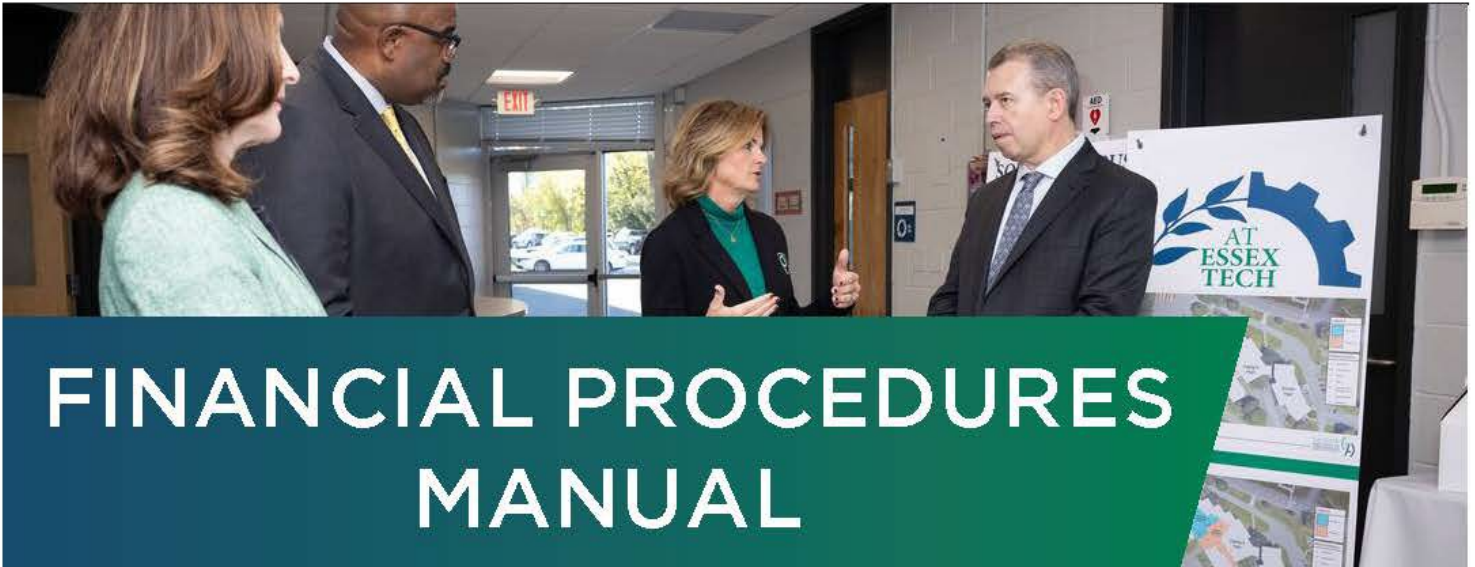




ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL

Administration

Dr. Heidi T. Riccio	Superintendent-Director
Shannon Donnelly	Assistant Superintendent/Principal
Timothy Baril	Coordinator of Wellness and Health Services
Lisa Berube	Assistant Director of Workforce Development
Katherine Burnham	Director of Special Education
Paul Crofts	CTAE Coordinator
Adam Denio	Assistant Principal
Nicole Dresser	Assistant Principal
Francis DiLuna	STEAM Coordinator
Sean Emberley	Assistant Principal
Cassia Gilroy	CTAE Coordinator
Amanda Girard	Assistant Principal
Sandra Goldstein	Director of School Counseling
John Hardacre	CTAE Coordinator
Micah Klayman	Director of Human Resources
Joseph V. Marino	Director of Technology
Ryan Monks	Director of Facilities, Farm, & Grounds
Ericka Remon	CTAE Coordinator
Jill Sawyer	Executive Dir. of CTAE and Workforce Development
Joel Spruance	Humanities Coordinator
Marie Znamierowski	Director of Business Operations

School Committee

Mark B. Strout, <i>Chairperson</i>	Town of Marblehead
Beverly Ann Griffin Dunne, <i>Vice Chairperson</i>	City of Peabody
Gary F. Hathaway, <i>Secretary</i>	Town of Lynnfield
Lisa Colby	Department of Agriculture
Francis A. DiLuna	Department of Agriculture
James P. O'Brien	Department of Agriculture
Paul Manzo	City of Beverly
Peter Delaney	Town of Boxford
Michael Landers	Town of Danvers
Robert Teel	Town of Essex
Valerie H. Gilman	City of Gloucester
Stephanie Beilin	Town of Hamilton
Jeffrey Delaney	Town of Manchester-by-the-Sea
Alexandra Liteplo	Town of Middleton
Unfilled	Town of Nahant
Thomas Flaherty	Town of Rockport
Dr. James Picone	City of Salem
Tara L. Cassidy-Driscoll	Town of Swampscott
Adam Harlor	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.

Please see this [link](#) for the Federal Grants Manual for specific guidelines when spending federal grant funds.

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 *School ERP Pro* 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.

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 operating, debt, capital expenditures and the tuition revolving fund.

Non-resident communities also pay a fixed transportation fee based on the number of students enrolled. The 3rd 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 (10/1/25 for the FY 2027 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 \$100,000 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 standard *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 or similar that is attached to the requisition and submitted for approval. The information to be recorded on the Price Quotation Summary Form or similar 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 *School ERP PRO* 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 \$100,000 or more, will be awarded on the basis of public advertising and competitive bidding. The Director of Business Operations and 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 Bid or 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 ordinance procedures and with ethical accounting practices.
- o. **Disciplinary Actions**
All associated entities must comply with the policies and procedures of the District.
Penalties for violation of the standards of code of conduct of the (School Food Authority) School Child Nutrition Program will be one of the below based on the severity of the conduct:
- Verbal and/or Written Reprimand by School Administration.
 - Suspension by School Administration.
 - Dismissal/Termination by School Administration.
 - Any legal action necessary.

