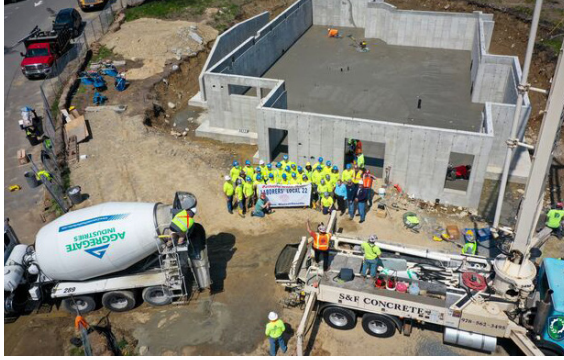




ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT



Financial Procedures Manual



Administration

Dr. Heidi T. Riccio	Superintendent-Director
Shannon Donnelly	Principal
Dr. Thomas O'Toole	Assistant Superintendent
Lisa Berube	Cooperative Education Coordinator
Bonnie Carr	Director of Workforce Development & Adult Education
Donald Ducharme	Director of CTE, East Academy
Sean Emberley	Assistant Principal
Sandra Goldstein	Director of School Counseling
Kathleen Holman	Director of Human Resources
Joseph V. Marino	Director of Technology
Ryan Monks	Director of Facilities, Farm, & Grounds
Jill Sawyer	Director of CTE, West Academy
Jennifer Skane	Assistant Principal
Joel Spruance	Assistant Principal
Susan Stevens	Director of Special Education
Marie Znamierowski	Director of Business Operations

School Committee

Name	Community
Mark B. Strout, <i>Chairperson</i>	Town of Marblehead
Wayne P. Marquis, <i>Vice Chairperson</i>	Town of Danvers
Beverley Ann Griffin-Dunne, <i>Secretary</i>	City of Peabody
Francis A. DiLuna	Department of Agriculture
Steven Flynn	Department of Agriculture
James P. O'Brien	Department of Agriculture
Paul Manzo	City of Beverly
Paul Worth	Town of Boxford
Alva Ingaharro	Town of Essex
Valerie H. Gilman	City of Gloucester
William C. Lannon, III	Town of Hamilton
Gary F. Hathaway	Town of Lynnfield
Jeffrey Delaney	Town of Manchester-by-the-Sea
Alexandra Liteplo	Town of Middleton
Roxanne Schena	Town of Nahant
Bruce Perkins	Town of Rockport
Dr. James Picone	City of Salem
Alice McDonald	Town of Swampscott
David Symmes	Town of Topsfield
John Bucco	Town of Wenham

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1.0 INTRODUCTION

The Financial Procedures Manual that follows describes the specific procedures that the Essex North Shore Agricultural & Technical School District will follow in order to meet state mandates for managing the school's finances. It is a reference document intended to provide the necessary information and reporting instruments that will provide direction and assistance to school personnel in meeting state standards. This manual was received by and adapted from Greater Lawrence Technical School.

2.0 CHART OF ACCOUNTS

The Chart of Accounts is a numerical system for classifying all school revenues and expenditures. The Chart of Accounts provides a mechanism for tracking all financial transactions. The Chart of Accounts is intended to provide school personnel with an understanding of funding sources and their characteristics, thus allowing the School District to maximize the allocation of resources available in order to best support school goals and objectives.

The Director of Business Operations assumes responsibility for ensuring that Massachusetts Department of Elementary and Secondary Education (DESE) guidelines are applied to all of the school's financial recordings and end-of-year reports. Essex North Shore Agricultural & Technical School District currently uses the *Infinite Visions* accounting software for all of its accounting needs.

Revenues

Resources entering the school as revenues are classified below.

- General Fund Receipts
- State Aid Receipts
- State, Federal & Private Grants Receipts
- Revolving and Special Funds Receipts

Expenditures

Resources leaving the school as expenditures are classified into the functional categories listed below.

In addition to the functional classifications, expenditures are further classified with more detailed object codes.

- 1000 District Leadership and Administration
- 2000 Instructional Services
- 3000 Other School Services
- 4000 Operation and Maintenance of Plant
- 5000 Fixed Charges
- 6000 Community Services
- 7000 Acquisition, Improvement and Replacement of Fixed Assets
- 8000 Debt Retirement and Service
- 9000 Programs with other Schools Districts

3.0 REVENUE

Funding sources, referred to as revenues, are applied to offsetting costs identified in the operating budget. Revenues include state aid, revolving accounts, federal and state grants, trust and agency funds, donations and gifts. These sources of revenue are used to offset costs of personnel services and/or expenses directly associated with specific programs. Grant funds must be applied within the limits of allowances identified for each particular grant. Special Revenue Funds, also referred to as "Special Funds," are intended for specific purposes that are defined by law or legislation.

3.1 Revolving Funds

Revolving Funds can only be established for specific purposes noted by state statute. Generally, the revenue generated for these funds is derived from fees charged for non-mandated services or activities. Examples include adult education, culinary arts, athletics, building usage, etc. The budgets for these funds are not subject to the annual adoption/approval process as required for the general operating budget. However, expenditures from these funds must be specifically related to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year and the fund remains open unless, or until, the revenue generating activity ceases to exist.

3.2 Gift Accounts

The revenue that is placed in a gift account originates from various sources. Gifts from charitable foundations, private corporations or individuals must be formally accepted by the District School Committee and documented in School Committee minutes. Funds from gift accounts can only be expended for the specified funding purpose. A gift account closes when the funds are fully expended or the purpose has been fulfilled.

3.3 Grants

Grant revenue obtained from the state or federal government, through either a competitive process or entitlement, is subject to legislative approval. Grants may be received from private sources, as well. Regardless of the source, every grant application and award must be approved by the Superintendent-Director, and submitted and approved, by the appropriate grant awarding agency. All grants are presented to and accepted by the School Committee. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because grant awards stipulate a specific time frame for the use of the funds, any funds not expended within the allotted time frame must be returned to the awarding agency.

3.4 Trust and Agency Funds

Trust and Agency Funds are fiduciary funds. Fiduciary funds are funds that are held by the governmental unit for a specific purpose. They are held on behalf of a private organization, individual(s) or other agency, with the governmental unit acting in a trustee capacity or as an agent.

The two types of fiduciary funds that the school district encounters are explained below.

a. Non-expendable Trust Funds (Endowment Funds, Scholarships)

Endowment Funds are often established on behalf of an individual for a specific cause or purpose. Money given for this purpose is received by the School District and deposited into an interest bearing account. Only the interest earned from investing the money is expended. The principle is not expended. The fund is administered by a committee or individual explained in the trust agreement.

b. Agency Funds (Student Activity Funds)

The only agency fund applicable to School District operations is for extracurricular student activities. The District School Committee must sanction all such activities. The establishment of these accounts must follow MGL Chapter 71 Section 47. (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section47>) Revenue to support student activities can be obtained from donations, fundraising, or fees charged for participation. All revenue must be deposited into the Agency Account. Funds are accessed through a local checking account maintained by the Principal.

Please refer to ENSATS Student Activity Account Policy and Procedures Manual (**Attachment A**).

3.5 Non-resident Community Funding

Tuition is received from non-resident communities based on Section 9 of Chapter 463 of the Acts of 2004, establishing the Essex North Shore Agricultural and Technical School District non-resident tuition rate. The Department of Elementary and Secondary Education calculates the tuition rates each spring for the following fiscal year. These funds support both the general operating budget and tuition revolving fund.

Non-resident communities also pay transportation fees based on the number of students on a route. The route information is created by the Transportation Manager and costs are figured by the business office. The last piece of the non-resident community funding is special education increment fees. The Director of Special Education uses a state provided worksheet to calculate the cost of services provided by the District for each student. Both the transportation and special education increment fees support the general operational budget.

Billing is calculated each November based on the October 1st enrollment data, with adjustments made based on March 1 enrollment. Invoices are due on December 15th and March 31st of each year.

3.6 State Funding

The District receives Ch. 70 state aid and transportation reimbursement. Both are calculated at the state level based on the state budget process. Ch. 70 funding is received monthly and transportation reimbursement is received twice per year. Both revenue sources are to support the general operational budget.

3.7 Community Assessments

The District has 17 member communities. Each community pays an annual assessment to Essex North Shore Agricultural & Technical School District. Gross assessments are figured based on the total operating budget, less anticipated state and local (Ch. 74 tuition, interest income, athletic and parking fees, rent, etc.) revenues. The remaining funding needed to support the operational budget is assessed to the member communities. Assessments have a 2 part calculation. First, the state calculates the Local Minimum Contribution (LMC) based on the Ch. 70 foundation formula for each community. The remaining assessment amounts are calculated based on October 1st enrollment from the prior year (10/1/19 for the FY 2021 assessment). Each community is assessed based on their percentage of enrollment of the total in district (17 member communities) enrollment. Non-resident students are not factored into the ratio.

4.0 PURCHASING

The purchasing, receiving, storing and distribution of the supplies, equipment and services required in order to deliver the school's educational program represent a significant expenditure of the school's operating budget.

Purchasing procedures, including those requiring the use of purchase orders, are a matter of state law as well as School Committee policy. Items to be procured must be done so efficiently and economically. The measure of efficient, economical purchasing is the degree to which the necessary items are provided in the correct quantity, to the right place, at the right time and at the best price. It is essential that all involved with purchasing follow the administrative guidelines and procedures outlined below.

4.1 Authority and Key Principles

A most important function of the Business Office is to serve the educational program by expediting the provision of the necessary supplies, equipment and services. Business Office personnel are held accountable for implementing the Essex North Shore Agricultural & Technical School District's commitment to purchasing competitively, without prejudice, and for seeking the maximum educational value for every dollar expended. Purchasing procedures must comply with all applicable laws and regulations of the Commonwealth of Massachusetts, the Department of Elementary & Secondary Education and the Essex North Shore Agricultural & Technical School District.

All purchasing, accounting and payment authorization transactions are conducted through the Business Office. The acquisition of services, equipment and supplies through the bid process is centralized in the Business Office

and is a function assigned to the Director of Business Operations. The Director of Business Operations is authorized to issue purchase orders, without prior approval of the School Committee, where formal bidding procedures are not required by law and when budget appropriations are adequate to cover such requests or obligations.

Purchasing and payments under the operating budget, revolving accounts and/or federal and state grants are subject to the same regulations, including the following purchasing requirements that apply to any individual item or single total order.

Note: The splitting of one large order into two smaller orders for the purpose of avoiding the limits identified below is considered "bid splitting" and is a practice prohibited by law.

