

Also, JJF

Gate Receipts and Admissions

Activity accounts are used to account for funds raised by the student for the students. Activity accounts are characterized by student involvement and coaching from adult advisors. Any proceeds that would go into a school account and/or be audited annually by the school district qualifies as a Student Activity Fund.

The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Student activity money shall be expended in such a way as to benefit those pupils who have contributed to the accumulation of such money except as otherwise noted in this policy. Money collected by the student body as a whole shall be expended so as to benefit the student body as a whole and not for the benefit of a special group.

The principal is responsible for the administration and supervision of all phases of school events for which an admission is charged.

It is not the intent of the student activities to accumulate significant sums for future years.

Administrative Rules

General Guidelines

1. The account must be established through banks approved by the School Committee.
2. The principal will designate a staff member as the activity fund book keeper for processing the disbursement requests, making the deposits, and supplying the documentation as needed.
3. Student activity fundraising must adhere to the Fundraising Policy (JJE).

Control of admission receipts

1. Only numbered tickets shall be used as a basis for admissions to all school events except where season or special passes are created. A record of all tickets, seasoned and special passes shall be created and maintained. The business office shall provide the tickets for events.
2. Admission receipts must be used when donations are accepted at the door. The amount donated must be written on a receipt kept by the individual/individuals monitoring the donations.
3. No personal monies may be used in the cash boxes of ticket sellers, nor may personal monies be mingled with any school funds.

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4. The School Principal or designee shall ensure fiscal integrity for all phases of school events for which an admission is charged or a donation is collected. The principal shall determine which members of the school staff, students, or volunteers, shall be responsible for the custody and sale of admission tickets and accounting for admissions sales. The forgoing tasks shall be assigned to more than one person.
5. The school principal shall ensure that immediately after every event for which admission is charged all monies collected and all unused tickets are secured and accounted for. The Principal shall provide the business office with periodic fiscal reports on the sale of admissions and other related proceeds from the event.

Purchases

1. Employees or others may not make personal purchases through a student activity account.
2. No student or employee will be compensated for services through the activity account. The payment of salaries from student activity funds is prohibited. If the activity account needs to reimburse individuals for pre-approved expenditures for services provided, the initial payment will be paid by the general fund. The general fund will be reimbursed by the activity account.
3. Prior approval for purchases must be obtained from the advisor before the purchase is made. No activity shall be obligated for purchases made by students, faculty or others unless supported by a written expenditure authorization signed by the advisor of the activity and accompanied by proper documentation. If the purchase is to be made personally by the advisor, the principal will sign the written expenditure authorization.
4. Personal checks may not be cashed for anyone out of the Student Activity Fund monies. Personal checks may be accepted when payment is for the student activity and is in the exact amount due. All cash or checks received must be deposited "intact." "Intact means that all forms of revenue are to be deposited as received and that none are to be used directly for the purpose of making purchases or paying any school activity expense.
5. Capital and non –capital equipment purchases made by a student activity becomes property of the school district. Capital purchases will be made by the district using the following method:
 - A requisition shall be submitted to the business office indicating that payment will be reimbursed to the district from an activity fund.
 - The district will generate the purchase order as requested, recording the expenditure and subsequent cash received in a District line item.
 - The business office shall make the purchase and bill the activity for the exact amount of the expenditure.
 - All purchases made must be approved by the superintendent and/or his/her designee, prior to purchasing.

Record keeping

1. A separate account shall be designated for each activity fund.
2. Reconciliation statements must be sent to the business office monthly for the middle school and high school, and at year-end for the elementary schools. The statements will show the beginning balance, month and year-to-date revenue, month and year-to-date expenditures and the current

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- balance for each account.
3. If an account has had no activity for twelve consecutive months, it will be considered inactive and closed by the principal. A “general consolidated account” will be established for closed accounts, bank charges, and interest income. The funds in the general consolidated account will be used to pay the operational costs of the student activity fund (such as bank fees.) Any excess funds will be divided equally among all activity accounts or expended for the benefit of all students.
 4. No activity account will operate with a negative balance. Special exceptions may be made with the written approval of the principal, based on the expectation that such negative balance is a temporary condition that will be corrected within 30 days by incoming revenue.
 5. The activity fund bookkeeper will reconcile the checking account following standard reconciliation procedures such as balancing with the statement each month and keeping checks with the statement for the month in which they are received.

Receipts/Deposits

1. Supporting documents (pre-numbered receipts, pre-numbered tickets, or other documentation) must be reconciled to cash received.
2. Pre-numbered receipts must be issued for all money received. Voided receipts must not be destroyed. Voided receipts should be so marked and retained in numerical order.
3. All revenue must be deposited promptly. Checks will be immediately stamped for “deposit only.”
4. Student activity money should never be left in the school over weekends or holidays.

Disbursements

1. Disbursements should not be made in cash. Checks approved for disbursement must be signed by the principal or assistant principal.
2. All check requests must be signed by the activity advisor.
3. Check requests must be accompanied by supporting documents such as invoices, sales receipts, and must be initialed by the activity advisor. Voided checks must not be destroyed. Voided checks should be so marked and retained with the canceled checks.

Internal Auditing

1. The Business office shall maintain an internal audit program to:
 - Ensure adherence to Board policies and established procedures
 - Verify that receipts and disbursements are supported by proper documentation.
 - Provide assistance to the audit performed by the district’s independent auditing firm.

Refer to procedure DFE-R (when written)

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