

Student Activity Deposit Instructions

All cash deposits should be made in person by the school principal or designee to the Cashier's window at Cambridge City Hall, 795 Massachusetts Avenue. No deposit may be made directly to a bank.

All deposits require a completed Form 21 (see next page). Deposits containing both cash AND checks should be made using 2 Forms 21s – one for the cash and one for the checks.

All Form 21s must have a both copies (yellow & white) of a deposit slip attached.

Deposits containing checks exclusively may be deposited utilizing interoffice mail and should be sent with all accompanying documentation indicated below directly to City Hall / Finance.

Checks must be endorsed using the school's stamp provided by Financial Operations.

Include with your deposit:

- **Deposit slip** (both the white and yellow copy)
- **Completed Form 21**
 - Pre-populated Form 21s printed on the required 4-part copy paper are available from Financial Operations upon request
 - Make sure to indicate the source of the funds and anticipated use of funds in the space provided
 - The orange copy of the Form 21 must be retained and filed by the school, attached to all backup documentation (e.g. collection forms)
- **Checks**, as applicable
 - All checks must be stamped on the back with your school stamp
 - Deposits containing multiple checks must be accompanied by adding tape or an Excel spreadsheet printout listing all checks and showing the sum total.
- **Cash**, as applicable
 - Bills must be grouped as follows using money bands and coin rolls (available from Financial Operations):
 - 100s in groups of 10 bills (\$1,000)
 - 50s in groups of 20 bills (\$1,000)
 - 20s in groups of 25 bills (\$500)
 - 10s in groups of 25 bills (\$250)
 - 5s in groups of 20 bills (\$100)
 - 1s in groups of 25 bills (\$25)
 - Leftover bills outside of these grouping should be sorted in order of denomination.
 - Large quantities of coins must be rolled.

FORM 21 – CITY OF CAMBRIDGE REPORT OF RECEIPTS

Form use: To be used for payments credited to the City revenue accounts.

RECEIPT DESCRIPTION <small>(Type of Service charge, taxes, licenses, fines, etc.)</small>	IDENTIFICATION <small>(Payer, check, remittance information, etc.)</small>	AMOUNT
TOTAL:		\$

REVENUE CODE						AMOUNT
Revenue Account Description	Account	Fund	Org	Project/Grant	Abbr. Code	

Submitted by:

Department:

Date:

Student Activity Accounts
Student Activity Tracking Form

[Template in Excel available on CPS Financial Forms webpage.](#)

SUBLEDGER BY ACTIVITY

Name of Activity	Deposits	Expenditures	Balance
Activity A			
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Activity B			
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
Activity C			
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
(date/description of transaction)			\$0.00
Subtotal	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$0.00	\$0.00	\$0.00

FIELD TRIP POLICY

The Cambridge School Committee recognizes that first-hand experiences provided by field trips and school-sponsored trips are a most effective and worthwhile means of learning; therefore, the Cambridge School Committee encourages that field trips and school-sponsored trips of significant educational value, which are related to the total school program and curriculum. Additionally, due to the inherent educational value of field trips and school-sponsored trips, it is the School Committee's goal that all students be able to participate in and have equal access to field trips and school-sponsored trips.

