

Mitchell School District 17-2 POLICY

Category Approval

Series 400: Foundations and Basic Commitments

Adopted	Revised
2/26/01	
Reviewed	
6/28/04, 7/14/08, 6/25/12, 6/27/16	

TYPES OF FUND MSD 443

School district funds are all moneys received by the school district or schools within the district or as a result of an activity carried on by the district.

All school district funds will be dispensed among the following funds: the general fund; capital outlay fund; special education fund; public service enterprise fund; trust and agency fund; or bond redemption fund.

Sources for school district funds include: income from school property; school district borrowing through bonds or promissory notes; taxes; funds received from federal, state or other political subdivisions; funds received from individuals or organizations through paid admission, payments for materials, services, gifts or trusts; funds received from fines and penalties; and other funds received by the school district or schools from any other source.

LEGAL REFS.: SDCL 13-16-1 through 13-16-4