

BUSINESS PROCEDURE

Series 800

Policy Title: Local-State-Federal-Miscellaneous Revenue

Code Number: 802.1

Persons designated by the Superintendent to receive revenues on behalf of the District shall deposit those revenues into a depository institution designated by the Board of Education on the same day they are received.

Revenue, from whatever source, shall be accounted for and classified under the official accounting system of the District. District funds from all sources shall not be used for private gain or political purposes.

The Board authorizes certain student fees. Fees may be paid either at the student's attendance center or online. If fees are paid at the student's attendance center, the fees shall be deposited in the school activity fund. These fees minus the allotted building portion shall be transferred to the Education Service Center by the tenth of each month. It shall be the responsibility of the Superintendent to recommend to the Board when fees will be charged and the amount of the fees.

Fees received by the District shall be deposited in the general fund. The fees for kindergarten through twelfth grade during the regular academic school year shall be set by the Board in compliance with current law. Fees for summer school and traffic education shall be set by the Board prior to the offering of the program.

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

Proceeds from the sale of real property shall be placed in the PPEL fund. The proceeds from the sale of other District property shall be placed in the general fund.

See Board Policy 801.1—Depository of Funds, and 505.11—Student Fees/Fines/Rental.

First Adoption: January 27, 1998
Revision Adoption: March 23, 2004/January 25, 2010
Legal Reference: Iowa Code Chapter 12C; 23A; 257.2; 279.8; 282.2, .6, .24;
291.12, .13; 297.9-.12, .22; 301.1 (1997)