

BUSINESS PROCEDURES - Series 800

802 Income

802.1 Local - State - Federal - Miscellaneous

Revenues of the school district shall be received by the central office staff. Other persons receiving revenues on behalf of the school district shall promptly place them in the hands of the central office staff.

Revenue, from whatever source, shall be accounted for and classified under the official accounting system of the school district. It shall be the responsibility of the business manager to deposit all revenues in the approved depository for the school district in a timely manner.

Tuition fees received by the school district shall be deposited in the general fund. The tuition fee for kindergarten (K) through twelfth (12) grade during the regular academic school year shall be set by the board, based on the superintendent's recommendation. Tuition fees for summer school and driver education shall be set by the board prior to the offering of the programs.

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

Rental fees received by the school district for the rental of school district equipment or facilities shall be deposited in the general fund. It shall be the responsibility of the superintendent to recommend to the board a fee schedule for renting school district property.

Proceeds from the sale of real property shall be placed in the PPEL fund, and the proceeds from the sale of other school district property shall be placed in the general fund.

The board may claim exemption from the application of state law prohibiting competition with private enterprise for the following activities:

- Goods/services directly and reasonably related to the educational mission;
- Goods/services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles for charter trips offered to the public, full or part-time, or temporary students;
- Goods/services which are not otherwise available in the quantity or quality required by the school;

- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and
 - Sales of books, records, tapes, software, educational equipment and supplies.

It shall be the responsibility of the superintendent to bring to the board's attention additional sources of revenue for the school district.

Date of Adoption: December 9, 1991

Review Date: November 9, 2009

Revision Date: December 14, 2006

Legal References: Iowa Code SS23A, 279.8, 282.2, .6, .24, 291.12, .13,
297.9-.12, .22, 301.1, 442.4, 453 (1989).
1940 Op. Atty. Gen. 232.
1940 Op. Atty. Gen. 196.

Cross References: 802.7 Depository of Funds
801.5 Financial Accounting System
903.1 Lease, Sale or Disposal of School Property or Buildings
1003.1 Community Use of School Facilities
1003.2 Loan of School Equipment