

**FINANCIAL MANAGEMENT**

Revenues

The District will seek and utilize all available sources of revenue for financing its educational programs, including revenues from non-tax, local, state, and federal sources. The District will properly credit all revenues received to appropriate funds and accounts as specified by federal and state statutes and accounting and reporting regulations for Montana school districts.

The District will collect and deposit all direct receipts of revenues as necessary but at least once monthly. The District will make an effort to collect all revenues due from all sources, including but not limited to, rental fees, bus fees, fines, tuition fees, other fees and charges. Uncollectible checks may be turned over to the county attorney for collection.

Legal Reference:	Title 20, Chapter 9, MCA	Finance
	Title 10, Chapter 10, ARM	GASB, Codification of Governmental Accounting and Financial Reporting Standards

Policy History:

Adopted on: February 2007

Revised on: