

LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

STUDENT ACTIVITY POLICY & GUIDELINES



Updates are located at

<https://www.lsrhs.net/>

by

Business Center

Lincoln-Sudbury Regional High School

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Information and text in this document was adapted for the Lincoln-Sudbury Regional High School by Kirsteen Patterson, Director of Finance and Business Operations from with assistance from the Assistant Treasurer/Accountant within the Business Center, using the following documents:

- Lincoln-Sudbury Regional High School Correspondence and Audit recommendations;
- Lincoln-Sudbury Regional High School Faculty and Staff handbooks, and School Committee Policies;
- Student Activity Accounts Guidelines for Massachusetts School Districts, Massachusetts Association of School Business Officials, First Printing, May 1997, Copyright May 2016;
- Student Activity Accounts: Procedures for Operations, Easthampton Public Schools, May 1997;
- Student Activity Accounts Guidelines for Lexington Public Schools by Mary Ellen Dunn, Director of Financial Operations, 2015;

Omissions are not intentional. This guide is intended to assist employees (faculty, staff, and administrators) to efficiently and effectively complying with statutes, regulations, policies, and guidelines.

Lincoln-Sudbury Regional High School

STUDENT ACTIVITY GUIDELINES

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PREFACE

Due to the enactment of a state law on student activity accounts as codified in Section 47 of Chapter 71 of the General Laws of Massachusetts (MGL), the Lincoln-Sudbury Regional High School (LPS) has prepared the following guidelines to assist Activity Advisors in properly safeguarding student funds. These guidelines and procedures are necessary to achieve good accounting practices, and comply with the law.

The guidelines and procedures developed provide the activity advisors with maximum flexibility while still following the intent and spirit of the law.

The following procedures govern the management and operation of field trips and student activity accounts in the Lincoln-Sudbury Regional High School (LPS). Each activity advisor shall adhere to these guidelines if their school is collecting and/or disbursing student activity monies defined herein. Activity Advisors are responsible for reading, understanding, and following enclosed guidelines. In addition, they may also be responsible for knowing other School Committee policies or Massachusetts General Laws that apply to the operation of such activities or accounts, which have yet to be referenced in this document. Omissions of reference should be submitted to the Director of Finance and Operations for clarification and future inclusion in updates to this manual.

Please direct any questions on the operation of these activities and accounts to one of the following individuals:
The Assistant Treasurer/Accountant or Director of Finance.

School Committee Policies



STUDENT ACTIVITY ACCOUNT POLICY

First Reading: June 8, 2021

Second Reading:

Date Approved by

School Committee: 09/28/2021

Signature of Chair: ON FILE

Page 1 of 2

BACKGROUND

The purpose of this school committee policy is to comply with the enactment of a state law on student activity accounts as codified in Section 47 of Chapter 71 of the General Laws of Massachusetts (MGL) passed in 1996.

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

PURPOSE AND SCOPE

The School Committee authorizes the Principal to receive money in connection with the conduct of authorized student club/organizations and legitimate co-curricular activities (field trips). The School Business Administrator shall develop operation procedures and guidelines for these accounts and conduct annual internal audits of these accounts.

A student activity account shall only be used for monies raised by approved student club/organizations and expended by those students for their direct benefit. At no time shall accounts be used to benefit staff.

APPLICATION

- A. Bank accounts will be issued via the District Treasurer, preferably with a branch in Lincoln or Sudbury towns.
 - a. All accounts shall be interest bearing as allowable under banking services selected by the Town Treasurer;
 - b. Two Accounts shall be established:
 - i. Savings/Depository Account:
 - 1. There will be no maximum amount set for the savings/depository account.
 - 2. All receipts shall be deposited with the District Treasurer and credited against student activity program accounts within the bank savings/depository account.
 - ii. Checking Account: The Student Activity checking account will process student activity expenditures only.
 - 1. The maximum balance amount in checking for the High School is \$50,000.
 - c. Expenditures
 - i. All expenditures shall be reported and recorded under the District's financial system and follow all other school committee policies that apply and be submitted to the District Assistant Treasurer/Accountant timely within the same school year.

B. Reporting and Record Keeping:

- a. The School Business Administrator shall provide a Student Activity Manual to all Activity Advisors upon assignment and distribute updates to employees as necessary providing guidelines and procedures for all aspects of this policy;
 - b. The Principal, faculty, and staff shall comply with this policy, and the guidelines and procedures provided in the Student Activity Manual as a component of School Committee Policies.
 - c. The District Assistant Treasurer/Accountant will reconcile all banking activity within 30 days of receipt of the monthly bank statements against the town financial system and submit a full reconciliation package to the District Treasurer. Sign-offs must be performed by preparer and reviewers.
 - d. The School Business Administrator shall conduct an annual internal audit of each Student Activity Account to document compliance with this policy.
- C. The Superintendent/Principal/Principal must approve all student club/organizations requiring student activity fund raising accounts.
- a. Students will follow the requirements for forming a student club/organization under the current School Committee policy.
 - b. Students will recommend the establishment of Student Activity Accounts to the Activity Director and CCRC.
 - c. The Activity Director, in turn, will make a recommendation to the Superintendent/Principal of Schools.
 - d. The accounts must be specific to a student club/organization approved annually by the School Committee.
 - e. Discretionary or commingled accounts will not be allowed under this policy.
- D. The interest earned and any audited undesignated fund balance in each school's student activity fund shall remain in the account. These funds shall be used to cover the following expenditures without requiring further approval from the School Committee:
- a. To cover the cost of periodic outside audits of the accounts;
 - b. To purchase forms and supplies related to maintaining the student activity agency account by the school;
 - c. To reimburse the District or pay directly for any banking fees associated with the accounts, or the acceptance of credit cards, or other online payment option that may become available; and
 - d. To cover the cost of a student(s) attending a class or school function when students are charged for such but the district financial assistance policy determines the family is unable to cover such expenses.

FIELD TRIP POLICY

First Reading: June 8, 2021

Second Reading:

**Date Approved by
School Committee:** _____

Signature of Chair: _____ **On File**_____

BACKGROUND

Lincoln-Sudbury Regional High School field trips are intended to allow students experiences that provide them with insight, information, or knowledge that might not be learned within the classroom. As it is widely acknowledged that not all children learn in the same way, field trips allow students the opportunity to expand their learning in ways different from those typically available inside the classroom.

PURPOSE AND SCOPE

A field trip is student travel away from school premises that is approved by the school district through established procedures for the purpose of curriculum-related study, co-curricular activities, or for interscholastic programs.

A. Types of Field Trips

1. **Curriculum-related:** a classroom-associated learning experience to afford students the opportunity to gain insight, information or knowledge, such as, but not limited to, a walk on adjacent conservation land, a visit to a historic site or museum, or attendance at a cultural performance.
2. **Co-curricular:** school-sponsored experiences associated with school groups that normally meet outside regularly scheduled classes, such as, but not limited to, clubs, student organizations, or academic-related teams.
3. **Interscholastic:** in-district or out-of-district events in which students participate as representatives of the Lincoln-Sudbury Regional High School, such as, but not limited to, athletics, cheerleading, and the performing arts.

B. Duration of Field Trips

1. **Day Trips**
 - a. a one-way distance from the school that does not exceed 100 miles and
 - b. overnight travel is not involved
2. **Long-distance and Overnight Trips**
 - a. a one-way distance from the school that exceeds 100 miles or
 - b. overnight travel is planned between the hours of midnight and six a.m., inclusive, OR
 - c. an overnight stay is planned
 - d. the trip is within the continental United States
3. **International Trips**
 - a. a multi-day program beyond the borders of the continental United States

C. Inclusion

Reasonable accommodations will be provided to allow eligible students with disabilities to participate in scheduled field trips.

D. Funding

The Lincoln-Sudbury Regional High School will strive to offer field trips with a minimum of expense to the individual student. Reasonable charges may be assessed to cover the actual field trip costs. The Lincoln-Sudbury Regional High School will attempt to provide field trip scholarships to those who qualify and require them. However, no student is guaranteed a full or partial scholarship for the purpose of attending any field trip.

APPLICATION

Components of the Procedures for Field Trips

The Superintendent/Principal/Principal shall develop and promulgate written procedures for the operation of field trips that will provide for the health and safety of the students and meet the requirements of state law or regulation. Matters to be addressed include, but are not limited to, the following:

1. accommodations
2. approval process
3. cancellation/trip insurance
4. consent/waiver
5. costs
6. Satisfactory Criminal Offender Record Information (CORI) checks for all chaperones
7. emergency contacts
8. forms
9. fund raising
10. liability insurance
11. medical insurance and medical care
12. provision during school hours for those students not participating
13. scholarships
14. student behavior
15. supervision/chaperones
16. transportation
17. travel plan

Planning

The Superintendent/Principal/Principal is responsible for seeing that a teacher, advisor, or group of individuals proposing a field trip plans, implements, and assesses the field trip with the following guidelines in mind:

1. the objectives of the trip are specifically related to the curriculum, co-curricular experiences, or interscholastic events
2. the total ongoing school program will not be adversely affected by participation of staff and students taking the trip
3. the planning of the trip provides for the safety and access of students
4. appropriate educational experiences will be provided for those eligible students who do not participate in curriculum-related field trips scheduled on school days
5. the proposed program is feasible within the time allocated
6. if possible, and where appropriate, there should be a preview of the place to be visited by a teacher or staff member, unless the trip has been experienced previously
7. the financial impact on school system and family resources will be considered
8. the planning of the field trip provides a minimum of two adult chaperones and adult-student ratio appropriate for the particular student group and the trip
9. the primary transportation for overnight field trips will be a commercial carrier licensed for passenger transportation by the Federal Motor Carrier Safety Administration (FMCSA). Carriers with a safety rating of “conditional” or “unsatisfactory” will not be used. Trip itineraries will leave

enough time for drivers to rest in conformity with federal hour-of-service requirements. (Any contract with a private carrier must prohibit the use of subcontractors unless approved by the Superintendent/Principal. The Superintendent/Principal shall not approve use of any subcontractor unless the subcontractor meets the criteria referenced previously in this section.)

