



School-Based Before / After School Programs
Financial Procedures Manual

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Boston Public Schools

School-Based Before / After School Programs:

Financial Procedures Manual

OVERVIEW

What is a School-Based Before / After School Program?

A school-based before / after school program is any program that runs before or after school that operates like a 'daycare' facility and is managed wholly by the school. Parents pay tuition and both BPS teachers and / or non-BPS employees may staff the program. BPS is implementing a new business process for managing the money associated with before and after school programs.

Who does this apply to?

This Financial Procedures manual is only applicable to schools that operate their own before / after school programs and receive payment from parents to do so.

How does it work?

The City of Boston has created a dedicated Citizens Bank account for this purpose. Participating schools will receive their own unique deposit slips, which are distinctly separate from the deposit slips schools will use for their Student Activity Accounts. When parents pay for the program, schools should deposit the money at the nearest Boston Citizens Bank branch. Then the funds will appear in PeopleSoft in a special fund. The school can spend those funds to operate the before and / or after school program.

This Before / After School Programs Financial Procedures Manual was put together in accordance with Massachusetts General Law Chapter 71 Section 26A-D.

DEFINITION OF BEFORE / AFTER SCHOOL PROGRAMS

There are two types of before / after school programs in BPS schools:

- 1) Programs run by an outside provider, known as "partner-run"
- 2) Programs run by the school, known as "school-based"

The financial policies and procedures outlined in this manual ONLY apply to school-based before / after school programs that meet the following criteria:

- 1) The school acts as the provider of before / after school programs, with staff operating the programming
AND
- 2) The school collects money from parents / families for their child's participation in the programming.

School-based before / after school programs that **DO NOT** collect funds from parents / families for programming and, instead, budget out of their own operating funds for these services **DO NOT** need to follow these financial

policies and procedures. Partner-run before / after school programs also **DO NOT** need to follow these financial policies and procedures.

School-based before / after school programs are **REQUIRED** to deposit **ALL** money collected for student participation into the Before / After School Agency Account.

CONTACT INFORMATION

Questions related to deposits, fund balances, and account status should be directed to:

Anne Hoyt, External Funds Analyst: ahoyt@bostonpublicschools.org / 617.635.9468

Questions related to purchases from this account should be directed to:

Cynthia Beltre, Assistant Business Manager (Unit Leader) / cbeltre@bostonpublicschools.org / (617)635-6758

Questions related to hiring staff should be directed to:

Jania Bell, Manager of Strategic Staffing: jbell4@bostonpublicschools.org / 617.635.7800

Questions related to staff stipend payments should be directed to:

Bonnie Mines-Wallace, Payroll Director: bmineswallace@bostonpublicschools.org / 617.635.6773

GENERAL MANAGEMENT

ESTABLISHING A BEFORE / AFTER SCHOOL ACCOUNT

Before / After School program funds will be managed utilizing a Before / After School “Agency Account.” The Agency Account is a master account maintained by the City’s Collector-Treasurer and is utilized to record deposits and expenses.

All funds collected for school-based before / after school programming at a given school **MUST** be deposited into the Before / After School Agency Account according to the [deposit process](#). Expenditures may be made from the before / after school account following the [expenditure process](#).

Schools seeking to set up a new before / after school account within the Before / After School Agency Account should reach out to the BPS Finance Office.

When a school leader begins at a BPS school running school-based before / after school programming, they should contact the BPS Finance Office. Accounts should be reconciled prior to the account changing hands.

SCHOOL STAFF RESPONSIBILITIES

School Leader: It is the responsibility of school leaders to ensure M.G.L.Chapter 71 Section 26A-D, School Committee policies, and administrative procedures are followed with regard to before / after school account management. The school leader is a fiduciary agent accountable to both students and the School Committee for ensuring that before / after school program funds are properly used for before / after school programming. A clear audit trail and appropriate documentation are essential both to safeguard funds and to protect employees from charges of wrongdoing. School leader responsibilities include:

- Receiving before / after school program funds for deposit
- Depositing funds at a Boston Citizens Bank branch
- Approving expenditures
- Reconciling before / after school program account monthly through submission of a [monthly reconciliation report](#)
- Reconciling attendance payments to Citizens deposits quarterly through submission of an [attendance payment reconciliation report](#)
- Submitting [Form B](#) annually for other accounts to the BPS Finance Office by **June 21st**

