

SPRINGFIELD PUBLIC SCHOOL DISTRICT
REPORT ON APPLYING AGREED-UPON PROCEDURES
IN RELATION TO STUDENT ACTIVITY FUNDS
YEAR ENDED JUNE 30, 2017

SPRINGFIELD PUBLIC SCHOOL DISTRICT
REPORT ON APPLYING AGREED-UPON PROCEDURES
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JUNE 30, 2017

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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 (DESE) "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 of activity for the period July 1, 2016 through June 30, 2017. 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 Springfield Public School 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

August 10, 2018

Student Activity Schedules

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2017

ASSETS

Cash and cash equivalents..... \$ 275,849

STUDENT ACTIVITY BALANCES

CHESTNUT NORTH STUDENT COUNCIL.....	\$	81
CHESTNUT SOUTH BOOK CLUB.....		76
CHESTNUT SOUTH STUDENT COUNCIL.....		-
COMMERCE BOYS BASEBALL CLUB.....		182
COMMERCE COMMERCE BOYS BASKETBALL.....		1,588
COMMERCE BOYS' VOLLEYBALL.....		176
COMMERCE CAP AND GOWN.....		4,692
COMMERCE CHEERLEADING.....		522
COMMERCE CLASS OF 2015.....		-
COMMERCE CLASS OF 2016.....		665
COMMERCE CLASS OF 2017.....		6,967
COMMERCE CLASS OF 2018.....		40
COMMERCE CLASS OF 2019.....		-
COMMERCE DRAMA CLUB.....		142
COMMERCE FOOTBALL CLUB.....		874
COMMERCE GSA CLUB.....		3
COMMERCE IB COMMUNITY SERVICE CAS.....		279
COMMERCE JROTC.....		901
COMMERCE KEY CLUB.....		403
COMMERCE LITERARY MAGAZINE.....		39
COMMERCE NATIONAL HONORS SOCIETY.....		483
COMMERCE PERFORMING ARTS.....		395
COMMERCE PRIDE ACADEMY.....		955
COMMERCE PEER MEDIATION STUDENT MENTORS.....		14
COMMERCE SCHOOL STORE CLUB.....		2,515
COMMERCE STUDENT GOVERNMENT.....		59
COMMERCE TRACK CLUB.....		-
COMMERCE TRACK AND FIELD.....		271
COMMERCE WALKING AND FITNESS CLUB.....		236
COMMERCE YEARBOOK CLUB.....		1,030
PUTNAM ALLIED HEALTH CLUB.....		25
PUTNAM ANIME CLUB.....		260
PUTNAM ART CLUB.....		2,281
PUTNAM BOYS BASEBALL CLUB.....		-
PUTNAM BOYS BASKETBALL CLUB.....		1
PUTNAM BIM CLUB.....		527
PUTNAM BLACK HISTORY MONTH.....		1,600
PUTNAM BLACK CULTURE CLUB.....		514
PUTNAM BOSTON TRIP.....		720
PUTNAM BOYS' VOLLEYBALL.....		328

(continued)

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2017

PUTNAM BREAST CANCER.....	4,205
PUTNAM CARPENTRY CLUB.....	50
PUTNAM CHEERLEADING.....	578
PUTNAM CLASS OF 2014.....	-
PUTNAM CLASS OF 2015.....	-
PUTNAM CLASS OF 2016.....	-
PUTNAM CLASS OF 2017.....	18,580
PUTNAM CLASS OF 2018.....	10,513
PUTNAM CLASS OF 2019.....	3,611
PUTNAM CLASS OF 2020.....	312
PUTNAM COSMO CLUB.....	-
PUTNAM CROSS COUNTRY.....	884
PUTNAM EARLY EDUCATION CLUB.....	170
PUTNAM FOOTBALL CLUB.....	88
PUTNAM FFA CLUB.....	44
PUTNAM GIRLS BASKETBALL.....	692
PUTNAM PUTNAM GIRLS SOFTBALL CLUB.....	62
PUTNAM GIRLS TRACK CLUB.....	851
PUTNAM GIRLS WHO CODE.....	-
PUTNAM GREENHOUSE CLUB.....	-
PUTNAM GSA CLUB.....	199
PUTNAM HAIR CLUB.....	125
PUTNAM HISTORY/ECONOMICS CLUB.....	166
PUTNAM INTERNATIONAL CLUB.....	172
PUTNAM JROTC.....	16
PUTNAM MACHINE TECH.....	96
PUTNAM MUSIC CLUB.....	449
PUTNAM NATIONAL HONORS SOCIETY.....	104
PUTNAM NJROTC CLUB.....	-
PUTNAM OUTDOOR ADVENTURE CLUB.....	575
PUTNAM PRINCIPAL/STUDENT CLUB.....	-
PUTNAM PROJECT PURPLE CLUB.....	646
PUTNAM RESTAURANT FOOD SERVICE CLUB.....	190
PUTNAM RETAIL CLUB.....	70
PUTNAM SKI & SNOWBOARD CLUB.....	1,376
PUTNAM SKILLSUSA CLUB.....	3,796
PUTNAM STUDENT PARENT CLUB.....	292
PUTNAM SCHOOL STUDENT TRIP.....	35
PUTNAM TEEN PREGNANCY CLUB.....	466
PUTNAM TRACK CLUB.....	209
PUTNAM VOLLEYBALL CLUB.....	1,319
PUTNAM WRESTLING CLUB.....	-
CENTRAL HIGH ACADEMIC RECOG CLUB.....	393
CENTRAL HIGH ACTING 1 THIRD CLASS.....	37
CENTRAL HIGH ACTING CLUB 1.....	624
CENTRAL HIGH ACTING CLUB 2.....	214
CENTRAL HIGH ACTING CLUB 3.....	206
CENTRAL HIGH ACTING CLUB - FIALHO.....	251
CENTRAL HIGH ADVENTURE CLUB.....	373
CENTRAL HIGH AERIE CLUB.....	282