4.2 Purchasing Guidelines

The process described below applies to both quantity purchases of standard items, as well as purchases of high dollar items. All such purchases must conform to Massachusetts General Laws, Chapter 30B, The Uniform Procurement Act.

The Director of Business Operations serves as the Procurement Officer for Essex North Shore Agricultural & Technical School District and shall award contracts and/or purchase orders for supplies and services as follows:

- a. Competitive bids or quotations will be solicited in connection with all purchasing whenever required by law and whenever possible and/or practical. Contracts will be awarded to the lowest responsible, responsive bidder complying with the specifications and other stipulated bidding conditions.
- b. For purchases less than \$10,000, the originator is responsible for ensuring that the price being paid is reasonable and that every effort is made to get the best value. This can be done by looking in catalogs, looking at price lists, or by getting telephone or email quotes. Whenever possible, items should be purchased from established school department vendors.
- c. For purchases between \$10,000 and \$50,000, a more formal process is required by state law. The originator of the purchase is required to seek written quotes from at least three vendors, unless the purchase is from an approved state or eligible national contract. A *30B Compliance Form* and *Price Quotation Summary Form* is included in the Appendix of this manual (Appendix FP-1 and FP-2). Copies of these forms can be obtained from the District website (staff page - forms section). Specific information must be recorded on the *Price Quotation Summary Form* that is attached to the requisition and submitted for approval. The information to be recorded on the *Price Quotation Summary Form* must include:
 - The item(s) to be purchased
 - The vendor name, address and contact information
 - The amount quoted
 - The date that the quote was received

A contract award is made to the qualified source with the lowest quotation. If the purchase is being made from state contract pricing, the state contract number must be indicated in the description field when entering the purchase requisition in the *InfiniteVisions* accounting system. Any exceptions to providing this information must be reviewed with the Director of Business Operations and Superintendent-Director and, if deemed necessary, with the School Committee.

As related to quantity purchases, the Business Office shall periodically estimate requirements of standard items or classes of items and make quantity purchases, thereby affecting economies of scale. This should include purchasing through a consortium of school departments whenever this makes economic sense. Also, whenever storage capabilities make on-time delivery of the purchased items impractical, the total quantity will be bid and staggered delivery dates will be made part of the bid specifications.

d. All purchase contracts for materials, equipment, supplies or services involving an annual aggregate expenditure totaling \$50,000 or more, will be awarded on the basis of public advertising and competitive bidding. The Director of Business Operations and his/her designee are authorized to open bids and record and take action according to law.

e. Bid instructions shall be prepared by the Business Office and shall be clear, complete and conducive to competitive bidding, setting forth all conditions necessary to bid.

f. Residence, or place of business of bidders, may be a consideration only in cases where identical bids have been submitted.

g. Items commonly used in the various school departments or offices shall be standardized whenever consistent with the educational goals and in the interest of efficiency and economy.

h. A *Certificate of Non Collusion* and a *Bid Form* are included with all specifications submitted to suppliers for bids. These documents shall be incorporated into all contracts awarded through the bid process for the purchase of materials, equipment, supplies and services.

i. The Business Office shall, whenever it is practical and beneficial to do so, post any Request for Proposal (RFP) to the appropriate channels. The intent is to seek bids from those sources able to offer the best prices, consistent with quality, delivery and service. All bids shall be opened in public, at a prescribed time and place, and shall be tabulated for study.

j. After bids are opened and tabulated, they will be made available to anyone interested in copying or studying them. However, these bids are not to be removed from the Business Office.

k. The Director of Business Operations will make the recommendation of award to the lowest responsive and responsible bidder to the Finance Subcommittee and subsequently to the School Committee. The School Committee reserves the right to make awards in the best interest of the school.

l. School Committee members, or employees of Essex North Shore Agricultural & Technical School District, may not participate in any matter in which an immediate family member (parents, children, siblings, spouse, and spouse's parents, children, and siblings) has a financial interest. Acceptance of any gifts and/or gratuities, financial or otherwise, by any of the above persons from any supplier of materials or services to the school department is prohibited by Massachusetts law.

m. In the event of tie bids, the following procedure is to be followed:

- In the case of single item bids or multiple item bids where all items are tie bids, the award will be made to a local vendor, if appropriate, or to the vendor who has offered the most consistent quality services and reliability in the past.

n. All payments for purchased goods and services must be made in accordance with *Massachusetts General Law* and with all local ordinances procedures and with ethical accounting practices.

4.3 General Purchasing Procedures

a. The materials, equipment, supplies and/or services to be purchased should be of the quality required to serve the intended function in a satisfactory manner, as determined by the originator of the requisition and their Director.

b. It is the responsibility of the originator of the requisition to provide the Director of Business Operations with a clear description of the items or services required so that specifications may be prepared and the desired items and/or services can be procured in the most expeditious and economical way.

c. The Director of Business Operations may make alternate suggestions to the originator of the requisition if, in

the judgment of the Director of Business Operations, the specifications would restrict competition or otherwise preclude the most economical purchase of the required items.

d. When a low bidder proposes an alternate as an "equal" to that specified, it is the responsibility of the originator to advise the Director of Business Operations to determine whether the proposed substitution is, in fact, an "equal." Such a decision shall be made by the Director of Business Operations based on the evaluation and recommendation of the originator.

4.4 Requisitioning

a. All staff members are designated as "requisitioners".

b. Requisitioners are responsible for limiting their requisitions to the amounts appropriated for the programs under their control.

c. Standard supply lists (bid lists) of commonly used items shall be developed, for all categories or groups of supplies, by the appropriate requisitioners and shared with the Director of Business Operations. Whenever possible, these standard lists will be used as a basis for purchasing by the Administrative Assistants or others as necessary.

d. Items not specifically included on Standard Supply Lists will be purchased through the regular purchasing requisition process.

e. All purchasing requisitions are to be submitted to the Business Office by way of the school automated accounting system. Instructions on how to use the automated purchase requisition system can be requested from the Business Office. Help features are also available in *Infinite Visions*. All purchase requisitions must be approved and finalized by the respective administrator through the approval process and then sent to the Director of Business Operations for final approval.

f. Purchase Orders are required and must be processed in advance of obtaining any services and/or goods. A purchase is not acceptable without issuing a purchase requisition to the Business Office, in advance. All funds must be encumbered in advance via the purchasing requisition process. Administrators are not authorized to submit online orders or phone orders without first receiving permission from the Director of Business Operations through the purchase requisition process.

4.5 Purchasing Requisitions

a. Purchase requisitions are entered through The Control Panel in the *Infinite Visions* accounting system. Each purchase requisition is recorded, tracked, authorized and encumbered through the purchasing requisition process. This procedure assists with managing all purchases payable from school funds.

b. A purchasing requisition must include the following essentials:

- Vendor name, complete address and phone number, and federal tax identification number, if warranted.
- A specification which adequately describes to the vendor the quantity required, characteristics, and when available, the quality standards of the item(s) required.
- A firm, quoted, net delivered price, whenever possible. Catalog prices must be taken from the vendor's most recently available catalog. Prices shall be shown per unit.
- Clear delivery instructions, including the address, date as well as time, if necessary. School department funds cannot be used to pay for items shipped to the requisitioner's home address. Delivery costs shall be listed separately on the purchasing requisition, if it is not included in the unit price. Such delivery costs are charged to the same budget line item as the items being purchased.
- Authorized signature(s)
- Budget account code number(s)
- Date of order
- Price quotation (attached to requisition); if required

4.6 Purchase Order Generation & Files

- a. An originator determines which item(s) is/are needed and the vendor source for the item(s). Items may be purchased through state or school department bid lists, from catalogs or other sources. All District employees are eligible to be originators. The originator must send this information to his/her assigned supervisor or whoever is authorized to approve the expenditure from the funding source.
- b. The administrator reviews and approves all purchase requisitions for the items requested under the budget within their oversight. They should then verify the account number and approve the requisition, authorizing the expenditure of funds from the program budget. The purchasing requisition is then forwarded to the Business Office through the *Infinite Visions* accounting system. All necessary supporting documentation including quotation sheets, registration forms, etc., must be attached to the requisition upon submission.
- c. The Director of Business Operations reviews the requisition for completeness and verifies the account is appropriate and the availability of funds. Corrections are made as necessary. *Infinite Visions* will allow approval of an expense if it is over budget however it does prompt a message. If necessary, the appropriate administrator may then review his/her budget and request a line item transfer by filling out a *Budget Transfer Request Form* (FP-3) to the Director of Business Operations. *Infinite Visions* automatically assigns a purchase order number once the approval process is completed and finalized by the Accounts Payable Specialist.
- d. Once a requisition has been approved through the appropriate channels, the Accounts Payable Clerk creates a purchase order. The Superintendent-Director's authorized electronic signature is printed on the purchase order. Emails are system generated each morning and sent to the originator of the requisition to inform them their purchase order has been created. The originator is responsible for placing the order with the vendor.
- e. Good purchasing procedures require that the Business Office have available a number of files to assist school leaders in obtaining the services, supplies and/or materials needed to meet the needs of the educational program. These files are described below.
 - State Bid File - A file of current state bid prices and contracts by product group is maintained. This is of value to both the Director of Business Operations and staff members when researching pricing information for items not on the standard supply lists.
 - Vendors File - An alphabetical file of all vendors utilized by the school department together with a summary listing of the goods or services provided by each vendor is maintained. This file is currently maintained as part of the *Infinite Visions* accounting system.
 - Numeric File of Purchase Orders - This file is currently maintained electronically in the *Infinite Visions* accounting system.

5.0 ACCOUNTS PAYABLE

5.1 Accounts Payable Process

- a. After receiving the Purchase Order, the vendor will fill the order and ship the items to the requisitioner. Supply back orders are acceptable for up to ninety (90) calendar days after the original issue date of the purchase order. After ninety (90) calendar days, the purchase order is closed. The originator will need to submit a new purchasing requisition to reorder items that have been on backorder for longer than ninety (90) calendar days.
- b. The vendor mails or emails the invoice to the Business Office. There is a dedicated District email address for vendors to send invoices. In the event that the original invoice is sent to the originator or is included with the order delivery, the originator should immediately forward the invoice to the Business Office.
- c. The originator receives the item and determines if the order is correct. The Business Office will send a copy of the invoice to the originator. If the order received is correct and in good condition, the originator approves the invoice authorizing payment. For partial receipt of orders, a photocopy of the invoice must be forwarded to the Business Office clearly indicating those items that have been received. If the order is not correct, the originator should contact the vendor to correct the error and advise the Business Office of the nature of the discrepancy and

the resolution. Please refer to the section that follows (Section 5.2 Return of Goods) for an explanation of the procedure to be followed when dealing with goods that need to be returned.

d. The Business Office matches the invoice with the file copy of the purchase order and the receiving documentation. Price differences, if any, are reconciled with the vendor by Accounts payable staff with assistance from the purchaser. Invoices are approved by the purchasers and then entered into the *Infinite Visions* accounting system. Invoice entry liquidates the encumbrance and is the first step in converting the transaction into a payment.

e. All Invoices are printed and verified for accuracy by Accounts Payable staff. Checks are printed and a voucher is created for review by the District Treasurer.

f. The District Treasurer reviews all invoices before they are paid. Upon completion of the Treasurer's review, the warrant is signed electronically and automatically emailed to all School Committee members for their review and electronic signature. Voucher approval requires signatures from $\frac{2}{3}$ of the members. Once approved, the accounts payable checks are released to vendors.

