

POLICY REFERENCE MANUAL**Section 700****All Section 700 Policies approved 2/11/15****Business Operation**

- 701.00 Fiscal Management Goals
- 702 Annual Budget**
- 702.01 Fiscal Year
 - 702.02 Budget Planning, Preparation and Schedules
 - 702.03 Budget Adoption Process (revised 8/15/19)
- 703.00 Management of Capital Reserves
- 704 Accounting System**
- 704.01 Deposits and Transfers
 - 704.02 Financial Records with GASB
 - 704.03 Inventories
 - 704.04 Audits
 - 704.04E1 Prevention of improper use of taxpayer funds (approved 8/11/16)
 - 704.05 Settlement of Claims
- 705 Revenue**
- 705.01 Local, State, Federal or Miscellaneous Revenue
 - 705.02 Usage Fees, Admissions and Royalties
 - 705.03 Free Admissions Passes
 - 705.04 Gifts, Grants and Bequests
- 706 Expenditure**
- 706.01 Purchasing Procedures (revised 8/15/19)
 - 706.02 Petty Cash
 - 706.03 Bidding Procedures (revised 9/9/15)
 - 706.04 Vendor Relations
 - 706.05 Purchasing on Behalf of Employees
 - 706.06 Payment for Goods and Services
- 707 Payroll**
- 707.01 Payroll Procedures
 - 707.02 Salary Deductions
 - 707.03 Expense Authorization and Reimbursement
- 708 Employee Benefits Administration**
- 708.01 Insurance Program

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709.00 Cash in School Buildings

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710.00 Disposition of School Property (revised 2/15/17)

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718.00 Fiscal Management Internal Controls (approved 11/10/21)