POLICY FILE CODE	POLICY TITLE	LEGALLY REQUIRED	Notes from District
DAB	Financial Administration		Aligns with CASB policy manual, no substantive edits
DAB-E	Financial Administration (Online Posting of Financial Information) –Exhibit		Editing to align with CASB policy manual. This is an exhibit, no formal action needed. Informing the Board it is out dated.
DAC	Federal Fiscal Compliance	X	Aligns with CASB policy manual, update from Business Services Director to CFO/COO
DB	Annual Budget		Aligns with CASB policy manual, recommend removing section related to five-year budget plan. Recommend edit section related to budgeting a transfer from General Fund to Capital Reserve Fund. Conversation with Board about fund balance amount
DBC	Budget Deadlines and Schedules		Not in CASB policy manual and containt same information as policy DBG. Recommend repeal
DBD	Determination of Budget Priorities		Currently aligns with CASB policy manual. Question to consider on the 60% of district resources. How is that defined? Recommend removing language around five-year plan. Recommend 19 be changed to 3 months as recommended by auditor.
DBG	Budget Adoption Process		Currently aligns with CASB policy manual, no recommended edits
DBG-E	Deadlines in Budgeting Process Set by Statute — Exhibit		Currently aligns with CASB policy manual, no recommended edits
DBGA	Budget Referenda		Not in CASB policy manual. Speaks to process and amount able to levy to for a MLO. Is currently out of date as to what options are avaiable for an MLO and the limits. Is duplicativewith policy DEA and recommend repeal.
DBJ	Budget Transfers		Currently aligns with CASB policy manual, recommend edit from business manager to CFO/COO where appropriate
DBK	Fiscal Emergencies		Currently aligns with CASB policy manual, no recommended edits
DEA	Funds from Local Tax Sources		Recommended updates to align wit CASB policy manual. Change includes adding information on Special Building or Technology mill

DEAA	Budget Referenda		Not in CASB policy manual and is duplicative in language to DEA. Currently outdated and misses available MLO options. Recommend repeal
DEB	Loan Programs (Funds from State Tax Sources)		Currently aligns with CASB policy manual content. This policy is also in SPU. Edit to remove loans for renewable energy as no longer an option.
DFA/DFAA	Revenues from Investments/Use of Surplus Funds		Does not align with CASB policy manual, however was written specifically tailored to investing funds when district began working with a financial asset manager, PFM, following 2019 bond. Outlines legalities related to public investments, length of maturity, and rating requirements. Edits to reflect CFO/COO
DG	Banking Services (And Deposit of Funds)		Aligns with CASB policy manual, however recommend edit to "may maintain" a safety deposit box. The District closed its box when First National Bank closed in town in 2023. This is not required by statute. Also update from business services to CFO/COO
DGA/DGB	Authorized Signatures		Aligned with CASB policy manual, not update recommended
DGF	ACH Security Framework		Not in CASB manual but provides rules to controls and acces to protected information related to ACH and personal financials. No recommended changes.
DH	Bonded Employees and Officers		Aligns with CASB policy manual, no change recommended. Current practice is for district to maintain insurance coverage in-lieu of employee bonding
DI	Fiscal Accounting		Aligns with CASB policy manual, no change recommended
DIA	Online Schools and Online Programs (Permissible Documentation)	X	Recommend adding to our policy manual, currently not in. Speaks to the rules required on accepting type of documentation as proof of student enrollment, attendance, and interaction if engaging in district online program. Legally required.
DID	Inventories		Aligns with CASB policy manual, however board should define a dollar amount and life expectancy. Common amount is $5,000 and two years.
DIE	Annual Audit		Edits to align with CASB policy manual and clean up responsibilities for identifying auditor
DJ/DJA	Purchasing/Purchasing Authority		Aligns with CASB policy manual, no edits recommended

DJ/DJA-R-1	Purchasing - Capital Project Expenditure Regulation		Specifies rules and what qualifies for capital reserves (Fund 43) and capital project expenditures. No recommended edits. Not in CASB manual
DJB*	Federal Procurement	X	Aligns with CASB policy manual, Board just updated October 2026. No changes recommended and not including in review due to update last month
DJB-R	Federal Procurement - Regulation	X	Aligns with CASB policy manual, Board just updated October 2026. No changes recommended and not including in review due to update last month
DJE	Bidding Procedures	X	Aligns with CASB policy manual, no change recommended beyond removal of notes.
DJF	Purchasing Procedures		Not in CASB policy manual, outlines spending authority amount for staff. No recommended changes.
DJF-R-1	Purchasing Procedures		Not in line with current practice. District has used P-Cards as outlined in DJF for more than a decade. Purchase Orders are not used in the district. Recommend repeal of this regulation.
DJG	Vendor Relations		Aligns with CASB policy manual, no recommended changes
DK	Payment Procedures		Not in CASB policy manual, outlines rules for payment procedures and disbursements. No recommended changes.
DKC	Expense Authorization/Reimbursement (Mileage and Travel)	X	Aligns with CASB policy manual. Recommend removing language related to "rate approved by Board or superintendent" for mileage reimbursement. District reimburses at federal IRS rate.
DLA	Payday Schedule		Not in CASB policy manual. States when pay will take place. No change recommended
DLB	Tax Sheltered Annuities		Differs from language in CASB policy manual, however current policy specific to intent of law related to deduction of tax-sheltered annuities. CASB policy manual is generic to all deductions. No recommended changes
DLB - R - 1	Tax Sheltered Annuities Regulation		Recommend update to include 457(b) plan that is offered as a tax deferred savings plan. This was added two years ago
DLC	Expense Reimbursement		Not in CASB policy manual, duplicative to DKC. Recommend repeal.
DN	School Property Disposal		Aligns with CASB policy manual.
Policies listed below are not currently included in CASB's Policy Manual			