**MINERAL POINT UNIFIED SCHOOL DISTRICT

Series 600
Fiscal Management**

 **\*610 Fiscal Management Goals**

 **620 Annual Operating Budget** \*621 Budget Preparation
 \*622 Budget Adoption
 \*623 Budget Implementation \*624 Line Item Transfer
 625 General Fund Balance

 **630 Tax and Debt Limitations**  631 Borrowing

  **\*640 State and Federal Aid Eligibility Determination

 650 Revenues from Tax and Non-Tax Sources**  651 Revenues from Tax and Non-Tax Sources
 \*652 Gate Receipts and Admissions
 652.1 Free Admissions
 653 Fees, Fines and Charges
 654 Sale of Supplies to Students
 \*655 Tuition Fees
 \*656 Rental Fees
 \*657 Gifts, Grants and Bequests
 \*658 Sale of Bonds
 \*659 Sale of Property

 **\*660 Fund-Raising Activities**  661 Depository of Funds
 661.1 Authorized Signatures
 \*662 Bonded Employees and Officers
 \*663 Borrowing

**Series 600 Fiscal Management Continued:**

 \*664 Petty Cash

 **\*670 Expenditures** \*671 Salary and Payroll Management
 \*671.1 Salary Deduction
 671.2 Expense Reimbursements
 672 Purchasing
 672.1 Cooperative Purchasing
 672.2 Local Purchasing
 673 Payment Procedures
 674 Leasing of Facilities and Equipment

 **\*680 Fiscal Accounting and Reporting** 681 Accounting System
 681.1 Capitalization and Depreciation
 682 Financial Reports and Statements
 \*683 Inventories
 684 Accounting System

 **690 School Properties Disposal Procedures**

 **\* = No Current Policy**