

STUDENT ACTIVITY FUNDS

1. The controller of Student Accounts is responsible to the Principal and will advise the Principal, Director of Student Activities, and Student Body officers in all matters dealing with student finances. He/she will also act as controller/auditor of Student Accounts. He/she will be responsible for accurate bookkeeping records for all Student Body accounts.
2. All cash collected at school related functions will be deposited at the Student Bank on the day of collection or the next school day. Money should not be left in desks or file cabinets. (Nigh deposit bags are available upon request)
3. A faculty member will collect or supervise the collection of all student funds.
4. All purchases and receipts must be processed through Student Accounts. Student funds will not be deposited in any outside accounts.
5. All athletic and athletic related income and/or expenses will be processed through either Boys or Girls Athletics. There will be no slush funds (i.e., inactive clubs or outside organizations).
6. All fundraisers not on the current year's budget must be approved by the Principal, and the method of collecting the money must be approved by the Controller of Student Accounts.
7. Any fundraiser or expenditure requiring a contract with an outside company must first have the approval of the Principal and the method of collecting or handling the income involved in this contract approved by the Controller of Student Accounts.
 - a. Contracts must be signed by the Principal and Assistant Superintendent. (CDE Accounting Procedures for Student Organizations)
 - b. Signed copies must be on file with the Principal, student bank, and Assistant Superintendent.
8. The following must be processed through the office of the Controller of Student Accounts in order to facilitate an accurate audit:
 - a. Season Tickets
 - b. Student Body Cards
 - c. Yearbook Sales

STUDENT ACTIVITY FUNDS (continued)

9. Only active student clubs and organizations may operate concession stands, dances, and other money-making school activities. In the case where there is no school organization interested in sponsoring these activities, they may be contracted out with the approval of the Assistant Superintendent of Business and the Principal. This revenue may not be used to indirectly cover school expenditures. Monies may be donated back to the school through proper channels.
10. New bank accounts may not be opened without prior approval of the Assistant Superintendent for Business.
11. Major purchases (exceeding \$1000.00) should be supported by three written quotes.
12. Expenditures for the following items must receive the prior approval of the Assistant Superintendent of Business.
 - a. Plants and trees
 - b. Risers and bleachers
 - c. Modifications to buildings
 - d. Purchases made by any employee of the district
 - e. Repair or maintenance of district equipment
 - f. Acquisition or erection of any structure of a fixed nature.
13. Detailed yearly budgets will be developed and approved for the following accounts:

<u>Accounts</u>	<u>Approval</u>
Boys & Girls Athletics	Principal, Director, Assistant Superintendent
General Fund	Principal, Director
Yearbook	Principal, Director
Newspaper	Principal, Director
Senior Class	Principal, Director
Drama	Principal, Director

Copies of the above budgets will be on file in the District Office. No expenditures will be authorized until the budgets are approved. Other organizations will prepare budgets upon request.

14. All organizations will operate on a cash basis except athletics.

STUDENT ACTIVITY FUNDS (continued)

15. Student Accounts will be closed May 15 each year. Only the senior class may obligate funds after May 15. Seniors may not obligate student funds after graduation.
16. Class and club advisors are responsible for auditing funds collected by their organization and may be required to provide audit reports.
17. Student organization funds are to be used only for the organization's activities.

Regulation
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reviewed: February 9, 2010

NORTHERN HUMBOLDT UNION HIGH SCHOOL DISTRICT
McKinleyville, California