Consistent with this goal, the Superintendent of Schools shall establish guidelines for field trips and school sponsored trips. These guidelines shall address the process for screening, evaluating and approving field trips and school-sponsored trips in order to ensure that all reasonable steps are taken for the health, safety and welfare of the participants and to ensure no substantial disruption to the educational process and the inherent educational value of the field trip and/or school-sponsored trip. Additionally, the guidelines shall provide that no student shall be denied participation in a field trip or school-sponsored trip as a consequence or form of punishment for previous behavior for which he or she already has been disciplined. A student may only be excluded from a field trip or school-sponsored trip if the date or dates of his/her suspension or expulsion from school for a violation of school-based rules or the codes of conduct set forth in the *Rights and Responsibilities Handbook* coincides with the scheduled date or dates of the field trip or school-sponsored trip, or if, in the judgment of the principal, a student's previous or current behavior poses a substantial risk to the health, safety and welfare of the student, other students and/or staff participating in the field trip and/or school-sponsored event. The guidelines also should require the prior approval of all field trips or school-sponsored trips by the principal/head of upper school, and the prior approval by the Superintendent of Schools and/or his/her designee of all overnight and out-of-state or out-of-country trips. Furthermore, the guidelines shall establish procedures to assure that: (i) all students have parental/guardian permission for trips; (ii) all trips are properly supervised, (iii) all safety precautions are observed, (iv) all student files have been reviewed to determine if any accommodations or modifications are required in order for a student to participate in and have equal access to any field trip or school-sponsored trip; (v) all trips contribute substantially to the educational program; (vi) the district is monitoring whether students are excluded from participation in and/or having equal access to field trips and/or school-sponsored trips and, if so, for what reasons; and (vii) there are procedures in place for parents/guardians to appeal a decision to exclude a student from participation and access to a field trip and/or school-sponsored trip. Field trips and school-sponsored trips shall not require approval of the Cambridge School Committee.

Approval of all field trips and school-sponsored trips shall be conditional. Approval for any field trip or school-sponsored trip may be revoked if a change in circumstances, whether man-made or natural, would warrant cancellation of this field trip or school sponsored trip in the interest of the safety of the students and staff of the Cambridge Public Schools.

The Cambridge Public Schools and the Cambridge School Committee will not be responsible for any financial obligations incurred as a result of the planning of the field trip or school sponsored trip, or for any monies that are non-refundable or are otherwise lost due to the subsequent cancellation of the field trip or school-sponsored trip or due to a student's exclusion from participation and access to a field trip or school-sponsored trip as a result of the student's suspension or expulsion from school on the date or dates of the field trip or school-sponsored trip.

No student shall be denied participation in a field trip or school-sponsored trip that takes place during the school day (and is not an overnight trip) because of financial inability to pay the fee. Each club, team or group is responsible for raising all of the money necessary to fund a field trip or school sponsored trip that is being proposed by a group of students. No fundraising or other preparations for a field trip or school sponsored trip should occur until the field trip or school sponsored trip has been approved. No financial support will be available from the Cambridge Public School Department or the Cambridge School Committee for any overnight, out-of-state or out-of-country travel unless an athletic team or academic team or competition has qualified for an overnight, out-of-state or out-of-country competition and in these narrow circumstances final approval of funding for such travel by an athletic team or academic team is subject to final approval by the Superintendent.

The Cambridge Public School Department and the Cambridge School Committee will not be responsible for any expenses incurred as a result of a chaperone's decision to send a student participant home earlier than the scheduled return date due to the student's unacceptable behavior. Students and their parents/guardians will be held responsible for any damage done to hotels, rental properties, real or personal property. Parents/guardians must agree to pay for any damages that may be done by their son/daughter and/or aid school officials in collecting money necessary to do so.

For all field trips requiring transportation, transportation must be provided by a common carrier that is licensed to do business in the Commonwealth of Massachusetts and is licensed for passenger transport by the Federal Motor Carrier Safety Administration, or in an approved Cambridge Public Schools licensed vehicle or by public transportation, such as the MBTA, bus, train or other form of public transportation. All charter services for field trips or school sponsored trips must be provided by a common carrier that is licensed by the Commonwealth of Massachusetts to provide charter services and is licensed for passenger transport by the Federal Motor Carrier Safety Administration. All vendors that provide transportation for field trips or school sponsored trips must provide evidence that their driver(s) are licensed in the Commonwealth of Massachusetts to drive the vehicles being used to provide the transportation for the field trips and/or the charter services for the field trips. All transportation vendors also must maintain liability insurance with a minimum of \$500,000 (five hundred thousand dollars) per occurrence for bodily injury. No transportation vendor shall be used to provide transportation and/or charter services for field trips or school sponsored trips if it has a rating of "conditional" or "unsatisfactory" issued by the Federal Motor Carrier Safety Administration. Nothing in this field trip policy should be construed to prohibit field trips where students travel by means of walking.