School Administrative Staff: School administrative staff shall support the school leader in managing the before / after school account. School administrative staff responsibilities include:

- Keeping physical control of the school’s unique deposit slips
- Notifying the BPS Finance Office when the school is running low on unique deposit slips
- Preparing deposit slips
- Issuing [returned check letters](#)
- Maintaining copies of deposit slips, receipts, approved expenditures, invoices, reports, and other relevant documents for at least **seven** years

BEFORE / AFTER SCHOOL ACCOUNT DEPOSITS

It is **REQUIRED** that **ALL** revenue collected for school-based before / after school programs be deposited into the Before / After School Agency Account.

DEPOSIT PROCEDURE

1. Deposit funds at a Boston Citizens Bank branch using the unique deposit slips provided to your school for the Before / After School Agency Account. If any funds have been collected within the preceding week, all funds must be deposited. Deposits must occur at least **once per week**, regardless of the size of the deposit. One deposit slip can be used to deposit multiple checks. **The deposit slips for the Before / After School Agency Account will look similar to the deposit slips for the Student Activity Agency Account, so schools should be careful to use the appropriate deposit slip. This is critical to ensuring funds are deposited into your school's correct subaccount and simplifying the reconciliation process.**
2. Allow at least 5 business days for the deposit to be booked by the BPS Finance Office to your school's subaccount and reflected in [BAIS Financials](#).

Copies of deposit receipts must be retained by the school and BPS Finance Office for at least **seven** years.

Schools need to notify the BPS Finance Office when they are running low on unique deposit slips, not once they've run out of deposit slips, so additional deposit slips may be ordered and delivered to the school.

RETURNED CHECKS

A \$25.00 fee will be assessed for each returned check. Schools are responsible for issuing [this letter](#), which acts as an invoice to the individual whose check was returned. A copy of the letter should be retained by the school and a copy should also be forwarded to [Anne Hoyt](#) in the BPS Finance Office at the same time it is mailed to the individual being charged.

If the \$25.00 fee is not recouped from the individual whose check bounced by 4/1/20, the school has two options:

1. The school can allocate general operating funds to cover the \$25.00 fee
2. The school can pay the \$25.00 fee with excess before/after school funds

CHECKING BEFORE / AFTER SCHOOL ACCOUNT BALANCES

To check your school's before / after school account balance:

1. Log into [BAIS Financials](#)
2. From the Main Menu drop down options, select REPORTING TOOLS
3. From Reporting Tools, select QUERY
4. Click on QUERY VIEWER
5. Next to "Search by," select QUERY NAME from the drop down options
6. In the blank next to "begins with," enter **Y_GL_QRY_SCH_BA_PROGRAMS_BUD**
7. Select how you'd like to run the report - HTML, Excel, or XML
8. In the blank next to "department," enter your school's 6-digit RC Code
9. Click VIEW RESULTS

CHECKING BEFORE / AFTER SCHOOL ACCOUNT DEPOSITS & EXPENDITURES

To check deposits and expenditures in your school's before / after school account:

1. Log into [BAIS Financials](#)
2. From the Main Menu drop down options, select REPORTING TOOLS

3. From Reporting Tools, select QUERY
4. Click on QUERY VIEWER
5. Next to "Search by," select QUERY NAME from the drop down options
6. In the blank next to "begins with," enter **Y_GL_QRY_EXP_PO_CN_DTL**
7. Select how you'd like to run the report - HTML, Excel, or XML
8. Enter the following for the blanks:
 - a. Fund Code: 475
 - b. Organization: Your school's 6-digit RC Code
 - c. Program Code: %
 - d. Sub-Classification: %
 - e. Project/Grant: %
 - f. Account: %
 - g. Budget Reference: %
 - h. From Accounting Period: 1
 - i. To Accounting Period: 12
 - j. From Fiscal Year: Starting year *(for example, if you wanted to look at this current school year, you'd enter 2020, but if you wanted to look at the account over time, you'd enter 2019)*
 - k. To Fiscal Year: 2019
9. Click VIEW RESULTS

ELIGIBLE & INELIGIBLE DEPOSITS

The only funds that can be deposited into the Before / After School Agency Account are funds collected from parents / families for their child's participation in school-based before / after school programming , voucher payments, or donations specifically earmarked for before / after school programming.

