

# Helix School District 1R

Code: **DFG**  
Adopted: 1/8/97  
Orig. Code(s): None

## **Income from Program-Related Sales and Services**

Money raised by students for student bodies, clubs, organizations or any other purpose are, in fact, public funds. Consequently, accounting for the receipt and expenditure of these funds must meet the same fiscal standards required by all district resources and expenditures.

A Student Activities Fund will be included as a component of the district budget. Separate accounts within this fund will be maintained for each attendance center reporting a student account or accounts. Separate resource and expenditure estimates for each student body, club or organization within an attendance center will be included in the Student Activities Fund.

The deputy clerk shall develop guidelines for the receipt and expenditure of all moneys included in the Student Activities Fund. These guidelines must meet the same standards required for the receipt and expenditure of district General Fund Moneys.

Examination of the Student Activity Fund shall be included in the annual audit of the district.

END OF POLICY

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### **Legal Reference(s):**

[ORS 294.305 - 294.565](#)