

***SPRINGFIELD PUBLIC SCHOOL DISTRICT
REPORT ON APPLYING AGREED-UPON PROCEDURES
IN RELATION TO STUDENT ACTIVITY FUNDS
YEAR ENDED JUNE 30, 2020***

SPRINGFIELD PUBLIC SCHOOL DISTRICT
REPORT ON APPLYING AGREED-UPON PROCEDURES
IN RELATION TO STUDENT ACTIVITY FUNDS

JUNE 30, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES IN RELATION TO STUDENT ACTIVITY FUNDS

To the Honorable School Committee and
Management of the Springfield Public School District
Springfield, Massachusetts

We have performed the procedures enumerated in the Massachusetts Department of Elementary and Secondary Education's (ESE) "Agreed-Upon Procedures and Audit Guidelines: Student Activity Funds", which were agreed to by the Springfield Public School District (the District), solely to assist the District with an evaluation of the systems of internal controls and compliance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47) as related to the District's student activity funds exceeding \$25,000, plus an additional 4 accounts selected by management, of activity for the period July 1, 2019 through June 30, 2020. The District is responsible for the administration and system of internal controls surrounding the student activity funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Massachusetts Department of Elementary and Secondary Education's "Agreed-Upon Procedures and Audit Guidelines: Student Activity Funds" either for the purpose for which this report has been requested or for any other purpose.

We have listed our comments and the corresponding agreed-upon procedures in the accompanying Schedule of Comments.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on cash and student activity balances. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Powers & Sullivan, LLC

July 13, 2021

Student Activity Schedules

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2020

ASSETS

Cash and cash equivalents.....	\$	<u>310,323</u>
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STUDENT ACTIVITY BALANCES

CHESTNUT NORTH STUDENT COUNCIL.....	\$	81
CHESTNUT SOUTH BOOK CLUB.....		76
COMMERCE BOYS BASEBALL CLUB.....		320
COMMERCE BOYS BASKETBALL.....		1,941
COMMERCE BOYS VOLLEYBALL.....		176
COMMERCE CAP AND GOWN.....		530
COMMERCE CHEERLEADING.....		9
COMMERCE CLASS OF 2018.....		10
COMMERCE CLASS OF 2019.....		2,811
COMMERCE CLASS OF 2020.....		152
COMMERCE CLASS OF 2021.....		269
COMMERCE DRAMA CLUB.....		142
COMMERCE FOOTBALL CLUB.....		369
COMMERCE GSA CLUB.....		-
COMMERCE IB COMMUNITY SERVICE CAS.....		231
COMMERCE JROTC.....		2,065
COMMERCE KEY CLUB.....		11
COMMERCE LITERARY MAGAZINE.....		39
COMMERCE NATIONAL HONORS SOCIETY.....		69
COMMERCE PERFORMING ARTS.....		710
COMMERCE PRIDE ACADEMY.....		293
COMMERCE PEER MEDIATION STUDENT MENTORS.....		14
COMMERCE SCHOOL STORE CLUB.....		439
COMMERCE STUDENT GOVERNMENT.....		151
COMMERCE TRACK CLUB.....		344
COMMERCE TRACK AND FIELD.....		171
COMMERCE WALKING AND FITNESS CLUB.....		236
COMMERCE YEARBOOK CLUB.....		1,315
PUTNAM ALLIED HEALTH CLUB.....		25
PUTNAM ANIME CLUB.....		260
PUTNAM ART CLUB.....		2,372
PUTNAM BOYS BASEBALL CLUB.....		286
PUTNAM BOYS BASKETBALL CLUB.....		1
PUTNAM BOYS SOCCER.....		577
PUTNAM BIM CLUB.....		527
PUTNAM BLACK HISTORY MONTH.....		895
PUTNAM BOYS VOLLEYBALL.....		328
PUTNAM BREAST CANCER.....		4,783
PUTNAM CARPENTRY CLUB.....		50
PUTNAM CHEERLEADING.....		17
PUTNAM CLASS OF 2019.....		-
PUTNAM CLASS OF 2020.....		33,982

(continued)

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2020

PUTNAM CLASS OF 2021.....	12,511
PUTNAM CLASS OF 2022.....	13,597
PUTNAM CLASS OF 2023.....	4,660
PUTNAM DANCE CLUB.....	20
PUTNAM EARLY EDUCATION CLUB.....	170
PUTNAM FOOTBALL CLUB.....	88
PUTNAM FFA CLUB.....	3,248
PUTNAM GIRLS BASKETBALL CLUB.....	221
PUTNAM GIRLS BASKETBALL.....	935
PUTNAM GIRLS SOFTBALL CLUB.....	62
PUTNAM GIRLS WHO CODE.....	300
PUTNAM GSA CLUB.....	243
PUTNAM HISTORY/ECONOMICS CLUB.....	166
PUTNAM INTERNATIONAL CLUB.....	172
PUTNAM JROTC.....	3,785
PUTNAM MACHINE TECH.....	96
PUTNAM MUSIC CLUB.....	24
PUTNAM NATIONAL HONORS SOCIETY.....	104
PUTNAM NJROTC CLUB.....	100
PUTNAM PROJECT PURPLE CLUB.....	755
PUTNAM HOSPITALITY CLUB.....	150
PUTNAM RETAIL CLUB.....	70
PUTNAM SKI & SNOWBOARD CLUB.....	1,376
PUTNAM SKILLSUSA CLUB.....	7,058
PUTNAM STUDENT PARENT CLUB.....	693
PUTNAM SCHOOL STUDENT TRIP.....	35
PUTNAM TRACK CLUB.....	183
PUTNAM VOLLEYBALL CLUB.....	484
CENTRAL HIGH 7 FLAGS CLUB.....	1,314
CENTRAL HIGH ACADEMIC RECOG CLUB.....	205
CENTRAL HIGH ACTING CLUB 1.....	692
CENTRAL HIGH ACTING CLUB 2.....	186
CENTRAL HIGH ACTING CLUB 3.....	206
CENTRAL HIGH ADVENTURE CLUB.....	309
CENTRAL HIGH AERIE CLUB.....	282
CENTRAL HIGH ANIME CLUB.....	-
CENTRAL HIGH ART CLUB.....	411
CENTRAL HIGH SOCCER.....	817
CENTRAL HIGH BOYS BASEBALL CLUB.....	2,316
CENTRAL HIGH BOYS BASKETBALL CLUB.....	25
CENTRAL HIGH BAND CLUB.....	-
CENTRAL HIGH BEST BUDDIES CLUB.....	351
CENTRAL HIGH BOOK CLUB.....	650
CENTRAL HIGH BOYS TRACK.....	82
CENTRAL HIGH BUSINESS CLUB.....	9,593
CENTRAL HIGH CAP AND GOWN.....	20,106
CENTRAL HIGH CHEERLEADING.....	1
CENTRAL HIGH CHRISTIAN CLUB.....	79
CENTRAL HIGH CINEMA CLUB.....	25

(continued)

