

# Board Policy

Code No. 704.1

## **LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE**

Revenues of the school district shall be received by the Director of Financial and Business Services. Other persons receiving revenues on behalf of the school district shall promptly turn them over to the Director of Financial and Business Services.

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 Director of Financial and Business Services to deposit the revenues received by the school district in a timely manner. School district funds from all sources shall 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 shall be set by the Board based upon the Superintendent's recommendation in compliance with current law. Tuition Fees for summer school shall be 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 shall be the responsibility of the Superintendent to recommend to the Board when material 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. 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 Physical Plant & Equipment Levy (PPEL) fund. However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than ten (10) and no more than twenty (20) days prior to the proposed public hearing. Notice of the public hearing must include the date, time and location of the public hearing, and a description of the proposed action. The proceeds from the sale of other school district property shall be placed in the general fund.

The Board may claim exemption from the law prohibiting competition with private enterprise for the following activities:

- Goods and services directly and reasonably related to the educational mission;
- Goods and 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 and services which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and,
- Sale 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.

*Legal Reference:*            [Iowa Code §§ 12C; 23A; 24.9; 257.2; 279.8; 41; 282.2, .6, .24; 291.12, 297.9-.12, .22; 301.1.](#)

*Cross Reference:*        701.1    *Depository of Funds*  
                                 703        *Budget*  
                                 803        *Selling and Leasing*  
                                 905        *Use of School District Facilities & Equipment*

*Approved: March 18, 1996*

*Reapproved: April 5, 1999*  
*November 1, 2004*

*Revised: March 18, 2002*  
*December 3, 2007*  
*February 17, 2009*  
*February 19, 2013*  
*June 21, 2021*