

# Bristol Tennessee City Schools

Descriptor Term: <b>Revenues</b>	Descriptor Code: <b>2.400</b>	Issued Date: <b>01/22/24</b>
	Rescinds: <b>2.400</b>	Issued: <b>05/15/23</b>

## 1 *General*

2 Any money collected by any school shall be documented with a receipt from the financial accounting  
3 software. Supporting documentation should accompany each receipt, such as remittance advices  
4 (documentation received from vendors and individuals identifying the reason why payment was made  
5 to the school) received with mail payments, collection logs, ticket reconciliations, etc.

6 The schools may receive funds collected from activities and for events held at or in connection with the  
7 school, including contracts with other schools for interschool events. To be included in this accounting  
8 are all monies collected from lunchrooms, athletics, entertainments, school clubs, fees, concessions, and  
9 all fundraising activities. Each principal shall determine the reconciliation method to be used for all  
10 events which require a ticket.<sup>1</sup>

## 11 **FEES**

12 School fees are to be kept to a minimum and may be expended only for the purposes for which they were  
13 collected. The school shall not require any student to pay a fee to the school for any purpose, except as  
14 authorized by the board. No fees shall be required of any student as a condition to attend the school or  
15 use its equipment.<sup>2</sup> School fees shall be waived for students who receive free or reduced-price lunches.<sup>3</sup>  
16 No student will be penalized for nonpayment of any school fee.

## 17 **FINES**

18 A student will be held responsible for the cost of replacing any materials or property which the student  
19 loses or damages,<sup>5</sup> including technology devices, textbooks, library books, equipment, and buildings.  
20 All money collected as fines shall be placed in the systemwide school fund, except money for fines  
21 collected for ~~technology~~ equipment **and other property** funded through the individual schools shall be  
22 retained by the schools.

## 23 **TUITION INCOME**

24 Tuition collected from nonresident students shall be placed in the systemwide school fund.

## 25 **RENTAL INCOME**

26 The office of the director of schools will collect all money received for use of a particular school facility  
27 or other school property.

## 1 GRANTS

2 Grants for educational purposes made available by the state and/or federal government may be sought  
3 by the schools or school district but only when the conditions of their availability are in harmony with  
4 the purposes and policies of the board and the laws of the state and county. Principals may apply for  
5 and receive grants, but funds shall be recorded in a separate restricted fund account. <sup>5</sup>

## 6 COLLECTION OF FUNDS THROUGH ONLINE PAYMENT<sup>6</sup>

7 Designated district staff may utilize electronic payment methods for electronic transactions as  
8 approved by the board. The director of schools or designee shall determine when this type of  
9 transaction may be utilized on a case-by-case basis. At the individual school level, the principal shall  
10 oversee the collection of funds and submit a plan that includes the following:

- 11 1. Adequate supporting documentation for the electronic collection method including a plan to  
12 provide a total daily receipt summary;
- 13 2. Methods of providing receipts to payers;
- 14 3. Information on maintaining and inspecting any voided receipts; and
- 15 4. How daily electronic collections shall be reconciled with the total daily receipt summary and  
16 who will be assigned to complete this task.

17 Processing fees for these transactions shall be charged for school nutrition account payments, tuition  
18 payments, Tennessee Online Public School (TOPS) online transactions, and charges at the school level  
19 as part of their internal school fund activity. Processing fees related to school activity fees collected by  
20 the district, technology usage fees, technology fines, or donations shall be waived.

21 The director of schools or designee shall establish administrative procedures to ensure compliance with  
22 internal controls and the *Tennessee Internal School Funds Manual*.

### Legal References

1. TCA 49-2-110(a); *Internal School Funds Manual*, Section 5-4
2. TCA 49-6-3001(a); TCA 49-2-110(c)
3. TCA 49-2-114
4. *Internal School Funds Manual*, Section 4-37
5. TCA 37-10-101, 102
6. *Internal School Funds Manual*, Section 5-8

### Cross References

Fundraising Activities 2.601  
Student Activity Funds Management 2.900  
Food Service Management 3.500  
Textbooks and Instructional Materials 4.400  
Compensation Guides & Contracts 5.110  
Attendance of Non-Resident Students 6.204  
Student Fees and Fines 6.709

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