Use of privately owned vehicles or leased vans to transport students to and from field trips, athletic events or school sponsored trips are strictly prohibited, except in the case of a bona fide emergency. Determination of the existence of a bona fide emergency will be made by the Principal/Head of Upper School and/or Trip Leader if the Principal is not present. Staff and parents/guardians who use their own vehicles risk being legally liable for any injury a student sustains while in the vehicle.

Overnight accommodations should be made in advance with safety and security in mind and, whenever possible, travel between the hours of midnight and 6:00 a.m. should be avoided, trip itineraries should leave enough room for drivers to rest in conformity with federal hour-of-service requirements and common sense and take into account the likelihood of delays due to weather, traffic and unanticipated factors.

LEGAL REFS: M.G.L.c. 71, §37N
Massachusetts Department of Education Model Policy

Adopted: December 17, 2013

**FIELD TRIP APPROVAL FORM
LOCAL FIELD TRIP(S)
OUT OF STATE/OUT OF COUNTRY**

School:	
Grade Level:	
Teacher(s):	
Chaperone(s):	
Brief Description of Trip:	
Educational Rationale:	
Date(s) of Trip:	
Location:	
Mode of Transportation:	
Accommodations:	
Estimated Cost Per Person:	
Date of Informational Meeting for Parents:	
Planned Follow-up Activities (if applicable) See Attached Sheet	

N.B.: This trip meets all the requirements of the School Committee's Field Trip and the Cambridge Public Schools Administrative Guidelines for Field Trips. It has been explained that all extraordinary costs, passports and medical clearance are the responsibility of the student and his/her parent/guardian.

Signatures	
Name of Teacher/Coordinator of Trip:	
Assistant Principal:	
Principal:	
Signature:	Approved: <input type="checkbox"/>
Chief Operating Officer	
This form must be submitted and approved two (2) months prior to Out of Country trips and one (1) month prior to Out of State trips.	
Please attach copies of all appropriate documents.	
Conditional Approval for Field Trip(s): This trip has been approved. Please note that approval for this field trip is conditional. Approval for the field trip may be revoked if a change in circumstances would warrant cancellation of this field trip in the interest of the safety of the students and staff of the Cambridge public Schools. The Cambridge Public Schools will not be responsible for any financial obligations incurred as a result of the planning of the field trip, or for any monies that are non-refundable or are otherwise lost due to the subsequent cancellation of the field trip.	

STUDENT FUNDRAISING AND PUBLIC SOLITICATION

In general, the School Committee disapproves of fundraising in the community by students, parents/guardians, family and school staff for school activities. Especially discouraged is the sale of goods produced by companies for profit, such as magazines, candy, and similar items. The School Committee prohibits partnerships with commercial enterprises that promote the enterprise in conjunction with school fundraising. Additionally, the School Committee places limits on fundraising activities and public solicitation of students and staff within schools for the following reasons:

1. The school district should provide students, parents/guardians, families and employees some measure of protection from exploitation by commercial and charitable fundraising organizations.
2. The school district should not give the public the impression of generally endorsing or sanctioning commercial and fundraising activities.
3. Commercial and fundraising activities may disrupt school routine and cause loss of instructional time.
4. Professional fundraising organizations that raise funds for a fee shall not be utilized.
5. The use of the school district website, school district and/or individual school stationery and the use of school and an individual's school email addresses for the solicitation for fundraising activities and public solicitations is prohibited in accordance with the Cambridge Public Schools Acceptable Use Policy. The only exceptions to this prohibition, subject to the approval by the Superintendent are school clubs, teams or groups conducting fundraising for a field trip or school-sponsored trip in accordance with the Cambridge Public Schools Field Trip Policy and the provisions of this policy.

