

 Tucson, Arizona POLICY REGULATION	REGULATION TITLE: Student Fees, Fines and Charges
	CODE: JQ-R1

The receipt and expenditure of fees or cash contributions may be for “extracurricular activities” as indicated in A.R.S. §43-1089.01 and 15-342 with contributions also used for “character education programs” as described in A.R.S. §15-719

To comply with the requirements of A.R.S. §43-1089.01 concerning the receipt and expenditures of fees or cash contributions from taxpayers during the previous *calendar* year for support of extracurricular activities and character education programs of the District, annually, not later than February 28, each school in the District shall provide the following information on forms prescribed by the Arizona Department of Revenue:

- Total number of fees and contribution payments received.
- Total dollar amount received.
- Total dollar amount spent, categorized specifically by:
 - Extracurricular activity.
 - Character education program.
- Total number of student participants, categorized specifically by:
 - Extracurricular activity.
 - Character education program.

When a school has a school council, the school council shall determine how contributions not designated for a specific purpose are to be used at the school. When a school does not have a school council, the principal shall make the determination.

If at the end of a fiscal year a public school has unspent contributions that were previously designated for a specific purpose or program and that purpose or program has been discontinued or has not been used for two (2) consecutive fiscal years, these contributions shall be considered undesignated in the following fiscal year for the purposes of this subsection.

Reviewed: November 4, 2011 [Friday Report]

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