

Dallas School District 2

Code: **IGDG**
Adopted: 5/13/02
Readopted: 1/24/05; 4/14/14

Student Activity Funds

The School Board authorizes the establishment of Student Activity Fund accounts at the school building level for the management of Student Activity Funds.

Student Activity Funds shall include, but not be limited to, such special funds as: class funds, club or organization funds, student body or student government funds, annual or newspaper funds, rally squads, athletics, and special projects which have the approval of the principal.

Appropriate accounting procedures shall be followed in the maintenance of all Student Activity Funds. All such trust funds shall be under the immediate custodial care of the principal or person/s so designated by the principal. All income shall be receipted and expenditures shall be authorized by action of the student officers and advisors of the various organizations on appropriate vouchers.

Student Activity Funds shall be used exclusively, for carrying out the purposes of the organizations or projects establishing them. Funds shall not be diverted to another purpose without authorization of the affected organization. When an organization is dissolved, or a project completed, any remaining funds shall be transferred to the Student Body General Fund of the school in which it is located and shall not be held for a nonschool organization or use.

Staff members responsible for managing Student Activity Funds shall be covered by appropriate fidelity bonds.

An examination of Student Activity Funds shall be conducted annually by an independent accountant, approved by the School Board.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.441 - 328.470](#)

[OAR 581-022-1660\(2\)](#)