There should be no other sources of funds deposited in this account.

BEFORE / AFTER SCHOOL ACCOUNT EXPENDITURES

No purchases will be made without prior approval of the school leader. An advance of personal funds should be avoided whenever possible. If it is anticipated that the advance of funds may be necessary, prior approval shall be obtained from the school leader. Should an advance be made, any reimbursement is contingent on submission of receipts or additional proof of payment.

Equipment and supplies purchased with before / after school program funds are property of the school.

Before / after school accounts **MAY NOT** have associated debit / ATM cards, nor a checking book to be used for staff stipends or purchases.

PAYROLL DEADLINES & PROCEDURES

Payroll Cycles & Deadlines

- Work period: Sat 04/03/2021-Fri 04/16/2021 --- Submission Deadline 12pm on Mon 04/19/2021
- Work period: Sat 04/17/2021-Fri 04/30/2021 --- Submission Deadline 12pm on Mon 05/03/2021
- Work period: Sat 05/01/2021-Fri 05/14/2021 --- Submission Deadline 12pm on Mon 05/17/2021
- Work period: Sat 05/15/2021-Fri 05/28/2021 --- Submission Deadline 12pm on Mon 05/31/2021

- Work period: Sat 05/29/2021-Fri 06/11/2021 --- Submission Deadline 12pm on Mon 06/14/2021
- Work period: Sat 06/12/2021-Fri 06/25/2021 --- Submission Deadline 12pm on Mon 06/28/2021
- Work period: Sat 06/26/2021-Fri 07/09/2021 --- Submission Deadline 12pm on Mon 07/12/2021
- Work period: Sat 07/10/2021-Fri 07/23/2021 --- Submission Deadline 12pm on Mon 07/26/2021
- Work period: Sat 07/24/2021-Fri 08/06/2021 --- Submission Deadline 12pm on Mon 08/09/2021
- Work period: Sat 08/07/2021-Fri 08/20/2021 --- Submission Deadline 12pm on Mon 08/23/2021
- Work period: Sat 08/21/2021-Fri 09/03/2021 --- Submission Deadline 12pm on Mon 09/06/2021
- Work period: Sat 09/04/2021-Fri 09/17/2021 --- Submission Deadline 12pm on Mon 09/20/2021
- Work period: Sat 09/18/2021-Fri 10/01/2021 --- Submission Deadline 12pm on Mon 10/04/2021
- Work period: Sat 10/02/2021-Fri 10/15/2021 --- Submission Deadline 12pm on Mon 10/18/2021
- Work period: Sat 10/16/2021-Fri 10/29/2021 --- Submission Deadline 12pm on Mon 11/01/2021
- Work period: Sat 10/30/2021-Fri 11/12/2021 --- Submission Deadline 12pm on Mon 11/15/2021
- Work period: Sat 11/13/2021-Fri 11/26/2021 --- Submission Deadline 12pm on Mon 11/29/2021
- Work period: Sat 11/27/2021-Fri 12/10/2021 --- Submission Deadline 12pm on Mon 12/13/2021
- Work period: Sat 12/11/2021-Fri 12/24/2021 --- Submission Deadline 12pm on Mon 12/27/2021
- Work period: Sat 12/25/2021-Fri 01/07/2022 --- Submission Deadline 12pm on Mon 01/10/2022

Each school running a school-based before and / or after school program has received access to their school's unique payroll folder, which includes a payroll spreadsheet template.

For each payroll deadline, the following should be submitted:

- Sign-in / Time Sheets
 - Print off [this standardized sign-in / time sheet template](#) - either use one sheet per employee or at least group an employee's hours together
 - Before / After School staff needs to physically record their time in / out and sign the sheet
 - Once the sign-in sheet is completed, either the School Leader or Before / After School Lead needs to sign and date at the bottom; sign-in sheets for Before / After School leads must be signed by the School Leader
 - Scan and email completed sign-in / time sheets to [Anne Hoyt](#)
- Payroll Spreadsheet
 - Make a copy of your school's unique payroll spreadsheet template, which you'll find in your school's individual folder
 - Email a copy of your completed payroll spreadsheet to [Anne Hoyt](#)

Information on transitioning to the PS10 system will be coming soon!

EXPENDITURE PROCEDURE

Before entering a requisition, schools should check if the company / venue is already an approved City Vendor by looking them up in [BAIS Financials](#), or if, based on the service provided, determine if the individual needs to be "hired" and paid through the City's payroll system. If a school has questions about whether a company / venue is an approved City Vendor or should be hired, they should reach out to VendorQuestions@cityofboston.gov or call 617-635-4564.

After confirming a vendor is on City file, the school will be able to enter a requisition for before / after school materials using the following information:

Fund Number: 475

Account: Should be appropriate to the requisition. If unsure, contact BPS Purchasing.

Program: BASP

Class: 0000

Budget Reference: 0000

Spending out of the before / after school account is similar to a school spending out of general fund. More information about purchasing in BPS can be found in the [BPS purchasing manual](#).

No invoice shall be processed for payment if there is an insufficient balance in the before / after school account.

REIMBURSEMENTS

To request a reimbursement out of the Before / After School Account:

1. Confirm the person is already hired or an approved City Vendor by looking them up in [BAIS Financials](#).
 - a. If a school has questions about whether a person is hired or an approved City Vendor, they should reach out to Vendor.Questions@cityofboston.gov or call 617-635-4564..
 - b. New vendors should register [online](#) (see [step-by-step guidelines](#) for registering online).
2. Complete and submit the [Non Order form](#) with details of the expense, funding source, and amount. Instructions on reimbursements can be found in the [Superintendent's Circular FIN-03](#).
3. Completed Non Order forms and receipts should be sent or dropped off to:

Boston Public Schools
 % Lisa Greaves, Business Services
 2300 Washington Street
 Boston, MA 02119

If you have further questions about reimbursements, contact [Lisa Greaves](#) or [Bob Cass](#).

ELIGIBLE & INELIGIBLE EXPENDITURES

Expenses are eligible only to the extent to which money has been collected and classified for that particular purpose.

Sample eligible expenditures:

- Staff stipends
- Materials, supplies, and equipment for before / after school programming

The following types of expenses are examples of what cannot be paid out of before / after school accounts and is by no means an exhaustive list:

- Classroom materials, supplies, and equipment not related to before / after school programs
- Whole school student activities

OPERATING PROCEDURES

CASH POLICY FOR BEFORE / AFTER SCHOOL FUNDS

Schools should use an existing cash box or purchase a lockable cash box that is kept in a secured or locked location. Cash boxes used for before / after school programs must be separate from cash boxes used for the collection of before / after school funds. Cash boxes may be used to receive cash / checks and make change for parents / families.

Cash boxes should **NEVER** be used as a petty cash account.

Throughout the year, school leaders can use this cash box to store collected cash and checks until it is deposited at a Citizens Bank **WITHIN A WEEK** of receipt. At the end of the school year, the cash box should be closed out by depositing any cash into the before / after school account.

Teachers and administrators receiving funds from parents and families shall turn over such money to the school leader or designee **WITHIN 24 HOURS** for safeguarding and subsequent deposit to the Before / After School Agency Account. No student, teacher, or administrator shall take money home at any time. Any money not deposit on the same day it was received shall be kept overnight in the cash box.

Collected cash / checks must be balanced on a weekly basis through a process that reconciles collected cash against receipts. Two individuals must be present when cash is counted. Each individual shall initial a [cash box reconciliation form](#) certifying how much money is in the cash box. Those individuals counting cash must not be the same individuals responsible for the accounting records and reconciliation.

The school leader shall deposit funds into the Before / After School Agency Account at a Boston Citizens Bank branch. Deposits shall be conducted **WITHIN A WEEK** of receipt by the school leader. When holdings in the cash box (including cash and checks) exceeds \$1,500, school leaders should make the deposit of the receipts **WITHIN 72 HOURS**.

RECEIPTS

The most susceptible area to abuse is the receipts process, since cash is collected by multiple individuals (teachers, administration), so it is important that receipt procedures are strictly followed.