Following these guiding statements, the Superintendent and principals may permit the following occasional fundraising activities related to the objectives of the schools:

1. Sale of tickets to scheduled athletic events and school dramatic and musical performances are permitted.
2. Sale of advertising space in school publications in accordance with the provisions of this policy and the Cambridge Public Schools Advertising in Schools Policy is permitted.
3. Proposals to raise funds for charitable purposes or for benefit of the school or community (for example: scholarship funds, disaster relief or humane causes) provided such proposals have been individually approved by the building principal and the Superintendent. In these cases, fundraising proposals must be student rather than parent/guardian, family or staff driven.
4. Fundraising for field trips and school trips in accordance with the provisions of this policy and the Cambridge Public Schools Field Trip Policy.

No money collections of any kind may be held in the schools without the specific consent of the Superintendent. Further, the School Committee recognizes that student fundraising efforts should not be the responsibility of teachers and/or other school staff.

For purposes of this policy, local PTA and PTO groups, school councils and groups representing school system employees will be considered "school groups" and will be governed by the School Committee's policy on Gifts and Solicitations by Staff. Whenever fundraising is conducted, no pressure will be exerted to obtain contributions even though the drive is one that has been approved.

Adopted: July 28, 2009

GIFTS TO AND SOLICITATIONS BY STAFF

Gifts

The acceptance of personal gifts by school personnel from school suppliers, from parents and/or students can be subject to misinterpretation and a source of embarrassment to the school district and all persons involved. When families, students, or others wish to express personal appreciation to a teacher or other staff member, the School Committee urges them to find modes of expression that do not involve personal gifts.

In keeping with this policy, no employee of the School Committee and/or the school district will accept a personal gift from a business concern supplying, or with an interest in supplying, goods, materials, equipment, or services to the school system. This restriction does not relate to the acceptance of gifts for the school district or to the acceptance of small and clearly identifiable advertising and promotional materials.

Solicitations

In spirit, the School Committee supports the many worthwhile charitable drives that take place in the community and is gratified when school employees give them their support. However, the solicitation of funds from staff members through the use of school personnel and school time must be held at a minimum. Therefore, no solicitations of funds for charitable purposes will be made among staff members except with specific School Committee approval. Whenever such solicitations are made, no pressure will be exerted to obtain contributions even though the drive is one that the School Committee has specifically approved.

Participation in the City of Cambridge's annual employee charitable pledge drive will be permitted.

CROSS REF.: JJE Student Fund-Raising and Public Solicitations

Adopted: April 1, 2008

RAFFLES AND BAZAARS

The conducting of raffles and bazaars or the selling of tickets or chances thereto in buildings under the jurisdiction of the Cambridge Public Schools are prohibited while such buildings are in use for programs conducted by the Cambridge Public Schools.

The conducting of raffles and bazaars or the selling of tickets or chances thereto in school buildings while the latter are under use authorized by issuance of a Cambridge Public Schools permit, will be subject to the provisions of M.G.L.c. 271, §7A.

Adopted: June 16, 2009

Student Activity Checking Accounts

Massachusetts General Laws (MGL) Chapter 71 Section 47 allow for the establishment of Student Activity Checking Accounts in addition to Student Activity Agency Funds. The benefit of opening a Student Activity Checking Account is to be able to pay vendors who would be difficult to pay through the City's vendor system. This option is allowed for student activity monies because they are not subject to Chapter 30B public procurement law.

However, with proper advance planning, most types of expenses can be processed efficiently through the City's vendor system utilizing the Student Activity Agency Fund. Before deciding whether to establish a Student Activity Checking Account for your school, please contact the Finance Office to discuss whether it is a practical option for your school. Opening a Student Activity Checking Account adds a layer of complexity and risk to the management of these monies that may not be necessary for the types of activities that most schools are doing.

