

# Van Buren County Board of Education

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## Section 2 – Fiscal Management

| <b>Descriptor Code</b>             | <b>Policy Title</b>                             | <b>Issued Date</b> |
|------------------------------------|---|--------------------|
| 2.100                              | Fiscal Management Goals                         | 06/17/99           |
| <b>Budget</b>                      |   |                    |
| 2.200                              | Annual Operating Budget                         | 10/17/16           |
| 2.201                              | Line Item Transfer Authority                    | 06/17/99           |
| 2.300                              | State and Federal Aid Eligibility Determination | 06/17/99           |
| <b>Revenue</b>                     |   |                    |
| 2.400                              | Revenues  | 03/20/03           |
| 2.401                              | Gifts and Bequests                              | 06/17/99           |
| 2.402                              | Investment Earnings                             | 06/17/99           |
| 2.403                              | Personal Property Sales                         | 02/15/07           |
| 2.404                              | School Support Organizations                    | 10/16/08           |
| 2.500                              | Deposit of Funds                                | 06/17/99           |
| 2.600                              | Bonded Employees                                | 06/17/99           |
| <b>Accounting</b>                  |   |                    |
| 2.700                              | Accounting System                               | 06/17/99           |
| 2.701                              | Financial Reports and Records                   | 06/17/99           |
| 2.702                              | Inventories                                     | 06/21/07           |
| 2.703                              | Audits  | 06/17/99           |
| 2.704                              | General Fixed Assets                            | 06/16/05           |
| <b>Expenditures and Purchasing</b> |   |                    |
| 2.800                              | Expenditure of Funds                            | 06/17/99           |
| 2.801                              | Petty Cash Accounts                             | 06/17/99           |
| 2.802                              | Payroll Procedures                              | 06/17/99           |
| 2.803                              | Salary Deductions                               | 06/17/99           |
| 2.804                              | Expenses and Reimbursements                     | 06/17/99           |
| 2.805                              | Purchasing                                      | 12/10/15           |
| 2.806                              | Bids and Quotations                             | 10/21/15           |
| 2.807                              | Requisitions                                    | 06/17/99           |
| 2.808                              | Purchase Orders and Contracts                   | 06/17/99           |
| 2.809                              | Vendor Relations                                | 06/17/99           |
| 2.810                              | Payment Procedures                              | 06/17/99           |
| 2.900                              | Student Activity Funds Management               | 10/14/02           |