10. if primary transportation for any field trip, whether day, overnight, or international trip, is other than US commercial carrier, the form of transportation will be noted on the Consent/Waiver form

Authorization

1. **Day Trips**

The Associate Principals are vested with the authority to approve day trips.

2. **Long-distance and Overnight Trips**

The Superintendent/Principal is vested with the authority to approve long-distance and overnight trips.

3. **International Trips**

The Lincoln-Sudbury Regional School Committee is vested with the authority to approve all trips beyond the borders of the continental United States.

4. **Cancellation/Exclusion from School Sponsored Trips**

The Superintendent/Principal has the authority to cancel any field trips up until the time of departure for any reason. In such event, school officials will make a reasonable effort to obtain a refund of monies paid by students and parents. However, such refunds are not guaranteed.

In the event a student fails to meet expectations for appropriate conduct on a field trip, including but not limited to those set forth in the school's Code of Conduct, school staff may contact the student's parents or guardian, and staff shall have the discretion to send the student home. The student's parents or guardian shall be responsible for any additional expense incurred in such circumstances. Students may also be disciplined in accordance with the school's Code of Conduct.

5. **Non-school Sponsored Trips**

Teachers and other school staff sometimes privately conduct educational tours or trips involving the participation of Lincoln-Sudbury Regional students. The School Committee neither sanctions nor prohibits such activities, nor assumes any responsibility for them. Teachers and other school staff are prohibited from soliciting students for privately run trips through the school system.

Teachers and other school staff are expected to clearly state that such trips are not school-sponsored and that the Lincoln-Sudbury Regional School Committee and the Lincoln-Sudbury Regional High School do not sanction the trip or assume any responsibility.

Implementation

The Superintendent/Principal will develop appropriate procedures pursuant to this policy.

FUND RAISING/CONTRIBUTION POLICY

First Reading: June 8, 2021

Second Reading:

**Date Approved by
School Committee:** _____

Signature of Chair: _____ **On File**_____

I. PURPOSE AND SCOPE

The purpose of this section is for a fund raising/contribution policy to codify activities and events that support the high school and set an expectation for collaboration between school affiliated groups, school councils, building administrators and members of the community at large. Improved communication and coordinated efforts will result in a more cohesive approach to system-wide enhancements.

The Lincoln-Sudbury Regional School Committee, parents, teachers and the greater Lincoln-Sudbury Regional community share a common purpose to provide ongoing support for public education. The Committee welcomes and encourages efforts in support of individual programs whether those efforts are demonstrated by the contribution of time and talents or by financial donations.

Activities to promote communication between home and school, support the educational program and build a sense of community are important to the climate and culture within the high school and extended to community at large. Examples of such activities include but are not limited to email communications, school website updates, targeted phone messaging and other.

II. APPLICATION

The role of the School Committee is to maximize system-wide resources for all Lincoln-Sudbury Regional students and to see they are distributed in a fair and equitable manner. Enrichment should focus at class, grade or school levels as opposed to being for the benefit of individual students. The final decision with regard to approving efforts to enrich student experiences before, during and after school hours' rests with the school Superintendent/Principal.

Providing financial resources for the purposes of hiring building staff (certified and classified contracted personnel) and/or changing established curricula is beyond the scope of responsibility for parent-teacher organizations and members of the community at large. This decision is the responsibility of the Lincoln-Sudbury Regional School Committee in concert with the professional judgment of the school administration.

Relevant Laws and Town By-Laws

The following Massachusetts laws pertain to student monies and should be reviewed by the Superintendent/Principal and support staff annually. This list is for information only; it is not intended to be all-inclusive. Copies of these laws or questions on them can be addressed through the Director of Finance and Operations.

- ❑ Chapter 66 Acts of 1996 - Student Activity Accounts. (see below) also [Chapter 71: Section 47](#). Athletic programs; school organizations; student activity accounts;
- ❑ The “Red Flag” Rules and Address Discrepancy Rules Implement Sections 114 and 315 of the Fair and Accurate Credit Transactions Act (FACTA) of 2003;
- ❑ 201 CMR 17.00: Standards for The Protection of Personal Information of Residents of the Commonwealth;
- ❑ [Chapter 30b](#). Uniform Procurement Act. (See below)
- ❑ [Chapter 268A of the General Laws of Massachusetts](#) - Conflict of Interest (*See Below and General Information Section for more details*),
- ❑ [Section 53 of Chapter 44](#) of the General Laws of Massachusetts - Lost Textbook Revolving Account;
- ❑ [Section 53A of Chapter 44](#) of the General Laws of Massachusetts - Grants and Gifts;
- ❑ [Section 53E 1/2 of Chapter 44](#) of the General Laws of Massachusetts -Revolving Funds;
- ❑ [Section 37A of Chapter 71](#) of the General Laws of Massachusetts - Acceptance of Grants or Gifts;
- ❑ [Section 47 of Chapter 71](#) of the General Laws of Massachusetts - Revolving Funds for Athletic Programs and School Organizations;
- ❑ [Section 71C of Chapter 71](#) of the General Laws of Massachusetts - Community school programs revolving account;
- ❑ [Section 71E of Chapter 71](#) of the General Laws of Massachusetts - Adult Education and Continuing Education Revolving Accounts;
- ❑ [Section 14B of Chapter 74](#) of the General Laws of Massachusetts - Culinary Arts and other vocational technical revolving funds;
- ❑ Chapter 548 of the Acts of 1948 - School Lunch Revolving Account.
- ❑ 105 CMR 590.030, State Sanitary Code and the Sale of Food, Board of Health.
- ❑ [527 CMR 10.09\(5\)](#), School Fire Codes and Fire Safety

Gaming, Raffles, Bazaars

- ❑ [Chapter 271: Section 7A](#). Raffles and bazaars; conduct by certain organizations
- ❑ [Chapter 271: Section 2](#). Gaming or betting in public conveyance or place or while trespassing in private place; arrest without warrant
- ❑ [940 CMR 12.00](#) Regulations Governing Raffles
- ❑ [940 CMR 13.00](#) Regulations Governing Bazaars

Tax Exempt Status

All Student Activity Account purchases will be under the tax-exempt number through the District Business office.

Monies not under the control of the school system (ex. Booster Clubs, staff collection monies, etc.) are not considered student activity monies and are not eligible to use the tax-exempt number.

Fire Codes and Safety

School Plays & Special Effects

- Special effect: any material, composition or device for the purposes of producing a visible or audible effect for entertainment purposes by combustion, deflagration, or detonation.
- [MGL 148 Section 39](#) –allows board to oversee these displays by a licensed individual only –criminal offense without licensure.

Mandatory Fire Reporting

The Principal of any public or private school that provides instruction to pupils in any of grades 1 to 12, inclusive, shall immediately report any incident involving the unauthorized ignition of any fire within the school building or on school grounds to the local fire department. The Principal shall submit a written report of the incident to the head of the fire department within 24 hours on a form furnished by the department of fire services. The report shall be filed without regard to the extent of the fire or whether there was a response by the fire department. The head of the fire department shall report such incident to the marshal in accordance with section 2.

CHAPTER 66 of the Acts of 1996

[Section 47 of Chapter 71](#) of the General Laws is hereby amended by adding the following three paragraphs:

Notwithstanding the provisions of the preceding paragraph or section fifty-three of chapter forty-four, the School Committee of a city, town or district may authorize a school principal to receive money in connection with the conduct of certain student activities, and to deposit such money with the municipal or regional school district treasurer, into an interest bearing bank account, hereinafter referred to as the Student Activity Agency Account, duly established by vote of the School Committee to be used for the express purpose of conducting student activities. Interest earned by such Student Activity Agency Account shall be retained by the fund and the School Committee shall determine for what purpose such earnings may be used.

Optionally, in addition to such Student Activity Agency Account the School Committee may authorize the municipal or regional school district treasurer to establish a checking account, hereinafter referred to as the Student Activity Checking Account to be operated and controlled by a school principal and from which funds may be expended exclusively for student activity purposes for the student activities authorized by the School Committee. Such account shall be used for expenditures only and funds received for student activities may not be deposited directly into such account.

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

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

Chapter 30B: Uniform Procurement Act

Enacted in 1990, Chapter 30B of the Massachusetts General Laws, the Uniform Procurement Act, establishes uniform procedures for local governments to use when contracting for supplies, services, and real property. Approximately 1,500 local governmental jurisdictions in Massachusetts (cities, towns, counties, districts, regional school districts, and local authorities, including housing and redevelopment authorities) follow the procedures to award contracts worth billions of dollars each year.

