



Greater New Bedford Regional Vocational Technical High School

Student Activity Policy and Procedures Manual

Overview

Greater New Bedford Regional Vocational Technical High School Student Activities Trust Revolving Fund will follow the provisions of Mass. G.L c. 71, §47 and District Policies (see Appendix A) along with the MASBO guidelines in the creation of this policy manual.

A program of co-curricular activities established by the School Committee should ensure that young people have an opportunity to take part in co-curricular and extra-classroom experiences; should provide efficient procedures for their creation, operation and demise; and should outline a system for the safeguarding, accounting and internal control of extra-classroom activity funds.

The raising and expending of activity money by student bodies should have but one purpose: to promote the general welfare, education and morale of all students through the financing of the normal legitimate co-curricular activities of the student body operation.

Recognizing that these monies do indeed belong to the students and not to the city/town/regions and that there needs to be adequate controls in place to safeguard these monies, sound business guidelines need to be developed to govern these accounts.

There is a value to the students who perform functions and handle monies belonging to the student groups. The exposure the students receive is a valuable learning experience in control and administration of accounts. In addition, expeditious access of student account funds is critical to meet the goal of providing co-curricular activities to students in a timely manner.

Annual training will be provided to all advisors on the processes of the Student Activity Agency Account procedures.

Account Establishment

The Student Activities accounts will be compiled into a Revolving Agency account that will be self-supporting and not financially dependent on any other district funding.

The monies will be deposited into an interest-bearing savings account at the financial institution of the district. All funds will be deposited into that account. Any payments will be done through the warrant process. The agency savings account will have a transfer done monthly to account for the funding that was distributed from the operating account for the purpose of student activities transactions. The interest earned will be distributed to the respective month end balances of said student activity accounts.

The savings account will have a monthly reconciliation done while the District's monthly bank reconciliation is completed.

All student activity accounts will be given a ledger book to keep record of all transactions for their activity, deposits and disbursements. The ledger will be randomly selected for audit by the Business Office to verify balances. There will no maximum checking account balance since the student activity payables will be processed with the district financial system.

Money collection and Deposits

Any student organizations receiving monies from any source (fund-raisers, donations, etc.) should turn over such money to the principal or the principal's designee within twenty-four hours for subsequent deposit to the student activity savings account.

If money is received on a weekend, it shall be turned in on the first business day to the principal's designee's office. No advisor and/or student shall take money home at any time; money received over the weekend shall be safeguarded by other means, ex: advisor's classroom or safe.

The principal or principal's designee should deliver the monies to the Business Office for deposit into the agency savings account from student activity organizations no later than forty-eight hours of receipt by the principal's designee office.

Any money not deposited on the same day it was received shall be kept overnight in a safe or other secure, locked area.

All money turned over to the Business Office by a student organization (student officer/treasurer or advisor) shall be accompanied by a school deposit slip (see Appendix B) stating the source of the monies, the amount of money being deposited, and signed by the person turning over the money to the office and a student representative of the activity. The monies will be deposited on a weekly basis.

All monies turned into the office by students must be signed by the advisor and a student from the organization.

The advisor or student officer/treasurer should keep a duplicate of the school deposit slip submitted to the office with the money. The deposit should also be recorded in the ledger book per the student activity.

Any and all receipts over \$25.00 should have a pre-numbered receipt given to the student submitting the funds. For any fundraising that a student submits totaling over \$25.00 a receipt is to be given to them for the total submitted. The second copy of the receipt will need to accompany the deposit to the Business Office.

The principal designated to operate and control the Student Activity Checking Account shall give bond to the District in such amount as the Treasurer determines to be appropriate to secure the principal's designee faithful performance of his or her duties in connection with the Account.

Purchases and Disbursements

MGL 71, Section 47 gives the responsibility for the establishment of student activity accounts to the School Committee and the enforcement of the School Committee policies to the School Principals; such is the case with purchasing and disbursements. It is important that disbursement policies are sound, controlled, and designed to benefit only the students.

Any and all purchases done by the Student Activity groups will follow the purchasing policy of GNBRTVTHS district (see Appendix C). Any purchase over \$1,000.00 will require a district

purchase order. The purchase order will need to be signed by the advisor and the principal along with the Business Administrator prior to ordering.

Once the items have been received, an invoice will need to be approved and signed by the advisor and principal or the principal's designee. The invoice will then be submitted to the Business Office for payment distribution on the monthly warrant process. The payment process will be disbursed from operating account and a monthly transfer will be done from the Student Activity savings account to replenish the disbursement through the warrant.

All advisors will need to keep copies of the invoices submitted for payment. All invoices will also need to be recorded in the ledger book.

