

SECTION D: Fiscal Management

Section D of the EPS/NSBA policy classification system is a repository for statements concerning district fiscal affairs and the management of district funds. Statements relating to the financing of school construction, however, are filed in the F (Facilities Development) section.

		<u>State Policy</u>
DA	Fiscal Management Goals	X
DAA	Fiscal Management Priority Objectives	X
DB	Annual Budget	X
DBA	Budgeting System	X
DBB	Fiscal Year	X
DBC	Budget Deadlines and Schedules	
DBD	Budget Planning	X
DBE	Determination of Budget Priorities	
DBF	Dissemination of Budget Recommendations	
DBG	Budget Hearing and Reviews	
DBH	Budget Adoption Procedures	X
DBHA	Budget Referenda	
DBI	Budget Appeals Procedures	
DBJ	Budget Implementation	
DBK	Budget Transfer Authority	X
DC	Taxing and Borrowing Authority/Limitations	X
DD	Funding Proposals and Applications	X
DE	Revenues from Tax Sources	
DEA	Revenues from Local Tax Sources	X
DEB	Revenues from State Tax Sources	X
DEC	Revenues from Federal Tax Sources	X
DF	Revenues from Nontax Sources	
DFA	Revenues from Investments	X
DFAA	Use of Surplus Funds	
DFB	Revenues from School-Owned Real Estate	
DFC	Grants from Private Sources	
DFD	Rental and Service Charges	
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	
DH	Bonded Employees and Officers	X
DI	Fiscal Accounting and Reporting	X
DIA	Accounting System	
DIB	Types of Funds	
DIBA	Fund Balances in Conformity with GASB Statement Number 54	
DIC	Financial Reports and Statements	X
DID	Inventories	
DIE	Audits	X
DJ	Purchasing	X
DJA	Purchasing Authority	X
DJB	Petty Cash Accounts	
DJC	Bidding Requirements	X
DJD	Local Purchasing	X
DJE	Cooperative Purchasing	
DJF	Purchasing Procedures	
DJG	Vendor Relations	X
DJGA	Sales Calls and Demonstrations	
DK	Payment Procedures	
DL	Payroll Procedures	X
DLA	Payday Schedules	
DLB	Salary Deductions	
DLC	Expense Reimbursements	
DM	Cash in School Buildings	
DN	School Properties Disposal Procedures	