

Houston County Board of Education

2 – FISCAL MANAGEMENT

| Descriptor Code | Policy Title | Issued Date |
|------------------------------------|-----------------------------------|--------------------|
| 2.100 | Fiscal Management Goals | 09/09/24 |
| 2.200 | Annual Operating Budget | 09/09/24 |
| 2.201 | Line Item Transfer Authority | 09/09/24 |
| 2.300 | Comparability of Services | 09/09/24 |
| Revenue | | |
| 2.400 | Revenues | 09/09/24 |
| 2.401 | Gifts and Bequests | 09/09/24 |
| 2.402 | Investment Earnings | 07/08/13 |
| 2.403 | Surplus Property Sales | 06/09/25 |
| 2.404 | School Support Organizations | 07/08/13 |
| 2.500 | Deposit of Funds | 09/09/24 |
| 2.600 | Bonded Employees | 07/08/13 |
| 2.601 | Fundraising Activities | 05/13/24 |
| Accounting | | |
| 2.700 | Accounting System | 09/09/24 |
| 2.701 | Financial Reports and Records | 09/09/24 |
| 2.702 | Inventories | 09/09/24 |
| 2.703 | Audits | 12/11/17 |
| Expenditures and Purchasing | | |
| 2.800 | Expenditure of Funds | 08/10/15 |
| 2.801 | Petty Cash Accounts | 07/08/13 |
| 2.802 | Payroll | 09/09/24 |
| 2.804 | Expenses and Reimbursements | 01/12/26 |
| 2.805 | Purchasing | 09/09/24 |
| 2.8051 | Credit Cards/Credit Lines | 03/11/24 |
| 2.806 | Bids and Quotations | 07/18/24 |
| 2.807 | Requisitions | 07/08/13 |
| 2.808 | Purchase Orders and Contracts | 09/09/24 |
| 2.809 | Vendor Relations | 07/08/13 |
| 2.810 | Payment Procedures | 07/08/13 |
| 2.900 | Student Activity Funds Management | 09/09/24 |