(continued)

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2017

CENTRAL HIGH ANIME CLUB.....	138
CENTRAL HIGH ART CLUB.....	411
CENTRAL HIGH BOYS BASEBALL CLUB.....	1
CENTRAL HIGH BOYS BASKETBALL CLUB.....	65
CENTRAL HIGH BAND CLUB.....	4,479
CENTRAL HIGH BEST BUDDIES CLUB.....	351
CENTRAL HIGH BOYS TRACK.....	232
CENTRAL HIGH CAP AND GOWN.....	22,854
CENTRAL HIGH CHEERLEADING.....	201
CENTRAL HIGH CHRISTIAN CLUB.....	79
CENTRAL HIGH CINEMA CLUB.....	25
CENTRAL HIGH CLASS OF 2014.....	-
CENTRAL HIGH CLASS OF 2015.....	-
CENTRAL HIGH CLASS OF 2016.....	-
CENTRAL HIGH CLASS OF 2017.....	2,783
CENTRAL HIGH CLASS OF 2018.....	1,148
CENTRAL HIGH CLASS OF 2019.....	902
CENTRAL HIGH CLASS OF 2020.....	226
CENTRAL HIGH COLOR GUARD.....	49
CENTRAL HIGH COMPUTER.....	50
CENTRAL HIGH DANCE CLUB.....	311
CENTRAL HIGH DRAMA CLUB.....	126
CENTRAL HIGH EARTH ACTION.....	219
CENTRAL HIGH ELECTRONICS.....	3
CENTRAL HIGH ENGLISH AP CLUB.....	-
CENTRAL HIGH ENGINEERING CLUB.....	4
CENTRAL HIGH ENGLISH CLUB.....	398
CENTRAL HIGH ENVIROTHON CLUB.....	-
CENTRAL HIGH FASHION CLUB.....	70
CENTRAL HIGH FIELD TRIP CLUB.....	199
CENTRAL HIGH FIELD HOCKEY CLUB.....	39
CENTRAL HIGH FOOTBALL CLUB.....	2,131
CENTRAL HIGH FOREIGN LANGUAGE CLUB.....	7,050
CENTRAL HIGH GIRLS BASKETBALL CLUB.....	412
CENTRAL HIGH GIRLS PE CLUB.....	60
CENTRAL HIGH GIRLS SOCCER.....	2,168
CENTRAL HIGH GIRLS TRACK CLUB.....	298
CENTRAL HIGH GRAPHICS CLUB.....	302
CENTRAL HIGH GREENHOUSE CLUB.....	57
CENTRAL HIGH GSA CLUB.....	1,064
CENTRAL HIGH GUIDANCE CLUB.....	1,756
CENTRAL HIGH HISTORY CLUB.....	-
CENTRAL HIGH HOCKEY CLUB.....	81
CENTRAL HIGH KEY CLUB.....	2,244
CENTRAL HIGH KEY CLUB ROSES.....	534
CENTRAL HIGH MATH HONORS SOCIETY.....	558
CENTRAL HIGH MISCELLANEOUS CLUB FUNDS.....	14
CENTRAL HIGH MUSICAL CLUB.....	10,726
CENTRAL HIGH NATIONAL HONORS SOCIETY.....	1,528
CENTRAL HIGH PEER ED CLUB.....	53
CENTRAL HIGH RENAISSANCE CLUB.....	425

(continued)

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2017

CENTRAL HIGH ROBOTICS CLUB.....	172
CENTRAL HIGH SCHOOL STORE CLUB.....	110
CENTRAL HIGH SCIENCE CLUB.....	-
CENTRAL HIGH SHAKESPEARE CLUB.....	6,421
CENTRAL HIGH SKI & SNOWBOARD CLUB.....	55
CENTRAL HIGH SOFTBALL CLUB.....	4,015
CENTRAL HIGH SPED 1.....	23
CENTRAL HIGH SPED 2.....	88
CENTRAL HIGH SPORTS CLUB.....	469
CENTRAL HIGH STEP SQUAD CLUB.....	102
CENTRAL HIGH STUDENT GOVERNMENT.....	7,615
CENTRAL HIGH TEACHING ASIA CLUB.....	121
CENTRAL HIGH THE TALON CLUB.....	616
CENTRAL HIGH TRAVEL CLUB.....	265
CENTRAL HIGH VIDEO PRODUCTION CLUB.....	6,273
CENTRAL HIGH VOCAL CLUB.....	1,287
CENTRAL HIGH VOLLEYBALL CLUB.....	1,051
CENTRAL HIGH WRESTLING CLUB.....	200
CENTRAL HIGH YEARBOOK CLUB.....	5,391
SCI TECH BOYS BASEBALL CLUB.....	-
SCI TECH BOYS BASKETBALL CLUB.....	490
SCI TECH BAND CLUB.....	26,956
SCI TECH SCHOOL BEAUTIFICATION CLUB.....	58
SCI TECH CAP AND GOWN.....	-
SCI TECH CHEERLEADING.....	156
SCI TECH CHINESE CLUB.....	49
SCI TECH CHOIR CLUB.....	130
SCI TECH CLASS OF 2015.....	12
SCI TECH CLASS OF 2016.....	-
SCI TECH CLASS OF 2017.....	4,180
SCI TECH CLASS OF 2018.....	537
SCI TECH CLASS OF 2019.....	-
SCI TECH CYBERCAT CROSSFIT.....	415
SCI TECH ELL ACADEMY CLUB.....	310
SCI TECH GIRLS BASKETBALL CLUB.....	160
SCI TECH GIRLS TRACK CLUB.....	640
SCI TECH GSA CLUB.....	15
SCI TECH GUIDANCE CLUB.....	24
SCI TECH HOSA CLUB.....	272
SCI TECH INTERNATIONAL CLUB.....	50
SCI TECH LIBRARY CLUB.....	9
SCI TECH NATIONAL HONORS SOCIETY.....	106
SCI TECH NJROTC CLUB.....	1,627
SCI TECH SCHOOL STORE CLUB.....	1,867
SCI TECH SOFTBALL CLUB.....	61
SCI TECH SWIM TEAM CLUB.....	756
SCI TECH VIDEO PRODUCTION CLUB.....	173
SCI TECH VOLLEYBALL CLUB.....	807
SCI TECH WRESTLING CLUB.....	1,677
SCI TECH YEARBOOK CLUB.....	110
SCI TECH YOUNGLIFE.....	855