Chapter 30B resulted from collaboration among the Office of the Inspector General, the Massachusetts Association of Public Purchasing Officials, the Massachusetts Association of School Business Officials, and the City Solicitors and Town Counsel Association, and other local officials to adapt the American Bar Association's Model Procurement Code to reflect specific Massachusetts practice and case law. Chapter 30B updated provisions of the prior law, streamlined procedures for smaller contracts, and eliminated restrictions on a jurisdiction's authority to contract and the duration of many contracts. It also provided for competition for service contracts.

In general, Chapter 30B applies to the procurement of supplies and services, dispositions of surplus supplies, and the acquisition and disposition of real property. For supplies and services, with certain exceptions, Chapter 30B provides for:

1. Use of sound business practices for contracts under \$10,000.
2. Solicitation of three quotes for contracts in the amount of \$10,000 up to \$49,999.
3. Competitive sealed bids or proposals for contracts in the amount of \$50,000 or more.

Chapter 268A of the General Laws of Massachusetts - Conflict of Interest

The Code of Conduct¹

“The information provided is educational in nature and should not be considered legal advice. Persons with questions about a specific situation should contact the Ethics Commission for free confidential advice.

The state’s conflict of interest law, M.G.L. c. 268A imposes "standards of conduct" on all state, county and municipal employees that are "in addition to the other provisions" in G. L c. 268A. Although § 23 does not impose criminal penalties, as do the other sections of the conflict of interest law, the Commission may impose civil penalties for violations of any of the § 23 restrictions of standards of conduct.

Any staff member serving as an Activity Advisor of any type, must be current with the Conflict of Interest Law training through the Massachusetts State Ethics Commission every two years. [Conflict of Interest Training/Ethics Commission](#)

Incompatible Employment

First, § 23 (b)(1) prohibits public employees from accepting other employment involving compensation of substantial value, the responsibilities of which are inherently incompatible with the responsibilities of his public office.

Example: a police officer would be prohibited from serving as a private security guard in his town because his duties as a law enforcement official are incompatible with the demands of his private employer.

Unwarranted Privileges

Section 23(b)(2) prohibits a public employee from using or attempting to use his or her official position to secure for himself or others unwarranted privileges or exemptions which are of substantial value and which are not properly available to similarly situated individuals;

Example: A governmental official may not use his governmental time or resources, such as office space, word processors, telephones, photo copiers or fax machines, to conduct a private business. Section 23(b)(2) dictates that the use of public time and resources must be limited to serving public rather than private purposes.

The Commission has also emphasized that the use of one’s public position to solicit or coerce special benefits, of substantial value, for oneself or others will constitute a use of one’s official position to secure unwarranted privileges or exemptions not properly available to similarly situated individuals. In addition, the Commission has advised municipal officials that they must apply objective criteria to their official duties and that if, for example, a board member cannot be objective about a matter, he should abstain.

Appearance of Conflict

Section 23(b)(3) prohibits a public employee from acting in a manner which would cause a reasonable person, having knowledge of the relevant circumstances, to conclude that any person can improperly influence or unduly enjoy the public employee’s favor in the performance of his or her official duties, or that he or she is likely to act or fail to act as a result of kinship, rank, position or undue influence of any party or person. It shall be unreasonable to so conclude if such officer or employee has disclosed in writing to his or her appointing authority or, if no appointing authority exists, discloses in a manner which is public in nature, the facts which would otherwise lead to such a conclusion.

¹ State Ethics Commission, [Education and Training Resources](#), <http://www.mass.gov/ethics>

Section 23(b)(3) has often been described as the section that covers "appearances" of conflicts of interest. The statute as it currently reads, however, does not use the term "appearance." It is worth emphasizing that § 23(b)(3) prohibits acting "in a manner which would cause a reasonable person, having knowledge of the relevant circumstances, to conclude" that the official might be unduly influenced or unduly favor any party or person.

Example: A reasonable person could conclude that a board of health member might favor or disfavor his cousin's application. Although the cousin is not a member of his immediate family under §19, the family link would implicate § 23(b)(3). To dispel such a reasonable conclusion, the board of health member should make a written disclosure to his appointing authority, describing the relevant facts of the family relationship and the official action, prior to his acting as a board member. If the board member were popularly elected, she must make a disclosure that is "public in nature." The Commission has advised that elected municipal officials should make such disclosures in writing and file them as public records with their municipal clerk. In some circumstances, it may also be prudent to reiterate the disclosure as part of the meeting minutes.

Confidential Information

Section 23(c)(1) prohibits a current or former municipal employee from accepting "employment or engag[ing] in any business or professional activity which will require him to disclose confidential information which he has gained by reason of his official position." Section 23(c)(2) prohibits him from "improperly disclos[ing] material or data within the exemptions to the definition of public records as defined by section seven of chapter four, and were acquired by him in the course of his official duties nor use such information to further his personal interest."

Adequate Disclosure

Section 23(d) provides that "any activity specifically exempted from any of the prohibitions in any other section of this chapter shall also be exempt from the provision of this section. The state ethics commission . . . shall not enforce the provisions of this section with respect to any such exempted activity."

Example: Because adequate disclosure may be part of complying with §§ 19 or 20 (which were discussed in previous Ethics Primers), a municipal employee may comply with the disclosure requirements of § 23(b)(3) by complying with the former. For further guidance regarding whether more than one disclosure is required, you should review the matter with municipal counsel or contact the Ethics Commission.

Additional Standards

Finally, § 23(e) states that "nothing in this section shall preclude any . . . head of [a municipal] agency from establishing and enforcing additional standards of conduct." This section allows

Anything worth \$50 or more is considered to be "of substantial value" for purposes of the conflict of interest law. To determine substantial value, the Commission may consider, for example, the cost per person of entertainment hosted by the giver, what it would cost the public to purchase an item or the actual cost incurred by the giver in acquiring the gift given to the public employee. In some situations, the value of a gift will not be its retail price. The giver may have paid more, for example, than the face price of a ticket. In such instances, the receipt of such tickets may be an unwarranted privilege. See the discussion below of G.L. c. 268A, § 23(b)(2.) Similarly, the value of a two-year-old computer is likely to be significantly less than its cost while the value of an item purchased many years ago that has become a collector's item may be significantly greater than its cost. Finally, some items, e.g., ordinary and customary plaques or similar items honoring a public employee's dedication or outstanding service, may, due to the inscription honoring the employee, have little value once so inscribed.

There are also other special cases that public employees should keep in mind. For example, where the gift is a meal, the value of the meal will include the tax and gratuity paid as well as the retail (menu) price of the meal itself. In addition, where a public employee is accompanied by a spouse, family member or guest, the value of the meal of the companion of the public employee is included as part of the \$50 "substantial value" threshold. Finally, under some circumstances, the Commission will consider a group or series of gifts from the same source, that are individually less than \$50 in value but add up to \$50 or more, to be in the aggregate a gift of substantial value for G.L. c. 268A purposes. For example, a meal and an entertainment event ticket from the same giver, each valued at less than \$50, together could be valued at more than \$50.

What is an "official act?"

The term "official act" is defined in the conflict of interest law as "any decision or action in a particular matter or in the enactment of legislation." Official acts would include, for example, voting on a matter before a governmental body, preparing a Request for Proposals or RFP for a public agency, serving on a hiring committee or making a policy recommendation to one's supervisor.

What is "official responsibility?"

The term "official responsibility" is defined in the conflict of interest law as "the direct administrative or operating authority, whether intermediate or final, and either exercisable alone or with others, and whether personal or through subordinates, to approve, disapprove or otherwise direct agency action. Official responsibility turns on the authority to act, not on whether that authority is, in fact, exercised. Even if a public employee abstains from all participation, he or she cannot shed his or her "official responsibility" for those matters if such responsibility exists.

What makes the gift unlawful?

The Supreme Judicial Court has stated that there must be a "link" between a gift and a particular official act. Gifts offered and accepted solely as a gesture of goodwill would not violate § 3 (although the acceptance of such gifts raises issues under § 23 for the public employee).

In general, therefore, a gift received as a reward or a thank you for an official act that a public employee has taken or will take, or to influence or induce any such official act or act under the public employee's official responsibility will be considered to be for or because of the official act.

Whether a gift is unlawful depends on the circumstances surrounding the gift. Such circumstances could include the identities and relationship of the giver and the recipient, the intent of the giver and the recipient, the timing of the gift, whether the recipient has acted or will act on matters affecting the giver, and the effect, if any, of the gift on the employee's official acts. Other factors may include whether the gift is "repeated, planned and targeted," whether it is a business expense, whether a personal friendship or reciprocity exists, the nature, amount and quality of the gift or the location of the entertainment and the sophistication of the parties. In summary, the Commission will look at all of the circumstances surrounding the gift.

Gifts from Legislative Agents

In addition to the restriction of § 3, legislative agents may not offer or give gifts to public employees if the gifts have an aggregate value of \$100 or more in a calendar year. In G.L. c. 268B, a gift is defined as a "payment, entertainment, subscription, advance, services or anything of value, unless consideration of equal or greater value is received." The definition excludes a reported political contribution, a commercially reasonable loan made in the ordinary course of business, an inheritance, or gifts from certain family members.