5.2 Return of Goods

a. The originator should contact the vendor and get authorization to return the items.

b. The originator should properly pack and label the items to be returned. If required by the vendor, the return authorization number on the shipping label should be included.

c. The Business Office must be notified, either by fax or email, of the return. Information required with this notification must include the vendor name, original purchase order number, item(s) being returned, reason for return and final disposition, (i.e., return for credit, return for replacement or exchange for a different item). In the event of an exchange, the price of the new item must also be included so that the encumbrance can be appropriately adjusted.

d. A pick up at the school address should be scheduled.

5.3 Employee Reimbursement for Purchases

a. All purchases for supplies and materials that are to be reimbursed through school funds must be pre-approved by the Department Administrator or Principal. The direct purchase method should only be used under one of the following situations:

- undue hardship and/or delay would be encountered by using the normal purchase order process
- significant savings can be realized by paying for items on the spot, or
- a particular vendor does not accept purchase orders

b. Direct purchases exceeding \$25 require advance approval by the Principal or authorized Administrator. The District is prohibited, as well as exempt, from paying and/or reimbursing sales tax. Sales tax exemption forms are available through the Business Office.

c. Once approved, the employee must generate a purchase requisition that includes the employee's name, school and/or department for the vendor name and address, prior to the actual purchase. (Refer to Sections 4.5 Purchasing Requisitions and 4.6 Purchase Order Generation).

d. In the event that an employee makes a purchase that includes sales tax, the employee assumes responsibility for the payment of the tax. There will be no reimbursement for any tax associated with a purchase. For this reason, employees should obtain a Tax Exempt Form from the Business Office before making a purchase and should present the Tax Exempt Form to the vendor at the time of purchase in order to prevent the charging of sales tax.

e. After purchasing the approved item(s), the employee must complete and sign the *Travel and Other Expenses Claim Form* (Appendix, FP-4), and obtain the Principal's or appropriate Administrator's signature. All original receipts

must be attached to this form. A completed *Travel and Other Expenses Claim Form* with receipts attached should then be forwarded to the Business Office for processing. Properly completed forms received by noon on the Tuesday the week of the District School Committee Meeting or bi-monthly warrant, will be processed for the accounts payable warrant cycle. Forms that are incomplete and/or missing documentation of the purchase, (e.g. receipts) will be returned to the employee.

f. For purposes of reimbursement, the District considers **original** receipts to be any of the following:

- Items purchased with cash - an original cash register receipt or hand written receipt from the vendor indicating a cash sale.
- Items purchased with a check - a copy of the front and back of the cancelled check and an original receipt detailing the item(s) purchased. In accordance with District policy, reimbursement for purchases made by check will be made to an employee for checks drawn on an account owned solely and/or jointly by the employee. **Purchases paid from a checking account owned by a spouse, parent, friend, etc. are not eligible for reimbursement.**
- Items purchased with a credit card - An original receipt detailing the item(s) purchased showing the credit card number charged and a copy of the employee's credit card statement with the name of the credit card holder highlighting the charge. In accordance with District policy, reimbursement for credit card purchases will be made to an employee for charges to the employee's credit card. **Purchases charged to the credit card of a spouse, parent, friend, etc. are not eligible for reimbursement.**
- Items purchased with a debit card - an original or online statement detailing the item(s) purchased showing the debit card number charged and a copy of the employee's debit card indicating the card number and the name of the debit card holder. In accordance with District policy, reimbursement for debit card purchases will be made to an employee for charges to the employee's debit card. **Purchases charged to the debit card of a spouse, parent, friend, etc. are not eligible for reimbursement.**

5.4 Employee Reimbursement for Conferences and Travel

a. All conference fees and/or travel expenses that are to be reimbursed through school funds must be pre-approved by the Administrator or Principal. Each individual who wishes to attend a conference or educational event must complete a *Request to Attend a Conference* (Appendix FP-5). Whenever possible, conference registration fees will be done with a purchase order and should not require any out of pocket expenses by the employee. Employees traveling to conferences are only reimbursed for their travel expenses in special circumstances that have been pre-approved by the Administrator or Principal in advance of the conference. In the majority of circumstances, funds will not be made available from the budget to reimburse employees for their travel expenses. If payment for travel expenses has been pre-approved by the Director or Principal, employees shall be reimbursed for actual, reasonable and necessary expenses incurred by and for themselves as a result of approved conference attendance and travel in connection with their duties. Actual, reasonable and necessary expenses include transportation, tolls, legal parking fees, and mileage between the employee's usual place of work, the destination and return, and business or professional association conference registration fees, if the association did not accept a purchase order. Parking or other vehicular violations are not reimbursable.

b. Once the request for conference registration or travel is approved, the employee should generate a requisition, using the employee's name, school and/or department for the vendor name and address.

c. If an employee has received pre-approval of reasonable expenses to attend an out- of- state conference requiring air travel and overnight hotel accommodations the *ENSATSD Overnight and Out of State Travel Policy (Attachment B)* will apply.

d. In order to receive reimbursement for conference and / or travel, an employee must complete and sign the *Travel and Other Expenses Claim Form* (Appendix, FP-4), and obtain the Principal's signature. All original receipts must be attached to the form. The Expense Voucher Form with receipts should then be entered into *Infinite Visions* for processing. Properly completed forms will be processed on the next accounts payable warrant cycle for payment. Forms that are incomplete and/or missing documentation of the purchase, (e.g. receipts) will be returned to the employee.

e. If it is necessary to use the District's credit card for travel expenses, a requisition must be entered and, when approved, the Purchase Order must be delivered to the Director of Business Operations or designee who will then give access to the District credit card to the individual who has made the requisition. This individual will be required to visit the business office with their device and will be responsible for placing the order and/or making reservations in accordance with the *ENSATS American Express Credit Card Procedures (Attachment C)*.

6.0 ACCOUNTS RECEIVABLE PROCESS

6.1 Petty Cash

Approved expenses, up to an amount not to exceed \$25, may be reimbursable with cash. Petty cash, maintained in the Business Office, is primarily for purchases made by employees for emergency and minor expenses. Original receipts signed by the appropriate Administrator and purchaser are needed. Sales tax is not reimbursable (refer to Section 5.3 Part d Employee Reimbursement for Purchases)).

6.2 Cash Handling Receipts & Deposits

Operations or activities involving the handling of cash, require careful attention to fiscal controls in order to protect both the School District as well as individual members of the school staff.

a. The Superintendent, Principal, Assistant Principal, Athletic Director, Student Activity Advisor, and/or any staff member responsible for handling cash must ensure that all class, field trip, student activities, athletic user fees, gate receipts and any other event receipts along with all required forms, are delivered within twenty four to forty eight hours of receiving the funds to the Business Office. Each staff member is responsible for ensuring that receipts from all weekend or evening events are properly safeguarded. Such receipts must be held in a locked safe or vault on school property. Any such receipts must be deposited or delivered to the Business Office in the morning of the next business day following the event. Under no circumstances shall funds be brought home, be left in a vehicle, be given to another organization for safekeeping, or be deposited into a non-school bank account. Money must be secured in a locked safe, or safeguarded by other means within the school at all times. Only staff members employed by the district should handle cash.

b. Funds collected should be counted and verified by at least two people before being deposited at the bank. Every effort should be made to deposit all receipts at the bank within a 48-hour period. Funds collected should be maintained in a locked file cabinet or safe while awaiting deposit into the bank. Gift or rebate checks received directly by a staff member should be promptly forwarded to the Business Office for deposit.

c. Staff members must use the *Deposit Form* (Appendix, FP-6) or computer generated report of all receipts. The staff member must identify the name of the program, the department, the activity that identifies the source of funds and record all of the following:

- Cash receipts
- Total check receipts
- Total credit card receipts
- Total of all receipts

d. Upon receipt of a *Deposit Form*, Business Office staff will review and verify that the amount recorded is accurate. The information recorded on this form will serve as a source document for reconciliation, indicating that all receipts have been posted accurately to the appropriate school general ledger account

e. The Business Office will file the forms received to maintain a record of each deposit.

f. If there is a discrepancy, the Business Office will contact the appropriate department immediately to reconcile and determine the reason for the discrepancy.

g. The Accounts Receivable Clerk will enter the receipts to the appropriate account in the accounting software to

ensure that receipts are posted promptly in order to reflect correct and updated balances in the subsidiary account.

6.3 Income Reports for Athletic Events

a. Gate receipts collected at athletic events should be deposited within 48 hours of the event. A copy of the Deposit Form must be sent to the Business Office following each event. The Deposit Form must detail the number of tickets issued, tickets sold and total income. Each ticket seller must record the beginning ticket number for each roll used, the ending ticket number and the price that applies to the tickets. If different prices apply (e.g., a lower price for seniors or children) a different set of tickets should be used in order to reconcile the number of tickets sold to the price per ticket.

b. Approved fundraising or other activity conducted by a coach, advisor or other staff member that results in the collection of funds must include the completion of a *Fundraiser report* (Attachment A - Student Activity Manual). This form documents the program or approved activity, the date(s) of the activity, the source of the revenues, the total revenues collected and the breakdown of the revenues by cash, check, and coin. If an activity has spanned multiple days, the collections for each day must be recorded with the breakdown of the revenue for each day. The daily amounts should correspond to deposits made to the Business Office, unless the activities occurred over a weekend and all funds are deposited at once on the next business day.

6.4 Account Reconciliation

a. Principals and Administrators should process and review expenditure and revenue year- to- date reports on a monthly basis. Any discrepancies must be reported promptly to the Business Office. The Director of Business Operations will review and, if necessary, prepare a request for a budget transfer. All budget transfer requests must be submitted to the School Committee for approval. Documented evidence of this reconciliation must be retained and maintained in the Business Office. The Business Office can provide financial reports on any operating budget account and on any revolving or donation account to allow an entity that has made such a request to reconcile its records.