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RENAISSANCE 11TH GRADE EXPEDITION.....	50
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SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2017

RENAISSANCE ADVENTURE EDUCATION.....	2,020
RENAISSANCE ADVENTURE CLUB.....	-
RENAISSANCE BOYS BASKETBALL CLUB.....	808
RENAISSANCE CHEERLEADING.....	393
RENAISSANCE CLASS OF 2014.....	-
RENAISSANCE CLASS OF 2015.....	-
RENAISSANCE CLASS OF 2016.....	-
RENAISSANCE CLASS OF 2017.....	4,889
RENAISSANCE CLASS OF 2018.....	50
RENAISSANCE CLASS OF 2020.....	265
RENAISSANCE CLASS OF 2021.....	400
RENAISSANCE CLASS OF 2022.....	-
RENAISSANCE COTE'S CREW.....	-
RENAISSANCE CREW - LETELLIER'S.....	322
RENAISSANCE RENAISSANCE CREW LEVINE.....	138
RENAISSANCE DRAMA CLUB.....	-
RENAISSANCE GIRLS BASKETBALL CLUB.....	-
RENAISSANCE GIRLS SOFTBALL.....	89
RENAISSANCE GUIDANCE CLUB.....	287
RENAISSANCE HIGH MEADOWS.....	-
RENAISSANCE HOTZ CREW.....	-
RENAISSANCE INTENSIVES CLUB.....	190
RENAISSANCE LIBRARY CLUB.....	-
RENAISSANCE NATIONAL HONORS SOCIETY.....	1,175
RENAISSANCE OUTDOOR ADVENTURE CLUB.....	250
RENAISSANCE SCHOOL STORE CLUB.....	495
RENAISSANCE SCIENCE FAIR.....	961
RENAISSANCE SENIOR PROM CLUB.....	515
RENAISSANCE SIXTH GRADE CLUB.....	4,732
RENAISSANCE SKI INTENSIVE.....	-
RENAISSANCE SKI & SNOWBOARD CLUB.....	711
RENAISSANCE STUDENT COUNCIL MIDDLE SCH.....	901
RENAISSANCE STUDENT PARENT CLUB.....	37
RENAISSANCE STUDENT ACTIVITIES CLUB.....	-
RENAISSANCE STUDENT COUNCIL.....	2,510
RENAISSANCE SWIM TEAM CLUB.....	156
RENAISSANCE VOLLEYBALL CLUB.....	152
RENAISSANCE YEARBOOK CLUB.....	55
STEM 5K STUDENT ACTIVITY.....	1,704
STEM INTERNATIONAL CLUB.....	201
STEM NATIONAL HONORS SOCIETY.....	-
STEM STUDENT ACTIVITIES CLUB.....	22
STEM STUDENT COUNCIL.....	-
SOUTH END STUDENT ACTIVITIES CLUB.....	2,158
CHESTNUT TAG BAND CLUB.....	1,813
CHESTNUT TAG STUDENT COUNCIL.....	279
CHESTNUT TAG STUDENT GOVERNMENT.....	-
CHESTNUT TAG TRAVEL CLUB.....	81
CHESTNUT TAG YEARBOOK CLUB.....	890
DUGGAN EIGHTH GRADE.....	432
	(continued)
DUGGAN NAT'L JUNIOR HONOR SOCIETY.....	404
DUGGAN SPANISH CLUB.....	805

SCHEDULE OF STUDENT ACTIVITY BALANCES - CASH BASIS

JUNE 30, 2017

DUGGAN STUDENT COUNCIL MIDDLE SCH.....	314
DUGGAN YEARBOOK CLUB.....	869
FOREST PARK 7TH GRADE.....	-
FOREST PARK EIGHTH GRADE.....	851
FOREST PARK SCHOOL STORE CLUB.....	306
FOREST PARK YEARBOOK CLUB.....	43
KENNEDY EIGHTH GRADE.....	-
KENNEDY STUDENT COUNCIL.....	311
KENNEDY YEARBOOK CLUB.....	178
KILEY EIGHTH GRADE.....	100
CONSERVATORY ANIME CLUB.....	677
CONSERVATORY ART CLUB.....	48
CONSERVATORY CLASS OF 2018.....	1,112
CONSERVATORY CLASS OF 2020.....	-
CONSERVATORY KINDNESS KICKSTARTERS.....	-
CONSERVATORY STUDENT COUNCIL.....	790
CONSERVATORY STUDENT GOVERNMENT.....	939
UNKNOWN DISTRICT-WIDE VARIANCE	<u>11,208</u>
TOTAL STUDENT ACTIVITY BALANCES.....	\$ <u><u>275,849</u></u>

Concluded

SCHEDULE OF ACTIVITIES - CASH BASIS

YEAR ENDED JUNE 30, 2017

Receipts:	
Student activities.....	\$ <u>444,744</u>
Disbursements:	
Student activities.....	<u>(456,056)</u>
Voids/Reversals/Transfers, Net:	
Student activities.....	<u>(12,655)</u>
Increase (decrease) in student activity balances.....	(23,966)
STUDENT ACTIVITY BALANCES AT BEGINNING OF YEAR.....	<u>299,815</u>
STUDENT ACTIVITY BALANCES AT END OF YEAR.....	\$ <u><u>275,849</u></u>

