

2 – Fiscal Management

Descriptor Code	Policy Title
2.100	Fiscal Management Goals and Objectives
Budget	
2.200	Annual Operating Budget
2.201	Line Item Transfer Authority
2.300	State and Federal Aid Eligibility Determination
Revenue	
2.400	Revenues
2.401	Gifts and Bequests
2.402	Investment Earnings
2.404	School Support Organizations
2.500	Deposit of Funds
2.600	Bonded Employees
Accounting	
2.700	Accounting System
2.701	Financial Reports and Records
2.702	Inventories
2.703	Audits

Expenditures and Purchasing

2.800	Expenditures of Funds
2.802	Payroll Procedures
2.803	Salary Deductions
2.804	Expenses and Reimbursements
2.8041	Travel Regulations
2.805	Purchasing
2.806	Bids and Quotations
2.807	Requisitions
2.808	Purchase Orders and Contracts
2.809	Vendor Relations
2.810	Payment Procedures
2.900	Student Activity Funds Management

NOTE: For the purpose of this policy manual, the terms *Superintendent* and *Director of Schools* are interchangeable.