accounting		
2.700	Accounting System	08/10/15
2.701	Financial Reports and Records	08/10/15
2.702	Inventories	08/10/15
2.703	Audits	12/11/17
2.704	Fixed Assets and Inventory	08/10/15
Expenditures and Purchasing		
2.800	Expenditure of Funds	08/10/15
2.801	Petty Cash Accounts	07/08/13
2.802	Payroll Procedures	05/11/15
2.803	Salary Deductions	07/08/13
2.804	Expenses and Reimbursements	09/12/22
2.805	Purchasing	07/08/13
2.8051	Credit Cards/Credit Lines	01/14/19
2.806	Bids and Quotations	10/24/22
2.807	Requisitions	07/08/13
2.808	Purchase Orders and Contracts	08/10/15
2.809	Vendor Relations	07/08/13
2.810	Payment Procedures	07/08/13
2.900	Student Activity Funds Management	07/08/13