

## **REGULATION #4900.4**

### **CLASSIFICATION OF FUNDS COLLECTED AT SITES**

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#### **1. PURPOSE OF REGULATION**

[Policy #4900 – Management of Site Based Funds](#), section 2.2, provides the general method by which funds are classified as being district revenue or local revenue - which is the principle of matching revenues and expenditures. “When revenue is realized from an activity paid for from district expenditure accounts, the revenue is to be accounted for as district revenue; and the corollary applies to local expenditures and revenues.” This regulation specifically identifies the more often encountered types of revenue as to classification.

#### **2. DISTRICT REVENUES**

District revenues include the following:

- Bus Pass Sales
- Bus Transportation Sales
- Conference Centres Sales
- Continuing Education Fees
- Facility Rentals
- Fax Charges \*
- Food Services (Cafeterias and catering)
- Long Distance Telecommunications Recoveries \*
- Lunch Programs sponsored by the district and/or Ministry
- Parent Advisory Council\* - for purchase through district processes
- Photocopy Charges \*
- Recycling Recoveries \*
- Textbook Loss and Damage \*
- Vandalism Recoveries

\* Indicates this source of revenue is recorded as a contra to the related district expenditure account which is part of the site’s “parent” budget account; thereby, increasing the funds available in the site’s “parent” budget account.

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#### **3. LOCAL REVENUE**

The following have been classified as Local Revenue assuming the expenses relating thereto have been paid entirely from local rather than district funds.

Athletics	Parent Advisory Council for
Automotive shop supplies	purchases through site processes
recovery from customers	Pay Telephone Commissions
Awards	Photography Commissions
Canteens	Popcorn Sales
Catering	Staff Activities – Sunshine Fund
Community Programs	School Newspaper
Course Fees	School Stores
Drama Productions	Strings Maintenance
Exercise Books and Student	Student Council
Supplies	Student Parking Lot
Fees for Courses, Activities &	Student Planners
Materials (Policy 9802)	Student Services and Fabricated
Field Studies	Materials
Graduation	Tournaments
Instrument Rental	Transcripts
Interest	Vending Machines
Library Fines and Losses and	Walkathons
Damage Recoveries	Year Book/Annuals/Video
Lock Rental/Sales	
Lunch Programs sponsored	
by the school	

#### **4. REMITTANCE FORM**

In order to effectively communicate the general ledger account numbers to which remittances to the district should be recorded, a [Remittance Form 6060.6](#) must be submitted. Remittance Form 6060.6 is available from Fiscal Management Services or online at [www.surreyschools.ca](http://www.surreyschools.ca).

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X-Ref: [Reg. #4900.1](#)