As such, schools need to keep record of collected cash / checks. A pre-printed carbon receipt must be issued each time funds are collected from parents / families. Receipts should include the following information: date, source of funds, amount, purpose of funds, and signature of an authorized individual accepting the funds. Carbon copies of receipts should be submitted to the school leader along with collected cash / checks **WITHIN 24 HOURS** of receipt.

REPORTING

PARENT MOU

Schools must submit copies of signed parent [MOUs](#) for each family enrolled in the before / after school program by **October 4th** to [Anne Hoyt](#).

MONTHLY RECONCILIATION REPORTS

Schools must reconcile PeopleSoft balances to deposits and expenditure requests. The [monthly reconciliation report](#) must be submitted to [Anne Hoyt](#) by the 5th of each month for the previous month.

Copies of submitted monthly reconciliations must be retained by the school and the BPS Finance Office for at least **seven** years.

QUARTERLY ATTENDANCE PAYMENT RECONCILIATION

Schools must reconcile payments received against when they are deposited into the Before / After School Account. At the end of each quarter (9/30/19, 12/31/19, 3/31/20, and 6/30/20), the [attendance payment reconciliation form](#) should be submitted to [Anne Hoyt](#).

YEAR END RECONCILIATION

Every school must complete [Form B](#) annually by **June 21st** for all accounts associated with the school (Form B does not need to be completed for the student activity and before / after school accounts). Completed forms should be sent to [Anne Hoyt](#).

Copies of submitted Form B must be retained by the school and the BPS Finance Office for at least **seven** years.

Excess balances will remain in the account for the following school year.

REPORTING LOST / STOLEN FUNDS

In the event that funds collected for before / after school programs are lost or stolen, the school leader is responsible for immediately notifying the BPS Finance Office and filing a written incident report.

A representative from the BPS Finance Office will meet with the school leader to determine what immediate steps may be necessary to ensure that the before / after school programs for which funds were intended is not negatively impacted. In addition, loss of funds will trigger an immediate review of the procedures in place at the school.

RECORDKEEPING

Schools must maintain appropriate documentation for the collection, deposit, and expenditure of all school-based before / after school program funds. Schools are also responsible for tracking these transactions as they pertain to staff stipends and materials. Records must be sufficiently detailed in order to support a full reconciliation of funds collected, deposited, and expended for school-based before / after school program funds.

A clear audit trail shall be left at all times. This includes the following:

- All expenditures supported by an invoice or receipt
- Submission of [monthly reconciliation reports](#)
- Submission of [quarterly attendance payment reconciliation reports](#)
- Year end reconciliations for accounts outside of before / after school account by submission of [Form B](#)

Periodic reviews of school-based before / after school accounts may check such items as:

- Timeliness of depositing of funds
- Storage / safeguarding of receipts
- Completion of [monthly reconciliation reports](#)

Periodic audits of before / after school accounts will be completed by the District.

CLOSURE & DISSOLUTION OF INACTIVE ACCOUNTS

Whenever possible, excess balances collected for before / after school programming should be avoided.

The school leader shall be responsible for the review of all accounts associated with their school at the end of each fiscal year (**June 30th**). The following procedures should be followed if they determine any before / after school accounts have been inactive for a period of at least 3 years:

- 1) The school leader or school administrative staff should provide written notification about the inactive account to the BPS Finance Office.
- 2) If the account should be closed out and has a balance of funds, more information will be provided by the BPS Finance Office.

FREQUENTLY ASKED QUESTIONS

GENERAL

1) How do I know if these financial policies apply to the before / after school program at my school?

These financial policies only apply to schools with a school-based before / after school program, which is defined by these two criteria:

- The school acts as the provider of before / after school programming, with BPS staff facilitating the programming (not a third party provider) **AND**
- The school collects money from parents/families for their child's participation in the programming.

2) Can third parties be used to facilitate before / after school programs?

Yes. The selection may be subject to formal procurement from a technical perspective, but this financial policy doesn't apply since the third party will manage financials directly.

3) How long should I keep financial records?

Financial records should be retained by the school for a period of **seven** years.

4) What are allowable expenses that can be purchased with before / after school program funds?

