



FAIRHAVEN SCHOOL COMMITTEE MINUTES  
November 12, 2025

FAIRHAVEN TOWN CLERK  
RCUD 2025 JAN 16 PM 1:17

MEMBERS PRESENT: Brian Monroe, Nicole Pacheco, Erik Andersen, Stephanie Pickup, Kelly Ochoa, Donna McKenna

STAFF PRESENT: Superintendent Tara Kohler, Assistant Superintendent Mark Balestracci, School Business Manager Nicole Potter

The meeting was called to order by Mr. Monroe at 6:31 pm

***Approval of Minutes:***

Motion to approve regular session minutes from October 15, 2025 made by Mrs. Pacheco, seconded by Ms. Ochoa, approved, with one abstention of Mrs. McKenna (5-0).

Motion to approve executive session minutes for content only from October 15, 2025 made by Mrs. Pacheco, seconded by Ms. Ochoa, approved, with one abstention of Mrs. McKenna (5-0).

Motion to table the joint session minutes from October 27, 2025 for a revision made by Mrs. Pacheco, seconded by Ms. Ochoa, approved with one abstention of Mrs. McKenna (5-0).

***Reports & Recommendations of the Superintendent:***

***Receive Presentation from the Route 6 Walking Group:***

Superintendent Kohler introduced Mr. William Gardener from the group Southcoast Places for People, who presented the Route 6 Walking Study to the Committee.

***Facility Update:***

Superintendent Kohler updated the Committee that the High School Gable project is just about complete and will be ready to move on to Phase II. Once it's complete they will present an entire presentation about the project, the cathodic protection, etc. Superintendent Kohler also mentioned this was the first time it was not raining in the high school in a long time, it is dry. They were also able to keep some of the extra bricks they were using, and they will be embedded into the shed when ready.

***Adams Street - School Zone:***

Superintendent Kohler advised the area was finally approved and the signs are going in. The signs are being paid for by the School Department budget.

***Receive Update Regarding Acushnet High School Decision Process:***

Superintendent Kohler advised the Committee she received and read an email from Dr. Bailey, Superintendent of Acushnet Schools, on Veterans's Day (Attachment A). Superintendent Kohler presented how school funding works (Attachment B). Stating Acushnet's per pupil expenditure in FY24 was \$16,083, Fairhaven's per pupil expenditure was \$18,260. She reminded the Committee our number is inflated due to Acushnet students coming to the high school. Superintendent Kohler also stated the current agreement with Acushnet reads that it is the school choice tuition rate set by the State, not the \$5,000 cap, that is for the schools that open school choice. In Acushnet's case, we have been their high school for a long time, they are our kids. She states it really is a community. She explained we've been getting paid about \$12,500, which is based off a state formula where they determine if you don't have a high school how much it costs to instructionally educate a child. Superintendent Kohler pointed out that \$12,500 is less than \$16,083, and we are ok with that because the state has determined it is a fair rate in order to fill those seats. The rate fluctuates a little, but there is a cap in the agreement of 4%, and that cap has not been met. Superintendent Kohler told the Committee she had a meeting with Acushnet and was told they were thinking about asking us to allow the tuition to be 71% of Chapter 70. Chapter 70 for a high school student is approximately \$11,000, 71% of that is \$8,500, and a reduction of \$4,000. She reminded the Committee we are here for the Fairhaven tax payer and take our financial job very seriously. Superintendent Kohler told Acushnet at the meeting if the number is \$8,500, she does not know if we can do that. She stated Acushnet also mentioned they want to open the door to other options. Superintendent Kohler feels as though it is an unfair ask, stating they are looking for feedback, as to why she is bringing it to the Committee. Superintendent Kohler also mentioned they would like to engage in a 3-5 year agreement, she is looking for something longer because this is a partnership. She said the message we have gotten from Acushnet is that they are interested in partnering with Old Rochester, and she can understand for Old Rochester this is about making extra money for them, but this has never been solely about money for us. Mrs. Pacheco asked if the State dictates the formula for a district that doesn't have its own high school, how are they able to offer less. Superintendent Kohler stated she did not know, she is confused and feels as though we are playing with two separate sets of rules, feels it doesn't make sense and is working on back up plans for them. Mrs. Pickup asked if Acushnet is speaking to the families regarding their decisions. Superintendent Kohler was unsure, but did state they have a school committee

meeting on Tuesday where the topic will be discussed. Mr. Monroe told the committee his issues with the Acushnet ask, he went over the numbers for the district as well and came up with the same determination as Superintendent Kohler. Discussion ensued amongst the Committee on how best to negotiate with Acushnet.

