

ARTICLE 7 FISCAL MANAGEMENT

(Series 700)

<u>Policy Number</u>	<u>Adm Reg Number</u>	
700		FISCAL PLANNING
	700.1	Budget Planning/Adoption
	700.2	Financial Records
701*		REVENUE FROM NON-TAX SOURCES
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	701.2	Sale or Disposal of District Property
	701.2a	Disposition of Obsolete Instructional Material
	701.2b	District Sale of Goods and Services
	701.3	Student Fees
702		PURCHASING
	702.1	Relations with Vendors
	702.1a	Purchasing – Bidding, Proposal, and Quotation Procedures
	702.1b	Purchasing – Use of Federal Funds
703*		FISCAL ACCOUNTING AND REPORTING
	703.1	Accounting System
	703.2	Financial Reports
	703.3	Annual Audit
	703.3a	Selection of a Certified Public Accounting Firm
	703.4	Warehouse Inventory
704*		BUSINESS PROCEDURES
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	704.3	Investments
	704.4	Depository Banks
	704.5	Care, Maintenance, and Disposal of District Records
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	704.7	Advisory Insurance Agency
705		TRAVEL EXPENSE REIMBURSEMENT
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706		CAPITAL ASSETS
	706.1	Capital Assets
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709		MUNICIPAL SECURITIES DISCLOSURE
	709a	Continuing Disclosure
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* Indicates Section but no Policy

February 2022