CENTRAL HIGH CLASS OF 2020.....	226
CENTRAL HIGH COLOR GUARD.....	49

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2020

CENTRAL HIGH COMPUTER.....	50
CENTRAL HIGH DANCE CLUB.....	311
CENTRAL HIGH EARTH ACTION.....	-
CENTRAL HIGH ELECTRONICS.....	3
CENTRAL HIGH ENGLISH AP CLUB.....	887
CENTRAL HIGH ENGINEERING CLUB.....	4
CENTRAL HIGH ENGLISH CLUB.....	549
CENTRAL HIGH FASHION CLUB.....	70
CENTRAL HIGH FIELD TRIP CLUB.....	199
CENTRAL HIGH FIELD HOCKEY CLUB.....	39
CENTRAL HIGH FOOTBALL CLUB.....	682
CENTRAL HIGH FOREIGN LANGUAGE CLUB.....	11,278
CENTRAL HIGH FRENCH CLUB.....	1,990
CENTRAL HIGH GIRLS BASKETBALL CLUB.....	12
CENTRAL HIGH GIRLS PE CLUB.....	60
CENTRAL HIGH GIRLS SOCCER.....	2,536
CENTRAL HIGH GIRLS TRACK CLUB.....	148
CENTRAL HIGH GRAPHICS CLUB.....	302
CENTRAL HIGH GREENHOUSE CLUB.....	6
CENTRAL HIGH GSA CLUB.....	1,065
CENTRAL HIGH GUIDANCE CLUB.....	1,756
CENTRAL HIGH HOCKEY CLUB.....	81
CENTRAL HIGH KEY CLUB.....	2,440
CENTRAL HIGH KEY CLUB ROSES.....	9
CENTRAL HIGH LIBRARY CLUB.....	305
CENTRAL HIGH MATH HONORS SOCIETY.....	558
CENTRAL HIGH MISCELLANEOUS CLUB FUNDS.....	14
CENTRAL HIGH MUSICAL CLUB.....	7,431
CENTRAL HIGH NATIONAL HONORS SOCIETY.....	1,930
CENTRAL HIGH PEER ED CLUB.....	1,344
CENTRAL HIGH RENAISSANCE CLUB.....	425
CENTRAL HIGH ROBOTICS CLUB.....	172
CENTRAL HIGH SCHOOL STORE CLUB.....	3,184
CENTRAL HIGH SCIENCE CLUB.....	500
CENTRAL HIGH SHAKESPEARE CLUB.....	12,095
CENTRAL HIGH SKI & SNOWBOARD CLUB.....	55
CENTRAL HIGH SOFTBALL CLUB.....	636
CENTRAL HIGH SPECIAL EDUCATION 1.....	23
CENTRAL HIGH SPECIAL EDUCATION 2.....	88
CENTRAL HIGH SPORTS CLUB.....	1,312
CENTRAL HIGH STEP SQUAD CLUB.....	111
CENTRAL HIGH STUDENT GOVERNMENT.....	2,986
CENTRAL HIGH TEACHING ASIA CLUB.....	121
CENTRAL HIGH THE TALON CLUB.....	230
CENTRAL HIGH TRAVEL CLUB.....	264
CENTRAL HIGH VIDEO PRODUCTION CLUB.....	3,351
CENTRAL HIGH VOCAL CLUB.....	154
(continued)	
CENTRAL HIGH VOLLEYBALL CLUB.....	1,037
CENTRAL HIGH WRESTLING CLUB.....	200
CENTRAL HIGH YEARBOOK CLUB.....	7,017
SCI TECH BOYS BASKETBALL CLUB.....	490

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2020

SCI TECH BAND CLUB.....	29,927
SCI TECH SCHOOL BEAUTIFICATION CLUB.....	58
SCI TECH BLACK HISTORY MONTH.....	10
SCI TECH CAP AND GOWN.....	4,206
SCI TECH CHEERLEADING.....	195
SCI TECH CHINESE CLUB.....	49
SCI TECH CHOIR CLUB.....	130
SCI TECH CLASS OF 2015.....	-
SCI TECH CLASS OF 2018.....	-
SCI TECH CLASS OF 2019.....	-
SCI TECH CLASS OF 2020.....	6,766
SCI TECH CYBERCAT CROSSFIT.....	15
SCI TECH ELL ACADEMY CLUB.....	347
SCI TECH GIRLS BASKETBALL CLUB.....	160
SCI TECH GIRLS TRACK CLUB.....	640
SCI TECH GSA CLUB.....	15
SCI TECH GUIDANCE CLUB.....	266
SCI TECH HOSA CLUB.....	272
SCI TECH INTERNATIONAL CLUB.....	170
SCI TECH LIBRARY CLUB.....	9
SCI TECH NATIONAL HONORS SOCIETY.....	148
SCI TECH NJROTC CLUB.....	1,331
SCI TECH SCHOOL STORE CLUB.....	-
SCI TECH SOFTBALL CLUB.....	61
SCI TECH SWIM TEAM CLUB.....	456
SCI TECH VIDEO PRODUCTION CLUB.....	173
SCI TECH VOLLEYBALL CLUB.....	1,186
SCI TECH WRESTLING CLUB.....	1,245
SCI TECH YEARBOOK CLUB.....	26
SCI TECH YOUNG LIFE.....	4,563
RENAISSANCE 11TH GRADE EXPEDITION.....	-
RENAISSANCE 8TH GRADE.....	59
RENAISSANCE ADVENTURE CLUB.....	-
RENAISSANCE BOYS BASKETBALL CLUB.....	12
RENAISSANCE CHEERLEADING.....	319
RENAISSANCE CLASS OF 2019.....	-
RENAISSANCE CLASS OF 2020.....	122
RENAISSANCE CLASS OF 2021.....	160
RENAISSANCE CLASS OF 2022.....	6
RENAISSANCE CREW - LETELLIER'S.....	393
RENAISSANCE CREW LEVINE.....	-
RENAISSANCE DRAMA CLUB.....	-
RENAISSANCE GIRLS SOFTBALL.....	41
RENAISSANCE GUIDANCE CLUB.....	-
RENAISSANCE HIGH MEADOWS.....	152

(continued)

RENAISSANCE INTENSIVES CLUB.....	183
RENAISSANCE LIBRARY CLUB.....	113
RENAISSANCE NATIONAL HONORS SOCIETY.....	733
RENAISSANCE SCHOOL STORE CLUB.....	10
RENAISSANCE SCIENCE FAIR.....	961
RENAISSANCE SENIOR PROM CLUB.....	705

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2020

RENAISSANCE SIXTH GRADE CLUB.....	1,656
RENAISSANCE SKI & SNOWBOARD CLUB.....	215
RENAISSANCE STUDENT ACTIVITIES CLUB.....	140
RENAISSANCE SWIM TEAM CLUB.....	47
RENAISSANCE VOLLEYBALL CLUB.....	152
RENAISSANCE YEARBOOK CLUB.....	4
STEM 5K STUDENT ACTIVITY.....	955
STEM INTERNATIONAL CLUB.....	201
STEM STUDENT ACTIVITIES CLUB.....	1,335
SOUTH END STUDENT ACTIVITIES CLUB.....	2,411
CHESTNUT TAG BAND CLUB.....	932
CHESTNUT TAG SCHOOL STORE.....	2,445
CHESTNUT TAG STUDENT COUNCIL.....	279
CHESTNUT TAG STUDENT GOVERNMENT.....	1,403
CHESTNUT TAG TRAVEL CLUB.....	81
CHESTNUT TAG YEARBOOK CLUB.....	817
DUGGAN EIGHTH GRADE.....	432
DUGGAN NATIONAL JUNIOR HONOR SOCIETY.....	404
DUGGAN SPANISH CLUB.....	805
DUGGAN STUDENT COUNCIL MIDDLE SCHOOL.....	314
DUGGAN YEARBOOK CLUB.....	869
FOREST PARK EIGHTH GRADE.....	851
FOREST PARK SCHOOL STORE CLUB.....	306
FOREST PARK YEARBOOK CLUB.....	43
KENNEDY STUDENT COUNCIL.....	311
KENNEDY YEARBOOK CLUB.....	178
KILEY EIGHTH GRADE.....	100
CONSERVATORY ANIME CLUB.....	258
CONSERVATORY ART CLUB.....	48
CONSERVATORY BAND CLUB.....	1,500
CONSERVATORY CLASS OF 2020.....	2,264
CONSERVATORY CLASS OF 2021.....	297
CONSERVATORY CLASS OF 2022.....	523
CONSERVATORY KINDNESS KICKSTARTERS.....	511
CONSERVATORY STUDENT GOVERNMENT.....	72
CONSERVATORY YEARBOOK.....	440
UNKNOWN DISTRICT-WIDE VARIANCE	<u>13,513</u>
TOTAL STUDENT ACTIVITY BALANCES.....	\$ <u><u>310,323</u></u>