A motion was made to appoint Mr. Monroe and Mrs. Pacheco to represent the School Committee with any negotiations regarding Acushnet made by Ms. Ochoa, seconded by Mrs. Pacheco, approved (6-0).

***Budget Update:***

The Superintendent reminded the Committee the Town will have a significant impact depending on how the Acushnet negotiation goes. She reiterated that we will continue to get the rate for the kids that are already with us. Superintendent Kohler mentioned they have been meeting with the principals, listening to their asks, and putting together the final budget report. She would like to continue the high school budget with the trajectory that it is at right now, the only group that would be affected would be the freshman, with possible smaller class sizes. She will then reassess next year depending on how Acushnet possibly not coming will impact our budget. The Committee agreed the Superintendent should proceed.

***Receive Student Activity Manual:***

The Committee formally received the Student Activity Manual (Attachment C).

***Upcoming Events:***

The next School Committee Meeting will be held December 10, 2025.

***Unfinished Business:***

The discussion and vote regarding the Town and School Municipal Expenditure Agreement MOU proposed by the Town of Fairhaven was revisited. Superintendent Kohler went over the questions from the School Committee that were forwarded to the Town, and the Town responses. Mr. Monroe disagrees with the new, proposed agreement and would like to confirm that the new Town Administrator as well as the Select Board members are aware of the proposal. Mrs. Potter also offered to run the numbers of the existing agreement with the numbers from the proposed agreement for the next meeting in order for the Committee to compare the two side by side and make informed decisions.

A motion was made by Mrs. Ochoa to table the vote on the Town and School Municipal Expenditure Agreement MOU, seconded by Mr. Andersen, approved, (6-0).

***New Business:***

A motion was made by Ms. Ochoa to consolidate inactive student accounts (Attachment D), seconded by Mrs. Pickup, approved, (6-0).

A motion was made by Ms. Ochoa to accept the FY26 Skills Capital Grant of \$72, 548, seconded by Mrs. Pacheco, approved, (6-0).

A motion was made by Ms. Ochoa to accept the FY26 STEM Equipment Grant of \$70, 462, seconded by Mrs. Pacheco, approved, (6-0).

A motion was made by Ms. Ochoa to accept the FY26 Innovation Pathway Grant of \$22, 578, seconded by Mrs. Pacheco, approved, (6-0).

A motion was made by Ms. Ochoa to surplus old band uniforms, Mrs. Pacheco seconded, approved, (6-0).

A motion was made by Ms. Ochoa to establish a Summer School Tuition Revolving Fund, seconded by Mrs. Pacheco, approved (6-0).

A motion was made by Ms. Ochoa to execute the optional year extension for Reliable Bus Transportation for the 26-27 school year, seconded by Mrs. Pacheco, approved, (6-0).

***Questions from Individual Committee Members:***

Ms. Ochoa informed the Committee she is a member of the Green Lantern club, which is a club that helps with landscaping throughout the Town. She let the Committee know they will be doing work at some of the schools as well as the Administration Building. Superintendent Kohler asked about the cost of the landscaping, Ms. Ochoa stated there is no cost to the District. Superintendent Kohler also asked if they take donations?

Mrs. Pacheco congratulated the Fairhaven High School Drama club on their production of Almost Maine. She stated it was wonderful.

Mr. Monroe welcomed Mrs. McKenna back to the School Committee. He also stated he would like to add the Student Advisory Committee member participation guidelines according to MASC on the next agenda.

A motion was made by Ms. Ochoa to adjourn, Mrs. Pickup seconded, approved (6-0).

Adjourned at 8:30 pm.

