

**MANCHESTER CITY SCHOOLS**  
**Policy Manual**

**Descriptor Code:** 2.7001 Receipts Fees Payments and Rentals  
**Issued Date:** 07/19/93  
**Rescinds:**  
**Rescind Date:**  
**Review Month:** September/October

**RECEIPTS**

Any money collected by any school shall be documented by a written receipt.

The schools may receive funds collected from activities and from events held at or in connection with the school, including contracts with other schools for inter-school events. <sup>1</sup> To be included in this accounting are all monies collected from lunch rooms, athletics, entertainment, school clubs, fees, concessions, and all fund-raising activities.

Except for school books and school lunches, the purchase of items intended for resale through the schools shall be subject to sales tax based on the purchase price to the vendor providing the service or item. <sup>2</sup>

**FEES**

School fees are to be kept to a minimum and may be expended only for the purpose for which they were collected. The purpose and amounts of all fees must have the approval of the Board.

No fees shall be required of any student as a condition to attend school or use its equipment. <sup>3</sup> No student will be penalized for non-payment of any materials fee.

**PAYMENT**

A student will be held responsible for the cost of replacing any materials or property which the student loses or damages, <sup>4</sup> including textbooks, library books, equipment, and buildings.

**RENTALS**

All fees for use of a particular school facility or other school property shall be remitted to the Administrative Office.

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**Legal References:**

1. [TCA 49-2-110\(a\)](#)
2. [TCA 67-6-102\(a\)\(32\)\(H\)](#)
3. [TCA 49-6-3001\(a\);](#)  
[TCA 49-2-110\(c\)](#)
4. [TCA 37-10-101.](#)  
[TCA 37-10-102](#)  
[TISUAPM, Section 4 Title 3, Insurance/Bonding of Employees](#)

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**Cross References**