It does not matter why the gifts are given. For example, a gift worth \$100 from a legislative agent violates § 6 even if the agent and the public employee are personal friends and the gift is given solely out of personal friendship. (Note: Most gifts to public employees that violate § 6 are also prohibited by G.L. c. 3, § 43, which applies to executive agents as well as legislative agents and is even more restrictive. For more information regarding the application of G.L. c. 3, § 43, public employees should contact the Public Records Division of the Secretary of the Commonwealth.)

Unwarranted Privileges

Whenever a public employee accepts a gift of substantial value given not for or because of a specific official act but because of his position, the conflict of interest law's provision prohibiting the use of position to secure unwarranted privileges is implicated. Under the conflict of interest law, a public employee may not "knowingly, or with reason to know . . . use or attempt to use his official position to secure for himself or others unwarranted privileges or exemptions which are of substantial value and which are not properly available to similarly situated

individuals." Such gifts are unwarranted because there is no reasonable justification or officially authorized basis for the gifts such as a law, regulation, ordinance or by-law permitting the gifts to be made.

Appearances and Disclosures

Whenever a public employee is offered or receives anything of value, even if not of substantial value, the conflict of interest law is still implicated. Section 23(b)(3), the so-called "appearance" of conflicts of interest section, prohibits a public employee from acting "in a manner which would cause a reasonable person, having knowledge of the relevant circumstances, to conclude that any person can improperly influence or unduly enjoy his favor in the performance of his official duties, or that he is likely to act or fail to act as a result of kinship, rank, position or undue influence of any party or person." If a "reasonable person" could conclude that the public employee would be "improperly influenced" by the giver, or that the giver would "unduly enjoy [the public employee's] favor," or that the public employee would "act or fail to act" as a result of such undue influence, the public employee must disclose in writing "the facts which would otherwise lead to such a conclusion" prior to acting on the matter of interest to the giver. The intent of this restriction is to let the public employee's appointing authority and/or the public know the relevant circumstances in advance, and, that by "giving it the light of day treatment," cause the public employee and his appointing authority, if any, to recognize the issue and deal with it appropriately. (For more information on making disclosures, see Ethics Commission Primer: The Code of Conduct.)

Disclosure of a financial interest made by a municipal employee to his appointing authority, and determination by the appointing authority as required by G.L. c. 268A, section 19(b)(1). [Disclosure of Financial Interests -MGL Chapter 268a Section19](#)

Disclosure made by a municipal employee of a financial interest in a contract made by the municipality as required by G.L. c. 268A, section 20(b). [Disclosure of Municipal Employee Financial Interests - MGL Chapter 268a Section20](#)

Conclusion

Gifts to any public employee - whether paid or unpaid, elected or appointed - are not expected or required in order to do business with the government. For additional information, see Advisories 04-01: Free Tickets and Special Access to Event Tickets and 04-02: Gifts and Gratuities.

Please contact the Ethics Commission's Legal Division at (617) 371-9500 for advice."

Resources available are the following at mass.gov/ search: [Conflict of Interest Information:](#)

[Introduction to the Conflict of Interest Law for the Public Sector](#)

An introduction to the conflict of interest law for public employees.

[Code of Conduct \(268A, Section 23\)](#)

Standards of conduct that apply to public employees, including the use of a public position to get an unwarranted benefit or privilege, the appearance of a conflict and confidentiality.

[Bribery \(268A, Section 2\)](#)

A bribe is anything of value given to or received directly or indirectly by a public employee to take or not to take an official action.

[Gifts and Gratuities \(268A, Section 3\)](#)

A gift or gratuity is anything of substantial value (\$50 or more) given or received for or because of an official action under the public employee's official responsibility that has or will be performed.

[Former Public Employees \(268A, Sections 5, 12 and 18\)](#)

Restrictions that apply to public employees after they have left public service and restrictions placed on business partners of current and former public employees.

Lincoln-Sudbury Regional Teachers Association Union Agreement

Receiving a stipend as an advisor is not an automatic process. Faculty and Staff may not solicit or accept payment of a stipend from a non-Lincoln-Sudbury Regional Public School organization for his/her support and time with a student club/organization unless paid through the Lincoln-Sudbury Regional payroll process. The method by which to obtain approval for stipends for clubs and organizations is outlined below.

Schedule B: EXTRA SERVICE STIPENDS

M. Extra-Service Stipends: The creation of new, stipended activities is subject to the availability of funds and negotiated with the CCRC. Annually by June 1, the School Committee will determine in consultation with the LEA whether any funds will be available for this purpose. If funds will be made available, the following process will apply:

1. Proposals for new extra-duty positions will be submitted to the Activity Director, the CCRC and Director of Finance and Operations. The proposal must be a detailed plan of the activity, which includes a rationale (how the activity will benefit Lincoln-Sudbury Regional students and how it complements curricula
2. Upon the approval of the AD and CCRC, team will make recommendations to the Superintendent/Principal, who will make the final decisions and report to the School Committee. No more than 4 new activities will be approved for the following school year.
3. Prior to June 1 of the second year, the Superintendent/Principal will decide to either terminate or continue the activity.
4. All stipends are processed through payroll with applicable deductions as required by law.

GENERAL INFORMATION



GENERAL INFORMATION

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

Authorization

In accordance with M.G.L. Chapter 71, section 47 (as amended by Chapter 66 of the Acts of 1996), the school committee authorized the Principal to receive monies in connection with the conduct of particular student activities and must deposit said monies via the District Treasurer. The raising and expending of activity money by student bodies should have but one purpose: to promote the general welfare, education and morale of all students through the financing of the normal legitimate co-curricular activities of the student body operation.

Recognizing that these monies do indeed belong to the students and not to the Lincoln-Sudbury Regional High School and that there needs to be adequate controls in place to safeguard these monies, sound business guidelines have been developed to govern these accounts.

The Superintendent/Principal must approve all Student Activity Accounts, Clubs and Organizations. Student Activity Accounts may be established upon the recommendation of students to the Activity Director

Training Sessions

The services and/or guidance of the Business Office are available to the Activity Advisors to review laws and the essentials of good bookkeeping procedures to ensure accurate and auditable books/accounts.

It is recommended that an annual meeting be conducted for advisors and student officers/treasurers in early September to review these principles of the Student Activity Accounts system. Training should be made available on the necessary procedures, forms, authorizations needed, and the books and records to be kept to accurately systematize an audit trail and prepare the proper reports.

The scheduling of individual or group trainings for your buildings can be completed by contacting the Assistant Treasurer/Accountant.

Roles and Responsibilities

Superintendent/Principal: The Principal is the fiduciary agent accountable to the students and the school committee that proper use of student funds is occurring at the students' direction and vote.

Faculty or Staff: No staff member may have a separate, private activity account of any kind including on-line accounts such as Venmo and GoFundMe or other crowd-funding platforms. No personal expenses can be charged to or reimbursed by Student Activity Accounts. Any employee may receive delegated responsibility from the Superintendent/Principal to complete all or part of the requirements under the Field Trip Policy or the Student Activity Policy and may be granted full operation authority except for signature authority on checking accounts. However, with delegated responsibility comes accountability for following procedures and proper execution of the School Committee policies.

Club or Organization Advisors: The supervision for one of the many student clubs and activities is a generosity of time given by Faculty and Staff. By accepting an advisor position, you are agreeing to the following minimum responsibilities (additional responsibilities vary by class, club, or organization):

- a. Being the responsible adult for all issues regarding the club's function and activities;
- b. Directly supervise/chaperone all club meetings and special events on or off school property;
- c. Establish (along with club members) goals and objectives, meeting times, and membership requirements and maintain a student participation log and check in sheet
- d. Require club/organization to publicly post information as designated by the Principal.

- e. No student class, club, or organization may have a separate, private activity account including on-line crowd funding accounts, Venmo, etc;
- f. Shall follow all financial procedures and timelines set forth by School Committee policy or this manual;
- g. Must sign and submit timely all Facility Rental Forms {see Forms section} as required by School Committee Policy or Department of Public Facility guidelines to reserve space for all after school meetings, evening, or weekend events. While student clubs and organizations enjoy rent free facilities, there are occasions where custodial fee may need to be charged.
 1. Do not assume that any space on campus, even your own classroom, will be available without properly reserving it.
 2. Room reservations must be in the name of the class, club, or organization with the advisor as the contact.
 3. In the case of weekend and evening activities held on school or town property, the advisor must fill out the “Facility Rental Form” and be in receipt of approval of requested use to ensure proper custodial and security coverage
- h. CORI’s {see Forms section} will be run, with satisfactory results, on all outside volunteers directly involved with a Student Activity, Club or Organization.

All High Schools classes, clubs, and organizations must have student officers for the operation of the group. The student Treasurer of the represented organization must be duly elected by his/her peers and must co-sign with the advisor all expenditure requests. The student treasurer can assist the advisor in the record keeping of the club and provide support to the advisor in this regard. However, the advisor is the responsible and accountable adult for the safe keeping of all funds and timely turnover of monies collected.

Student Activity Record Keeper: A staff member assigned the following on behalf of the Principal shall:

- a. Keep accurate records of all class, club, and student organization balances and financial activity.
- b. Provide detail or summary reports upon request by advisors, class officers, or administrators,
- c. Deposit all receipts received from advisor or faculty member with the Town Treasurer and credited against a building designated student activity savings/depository account.
- d. Process and report all expenditures under the District’s financial system and follow all other school committee policies that apply in a timely manner;
- e. Process expenditures through a Purchase Order system in order to cut checks from the checking account for Student Activity Accounts only

Use of School Building and Facilities:

All clubs and organizations must follow the [School Facility Usage Policy](#) on use of facilities after school hours.