7.0 GRANTS MANAGEMENT

7.1 Grant Management Procedures

EDGAR procedures manual can be found here [EDGAR Federal Grants Manual](#)

All approved grant applications and their budgets must be submitted to the Director of Business Operations or designee and to the Superintendent- Director. Grant management regulations and forms will be distributed on an annual basis to departments eligible for grant awards. The Director of Business Operations or designee will work with administrators to ensure that all grant expenditures are in alignment with federal and DESE guidelines.

Upon submission of the grant, the Superintendent and Director of Business Operations or designee must receive a copy of the full grant, including the Budget Narrative and all required signatures. Account numbers and purchase orders will not be created until an approved budget has been received. Grant administrators may request expenditure reports anytime through the Business Office. A mid-year review of expenditures will take place in March/April of each year. This preliminary expenditure review will determine, as closely as possible, what amount of grant funds are not likely to be expended so as to not violate Federal cash management requirements. This March/April review will also allow time to amend the grant, if necessary. In August, the Director of Business Operations or designee will follow up with grant administrators to prepare for the Final Financial Report.

7.2 Appropriate use of grant funds

Salary/hourly rates or stipends paid to grant- funded employees must be accompanied by justification such as a collective bargaining agreement. All grants specify particular limitations on the use of grant funds. Grant amendments must be submitted no later than 30 days before the conclusion of the grant period, and may not exceed two amendments during the grant period. Budget Restrictions that could trigger the need for amendments to the grant are as follows:

- There is significant change in program objectives, or
- There is an increase or decrease in the total amount of the grant, or
- An increase in a line of the budget exceeds 10% of the line

7.3 Time and Effort Reporting

Time and attendance must be reflected in the actual allocation of payroll reporting. For employees being paid from a grant, reporting forms must be signed by the employee and the grant administrator. For positions that are 100% federally funded a *Semi-Annual Time and Effort Reporting Form* (Appendix FP-7) must be submitted twice a year. The percent allocation must correlate with payroll submissions. In some cases, if the single cost objectives and/or fixed schedule are met, only semi-annual certification is required.

7.4 Final Financial Reports

Final Financial Reports must be submitted to Grants Management within sixty days of the end of the grant period. Grant funds must be expended by the end of the grant period. Any unexpended balance must be returned to the Department of Elementary & Secondary Education. Some grants have a 2 year expendable time frame if they cannot be expended by the end of the first fiscal year grant period.

7.5 Requests for Second Year Expenditure of Funds

It is the grant administrator's responsibility to be sure that grants are fully expended, or, that a second year carryover request for unexpended funds has been submitted.

8.0 PAYROLL PROCEDURES

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, and preparation of payroll, submission of payroll, distribution of checks or statements. Details that apply to each category appear below.

8.1 Personnel Requirements

a. New Employees

- Requests for new employees are initiated by the Principal or Directors.
- The Superintendent-Director or Director of Human Resources and Director of Business Operations will review the request to ensure that it falls within the operating budget.
- A *Criminal Offender Records Inquiry (CORI) Form* (Appendix FP-9) must be completed prior to the hiring of any new employee and contractors.
- Any individual being hired will receive an offer detailing the position, salary step, pertinent collective bargaining agreement or individual contract, actual salary, and date of hire.
- The individual being hired must sign the offer accepting the position and return the signed copy to the Human Resource Director. The individual being hired must acknowledge receipt and reading of the Essex North Shore Agricultural & Technical School District Employee Handbook and the policies, procedures, and responsibilities it contains.
- The individual being hired must complete an IRS W-4 Form and I-9 Form. The Massachusetts Form M-4 is optional. A social security card, driver's license, and/or passport shall be provided to the Human Resource or Payroll Coordinator for review and verification for the I-9 Form. This verification must be done in person.
- The individual being hired must complete all necessary paperwork with regard to retirement.
- The individual being hired must complete all necessary paperwork with regard to insurance, if it is appropriate.
- An individual will be entered onto the payroll only after all the above steps have been completed.
- The HR (Human Resources) Office shall notify the Director of Technology so that a log-on and e-mail account can be established and if necessary, technology device(s) assigned.

b. Non Renewals

- The Principal and the Superintendent of Schools will sign letters of non-renewal.
- Such letters will be given to the non-renewed individual by June 1 of any given year. The letter will be handed to the individual personally.
- The Principal shall require the individual to sign the bottom of the letter acknowledging receipt of the letter. If the individual refuses to sign the letter, the principal shall bring in a witness to document the fact that the individual has refused to sign the letter acknowledging receipt. The witness shall sign and date a statement verifying the fact that the Principal has delivered the non-renewal letter and that the recipient has refused to sign acknowledging its receipt.
- The Principal shall return the non-renewal letter (signed by the recipient or documented by a witness as having been given to the recipient) to the Human Resource Director.
- The Human Resource office must notify the Director of Business Operations and Payroll that the individual has been non- renewed.
- The individual must be removed from the payroll effective June 30, or after the last payroll of the school year, as appropriate.
- Payroll Coordinator will handle all issues relative to insurance, direct deposit, COBRA, pension, etc. for an individual who has not been renewed.

c. Terminations

- Any time an administrator or supervisor is considering terminating an employee, the Superintendent, Human Resource Director must be notified immediately.
- If necessary, the Human Resource Director and the Superintendent will immediately consult with the School Committee's legal counsel to ensure that all appropriate steps are taken relative to the termination.
- The Director of Business Operations will arrange with the Payroll Coordinator to cut a final check in compliance with state law.
- The Payroll Coordinator, under the direction of the Director of Business Operations, will remove the individual from the payroll according to the advice of the School Committee's legal counsel.
- Payroll Coordinator will handle all issues relative to insurance, direct deposit, COBRA, pension, etc. for an individual who has not been terminated.

8.2 Personnel Data

a. Change of Position

- Changes to personnel data are initiated with an *Employee Status Form* (Appendix FP-8) which is signed by the Human Resource Director.
- A copy of the signed *Employee Status Form* is sent to the Payroll Coordinator whenever a change is made.
- The Payroll Coordinator, under the direction of the Director of Business Operations, processes the authorized changes to the payroll data.
- A copy of the *Employee Status Form* is retained in the employee's personnel file.

8.3 Timekeeping

a. Time Sheet Preparation

- A *Bi-weekly Time Sheet* (Appendix FP-10) for hourly employees must be prepared on a weekly basis.
- In preparing time sheets, hourly personnel must:
 1. Enter hours in ink or electronically
 2. Make all corrections in ink by crossing out the error and initialing the change
 3. Submit the completed timesheet to the appropriate supervisor or Director for approval, who must then fill in the appropriate budget line to charge.

b. Approval and Collection of Time Sheets

- Timesheets for all personnel must be forwarded to Payroll Coordinator on a bi-weekly basis.
- Only authorized forms will be submitted to the Payroll Coordinator for processing.

c. Reconciliation of Payroll to Time Sheets

- The Payroll Coordinator will reconcile timesheets submitted for substitutes to the *Attendance in Frontline*

d. Payroll Payment

- All payroll payments are issued via direct deposit and handled by the Payroll Coordinator.
- The Payroll Coordinator creates the direct deposit file for distribution and sends the file to the bank.

e. Payroll Withholdings

- All payroll withholdings are handled through the Payroll Coordinator.
- Copies of the original withholding and benefit election forms shall be maintained in the individual employee's payroll file.
- The Payroll Coordinator will oversee employees seeking to change their withholding through Infinite Visions.
- The Payroll Coordinator will oversee the benefit elections with the appropriate forms to request these changes.

Appendices

- FP-1 30B Compliance Form
- FP-2 Price Quotation form
- FP-3 Budget Transfer Request Form
- FP-4 Travel and Other Expenses Claim Form
- FP-5 Request to Attend a Conference Form
- FP-6 Deposit Form
- FP-7 Payroll Activity Time & Effort Report
- FP-8 Employee Information change Form
- FP-9 CORI/SORI Form
- FP-10 Bi-weekly Time Sheet

Attachments

- A. ENSATSD Policies and Procedures for Student Activity Accounts
- B. ENSATSD Overnight and Out of State Travel Policy
- C. ENSATSD American Express Credit Card Procedures



30B COMPLIANCE FORM

***** Purchases between \$10,000 and \$50,000 30B Compliance Form *****

All purchases over \$10,000, but less than \$50,000 must conform to 30B regulations, which require the request of three quotes. These quotes may be written (preferred), or may be verbal quotes. The quotes received **MUST** be documented to ensure that ENSATSD has fulfilled the legal requirements of the State of Massachusetts purchasing guidelines. Good Business Practices include clearly identifying the identical request to all bidders.

All purchases over \$50,000 require a formal bid by submitting a RFP (Request for Proposal), or an RFB (Request for Bid). Both options require advertising and strict guidelines that require the involvement of the Business Office.

Name of Vendor _____

Requisition # _____

Please indicate the circumstances of this Purchase by checking the proper selection and providing the related information;

- Three quotes were requested. The results are attached to the requisition or included in the Internal Notes section of the requisition.
- The items being purchased are listed on the State Bid List. Please note that it is not just the Vendor, but the product being purchased that must be listed on the State Bid Listing.
- Sole Source Vendor
- This product is specifically exempt from the 30B purchasing requirements as indicated below;
Special Education Services, Purchases with another Governmental Agency, Legal and Public Accounting Services, Physicians and Health Care Providers, Educational Development, Photography Services, Solid Waste and Recycling Services.
- Other - please explain. _____

Submitted by _____ Date _____

Business Administrator _____ Date _____



Price Quotation Summary Form

Item Description:

Selected Vendor:

Selected Vendor Contact:

Selected Vendor Phone/ Address:

Vendors Quoted for Items/Project:

	Vendor	Pricing	Quote Date	Other Info/Notes
Quote 1				
Quote 2				
Quote 3				



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

Budget Transfer Request Form

Date: _____

Submitted by: _____

Supervisor Approval: _____

Superintendent Approval: _____

Reason for Request: _____

Please note: When Requesting a transfer, please verify that funds are available for the transfer. Also, consider your needs for the balance of the school year.

Transfer From Account(s)

Amount	Account #	Account Name
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	Total "From" Accounts	

Transfer To Account(s)

Amount	Account #	Account Name
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	100.5- _____	_____
\$ _____	Total "To" Accounts	

For Office use only: Approved by School Committee _____ / _____ / _____
 Copy to Requester



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 MAPLE STREET, P.O. BOX 346
HATHORNE, MA 01937

TRAVEL AND OTHER EXPENSES REIMBURSEMENT FORM

Please remember to reduce your travel reimbursement by your regular commute if you drive directly from home to a workshop.

