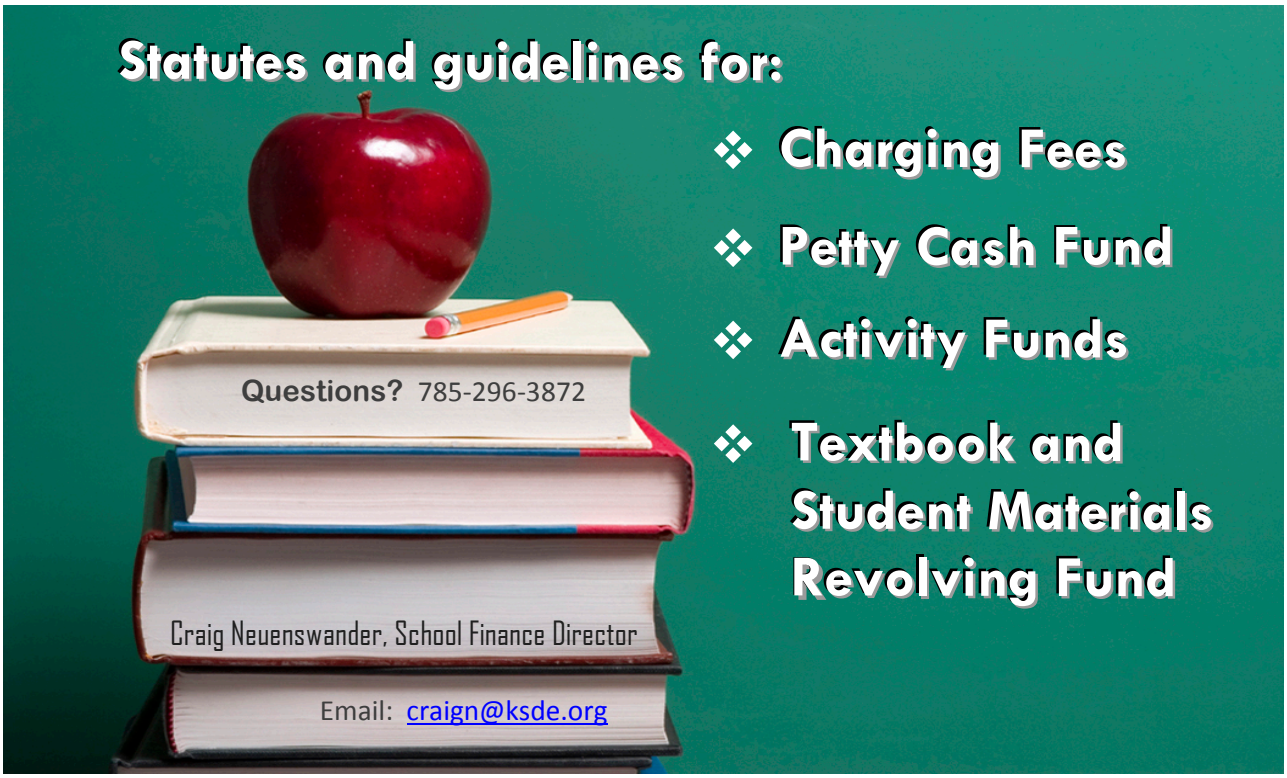

K.S.A. 72-5390. Fees; supplemental charges authorized to be prescribed and collected; disposition of moneys;

(a) The board of education of any school district may prescribe, assess and collect fees and supplemental charges for:
   (1) The use, rental or purchase by pupils of any of the items designated in K.S.A. 75-5389, and amendments thereto, to offset, in part or in total, the expense of purchasing such items; and
   (2) participation in activities, or the use of facilities, materials and equipment, which participation or use is not mandatory, but optional to pupils, whether incidental to curricular, extracurricular or other school-related activities.

(b) Moneys received by a board of education under this section shall be deposited in the textbook and student materials revolving fund of the school district.

History: L. 1976, ch. 304, § 2; L. 1979, ch. 225, § 1; L. 1993, ch. 264, § 2; L. 1995, ch. 90, § 2; L. 2003, ch. 116, § 7; July 1.

… the term "activities" means *activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intra-school extra-curricular activities in which pupils may participate directly or indirectly…*

K.S.A. 72-8208. Petty cash funds.

