

POLICY	RULE	EXHIBIT	
			<b>SECTION D: FISCAL MANAGEMENT</b>
			Consult <b>The School Administrator's Guide to the EPS/NSBA System</b> . 1975 revised edition, for a full explanation of the codes and descriptors which follow. Use the checklist to record the contents of your own district policy manual. Your checkmarks will indicate which descriptors are covered in your manual.
X			DA Fiscal Management Goals
			DAA Fiscal Management Priority Objectives
X			DAB Fund Balance Policy
X			DB Annual Operating Budget
			DBA Budgeting System
			DBB Fiscal Year
X			DBC Budget Deadlines and Schedules
			DBD Budget Planning <i>SN The policy describing the general plan for the development of the budget and also the extent of involvement by students, staff, and/or public in the development and review of budget recommendations.</i>
X			DBE Determination of Budget Priorities
X			DBF Dissemination of Budget Recommendations
X			DBG Budget hearings and Reviews
X			DBH Budget Adoption Procedures
			DBHA Budget Referenda
			DBI Budget Appeals Procedures
			DBJ Budget Implementation
			DBK Line Item Transfer Authority
			DC Tax and Debt Limitations <i>SN A statement of information as to these limitations as mandated by law. Create subcategories as necessary for special policies or state requirements pertaining to authority to purchase short term and tax anticipation notes as well as requirements for tax and bond elections.</i>
X			DD State and Federal Aid Eligibility Determination <i>SN The policy which declares the board's desire to be kept fully informed about the district's eligibility for participation in existing or imminent state and federally funded programs.</i>
			DE Revenues From Tax Sources <i>SN This term does not call for a policy. Its purpose is to establish a category.</i>
			DEA Revenues From Local Tax Sources <i>SN A statement concerning the procedures for raising local funds for school support purposes. Create subcategories as necessary for legal requirements concerning school tax collection procedures.</i>
X			DEAA Proper Use of Bonds and Notes
X			DEB Revenues From State Tax Sources
X			DEC Revenues From Federal Tax Sources
			DF Revenue From Nontax Sources <i>SN This term does not call for a policy. Its purpose is to establish a category.</i>
X			DFA Revenues from Investments
			DFAA Use of Surplus Funds

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			DFB Revenues From Non tax Sources <i>SN Pertains to property owned by the school district but not used for school purposes.</i>
X			DFC Grants from Private Sources
			DFD Rentals and Service Charges
X			DFE Gate Receipts and Admissions
			DFEA Free Admissions
			DFF Royalties
			DFG Income From School Shop Sales and Services
			DG Depository of Funds
X			DGA } Authorized Signatures
X			DGB } Check-Writing Services
X			DH Bonded Employees and Officers
X			DI Fiscal Accounting and Reporting
			DIA Accounting System
			DIB Types of Funds
			DIC Financial Reports and Statements
			DID Inventories
X			DIE Audits
			DJ Purchasing <i>SN This term does not call for a policy. Its purpose is to establish a category.</i>
			DJA Purchasing Authority
X			DJB Petty Cash Accounts
			DJC Bidding Requirements
			DJD Local Purchasing
			DJE Cooperative Purchasing
X			DJF Purchasing Procedures <i>SN The policy or policies concerning the purchasing of goods and services excepting food. See EFA, Food Purchasing. Create subcategories if necessary concerning purchasing standardization, specifications,</i>
			DJG Vendor Relations
X			DJGA Sales Calls and Demonstrations
X			DK Payment Procedures
			DL Payroll Procedures
			DLA Payday Schedules
			DLB Salary Deductions
X			DLC Expense Reimbursements
X			DM Cash in School Buildings <i>SN The policy pertaining to the safeguarding of cash on hand.</i>
X			DMA Principal Funds Management
			DN School Properties Disposal Procedure