DATE	DESTINATION & PURPOSE	TOTAL MILES	@ .56/ MILE	OTHER EXPENSES	TRIP TOTAL
	Less regular commute (if applicable)				
				GRAND TOTAL	

***NOTE: Mileage must be documented and other expenses must be supported by detailed receipts.**

Name: _____

Address: _____

City/State/Zip: _____

Signature: _____

Budget Code/Po #: _____

Principal/Director _____

Dir. Of Business Oper: _____



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

REQUEST TO ATTEND A CONFERENCE

Name: _____ Date: _____

Department: _____ School Year: _____

Approval to attend a workshop or conference is contingent upon your willingness to present what you learn to your department and/or the whole staff, relevance to your Professional Development Plan, your role in the District, and available funds.

Please provide the following information:

Conference Name: _____

Sponsored/Offered by: _____

Date: _____ Location: _____

Cost: _____ Budget Source: _____

Pertinent Information (connection to mission, position, community, culture, student learning):

- Description of workshop or conference attached
- Purchase Request entered into iVisions
- Absence entered into Frontline
- Request for substitute coverage if applicable
- Substitute Plan uploaded into Frontline if applicable

APPROVAL SIGNATURES:

Director/Manager: _____ Date: _____

PRINCIPAL AUTHORIZATION

- Approve as requested
- Returned to Director for Consultation
- Approval Withheld

Comments:

Principal: _____ Date: _____

Distribute to Employee, Director/Manager

UPON RETURN FROM CONFERENCE OR WORKSHOP:

Submit to Director/Manager:

- Summary of take-aways from conference or workshop
- Proposal of presentation to department/whole staff

Submit the following if applicable to the Business Office for Reimbursement

- TRAVEL EXPENSE FORM
- Toll receipts attached if applicable
- Receipt of payment for conference or workshop if applicable
- Google Map or MapQuest printout
- Food & Lodging receipts if applicable

Revised November 2019



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 MAPLE STREET, P.O. BOX 346
HATHORNE, MA 01937

Deposit Form

Department: _____

Description of Deposit: _____

Account #: _____

Deposit Detail	
Bills: \$100.00	_____ x 100 =
\$ 50.00	_____ x 50 =
\$ 20.00	_____ x 20 =
\$ 10.00	_____ x 10 =
\$ 5.00	_____ x 5 =
\$ 1.00	_____ x 1 =
(Rolled) Change/Other Bills	
TOTAL CASH	
Checks (total)	
Online Sales	
Tax (if applicable)	
TOTAL DEPOSIT	

Please retain a copy of this form for your records *Required to be completed

*Signature: _____ *Date: _____ Received

by: _____ Date: _____



562 Maple Street
Hathorne, MA 01937

Payroll Activity Report Time and Effort Record

Employee Name:

Position/Program:

Payroll 6 Month period (Check all that apply):

September 1, 20__ through December 31, 20__ _____

January 1, 20__ through June 30, 20__ _____

ACTIVITY REPORT

Allocate the percentage of time you worked for the month indicated above to each applicable program. The total must equal 100%.

FEDERAL PROGRAMS:

Special Education	_____	%
Title I Basic Program	_____	%
Title I Reading First	_____	%
Title I Comprehensive School Reform	_____	%
Title IIA Teacher Quality	_____	%
Title IIB Math & Science	_____	%
Title IID State & Local Technology Grants	_____	%
Title III Language Instruction/Bilingual/LEP Immigrants	_____	%
Title IV Safe & Drugs Free Schools	_____	%
Title V Innovative Programs	_____	%
Title VI State Assessment Grants	_____	%
Title X Homeless Children	_____	%
Commodities/Food Distribution	_____	%
General Nutrition	_____	%
Perkins Act – Occupational Education	_____	%
Other Federal Programs (specify): __ Ed Jobs _____	_____	%
Other Federal Programs (specify): _____	_____	%
STATE PROGRAMS:		
State Programs (specify): _____	_____	%
Local Funding	_____	%
Total	_____	100%

This report is the after-the-fact determination of actual effort expended for the period indicated and I have full knowledge of and can support 100% of these activities.

Employee Signature

Date

Admin/Super. Signature

Date

Business Manager

Date



Employee Information Change Form

Name: _____ Effective Date of Change: _____

Type of Change: Name Address Phone

New Name: _____ Previous Name: _____

New Address _____

(Street, City, State, Zip)

New Phone Number _____

Employee Signature _____ Date _____

ALL STAFF: For name change, Payroll/Benefits will need an updated Social Security card showing your new name.

EDUCATIONAL STAFF: Please fill out the attached form to notify DESE of a name change. Follow the directions at the bottom of the form and submit to DESE. Name must be changed with DESE before it can be changed in Aspen.

EMPLOYEE RESPONSIBILITY:

- Name change on School ID – contact **Robin Kelly**
- Name/Address change in Payroll and Benefits (new SS card required for name change) – contact **Irene Hachey**
- Name/Address change in Aspen – contact **Maria Barkhouse**

HUMAN RESOURCES RESPONSIBILITY:

- Update name and/or address in Aspen and Frontline
- Notify Building Administration and Clerical email groups of updated name in Aspen. (IT Dept. will update email address and other technology.)
- Notify Accounts Payable of address change (for expense reimbursement checks)



Massachusetts Department of Elementary and Secondary Education

Office of Educator Licensure
75 Pleasant Street, Malden, Massachusetts 02148-4906

Telephone: (781) 338-6600
TTY: N.E.T. Relay (800) 439-2370

Request for a Name Change

Please complete all areas of this form (type or print). Submit this form together with a copy of an official name change document as evidence (see options noted below), so that we may process your request in a timely manner. There is no fee for a name change.

- Please enclose/include valid evidence of name change (e.g. copy of Marriage License and/or Divorce Decree, Social Security Card, or Driver's License).
 - Requests to change a name to a hyphenated name, for example: Connolly-Jones, must include valid evidence of this change (e.g. Social Security Card with hyphenated name as your valid evidence)
 - Requests to change middle and last name, for example using your maiden name as your middle name, must include valid evidence of this change (e.g. middle name on Social Security Card is your maiden/prior last name).

Current Full Name (First, Middle, Last)

Previous Full Name (First, Middle, Last)

Street Address and Apartment Number (if any)

City

State

Zip Code

Email Address

Date of Birth (Month/Day/Year)

Social Security #

MEPID# or MA Educator License #

Please print out this form and sign below

Signature (Current Name)

Date

The signed and dated *Request for a Name Change* form and supporting documentation can be:

- **Uploaded directly into your ELAR account (fastest method).**
 - Login to ELAR at www.doe.mass.edu/licensure/
 - On the **Welcome to ELAR** screen, click on the [Check license status and history, make a payment](#) link
 - On the **Inquiry – Activity Summary** page, scroll towards the bottom and click on the [Upload Documents](#) button and follow prompts – click on [Upload Help](#) for any needed additional guidance.
Please note: When choosing the Document Type, please select: **Request for ELAR Change**
- **Or, mailed to:** Massachusetts Department of Elementary and Secondary Education
Office of Educator Licensure
75 Pleasant Street



562 Maple Street | Hathorne , MA 01937 | (978) 304-4700 | www.essexnorthshore.org

**CRIMINAL OFFENDER RECORD INFORMATION (CORI)
ACKNOWLEDGEMENT FORM**

TO BE USED BY ORGANIZATIONS CONDUCTING CORI CHECKS FOR EMPLOYMENT, VOLUNTEER, SUB-CONTRACTOR, LICENSING, AND HOUSING PURPOSES.

Essex North Shore Agricultural & Technical 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, volunteers, license applicants, current licensees, and applicants for the rental or lease of housing. As a prospective or current employee, subcontractor, volunteer, license applicant, current licensee, or applicant for the rental or lease of housing, I understand that a CORI check will be submitted for my personal information to the DCJIS. I hereby acknowledge and provide permission to Essex North Shore Agricultural & Technical 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 Essex North Shore Agricultural & Technical School District written notice of my intent to withdraw consent to a CORI check.

FOR EMPLOYMENT, VOLUNTEER, AND LICENSING PURPOSES ONLY:

The Essex North Shore Agricultural & Technical School District may conduct subsequent CORI checks within one year of the date this Form was signed by me provided, however, that Essex North Shore Agricultural & Technical 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 on Page 2 of this Acknowledgment Form is true and accurate.

SIGNATURE: _____

DATE: _____



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 Maple Street | Hathorne , MA 01937 | (978) 304-4700 | www.essexnorthshore.org

SUBJECT INFORMATION: *(An asterisk (*) denotes a required field)*

**Last Name* **First Name* *Middle Name* *Suffix*

Maiden Name (or other name(s) by which you have been known)

**Date of Birth* **Place of Birth*

**Last Six Digits of Your Social Security Number:* _____

Sex: ___ Height: ___ ft. ___ in. Eye Color: _____ Race: _____

Driver's License or ID Number: _____ State of Issue: _____

Mother's Full Maiden Name

Father's Full Name

Current Address - Street Number & Name *City/Town* *State* *Zip*

Former Address - Street Number & Name *City/Town* *State* *Zip*

The above information was verified by reviewing the following form(s) of government-issued identification:

VERIFIED BY:

Name of Verifying Employee (Please Print)

Signature of Verifying Employee



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 Maple Street, P. O. Box 346
Hathorne, MA 01937-0346

NAME: _____ RATE: _____

ADDRESS: _____ BUDGET CODE: _____

CITY, ST, ZIP: _____

	DATE	TIME IN	TIME OUT	HOURS WORKED	WORK PERFORMED
SUNDAY					
MONDAY					
TUESDAY					
WEDNESDAY					
THURSDAY					
FRIDAY					
SATURDAY					
TOTAL					

	DATE	TIME IN	TIME OUT	HOURS WORKED	WORK PERFORMED
SUNDAY					
MONDAY					
TUESDAY					
WEDNESDAY					
THURSDAY					
FRIDAY					
SATURDAY					
TOTAL					

APPROVED BY: _____

Attachment A



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

Student Activity Account

Policy and Procedures Manual

For

Essex North Shore Agricultural & Technical School District

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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), Essex North Shore Agricultural & Technical School District (ENSATS) has prepared the following guidelines to assist Principals 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 building principals with maximum flexibility while still following the intent and spirit of the law.