(concluded)

SCHEDULE OF ACTIVITIES - CASH BASIS

YEAR ENDED JUNE 30, 2020

Receipts:	
Student activities.....	\$ <u>158,944</u>
Disbursements:	
Student activities.....	<u>(140,266)</u>
Voids/Reversals/Transfers, Net:	
Student activities.....	<u>(4,473)</u>
Increase in student activity balances.....	14,205
STUDENT ACTIVITY BALANCES AT BEGINNING OF YEAR.....	<u>296,118</u>
STUDENT ACTIVITY BALANCES AT END OF YEAR.....	\$ <u><u>310,323</u></u>

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2020

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
CHESTNUT NORTH STUDENT COUNCIL..... \$	81	\$ -	\$ -	\$ -	\$ -	81
CHESTNUT SOUTH BOOK CLUB.....	76	-	-	-	-	76
COMMERCE BOYS BASEBALL CLUB.....	320	511	-	(511)	-	320
COMMERCE BOYS BASKETBALL.....	1,941	-	100	100	-	1,941
COMMERCE BOYS VOLLEYBALL.....	176	-	-	-	-	176
COMMERCE CAP AND GOWN.....	530	-	-	-	-	530
COMMERCE CHEERLEADING.....	9	-	-	-	-	9
COMMERCE CLASS OF 2018.....	10	-	-	-	-	10
COMMERCE CLASS OF 2019.....	2,776	-	165	200	35	2,811
COMMERCE CLASS OF 2020.....	152	-	-	-	-	152
COMMERCE CLASS OF 2021.....	269	-	-	-	-	269
COMMERCE DRAMA CLUB.....	142	-	-	-	-	142
COMMERCE FOOTBALL CLUB.....	369	-	-	-	-	369
COMMERCE GSA CLUB.....	293	-	-	(293)	(293)	-
COMMERCE IB COMMUNITY SERVICE CAS.....	170	-	-	61	61	231
COMMERCE JROTC.....	1,620	2,500	2,055	-	445	2,065
COMMERCE KEY CLUB.....	11	-	-	-	-	11
COMMERCE LITERARY MAGAZINE.....	39	-	-	-	-	39
COMMERCE NATIONAL HONORS SOCIETY.....	69	-	-	-	-	69
COMMERCE PERFORMING ARTS.....	710	350	-	(350)	-	710
COMMERCE PRIDE ACADEMY.....	-	-	-	293	293	293
COMMERCE PEER MEDIATION STUDENT MENTORS.....	14	-	-	-	-	14
COMMERCE SCHOOL STORE CLUB.....	2,515	439	2,515	-	(2,076)	439
COMMERCE STUDENT GOVERNMENT.....	151	-	-	-	-	151
COMMERCE TRACK CLUB.....	344	-	-	-	-	344
COMMERCE TRACK AND FIELD.....	171	-	-	-	-	171
COMMERCE WALKING AND FITNESS CLUB.....	236	-	-	-	-	236
COMMERCE YEARBOOK CLUB.....	1,315	-	-	-	-	1,315
PUTNAM ALLIED HEALTH CLUB.....	25	-	-	-	-	25
PUTNAM ANIME CLUB.....	260	-	-	-	-	260
PUTNAM ART CLUB.....	2,372	-	-	-	-	2,372
PUTNAM BOYS BASEBALL CLUB.....	286	-	-	-	-	286
PUTNAM BOYS BASKETBALL CLUB.....	1	-	-	-	-	1
PUTNAM BOYS SOCCER.....	577	-	-	-	-	577
PUTNAM BIM CLUB.....	527	-	-	-	-	527
PUTNAM BLACK HISTORY MONTH.....	1,395	-	500	-	(500)	895
PUTNAM BOYS VOLLEYBALL.....	328	-	-	-	-	328
PUTNAM BREAST CANCER.....	4,783	-	719	719	-	4,783
PUTNAM CARPENTRY CLUB.....	50	-	-	-	-	50
PUTNAM CHEERLEADING.....	440	-	423	-	(423)	17
PUTNAM CLASS OF 2019.....	23,100	-	-	(23,100)	(23,100)	-
PUTNAM CLASS OF 2020.....	37,895	23,589	27,502	-	(3,913)	33,982

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2020

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
PUTNAM CLASS OF 2021.....	4,097	8,306	4,873	4,981	8,414	12,511
PUTNAM CLASS OF 2022.....	3,101	5,836	-	4,660	10,496	13,597
PUTNAM CLASS OF 2023.....	-	-	-	4,660	4,660	4,660
PUTNAM DANCE CLUB.....	-	20	-	-	20	20
PUTNAM EARLY EDUCATION CLUB.....	170	-	-	-	-	170
PUTNAM FOOTBALL CLUB.....	88	-	-	-	-	88
PUTNAM FFA CLUB.....	432	-	1,945	4,761	2,816	3,248
PUTNAM GIRLS BASKETBALL CLUB.....	-	221	-	-	221	221
PUTNAM GIRLS BASKETBALL.....	1,436	199	700	-	(501)	935
PUTNAM GIRLS SOFTBALL CLUB.....	62	-	-	-	-	62
PUTNAM GIRLS WHO CODE.....	300	-	-	-	-	300
PUTNAM GSA CLUB.....	243	-	-	-	-	243
PUTNAM HISTORY/ECONOMICS CLUB.....	166	-	-	-	-	166
PUTNAM INTERNATIONAL CLUB.....	172	-	-	-	-	172
PUTNAM JROTC.....	2,841	944	-	-	944	3,785
PUTNAM MACHINE TECH.....	96	-	-	-	-	96
PUTNAM MUSIC CLUB.....	332	-	308	-	(308)	24
PUTNAM NATIONAL HONORS SOCIETY.....	104	-	-	-	-	104
PUTNAM NJROTC CLUB.....	100	-	-	-	-	100
PUTNAM PROJECT PURPLE CLUB.....	755	-	-	-	-	755
PUTNAM HOSPITALITY CLUB.....	-	150	-	-	150	150
PUTNAM RETAIL CLUB.....	70	-	-	-	-	70
PUTNAM SKI & SNOWBOARD CLUB.....	1,376	-	-	-	-	1,376
PUTNAM SKILLSUSA CLUB.....	3,023	560	1,187	4,662	4,035	7,058
PUTNAM STUDENT PARENT CLUB.....	693	-	-	-	-	693
PUTNAM SCHOOL STUDENT TRIP.....	35	-	-	-	-	35
PUTNAM TRACK CLUB.....	183	-	-	-	-	183
PUTNAM VOLLEYBALL CLUB.....	484	-	-	-	-	484
CENTRAL HIGH 7 FLAGS CLUB.....	306	1,258	500	250	1,008	1,314
CENTRAL HIGH ACADEMIC RECOG CLUB.....	205	-	-	-	-	205
CENTRAL HIGH ACTING CLUB 1.....	692	-	-	-	-	692
CENTRAL HIGH ACTING CLUB 2.....	586	-	400	-	(400)	186
CENTRAL HIGH ACTING CLUB 3.....	206	-	-	-	-	206
CENTRAL HIGH ADVENTURE CLUB.....	309	-	-	-	-	309
CENTRAL HIGH AERIE CLUB.....	282	-	-	-	-	282
CENTRAL HIGH ANIME CLUB.....	227	287	903	389	(227)	-
CENTRAL HIGH ART CLUB.....	411	-	-	-	-	411
CENTRAL HIGH SOCCER.....	-	2,182	1,365	-	817	817
CENTRAL HIGH BOYS BASEBALL CLUB.....	2,316	-	-	-	-	2,316
CENTRAL HIGH BOYS BASKETBALL CLUB.....	25	-	-	-	-	25
CENTRAL HIGH BAND CLUB.....	837	400	1,389	152	(837)	-
CENTRAL HIGH BEST BUDDIES CLUB.....	351	-	-	-	-	351
CENTRAL HIGH BOOK CLUB.....	350	300	-	-	300	650
CENTRAL HIGH BOYS TRACK.....	82	-	-	-	-	82
CENTRAL HIGH BUSINESS CLUB.....	2,885	11,333	3,210	(1,415)	6,708	9,593
CENTRAL HIGH CAP AND GOWN.....	23,343	21,997	24,387	(847)	(3,237)	20,106
CENTRAL HIGH CHEERLEADING.....	1	-	-	-	-	1
CENTRAL HIGH CHRISTIAN CLUB.....	79	-	-	-	-	79
CENTRAL HIGH CINEMA CLUB.....	25	-	-	-	-	25