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2017

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
CHESTNUT NORTH STUDENT COUNCIL.....	\$ 81	\$ 500	\$ -	\$ (500)	\$ -	\$ 81
CHESTNUT SOUTH BOOK CLUB.....	76	-	-	-	-	76
CHESTNUT SOUTH STUDENT COUNCIL.....	-	-	-	-	-	-
COMMERCE BOYS BASEBALL CLUB.....	28	11,396	7,459	(3,783)	154	182
COMMERCE COMMERCE BOYS BASKETBALL.....	115	2,154	681	-	1,473	1,588
COMMERCE BOYS' VOLLEYBALL.....	176	-	-	-	-	176
COMMERCE CAP AND GOWN.....	1,172	4,200	-	(680)	3,520	4,692
COMMERCE CHEERLEADING.....	516	2,377	2,371	-	6	522
COMMERCE CLASS OF 2015.....	-	-	-	-	-	-
COMMERCE CLASS OF 2016.....	10,811	-	10,146	-	(10,146)	665
COMMERCE CLASS OF 2017.....	865	32,929	23,580	(3,247)	6,102	6,967
COMMERCE CLASS OF 2018.....	40	-	-	-	-	40
COMMERCE CLASS OF 2019.....	303	-	303	-	(303)	-
COMMERCE DRAMA CLUB.....	142	-	-	-	-	142
COMMERCE FOOTBALL CLUB.....	1,877	857	2,068	208	(1,003)	874
COMMERCE GSA CLUB.....	3	-	-	-	-	3
COMMERCE IB COMMUNITY SERVICE CAS.....	339	-	60	-	(60)	279
COMMERCE JROTC.....	1,552	6,050	6,233	(468)	(651)	901
COMMERCE KEY CLUB.....	518	-	116	-	(116)	403
COMMERCE LITERARY MAGAZINE.....	39	-	-	-	-	39
COMMERCE NATIONAL HONORS SOCIETY.....	302	491	209	(100)	181	483
COMMERCE PERFORMING ARTS.....	481	128	150	(64)	(86)	395
COMMERCE PRIDE ACADEMY.....	955	-	-	-	-	955
COMMERCE PEER MEDIATION STUDENT MENTORS.....	-	14	-	-	14	14
COMMERCE SCHOOL STORE CLUB.....	2,515	-	-	-	-	2,515
COMMERCE STUDENT GOVERNMENT.....	45	411	397	-	14	59
COMMERCE TRACK CLUB.....	-	-	-	-	-	-
COMMERCE TRACK AND FIELD.....	-	1,039	2,501	1,732	271	271
COMMERCE WALKING AND FITNESS CLUB.....	121	230	-	(115)	115	236
COMMERCE YEARBOOK CLUB.....	370	615	5,180	5,225	660	1,030
PUTNAM ALLIED HEALTH CLUB.....	25	-	-	-	-	25
PUTNAM ANIME CLUB.....	260	-	-	-	-	260
PUTNAM ART CLUB.....	1,589	1,392	700	-	692	2,281
PUTNAM BOYS BASEBALL CLUB.....	-	-	-	-	-	-
PUTNAM BOYS BASKETBALL CLUB.....	-	-	-	-	-	-
PUTNAM BIM CLUB.....	527	-	-	-	-	527
PUTNAM BLACK HISTORY MONTH.....	1,651	449	500	-	(51)	1,600
PUTNAM BLACK CULTURE CLUB.....	514	-	-	-	-	514
PUTNAM BOSTON TRIP.....	720	-	-	-	-	720
PUTNAM BOYS' VOLLEYBALL.....	328	-	-	-	-	328
PUTNAM BREAST CANCER.....	4,386	1,844	2,025	-	(181)	4,205
PUTNAM CARPENTRY CLUB.....	50	-	-	-	-	50
PUTNAM CHEERLEADING.....	396	182	-	-	182	578
PUTNAM CLASS OF 2014.....	-	-	-	-	-	-
PUTNAM CLASS OF 2015.....	-	-	-	-	-	-
PUTNAM CLASS OF 2016.....	19,954	80	20,734	700	(19,954)	-
PUTNAM CLASS OF 2017.....	14,423	60,657	55,894	(605)	4,158	18,580
PUTNAM CLASS OF 2018.....	5,002	6,037	525	-	5,512	10,513
PUTNAM CLASS OF 2019.....	3,611	-	-	-	-	3,611
PUTNAM CLASS OF 2020.....	-	312	-	-	312	312
PUTNAM COSMO CLUB.....	-	-	-	-	-	-
PUTNAM CROSS COUNTRY.....	884	-	-	-	-	884
PUTNAM EARLY EDUCATION CLUB.....	170	-	-	-	-	170
PUTNAM FOOTBALL CLUB.....	88	-	-	-	-	88
PUTNAM FFA CLUB.....	449	129	535	-	(406)	44
PUTNAM GIRLS BASKETBALL.....	-	692	-	-	692	692
PUTNAM PUTNAM GIRLS SOFTBALL CLUB.....	62	-	-	-	-	62
PUTNAM GIRLS TRACK CLUB.....	851	-	-	-	-	851
PUTNAM GIRLS WHO CODE.....	-	-	-	-	-	-
PUTNAM GREENHOUSE CLUB.....	-	-	-	-	-	-
PUTNAM GSA CLUB.....	199	-	-	-	-	199
PUTNAM HAIR CLUB.....	125	-	-	-	-	125
PUTNAM HISTORY/ECONOMICS CLUB.....	166	-	-	-	-	166
PUTNAM INTERNATIONAL CLUB.....	172	-	-	-	-	172
PUTNAM JROTC.....	16	-	-	-	-	16
PUTNAM MACHINE TECH.....	96	-	-	-	-	96
PUTNAM MUSIC CLUB.....	803	785	1,138	-	(354)	449

