

**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**