

Revenues of the school district shall be received by the board treasurer. Other persons receiving revenues on behalf of the school district will promptly turn them over to the board treasurer.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. School district funds from any and all sources will not be used for private gain or political purposes.

Tuition fees received by the school district shall be deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year are set by the board based upon the superintendent's recommendation in compliance with current law. Tuition fees for summer school, driver's education, and adult education, as applicable, are set by the board prior to the offering of the programs.

The board may charge materials fees for the use or purchase of educational materials. Materials fees received by the school district shall be deposited in the general fund. It is the responsibility of the superintendent to recommend to the board when materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities shall be deposited in the general fund.

Proceeds from the sale of real property shall be placed in the physical plant and equipment levy (PPEL) fund, except as otherwise appropriate. The proceeds from the sale of other school district property are placed in the general fund, except as otherwise appropriate.

Date of Adoption: 2/24/14