



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

Student Activity Account

Procedures Manual For

**Essex North Shore Agricultural & Technical
School District**

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I. General Information

Establishing a Student Activity

A. Students or faculty desiring to form an extracurricular activity shall petition the Student Activities Principal in writing. The petition shall state the purpose of and describe the activities of the proposed extracurricular activity, and shall be signed by at least five students before it is presented to the building principal for action. If the purpose of the proposed activity falls within the scope of educational mission of the school and if the necessary space and equipment is available, the building Principal will post the position internally to seek a suitable faculty advisor. When these procedures have been accomplished, the building principal shall recommend to the School Superintendent and School Committee approval of the extracurricular activity. Once approved by the School Committee the newly formed club or activity will operate as a pilot club or activity for three years before it is officially recognized as a permanent student activity.

Approved Student Activities

A. The school committee will approve all pilot student activity accounts for a specified time period of one to three years. At the end of the pilot time period the Student Activities Principal shall evaluate the success of the program and make a determination of whether or not this activity will continue.

Bonding

A. The staff member(s) designated to operate and control such Student Activity Accounts shall give bond to the district in such amount as the treasurer shall determine to secure the Principal's faithful performance of his/her duties in connection with such account. It is recommended that school systems review their insurance to be sure that all employees who handle student activity monies are covered - either by an endorsement to a liability policy or through a separate bond issued by an insurance company.

Faculty Advisor Duties

A. Each extracurricular activity shall have a faculty advisor appointed by the Principal.

B. The faculty advisor shall attend all meetings of the extracurricular student activity.

C. It shall be the duty of the advisors to guide and advise students in planning activities and the planning of financial budgets.

D. Each activity should have an elected student treasurer. The advisors shall assist the student treasurer in the preparation of statements of income.

E. The advisors shall audit these statements and sign them as acknowledgement of verification of the income statement to deposit slips.

F. The advisor shall guide the student treasurer in posting his/her account ledger and from time to time shall check the balancing of the student treasurer's accounts and the completeness of their supporting evidence.

G. The faculty advisor shall supervise expenditures by ensuring that funds are available before approving each proposed purchase and by signing all Student Activity Request For Payment slips.

H. The faculty advisor shall constantly work toward the goal of insuring the largest educational return from the activities participated in by the pupils.

I. Each faculty advisor shall receive a copy of the school committee's policy and procedures regarding student activity accounts and, prior to appointment, shall sign a declaration that they have received, read, and understand said policy and declare that the activities of the student organization shall be conducted in accordance with said school committee policy.

J. Failure to adhere to school committee policy may result in termination.

Meetings

A. All extracurricular student activities shall meet regularly or on an as needed basis. Every effort will be made to conduct student activity business during the afterschool period of 2:45 – 3:50. These meetings shall be held on school property. Extracurricular student activities shall not meet outside school property unless they have received the consent of the Principal.

Audits

A. The School Business Manager shall arrange an audit at least once annually. The audit may be an internal audit done by the School Business Manager or designee if so approved by the School Committee. At least once every three years, however, an independent audit firm should conduct the audit. The School Committee may elect to have all annual audits done by an independent audit firm if desired.

B. The cost of the independent audit shall be paid from the interest earned on the Student Activity Account and/or the operating budget.

C. In addition to the annual audit, there should be on-going internal reviews by the Business Manager or other designee of the Superintendent. These internal reviews should involve reviewing the monthly reports prepared by the individuals having daily oversight of the accounts.

Training Sessions

A. The Principal or designee will review the student activity policy and procedure manual annually with the advisors. Also, the services and/or guidance of the Business Manager's Office shall be made available to the faculty advisors and staff to review laws and the essentials of good bookkeeping procedures to ensure accurate and auditable books/accounts.

B. As needed the Business Manager will conduct a meeting for faculty advisors and treasurers to review these principles of the Student Activity Accounts system. Training shall be made available on the necessary procedures, forms, authorizations needed, and the books and records to be kept to accurately systemize an audit trail and prepare proper records.