The following procedures govern the management and operation of student activity accounts in the Essex North Shore Agricultural & Technical School District (ENSATS). The building principal shall adhere to these guidelines if the high school is collecting and/or disbursing student activity monies defined herein. Principals and their designees 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 Business Manager 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 Principal, the Principal delegated to oversee the student activities account, Business Manager, or to the Superintendent of Schools.

STUDENT ACTIVITY LAW

M.G.L. Chapter 71, Section 47, as amended by Chapter 66 of the Acts of 1996: Athletic Programs; School Organizations; Student Activity Accounts

“... [T]he 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. 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 an account shall be used for expenditures only and funds received for student activities may not be deposited directly into such an account.

The school committee shall vote to set the maximum balance that may be on deposit in such a Student Activity Checking Account. The 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. 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 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.”

FILE: JJF

STUDENT ACTIVITIES ACCOUNT

A program of co-curricular activities established by the School Committee 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), a school principal may receive monies in connection with the conduct of particular student activities and must deposit said monies with the District Treasurer. The raising and expending of activity monies 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.

The Superintendent-Director must approve all creation of student activity accounts. Student Activity Accounts will be established upon the recommendation of students to the building principal. The principal, in turn, will make a recommendation to the Superintendent-Director of Schools. The accounts must be specific to a student organization. No discretionary or commingled accounts can be established. An interest-bearing Student Activity Agency Account shall be established for the purpose of conducting student activities. All monies received in conjunction with approved student activities will be deposited into such Student Activity Agency Account.

The Principal will be provided with a checking account for expenditure purposes only. Funds may not be deposited directly into such accounts.

The maximum balance that may be on deposit in the checking account is \$35,000; To the extent that funds are available in the Student Activity Agency Account, funds up to the maximum balances set by the School Committee will be transferred from the Student Activity Agency Account through the warrant process to initially fund each checking account. Periodically, to the extent that funds are available in the Agency Account, the District Treasurer will reimburse each checking account, through the warrant process, to restore the maximum balance.

All expenditures with invoices shall be paid by check. In the event that a particular expenditure exceeds either the maximum balance or the amount currently available in the checking account, to the extent that funds are available in the Student Activity Agency Account, the District Treasurer will transfer funds sufficient to cover the expenditure from the Agency Account to the checking account.

Signature Authority

The Principal or designee must sign all checks and authorizations with an original signature. Signature stamps are not permitted. All checks in excess of \$5,000 must be co-signed by the District Treasurer.

Year-End Balances

All year-end fund balances will be maintained with the class year/club. When a senior class

graduates, monies in the Senior Class Student Activity account shall remain available for ninety (90) days after the close of the school year to allow time for outstanding bills to be received and paid.

After this waiting period, if no request is received to transfer the funds from officers of that class the remaining funds shall be transferred and disbursed evenly to the remaining active classes including the incoming freshman class account.

Issuing checks to individual members of the graduating class is not permitted. Funds should be distributed to the graduating class (Class of 20XX).

Inactive Accounts

Any student activity organization inactive for a period of three (3) years or more, and for which there have been no receipts or disbursements recorded on their behalf, shall require the following actions to close the student activity account:

- A. Written notification by the advisor or student officer/treasurer to the Principal or other authorized administrator that the particular activity will cease to be a viable account. If an advisor or student officer/treasurer is not available, such discontinuance shall be by vote of the School Committee.
- B. All assets of the recognized student activity organization shall be determined and stated in writing.
- C. Any disposition of assets of an inactive recognized student activity organization shall be determined by the School Committee, but in no case shall the disposition benefit specific individuals. (The primary goal in disposition should be to benefit the student body.)

Interest Earned

The interest earned by the Student Activity Agency Account will be retained by the fund and the School Committee will periodically allocate these funds to purposes as determined by the School Committee. The interest earned on each student activity checking account shall remain in the account and be recorded as a separate line item by the Principal. Said interest shall be used to cover the following expenditures without requiring further approval from the School Committee:

- To cover the cost of periodic outside audits of the accounts;
- Bank Charges;
- To purchase forms and supplies related to maintaining the student activity agency account by the school;
- To cover the cost of a student(s) attending a class or school function when students are charged for such, but the Principal determines the family is unable to cover such expenses;
- Refreshments for parents/student activities and for volunteers who have helped to support student programs;

Commissions

Any monies paid to the school or to a student activity organization as commissions belong to the students. At no time shall such commission be used to benefit staff. 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 organization. Should a school have any undesignated earnings, the school must present a plan for the collection and expenditure of such monies to the School Committee for approval. This plan must also be stated in the annual report to the School Committee or renewal each year.

Performance Bonds

The District will ensure that the person(s) administering said accounts shall give bond to the District in such amount as the District Treasurer shall determine to secure the principal's faithful performance of his/her duties in connection with such student activity accounts.

The District will determine which of the following options will be necessary to cover the activity of the employee: A specific position(s) bond; A blanket employee dishonesty bond; or Public employee dishonesty coverage through a general liability insurance policy.

Financial Reporting

A financial report will be submitted to the Finance Subcommittee and subsequently to the School Committee every quarter. These reports will be submitted in November, February, May and September.

Account Reconciliation and Annual Report

An annual report on what the interest was used for shall be filed with the Business Manager every August for the prior school year. Monthly account reconciliation will be the responsibility of the District Treasurer. The development and oversight of financial practices and procedures will be the responsibility of the Business Manager in conjunction with the District Treasurer. An annual audit of the student activity funds shall be conducted in accordance with the procedures as agreed upon between the School Committee and the auditor, based on Department of Elementary and Secondary Education (DESE) guidelines.

A copy of the Student Activity Accounts Guidelines can be obtained from the Business Manager.

LEGAL REF: M.G.L. 71:47

Approved: April 11, 2017

NOTE: DESE audit guidelines for Student Activity Checking Accounts require an annual audit. In regional districts these accounts may be a part of the annual audit by a third party auditor. In municipal districts the audits may be conducted by a district or municipal employee but not by the Principal, Treasurer, Superintendent-Director, or any authorized signatory on the accounts. Districts with large numbers of schools may rotate the schools through the audit process.

I. General Information

Establishing a Student Activity

- A. Students or faculty desiring to form an extracurricular activity shall petition the Student Activities Principal in writing. The petition shall state the purpose of and describe the activities of the proposed extracurricular activity, and shall be signed by at least five students before it is presented to the building principal for action. If the purpose of the proposed activity falls within the scope of the educational mission of the school and if the necessary space and equipment is available, the building Principal will post the position internally to seek a suitable faculty advisor. When these procedures have been accomplished, the building principal shall recommend to the School Superintendent and School Committee approval of the extracurricular activity. Once approved by the School Committee the newly formed club or activity will operate as a pilot club or activity for three years before it is officially recognized as a permanent student activity.

Approved Student Activities

- A. The school committee will approve all pilot student activity accounts for a specified time period of one to three years. At the end of the pilot time period the Student Activities Principal shall evaluate the success of the program and make a determination of whether or not this activity will continue.

Bonding

- A. The staff member(s) designated to operate and control such Student Activity Accounts shall give bond to the district in such amount as the treasurer shall determine to secure the Principal's faithful performance of his/her duties in connection with such account. It is recommended that school systems review their insurance to be sure that all employees who handle student activity monies are covered - either by an endorsement to a liability policy or through a separate bond issued by an insurance company.

Faculty Advisor Duties

- A. Each extracurricular activity shall have a faculty advisor appointed by the Principal.
- B. The faculty advisor shall attend all meetings of the extracurricular student activity.
- C. It shall be the duty of the advisors to guide and advise students in planning activities and the planning of financial budgets.
- D. Each activity should have an elected student treasurer. The advisors shall assist the student treasurer in the preparation of statements of income.
- E. The advisors shall audit these statements and sign them as acknowledgement of verification of the income statement to deposit slips.
- F. The advisor shall guide the student treasurer in posting his/her account ledger and from time to time shall check the balancing of the student treasurer's accounts and the completeness of their supporting evidence.
- G. The faculty advisor shall supervise expenditures by ensuring that funds are available

before approving each proposed purchase and by signing all Student Activity Request For Payment slips.

- H. The faculty advisor shall constantly work toward the goal of ensuring the largest educational return from the activities participated in by the pupils.
- I. Each faculty advisor shall receive a copy of the school committee's policy and procedures regarding student activity accounts and, prior to appointment, shall sign a declaration that they have received, read, and understand said policy and declare that the activities of the student organization shall be conducted in accordance with said school committee policy.
- J. Failure to adhere to school committee policy may result in termination.

Meetings

- A. All extracurricular student activities shall meet regularly or on an as needed basis. Every effort will be made to conduct student activity business during the afterschool period of 2:45 - 3:50. These meetings shall be held on school property. Extracurricular student activities shall not meet outside school property unless they have received the consent of the Principal.

Audits

- A. The School Business Manager shall arrange an audit at least once annually. The audit may be an internal audit done by the School Business Manager or designee if so approved by the School Committee. At least once every three years, however, an independent audit firm should conduct the audit. The School Committee may elect to have all annual audits done by an independent audit firm if desired.
- B. The cost of the independent audit shall be paid from the interest earned on the Student Activity Account and/or the operating budget.
- C. In addition to the annual audit, there should be on-going internal reviews by the Business Manager or other designee of the Superintendent. These internal reviews should involve reviewing the monthly reports prepared by the individuals having daily oversight of the accounts.

Training Sessions

- A. The Principal or designee will review the student activity policy and procedure manual annually with the advisors. Also, the services and/or guidance of the Business Manager's Office shall be made available to the faculty advisors and staff to review laws and the essentials of good bookkeeping procedures to ensure accurate and auditable books/accounts.
- B. As needed the Business Manager will conduct a meeting for faculty advisors and treasurer's to review these principles of the Student Activity Accounts system. Training shall be made available on the necessary procedures, forms, authorizations needed, and the books and records to be kept to accurately systemize an audit trail and prepare proper records.

Travel

- A. If travel is planned for a Student Activity group, the Advisor must complete an ENSATS [field trip request form](#) for approval by the School Committee and Principal. In addition, the Advisor must complete a [Travel Authorization Form](#). Travel expenses, such as plane fare, hotel costs, rental cars, may be paid using the ENSATS district credit card. To use the card the advisor must make an appointment with the Business Manager. Once charges are made, the advisor must submit a Request for Payment form with the invoice/receipt to the Principal to issue a check from the Student Activity account to reimburse the District for the credit card payment.
- B. The use of personal credit cards or other personal funds should be avoided whenever possible. If advance payment is necessary, prior written approval must be obtained from the Principal. "Cash Advance" funds for miscellaneous trip purchases (ie: sundries, tips, etc.) is not allowed. If advance funds are required, they will be issued in the form of Visa/Mastercard Gift Card(s). All purchases made with such cards will require receipts for documentation purposes.

