

# Obion County Board of Education

## 2 - FISCAL MANAGEMENT

---

<b>Descriptor Code</b>	<b>Policy Title</b>	<b>Issued Date</b>
2.100	Financial Goals	11/03/03
<b>Budget</b>		
2.200	Annual Operating Budget	09/06/16
2.201	Line Item Transfer Authority	11/03/03
2.300	State and Federal Aid Eligibility Determination	11/03/03
<b>Revenue</b>		
2.400	Revenues	01/11/10
2.4001	Cooperative Agreements	11/03/03
2.401	Gifts and Bequests	11/03/03
2.402	Investment Earnings	01/11/10
2.403	Personal Property Sales	02/11/11
2.404	School Support Organizations	11/03/08
2.500	Deposit of Funds	12/01/03
2.600	Bonded Employees	11/03/03
2.601	Fundraising Activities	12/05/16
<b>Accounting</b>		
2.700	Accounting System	11/03/03
2.701	Financial Reports and Records	11/03/03
2.702	Inventories	09/07/10
2.703	Audits	08/07/17
2.705	Accounting for Athletics	06/16/08
<b>Expenditures and Purchasing</b>		
2.800	Expenditure of Funds	07/30/15
2.802	Payroll Procedures	11/03/03
2.803	Salary Deductions	11/03/03
2.804	Expenses and Reimbursements	01/11/10
2.805	Purchasing	07/30/15
	Purchasing Authority	
2.806	Bids and Quotations	09/11/06
2.807	Requisitions	12/01/03
2.808	Purchase Orders and Contracts	11/03/03
2.809	Vendor Relations	11/03/03
2.900	Student Activity Funds Management	11/03/03

---