Conflict of Interest Laws for Public Employees

Top Ten Rules Municipal Employees need to know:

10. Whether elected or appointed, paid or unpaid, part-time or full-time, you are a municipal employee subject to the conflict of interest law – even “consultants” may be considered municipal employees.
9. Don’t accept bribes (don’t sell or trade your official actions)
8. Don’t accept meals, tickets or gifts from anyone to thank or reward you for any official action you have taken or may take or to influence you in any official action
7. Be loyal to your municipality:
 - Don’t accept money from or represent anyone other than your municipality for work involving your municipality
 - Don’t accept paid, private work that is incompatible with your public position and duties
 - Don’t improperly decide to use confidential information that you obtain as a municipal employee.
6. Don’t use your official position to get special benefits for yourself or anyone else that are not available to the general public.
5. Don’t create appearances of conflicts of interest. Publicly disclose significant relationships or circumstances that might cause a reasonable person to think that you might be unfair or biased in your official actions.
4. Don’t act on any matter affecting your own financial interest of those of family members, partners or organization with which you have a private relationship
3. Don’t double dip. Don’t accept additional (even unpaid) municipal position before seeking legal advice.
2. After you leave municipal service:
 - Don’t accept money from or represent anyone other than the municipality you served if the private work involves a matter that you participated in or worked on as a municipal employee
 - Strictly observe the one-year “cooling off” rule. Don’t represent or appear before municipal agencies for a private party on matters that were under your “official” responsibility when you were a municipal employee
1. GET ADVICE! Most of these rules have case law or exceptions. Some are simple some are not. Free legal advice is available from your municipalities’ attorney or the State Ethics Commission (617) 727-0060.

Gifts

The School Committee may accept gifts on behalf of the students to be deposited in the corresponding student activity account or staff to be deposited in a corresponding building gift account.

Gifts to other than student club/organizations are governed by Section 53A of Chapter 44 of the General Laws of Massachusetts, and shall be processed in accordance with such, including deposit of monetary gifts with the District Treasurer.

If no specific purpose was indicated, the monetary gift shall be expended in accordance with the overall intent of the gift and shall be deposited into the established school district gift account.

Gifts given from a student activity account to any recipient must have proper administration approval and meet all statutory requirements governed by the State Ethics Commission, Municipal Finance Law, and any local By-Laws.

Staff Funds

The Student Activity Accounts authorized by Chapter 66 of the Acts of 1996 are for student monies only. Staff are not allowed to accept or collect funds for their private use or gain (see conflicts of interest laws section below regarding gifts to staff members).

Any monies belonging to staff cannot be maintained in such accounts. Should staff wish to maintain such an account(s), they must establish a bank account in their own name, and cannot use the municipal/district tax-exempt number for such accounts.

Examples of Staff funds:

- Sunshine funds: donations made for flowers or gifts to other staff members,
- Retirement Party Accounts and gifts
- Staff vending: While the Wellness Policy prohibits the sale of certain food beverages to students during the school day, staff members may have privately arranged for coffee services or bottled water delivery (this is not paid for by the operating budget) and may make voluntary contributions for limited access to this service.

Grants

On occasion grants are awarded to teachers and staff for developing student programs and enrichment opportunities. Grants to other than student club/organizations are governed by Section 53A of Chapter 44 of the General Laws of Massachusetts, and shall be processed in accordance with such, including deposit of monetary grant with the District Treasurer and formal acceptance by the School Committee. The Student Activities Accounts may accept a grant awarded directly to student club/organization once accepted by the School Committee.

Scholarship Funds

Scholarships are funds that are given to graduating seniors for academic achievement along with other set requirements made by the donor. The term “scholarship” is often used to mean financial assistance for field trips or other co-curricular activities.

Under the provisions of Section 53A of Chapter 44 and Section, 37A of Chapter 71 of the General Laws of Massachusetts, all grants and gifts for educational purposes shall be deposited with the treasurer and held as a separate account. The receipt of or expenditure from Scholarship Fund are considered a gift for educational purposes and therefore be governed by either of these two laws.

All scholarship monies are under the jurisdiction of the School Committee, in accordance with the guidelines under which the scholarship was established.

Financial Assistance Funds and Resources

The funding for financial assistance comes through the Superintendent/Principal. The School Committee provides for limited amount of funds for financial assistance for various fees and co-curricular activities and events.

Families apply for assistance through a family based application via the School Business Office. Applications are available online and the determination is confidential. Activity Advisors of the program being applied for assistance are notified of determination and will provided regarding the funding available for students who are eligible for financial assistance. Other students are not to be charged for students requiring financial assistance.

Staff members shall not waive fees or charges to student who have not obtained eligibility through the Business Office. This is a violation of school committee policy. If there is a fee for a program to participate, students who have not paid or obtained financial assistance through the Business Office are not allowed to participate in any field trip, sport, or program.

STUDENT ACTIVITY ACCOUNTS



STUDENT ACTIVITY ACCOUNTS

Establishing a Student Activity

These guidelines are for the operation of recognized student activities and co-curricular field trips. The School Committee will approve a policy outlining the steps necessary for a student activity organization to be recognized prior to being allowed to handle monies.

Request for Recognition of a Student Club/Organization {see forms section}: In order to establish a sub-account within the overall school student activity account, the organization for which the account is maintained must be approved by the Superintendent/Principal. The following process shall be used for an organization to request approval:

1. Submit a Request for Recognition of a Student Club/Organization Form with all the required information to the Activity Director. The required information shall include:
 - a. The suggested name of the organization,
 - b. the reason for forming such a student club/organization,
 - c. criteria for membership in the organization,
 - d. school and/or grade span for the organization,
 - e. How adult supervision will be achieved (NOTE: paid advisors require Lincoln-Sudbury Regional Teachers Association contract language and budget monies; advisors will not be paid with student activity monies).
2. The Activity Director in turn, must sign Recognition of a Student Club/Organization form prior to submittal to the Superintendent/Principal.
3. Once approved by the Superintendent/Principal, the Director of Finance and Operations will be notified and a new sub-account will be set up under the student activities account for the specific student club/organization.
4. The account may accept donations, cash prizes, or other forms of revenue covered by Chapter 66 of the Acts of 1996 and [M.G.L Chapter 71: Section 47](#)

Student Activity Accounts

A student activity account shall be used for monies raised by students or student club/organizations and from which those students or student club/organizations will expend for their benefit. Monies deposited to a student activity account are governed by M.G.L. Chapter 66 of the Acts of 196, as well as the policies of the Lincoln-Sudbury Regional School Committee. Monies governed by any other laws (see section on “Relevant Laws”) which specify other ways in which the money must be handled cannot be deposited into a student activity account. (For example, athletic gate receipts are governed by M.G.L. chapter 71, section 47 and must be deposited with the town treasurer and, therefore, cannot be deposited to a student activity account.)

Only organizations approved by the Superintendent/Principal may raise and disburse monies through a student activity account. Further information on the approval process for a group to be recognized as a student club/organization can be found later in these procedures.

Signature Authority

The Superintendent/Principal may delegate to Assistant or Associate Principals the authorization to sign withdrawal forms from various clubs and activities or other forms or permissions. However, the Superintendent/Principal may not delegate signature authority on the checking account. The Superintendent/Principal signature must be on all checks and their corresponding withdrawal authorizations.

Bonding

In accordance with the statute, “The Superintendent/Principal designated to operate and control such Student Activity Checking Account shall give bond to the municipality or district in such amount as the treasurer shall determine to secure the principal’s faithful performance of his duties in connection with such account.”

The Lincoln-Sudbury Regional School Committee will determine which of the following options will be necessary to cover the activity of the employees: A specific position(s) bond; A blanket employee dishonesty bond; or Public employee honesty coverage through a general liability insurance policy.

Audits

In accordance with the statute, "There shall be an annual audit of the student activity funds which shall be conducted in accordance with procedures as agreed upon between the school committee and the auditor based upon guidelines issued by the department of education."

The Director of Finance and Operations shall arrange the audit, not the Student Activity Record keeper, or the principal involved with the account. Annually an independent audit firm will complete the audit and provide management comments.

In addition to the annual audit, on-going internal review by the Director of Finance and will take place at least annually but preferably quarterly.

Fund Raising by Student Groups

The School Committee's policy on fund raising, wellness and any other policy or Massachusetts General Law shall be adhered if non-school funds are to be raised for field trips, events, or student activities. All fund raising events must be pre-approved by the Principal [or designee] prior to any publicity taking place.