Following the trip, the Advisor must complete a [Final Accountability Statement for Student Activity Travel](#) Form.

Tax Exempt Status

- A. All Student Activity Accounts purchases will be under the School Districts tax-exempt number through the District Treasurer.
- B. Monies not under the control of the school system (i.e., PTO, Booster Clubs, staff monies, etc.) are not considered student activity monies and are not eligible to use the schools tax-exempt number.

Implications of Chapter 30B of the MA General Laws

- A. Essex North Shore Agricultural and Technical School agrees with MASBO's (Massachusetts School Business Officials) opinion that Chapter 30B does not pertain to purchases made with student activity monies because Chapter 30B does not apply to trust and agency funds. However, in order to ensure the largest education gain will be achieved sound business practice shall be used in all financial decisions.

Staff Funds

- A. Any monies belonging to staff (i.e. Sunshine funds, staff vending machines, vendor rebates etc.) cannot be maintained in the Student Activity Accounts. Should staff wish to maintain such an account, they must establish a bank account in their own name, and cannot use the town tax-exempt number for such accounts.

Gifts

- A. Gifts to recognized student activities must be first accepted by the school committee and then deposited into the student activity agency account and expended in accordance with the school committee's policies for expenditures from such student activity account.
- B. Gifts to other than student 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.

- C. If no specific purpose was indicated, the monetary gift shall be expended in accordance with the overall intent of the gift.

Scholarship Funds

- A. Under 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 District Treasurer and held in a separate account. All scholarship monies will be under the jurisdiction of the school committee, in accordance with the guidelines under which the scholarship was established.

Class Accounts at Graduation

- A. Student activity accounts established in accordance with Chapter 66 of the Acts of 1996 are for student activity monies. Because graduates are no longer students, monies for classes that have graduated cannot legally be kept in student activity accounts.
- B. When a senior class graduates, monies in the Senior Class Student Activity account shall remain available for ninety days after the close of the school year to allow time for outstanding bills to be received and paid. After this waiting period, if no request is received to transfer the funds from officers of that class, the remaining funds shall be transferred and disbursed evenly to the remaining active classes including the incoming freshman class account.

II. Operational and Financial Procedures

Subsidiary Accounts

- A. The principal, or his designee 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 will be balanced each month to the control account by the Principal and reconciled by the business office.

Revenue

- A. Monies can be raised by conducting a program for which a fee is charged or donations solicited, by selling a product (i.e. a candy bar) or by simply seeking donations from the community in support of a particular student activity.

Receipts/Deposits

- A. All monies received by student organizations (from fundraisers, donations, etc.) should be turned over to the Principal or designee by the end of the business day for subsequent deposit to the Student Activity Agency Account.
- B. After a respective student activity, collected funds are to be counted and prepared for deposit in a timely manner. For purposes of making change, a maximum of \$25 in cash is acceptable in a cash box at any one time. Requests for cash box monies must be made in writing using the Cash Box form and given to the Principal with a minimum of 36 hours to complete said request.
- C. Teacher/Advisor and student activity officer, as applicable (Treasurer/President), should

bring cash and/or checks for deposit through the Principal's designee. The Student Activity Deposit form should be completed together and must be signed by the Principal or designee.

- D. No student shall take money home at any time; money received over the weekend shall be deposited to a night depository, secured in a locked vault, or safeguarded by other means.
- E. No Teacher or Faculty Advisor should directly exchange cash collected from students for an event to pay a vendor in cash directly. An accounting trail must be kept to reconcile receipts collected for each event and recorded on the Student Activity Deposit form. Payment of cash directly to a vendor reduces the paper trail needed to properly reconcile receipts and expenses for each event.
- F. Copies of the Student Activity Deposit form should be filed with the activity treasurer and/or teacher/advisor.
- G. The Principal's designee should make their best effort to deposit into the student activity agency account all monies received from student activity organizations no later than one week from receipt by the Principal's office.
- H. Under no circumstances shall monies be deposited to the school checking account; all student funds must be deposited into the Student Activity Agency Account.
- I. The Principals' designee should retain copies of all deposit slips, deposit receipts, transmittal slips and supporting documentation.
- J. All monies collected from students to attend an event must detail the number of students who participated and the amount charged per student. This amount must coincide with the amount being collected and recorded on the deposit slip.
- K. Updated financial reports shall be provided by the Principal or designee to the Advisor semi- annually.

Purchases

- A. No purchases will be made without the prior written approval of the Principal or designee.
- B. In all instances, the student officers and the faculty advisors are urged to follow sound business practices when purchasing goods and services. Purchases with student activity funds are exempt from Chapter 30B Uniform Procurement Act purchasing requirements, unless otherwise determined by the Office of the Inspector General.
- C. The up-fronting of personal monies shall be avoided whenever possible. If it is anticipated that up- fronting of monies may be necessary, prior written approval shall be obtained from the Principal or designee. If prior written approval is not received there can be no guarantee that the individual making the purchase on behalf of the club and activity will be reimbursed.
- D. 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.

- E. Faculty advisors, or others involved in purchasing through the student activity account, shall not in any way benefit personally from the purchase.
- F. Student activity monies shall not be used for any purpose unrelated to student activities or for the benefit of any staff person.

Expenditures/Disbursements/Checks

- A. All expenditures/disbursements from the student activity account shall be made by check.
- B. No check shall be written payable to cash.
- C. Teacher/Advisor shall provide the invoice/bill. Payment requests may be left in the mailbox of the Principal or designee. If there are specific instructions to be noted in regard to payment (time restrictions, etc.), please meet with Principal or designee personally.
- D. All checks require an original signature by the Principal. Signature stamps are not permitted.
- E. Checks in excess of \$5,000 must be co-signed by the District Treasurer.
- F. No checks shall be issued without bills, invoices or receipts to document the disbursement.
- G. W9 forms are required to be completed from each new vendor before payment can be made.
- H. Quickbooks will be used to maintain a record of all deposits and checks issued.
- I. A standardized form should accompany all requests for check issuance. This form shall accompany the invoice and/or receipt and/or all supporting documents and must state to whom the check shall be made payable, the reason for the payment, the amount of the check, the account to be charged, and the approval signature of the student officer and/or faculty advisor. Original invoices must accompany each form.

Financial Reporting

A financial report will be submitted to the Finance Subcommittee and subsequently to the School Committee every quarter. These reports will be submitted in November, February, May and September.

Replenishment of Funds

The Student Activity checkbook shall maintain a maximum balance of \$35,000 dollars. Upon reconciliation of receipts and disbursements the District Treasurer will replenish the funds by means of the Warrant process.

Other

1. All student activity accounts must state a purpose for which the monies are to be expended. Student activity accounts should not make a profit.
2. All possible steps should be taken to plan a budget for the management of funds for the deposits and expenditures for the club, organization, or activity. Many student activities occur seasonally, and as such, the budgeting should be reflective of this.

3. The use of personal funds is discouraged. In the event that a payment is needed without a specific invoice due to restrictions imposed by the vendor, the Advisor should meet with the Principal to review the request and to arrange payment.
4. All steps shall be taken to establish accounts with new and customary vendors when possible.

Fund-Raisers

- A. Fund-raising projects shall be held in accordance with school committee policy.
- B. Results of fund-raisers shall be reported to the Principal within one week of the close of the fund- raising activity on the approved form.
- C. All monies received through fund-raisers shall be deposited in accordance with the preceding section on "Student Activity Deposit Form".
- D. 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")

Commissions

- A. Any monies paid to a student activity organization as commissions belong to the students (ex. yearbooks, class rings, bake sales) 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. At no time shall such commissions be used to benefit staff.

Inactive Accounts

Any student activity organization inactive for a period of three (3) years or more, and for which there has been no receipts or disbursements recorded on their behalf, shall require the following actions to close the student activity account:

- A. Written notification by the advisor or student officer/treasurer to the principal or other authorized administrator that the particular activity will cease to be a viable account. If an advisor or student officer/treasurer is not available, such discontinuance shall be by vote of the School Committee.
- B. All assets of the recognized student activity organization shall be determined and stated in writing.
- C. Any disposition of assets of an inactive recognized student activity organization shall be determined by the School Committee, but in no case shall the disposition benefit specific individuals. (The primary goal in disposition should be to benefit the student body.)

III. Recommended Forms (Forms attached)

The sound administration and control of the student activity funds requires that appropriate forms with appropriate signature requirements and authorizations be used to document various transactions. The use of the forms has been detailed in the Procedures Section of this report. A listing of the forms appears below and is attached.

Student Activity Deposit Form
Student Activity Request for Payment
Form Cash Box Form
Fundraiser Report
Travel Authorization Form

Statement of Final Accountability for Student Activity Trip

Cash Box Request

Student Activities

Complete one form per cash box

YOUR NAME:	PHONE:
Student Activity	
DATE SUBMITTED:	DATE NEEDED:
TOTAL AMOUNT NEEDED:	
\$	

Change requested:

CASH	QUANTITY	TOTAL
\$ 10.00		\$
\$ 5.00		\$
\$ 1.00		\$
\$ 0.25		\$
\$ 0.10		\$
\$ 0.05		\$
\$ 0.01		\$
TOTAL CASH:		\$

1) Fill in your activities name in red above. 2) The person making the request fills in the shaded cells. 3) An advisor verifies the cash in the box before the event begins and signs below.
4) At the end of the event, an advisor counts the remaining cash, records it on a Deposit Notice form, and turns it over to the Assistant Principal to be deposited.

