

	GROTON AREA SCHOOL DISTRICT 06-6	NEPN Code: DIB
	POLICIES AND REGULATIONS	

**TYPES OF FUNDS**

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; 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 any other funds received by the school district or schools from any other source.

CROSS REFS.:           DBK, Budget Transfer Authority  
                               FC, Facilities Capitalization Program  
                               IGDG, Student Activities Funds Management