Student Activity Checking Accounts are for **expenditures only**. In order for monies to be expended from the Student Activity Checking Account, the school must make a deposit to the Student Activity Agency Fund, and then request a transfer from the Agency Fund to the Checking Account to fund a particular expense or series of expenses. Checking accounts for the Elementary and Upper Schools will be limited to a \$5,000 balance; the High School is limited to a \$25,000 balance.

School principals will be the signers on all checking accounts and will be responsible for ensuring that all transactions are reasonable and proper. Principals are also responsible for securing checkbooks in the school safe and limiting access. Schools will be required to reconcile the account on a regular basis, maintain documentation for all expenses, and ensure that sufficient funds are transferred from the Agency Fund to the Checking Account and available to meet the obligation of any check that is written by the principal.

Expenditures from the Student Activity Checking Account

With sufficient lead time, most payments can be processed directly from the Student Activity Agency Fund. Only schools that anticipate having to pay vendors who would be difficult to pay through the City's vendor system should consider requesting a Student Activity Checking Account. Examples of payments that may be difficult to process through the vendor system include but are not limited to group travel payments (airlines, hotels), as well as expenditures where immediate payment is required and the exact amount is not known in advance.

- The Student Activity Checking Account is for expenditures only. No deposits may be made directly to the Student Activity Checking Account. All deposits must be made to the Student Activity Agency Fund.
- A balance is maintained in the Student Activity Checking Account through transfers from the Student Activity Agency Fund to the Student Activity Checking Account upon the request of the Principal.
- All expenditures/disbursements from the Student Activity Checking Account must be made by check. No cash withdrawals may be made.

Student Activity Checking Accounts

- No check may be written payable to cash.
- Checks in excess of \$5,000 must be co-signed by the City Treasurer or paid directly from the Agency Fund through the City's vendor check process as described in Section D above. Contact Financial Operations should you require a disbursement in excess of this threshold.
- All checks require an original signature by the Principal. Signature stamps are not permitted.
- All checks issued will require invoices or receipts to document the disbursement. Whenever possible, checks should be written against existing invoices and issued to vendors directly.
- For reimbursement of up-front costs, prior approval must be obtained from the principal, and receipts will be required before a reimbursement check will be issued.
- Certain types of expenditures MUST be made directly from the Student Activity Agency Fund and MAY NOT be made from the Student Activity Checking Account. These include:
 - Eastern Bus: When making a reservation for a trip that should be paid from student activity monies, use your Student Activity Agency Fund abbreviation code (SCAGXX) where you would normally enter a Purchase Order #. This will indicate to Finance that the bill should be paid from your Student Activity Agency Fund. No requisition is needed. This is ONLY true for reservations paid from student activity monies . Any reservations utilizing General Fund or Grant Fund dollars still require a requisition and Purchase Order #.
 - Personnel or sole proprietors: **No personnel costs or payments to individuals (with the exception of reimbursements) may be made from the Student Activity Checking Account.** The Checking Account is exclusively for payments to registered companies/organizations or reimbursements for the up-fronting of monies paid to companies/organizations. Payment of wages or stipends to individuals is taxable income which **must** be paid through payroll. Should payments of this nature be required from student activity funds, a service agreement and payment voucher should be processed in the same manner they are processed for the general fund except that you will utilize your provided Agency Fund budget codes.

Replenishing the Student Activity Checking Account via Transfer of Funds from Student Activity Agency Fund to Student Activity Checking Account

- The Student Activity Checking Account balance is maintained by periodic transfers from the Student Activity Agency Fund to the Student Activity Checking Account, to the extent that money is available in the Student Activity Agency Fund.
- To initially fund the Student Activity Checking Account, funds up to the maximum checking account balance shall be transferred from the Student Activity Agency Fund to the Student Activity Checking Account.