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2017

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
PUTNAM NATIONAL HONORS SOCIETY.....	536	-	432	-	(432)	104
PUTNAM NJROTC CLUB.....	-	-	-	-	-	-
PUTNAM OUTDOOR ADVENTURE CLUB.....	575	-	177	177	-	575
PUTNAM PRINCIPAL/STUDENT CLUB.....	-	-	-	-	-	-
PUTNAM PROJECT PURPLE CLUB.....	706	-	60	-	(60)	646
PUTNAM RESTAURANT FOOD SERVICE CLUB.....	190	-	-	-	-	190
PUTNAM RETAIL CLUB.....	70	-	-	-	-	70
PUTNAM SKI & SNOWBOARD CLUB.....	307	1,386	316	-	1,070	1,376
PUTNAM SKILLSUSA CLUB.....	1,052	4,748	2,004	-	2,744	3,796
PUTNAM STUDENT PARENT CLUB.....	52	240	-	-	240	292
PUTNAM SCHOOL STUDENT TRIP.....	35	-	-	-	-	35
PUTNAM TEEN PREGNANCY CLUB.....	466	-	-	-	-	466
PUTNAM TRACK CLUB.....	209	-	-	-	-	209
PUTNAM VOLLEYBALL CLUB.....	1,351	-	32	-	(32)	1,319
PUTNAM WRESTLING CLUB.....	-	-	-	-	-	-
CENTRAL HIGH ACADEMIC RECOG CLUB.....	393	-	-	-	-	393
CENTRAL HIGH ACTING 1 THIRD CLASS.....	37	-	-	-	-	37
CENTRAL HIGH ACTING CLUB 1.....	274	350	-	-	350	624
CENTRAL HIGH ACTING CLUB 2.....	688	116	350	(240)	(474)	214
CENTRAL HIGH ACTING CLUB 3.....	146	60	-	-	60	206
CENTRAL HIGH ACTING CLUB - FIALHO.....	251	-	-	-	-	251
CENTRAL HIGH ADVENTURE CLUB.....	373	-	-	-	-	373
CENTRAL HIGH AERIE CLUB.....	282	-	-	-	-	282
CENTRAL HIGH ANIME CLUB.....	124	1,580	1,566	-	14	138
CENTRAL HIGH ART CLUB.....	411	-	-	-	-	411
CENTRAL HIGH BOYS BASEBALL CLUB.....	234	2,451	2,684	-	(233)	1
CENTRAL HIGH BOYS BASKETBALL CLUB.....	65	-	-	-	-	65
CENTRAL HIGH BAND CLUB.....	6,972	21,789	23,621	(661)	(2,493)	4,479
CENTRAL HIGH BEST BUDDIES CLUB.....	295	56	-	-	56	351
CENTRAL HIGH BOYS TRACK.....	232	-	-	-	-	232
CENTRAL HIGH CAP AND GOWN.....	19,832	23,212	20,190	-	3,022	22,854
CENTRAL HIGH CHEERLEADING.....	201	-	-	-	-	201
CENTRAL HIGH CHRISTIAN CLUB.....	79	-	-	-	-	79
CENTRAL HIGH CINEMA CLUB.....	25	-	-	-	-	25
CENTRAL HIGH CLASS OF 2014.....	340	-	-	(340)	(340)	-
CENTRAL HIGH CLASS OF 2015.....	2,115	-	-	(2,115)	(2,115)	-
CENTRAL HIGH CLASS OF 2016.....	21,693	-	18,159	(3,534)	(21,693)	-
CENTRAL HIGH CLASS OF 2017.....	734	51,189	27,321	(21,819)	2,048	2,783
CENTRAL HIGH CLASS OF 2018.....	124	2,238	1,214	-	1,024	1,148
CENTRAL HIGH CLASS OF 2019.....	214	980	293	-	688	902
CENTRAL HIGH CLASS OF 2020.....	-	226	-	-	226	226
CENTRAL HIGH COLOR GUARD.....	49	-	-	-	-	49
CENTRAL HIGH COMPUTER.....	50	-	-	-	-	50
CENTRAL HIGH DANCE CLUB.....	311	-	-	-	-	311
CENTRAL HIGH DRAMA CLUB.....	126	-	-	-	-	126
CENTRAL HIGH EARTH ACTION.....	365	2,500	2,646	-	(146)	219
CENTRAL HIGH ELECTRONICS.....	3	-	-	-	-	3
CENTRAL HIGH ENGLISH AP CLUB.....	-	-	-	-	-	-
CENTRAL HIGH ENGINEERING CLUB.....	4	-	-	-	-	4
CENTRAL HIGH ENGLISH CLUB.....	301	97	210	210	97	398
CENTRAL HIGH ENVIROTHON CLUB.....	-	-	-	-	-	-
CENTRAL HIGH FASHION CLUB.....	70	-	-	-	-	70
CENTRAL HIGH FIELD TRIP CLUB.....	799	666	1,266	-	(600)	199
CENTRAL HIGH FIELD HOCKEY CLUB.....	36	195	191	-	4	39
CENTRAL HIGH FOOTBALL CLUB.....	516	12,124	10,509	-	1,615	2,131
CENTRAL HIGH FOREIGN LANGUAGE CLUB.....	8,750	500	2,200	-	(1,700)	7,050
CENTRAL HIGH GIRLS BASKETBALL CLUB.....	100	912	1,000	400	312	412
CENTRAL HIGH GIRLS PE CLUB.....	60	-	-	-	-	60
CENTRAL HIGH GIRLS SOCCER.....	-	2,358	190	-	2,168	2,168
CENTRAL HIGH GIRLS TRACK CLUB.....	298	-	-	-	-	298
CENTRAL HIGH GRAPHICS CLUB.....	302	-	-	-	-	302
CENTRAL HIGH GREENHOUSE CLUB.....	192	-	135	-	(135)	57
CENTRAL HIGH GSA CLUB.....	1,040	24	-	-	24	1,064
CENTRAL HIGH GUIDANCE CLUB.....	1,756	-	-	-	-	1,756
CENTRAL HIGH HISTORY CLUB.....	-	-	-	-	-	-
CENTRAL HIGH HOCKEY CLUB.....	81	-	-	-	-	81
CENTRAL HIGH KEY CLUB.....	2,621	2,943	2,871	(450)	(377)	2,244

