

Coquille School District 8

Code: **IGDG**
Adopted: 1978 PHB,
12/12/88
Revised/Readopted: 6/23/97, 4/14/2008
Orig. Code(s): None

Student Activity Funds

In compliance with Oregon law, all student activity funds are the responsibility of the Board and shall be organized according to the following procedures:

1. Each school in the district may provide a system within that school for the collection and expenditure of funds for cocurricular student activities. Cocurricular student activities are defined as those activities whose funds are collected by and for school approved student groups and organizations;
2. These funds are to be administered by the school principal and are to be used only for the purposes for which each group or organization intends these funds to be used. The appropriately designated adviser for each of the organized groups or funds shall be responsible, with the approval of the principal, for any expenditure against those accounts;
3. All student activity funds shall be accounted for by an accounting system satisfactory to the Board approved independent accountant and shall be audited annually by said accountant;
4. Specific cocurricular accounts may be added or closed out as the need for funding changes from year to year;
5. All student activity funds in the district are classified as “governmental” funds and as such are district funds. Therefore, any funds remaining in the senior class fund after graduation of that class and after all fiscal obligations have been paid, will revert to the general account of the Coquille High School student body fund;
6. Funds derived from the student body as a whole shall be so expended as to benefit the student body as a whole, and the student body shall be so represented in democratic management of those funds raised by the students and expended for their benefit;
7. Funds derived from authorized clubs and organizations 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.

The superintendent will develop procedures as necessary for the expenditure of student activity funds. Such procedures shall be reviewed and updated as needed and maintained in the district’s Student Activity Fund Handbook.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 328.441 - 328.470](#)

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