Travel

A. If travel is planned for a Student Activity group, the Advisor must complete an ENSATS [field trip request form](#) for approval by the School Committee and Principal. In addition, the Advisor must complete a [Travel Authorization Form](#). Travel expenses, such as plane fare, hotel costs, rental cars, may be paid using the ENSATS district credit card. To use the card the advisor must make an appointment with the Business Manager. Once charges are made, the advisor must submit a Request for Payment form with the invoice/receipt to the Principal to issue a check from the Student Activity account to reimburse the District for the credit card payment.

The use of personal credit cards or other personal funds should be avoided whenever possible. If advance payment is necessary, prior written approval must be obtained from the Principal. "Cash Advance" funds for miscellaneous trip purchases (i.e.: sundries, tips, etc.) is not allowed. If advance funds are required, they will be issued in the form of Visa/Mastercard Gift Card(s). All purchases made with such cards will require receipts for documentation purposes.

Following the trip, the Advisor must complete a [Final Accountability Statement for Student Activity Travel Form](#).

Tax Exempt Status

A. All Student Activity Accounts purchases will be under the School Districts tax-exempt number through the District Treasurer.

B. Monies not under the control of the school system (i.e., PTO, Booster Clubs, staff monies, etc.) are not considered student activity monies and are not eligible to use the schools tax-exempt number.

Implications of Chapter 30B of the MA General Laws

A. Essex North Shore Agricultural and Technical School agrees with MASBO's (Massachusetts School Business Officials) opinion that Chapter 30B does not pertain to purchases made with student activity monies because Chapter 30B does not apply to trust and agency funds. However, to ensure the largest education gain will be achieved sound business practice shall be used in all financial decisions.

Staff Funds

A. Any monies belonging to staff (i.e. Sunshine funds, staff vending machines, vendor rebates etc.) cannot be maintained in the Student Activity Accounts. Should staff wish to maintain such an account, they must establish a bank account in their own name and cannot use the town tax-exempt number for such accounts.

Gifts

A. Gifts to recognized student activities must be first accepted by school committee and then deposited into the student activity agency account and expended in accordance with the school committee's policies for expenditures from such student activity account.

B. Gifts to other than student organizations are governed by Section 53A of Chapter 44 of the General Laws of Massachusetts, and shall be processed in accordance with such, including deposit of monetary gifts with the District Treasurer.

C. If no specific purpose was indicated, the monetary gift shall be expended in accordance with the overall intent of the gift.

Scholarship Funds

A. Under provisions of Section 53A of Chapter 44 and Section 37A of Chapter 71 of the General Laws of Massachusetts, all grants and gifts for educational purposes shall be deposited with the District Treasurer and held in a separate account. All scholarship monies will be under the jurisdiction of the school committee, in accordance with the guidelines under which the scholarship was established.

Class Accounts at Graduation

A. Student activity accounts established in accordance with Chapter 66 of the Acts of 1996 are for

student activity monies. Because graduates are no longer students, monies for classes that have graduated cannot legally be kept in student activity accounts.

B. When a senior class graduates, monies in the Senior Class Student Activity account shall remain available for ninety days after the close of the school year to allow time for outstanding bills to be received and paid. After this waiting period, if no request is received to transfer the funds from officers of that class, the remaining funds shall be transferred and disbursed evenly to the remaining active classes including the incoming freshman class account.

II. Operational and Financial Procedures

Subsidiary Accounts

A. The principal, or his designee shall maintain subsidiary accounts within the student activity control account, in order to match receipts and expenditures to the appropriate recognized student activity organization. Subsidiary accounts will be balanced each month to the control account by the Principal and reconciled by the business office.

Revenue

A. Monies can be raised by conducting a program for which a fee is charged or donations solicited, by selling a product (i.e. a candy bar) or by simply seeking donations from the community in support of a particular student activity.

Receipts/Deposits

A. All monies received by student organizations (from fundraisers, donations, etc.) should be turned over to the Principal or designee by the end of the business day for subsequent deposit to the Student Activity Agency Account.

B. After a respective student activity, collected funds are to be counted and prepared for deposit in a timely manner. For purposes of making change, a cash box can be provided with \$25.00 - \$250.00. Requests for cash box monies must be made in writing using the Cash Box form and given to the Principal with a minimum of 36 hours to complete said request.

