

## Student Activities Fund Management

Student Activity Funds are defined as those monies collected or expended for school approved student groups and shall be used for the purpose of supporting the activities of these groups. The principal of each school shall be responsible for proper administration of the financial transactions of each student body account in accordance with generally accepted accounting practices and procedures and the district's business office requirements.

Annual audits may be conducted for each school's student body accounts by the district's internal auditor. Audits by independent auditors shall also be conducted when deemed necessary.

Co-curricular/Extracurricular activities are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate in such experiences on an individual basis, in small groups or in large groups – at school events, public events or combination of these – for motivation, enjoyment and/or improvement of skills.

The student-treasurer of the school-recognized student government organization may serve as a representative of that organization in partial administration of the building's student activity funds. All student activity fund moneys shall be receipted and deposited into a checking account administered by the business office.

All expenditures from the general account of student activity funds shall be expended to benefit the student body as a whole and must also be approved by the school-recognized student government organization and its advisor, if such organization exists.

All expenditures from a specific account of student activity funds related to other school-recognized student groups shall be expended to benefit the specific club or organization, and in so far as possible, to benefit those students currently in school who have contributed to the accumulation of those funds. Such expenditures must be approved by the members of that organization and their advisor.

All student activity fund expenditures must be approved by the building principal.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.305 - 294.565](#)  
[ORS 328.441 - 328.470](#)

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