Funds which are raised directly by students, individual classes, or school-connected organizations are limited by the following policy:

1. All fund-raising activities and/or trips involving students, individual classes or school-connected organizations, for whatever purpose, must be discussed fully with an Associate Principal and advisor of the organizations before they begin. A detailed plan of accountability and purpose must be submitted and approved.
 - a. Fund raising events that are not for the original purpose of the club or organization, must be deposited into a Revolving Fund Account and not under the student club/organization's student activity fund.
 - b. Fund raising for unregistered charities is not eligible for any student fund raising events, clubs, organizations. All entities receiving student raised funds must be registered 501c (3) organizations and publicly published on the charitable organization list for the state in which the entity is incorporated.
2. All fund-raising projects should have a specified purpose, and proceeds should be used for educationally sound programs and student initiatives.
3. Fund-raising activities may be held to defray the costs of field trips and must be supervised by the class or activity sponsor.
4. Students should be encouraged to involve their own talent and labor in raising funds.
5. Fund-raising projects which involve a third party (commercial or otherwise) should share proceeds only in a limited way pre-approved prior to the start of the fund raising event.
6. Results of fund raisers shall be reported to the Business Office within one week of the close of the fund-raising activity on an approved form.
7. All monies received through fund raisers shall be deposited in accordance with the section in the manual on "Receipts."
8. Gaming Events (Raffles, Games of Chance, 50/50, Bingo, etc) must follow state statutes. Minors are not allowed to participate in any gaming events. They may not sell tickets/bets or purchase tickets/place bets.

9. Expenditures related to fund raisers must be handled in accordance with the guidelines and policies for all other student activity account expenditures (see "Purchases" and "Expenditures /Disbursements/Checks") and may only be paid through the financial system.
10. Student Fund Raising for Disaster Relief: Funds should not typically be put into student activity accounts or through the operating budget. These are private activities and donations. However, some schools do use their building gift accounts (or even student activities accounts if the purposes of the student organization have been for fund raising for specific organizations e.g., Amnesty International or National Honor Society and approved by the Superintendent/Principal of Schools). The goal of the district is to support students and to facilitate students learning the value of enterprise if their incentive is personally moral and not financial. The students still get a hands-on learning opportunity in the spirit and mechanics of student activities. Keep detailed records and make sure that all publicity is clearly marked for the fund raising purpose.
11. A student club/organization may be formed in the name of known charitable organization. (i.e., Amnesty International Student Organization)
 - a) These types of student club/organizations are considered a Revolving Fund under state regulation and the principal can not issue a check for them from the student activity account statute.
 - b) All proceeds from this organization must be issued to the parent charitable organization annually; and
 - c) All events sponsored by this organization must disclose where the funds are going on all fundraising and event publicity.

Sale of Food/Bake Sales:

All faculty and advisors must be aware that there are new health regulations governing the sale of food that may discourage the use of Bake Sales as a fund raising event. No sale of food may take place during school lunch or breakfast periods or serving hours. This is a regulation of the USDA and affects our ability to offer free and reduced lunches to our students with financial need.

The Food Service staff is available to assist with obtaining a variety of food, beverages and novelty products in large quantities, delivery, and any catering that events may need. Contact the Food Service Director at Kitchen@lsrhs.net

For more information on fund raising and sale of food/bake sales refer to: **USDA Fund-raise fact sheet (page 46-47)**

FINANCIAL PROCEDURES



FINANCIAL PROCEDURES

Accounting Systems, Forms and Record Keeping

A critical point to keep in mind with all record keeping is that each person involved should protect themselves from charges of wrongdoing by keeping detailed records with appropriate backup documents. A clear audit trail shall be left at all times. This would include the following:

- ❑ Pre-numbered tickets should be used with an inventory system for monitoring the use of such;
- ❑ Standardized forms (for deposits, disbursements, etc.) should be used whenever possible {see Forms Section};
- ❑ All disbursements require an original bill or some type of receipt;
- ❑ All deposits should require a Student Activity Account Deposit Slip stating source of the monies, total amount being deposited, and signature of the person making the deposit;
- ❑ Bank reconciliation and account reconciliation must be completed monthly (within 45 days of the date of the bank statement) with a copy of each to the School Assistant Superintendent/Principal for Finance and Business. Copies of the account reconciliation shall also be sent to the student officer/treasurer or advisor of each organization. The Assistant Superintendent/Principal for Finance and Business will forward a copy of the reconciliation to the School Committee upon request.
- ❑ Periodic financial reports should be made in accordance with School Committee policy.
- ❑ Other reports shall be prepared as required by the School Business Administrator, Superintendent/Principal, and/or School Committee.

Subsidiary Accounts

The Business Office shall maintain subsidiary accounts within the student activity control account, in order to match receipts and expenditures to the appropriate recognized student activity organization. Subsidiary accounts should be balanced each month to the control account.

Subsidiary accounts shall be maintained whenever the monies are raised by a particular group of students (a class or club) or their own activities. There is no authorization allowed for Discretionary accounts. Funds must have a designation.

Class Accounts and Year End Balances

A class account will be established for each incoming ninth grade class. All funds raised by the students or remaining balances from activities will follow the students to the next year. When the class moves to the next building, all accounts for the class will be merged into one class account until graduation.

Class accounts are established to benefit students currently enrolled in the school system. Because graduates are no longer students, monies for classes that have graduated cannot legally be kept in student activity accounts.

Class accounts shall remain open for ninety days after graduation to ensure that all outstanding bills can be paid. Upon completion of the ninety days, the monies, if not withdrawn by the students, shall be disposed of in accordance with School Committee policy.

All year-end fund balances will be maintained with the class year/club. Class year accounts will move to the next school following the class of students. Upon graduation, the class balance shall be disbursed in accordance with

the class vote. If there is no such vote, all funds will be transferred to the remaining class accounts during the graduating class's final year.

Account Reconciliation and Annual Report

Monthly Account reconciliation will be the responsibility of the Assistant Treasurer/Accountant. Development and oversight of financial practices and procedures will be the responsibility of the Director of Finance and Operations in conjunction with the District Treasurer.

Earnings

INTEREST EARNINGS

In accordance with the statute "Interest earned by such Student Activity Agency Account shall be retained by the fund and the school committee shall determine for what purpose such earnings may be used."

A separate record shall be maintained on all interest earnings.

School Committee policies shall specify the use and disposition of all interest earned, which shall be for the benefit of the students participating in activities:

- Interest earnings may be expended for costs related to the operation of the student account. This includes (but is not limited to) bank charges, audits, specialized bonds for employees handling student activity monies (if not covered under general liability policies), forms and tickets, and bookkeeping costs.
- Interest earnings not used for operational costs of the account may be turned over to the clubs, classes and organizations having monies in the student activity account. A distribution system shall be specified by the School Committee and treat all organizations equitably in such distributions.

COMMISSIONS

Any monies paid to the school or to a student activity organization as commissions belong to the students (ex. school pictures, yearbooks, class rings, scholastic books, etc), and shall be deposited into the student activity account. Such monies shall be expended in accordance with specific School Committee policy for the benefit of students. Commissions should be spent in support of student clubs and co-curricular activities (source: vending machines, yearbooks, class rings, student pictures) or be deposited to the specific student activity sub-account (example: yearbook, senior class) for use by the student club/organization. At no time shall such commissions be used to benefit staff.

Receipts

The area most susceptible to abuse is the receipt process, since many individuals (often students) collect cash. It is strongly recommended that school systems implement strict procedures for control of all receipts.

Depositing Money from Student Activity Events, Field Trips, or Clubs/Organizations

All monies collected for Student Activities must be deposited into each Student Activity Depository Account. At no time may these monies be deposited directly into the Student Activity Checking Account or collected and held by a teacher/advisor and deposited into a personal or Non-district bank account (i.e. VENMO, Friends of _____ group, Sunshine Fund Accounts).

