

Andes Central School District	NEPN Code: DIB Page 1 of 1
Policy Manual	

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; custodial fund; pension 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
 SDCL 13 - 16 - 2
 SDCL 13 – 16 – 3
 SDCL 13 – 16 - 4

Adopted: October 13, 2008

Revised: May 11, 2020