Sheri Souza  
Secretary to the Fairhaven School Committee

Approved  
January, 14, 2026



Tara Kohler &lt;tkohler@fairhavenps.net&gt;

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## High School Agreement -- Proposed Tuition and Transportation Terms

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Paula Bailey &lt;paulabailey@acushnetschools.us&gt;

Tue, Nov 11, 2025 at 1:00 PM

To: Tara Kohler &lt;tkohler@fairhavenps.net&gt;

Cc: Ronald Houde &lt;ronaldhoude@acushnetschools.us&gt;, Susana Nunes-Bilhete &lt;susananunesbilhete@acushnetschools.us&gt;

Dear Tara,

Thank you for your continued interest in continuing to develop a high school agreement with Acushnet Public Schools, and thank you for taking the time to offer our administrators and School Committee members tours of your campus. The visits were informative and very much appreciated as we work to evaluate the best fit for our students and community.

We are addressing many elements regarding these contracts, but as we prepare for our next School Committee meeting, we would like to understand where you stand regarding these two proposed terms:

### **Tuition/Funding Basis**

We will offer 70% of the Acushnet Chapter 70 "High School" (Column 6) funding rate from the DESE foundation page of the annual Chapter 70 final budget report. This represents exactly what the Chapter 70 formula calculates for Acushnet students. The other 30% will be applied toward transportation.

### **Transportation**

Acushnet will assume all busing costs within the Town. We will need to discuss transportation logistics – whether Acushnet will transport from Pope Park or another agreed-upon location, or if partner districts would instead come to Acushnet to pick up their students.

We would appreciate it if you could share how you feel about these terms NO LATER than 12 Noon, Friday, November 14, 2005. Our School Committee may plan to discuss these options during our next School Committee meeting next week.

Additionally, please confirm whether your district's stance remains that you wish to remain as one of the existing districts -- along with New Bedford. When we met, you stated that if our district were to consider adding other districts (in addition to New Bedford), you preferred that we went with the other district(s). Our district would like to know if you still feel this way or if you would be open to Acushnet contracting with multiple districts regarding high school tuition agreements.

Thank you again for your time, collaboration, and willingness to engage in this process. We look forward to your feedback and to continuing these productive discussions.

Best regards,

Paula

## Acushnet Public Schools

708 Middle Road, Acushnet MA 02743



**Dr. Paula J. Bailey**

**Superintendent**

paulabailey@acushnetschools.us  
(508) 998-0260 option 5

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|                                 | FY23                             | FY24          | FY25          | FY26          |
|---------------------------------|----------------------------------|---------------|---------------|---------------|
| ACUSHNET                        |                                  |               |               |               |
| Chapter 70 Aid                  | 6,469,222                        | 7,170,350.00  | 7,292,322     | 7,461,972     |
| Required Local                  | 8,355,453.00                     | 8,740,925.00  | 8,852,864.00  | 9,288,698.00  |
| Required NSS                    | 14,824,675.00                    | 15,911,255.00 | 16,145,186.00 | 16,750,670.00 |
| Foundation Budget Per Pupil     | 12,080.00                        | 13,031.00     | 13,319.00     | 13,828.00     |
| Amount Required NSS (Per Pupil) | 12,436.81                        | 13,031.33     | 13,764.01     | 14,810.50     |
| Actual NSS                      | 16,004,051.00                    | 16,863,449.00 |               |               |
| Actual Per Pupil Exp            | 14,956.00                        | 16,083.00     | Pending       | Pending       |
|                                 | <b>8% above NSS 6% above NSS</b> |               |               |               |