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2020

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
CENTRAL HIGH CLASS OF 2020.....	226	-	-	-	-	226
CENTRAL HIGH COLOR GUARD.....	49	-	-	-	-	49
CENTRAL HIGH COMPUTER.....	50	-	-	-	-	50
CENTRAL HIGH DANCE CLUB.....	311	-	-	-	-	311
CENTRAL HIGH EARTH ACTION.....	(42)	-	-	42	42	-
CENTRAL HIGH ELECTRONICS.....	3	-	-	-	-	3
CENTRAL HIGH ENGLISH AP CLUB.....	815	72	-	-	72	887
CENTRAL HIGH ENGINEERING CLUB.....	4	-	-	-	-	4
CENTRAL HIGH ENGLISH CLUB.....	749	-	200	-	(200)	549
CENTRAL HIGH FASHION CLUB.....	70	-	-	-	-	70
CENTRAL HIGH FIELD TRIP CLUB.....	199	-	-	-	-	199
CENTRAL HIGH FIELD HOCKEY CLUB.....	39	-	-	-	-	39
CENTRAL HIGH FOOTBALL CLUB.....	682	-	-	-	-	682
CENTRAL HIGH FOREIGN LANGUAGE CLUB.....	10,364	1,000	86	-	914	11,278
CENTRAL HIGH FRENCH CLUB.....	1,798	1,699	1,507	-	192	1,990
CENTRAL HIGH GIRLS BASKETBALL CLUB.....	12	-	-	-	-	12
CENTRAL HIGH GIRLS PE CLUB.....	60	-	-	-	-	60
CENTRAL HIGH GIRLS SOCCER.....	1,081	1,525	70	-	1,455	2,536
CENTRAL HIGH GIRLS TRACK CLUB.....	148	-	-	-	-	148
CENTRAL HIGH GRAPHICS CLUB.....	302	-	-	-	-	302
CENTRAL HIGH GREENHOUSE CLUB.....	6	-	-	-	-	6
CENTRAL HIGH GSA CLUB.....	1,065	-	-	-	-	1,065
CENTRAL HIGH GUIDANCE CLUB.....	1,756	-	-	-	-	1,756
CENTRAL HIGH HOCKEY CLUB.....	81	-	-	-	-	81
CENTRAL HIGH KEY CLUB.....	2,609	1,270	1,439	-	(169)	2,440
CENTRAL HIGH KEY CLUB ROSES.....	9	-	-	-	-	9
CENTRAL HIGH LIBRARY CLUB.....	284	85	64	-	21	305
CENTRAL HIGH MATH HONORS SOCIETY.....	558	-	-	-	-	558
CENTRAL HIGH MISCELLANEOUS CLUB FUNDS.....	14	-	-	-	-	14
CENTRAL HIGH MUSICAL CLUB.....	9,235	511	2,315	-	(1,804)	7,431
CENTRAL HIGH NATIONAL HONORS SOCIETY.....	2,253	974	1,297	-	(323)	1,930
CENTRAL HIGH PEER ED CLUB.....	1,344	-	-	-	-	1,344
CENTRAL HIGH RENAISSANCE CLUB.....	425	-	-	-	-	425
CENTRAL HIGH ROBOTICS CLUB.....	172	-	-	-	-	172
CENTRAL HIGH SCHOOL STORE CLUB.....	4,951	-	1,767	-	(1,767)	3,184
CENTRAL HIGH SCIENCE CLUB.....	500	-	-	-	-	500
CENTRAL HIGH SHAKESPEARE CLUB.....	9,981	2,986	872	-	2,114	12,095
CENTRAL HIGH SKI & SNOWBOARD CLUB.....	55	-	-	-	-	55
CENTRAL HIGH SOFTBALL CLUB.....	1,635	867	1,866	-	(999)	636
CENTRAL HIGH SPECIAL EDUCATION 1.....	23	-	-	-	-	23
CENTRAL HIGH SPECIAL EDUCATION 2.....	88	-	-	-	-	88
CENTRAL HIGH SPORTS CLUB.....	1,312	-	-	-	-	1,312
CENTRAL HIGH STEP SQUAD CLUB.....	111	-	-	-	-	111
CENTRAL HIGH STUDENT GOVERNMENT.....	3,231	2,032	4,004	1,727	(245)	2,986
CENTRAL HIGH TEACHING ASIA CLUB.....	121	-	-	-	-	121
CENTRAL HIGH THE TALON CLUB.....	230	-	-	-	-	230
CENTRAL HIGH TRAVEL CLUB.....	264	-	-	-	-	264
CENTRAL HIGH VIDEO PRODUCTION CLUB.....	3,781	-	859	429	(430)	3,351
CENTRAL HIGH VOCAL CLUB.....	227	127	400	200	(73)	154

