

GATE RECEIPTS

Gate receipts are charges per person for entrance to student co- or extra- curricular activities held on RSU 26 grounds (whether owned by RSU 26 or rented for purpose by RSU 26). Examples include sports events and performing arts events. All gate receipts from such events will be transferred to the appropriate dedicated Facility Checking Fund(FCF). The FCF will be based on which facility the event is held in. Events held in the gymnasium or athletic fields will go to a School Athletic FCF and events held in the performing arts center will go to a Performing Arts FCF. Additional FCF activity funds tied to other RSU 26 facilities can be created at the superintendent's discretion if the need arises. The funds in a FCF will be used only for approved purposes related to the facility in which they were raised.

The primary use of a FCF account will be for significant capital improvements to the facilities with which the FCF is associated (e.g. athletic facilities or performing arts center).. Expenditures require prior approval in compliance with policy DJ based on the size of the expenditure. From time to time unexpected needs for operations in the relevant facility can be purchased from a FCF only with prior approval from the relevant principal and the superintendent and notification by email to the board. Additionally, purchases of uniforms, costumes, shoes, instruments, equipment, and participation fees (or other materials required to participate in relevant activities) for students with demonstrated financial need may be made at the suggestion of the stipended supervisor with prior approval from the relevant principal (but without need to notify the board or superintendent). All purchases will be made in accordance with policy DJ.

The district expects to cover necessary direct operating costs for co- or extra- curricular activities in relevant facilities out of its operating budget under standard budgeting procedures (see Policies DB and DBG) and purchasing procedures (see policy DJ). These operating costs may include but are not limited to stipends, uniforms and costumes, supplies, HVAC and electrical, and transportation. Indirect or ancillary costs not directly required for the co- or extra- curricular activity will not be covered out of gate receipts nor district budget, but may be covered through parental booster groups, concessions sales, and fund raising activities independent of the events. Ancillary costs would include but are not limited to team or cast parties, participation T-shirts (distinct from required uniforms or costumes), food for participants, and awards.

Charges for usage of the facilities for activities not directly tied to district curricular, co- or extra-curricular activities will fall under policy KF and the receipts will be returned to the district's general revenues. The board will be mindful of the need to invest in maintenance and upgrading of the facilities in proportion to the amount of such usage. The superintendent may also issue occasional one-time exemptions to the requirements for restricted use of gate receipts in this policy when part or all of the gate receipts for a co- or extra-curricular activity are targeted to a philanthropic cause in the community.

The superintendent or designee will put into place procedures to ensure good cash management practices

with prompt deposits and auditability and similarly ensure that tickets to events are trackable.

An expense report for the use of these funds will be developed annually and presented to the Board every August.

Cross Reference: DFF – Student Activity Funds

Adopted: October 17, 2012

Revised: May 30, 2017

May 26, 2020

March 28, 2023