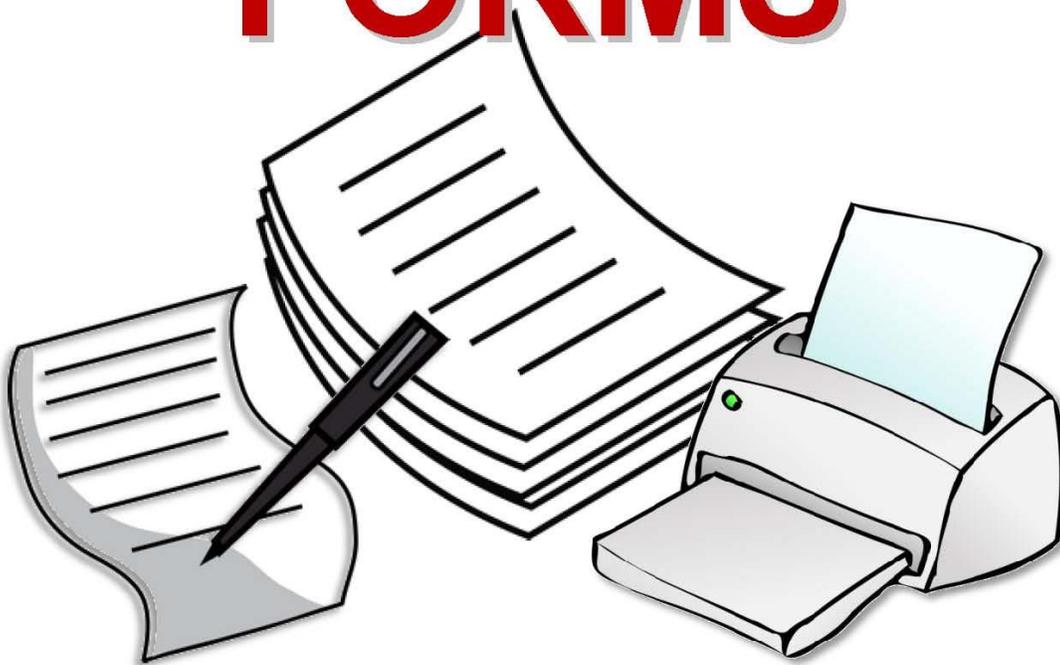
1. The district currently discourages the collection of cash due to the inability to keep it secured at all times. Please encourage families to use checks or the online payment services available from the school's web site.
2. Any student club/organizations receiving monies from any source (fund raisers, donations, etc.) should turn over such money to the Business Office within twenty-four hours for subsequent deposit to the student activity depository account for safe keeping in a secure, locked area.
Ideally, all funds collected for an activity must be turned into the designated person in your building by the end of every school day. All funds shall be collected no less than 3 weeks prior to the activity. If money is received on a weekend, it shall be turned in on the first business day to the Business office. No student or staff member shall take money home at any time.
3. All funds should be documented from whom it was received, the amount received and the form of payment; then verified by the individual making the actual deposit.
 - a. **Checks and Cash:**
 - i. Please use a check log for recording all payment and retain a copy for your individual records. The log should include a header stating the name and date of the event, field trip or activity. It should include columns for student name, name on check, date on check, date received, check number, amount, and any notation in the memo line;
 - ii. Attach the Check Log to the Deposit Slip Form;
 - iii. Checks should be bundled with an adding machine tape
 - iv. Cash, while discouraged, should be bundled in groups of 25 bills (all heads should be facing in the same direction); Coin counted and rolled in coin wrappers, and put into a sealed envelope along with a total sheet stating the number of each bill denomination and the dollar value of each denomination the total amount of coin by denomination and the grand total of cash in the envelope. This information must also be transferred onto the Deposit Slip Form.
 - b. **Online Payments:** The Assistant Treasurer/Accountant can print the transaction report upon request for each event.
4. Complete the Deposit Slip Form each time you turn funds over to the Student Activity Record Keeper in your building. **For your own protection, do not under any circumstances leave money unattended and without obtaining the signature of the Student Activities Record Keeper at the time of turnover. The lead teacher/advisor will be held personally responsible for any money lost due to being left unattended and without a signature that is missing.**
 - a. Sign and date the form to verify how much money is being turned in and which activity it is for. The person accepting the money will sign and date the form to verify the same.
 - b. All monies turned into the office by students must be co-signed by the advisor or a teacher. At the High School a student should be designated as the class/club treasurer and sign all the deposit forms. This is optional at the elementary and middle school level.
 - c. The advisor or student officer/treasurer should keep a duplicate of the school deposit slip submitted to the office with the money.
5. The Deposit Slip Form along with the Check Log, bundled Checks and Cash or the Online Payment Register should be turned over to the Principal or Student Activity Account Record Keeper by the end of every school day.
6. The Business Office will sign the turnover sheet and return a copy to the person making the deposit.

Purchases

- 1) All purchases must comply with Chapter 30b (see Relevant Law Section): assistance is available from the Assistant to the Business Office for Request for Bids and Requests for Proposals.
 - a) Use of sound business practices for contracts under \$10,000.
 - b) Solicitation of three quotes for contracts in the amount of \$10,000 up to \$49,999.
 - c) Competitive sealed bids or proposals for contracts in the amount of \$50,000 or more.
- 2) No major purchases will be made without prior approval of the Superintendent/Principal.
- 3) The up fronting of personal monies should be avoided whenever possible. If it is anticipated, that up fronting of monies may be necessary, prior approval shall be obtained. The District does not reimburse for sales tax.
- 4) Equipment and supplies purchased with student activity account monies are the property of the organization, not of any individual student, advisor, or other interested party.
- 5) Student advisors, or others involved in purchasing through the student activity account, shall not in any way benefit personally from the purchase.
- 6) Student activity monies shall not be used for any purpose unrelated to student activities or for the benefit of any staff person.
- 7) Student activity monies shall not be used to pay any school department employee for services, except for bookkeeping functions required by a staff person under the principal. Payment for reimbursements of expenses (with receipts) is allowed.

All policies approved and amended by the School Committee will supersede any references herein.

FORMS



LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT
390 LINCOLN ROAD
SUDBURY, MASSACHUSETTS 01776-1409



CRIMINAL OFFENDER RECORD INFORMATION (CORI)
ACKNOWLEDGEMENT FORM

Lincoln-Sudbury Regional School District is registered under the provisions of M.G.L. c.6, §172 to receive CORI for the purpose of screening current and otherwise qualified prospective employees, subcontractors, and volunteers.

As a prospective or current employee, subcontractor, or volunteer, I understand that a CORI check will be submitted for my personal information to the DCJIS. I hereby acknowledge and provide permission to Lincoln-Sudbury Regional School District to submit a CORI check for my information to the DCJIS. This authorization is valid for one year from the date of my signature. I may withdraw this authorization at any time by providing Lincoln-Sudbury Regional School District with written notice of my intent to withdraw consent to a CORI check.

The Lincoln-Sudbury Regional School District may conduct subsequent CORI checks within one year of the date this Form was signed by me provided, however, that Lincoln-Sudbury Regional School District must first provide me with written notice of this check.

By signing below, I provide my consent to a CORI check and acknowledge that the information provided herein is true and accurate.

Signature

Date

**LINCOLN-SADBURY REGIONAL SCHOOL DISTRICT
APPLICATION/AGREEMENT FOR COMMUNITY USE OF SCHOOL FACILITIES**

RETURN APPLICATION WITH FULL PAYMENT TO HOLD DATE REQUESTED

_____ (the "Community User") hereby requests and agrees as follows with respect to the Community User's use of School District facilities:

1. The Community User may use _____ (describe particular building area and/or facilities to be used) (the "Facility") on _____ (date) from _____ to _____ (times) for the purpose of _____. Use of School District premises is restricted to the Facility specified and the date and times specified unless requested changes are approved by the Superintendent/Principal or the Director of Finance/Treasurer.
2. All Applications must be returned with a full payment in order for the date to be held. The fee(s) for such use shall be as detailed on the attached Estimated Fee Calculation Worksheet, and shall be paid to the School District one week prior to the scheduled event.
3. The Community User shall comply with applicable law, with School District policy and with the School District's Regulations and Procedures for Community Use of School Facilities, a copy of which is attached.
4. The Community User shall provide an adult representative to be present for the entire period of the program or activity. This adult representative shall assist the school custodian, if necessary, in protecting school property.
5. The Community User shall collectively and individually bear full responsibility and financial liability for the safety and welfare of all persons on the High School premises in connection with the Community User's use of the Facility.
 - a. The Community User shall indemnify and hold harmless the School District for any and all loss or liability arising out of or related to the Community User's use of the Facility.
 - b. A Certificate of Liability Insurance, certifying that the Community User is insured for liability arising out of or related to the Community User's use of the Facility, and naming the School District as an additional insured, unless specifically waived in _____ writing by the School District, will be provided no later than _____ (date).
 - c. The Community User shall keep the Facility, and any related High School equipment and premises, as clean and in as good a state of repair as when the Community User first commenced use of the Facility.
 - d. The Community User shall not modify or alter the School building, grounds, equipment or other property.

- e. Permanent lighting set-ups for performances may not be removed or adjusted at any time by Community Users.
6. The Community User is responsible for ensuring compliance with fire regulations, including regulations concerning maximum capacity, exits, and use of combustible or flammable material.
7. A check for the full amount must be returned with this Application.
 - a. Notice of cancellation must be given twenty-four (24) hours before the scheduled use of the Facility as specified in Paragraph 1, by notifying the Athletic Office / Superintendent's office. If Community User fails to give such 24-hour notice, the School District shall retain the applicable fees and the security deposit.
8. Police and/or fire protection is/is not required and, if required, has been/will be arranged with the Police Chief and/or Fire Chief at the expense of the Community User.
9. In the event that the Superintendent/Principal or Director of Finance/Treasurer determines to cancel this contract, for school operational reasons or otherwise, the School District shall refund any security deposit or fees that the Community User had paid, and Community User shall have no other recourse.

LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT

**STUDENT ACTIVITY ACCOUNT
WITHDRAWAL REQUEST FORM**

NAME OF ACTIVITY: _____

ADVISOR APPROVAL: _____

DATE OF REQUEST: _____

CHECK PAYABLE TO: _____

AMOUNT OF CHECK \$ _____

REASON FOR CHECK _____

Please attach invoice(s) and/or receipts and copy of credit card (if paid with credit card and darken all but the last 4 numbers).

FIELD TRIP REQUEST FORM

(TO BE COMPLETED BY STAFF MEMBER IN CHARGE OF FIELD TRIP)

FIELD TRIP TITLE _____

DATE OF TRIP _____ (check blackout dates on school field trip calendar)

TEACHER/COACH/ADVISOR IN CHARGE _____ DEPARTMENT _____

STUDENTS on field trip:

	Approximate number of students
# of 9 th graders	
# of 10 th graders	
# of 11 th graders	
# of 12 th graders	
TOTAL # of STUDENTS	

(please email your roster to frontdesk@lsrhs.net and be sure to include the house and grade for each student two weeks prior to the trip)

ITINERARY (please attach a more detailed description of the information requested below if the space provided is insufficient for a complete itinerary):

IN SCHOOL DAY TRIP (school day) EXTENDED DAY (longer than school day)

OVERNIGHT TRIP FOREIGN TRIP

DESTINATION(S) _____

TIME OF FIELD TRIP FROM _____ TO _____

TRANSPORTATION METHOD: _____

(Reminder: Students are not permitted to drive themselves or other students on field trips.)