Before/after school programs should be self-funded, meaning that the programs should sufficiently pay for themselves and the funds should be spent down by the end of the school year so a school is not left with a large excess rollover balance. Most of the funds collected from parents/families go towards payroll for before/after school staff and specialists. Other allowable expenses out of the account include: program supplies, materials, equipment, and field-trips. School-wide materials, supplies, equipment, and field trips **CANNOT** be spent with before/after school funds.

5) It's the day of a special activity in the before / after school program and we realize we don't have all the needed supplies. How do we buy last minute supplies?

Reimbursements should only be specific to materials purchased for the before/after school program. The employee who will be making the last minute purchase should first receive approval from the school leader to make the purchase. Then, the employee should file for [reimbursement](#), which entails being a [City of Boston vendor](#) before submitting a hard copy of the [Non Order form](#) along with receipts to [Lisa Greaves](#) in Business Services.

6) How does my school purchase a laptop for our program lead?

BPS has a one device per employee rule, so only program leads that do not already have a BPS device are eligible to purchase one using before / after school funds. Schools interested and eligible to purchase a laptop should reach out to [Anne Hoyt](#) by **Friday, September 13th** for more information and next steps.

7) How does my school purchase a cell phone and service for our program lead?

School-based before / after school programs are eligible to purchase a cell phone and service, which runs approximately \$300/year. The exact bill will be determined at the end of the school year and deducted from the school's Before / After School Account. Schools interested in purchasing a cell phone and service should reach out to [Anne Hoyt](#) by **Friday, September 13th** for more information and next steps.

PROGRAM PAYMENT

1) Can cash be accepted?

Yes, cash can be accepted and deposited at a Citizens Bank.

2) Can electronic payments through platforms such as Square or PayPal be accepted?

Unfortunately, schools can't collect payments via Square, PayPal, or any other online platforms. With electronic payments going directly into the Master account without the usage of a unique deposit slip, we would have no way of verifying which electronic deposits belonged to which schools.

3) How do I reimburse a parent / guardian who has pre-paid for the year, but whose child won't be continuing in the program?

Parent/guardians seeking a refund would need to be added as a City of Boston vendor by registering to become a vendor [online](#) (see [step-by-step guidelines](#) for registering online). Once they've been added as a City vendor, they would need to complete [this Non Order form](#) and attach proof of payment (either a receipt issued from the school or a cancelled check). A hard copy of the completed Non Order form would need to be submitted to [Lisa Greaves](#) in Business Services. Given this is a multi-step process, please be aware a refund may take longer than anticipated.

STAFF PAYROLL

1) Can new non-BPS staff begin working the before/after school program before they come in for their Office of Human Capital Welcome Session?

No, any new non-BPS staff must wait until they have been cleared by the Office of Human Capital before they can be in a school building working in the before / after school program with students.

2) How is payroll facilitated?

More information on the new PS10 system is coming soon! Currently, schools submit a completed payroll spreadsheet and signed timesheets to [Anne Hoyt](#).

3) How do I change my address?

To change your address, log into [Access Boston](#) and click on Employee Self-Service. Under Personal Information, click Home & Mailing Address.

4) How do I view my paycheck?

All employees should receive their paychecks in the mail to their address on file. If an employee is not, log onto [Access Boston](#) and go to Employee Self-Service to make sure the address on file is correct.

Additionally, staff can access and print all previous paychecks from Employee Self-Service, by going to Paychecks under Finances & Time Tracking.

5) How are before / after school staff's taxes calculated?

Staff who work another BPS job beside the before/after school program are taxed at a supplemental rate, while staff who don't have another BPS job are taxed at an annualized rate. Staffs' tax rate is also impacted by what they claim on their tax paperwork submitted to the Office of Human Capital (OHC) during the initial welcome session. Unfortunately, the tax rates are set and cannot be adjusted.

6) What is the 8% withholding for additional pension? Is this extra money going to a special BPS or City of Boston account? Does this pension plan cover before / after school staff not otherwise employed by BPS?

Employees who only work for the before / after school program are required to pay into OBRA, which is in lieu of social security. OBRA is not a City of Boston managed account, it is managed by Great West and falls under the guidelines of a 457B deferred compensation plan. The City of Boston only acts as a third party collector, no information pertaining to accrued interest or account balances are maintained other than the amount deducted from the employee and transferred to Great West. Any specific account balance information would have to be supplied by Great West. Upon resignation, employees have the option to withdraw or roll over funds into another tax sheltered account.