C. Teacher/Advisor and student activity officer, as applicable (Treasurer/President), should bring cash and/or checks for deposit through the Principal's designee. The Student Activity Deposit form should be completed together and must be signed by the Principal or designee.

D. No student shall take money home at any time; money received over the weekend shall be deposited to a night depository, secured in a locked vault, or safeguarded by other means.

E. No Teacher or Faculty Advisor should directly exchange cash collected from students for an event to pay a vendor in cash directly. An accounting trail must be kept to reconcile receipts collected for each event and recorded on the Student Activity Deposit form. Payment of cash directly to a vendor reduces the paper trail needed to properly reconcile receipts and expenses for each event.

F. Copies of the Student Activity Deposit form should be filed with the activity treasurer and/or teacher/advisor.

G. The Principal's designee should make their best effort to deposit into the student activity agency account all monies received from student activity organizations no later than one week from receipt by the Principal's office.

H. Under no circumstances shall monies be deposited to the school checking account; all student funds must be deposited into the Student Activity Agency Account.

I. The Principals' designee should retain copies of all deposit slips, deposit receipts, transmittal slips and supporting documentation.

J. All monies collected from students to attend an event must detail the number of student who participated and the amount charged per student. This amount must coincide with the amount being collected and recorded on the deposit slip.

K. Updated financial reports shall be provided by the Principal or designee to the Advisor semi-annually.

Purchases

A. No purchases will be made without the prior written approval of the Principal or designee.

B. In all instances, the student officers and the faculty advisors are urged to follow sound business practices when purchasing goods and services. Purchases with student activity funds are exempt from Chapter 30B Uniform Procurement Act purchasing requirements, unless otherwise determined by the Office of the Inspector General.

C. The up-fronting of personal monies shall be avoided whenever possible. If it is anticipated that up-fronting of monies may be necessary, prior written approval shall be obtained from the Principal or designee. If prior written approval is not received there can be no guarantee that the individual making the purchase on behalf of the club and activity will be reimbursed.

D. Equipment and supplies purchased with student activity account monies are the property of the organization, not of any individual student, advisor, or other interested party.

E. Faculty advisors, or others involved in purchasing through the student activity account, shall not in any way benefit personally from the purchase.

F. Student activity monies shall not be used for any purpose unrelated to student activities or for the benefit of any staff person.

Expenditures/Disbursements/Checks

A. All expenditures/disbursements from the student activity account shall be made by check.

B. No check shall be written payable to cash.

C. Teacher/Advisor shall provide the invoice/bill. Payment request may be left in mailbox of the Principal or designee. If there are specific instructions to be noted in regard to payment (time restrictions, etc.), please meet with Principal or designee personally.

D. All checks require an original signature by the Principal. Signature stamps are not permitted.

E. Checks in excess of \$5,000 must be co-signed by the District Treasurer.

F. No checks shall be issued without bills, invoices or receipts to document the disbursement.

G. W9 forms are required to be completed from each new vendor before payment can be made.

H. Quickbooks will be used to maintain a record of all deposits and checks issued.

I. A standardized form should accompany all requests for check issuance. This form shall accompany the invoice and/or receipt and/or all supporting documents and must state to whom the check shall be made payable, the reason for the payment, the amount of the check, the account to be charged, and the approval signature of the student officer and/or faculty advisor. Original invoices must accompany each form.

Financial Reporting

A financial report will be submitted to the Finance Subcommittee and subsequently to the School Committee every quarter. These reports will be submitted in November, February, May and September.

Replenishment of Funds

The Student Activity checkbook shall maintain a maximum balance of \$35,000 dollars. Upon reconciliation of receipts and disbursements the District Treasurer will replenish the funds by means of the Warrant process.

Other

1. All student activity accounts must state a purpose for which the monies are to be expended. Student activity accounts should not make a profit.

2. All possible steps should be taken to plan a budget for the management of funds for the deposits and expenditures for the club, organization, or activity. Many student activities occur seasonally, and as such, the budgeting should be reflective of this.

3. The use of personal funds is discouraged. In the event that a payment is needed without a specific invoice due to restrictions imposed by the vendor, the Advisor should meet with the Principal to review the request and to arrange payment.

