

**North Wasco County
School District 21**

Code: **IGDG-AR**
Adopted: 6/8/00
Readopted: 12/18/09
Orig. Code(s): The Dalles IGDG-AR

Student Activity Funds

In accordance with Board policy IGDG authorizing establishment of student activity funds, the following rules and procedures are established to govern and administer student activity funds:

1. All student activity funds will be administered in each school under the authority of the principal and/or his/her designee. Each building principal is responsible for the accuracy, documentation for expenditure and appropriateness of each account that makes up the student activity funds;
2. Any student activity funds received may be deposited in an interest bearing account;
3. All student activity fund accounts shall be governed by an annual budget prepared by the involved students, staff advisor and school principal and/or his/her designee;
4. All expenditures from the general student body account must be approved by the principal only at the elementary schools. Expenditures at the middle and high schools must be approved by the principal, or their designee and the student council, as evidenced by minutes of student council meetings;
5. All expenditures from specific student group accounts (such as clubs, classes and athletics) must be approved by the staff advisor and the student representatives elected by the involved students;
6. Non-student funds (book deposits, library fines, usage fees, course fees, etc.) are governmental funds of the district and the balances of these accounts, net of refunds to students, shall be remitted to the district office at least semi-annually;
7. No expenditure from any fund shall be authorized, if that expenditure will result in a negative balance in that fund;
8. The business office will determine how often student activity fund accounts shall be subject to review;
9. All student activity funds will be audited by as part of the annual district audit.