

D – FISCAL MANAGEMENT

- DA** Fiscal management goals/priority objectives
 - DAA** Evaluation of fiscal management

- DB** Annual Budget
 - DBA** Budgeting system
 - DBB** Fiscal year
 - DBC** Budget planning
 - DBD** Determination of budget priorities
 - DBE** Communication of budget recommendations
 - DBF** Budget hearings and reviews
 - DBG** Budget adoption process
 - DBH** Budget appeals
 - DBI** Budget implementation
 - DBJ** Budget transfers

- DC** Taxing and borrowing

- DD** Funding proposals, grants and special projects
 - DDA** Funding sources outside the school system
 - ddb** Funding sources within the school system/mini-grants

- DE** Revenues from Tax sources
 - DEA** Funds from local tax sources
 - DEB** Funds from state tax sources
 - DEC** Fund from federal tax sources

- DF** Revenue from nontax sources
 - DFA** Revenue from investments
 - DFAA** use of surplus funds
 - DFB** Revenues from school-owned real estate
 - DFC** Rental and service charges
 - DFD** Gate receipts and admissions
 - DFDA** Free admissions
 - DFE** Royalties
 - DFF** Income from school sales and services
 - DFG** Tuition income

- DG** Banking services
 - DGA** Authorized signatures
 - DGB** Check-writing services
 - DGC** Loans/employee credit unions
 - DGD** Credit cards
 - DGE** Personal debts of employees

- DH** Bonded employees and officers
 - DHA** Contracts/signing authority

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- DI** Fiscal accounting and reporting
 - DIA** Accounting system
 - DIB** Types of funds/Revolving funds
 - DIC** Financial reports and statements
 - DID** Inventories
 - DIE** Audits/financial monitoring

- DJ** Purchasing (Procurement Code)
 - DJA** Purchasing authority
 - DJB** Purchasing procedures
 - DJC** Petty cash
 - DJD** Cooperative purchasing
 - DJE** Bidding procedures
 - DJF** Local/competitive purchasing
 - DJG** Vendor relations
 - DJGA** Sales calls and demonstrations

- DK** Payment procedures
 - DKA** Payroll procedures/schedules
 - DKB** Salary deductions
 - DKC** Expense authorization/reimbursement

- DL** Management of staff funds
 - DLA** Employee benefits administration
 - DLB** Tax-sheltered annuities

- DM** Cash in school buildings

- DN** School properties disposition

*This Table of Contents contains **all** available policy topics for this section. It is not required that the district have a policy for each topic.*