4. All steps shall be taken to establish accounts with new and customary vendors when possible.

Fund-Raisers

A. Fund-raising projects shall be held in accordance with school committee policy.

B. Results of fund-raisers shall be reported to the Principal within one week of the close of the fund-raising activity on the approved form.

C. All monies received through fund-raisers shall be deposited in accordance with the preceding section on "Student Activity Deposit Form".

D. Expenditures related to fund-raisers must be handled in accordance with the guidelines and policies for all other student activity account expenditures (see "Purchases" and Expenditures/Disbursements/Checks")

Commissions

A. Any monies paid to a student activity organization as commissions belong to the students (ex. yearbooks, class rings, bake sales) shall be deposited into the student activity account. Such monies shall be expended in accordance with specific School Committee policy for the benefit of students. At

no time shall such commissions be used to benefit staff.

Inactive Accounts

Any student activity organization 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 to close the student activity account:

A. Written notification by the advisor or student officer/treasurer to the principal or other authorized administrator that the particular activity will cease to be a viable account. If an advisor or student officer/treasurer is not available, such discontinuance shall be by vote of the School Committee.

B. All assets of the recognized student activity organization shall be determined and stated in writing.

C. Any disposition of assets of an inactive recognized student activity organization shall be determined by the School Committee, but in no case shall the disposition benefit specific individuals. (The primary goal in disposition should be to benefit the student body.)

Student Activities Fees

There will be a fee for participation in Student Activities. This fee will be determined annually and approved by the School Committee. Activities fees will be used to offset stipends, purchase materials for the clubs, and help with field trip costs. The full activity fee for a club will be refunded if a student paid but never participated in a club/activity. If a student becomes unable to participate due to illness or injury, a prorated refund will be available. (A doctor's note will be required.) Refunds will not be available for students who become ineligible for student activities due to academic or disciplinary reasons or for students who drop out of an activity. Once a student participates in an activity, this individual is not eligible for a refund.

III. Recommended Forms (Forms attached)

The sound administration and control of the student activity funds requires that appropriate forms with appropriate signature requirements and authorizations be used to document various transactions. The use of the forms has been detailed in the Procedures Section of this report. A listing of the forms appears below and is attached.

Cash Box Form
Student Activity Deposit Form
Student Activity Request for Payment Form
Fundraiser Report
Travel Authorization Form
Statement of Final Accountability for Student Activity Trip

Cash Box Request Form

Cash Box Request

Student Activities

Complete one form per cash box

YOUR NAME:	PHONE:
Student Activity	
DATE SUBMITTED:	DATE NEEDED:
TOTAL AMOUNT NEEDED:	
\$	

Change requested:

CASH	QUANTITY	TOTAL
\$ 10.00		\$
\$ 5.00		\$
\$ 1.00		\$
\$ 0.25		\$
\$ 0.10		\$
\$ 0.05		\$
\$ 0.01		\$
TOTAL CASH:		\$

1) Fill in your activities name in red above. 2) The person making the request fills in the shaded cells. 3) An advisor verifies the cash in the box before the event begins and signs below. 4) At the end of the event, an advisor counts the remaining cash, records it on a Deposit Notice form, and turns it over to the Assistant Principal to be deposited.

Assistant Principal (Signature indicates given to Advisor)	DATE:
VERIFIED BY EVENT VOLUNTEER:	DATE:

PLEASE RETURN CASH BOX FUNDS SEPARATE FROM EVENT DEPOSIT

FOR TREASURER'S USE ONLY: Check # _____ Date _____ Logged _____



Student Activity Deposit Form

Name of Club/Activity: _____

Description of Deposit: _____

(Explanation of where the funds are coming from)

If all/part of Deposit is from a **DONATION**:

Amount of Donation: _____

Name of Donor: _____

If all/part of Deposit is from a **FUNDRAISING ACTIVITY**:

Name of Fundraiser/Charity: _____

Date(s) event was held: _____

DEPOSIT DETAIL:	
BILLS: \$100.00	_____X 100 = _____
\$50.00	_____X 50 = _____
\$20.00	_____X 20 = _____
\$10.00	_____X 10 = _____
\$5.00	_____X 5 = _____
\$1.00	_____X 1 = _____
CHANGE/OTHER BILLS:	
TOTAL CASH:	
CHECK TOTAL (from reverse):	
TOTAL DEPOSIT:	

Signature of Advisor (required): _____

Date: _____

Signature of Student Treasurer (required): _____

Date: _____

Please retain a copy of this form for your records

For Internal Student Activities Use:

Bank Deposit

Date: _____

Coordinator

_____Princi
pal

[illegible]



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL

Student Activity
Request for Payment/Reimbursement

Name of Club/Activity: _____

Reason for Payment: _____

Make Check out to: _____

Amount of Payment: _____

Address: _____

* ☐ **W-9 Form is Attached** (*W9 form is REQUIRED for all vendors)
☐ **W-9 Form on File**

* ☐ **Invoice/Receipt Attached** (*Evidence of payment is REQUIRED, include bank/card statement)
☐ **Bill (Not paid yet)**

Special Instructions:

Advisor/Coordinator Signature

Date

Student Treasurer Signature

Date

Please Note:

- Sales tax is not reimbursable - please see Business Manager for Tax Exempt Form
- Please retain a copy of this completed form for your records
- All checks over \$5000.00 require a minimum of 7 days notice
- All checks under \$5000.00 require a minimum of 3 days notice

For Internal Student Activities Use: Date: _____

Check # _____

inator Coord

_____Princi
pal



Student Activities

Fundraising Reconciliation (After Event) Accountability Form

Name of Group: _____

Dates of Fundraiser: _____

Type of Fundraiser: _____

****This form must be submitted to the Principal within two weeks of the completion of fundraiser****

EXPENSES:

Number of Items Purchased _____

Value of the Items Purchased _____

INCOME:

Number of Items Sold _____

Selling Price of Item _____

Number of Items Ordered _____

Number of Items Returned _____

Number of Items Damaged _____

Number of Items Unaccounted for _____

Reason for unaccounted for items: _____

TOTAL:

_____ Total Purchase Price (Including shipping/handling)

- _____ Total Amount Earned through Sale

= _____ Net Profit Collected

Advisor Signature: _____ Date: _____



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL

Travel Authorization Form

PLEASE NOTE: IF FUNDS ARE REQUESTED, THIS FORM MUST BE COMPLETED AT LEAST 6 WEEKS BEFORE FUNDS ARE DUE

Activity Name: _____

Advisor(s): _____

Date of Request: _____

Destination of the Trip: _____

Purpose of the Trip: _____

Departure Date and Time: _____ Return Date and Time: _____

Number of Students traveling (attach roster): _____

Chaperone(s): _____

Funds Information:

Travel Funds Requested: ☐ yes ☐ no

If yes, Payable to (attach invoice/itinerary): _____

Amount: _____ Date Funds Needed: _____

Misc. Additional Funds Requested: ☐ yes ☐ no

Amount: _____ Date Funds Needed: _____

Card Issued: Type: _____ Number: _____

Payment Information:

Date of Payment: _____

Payment made by: ☐ Check Number: _____

☐ Credit* Amount: _____

(*If District card is used, "Request for Payment" form is required from activity for District reimbursement)

Advisor Signature: _____ Date: _____



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL

Statement of Final Accountability for Student Activity Trip

Today's Date: _____

Advance Funds Received:

Date Received: _____ Amount: _____ Cash ☐ Check ☐ Check #: _____ (if applicable)

List of Itemized Expenditures Paid: (Receipts from all expenditures required)

.....

Total Cash Expended: _____

Total Checks Expended: _____

Total Credit Card Expenses: _____

Amount Returned to Student Activities: _____

(If advances received exceed documented expenditures)

Amount of Additional Reimbursement Requested: _____

(If travel expenses incurred exceeded travel advances received)

Advisor Signature: _____ **Date:** _____

Principal Signature: _____ **Date:** _____

****Please retain a copy of this form for your records****

For Internal Student Activities Use: Date: _____

Check # _____

inator _____ Coord

_____Princi
pal