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2020

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
CENTRAL HIGH VOLLEYBALL CLUB.....	1,037	-	-	-	-	1,037
CENTRAL HIGH WRESTLING CLUB.....	200	-	-	-	-	200
CENTRAL HIGH YEARBOOK CLUB.....	2,001	5,016	-	-	5,016	7,017
SCI TECH BOYS BASKETBALL CLUB.....	490	-	-	-	-	490
SCI TECH BAND CLUB.....	25,025	17,376	12,724	250	4,902	29,927
SCI TECH SCHOOL BEAUTIFICATION CLUB.....	58	-	-	-	-	58
SCI TECH BLACK HISTORY MONTH.....	10	-	-	-	-	10
SCI TECH CAP AND GOWN.....	11,836	5,310	12,940	-	(7,630)	4,206
SCI TECH CHEERLEADING.....	6	789	600	-	189	195
SCI TECH CHINESE CLUB.....	49	-	-	-	-	49
SCI TECH CHOIR CLUB.....	130	-	-	-	-	130
SCI TECH CLASS OF 2015.....	12	-	-	(12)	(12)	-
SCI TECH CLASS OF 2018.....	14	-	-	(14)	(14)	-
SCI TECH CLASS OF 2019.....	3,673	-	285	(3,388)	(3,673)	-
SCI TECH CLASS OF 2020.....	1,693	3,231	867	2,709	5,073	6,766
SCI TECH CYBERCAT CROSSFIT.....	15	-	-	-	-	15
SCI TECH ELL ACADEMY CLUB.....	405	-	58	-	(58)	347
SCI TECH GIRLS BASKETBALL CLUB.....	160	-	-	-	-	160
SCI TECH GIRLS TRACK CLUB.....	640	-	-	-	-	640
SCI TECH GSA CLUB.....	15	-	-	-	-	15
SCI TECH GUIDANCE CLUB.....	182	84	-	-	84	266
SCI TECH HOSA CLUB.....	272	-	-	-	-	272
SCI TECH INTERNATIONAL CLUB.....	50	-	-	120	120	170
SCI TECH LIBRARY CLUB.....	9	-	-	-	-	9
SCI TECH NATIONAL HONORS SOCIETY.....	174	46	72	-	(26)	148
SCI TECH NJROTC CLUB.....	128	1,172	157	188	1,203	1,331
SCI TECH SCHOOL STORE CLUB.....	(397)	-	-	397	397	-
SCI TECH SOFTBALL CLUB.....	61	-	-	-	-	61
SCI TECH SWIM TEAM CLUB.....	456	-	-	-	-	456
SCI TECH VIDEO PRODUCTION CLUB.....	173	-	-	-	-	173
SCI TECH VOLLEYBALL CLUB.....	807	379	-	-	379	1,186
SCI TECH WRESTLING CLUB.....	1,269	750	774	-	(24)	1,245
SCI TECH YEARBOOK CLUB.....	26	-	-	-	-	26
SCI TECH YOUNG LIFE.....	388	4,175	-	-	4,175	4,563
RENAISSANCE 11TH GRADE EXPEDITION.....	50	-	-	(50)	(50)	-
RENAISSANCE 8TH GRADE.....	250	2,804	2,808	(187)	(191)	59
RENAISSANCE ADVENTURE CLUB.....	9	-	-	(9)	(9)	-
RENAISSANCE BOYS BASKETBALL CLUB.....	12	389	-	(389)	-	12
RENAISSANCE CHEERLEADING.....	319	-	-	-	-	319
RENAISSANCE CLASS OF 2019.....	2,073	-	2,073	-	(2,073)	-
RENAISSANCE CLASS OF 2020.....	282	9,002	5,254	(3,908)	(160)	122
RENAISSANCE CLASS OF 2021.....	160	-	-	-	-	160
RENAISSANCE CLASS OF 2022.....	6	-	-	-	-	6
RENAISSANCE CREW - LETELLIER'S.....	-	1,179	-	(786)	393	393
RENAISSANCE CREW LEVINE.....	138	-	-	(138)	(138)	-
RENAISSANCE DRAMA CLUB.....	(496)	-	-	496	496	-
RENAISSANCE GIRLS SOFTBALL.....	41	-	-	-	-	41
RENAISSANCE GUIDANCE CLUB.....	118	-	118	-	(118)	-
RENAISSANCE HIGH MEADOWS.....	(318)	520	50	-	470	152

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2020

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
RENAISSANCE INTENSIVES CLUB.....	(10)	836	853	210	193	183
RENAISSANCE LIBRARY CLUB.....	313	-	200	-	(200)	113
RENAISSANCE NATIONAL HONORS SOCIETY.....	1,580	-	847	-	(847)	733
RENAISSANCE SCHOOL STORE CLUB.....	228	-	218	-	(218)	10
RENAISSANCE SCIENCE FAIR.....	961	-	-	-	-	961
RENAISSANCE SENIOR PROM CLUB.....	442	526	-	(263)	263	705
RENAISSANCE SIXTH GRADE CLUB.....	1,803	-	147	-	(147)	1,656
RENAISSANCE SKI & SNOWBOARD CLUB.....	711	-	-	(496)	(496)	215
RENAISSANCE STUDENT ACTIVITIES CLUB.....	175	207	207	(35)	(35)	140
RENAISSANCE SWIM TEAM CLUB.....	47	-	-	-	-	47
RENAISSANCE VOLLEYBALL CLUB.....	152	-	-	-	-	152
RENAISSANCE YEARBOOK CLUB.....	4	-	-	-	-	4
STEM 5K STUDENT ACTIVITY.....	1,704	-	749	-	(749)	955
STEM INTERNATIONAL CLUB.....	201	-	-	-	-	201
STEM STUDENT ACTIVITIES CLUB.....	1,306	1,054	1,000	(25)	29	1,335
SOUTH END STUDENT ACTIVITIES CLUB.....	2,411	-	-	-	-	2,411
CHESTNUT TAG BAND CLUB.....	1,205	740	1,013	-	(273)	932
CHESTNUT TAG SCHOOL STORE.....	2,115	330	-	-	330	2,445
CHESTNUT TAG STUDENT COUNCIL.....	279	-	-	-	-	279
CHESTNUT TAG STUDENT GOVERNMENT.....	3,148	165	2,065	155	(1,745)	1,403
CHESTNUT TAG TRAVEL CLUB.....	81	-	-	-	-	81
CHESTNUT TAG YEARBOOK CLUB.....	817	-	-	-	-	817
DUGGAN EIGHTH GRADE.....	432	-	-	-	-	432
DUGGAN NATIONAL JUNIOR HONOR SOCIETY.....	404	-	-	-	-	404
DUGGAN SPANISH CLUB.....	805	-	-	-	-	805
DUGGAN STUDENT COUNCIL MIDDLE SCHOOL.....	314	-	-	-	-	314
DUGGAN YEARBOOK CLUB.....	869	-	-	-	-	869
FOREST PARK EIGHTH GRADE.....	851	-	-	-	-	851
FOREST PARK SCHOOL STORE CLUB.....	306	-	-	-	-	306
FOREST PARK YEARBOOK CLUB.....	43	-	-	-	-	43
KENNEDY STUDENT COUNCIL.....	311	-	-	-	-	311
KENNEDY YEARBOOK CLUB.....	178	-	-	-	-	178
KILEY EIGHTH GRADE.....	100	-	-	-	-	100
CONSERVATORY ANIME CLUB.....	258	-	-	-	-	258
CONSERVATORY ART CLUB.....	48	-	-	-	-	48
CONSERVATORY BAND CLUB.....	-	3,000	-	(1,500)	1,500	1,500
CONSERVATORY CLASS OF 2020.....	591	5,108	2,295	(1,140)	1,673	2,264
CONSERVATORY CLASS OF 2021.....	297	-	-	-	-	297
CONSERVATORY CLASS OF 2022.....	297	226	-	-	226	523
CONSERVATORY KINDNESS KICKSTARTERS.....	511	-	-	-	-	511
CONSERVATORY STUDENT GOVERNMENT.....	72	-	-	-	-	72
CONSERVATORY YEARBOOK.....	440	-	-	-	-	440
UNKNOWN DISTRICT-WIDE VARIANCE	11,941	-	-	1,572	1,572	13,513
Totals.....	\$ 296,118	\$ 158,944	\$ 140,266	\$ (4,473)	\$ 14,205	\$ 310,323

(concluded)

SECTION I – ADMINISTRATION**Review School Committee Policies and Procedures**ESE Guideline

- A. The School Committee should adopt policies and procedures for the creation, operation, control, and public reporting of student activity accounts. These policies should be reviewed periodically and amended when necessary. The accounts by statute are the responsibility of the school principal and thus it is the direct responsibility of the principal to ensure that the statute, School Committee policies, and administrative procedures are fully adhered to in all aspects of operating student activity accounts.

