

**North Wasco County  
School District 21**

Code: **DFI-AR**  
Adopted: 12/10/98  
Readopted: 1/28/04  
Orig. Code(s): The Dalles DFI-AR

**Special Building and/or Staff Funds**

Funds in this category are agency funds and should be accounted for separately from student body and district funds according to the following rules and regulations:

1. Staff Funds - Those funds raised and spent for the benefit of staff members.

These funds are usually derived from the sale of food/drink and staff donations. They are frequently used for coffee, flowers and other gifts, and special occasion meals or other such events.

Administration of staff funds should be accomplished by the group and not controlled by one individual.

2. Building Funds - These funds are usually derived from donations of parents and parent-teacher clubs and are controlled by each building. Equipment purchased by building funds shall become district property and included in the fixed assets accounting.

Staff funds and building funds shall be accounted for at the building level and shall be audited by the district auditors on an annual basis.