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2017

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
CENTRAL HIGH KEY CLUB ROSES.....	283	251	-	-	251	534
CENTRAL HIGH MATH HONORS SOCIETY.....	588	200	230	-	(30)	558
CENTRAL HIGH MISCELLANEOUS CLUB FUNDS.....	266	1,000	752	(500)	(252)	14
CENTRAL HIGH MUSICAL CLUB.....	10,587	2,726	2,587	-	139	10,726
CENTRAL HIGH NATIONAL HONORS SOCIETY.....	2,272	1,040	1,784	-	(744)	1,528
CENTRAL HIGH PEER ED CLUB.....	53	-	-	-	-	53
CENTRAL HIGH RENAISSANCE CLUB.....	425	-	-	-	-	425
CENTRAL HIGH ROBOTICS CLUB.....	172	-	-	-	-	172
CENTRAL HIGH SCHOOL STORE CLUB.....	408	4,130	4,764	336	(298)	110
CENTRAL HIGH SCIENCE CLUB.....	-	-	-	-	-	-
CENTRAL HIGH SHAKESPEARE CLUB.....	6,103	2,132	2,639	825	318	6,421
CENTRAL HIGH SKI & SNOWBOARD CLUB.....	55	-	-	-	-	55
CENTRAL HIGH SOFTBALL CLUB.....	2,930	5,555	4,500	30	1,085	4,015
CENTRAL HIGH SPED 1.....	23	-	-	-	-	23
CENTRAL HIGH SPED 2.....	88	-	-	-	-	88
CENTRAL HIGH SPORTS CLUB.....	269	200	-	-	200	469
CENTRAL HIGH STEP SQUAD CLUB.....	102	-	-	-	-	102
CENTRAL HIGH STUDENT GOVERNMENT.....	1,246	5,300	4,720	5,789	6,369	7,615
CENTRAL HIGH TEACHING ASIA CLUB.....	121	-	-	-	-	121
CENTRAL HIGH THE TALON CLUB.....	616	-	-	-	-	616
CENTRAL HIGH TRAVEL CLUB.....	265	-	-	-	-	265
CENTRAL HIGH VIDEO PRODUCTION CLUB.....	9,948	1,500	5,174	-	(3,674)	6,273
CENTRAL HIGH VOCAL CLUB.....	2,090	4,028	5,402	571	(803)	1,287
CENTRAL HIGH VOLLEYBALL CLUB.....	651	400	-	-	400	1,051
CENTRAL HIGH WRESTLING CLUB.....	1,450	-	1,250	-	(1,250)	200
CENTRAL HIGH YEARBOOK CLUB.....	8,614	12,146	16,259	890	(3,223)	5,391
SCI TECH BOYS BASEBALL CLUB.....	-	2,164	3,054	890	-	-
SCI TECH BOYS BASKETBALL CLUB.....	-	490	-	-	490	490
SCI TECH BAND CLUB.....	-	44,692	22,213	4,477	26,956	26,956
SCI TECH SCHOOL BEAUTIFICATION CLUB.....	58	-	-	-	-	58
SCI TECH CAP AND GOWN.....	-	-	-	-	-	-
SCI TECH CHEERLEADING.....	200	1,031	1,808	733	(44)	156
SCI TECH CHINESE CLUB.....	49	-	-	-	-	49
SCI TECH CHOIR CLUB.....	298	-	-	(168)	(168)	130
SCI TECH CLASS OF 2015.....	12	-	-	-	-	12
SCI TECH CLASS OF 2016.....	10,566	-	11,935	1,370	(10,566)	-
SCI TECH CLASS OF 2017.....	683	14,757	13,572	2,312	3,497	4,180
SCI TECH CLASS OF 2018.....	-	537	-	-	537	537
SCI TECH CLASS OF 2019.....	-	-	-	-	-	-
SCI TECH CYBERCAT CROSSFIT.....	415	-	-	-	-	415
SCI TECH ELL ACADEMY CLUB.....	10	1,000	2,100	1,400	300	310
SCI TECH GIRLS BASKETBALL CLUB.....	-	160	-	-	160	160
SCI TECH GIRLS TRACK CLUB.....	375	268	-	(3)	265	640
SCI TECH GSA CLUB.....	15	-	-	-	-	15
SCI TECH GUIDANCE CLUB.....	24	-	-	-	-	24
SCI TECH HOSA CLUB.....	272	-	-	-	-	272
SCI TECH INTERNATIONAL CLUB.....	757	493	1,200	-	(707)	50
SCI TECH LIBRARY CLUB.....	143	-	134	-	(134)	9
SCI TECH NATIONAL HONORS SOCIETY.....	6	100	-	-	100	106
SCI TECH NJROTC CLUB.....	3,419	2,450	6,379	2,137	(1,792)	1,627
SCI TECH SCHOOL STORE CLUB.....	2,867	300	3,000	1,700	(1,000)	1,867
SCI TECH SOFTBALL CLUB.....	61	-	-	-	-	61
SCI TECH SWIM TEAM CLUB.....	49	789	-	(82)	707	756
SCI TECH VIDEO PRODUCTION CLUB.....	173	-	-	-	-	173
SCI TECH VOLLEYBALL CLUB.....	807	-	-	-	-	807
SCI TECH WRESTLING CLUB.....	220	2,797	-	(1,340)	1,457	1,677
SCI TECH YEARBOOK CLUB.....	1,825	72	1,787	-	(1,715)	110
SCI TECH YOUNGLIFE.....	10	10,353	10,145	638	845	855
RENAISSANCE 11TH GRADE EXPEDITION.....	50	-	-	-	-	50
RENAISSANCE ADVENTURE EDUCATION.....	17,236	2,244	19,967	2,507	(15,216)	2,020
RENAISSANCE ADVENTURE CLUB.....	-	-	-	-	-	-
RENAISSANCE BOYS BASKETBALL CLUB.....	1,216	-	408	-	(408)	808
RENAISSANCE CHEERLEADING.....	652	4,452	4,711	-	(259)	393
RENAISSANCE CLASS OF 2014.....	-	-	-	-	-	-
RENAISSANCE CLASS OF 2015.....	146	-	-	(146)	(146)	-
RENAISSANCE CLASS OF 2016.....	3,607	-	2,758	(849)	(3,607)	0
RENAISSANCE CLASS OF 2017.....	-	7,502	2,297	(316)	4,889	4,889