Class Accounts

At the conclusion of the fiscal year, the current graduating class will have six (6) months to close the student activity line and deposit the funds into the GNBRVTHS Alumni Account. The Alumni account will coordinate for any future purchases required by the graduates. DESE no longer deems this as a valid student activity account since the students are no longer active.

The advisors will finalize the balance with the Business Office and complete a disbursement form to submit for payment to close out the activity line. (See Appendix D)

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 be closed:

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

Deficit Accounts

Individual activity accounts should not be permitted to be in a deficit position because such position becomes a liability to other individual activities or possibly to future classes. The following list is possibilities for remedial action whenever a deficit occurs:

- School Committee appropriation
- Accumulated Investment Earnings

- Surpluses of inactive accounts
- Gifts from another activity with a surplus balance with permission of the advisor and principal
- Any other legal means

Student Travel

Student travel for student activity field trips will follow the district policy for Student Travel under section JJH of the District Policy Manual. (See Appendix E)

Annual Audit

There shall be an annual audit of the student activity funds conducted in accordance with the District's audit procedures. An independent audit from an outside agency will take place every 2 years commencing December 2018.

APPENDIX A

CHAPTER 66 of the Acts of 1996

AN ACT RELATIVE TO CERTAIN STUDENT ACTIVITY ACCOUNTS

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 47 of Chapter 71 of the General Laws is hereby amended by adding the following three paragraphs: --

Notwithstanding the provisions of the preceding paragraph or section fifty-three of chapter forty-four, the School Committee of a city, town or district may authorize a school principal to receive money in connection with the conduct of certain student activities, and to deposit such money with the municipal or regional school district treasurer, into an interest bearing bank account, hereinafter referred to as the Student Activity Agency Account, duly established by vote of the School Committee to be used for the express purpose of conducting student activities. 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. In addition to such Student Activity Agency Account the School Committee may authorize the municipal or regional school district treasurer to establish a checking account, hereinafter referred to as the Student Activity Checking Account to be operated and controlled by a school principal and from which funds may be expended exclusively for student activity purposes for the student activities authorized by the School Committee. Such account shall be used for expenditures only and funds received for student activities may not be deposited directly into such account.

The School Committee shall vote to set the maximum balance that may be on deposit in such Student Activity Checking Account. The principal designated to operate and control such Student Activity Checking Account shall give a bond to the municipality or district in such amount as the treasurer shall determine to secure the principal's faithful performance of his duties in connection with such account. To the extent that the funds are available in such Student Activity Agency Account, funds up to the maximum balance set by the School Committee shall be transferred from the Student Activity Agency Account through the warrant process to initially fund such Student Activity Checking Account.

Periodically, to the extent that funds are available in such Student Activity Agency Account, the municipal or regional school district treasurer shall reimburse such Student Activity Checking Account, through the warrant process, to restore the limit set by the School Committee. The principal shall adhere to such administrative procedures as the municipal or regional school district treasurer or accountant may prescribe. There shall be an annual audit of the student activity funds which shall be conducted in accordance with procedures as agreed upon between the School Committee and the auditor based upon guidelines issued by the department of education.

Appendix A Continued

File: JJ

STUDENT ACTIVITIES (CO-CURRICULAR AND EXTRACURRICULAR)

The School Committee believes that student activities are a vital part of the total educational program and should be used as a means for developing wholesome attitudes and good human relations and knowledge and skills. The Committee supports the concept that a wide variety of extracurricular activities should be made available to students. However, participation in such activities is a privilege, not a right.

The school district will strive to provide a broad and balanced program of activities geared to the various ages, interests, and needs of students.

LEGAL REFS.: M.G.L 71:47
 603 CMR 26.00

Appendix A Continued

File: JJA

STUDENT ORGANIZATIONS

Student organizations will be encouraged when they meet the criteria of contributing to student self-esteem and performance and should operate within the framework of state statutes, School Committee policies, and administrative procedures. In addition, clubs and organizations should relate to subject matter covered by the curriculum.

A current listing of approved school groups and organizations will be provided in the student handbook.

To participate in school activities and clubs, students must maintain good attendance and good grades and demonstrate good behavior and citizenship both during school and at school-sponsored events. Students not meeting these expectations may be excluded from participation, at the discretion of the Superintendent-Director or his designee.

The Superintendent-Director or designee shall develop general guidelines for the establishment and operation of student organizations within the school. Among other provisions, such guidelines shall require the approval of the Principal prior to the formation of any club or organization in the school and the assignment of at least one faculty or designated adult advisor to each approved student organization. Within such guidelines will be provisions for a periodic review of all student organizations.

The formation of any student organization that may engage in activities of a controversial nature shall require approval by the School Committee.

