

Williamson County Board of Education



Adopted Date:
2/16/04

2.400

REVENUES
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1 The Board will operate the Williamson County Public Schools with income derived from all available
2 and potential sources which are consistent with and supportive of the educational goals of the
3 system.
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5 The schools may receive funds collected from activities and for events held at or in connection with
6 the school. All money collected by a school shall be properly receipted and documented as
7 outlined in the Tennessee Internal School Uniform Accounting Policy Manual, 1999. It is the
8 responsibility of each principal to determine the reconciliation method to be used for all events
9 which require a ticket.
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11 The purchase of items intended for resale for profit through the schools shall be subject to sales tax
12 based on the purchase price of the vendor providing the service or item. Resale activities not
13 intended to generate a profit shall be conducted at the discretion of the principal.
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16 GRANTS

17 Principals may apply for and receive grants for educational purposes made available by the state
18 and/or federal government on behalf of the school system but only when the conditions of their
19 availability are in harmony with the purposes and policies of the Board and the laws of the state
20 and county. Grants received directly by internal school funds must be recorded in a separate
21 restricted fund account. All related cash receipts and disbursements must be recorded in this
22 account. A grant activity schedule must be prepared (see Tennessee Internal School Uniform
23 Accounting Policy Manual, 1999, page 7-21, for example.)
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26 FEES, PAYMENTS AND RENTALS

27 In keeping with the establishment of free public schools in our state, all necessary elements of any
28 school activity in this school district, which constitutes an internal fundamental part of elementary
29 and secondary education, shall be provided free of charge to students.
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32 In the event that it becomes necessary to collect fees from pupils enrolled in certain academic
33 subjects or engaged in certain enrichment activities to maintain the desired instructional and
34 activities program in each school center, a schedule setting the maximum fee which can be
35 charged for any subject area or for any activity or for any service shall be recommended by the
36 Principal and Director of Schools and submitted to the Board for authorization no later than the July
37 meeting of the Board.
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40 No student will be penalized for non-payment of any material fee. No fees or tuition shall be
41 required of any student as a condition to attending the public school or using its equipment. Fees
42 and/or charges that may be requested from a student shall be approved by the School Board at
43 least annually.
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REVENUES
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1 A student will be held responsible for the cost of replacing any materials or property which the
2 student loses or damages.
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4 **FINES**

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6 All money collected as fines for violation of the compulsory attendance law, shall be placed in the
7 public school fund of Williamson County.
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Legal References:
TCA 49-2-110(a)
TCA 67-6-102, Subsection 23
Tennessee Internal School Uniform Accounting
Policy Manual; Section 4-9
TCA 49-6-3011

Cross References:
Student Activity Fund Management 2.900
Fund-Raising 6.701
Student Fees and Fines 6.709