Agreed Upon Procedures

1. Inquire and obtain evidence suggesting that policies have been adopted by the School Committee.
2. Review formal policies and procedures and determine if they are effective; consider the following:
 - a. Policies must require adequate internal control to ensure protection of student monies.
 - b. Policies must be complete and satisfy MGL.
 - c. Policies must only govern student activity money and not money that is governed under other MGL.
 - d. Procedures should be developed that support policy and provide for segregation of duties.
 - e. Policies and procedures must be updated when applicable.

Comment

The Springfield Public School District (District) has developed a written policies and procedures manual, "Student Activity Account Procedures" (Manual) that is periodically reviewed and amended by the Office of Business and Financial Services within the School District. The manual is all encompassing relative to the Massachusetts General Laws over Student Activity Accounts and based on our inquiries, observations and testing we found that the District has implemented and follows these guidelines for its Student Activity accounts.

Authorization of Student ActivitiesESE Guideline

- B. Although not required, it is good practice for the School Committee to approve each student activity annually. This should be done before the start of the school year unless activities are new and created during the year. The approval should include specific funding sources and objective/mission for each activity.

Agreed Upon Procedure

Obtain a listing of each active student activity and inquire if each student activity has been approved annually by the School Committee or if new, was approved during the year. Evidence should be included in the School Committee minutes through a School Committee vote.

Comment

The approval process as documented in the District's Manual requires the completion of a "Request Form for Recognition of a Student Activity". Once completed, this form is then approved by the Chief School Officer (CSO) and the Superintendent of Schools.

Appropriateness of Student Activity AccountsESE Guideline

- C. A student activity account may be used for funds raised by student organizations which will be expended by those students for their benefit. Funds raised or donated that are governed by laws other than the student activity laws cannot be deposited to a student activity account. In addition, funds belonging to staff through sunshine funds or vending machines or other activities not related to the students may not be deposited in the student activity account.

Agreed Upon Procedure

Obtain a listing of each active student activity. From this list, determine source of funding and objective of each student activity. Evaluate if funds have been properly deposited into the student activity account or if funds are more appropriately classified as revolving, gift, grant or other type of fund.

Comment

Based on the listing of Student Activities maintained by the District we note that that all of the programs appear to be proper student activities and based on our testing, deposits have been properly deposited into an appropriate student activity account.

Accounting System for Student Activity FundsESE Guideline

- D. An accounting system for the student activity funds must be implemented and in a sufficient manner to facilitate basic reconciliation and control procedures. An accounting system may be an off-the-shelf accounting application, a properly designed electronic spreadsheet or for smaller student activity accounts, a manual system. The determination of the appropriate accounting system will vary school by school based on a variety of factors including volume and frequency of student activity transactions and the skills of those in charge with administering the day-to-day accounting for student activities.

Agreed Upon Procedures

1. Through inquiry and observation, verify that the accounting system used for the student activity funds will facilitate the following:
 - a. Accurate recording and reporting of cash receipts and disbursements by each student activity fund in the school student activity ledgers;
 - b. Recording of a general cash and/or investment account that can be reconciled with the bank checking account for student activity maintained by the Principal, combined with the agency savings account maintained by the City Treasurer; and

- c. General cash and/or investment accounts in aggregate can be reconciled to the aggregate detailed fund accounts within the student activity fund recorded for and held by each student activity.

Comment

The District has implemented the Munis Student Activity module to account for all student activities. The module tracks the activities of all of the accounts and the District utilizes just one bank account for all activities. The cash account is maintained and reconciled by the City Treasurer and all deposits and disbursements are made to and from that one account. Expenditures are processed through the City's normal warrant process.

Although the checking account is reconciled monthly, we do note that there was an unreconciled variance between the student activity account balances and the reconciled bank balance in the amount of \$11,941 at the beginning of the year and \$13,513 at the end of the year. The District has been unable to specifically identify the cause of the variance.

Training for Student Activities

ESE Guideline

- E. The qualifications of the individuals involved with processing, recording, and reporting student activity account transactions is adequate, and an ongoing process of training is in place to ensure that these individuals maintain the required level of skills to possess such duties.

Agreed Upon Procedures

1. Through inquiry, determine if all individuals who process, record, and report student activity transactions possess the skills necessary to perform the duties in an adequate manner.
2. Through inquiry, determine if there is an ongoing process of training in place.

Comment

Training is provided annually to all new student activity personnel. Along with annual training to new personnel, there is ongoing training, guidance, and support to existing personnel. The training includes complying with the student activity manual and the use of the student activity module within the City's Munis financial reporting system. We found the Advisors to the six activities that we tested to be adequately trained and familiar with the policies and procedures manual and the operations of the Munis software.

SECTION II – STEWARDSHIP AND CUSTODIAL RESPONSIBILITY**School Committee Votes**ESE Guideline

Section 47 of Chapter 71 of MGL as amended by Chapter 66 of the Special Acts of 1996, requires that once the School Committee has accepted the provisions of this law, an agency account must be set up by the City Treasurer. These are generally established as an interest-bearing savings account, and, if authorized by the School Committee, a checking account which acts as an imprest (replenishment) account to be administered by the School Principal.

Maximum checking account fund levels are established and annually voted on by the School Committee.

All deposits for fund raising and other student activities must be deposited in the agency account with the City Treasurer. Disbursements may be made from either account.

Agreed Upon Procedures

1. Determine if the School Committee has accepted the provisions of Section 47 of Chapter 71 of MGL; evidence should be included in School Committee minutes through a School Committee vote or obtain certification of vote.
2. Determine that all student activity deposits are made to an agency account maintained by City Treasurer.

Comment

The Springfield School Committee adopted the “Student Activity Agency Accounts Policy in May of 2015, which authorizes and approves of all of the policies and procedures delineated in the Student Activity Account Procedures Manual mention throughout this report.

The City maintains the student activity accounts within a special revenue fund, not an agency fund. Deposits are made directly into the student activity account maintained in the City’s Munis financial reporting system.

Bond for Faithful PerformanceESE Guideline

The Principal or their designee who are designated to operate and control the student activity checking account shall give bond for faithful performance to the municipality or district in such amount as the City Treasurer shall determine to secure the Principal’s faithful performance of their duties in connection with such account. Annually, the School Committee should authorize Principals and/or such designees to ensure bond coverage.

Agreed Upon Procedure

Determine if the School Principal and/or their designee have given bond to the City Treasurer for faithful performance, and that all designees have been properly authorized by the School Committee.

Comment

The City Treasurer who has custody of the student activity funds is bonded for this purpose.

Annual Audit of Student ActivitiesESE Guideline

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 ESE. In addition, ESE recommends the audit be performed by an outside independent audit firm once every three years for those with activities greater than \$25,000. In the intervening years, the audit may be conducted by a responsible individual independent of the student activities, with the approval of the School Committee. Such an individual could be the Town Accountant/City Auditor, who already has audit powers under MGL Chapter 41, the Treasurer, or the School Business Manager if the School Business Manager is not involved in the administration or transactional processing of the student activities.

Agreed Upon Procedure

Determine if the annual audits have been performed, either by an outside independent audit firm or as is permissible, internally. Evidence of this may be obtained from reports developed as a result of the process.

Comment

Annual audits of the student activity funds are performed by the City's Office of Internal Audit. As allowed by the ESE Guidelines the City has contracted with an independent auditor to audit programs whose activities exceed \$25,000 every three years.

SECTION III – GENERAL OPERATING PROCEDURES**Bank Reconciliations**ESE Guideline

Bank reconciliations must be done at least quarterly (preferably monthly). A copy of the bank reconciliation should be sent to the School Business Administrator, School Committee, student officers, and City Treasurer. Signoffs must be performed by preparers and reviewers.

Agreed Upon Procedure

Through inquiry, observations, and review of sample bank reconciliations, determine if bank reconciliations are prepared at least quarterly and sent to the appropriate parties for review; and that signoffs by both preparer and reviewer are included in the process.

