

STUDENT ACTIVITY PROGRAMS

I. DEFINITIONS

- A. Activity Program A separate curricular, co-curricular, or extracurricular organization or structure whose written policy and purpose definition has been approved by the Superintendent
- B. Activity Account A bookkeeping unit associated with each program for the purpose of recording the income and expense of each activity program
- C. School Activity Fund The aggregate of all activity accounts at a given school
- D. Student Activity Checking Account An account established for the payment of various student clubs and extracurricular activities
- F. Student Activity Agency Account An account established for the deposit of all student activity fees and charges collected from students
- F. Activity Account Sponsor An adult, usually a faculty member, assigned to supervise a student activity program. These adults will be appointed by the building principal.
- G. Clerk-Custodian The person designated annually by the School Committee to serve as bookkeeper of the student activity fund of a given school
- H. Treasurer The person who serves as fiscal officer of the School Committee. This person is responsible for all funds controlled by the School Committee.

II. RESPONSIBILITIES OF THE BUILDING PRINCIPAL

- A. Serve as the chief administrator for all activity programs at his/her school, and assumes full responsibility for student activity operations.
- B. Recommend to the Superintendent new student activity programs which he/she may accept or reject.
- C. Prepare annual reports as indicated in these procedures.
- D. Insure that all collections of monies for school activities are deposited promptly.
- E. Advise District Treasurer, in writing, of the name of the clerk-custodian or of any changes in position of clerk-custodian.

- F. Be completely familiar with Massachusetts General Laws relative to system of accounting for the use of Student Activity Programs.

III. RESPONSIBILITIES OF THE CLERK-CUSTODIAN

- A. To serve as accountant of the activity fund of the school.
- B. To make sure that an activity account has sufficient balance before authorizing an expenditure.
- C. To ensure that all expenditures are proper, as described in this document, and in DESE Guidelines and in the Student Activity Program Purpose, Goals and Proposed Budget Reports (VII).
- D. Prepare all monies for deposit in banks approved by the School Committee.
- E. Maintain accounting and other records relating to receipt and disbursement of activity monies, and prepare annual and monthly financial reports as prescribed in this document.
- F. Have accounting records, receipts, deposit slips and other data relating to the activity fund filed in an orderly manner to provide an audit trail for review at any time.

IV. RESPONSIBILITIES OF THE ACTIVITY ACCOUNT SPONSOR

- A. Supervise activity program and insure that the purpose and objectives of the program, as defined by the Student Activity Program Purpose, Goals and Proposed Budget Report, (as defined in Section VII) are being met.
- B. Make sure that the expenditures from the activity account directly or indirectly benefits those students who are participating in that group organization, in accordance with policies and/or purposes established by said group.
- C. Submit complete and accurate documentation to the clerk-custodian for the purpose of making deposits, incurring obligations, and paying bills.
- D. Bring all potential problems or questions that may arise to the immediate attention of the building principal.
- E. Other responsibilities as assigned or approved by the building principal.

V. FORMING NEW CLUBS, TEAMS AND OTHER STUDENT ORGANIZATIONS

A new club, team or other student organization may be formed in the following manner:

1. When a group of students want to form a new organization to meet a need not already met by an existing student activity, they must first obtain a faculty sponsor.

2. The faculty sponsor for the interested students OR a faculty member who perceives a need not currently met by an existing activity shall obtain the principal's permission to hold a preliminary meeting.
3. Once the principal's permission is granted, the faculty sponsor shall hold a preliminary meeting for the following purposes:
 - a) to determine student interest
 - b) to draft appropriate guidelines, operating procedures or by-laws.
4. The statement developed under 3b above shall include the following:
 - a) a statement of the purpose (rationale) for which the organization is being formed
 - b) a statement of the type(s) of activities in which the organization will be involved
 - c) an indication of the number of potential participants
 - d) an estimate of expenditures (first year and subsequent years; appropriated and non-appropriated) including transportation and salary factors
 - e) a statement on the availability and use of facilities
 - f) a statement on availability of competition if appropriate
5. The principal, upon review and acceptance of the proposal, shall recommend recognition be granted and shall submit to the Superintendent of Schools one copy of the proposal and his recommendation for formal recognition.
6. The Superintendent of Schools shall review the proposal and the principal's recommendation and make a recommendation to the School Committee concerning approval or disapproval.
7. The Superintendent of Schools shall notify the principal of the Committee's action and reasons for same.

VI. OPERATION OF EXISTING CLUBS, TEAMS AND OTHER ORGANIZATIONS

A. Annual Review

1. For each school with an authorized Student Activity Fund, by August 1 each year, the principal shall review the clubs, teams and other organizations officially recognized within his/her school to determine which are functioning, which are inactive, and ensure that there are no ineligible activities listed. Upon completing his/her survey, the principal shall file with the Superintendent and Director of Finance a list of clubs, teams and other organizations active in his/her building.
2. The Superintendent shall provide this to the School Committee each August to VOTE for approval of officially recognized clubs, teams and other organized, and recommend the amount to be established as the maximum balance in the checking account at each school for the coming fiscal year, and the use of interest earnings.

B. Use of Facilities

1. Student activity groups which have been recognized as school-sponsored activities shall have the right to use school facilities for the purpose of holding regular meetings and/or competitive events provided that such meetings do not interfere with the

normal operation of the school and provided permission has been granted by the building principal.