(continued)

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND OTHER ACTIVITY - CASH BASIS

YEAR ENDED JUNE 30, 2017

	Beginning Balances	Receipts	Disbursements	Voids/Reversals/ Transfers, Net	Net Activity	Ending Balances
RENAISSANCE CLASS OF 2018.....	50	340	339	-	1	50
RENAISSANCE CLASS OF 2020.....	265	-	-	-	-	265
RENAISSANCE CLASS OF 2021.....	-	400	-	-	400	400
RENAISSANCE CLASS OF 2022.....	-	-	-	-	-	-
RENAISSANCE COTE'S CREW.....	26	-	26	-	(26)	-
RENAISSANCE CREW - LETELLIER'S.....	-	322	-	-	322	322
RENAISSANCE RENAISSANCE CREW LEVINE.....	138	-	-	-	-	138
RENAISSANCE DRAMA CLUB.....	-	-	-	-	-	-
RENAISSANCE GIRLS BASKETBALL CLUB.....	-	-	-	-	-	-
RENAISSANCE GIRLS SOFTBALL.....	502	1,105	1,498	(20)	(413)	89
RENAISSANCE GUIDANCE CLUB.....	370	-	149	65	(84)	287
RENAISSANCE HIGH MEADOWS.....	3,083	-	-	(3,083)	(3,083)	-
RENAISSANCE HOTZ CREW.....	-	-	-	-	-	-
RENAISSANCE INTENSIVES CLUB.....	780	1,927	2,341	(176)	(590)	190
RENAISSANCE LIBRARY CLUB.....	-	-	-	-	-	-
RENAISSANCE NATIONAL HONORS SOCIETY.....	1,175	-	-	-	-	1,175
RENAISSANCE OUTDOOR ADVENTURE CLUB.....	250	-	-	-	-	250
RENAISSANCE SCHOOL STORE CLUB.....	698	2,585	2,763	(25)	(203)	495
RENAISSANCE SCIENCE FAIR.....	983	-	22	-	(22)	961
RENAISSANCE SENIOR PROM CLUB.....	418	8,315	9,643	1,425	97	515
RENAISSANCE SIXTH GRADE CLUB.....	4,095	1,262	625	-	637	4,732
RENAISSANCE SKI INTENSIVE.....	1,560	-	-	(1,560)	(1,560)	-
RENAISSANCE SKI & SNOWBOARD CLUB.....	1,523	-	2,372	1,560	(812)	711
RENAISSANCE STUDENT COUNCIL MIDDLE SCH.....	1,073	-	172	-	(172)	901
RENAISSANCE STUDENT PARENT CLUB.....	37	-	-	-	-	37
RENAISSANCE STUDENT ACTIVITIES CLUB.....	500	6,358	5,952	(906)	(500)	-
RENAISSANCE STUDENT COUNCIL.....	2,967	-	457	-	(457)	2,510
RENAISSANCE SWIM TEAM CLUB.....	193	-	36	-	(36)	156
RENAISSANCE VOLLEYBALL CLUB.....	291	-	140	-	(140)	152
RENAISSANCE YEARBOOK CLUB.....	-	3,688	3,471	(162)	55	55
STEM 5K STUDENT ACTIVITY.....	570	2,067	-	(933)	1,134	1,704
STEM INTERNATIONAL CLUB.....	201	-	-	-	-	201
STEM NATIONAL HONORS SOCIETY.....	-	-	-	-	-	-
STEM STUDENT ACTIVITIES CLUB.....	22	-	-	-	-	22
STEM STUDENT COUNCIL.....	-	-	-	-	-	-
SOUTH END STUDENT ACTIVITIES CLUB.....	2,128	3,270	2,905	(335)	30	2,158
CHESTNUT TAG BAND CLUB.....	1,498	585	-	(270)	315	1,813
CHESTNUT TAG STUDENT COUNCIL.....	279	-	-	-	-	279
CHESTNUT TAG STUDENT GOVERNMENT.....	-	-	-	-	-	-
CHESTNUT TAG TRAVEL CLUB.....	81	-	-	-	-	81
CHESTNUT TAG YEARBOOK CLUB.....	890	-	-	-	-	890
DUGGAN EIGHTH GRADE.....	432	-	-	-	-	432
DUGGAN NAT'L JUNIOR HONOR SOCIETY.....	404	-	-	-	-	404
DUGGAN SPANISH CLUB.....	805	-	-	-	-	805
DUGGAN STUDENT COUNCIL MIDDLE SCH.....	314	-	-	-	-	314
DUGGAN YEARBOOK CLUB.....	869	-	-	-	-	869
FOREST PARK 7TH GRADE.....	-	-	-	-	-	-
FOREST PARK EIGHTH GRADE.....	813	38	-	-	38	851
FOREST PARK SCHOOL STORE CLUB.....	306	-	-	-	-	306
FOREST PARK YEARBOOK CLUB.....	179	-	136	-	(136)	43
KENNEDY EIGHTH GRADE.....	-	-	-	-	-	-
KENNEDY STUDENT COUNCIL.....	311	-	-	-	-	311
KENNEDY YEARBOOK CLUB.....	178	-	-	-	-	178
KILEY EIGHTH GRADE.....	100	-	-	-	-	100
CONSERVATORY ANIME CLUB.....	-	677	-	-	677	677
CONSERVATORY ART CLUB.....	48	250	250	-	-	48
CONSERVATORY CLASS OF 2018.....	989	723	600	-	123	1,112
CONSERVATORY CLASS OF 2020.....	-	-	-	-	-	-
CONSERVATORY KINDNESS KICKSTARTERS.....	-	-	-	-	-	-
CONSERVATORY STUDENT COUNCIL.....	-	4,507	1,491	(2,226)	790	790
CONSERVATORY STUDENT GOVERNMENT.....	761	178	-	-	178	939
UNKNOWN DISTRICT-WIDE VARIANCE.....	10,350	-	-	859	859	11,209
Totals.....	\$ 299,815	\$ 444,744	\$ 456,056	\$ (12,655)	\$ (23,966)	\$ 275,849