Comment

The City maintains one checking account for all student activities. This account is maintained and reconciled by the City Treasurer's office on a monthly basis.

Standardized Forms for Deposits and DisbursementsESE Guideline

Standardized forms should be used for deposits and disbursements whenever possible.

Agreed Upon Procedure

While gaining an understanding of the internal control processes in place, determine if standard forms for deposits and disbursements are used.

Comment

The District's student activity manual contains detailed policies and procedures over student activities and the manual provides advisors with standardized forms for with all deposits and disbursements. We found these forms to be in use while performing our testing procedures.

Periodic Reporting TimelineESE Guideline

The School Committee and School Business Administrator should establish periodic reporting timelines. Financial reports should be created and submitted in accordance with those guidelines to the School Committee, School Business Office, Town Accountant/City Auditor, Treasurer, and the individual student activity class/club advisors.

Agreed Upon Procedure

Through inquiry and analysis, determine if a requirement for the preparation and periodic submission to the School Committee, School Business Office, Town Accountant/City Auditor, Treasurer, and the student activity class/club officers of financial reports exists; and if such a policy is adhered with.

Comment

Based on our inquires and observations, the District provides an annual, year-end update on the Student Activities to the School Committee.

Maintain Individual Subsidiary AccountsESE Guideline

The School Principal 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 program balance.

Aggregate subsidiary account balances should be reconciled no less than quarterly to the total control account.

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.

Agreed Upon Procedure

Through inquiry and analysis, determine if subsidiary student activity account detail is maintained and if the aggregate of the subsidiary accounts is reconciled to the control account on a monthly basis.

Comment

As mentioned earlier in this report, the District has implemented the Munis Student Activity module which provides for individual subsidiary funds that are all reconciled to one general ledger account and to one checking account that is maintained by the City Treasurer.

SECTION IV – REVENUE, RECEIPTS AND DEPOSITS

Develop Revenue, Receipts and Deposit Policies and Procedures

ESE Guideline

The receipts process is most susceptible to theft and abuse since cash collections for student activities are normally decentralized, and individuals collecting cash are often young students inexperienced with cash handling.

ESE recommends strict procedures for control of all receipts and should include at a minimum, the following controls:

- Receipts generated from the sale of a high-volume product such as the yearbook or admission to a highly attended event like the prom or other dance or ball, should be controlled through the use of pre-numbered receipts.
- A reconciliation process should be in place whereby pre-numbered receipts, tickets, attendance logs or other revenue source documents are reconciled to cash collected for particular activities prior to making a deposit in the bank. In the situation where it is impractical to use source documents, two people should count the cash and sign off on the process.
- The cash collection and deposit function should be segregated from the accounting and recording function.
- All money turned over to the school by a student organization shall be accompanied by a school deposit slip stating the source of the monies, the amount being deposited, and signed by the person turning over the money to the office. If turned in by a student, this should be co-signed by the group advisor or a teacher, who should also keep a duplicate of the deposit slip.
- An ongoing philosophy of the importance of handling money with care, honestly, and accuracy should be conveyed to the students, advisors and teachers through roundtable meetings and educational trainings.
- Money collected for purposes other than student activities shall not be deposited into the student activity account and must be handled by the MGL that governs its administration.
- Any monies paid to the school or to a student activity as commissions or revenue sharing belonging to the

students and shall be deposited into the student activity agency accounts. Such funds shall be expended for the benefit of the students in accordance with School Committee policies and may not be spent to benefit the staff or to supplement the school budget.

- A policy must be adopted by the School Committee that specifies how any other undesignated receipts will be distributed and such receipts must be deposited into the student activity agency account. No student activity revenues will be deposited into the School Principal's checking account.

Agreed Upon Procedure

Through inquiry of the School Principal or their designee, document the process by which receipts are administered in order to gain an understanding of the internal control process in place.

Comments

The District's "Student Activity Account Procedures" manual contains comprehensive policies and procedures designed to comply with the ESE guidelines. Based on our observations and inquiries of School management we understand that these policies and procedures have been implemented consistently over all of the Student Activity Accounts.

Our detailed testing of the Student Activity Accounts for the year ending June 30, 2020, was limited to the activities exceeding \$25,000, plus an additional 4 accounts selected by management, which included the following accounts for 2020:

1. Renaissance Class of 2020
2. Commerce JROTC
3. Conservatory Class of 2020
4. Putnam Class of 2020
5. Sci Tech Band
6. Central High Cap and Gown

Based on the results of our testing we found that the District is complying with documented policies and procedures except as follows:

- During receipt and deposit testing, for the Conservatory Class of 2020, the bank deposit slip for 2 of the 5 transactions tested was unable to be located. Therefore, we were unable to trace the receipt to the deposit slip and to the bank statement.
- During receipt and deposit testing, it did not appear that pre-numbered receipts were being used for 21 of the 27 transactions tested.
- During receipt and deposit testing, one of the steps is to determine if the funds cleared the bank within one week of being collected. When performing testing of the 27 selected receipts we noted the following:
 - Of the 8 receipts tested for the Central High Cap and Gown, 1 of the 8 receipts did not clear the bank within one week of being collected, the funds cleared 14 days after being collected.
 - Of the 5 receipts tested for the Conservatory Class of 2020, 2 of the 5 receipts were not supported by deposit slips, therefore funds could not be traced to the bank deposit. Additionally, for 1 of the 5 transactions, cash was collected, and the date of collection was not documented.

- During receipt and deposit testing, one of the steps is to determine if the funds were remitted within 24 hours or within the next business day (if weekend or holiday) to the Business office. When performing testing of the 27 selected receipts we noted the following:
 - For the Commerce JROTC club a check was dated 50 days prior to being recorded to the ledger.
 - Of the 5 receipts tested for the Putnam Class of 2020, we noted that the pre-numbered receipts provided for a large deposit were all dated well over 24 hours of being collected.
 - Of the 5 receipts tested for the Conservatory Class of 2020, 3 of the receipts were not remitted within 24 hours of being collected.
 - Of the 16 receipts tested for the Renaissance Class of 2020, Conservatory Class of 2020 and the Central High Cap and Gown clubs, for 12 we were unable to determine when the funds were remitted to the business office.

SECTION V – PURCHASING AND DISBURSEMENTS

Develop Purchasing and Disbursement Policies and Procedures

ESE Guideline

MGL 71, Section 47 gives the responsibility for the establishment of student activity accounts to the School Committee and the enforcement of 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.

In order to accomplish this goal, ESE recommends the following at a minimum are in place:

- Advance of funds should be avoided whenever possible. If it is anticipated that an advance is necessary, prior written approval must be obtained from the School Principal.
- Equipment and supplies purchased with student activity funds are the property of the student activity groups and not any individual student or other organization. Equipment and supplies purchased with student activity funds should be used exclusively for co-curricular student activities and not for the general use of School operations.
- Student advisors, or others involved in purchasing, many not benefit personally from any purchasing – either directly or indirectly.
- Student activity funds many not be used for any purpose unrelated to student activities or for the benefit of any staff person.
- All disbursements shall be made by check.
- The policy adopted by the School Committee should specify the method or methods to be used to pay for expenses, including how to handle the reimbursement of funds when personal credit cards are used. (This is important because of the potential “reward” benefits the credit card holder may accrue).