Student Activity Checking Accounts

- All expenditures must be documented with original receipts/invoices and check copies before additional transfers to replenish the Checking Account will be processed. Review the following scenario as an example of how the process works:
 - An elementary school deposits \$10,000 into their Student Activity Agency Fund after collecting money from families for a school trip.
 - The school has never used their Student Activity Checking Account before. The principal requests that the checking account be initially funded with \$5,000 (the maximum balance).
 - A transfer of funds is made from the Student Activity Agency Fund to the Student Activity Checking Account. There is now \$5,000 in the Agency Fund and \$5,000 in the Checking Account.
 - The School writes a check for \$1,000 to a hotel. There is now \$5,000 in the Student Activity Agency Fund and \$4,000 in the Student Activity Checking Account.
 - The School provides Financial Operations with a copy of the check written to the hotel and the invoice/receipt provided by the hotel. At this time the school may request, if they wish, to transfer another \$1,000 (or less) from the Agency Fund to the Checking Account, replenishing the Checking Account to its \$5,000 maximum balance. The Agency Fund balance is now \$4,000.
- Replenishment of the checking account is requested by submitting the **Checking Account Replenishment Request** form (see attached) to the Financial Operations department, accompanied by original receipts or invoices and copies of all checks issued. Once the payment request is processed and approved, an electronic transfer of funds from the Agency Account to the Checking Account is made in the amount of the request.

Recordkeeping

Tracking and reconciling student activity monies becomes much more complex when utilizing both the Student Activity Agency Fund and the Student Activity Checking Account. In addition to the recordkeeping requirements of the Agency Fund alone, including documentation and reconciliation by student activity of all collections, deposits, and Agency Fund expenditures, schools with checking accounts must also process, track, document and reconcile by student activity all transfers from the Agency Fund to the Checking Account and expenses made from the Checking Account.

The attached **Student Activity Tracking Form for Schools with Checking Accounts** or some other comparable tracking form must be utilized by the school to ensure that funds are properly reconciled on an ongoing basis. Financial Operations can provide the Excel version of the template upon request and offer training for schools as needed.

STUDENT ACTIVITY ACCOUNT

Checking Account Replenishment Request

SCHOOL: _____

AGENCY FUND ABBR. CODE: _____ **CHECKING ACCT #:** _____

CHECK #	CHECK DATE	PAYEE	ACTIVITY	AMOUNT
TOTAL				

Amount to transfer from Agency Fund to Checking Account (any amount up to TOTAL above):

Attach the following documents to this completed form for EACH CHECK LISTED:

- Original bill, invoice and/or receipt (not an account statement)
- Copy of the check

Return completed form (with original backup) to:

Financial Operations
 159 Thorndike Street
 Attn: Tricia Rousseau

**Student Activity Accounts Tracking Form
for Schools with Checking Accounts**

Template in Excel available from CPS Financial Operations Department upon request.

SUBLEDGER BY ACTIVITY				
Name of Activity	Deposits	Expenditures: Agency Fund	Expenditures: Checking Account	Balance
Activity A				
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00
Activity B				
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00
Activity C				
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
(date/description of transaction)				\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

ACCOUNT RECONCILIATION	
	Amount
Transfers from Agency Fund to Checking Account	
(date of Transaction)	\$0.00
(date of Transaction)	
(date of Transaction)	
(date of Transaction)	
(date of Transaction)	
Total	\$0.00
Total Deposits to Agency Fund:	\$0.00
<i>minus</i>	
Total Transfers from Agency Fund to Checking Account:	\$0.00
<i>minus</i>	
Total Expenditures from Agency Fund:	\$0.00
AGENCY FUND BALANCE	\$0.00
Total Transfers from Agency Fund to Checking Account:	\$0.00
<i>minus</i>	
Total Expenditures from Checking Account:	\$0.00
CHECKING ACCOUNT BALANCE	\$0.00
GRAND TOTAL BALANCE	\$0.00