

Dixon Public Library District

POLICY AND PROCEDURE MANUAL

POLICY TITLE: FISCAL OPERATIONS

POLICY GROUP: 5000

- 5000 Accounting Standards
- 5001 Financial Audits
- 5005 Fund Definitions and Categories
- 5006 Current Library District Funds
- 5007 Categorization of Unspent Budget Funds at End of Fiscal Year
- 5010 Budget Development and Calendar
- 5015 Use of County Fiscal Services or Use of Fiscal Agent
- 5020 Expense Authorization; Authorization for Payment of Claims
- 5023 Petty Cash
- 5025 Travel Reimbursement
- 5030 Purchasing Policy; Authorization for Budgeted Purchases
- 5031 Authority & Procedures for Other Purchases
- 5035 Use of Outside Contractors and Consultants
- 5040 Insurance Coverage
- 5045 Fixed-Asset Accounting
- 5046 Capitalization and Depreciation of Assets
- 5050 Records Management and Retention
- 5055 Disposal of Surplus Property or Equipment