

TYPES OF FUNDS

School district funds are all moneys received by the school district or schools within the district or as a result of an activity carried on by the district.

All school district funds will be dispensed among the following funds: the general fund, capital outlay fund, special education fund, pension fund, capital projects fund, enterprise fund, trust and agency fund, or bond redemption fund.

Sources for school district funds include: income from school property, school district borrowing through bonds or promissory notes, taxes, funds received from federal, state or other political subdivisions, funds received from individuals or organizations through paid admission, payments for materials, services, gifts or trusts, funds received from fines and penalties, and any other funds received by the school district or schools from any other source.

(Adoption date: April 12, 1982)
(Revision date: December 15, 2000)
(Review date: February 12, 2001)
(Revision date: April 13, 2004)
(Reviewed date: November 26, 2007)