

Williamson County Board of Education



Adopted Date:
2/16/04
Editorial 5/21/14

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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12 The purchase of items intended for resale for profit through the schools shall be subject to sales tax
13 based on the purchase price of the vendor providing the service or item. Resale activities not
14 intended to generate a profit shall be conducted at the discretion of the principal.
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16 GRANTS

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

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29 In keeping with the establishment of free public schools in our state, all necessary elements of any
30 school activity in this school district, which constitutes an internal fundamental part of elementary
31 and secondary education, shall be provided free of charge to students.
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34 In the event that it becomes necessary to collect fees from pupils enrolled in certain academic
35 subjects or engaged in certain enrichment activities to maintain the desired instructional and
36 activities program in each school center, a schedule setting the maximum fee which can be
37 charged for any subject area or for any activity or for any service shall be recommended by the
38 Principal and Superintendent of Schools and submitted to the Board for authorization no later than
39 the July meeting of the Board.
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41 No student will be penalized for non-payment of any material fee. No fees or tuition shall be
42 required of any student as a condition to attending the public school or using its equipment. Fees
43 and/or charges that may be requested from a student shall be approved by the School Board at
44 least annually.
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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:
40 TCA 49-2-110(a)
41 TCA 67-6-102, Subsection 23
42 *Tennessee Internal School Uniform Accounting*
43 *Policy Manual*; Section 4-9
44 TCA 49-6-3011

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

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