(concluded)

SECTION I – ADMINISTRATION**Review School Committee Policies and Procedures**DESE 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 has developed a written policies and procedures manual, "Student Activity Account Procedures" (Manual) that is periodically reviewed and amended by the Office of Business & 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 ActivitiesDESE 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

We were informed that the School Committee was advised by their attorney that it was not necessary for the School Committee to specifically approve each student activity annually. 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 AccountsDESE 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 FundsDESE 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 Town 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 Springfield Public School 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 \$10,350 at the beginning of the year and \$11,209 at the end of the year. The District has been unable to specifically identify the cause of the variance.

Training for Student Activities

DESE 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 by the Central Office to each of the student activity Advisors bi-annually. 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 four 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**DESE Guideline

- A. 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/Town/District 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/Town/District 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/Town/District Treasurer.

Comment

The Springfield School Committee adopted the “Student Activity Agency Accounts Policy in May of 2015 which basically 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 PerformanceDESE 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 Town 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 Procedures

Determine if the School Principal and/or their designee have given bond to the Town 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 ActivitiesDESE 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 DESE. In addition, DESE 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, 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 Procedures

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 DESE 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**DESE Guideline

- A. 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/Town/District Treasurer. Sign-offs must be performed by preparers and reviewers.

Agreed Upon Procedures

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 sign-offs 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 DisbursementsDESE Guideline

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

Agreed Upon Procedures

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 TimelineDESE 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, Treasurer and the individual student activity class/club advisors.

Agreed Upon Procedures

Through inquiry and analysis, determine if a requirement for the preparation and periodic submission to the School Committee, School Business Office, Town Accountant, 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 has committed to developing a time-line for distributing this information, but we found no evidence that this is occurring on any sort of regular basis.

Maintain Individual Subsidiary AccountsDESE 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 Procedures

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

DESE 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.

DESE 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 Procedures

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 DESE guidelines. Based on our observations and inquires 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, 2017 was limited to the activities exceeding \$25,000, which included the following accounts for 2017:

1. Central Class of 2017
2. Commerce Class of 2017
3. Putnam Class of 2017
4. Sci Tech Band

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 Commerce Class of 2017, we found that often times that the cash portion of the deposits we selected were undocumented, i.e. the deposit ticket listed detailed information for checks received but no detailed information on the cash portion of the total deposit.
- For the Sci Tech Band account, we note that the Student Activity Treasurer for this account left the District at the end of the 2017 fiscal year and all of the original records maintained by her were not available for our inspection. We discussed this matter with the new Treasurer, who started in the fall of 2017, and he directed us to the Director of Bands who on his own maintained duplicate copies of the records. We were able to perform our testing from these copied records which did support the detail activity recorded in the accounts. As this documentation consisted of copies of the original documents we did not find deposit slips attached to the packets.

SECTION V – PURCHASING AND DISBURSEMENTS**Develop Purchasing and Disbursement Policies and Procedures****DESE 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, DESE 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.
- 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.
- 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 Town 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 DESE guidelines. Based on our observations and inquires 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 account accounts where annual activity exceeded \$25,000. We tested disbursements for each of the four 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 of disbursements for the Putnam Class of 2017, we noted a payment in the amount of \$17,064 that paid 6 invoices off a vendor statement. The vendor statement also included \$232 of finance charges for late payment penalties. The statement balance was paid in full and there was no indication that any attempt was made to dispute the finance charges. The purchases were for cap and gowns and diploma covers.
- As mentioned under the Receipts section for the Sci Tech Band account, we were only provided with copies of disbursement documentation which did not include the full package of information received from the other accounts tested. Missing were cancelled checks, authorization sign-offs, receiving information, etc. For two of the disbursements selected, we were only provided with copies of the City's cancelled checks as the only documentation of the expenditure. No other information was available.
- We noted that approximately 50% of the disbursements from the Sci Tech Band account were made to reimburse the Director of Bands for expenses associated with the activity. Although this is allowed by the District's policy (with proper receipts), we believe that this practice should be limited and that the District should be conducting business directly with these vendors.

SECTION VI – CLASS, INACTIVE ACCOUNTS AND DEFICITS**School Committee Policies for Disposition of Class Accounts**DESE Guideline

It is DESE'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. DESE 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 Procedure

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.

Preparations were in process to transfer the 2017 Class Account balances during our last visit to the School District in August of 2018.

School Committee Policies for Disposition of Inactive AccountsDESE 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 Procedure

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 as documented in the student activity Manual follows the recommendations stated above.

School Committee Policies for Deficit balances

DESE 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. DESE 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

There were no student activity accounts that were in a deficit as of June 30, 2016 or 2017.

SECTION VII – STUDENT TRAVEL**Enhance Student Travel Policy and Authorization Forms**DESE 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 DESE Guidelines.