

<b>Harrisburg School District</b>	<b>NEPN Code: DIB</b>
<b>Policy Manual</b>	

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

Legal References: SDCL 13-16-1 (Sources of school district funds)  
SDCL 13-16-2 (Types of funds enumerated)  
SDCL 13-16-3 (General fund defined)  
SDCL 13-16-4 (Lease payments from general fund in federally affected areas)

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