2. Student activity groups also have the right to use school facilities free of charge for activities other than regular meetings provided that:
 - a) the activity is a normal or essential part of the organization's function or is related to the purposes for which the group was formed.
 - b) the activity does not interfere with the normal operation of the school
 - c) the primary purpose of the activity is not to make a profit which will benefit any other than the organization
 - d) prior written permission is obtained from the principal of the building involved if the activity/event is to occur during school hours
 - e) the policy of the School Committee regarding use of school facilities is adhered to
3. Access to a telephone within the school facility during a school activity or event shall be provided for emergency purposes. If the telephone is in an area which is ordinarily locked when school is not in session, then a responsible person (e.g., coach or custodian) should be provided with a key to that area.

C. Fund Administration

1. Projects for the raising of money by student activity groups shall be approved by the building principal.
2. Pre-numbered tickets will be used for all events (e.g. athletic, fine arts, etc.) where admission is charged. The counting of all collected money shall be done by personnel not engaged in the collection of these funds and the appropriate cash receipt form must be completed and submitted to the clerk-custodian.
3. All funds generated by a student activity group are to be turned in to the clerk-custodian within 24 hours of receipt, and be promptly deposited, at least weekly, by the clerk-custodian in the Student Activity Agency Account.
4. In no case shall monies be left overnight in the school except in safes provided for safe keeping of valuables. The clerk-custodian shall make bank deposits on a regular basis. Under no circumstances shall student activity monies be taken home overnight.
5. Expenditure request forms shall be forwarded to the Director of Finance for his/her approval after the activity sponsor of the class or activity and school principal have approved the form. After the request form is approved, it shall be placed on a regional school warrant for approval by the School Committee and subsequent transfer of funds from the Student Activity Agency Account to the Student Activity Checking Account. . The completed expenditure request form shall be kept on file in the high school and a summary copy shall be retained in Central Office by Accounts Payable.

The following expenditures are prohibited:

- a) Periodicals subscribed to for the benefit of an individual
- b) Lending or advancing money to individuals or agencies
- c) Reimbursement to any individual for the replacement of a personal article which has been lost, destroyed or damaged.
- d) Dues to a professional organization for the benefit of an individual

6. The Director of Finance should establish periodic reporting timelines. Financial reports should be created and submitted in accordance with those guidelines to the School Committee, School Business Office, Treasurer and the individual student activity class/club advisors;

- a. Bank reconciliations must be done at least quarterly (preferably monthly). A copy of the bank reconciliation should be sent to the District Accountant and District Treasurer. Sign-offs must be performed by preparers and reviewers.
- b. The clerk-custodian shall maintain a cash receipts book.
- c. Aggregate subsidiary account balances should be reconciled no less than quarterly to the total control account.
- d. The School Principal or designee shall maintain individual subsidiary accounts by program within the student activity control account. This will allow proper matching of program expenditures against revenues that are collected for that purpose as well as allow for the efficient determination of the program balance.
- e. Total control account balances should be reconciled no less than quarterly to the aggregate total of the School Principal's reconciled checking account and the agency account maintained by the Treasurer.
- f. The Director of Finance or District Accountant will reconcile monthly to the clerk-custodian for the student activity checking account.

7. Annual reports:

The Principal will submit an annual financial report to the Superintendent of Schools no later than August 1 of each year for the previous fiscal year. This report will contain a summary by account, of all financial transactions that occurred throughout the year (for example, show beginning year's balance, total of all receipts, total of all transfers in, total of all expenditures, total of all transfers out and year-end balance).

8. Commissions and revenue sharing receipts:

Any monies paid to the school or to a student activity as commissions, or revenue sharing belong to the students and shall be deposited into the student activity agency account. Such funds shall be expended for the benefit of the students, for students in need, deficit resolution, or to pay for expenses associated with fund operations, such as software and supplies, and may not be spent to benefit the staff or to supplement the school budget. The school principal shall approve the use of these funds in accordance with this policy.

9. Deficit Balances:

Individual activity accounts should not be permitted to be in a deficit position because such a position becomes a liability to other individual activities or possibly to future classes. The School Committee shall require resolution of deficit balances annually prior to fiscal year end.

Possible remedial action could include funding from the following sources:

- a. School Committee appropriation;

- b. Accumulated investment earnings;
- c. Surpluses of inactive accounts;
- d. Gift from an activity with a surplus balance through approval of the advisor; or
- e. Any other legal means.

10. Inactive Accounts:

Any student activity inactive for a period of three (3) years or more, and for which there has been no receipts or disbursements recorded on their behalf, shall require the following actions in order to be closed:

- a. Written notification by the advisor or student officer to the School Principal or other authorized administrator that the activity will cease to be a viable account. If an advisor or student officer is not available, such discontinuance shall be by vote of the School Committee.
- b. All assets of the recognized student activity shall be identified and stated in writing.
- c. Any disposition of assets of an inactive recognized student activity shall be determined by the School Committee, but in no case shall the disposition benefit specific individuals.

VII. CREATION OF NEW STUDENT ACTIVITY PROGRAM

New Student Activity Program Request: Purpose, Goals and Proposed Budget Report:

- 1. This report, prepared on forms provided for this purpose, will consist of two pages. The first page will be for the purpose of defining the organization, and listing the activity program's objectives and goals. The second page will contain an estimated budget.
- 2. The building principal shall prepare this report for all new activity programs as they originate. This report shall be submitted to the Superintendent for approval and to the School Committee for a vote of approval.

VIII. INTEREST

Interest earned by such Student Activity Agency Account shall be retained by the fund and the school committee shall determine for what purpose such earnings may be used.

Reviewed and Revised 3/22/17