Assistant Principal (Signature indicates given to Advisor)	DATE:
VERIFIED BY EVENT VOLUNTEER:	DATE:

PLEASE RETURN CASH BOX FUNDS SEPARATE FROM EVENT DEPOSIT

FOR TREASURER'S USE ONLY: Check # _____ Date _____ Logged _____



Student Activity Deposit Form

Name of Club/Activity:

Description of Deposit:

(Explanation of where the funds are coming from)

If all/part of Deposit is from a **DONATION:**

Amount of Donation:

Name of Donor:

If all/part of Deposit is from a **FUNDRAISING ACTIVITY:**

Name of Fundraiser/Charity:

Date(s) event was held:

DEPOSIT DETAIL:	
BILLS: \$100.00	X 100 =
\$50.00	X 50 =
\$20.00	X 20 =
\$10.00	X 10 =
\$5.00	X 5 =
\$1.00	X 1 =
CHANGE/OTHER BILLS:	
TOTAL CASH:	
CHECK TOTAL (from reverse):	
TOTAL DEPOSIT:	

Signature of Advisor (required):

Date:

Signature of Student Treasurer (required):

Date:

****Please retain a copy of this form for your records****

For Internal Student Activities Use:

Bank Deposit

Coordinator

Date:

Principal

Check #

Payee

Student Name

Amount



Student Activity Request for Payment/Reimbursement

Name of Club/Activity:

Reason for Payment:

Make Check out to:

Amount of Payment:

Address:

*

W-9 Form is Attached (*W9 form is REQUIRED for all vendors)
W-9 Form on File

*

Invoice/Receipt Attached (*Evidence of payment is REQUIRED, include bank/card statement)
Bill (Not paid yet)

Special Instructions:

Advisor/Coordinator Signature

Date

Student Treasurer Signature

Date

Please Note:

- Sales tax is not reimbursable - please see Business Manager for Tax Exempt Form
- Please retain a copy of this completed form for your records
- All checks over \$5000.00 require a minimum of 7 days notice
- All checks under \$5000.00 require a minimum of 3 days notice

For Internal Student Activities Use: Date:

Check #

Coordinator
Principal



Student Activities

Fundraising Reconciliation (After Event) Accountability Form

Name of Group:

Dates of Fundraiser:

Type of Fundraiser:

****This form must be submitted to the Principal within two weeks of the completion of fundraiser****

EXPENSES:

Number of Items Purchased

Value of the Items Purchased

INCOME:

Number of Items Sold

Selling Price of Item

Number of Items Ordered

Number of Items Returned

Number of Items Damaged

Number of Items Unaccounted for

Reason for unaccounted for items:

TOTAL:

Total Purchase Price (Including shipping/handling)

- Total Amount Earned through Sale

= Net Profit Collected

Advisor Signature:

Date:



Travel Authorization Form

PLEASE NOTE: IF FUNDS ARE REQUESTED, THIS FORM MUST BE COMPLETED AT LEAST 6 WEEKS BEFORE FUNDS ARE DUE

Activity Name:

Advisor(s):

Date of Request:

Destination of the Trip:

Purpose of the Trip:

Departure Date and Time:

Return Date and Time:

Number of Students traveling (attach roster):

Chaperone(s):

Funds Information:

Travel Funds Requested: yes no

If yes, Payable to (attach invoice/itinerary):

Amount:

Date Funds Needed:

Misc. Additional Funds Requested: yes no

Amount:

Date Funds Needed:

Card Issued: Type:

Number:

Payment Information:

Date of Payment:

Payment made by: Check Check Number:

Credit* Amount:

(*If District card is used, "Request for Payment" form is required from activity for District reimbursement)

Advisor Signature:

Date:



Statement of Final Accountability for Student Activity Trip

Today's Date:

Advance Funds Received:

Date Received: Amount: Cash Check Check #: (if
applicable)

List of Itemized Expenditures Paid: (*Receipts from all expenditures required*)

Total Cash Expended:

Total Checks Expended:

Total Credit Card Expenses:

Amount Returned to Student Activities:

(If advances received exceed documented expenditures)

Amount of Additional Reimbursement Requested:

(If travel expenses incurred exceeded travel advances received)

Advisor Signature:

Date: _____

Principal Signature:

Date: _____

****Please retain a copy of this form for your records****

For Internal Student Activities Use:

Attachment B

**Essex North Shore Agricultural & Technical School District
Overnight and Out of State
Travel Policy
Staff/Faculty/District Committee**

PURPOSE

The purpose of this policy is to provide fair standards for reimbursement of travel expenses incurred by employees (staff, faculty and school committee members) on school business for overnight or out of state travel.

Essex North Shore Agricultural & Technical School District will reimburse employee travel expenses incurred in the conduct of school business provided that they are in compliance with this policy.

OUT OF STATE TRAVEL

Out of state travel requests must be in compliance with this policy and have approval from Superintendent and School Committee for anticipated expenditures **prior** to travel. Please use the attached Travel Request Form for Superintendent and School Committee review and approval.

INTRODUCTION

Essex North Shore Agricultural & Technical School District reimburses employees for reasonable travel expenses in the conduct of school business. This policy sets forth guidelines for reimbursable expenses. It is highly recommended that travelers review this policy prior to travel. Business associates, vendors, or family members accompanying an employee traveling for business purposes are not eligible for travel reimbursement costs.

If possible, expenses should be made by personal credit card. Documentation for reimbursement should include original receipt and proof of payment (paid receipt, credit card receipt or credit card statement). Credit card statements alone are not sufficient documentation for reimbursement. *Original receipts are required for reimbursement.*

REIMBURSEMENT

All employees who incur travel expenses must comply with the policy. Employees who submit expenses for reimbursement not in compliance with the policy risk delayed, partial or forfeited reimbursement.

EXPENSE REIMBURSEMENT SHOULD BE SUBMITTED WITHIN 30 DAYS OF THE END DATE OF THE TRAVEL. EXPENSES SUBMITTED AFTER THIS TIME MAY NOT BE REIMBURSED.

TRAVEL ARRANGEMENTS

Conferences:

Employees are required to take advantage of conference discounts and reduced airfare and lodging expenses offered on conference brochures or conference websites.

- Registration Fees and Discounts
 - Early registration discounts
 - Team member discounts
 - Other discounts – Students, seniors and volunteers

- Airfare
 - Conference official travel partners have reduced rates
 - Usually offered on multiple airlines
 - Advanced purchases of 30 days or more for best rates

- Lodging
 - Conference hotel only (*Official conference hotels offer special rates for conference attendees*)
 - Group discount rates
 - Manage reservations online

- Ground Transportation
 - Discounted tickets for conference attendees

- Meals
 - Meals included as part of conference registration fee cannot be substituted and will not be reimbursed

All air, lodging and car rental reservations, including en-route changes, must have prior approval from the appropriate administrator (i.e. Superintendent or School Committee) and funding/budgetary approval before reservations can be booked.

Air Travel:

All employees must fly "coach" or "economy" class. Class of service may be upgraded at the traveler's expense.

Air travel will be booked at the lowest logical fare (as described below) available at the time of booking. This may include restricted fares, non-refundable fares, or trips on discount carriers, and should be made 7 to 21 days or beyond in advance to ensure the availability of the lowest available airfare. Travelers must use e-tickets (electronic tickets) where available. Copy of the electronic ticket receipt (itinerary receipt) is required to be submitted with other travel expenses.

The definition of Lowest Logical Airfare is:

- Flight times are reasonable based on the required arrival time.
- All airlines, including discount carriers, were considered.
- One-Stop or connecting flights are considered.
- All logical airports are considered.

The cost to change a non-refundable ticket is not reimbursable, and is the sole responsibility of the employee, unless the change is required by Essex North Shore Agricultural & Technical School District or due to special circumstances.

Ground Travel:

Express or Shuttle Services: Employees are encouraged to use bus transportation to and from airports.

Livery Service: Strictly prohibited to and from any airport.

Rental Cars: Conference attendees must not rent cars, unless required under special circumstances with administrative approval. Itemized car rental receipt is required for reimbursement. Traffic and parking fines are not reimbursable. Parking expenses related to business travel are reimbursable with receipt.

Personal Car: Employees using personal vehicles for business travel (other than regular workday commute) will be reimbursed at the current IRS allowable rate. For reimbursement, MapQuest or similar mileage trip measure is required.

Taxis/Rideshare: Taxis/Rideshare may be used for business-related travel only where a suitable and cheaper form of public transportation is not available.

- All taxi fares and tips must be documented with a receipt for reimbursement.
- Airport, hotel and other types of “shuttle” service must be used when available.

Lodging:

Maximum allowance \$200 per night or going conference rate. Employees are encouraged to take advantage of conference discount rates (see Conferences above).

*Lodging for local single day conferences within 50 mile radius of Essex North Shore Agricultural & Technical School District is at the discretion of employee and will not be reimbursed.

Single Occupancy rate only, unless 2 or more employees share double occupancy or suite accommodations that are less than multiple single occupancy rates.

Reimbursable hotel expenses will be for room and tax only. An Itemized hotel bill is required.

The traveler is responsible to cancel a room reservation prior to the cancellation time to avoid no-show or early checkout charges. If failure of the traveler to cancel results in charges, the employee will be responsible for those charges.

MEAL REIMBURSEMENT

Personal Meals:

The cost of reasonably priced meals and drinks while traveling on business are reimbursable. The maximum daily allowable amounts are outlined in the chart below. Per meal guidelines are suggestions to help employees stay within the daily maximum allowance. Employees will not be reimbursed for the expenses above the daily maximum allowance.

- Breakfast \$12
- Lunch \$18
- Dinner \$35
- Or
- Daily Total \$65

Meal Reimbursement Guidelines:

- Meals will be reimbursed when the employee stays overnight outside the home market. Exceptions include lunches for local off-site conference/workshop meetings where lunch is not provided. Lunch maximum allowance including tip is \$18.
- Employees are expected to eat meals that are part of the paid conference package, alternate meals are not reimbursable.
- Meals included as part of an entertainment package will be reimbursed according to the daily maximum allowance. Entertainment portions of the package will not be reimbursed.
- Non-employee meals will not be reimbursed.
- Original receipts must be submitted for the individual’s meal, and may not include any alcoholic beverages or tobacco. In the rare instance that two or more traveling employees cannot get separate receipts all names of employees must be noted on the receipt for reimbursement.

Tips:

Daily maximum allowance of \$65 is inclusive of tips. Any amount over 20% of the total bill will not be reimbursable.

ENTERTAINMENT

Entertainment is at employee's expense and will not be reimbursed.

OTHER BUSINESS RELATED EXPENSES

Daily Room WiFi access is permissible and reimbursable for school business use only as part of itemized hotel room bill.

Attachment C

Essex North Shore Agricultural & Technical School District

American Express Credit Card Usage Procedures

The District maintains an American Express account with two credit cards issued. One to the Superintendent-Director's Administrative Assistant and one to the Director of Business Operations. The cards are used for travel expenses and purchases in limited circumstances. The credit cards are to be kept in the safe in the Business Office. The following procedures are to be followed upon use of the district issued American Express credit cards:

- Usage of the District American Express credit card is to be approved by the Superintendent-Director or Director of Business Operations.
- Once usage is approved verbally, a requisition must be entered and a purchase order created prior to use.
- All purchases are to be within the District's budget and fiscally responsible.
- All purchases are to be placed while in the business office with a District provided device.
- After use of the credit card, the receipt must be forwarded to the Director of Business Operations initialed by the user, referencing the purchase order number.
- When the transaction is complete, the credit card is returned to the Director of Business Operations or designee and placed in the safe.