

**North Wasco County
School District 21**

Code: **IGDG**
Adopted: 3/13/97
Revised/Readopted: 5/26/04; 6/15/17
Orig. Code(s): IGDG

Student Activity Funds

Student activity funds are those funds raised or collected by and for school-approved student groups, excluding those funds budgeted in the general fund. These funds will be governed by rules and procedures set forth by the administration in accordance with Oregon Revised Statutes and Oregon Administrative Rules. Student activity funds do not include governmental funds for parent clubs, booster clubs, scholarship funds and staff or special building funds. Student activity funds also do not include governmental funds that are commonly receipted at schools such as athletic gate receipts, book fines, use fees, etc. Receipts from sales of food/drink to the general public are governmental funds. Governmental funds receipted at schools will be accounted for and budgeted by the district. End of the year balances will be returned to the district.

Student activity funds will be collected and expended for the purpose of supporting the school's cocurricular activities program, following these guidelines:

1. The superintendent and the principal will be responsible for administering student activity funds;
2. The student business manager or treasurer of the student government organization will serve as that organization's representative in administration of student activity funds.

All student activity funds will be receipted and deposited according to district policy and acceptable accounting procedures. All activity accounts will be audited.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.441 - 328.470](#)

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