## **UNCOLLECTED NON-TAX REVENUE**

The board will make an effort to collect all revenues due from federal, state, local and non-tax sources. At the first meeting in a new fiscal year, the superintendent will prepare a list of uncollected non-tax revenues from the past fiscal year including but not limited to unpaid rentals, fines, fees, and other charges and the actions that have been taken to collect the receivables. If not collected by December 30, the board will declare the remaining receivables as uncollectible.

Adoption Date: School District Name: Revised:

Classification: Optional