

BUS4.3 - Other Revenues: Public and Private Facilities

B - Business

Gate Receipts and Admissions

Purpose:

To ensure proper control and accountability of admission receipts collected from school events, and to outline procedures for the management of these funds.

Collection and Supervision of Admission Receipts:

1. **Superintendent's Responsibility:**

The **Superintendent** is responsible for ensuring the proper collection, supervision, and disbursement of admission fees from all school events where an admission charge is applicable. This includes the **supervision of remittance procedures** to ensure funds are properly handled and accounted for.

2. **Ticket or Pass Only Admission:**

- Admission to school events that charge a fee will generally require a **purchased ticket** or **special pass**.
- The **use of tickets or passes** ensures controlled access to events and helps maintain accurate financial records.

3. **Record Keeping:**

- Adequate records shall be maintained for all admissions to ensure that all receipts can be accurately **audited** for accounting purposes. The records will include **ticket sales reports, pass distributions, and gate receipts**.

Legal References:

This policy is aligned with the following Arizona Revised Statutes (A.R.S.):

- **A.R.S. 15-1121 to 15-1126** - Pertaining to school financial operations and auditing requirements.

Income from School Sales and Services

Purpose:

To establish guidelines for generating income through school-related sales and services, ensuring compliance with educational objectives and legal requirements.

Vocational Activity Income:

1. **Educational Purpose:**

- Certain vocational programs may allow students to provide goods and services to the public as part of their educational experience.
- The primary objective is to provide **practical, hands-on learning experiences** for students, not to generate profit or compete with local businesses.

2. **Cost-Based Pricing:**

- **Charges for goods and services** offered through vocational activities will reflect the **current costs** associated with providing the particular service or product.
- Regular reviews will ensure pricing remains **fair and aligned** with the educational goals of the program.

Advertising Income:

1. Establishment of Advertisement Fund:

- A **District Advertisement Fund** shall be established to deposit revenues generated through the sale of advertisements.

2. Revenue Handling:

- All revenues collected from advertising activities will be **deposited and accounted for** in accordance with the **Uniform System of Financial Records (USFR)**.
- Monies in the advertisement fund are **not subject to reversion** and will be used in compliance with District policies and legal requirements.

Legal References:

This policy is aligned with the following Arizona Revised Statutes (A.R.S.):

- **A.R.S. 15-342** – Powers and duties of school districts.
- **A.R.S. 15-1121** – School funds and financial management.

Here is the revised **CDH - Cash in School Buildings** policy:

Cash in School Buildings

Purpose:

To establish guidelines for the secure handling and storage of cash collected in school buildings to ensure compliance with financial management practices.

Handling of Collected Monies:

1. Prudent Business Procedures:

- All monies collected by school employees, including **student treasurers**, shall be handled in accordance with **prudent business procedures** as outlined in the **Uniform System of Financial Records (USFR)**.

2. Receipting and Accounting:

- All collected monies must be promptly **receipted, accounted for**, and directed to the proper deposit location **without delay**.
- **Detailed records** of all cash receipts and transactions must be maintained to ensure accurate tracking of funds.

Storage of Cash:

1. Prohibition on Leaving Money Overnight:

- Under no circumstances should money be **left overnight** in school buildings, unless securely stored in **safes provided for the safekeeping** of valuables.
- Employees responsible for collecting funds must ensure that cash is transferred to the **appropriate deposit facility** in a timely manner, typically on the same day or by the next business day.

Legal References:

This policy is aligned with the following Arizona Revised Statutes (A.R.S.):

- **A.R.S. 15-341** – General powers and duties; school districts.