- Disbursements exceeding \$600 in aggregate to any one individual or entity must be reviewed to determine if a Form 1099-MISC. is required. Process should be coordinated with the Town Accountant or Treasurer to ensure compliance.
- Checks may not be written to cash.
- Checks shall be signed only after they are completely prepared.
- Check signature authority shall be in accordance with School Committee policy. Consideration should be given to require two signatures for individual disbursements made over a certain dollar amount.
- Individuals responsible for writing checks should be segregated from the record keeping and reconciliation process; or assurances should be made that other mitigating controls are in place such as a monthly review of all activity by an independent responsible individual.
- All disbursements are required to have adequate external supporting documentation such as a vendor invoice, bill contract or receipt.
- A record of all checks will be maintained, including void checks. Numerical order of checks should be retained.
- Checkbook reconciliations should be performed monthly.
- A standardized form should accompany all requests for check issuance.
- The standardized form shall be accompanied by the supporting documentation and must state to whom the check shall be payable, the reason for the payment, the amount of the check, the student activity account to be charged, and the approval signature of the advisor or student officer.
- All requests for replenishment to the School Principal imprest checking account must be adequately supported and processed through the City accounts payable warrant process.

Agreed Upon Procedure

Through inquiry of the School Principal or their designee, document the process by which disbursements are administered in order to gain an understanding of the internal control process in place.

Comments

The District's "Student Activity Account Procedures" manual contains comprehensive policies and procedures designed to comply with the ESE guidelines. Based on our observations and inquiries of School management we understand that these policies and procedures have been implemented consistently over all of the Student Activity Accounts.

As mention under the Receipts section of this report, our detailed testing was limited to the accounts where annual activity exceeded \$25,000, plus an additional 4 accounts selected by management. We tested disbursements for each of the six accounts and based on the results of our testing we found that the District is complying with documented policies and procedures except as follows:

- During our testing for Commerce JROTC, we noted that one of the disbursements included \$2.65 of sales tax.
- The disbursements tested included employee reimbursements. Although they are allowed by the District's policy, with proper receipts, this practice should be limited, and the District should be conducting business directly with vendors. We noted the following transactions tested were reimbursements to employees:
 - 4 out of 4 for the Commerce JROTC
 - 2 out of 7 for the Conservatory Class of 2020
 - 1 out of 7 for the Sci Tech Band

SECTION VI – CLASS, INACTIVE ACCOUNTS AND DEFICITS

School Committee Policies for Disposition of Class Accounts

ESE Guideline

It is ESE's opinion that, because graduates are no longer students, monies for student class grades that have graduated cannot be legally maintained in student activity accounts. ESE recommends that the School Committee approve a policy that specifies how these funds shall be disposed of upon a class' graduation. Notification of the manner of disposition should be given to the class officers and all students who contribute to the class accounts. Such policy should specify how long the class account should remain active after graduation (i.e. 90 to 180 days after graduation to permit the school to pay all class obligations). After the waiting period, the policy should specify if and how the remaining funds will be transferred to the graduates, if the funds will revert to other student activity groups (such as the incoming senior class), or other specific disposition instructions.

Agreed Upon Procedures

1. Through review of School Committee policies, determine the policy for disposition of class accounts.
2. Obtain listing of all individual student activity accounts and scan the listing for class accounts for students who have already graduated.
3. Determine if disposition is in accordance with School Committee policies.

Comment

The District's student activity Manual has a documented policy for Class Accounts at Graduation. The policy states that each class account shall remain open for a ninety-day waiting period after graduation to allow ample time for outstanding bills to be received and paid. After this waiting period, the class president and treasurer are notified in writing of the final balance in the class account. A Graduating Class Student Activity Disbursement form is used to distribute graduating class balances to other class accounts. The form is approved by a graduating class

representative and the school principal.

Per our review of the class accounts, we noted two class accounts at the Commerce School with balances that were after the ninety-day waiting period. At June 30, 2020 the class accounts were the Commerce Class of 2018 and 2019, with balances of \$10, and \$2,811, respectively.

School Committee Policies for Disposition of Inactive Accounts

ESE Guideline

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:

- Written notification by the advisor or student officer to the School Principal or other authorized administrator that the activity will cease to be viable account. If an advisor or student officer is not available, such discontinuance shall be by vote of the School Committee.
- All assets of the recognized student activity shall be identified and stated in writing.
- 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.
- Such policy will be communicated to the students who contribute to the accounts, when possible.

Agreed Upon Procedures

1. Through review of School Committee policies, determine the policy for disposition of inactive accounts and its reasonableness.
2. Obtain listing of all individually listed student activity accounts. Scan listing for accounts that do not have any activity and review prior years' activity for those accounts to determine if they are inactive.
3. Determine if disposition is in accordance with School Committee policies.

Comment

The District's policy is that any student activity organization inactive for a period of three or more years, and for which there has been no receipts or disbursements recorded on their behalf, shall be closed following the proper closing out steps.

We reviewed the student activity balances for the years ending June 30, 2018, 2019 and 2020, and noted that there were 101 student activity accounts which appeared to have no activity within the three years and were not closed out.

School Committee Policies for Deficit balancesESE Guideline

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. ESE recommends that the School Committee develop a policy for remedial action whenever a deficit not resulting from timing exists.

Possible remedial action could include funding from the following sources:

- School Committee appropriation;
- Accumulated investment earnings;
- Surpluses of inactive accounts;
- Gift from an activity with a surplus balance through approval of the advisor; or
- Any other legal means.

Agreed Upon Procedures

1. Through review of School Committee policies, determine the policy for remediation of individual student activity deficit balances and its reasonableness.
2. Obtain listing of all individually listed student activity accounts. Scan listing for accounts and determine if any have deficit balances.
3. Determine if disposition of deficit balances is in accordance with School Committee policies.

Comment

The policies do not address the remediation of individual student activity deficit balances, however, there were no student activity accounts that were in a deficit as of June 30, 2020.

SECTION VII – STUDENT TRAVEL**Enhance Student Travel Policy and Authorization Forms**ESE Guideline

The School Committee should adopt policies and procedures for student travel related to student activities (i.e. field trips, overnight, and abroad). The policy should address how travel is to be authorized, the method or methods of paying travel expenditures, and final accountability for all travel costs associated with a trip.

The following should be included in the travel policy:

- A request for travel authorization and funding must be prepared well in advance of the time the funds are needed.

- The request should be submitted by the advisor or other person responsible for the activity trip; furthermore, the request should be approved by the School Principal in accordance with policy established by the School Committee.
- Travel Authorization Forms should contain at least the following: date of request, date funds needed, destination and purpose of trip, estimated departure and return times, number of persons traveling, estimate of cash required for tips and other various sundry items, estimate of expenses, signature of person requesting authorization, signature of person authorizing the request, check number and date of payment, and signature of the School Principal.
- The approved travel authorizations are to be submitted to the School Principal or their designee to ascertain the sufficient funds are available.
- Approved Travel Authorization Forms should remain in a pending file until final accountability for the trip has been completed.
- The policy adopted by the School Committee should specify the method or methods to be used to pay travel expenses, including how to handle the reimbursement of funds when personal credit cards are used.
- A statement of final accountability must be submitted by the authorized trip sponsor promptly after the completion of the trip. Final accountability statements should include at least the following: date; notation of advance funds received (if applicable - amount, date, and check number); complete listing of itemized expenditures paid - together with documentary evidence of payment; totals of cash or checks expended; notation and totals of credit card or open account expenses (if applicable); the amount returned to the student activities if advances received exceed documented expenditures; the amount of additional reimbursement requested if travel expenses incurred exceed travel advances received; signature of person completing final accountability statement and signature of School Principal or their designee to indicate that there has been an acceptable final accountability.

Agreed Upon Procedure

Through a review of the School Committee policies, determine if the policy for student travel is adequate.

Comment

The District's student activities policies and procedures Manual provides a Student Activity Field Trip Request Form that addresses the ESE Guidelines.