Houston County Board of Education

2 – FISCAL MANAGEMENT

Descriptor Code	Policy Title	Issued Date
2.100	Fiscal Management Goals	09/14/26
2.200	Annual Operating Budget	09/14/26
2.201	Line Item Transfer Authority	09/09/24
2.300	Comparability of Services	09/09/24
Revenue		
2.400	Revenues	05/11/26
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