MEAL PLANS _____

LODGINGS _____

CELL PHONE # of adult in charge in case of emergency _____

EDUCATIONAL RATIONALE FOR TRIP (Please attach a more detailed rationale if the space provided is insufficient. Your rationale should connect your trip to the curriculum. What will students "get" out of this trip?):

ELIGIBILITY (What is the criteria for student eligibility to participate on this trip? Enrollment in a specific class? Placement on a specific team? etc.)

EDUCATIONAL ALTERNATIVE (Please describe the alternative curriculum/activities available to students unable to attend the trip)

CHAPERONES: NOTE: all parent/volunteer chaperones must be cori'd; please see HR (Brandi Mahlert) at least three weeks prior to your trip

NAME	L-S EMPLOYEE (Y/N)	PARENT/VOLUNTEER	CORI (Y/N)

CHAPERONE/STUDENT RATIO: _____

TRIP FINANCES: (please attach a copy of any contracts associated with this trip)

FINANCING PLAN (Students pay a fee, students fundraise, grant proposal, etc...) _____

COST PER STUDENT _____

FINANCIAL AID PLAN _____

COST PER CHAPERONE _____ **FUNDING?** _____

STATE ETHICS COMPLIANCE X _____

(<http://www.mass.gov/ethics/new-online-programs-available-december2012.html>) (Signature of Trip Leader)

DEPARTMENT COORDINATOR/ADMINISTRATOR APPROVAL

X _____

ADDITIONAL APPROVAL(S) (if necessary)

If trip is overnight and did not get presented to the LS School Committee:

Superintendent/Principal Approval X _____

If trip is for an athletic team, club or activity:

DIRECTOR OF ACTIVITIES AND ATHLETICS APPROVAL X _____

Reminders:

1. It is your responsibility to submit a Personnel Action Form for any time that you will be out of class or out of the building.
2. Please issue a FIELD TRIP FACT/PERMISSION SHEET to each student who will be attending the field trip. THIS FORM MUST INCLUDE
 - authorization of medical care
 - authorization of administration of medications
 - parent/guardian contact information
 - student cell phone number
 - student's health insurance carrier and plan number
 - FOR FOREIGN TRIPS: passport style photo of the student and a copy of the inside page of the student's passport
3. Submit an Emergency Plan to the Front Desk and/or administration prior to departure.
 - Make sure you leave the cell phone numbers of all chaperones
 - School needs to be able to contact you and you need to be able to contact school staff and families of students in an emergency
4. If needed, it is also your responsibility to order the bus(es) with the dispatcher 978-443-8631.
5. Email the date/time of the field trip with names/house/grade of the students going on the field trip to frontdesk@lsrhs.net at least two weeks prior to the trip.
6. Remind the students of their academic responsibilities.
7. Ask students to complete "Field Trip Courtesy Form."

Revised 7/15/15 PE/VB

Request for Recognition of Student Club/Organization

Name of Club:

Video explaining club (optional):

Faculty Advisors:

Students Leaders:

of students actively involved:

Meeting Day, time & frequency:

Meeting room or area:

Brief overview or mission statement of the club:

Lincoln-Sudbury Regional High School

FUNDRAISING REQUEST FORM

DATE OF REQUEST: _____

DATE OF ACTIVITY: BEG. DATE _____ END DATE _____

ORGANIZATION: _____

DESCRIBE FUNDRAISING ACTIVITY: _____

PURPOSE: _____

INDICATE WHERE ITEMS ARE TO BE SOLD: _____

PRICE OF ITEMS: _____

ESTIMATED TOTAL REVENUE TO BE COLLECTED: _____

ESTIMATED COST OF GOODS TO BE SOLD: _____

EXPECTED PROFIT: _____

APPROVAL

Athletics/Activity Director: _____

Club Advisor: _____

INSTRUCTIONS

1. Fill out this form and return to the Principal's Office
2. The activity cannot begin until you receive all necessary approvals.
3. All funds raised are to be deposited in the Business Office daily.
4. All items purchased for fundraising must be purchased by the Business Office ONLY.
5. By signing this form, you acknowledge complete understanding of the fundraising policy and procedures.

FUNDRAISING GUIDELINES AT L-S

1. All fundraising proposals must be submitted to the Athletics/Activity Director at least two weeks prior to the fundraiser, and on the appropriate form.
2. Fundraising activities should be pursued only when there are needs that go beyond traditional budget items (i.e., warm-up suits, banquet expenses, any activity/club trips, unique equipment requests).
3. Fundraising activities may be denied if there are numerous fundraising activities going on at the same time.
4. Fundraising is an optional activity. Students are not required to participate in fundraising.
5. It is important that all students involved with fundraising understand the “whys” behind the fundraising. In this way, students can share this information with their parents, and others, who may want to know the purpose of the fundraising.
6. Expectations for students involved must be clearly defined by the coach or advisor who is supervising the fundraising.
7. If selling food/candy, please note that such sales take place outside of the school day. The activity period is appropriate for food/candy sales.
8. **On-line collections through MySchoolBucks is preferred.** If checks are written, they should be made out to: Lincoln-Sudbury Regional High School. Any funds collected through a fundraising project must be submitted to the Lincoln-Sudbury Regional High School business office. Such funds will be deposited in an account earmarked for that group (i.e., girls’ soccer, French Club, etc.). Bills and expenses may then be paid accordingly through these accounts.
9. Any items purchased through school fundraisers become the property of the school. For example, if a team raises money for warm-up suits, these items remain within the school. They do not become the personal property of the students.



Fundraisers and Smart Snacks: Foods Not Intended for Consumption at School

The Smart Snacks in School nutrition standards apply to any foods sold to students during the school day on the school campus, including foods sold as fundraisers.

What can we sell for a fundraiser? If the item being sold is a nonfood item or a food item that meets the Smart Snacks standards, it can be sold anytime. State agencies can permit occasional exempt fundraisers, allowing the sale of foods that do not meet the standards. Organizations planning fundraisers should work with their school administration before initiating a fundraiser to ensure compliance with the Local Wellness Policy, Smart Snacks standards, and any other local policies that may be in place.

What if the foods do not meet the standards? Generally, foods that do not meet the standards cannot be sold to students on campus during the school day. Organizations planning fundraisers of foods that do not meet the standards must work with their school administration to determine if their fundraiser can be allowed as one of the school's limited exempt fundraisers. It is important to remember that the standards do not apply during nonschool hours, on weekends, and at off-campus fundraising events, though local policies may still apply.

No more frozen pizza sales? No more cookie dough? No more Thin Mints®* cookies? Not necessarily! Many extracurricular programs, such as the school band, sports teams, and the school choir as well as youth-based community organizations such as the scouting programs rely on fundraisers to support their activities. There are ways that these groups can continue to raise money on campus under the standards, if allowed under local policies and approved by the school administration.

First, remember that *all* fundraising activities that take place outside of school are exempt from Smart Snack Standards. Just double-check your Local School Wellness Policy to see if other local school policies are in place!

Sale of frozen pizza, cookie dough and other items preordered and distributed in a precooked state or in bulk quantities (multiple servings in a package) for consumption at home is not required to meet the standards. For example, boxes of preordered Girl Scout cookies intended for consumption at home would not be subject to the standards. Students could take orders and deliver them during the school day for consumption outside of school.

Can we take fundraising orders at school? Yes. Orders may be taken at school as long as the foods being sold meet the Smart Snacks standards or are not intended to be consumed on campus during school hours and as long as students receive permission from the school.

Can we deliver the preordered fundraising items at school? Foods that have been purchased through a fundraiser may be delivered on the school campus during the school day if the foods being sold meet the standards or are not intended to be consumed on campus during school hours and as long as students receive permission from the school. However, we encourage

organizations to deliver the foods at a time when parents and caregivers are more likely to be present to collect the items, for example, during specific drop off or pickup times.

Can we sell individual food items that students can eat during the school day? If the foods being sold meet the standards, then you may sell them during the day. However, when the fundraiser includes the sale of food items that do not meet the standards, for example, a doughnut or a candy bar, the fundraiser must be considered an approved exempt fundraiser in accordance with the State agency. The fundraising organization, such as the school band, could then sell doughnuts or candy to students during the allocated exempt fundraising period.

Communication between youth-based organizations and school administration is critical when planning fundraising events on school campus during the school day.

Need more information? We offer a number of tools and resources to help school staff, parents, and students navigate fundraising tactics including the following:

- **Memorandum: Smart Snacks Nutrition Standards and Exempt Fundraisers**
<http://www.fns.usda.gov/sites/default/files/SP36-2014os.pdf>
- **Issue Brief: Fundraisers**
http://www.fns.usda.gov/sites/default/files/allfoods_fundraisers.pdf
- **Healthy Fundraising (*USDA Healthy Meals Resource System*)**
<http://healthymeals.nal.usda.gov/local-wellness-policy-resources/wellness-policy-elements/healthy-fundraising>

Other policy guidance and resource materials on Smart Snacks may be found at the Food and Nutrition Service website at <http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>.

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*Mention of companies or commercial products does not imply recommendation or endorsement by the U.S. Department of Agriculture over others not mentioned or shown.