RESOURCES

BEFORE / AFTER SCHOOL SPECIFIC RESOURCES

- 1) [Before / After School Accounts Website](#)
- 2) [Slide Deck](#)
- 3) [6-minute General Video Presentation](#)
 - a) [Depositing Funds How-to Video](#)
 - b) [Expending Funds How-to Video](#)
 - c) [Submitting Payroll How-to Video](#)
 - d) [Checking Account Balance How-to Video](#)
- 4) [Monthly Reconciliation Report](#)
- 5) [Quarterly Attendance Payment Reconciliation Form](#)
- 6) [Form B](#)
- 7) [Cash Box Reconciliation Form](#)

ADDITIONAL RESOURCES

- 1) [General Field Trip Policy](#)
 - a) [Day Field Trip Policy](#)
- 2) [Purchasing Manual](#)
- 3) [Account Code List](#)
- 4) [How to Put on a Requisition Video](#)
- 5) [How to Receive a Purchase Order Video](#)
- 6) [Superintendent's Circular on Reimbursements](#)
- 7) [City of Boston Vendor Form](#)
- 8) [City of Boston Vendor Online Registration Instructions](#)
- 9) [City of Boston Vendor Online Registration One-pager](#)
- 10) [City of Boston Vendor - Instructions for Updating Information](#)
- 11) [Sales Tax Exempt Letter](#)
- 12) [Grants Management Library](#)
- 13) [Massachusetts General Law](#)

APPENDICES

M.G.L. CHAPTER 71 SECTION 26A-D

PART I. ADMINISTRATION OF THE GOVERNMENT

TITLE XII. EDUCATION

CHAPTER 71. PUBLIC SCHOOLS

Section 26A: Extended school services for children; establishment; conditions

Section 26A. If the school committee of a city, town or regional school district determines that sufficient need exists therein for extended school services for children, the school committee, subject to section 26B, may establish and maintain such services.

Section 26B: Extended school services for children; organization and operation of plan

Section 26B. If said school committee, upon determination by it of sufficient need, votes that said services should be established by it, it shall submit in writing a plan of said services to the commissioner of elementary and secondary education for his written approval; provided, that said extended school services proposed in said plan shall consist of such care as shall be determined by standards established by said commissioner in consultation with the state department of public health and shall be operated by said school committee under the general supervision of said commissioner; and provided further, that said school committee shall establish as one of the rules of admission of any such child to the benefits of said extended school services that the parents of such child shall pay toward the cost of said services such sum as said school committee shall determine. For the purposes of clause (2) of section five of chapter forty, the establishment and maintenance of said extended school services shall be deemed to be included within the term "support of public schools".

Section 26C: Extended school services for children; contributions and federal funds; use

Section 26C. The commonwealth and the school committee may accept funds from the federal government for the purposes of sections 26A to 26D, inclusive. The school committee may receive contributions in the form of money, material, quarters or services for the purposes of the sections from organizations, employers and other individuals. The contributions received in the form of money, together with fees from parents and any allotments received from the federal government for said purposes, shall be deposited with the treasurer of such city, town or regional school district and held as a separate account and expended by said school committee without appropriation, notwithstanding section 53 of chapter 44.

Section 26D: Borrowing in anticipation of federal funds

Section 26D. If a town shall have a written contract with the federal government whereby said government grants or offers such town a sum of money to be used with funds which may be provided in said town for the purposes of sections twenty-six A to twenty-six F, inclusive, and said town shall be required primarily to pay that portion of the expenses for which reimbursement is to be received from the grant, the treasurer of such town, with the approval of the mayor, or of the city manager, if any, or of the selectmen, as the case may be, in anticipation of the receipt of

the proceeds of such grant, may incur debt, outside the debt limit, to an amount not exceeding the amount of the grant as shown by the agreement, and may issue notes therefor, payable in not exceeding one year from their dates. Any loan so issued for a shorter period than one year may be refunded by the issue of other notes maturing within the required period; provided, that the period from the date of issue of the original loan to the date of maturity of the refunding loan shall not be more than one year. The proceeds of the grant, so far as necessary, shall be applied to the discharge of the loan.