

**SERIES 600: FISCAL MANAGEMENT**

- \*610 Fiscal Management Goals
- 620 Annual Operating Budget
  - 621 Budget Preparation
  - 622 Budget Hearing
  - 623 Budget Implementation
- \*630 Tax and Debt Limitations
- \*640 State and Federal Funding Sources
- \*650 Revenues
  - \*651 Revenues from Local Sources
  - 652 Revenues from Investments
  - \*653 Gate Receipts and Admissions
    - 653.1 Free Admissions
  - 654 Resale of Educational Materials
  - 655 Student Fees, Fines and Charges
- \*660 Management of Funds
  - 661 Depository of Funds
    - 661.1 Authorized Signatures
  - \*662 Types of Funds
    - 662.1 Student Activity Funds Management
    - 662.2 Petty Cash Fund
  - \*663 Bonded Employees and Officers
  - 664 Cash/Valuables in School Buildings
- \*670 Expenditures
  - 671 Salary and Payroll Management
  - 672 Purchasing
  - 673 Approval and Payment for Goods and Services
- \*680 Fiscal Accounting and Reporting
  - 681 Financial Accounting System
  - 682 Financial Reports and Statements
  - 683 Inventories/Asset Management
  - 684 Audits
- \*690 School Properties Disposal

\* *Identifies general policy category or a policy topic not currently addressed in Board policy*