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 *School ERP Pro*. 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 or designee 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 *School ERP Pros* 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 purchase 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 they are 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 *School ERP Pros* 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. School ERP Pros 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. *School ERP Pros* 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, several 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 *School ERP Pros* accounting system.
- Numeric File of Purchase Orders - This file is currently maintained electronically in the *School ERP Pros* 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 *School ERP Pros* 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 Monday the week of a 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, 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 *School ERP Pros* 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. 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. All gate receipts are collected via electronic payments via software platform. The business office pulls monthly summary reports and records the receipts to the athletic revolving fund. Detailed reports are available.

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. Please see [ENSATSD Policies and Procedures for Student Activity Accounts](#)

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 through the DESE website, GEM\$ or other platform depending on the grant source. 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 (if necessary) 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. Budget Restrictions that could trigger the need for amendments to the grant are as follows:

Financial Procedures Manual

Essex North Shore Agricultural & Technical School District

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- 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. Employees paid stipends from federal grants are completed quarterly.

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 three categories: personnel requirements, personnel data and timekeeping. 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 or the need to identify a funding source.
- A *Criminal Offender Records Inquiry (CORI) Form* (Appendix FP-9) must be completed prior to the hiring of any new employee and contractors. A Sex Offender Registry Information (SORI) check is done prior to hiring a new employee.
- 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 Payroll and Benefits Coordinator or designee 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 benefits/insurance, if 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 or on a date agreed upon with the appropriate union, 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 and Benefits Coordinator will handle all issues related 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 and Benefits Coordinator to cut a final check in compliance with state law.
- The Payroll and Benefits 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 and Benefits Coordinator will handle all issues related to insurance, direct deposit, COBRA, pension, etc. for an individual who has not been terminated.

8.2 Personnel Data

a. Employee changes

- Changes to personnel data are done electronically in PowerSchool Records. Once submitted by the employee, it moves to human resources for review, then to the Payroll and Benefits Coordinator and finally to the accounts payable clerk. Once all have reviewed and make the change in the appropriate system, the completed form resides in the employee's electronic personnel folder in Records.

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 and Benefits Coordinator on a bi-weekly basis.
- Only authorized forms will be submitted to the Payroll and Benefits Coordinator for processing.

c. Reconciliation of Payroll to Time Sheets

- The Payroll and Benefits Coordinator will reconcile timesheets submitted for substitutes to Attendance in the district's electronic software

d. Payroll Payment

- All payroll payments are issued via direct deposit and handled by the Payroll and Benefits Coordinator.
- The Payroll and Benefits 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 and Benefits Coordinator.
- Copies of the original withholding and benefit election forms shall be maintained in the individual employee's payroll file.
- The Payroll and Benefits Coordinator will oversee employees seeking to change their withholding through School ERP PRO.
- The Payroll and Benefits 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	Payroll Activity Time & Effort Report - stipends
FP-9	CORI Form
FP-10	Bi-weekly Time Sheet

Attachments/Links

- 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



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

30B COMPLIANCE FORM

*** Purchases between \$10,000 and \$100,000 30B Compliance Form ***

All purchases over \$10,000, but less than \$100,000 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 \$100,000 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 _____



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

Price Quotation Summary Form

Item Description:

Selected Vendor:

Selected Vendor Contact:

Selected Vendor Phone/ Address:

Vendors Quoted for Items/Project:

	<u>Vendor</u>	<u>Pricing</u>	<u>Quote Date</u>	<u>Other Info/Notes</u>
<u>Quote 1</u>				
<u>Quote 2</u>				
<u>Quote 3</u>				



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- _____	_____
\$ _____	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- _____	_____
\$ _____	Total "To" Accounts	

For Office use only: Approved by School Committee _____/_____/_____

☐ Copy to Requester



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 MAPLE STREET
DANVERS, MA 01923

TRAVEL AND OTHER EXPENSES REIMBURSEMENT FORM DUE WITHIN 30 DAYS OF TRAVEL

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	@ .725/ 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
DANVERS, MA 01923

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: _____



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 Maple Street
Danvers, MA 01923

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



ESSEX NORTH SHORE
AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 Maple Street
Danvers, MA 01923

Stipends & Payment for Additional Work

District	
School	
Payroll Month	
Grant	

I certify that I have been working solely in activities supported by the funding sources for the stipends listed below:

Name	Hour/Rate	Description	Stipend Amount	Federal Grant Source	Signature
	flat				

Supervisor's Signature

Date



ESSEX NORTH SHORE

AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

562 Maple Street | Danvers , MA 01923 | (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 | Danvers , MA 01923 | (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

Danvers, MA 01923

NAME: _____ RATE: _____

ADDRESS: _____ BUDGET CODE: _____

CITY, ST, ZIP: _____

	DATE	TIMEIN	TIMEOUT	HOURS WORKED	WORK PERFORMED
SUNDAY					
MONDAY					
TUESDAY					
WEDNESDAY					
THURSDAY					
FRIDAY					
SATURDAY					
TOTAL					

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

APPROVED BY: _____

Attachment A

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.