All student organizations shall be required to open membership to all interested and/or eligible students. Disruptive groups, secret societies, and/or gangs shall not receive recognition in any manner under this policy.

All forms of hazing in initiations shall be prohibited in a student organization. No initiation shall be held for a student organization which will bring criticism to the school system or be degrading to the student.

The faculty or designated adult advisor must attend every meeting of the student organization whether conducted on school premises or at another location.

The administration is authorized to deny requests by unauthorized student organizations desiring to meet or form in the school. The Principal will inform the group of the reasons for the denial. The students and/or group may submit a written request to the appropriate District administrator for review of the decision.

LEGAL REF.:603 CMR 26.06

Appendix A Continued

File: JJE

STUDENT FUND-RAISING ACTIVITIES

The School Committee would like to be in the position to underwrite all student educational experiences at the school, but funding limitations do not make this possible. In some cases, student fundraising activities will be required. When student fundraising is contemplated, the following guidelines shall apply:

- The Superintendent-Director or designee will have discretion to approve and schedule student fundraisers.
- A faculty advisor will oversee the activity and ensure that it is run properly.

In general, the Committee discourages fund-raising in the community by students for school activities. Especially discouraged is the sale of goods produced by companies for profit, such as magazines, candy, and similar items.

Exceptions to this policy will be:

1. Sale of tickets to scheduled athletic events and school dramatic and musical performances.
2. Sale of advertising space in school publications.
3. A fund-raising activity approved by the Superintendent.
4. Proposals to raise funds for charitable purposes or for benefit of the school or community (for example: American Field Service activities, United Nations, or scholarship funds) provided such proposals have been individually approved by the building Principal and Superintendent.

No money collections of any kind may be held in the schools without the specific consent of the Superintendent.

Only fundraising projects approved by the school administration are permitted.

CROSS REF.: KHA, Public Solicitations in the School

Appendix B

Gnbrvths
Student Activities Deposit Record Form

Student Activity Name: _____

Student Activity Munis Department #: _____

Type of Activity: _____

Date of Activity: _____

Amounts/Units Sold: _____

Amount of Deposit: _____ -

Date of Deposit: _____ -

Advisor Signature: _____ -

Verification Date of Deposit: _____

Student Activities Director Signature: _____

Verification Date of Receipt in BO: _____

Business Office Signature: _____

\$100.00	_____
\$50.00	_____
\$20.00	_____
\$10.00	_____
\$5.00	_____
\$1.00	_____
\$0.25	_____
\$0.10	_____
\$0.05	_____
\$0.01	_____
Checks	_____

Total of Deposit \$ _____ -

Appendix C

File: DJB

PURCHASING PROCEDURES

Purchasing shall be done in accordance with state law and procedures established by the office of the Business Manager, who shall have full authority to question the quality, quantity and kind of materials requested and received by the District.

The Business Manager may purchase supplies, materials, equipment and services up to the amounts specified in state law, beyond which a competitive bidding process is required.

The Superintendent-Director or Business Manager may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the School Committee.

No district funds shall be expended for the purchase of alcoholic beverages.

The Committee shall not recognize obligations incurred contrary to Committee policy and administrative regulations.

LEGAL REFS.: M.G.L. 30B; 687

CROSS REF.: DJE, Bidding Procedures

Appendix D

Greater New Bedford Regional Vocational Technical HS

Student Activity Account Closure

Name of Student Activity: _____

GL Line of Student Activity: _____

Balance of Account: _____

Where money is being moved to: _____

Advisor Authorization: _____

Date of Authorization: _____

Student Activities Coordinator: _____

Date of Authorization: _____

Appendix E

File: JJH

STUDENT TRAVEL

All student trips which include late night or overnight travel must have prior approval of the School Committee. Initial approval by the School Committee is required before engaging students in fundraising activities. The School Committee will also consider the educational value of the trip in relation to the cost prior to granting initial approval. Overnight trips should offer significant educational benefits to students that clearly justify the time and expense of the trip. Such trips should be appropriate for the grade level.

Final approval will not be granted until all preparations for the trip have been completed including, but not limited to, all logistical details involving transportation, accommodation arrangements and fundraising efforts. The School Committee requires that final approval be sought no less than 30 days prior to the scheduled trip dates.

Teachers and other school staff are prohibited from soliciting for privately run trips through the school system and in the schools. The School Committee will only review for approval school-sanctioned trips. The School Committee will not review or approve trips that are privately organized and run without school sanctioning.

CROSS REFS.: IJOA, Field Trips

LEGAL REFS.: Chapter 346 of the Acts of 2002 (et al) approved on October 9, 2002
M.G.L. 69:1B; 71:37N