

DEAA – REVENUES FROM NON-LOCAL, STATE, OR FEDERAL SOURCES

FEES, PAYMENTS, AND RENTALS – All fees such as book replacement, payments for facility/glass repair, and rentals of school facilities/grounds are designated as revenue. These funds are to be supplied to the school district treasurer in a timely manner for deposit in the general funds as revenue or reimbursement against an associated expense.

DONATIONS – Donations may be received by the school administration and shall be used for special events, programs, equipment, or supplies. All expenditures and revenues are the responsibility of the building principal and are subject to the student activity fund policy and procedures.

ADMISSION FEES – Admission fees for school district sponsored athletic and extracurricular events are permitted. Special activities sponsored by school clubs may charge admission or receive donations for fund raising purposes. All expenditures and revenues are the responsibility of the school or school club and are subject to student activity fund policy and procedures. Adequate records shall be maintained by the School Principal to provide chronological and accounting data for review and analysis.

TUITION – Tuition is designated as revenue and is to be anticipated as revenue. These funds are to be collected and supplied to the school district treasurer in a timely manner for deposit in the general fund.

GIFTS, BEQUESTS, AND MEMORIALS – Gifts, bequests, and memorials are not designated as revenue. All gifts, bequests, and memorials presented to the school district by individuals, companies, or corporations shall be reported to the School Board for acceptance. Special conditions and/or maintenance or upkeep will be taken into consideration.

EQUIPMENT AND SUPPLIES SALES – All funds received for the disposal of equipment and/or supplies will be supplied to the school district treasurer in a timely manner for deposit in the general fund as revenue.

EXPENDITURE RELATED REIMBURSEMENTS – All refunds for returned supplies, overpaid accounts, prepayment refunds, and the like are sources of revenue. All expenditure related reimbursements are to be supplied to the school district treasurer in a timely manner for deposit in the general fund as revenue (prior year expense) and/or reimbursement against an associated expenditure (current year expense).

Statutory/Regulatory/Policy/Handbook Cross References

Handbook (None)

APPROVED: April 13, 2006