(a) The board of education of any school district may authorize, by separate resolutions, the establishment of petty cash funds from which to make needed expenditures for school district purposes in emergencies.

Every such resolution shall specify the general purpose for which the petty cash fund is to be established, authorize an employee of the school district to administer the petty cash fund, and designate an amount of moneys, not to exceed $1,500, to be maintained in the petty cash fund.

K.S.A. 72-8208. Petty cash funds. *(continued)*

(b) The employee authorized to administer any petty cash fund established by any resolution provided for in this section shall keep a record of all receipts and expenditures from the fund, and shall, from time to time, and at the end of each school year, prepare a statement for the board of education showing all receipts, expenditures, and the balance in the petty cash fund.

The petty cash fund shall be replenished by payment from the appropriate funds of the school district to the petty cash fund upon proper claim. If the board of education is satisfied with the report, the board may restore the fund to its original amount.

The fund shall be kept separate from all other funds and be used only for authorized expenditures and itemized receipts shall be taken for each expenditure.

No part of the fund may be loaned or advanced against the salary of any employee.

All employees entrusted with the administration of petty cash funds under authority of this statute shall be bonded by the school district.

History: L. 1959, ch. 308, § 2; L. 1968, ch. 226, § 1; L. 1969, ch. 352, § 1; L. 1977, ch. 257, § 1; L. 1983, ch. 241, § 1; July 1.

K.S.A. Supp. 72-8208a. School activity funds.

(a) The board of education of any school district may authorize, by separate resolutions, the establishment of school activity funds from which to make needed expenditures for the payment of expenses attributable to activities which pupils of the district may participate directly or indirectly. Every such resolution shall specify the general purpose for which the fund is to be established and shall authorize an employee of the school district to administer the fund.

(b) The employee authorized to administer any school activity fund established by any resolution provided for in this section shall keep a record of all receipts and expenditures from the fund, and shall from time to time, and at the end of each school year, prepare a statement for the board of education showing all receipts, expenditures, and the balance in the fund. The fund shall be kept separate from all other funds and be used only for authorized expenditures, and itemized receipts shall be taken for each expenditure.

(c) All moneys received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such moneys shall not be considered to be moneys of the school district for the purposes of K.S.A. 72-8202d, and amendments thereto.

(d) The provisions of K.S.A. 12-105b, and amendments thereto**,** shall not apply to claims against any school activity fund established by any resolution provided for in this section.

(e) As used in this section, the term “activities” means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intra-school extra-curricular activities in which pupils may participate directly or indirectly.

History: L. 1994. ch. 298, § 1; May 5.

K.S.A. 72-5389. Boards of education; authorization to purchase certain items for use of pupils.

The board of education of any school district may purchase, for the use of the pupils of the district, any of the following:

(a) Workbooks and materials which are supplemental to textbooks used in specific courses;
(b) specialized clothing and towels for use in physical education, shop, and science courses;
(c) musical instruments for use in band or orchestra;
(d) instructional materials for the use of technology in specific courses; and
(e) materials and supplies which are consumed in specific courses or projects or in which the pupil may retain ownership upon completion of such courses or projects.

History: L. 1976, ch. 304, § 1; L. 1995, ch. 90; § 1, July 1.

IMPORTANT:

All fees require approval of the Board of Education.

Textbook & Student Materials Revolving Fund

Deposit fees in the following funds:

Textbook and Student Materials Revolving Fund *	Building Level Activity Fund(s)	Fees and Supplemental Charges
✓		Textbooks
✓		Workbook/Materials supplemental to textbooks
✓		Specialized clothing and towels for use in physical education, shop and science classes
✓		Musical instruments for use in band or orchestra
✓		Instructional materials for the use of technology in courses
✓		Materials/supplies consumed in courses or projects, <u>or</u> in which pupil retains ownership
✓	✓ *	Participation in activities or the use of facilities, materials and equipment, which participation or use is <u>not</u> mandatory whether incidental to curricular, extra-curricular or other school-related activities

* Sale of admissions to activities may be placed at the building level, but must be authorized by the local Board of Education per K.S.A. 72-8208a.

See also:

K.S.A. 72-8250. Textbook and student materials revolving fund; uses of money.

K.S.A. 72-5390. Fees; supplemental charges authorized to be prescribed and collected; disposition of moneys; revolving fund.

K.S.A. 72-8208a. School activity funds.