

# **BUSINESS**

(Series: 3000)

**Note: Policies in bold red indicate board adoption.**

3000	Concepts and Roles in Business Operations
3100	Budget
3110	Budget Planning
3120	Budget Calendar
3210	Adoption of Budget
3220	Transfer of Funds Between Categories
3230	Materials Fee
3240	Budget as a Spending Plan
3250	Sales and Disposal of Books, Equipment and Supplies
3300	Gifts, Grants and Bequests
<b>3310</b>	<b>Reimbursement Procedures</b>
<b>3315</b>	<b>Refunds</b>
3320	Expenditures/Expending Authority
3330	Purchasing Guides
3400	Business and Non-Instructional Operations
3410	School Purchasing
3411	Payments of Goods and Services
3420	Revolving Funds
3430	Relations with Vendors
3440	Leases and Agreements
3450	System of Accounts
3460	Encumbering
3470	Classification of Expenditures
3500	Periodic Financial Reports
3510	Inventories