

BOARD OF TRUSTEES
HUMBOLDT COUNTY SCHOOL DISTRICT

POLICY 3165
BUSINESS, NON-INSTRUCTIONAL

ACTIVITIES AND FINANCES

1. All financial matters connected with student or school activities shall be under the direction of the Central Office and must be handled in accordance with all defined policies and procedures for special revenue accounts. Collected funds must be used for the purpose in which they are collected. An administrator will be given charge of the door or gate receipts for each event for which admission is charged. The principal shall require all monies collected from school affairs to be deposited promptly in a local bank, and monies in student affair funds shall be checked out of such bank only when the checks are signed by proper officials and countersigned by the principal as defined by established policy.
2. Ultimately, all fiscal responsibility for activity funds is the responsibility of the site administrator and shall not be delegated. Adequate supervision and training shall be provided to all individuals who are in contact with funds. Policies and procedures shall be reviewed on an annual basis and applied with full compliance. Annual audits of all activity funds will be conducted by Central Office personnel. Findings within this audit will require a corrective action plan to be submitted by the Site Administrator to the Assistant Superintendent. Significant deficiencies may lead to further corrective action.

Proper accounts shall be kept for all monies handled by school organizations and/or principals, and an audit shall be made by district personnel on an annual basis. A report, to include any findings, will be provided. Corrective action will be applied if determined necessary.