|                                 | FY23                               | FY24          | FY25          | FY26          |
|---------------------------------|------------------------------------|---------------|---------------|---------------|
| FAIRHAVEN                       |                                    |               |               |               |
| Chapter 70 Aid                  | 9,027,153.00                       | 9,631,703.00  | 9,797,583.00  | 10,036,083.00 |
| Required Local                  | 13,273,418.00                      | 14,136,790.00 | 14,889,430.00 | 15,860,855.00 |
| Required NSS                    | 22,300,571.00                      | 23,768,493.00 | 24,687,013.00 | 25,896,938.00 |
| Foundation Budget Per Pupil     | 13,282.00                          | 14,327.00     | 14,795.00     | 15,425.00     |
| Amount Required NSS (Per Pupil) | 13,282.06                          | 14,327.00     | 15,477.75     | 16,287.38     |
| Actual NSS                      | 23,409,914.00                      | 24,346,238.00 |               |               |
| Actual Per Pupil Exp            | 16,788.00                          | 18,260.00     | Pending       | Pending       |
|                                 | <b>5% Above NSS 2.4% above NSS</b> |               |               |               |

|                                 | FY23                                   | FY24          | FY25          | FY26          |
|---------------------------------|--|---------------|---------------|---------------|
| ORR                             |  |               |               |               |
| Chapter 70 Aid                  | 3,384,440.00                           | 3,468,325.00  | 3,567,021.00  | 3,710,721.00  |
| Required Local                  | 9,156,644.00                           | 9,551,673.00  | 10,043,860.00 | 10,781,799.00 |
| Required NSS                    | 12,541,084.00                          | 13,019,998.00 | 13,610,881.00 | 14,492,520.00 |
| Foundation Budget Per Pupil     | 12,429.00                              | 13,381.00     | 14,022.00     | 14,645.00     |
| Amount Required NSS (Per Pupil) | 12,429.22                              | 13,381.29     | 14,342.34     | 15,127.89     |
| Actual NSS                      | 19,469,325.00                          | 19,759,396.00 |               |               |
| Actual Per Pupil Exp            | 21,092.00                              | 21,519.00     | Pending       | Pending       |
|                                 | <b>55.2% Above NSS 51.8% above NSS</b> |               |               |               |



# Fairhaven Public Schools

Student Activity Accounts: Policies & Procedures Manual

2025-2026

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# Fairhaven Public Schools

## Student Activity Accounts: Policies & Procedures Manual

### OVERVIEW

This Student Activity Accounts: Policies & Procedures Manual was put together in accordance with Massachusetts General Law c. 71 § 47 and M.G.L. c. 268A, the Conflict of Interest Law.

Student activity accounts shall be used only for monies raised by School Committee-approved student organizations and which will be expended by those organizations for their benefit. Any monies belonging to PTO's, booster clubs, or staff cannot be maintained in the student activity accounts.

The Student Activity Agency Account is an interest-bearing bank account for the purpose of conducting student activities.

There are two separate types of accounts for student activity monies: the Student Activity Agency Account and Student Activity Checking Accounts. Monies are deposited to the Student Activity Agency Account and expended from the Student Activity Checking Accounts as governed by M.G.L. c.71 § 47.

The Student Activity Checking Accounts are only for expenditures, and in accordance with School Committee policy, will have a maximum balance as follows:

- Middle School \$20,000
- High School \$50,000

The funds to establish and periodically replenish checking accounts shall come from the Student Activity Agency Accounts specified above, through the School Committee warrant process. No monies shall be directly deposited into this account by the principal or other school employee.

In order to enable schools to facilitate and organize student activities, the law allows the establishment of Student Activity Accounts, so funds may be received by school leaders, held in public trust, and expended by school leaders on behalf of students for costs related to student activities. Principals, Secretaries, Advisors, & other personnel involved in the handling of Activity funds are responsible for following the guidelines and procedures prescribed in this manual.

### DEFINITION AND CATEGORIES OF STUDENT ACTIVITIES

Student activity accounts may only be used for the express purpose of conducting student activities, which are broadly defined to be:

- 1) Co-curricular in nature,
- 2) Contingent on a fee or on fundraising, and
- 3) For the sole benefit of students.

Fairhaven Public Schools recognizes the following categories of student activities:

- 1) **Socials**
  - a) Examples: Prom, class dances, ice cream/pizza party, student celebrations
- 2) **Special events**
  - a) Examples: Field day, spelling bee, talent show, pep rally, graduation, moving on ceremonies, science fairs
- 3) **Field trips**
  - a) Examples: Transportation costs, accommodations, entry fee, admission, snacks, lunches, class trips / senior trip
- 4) **Approved student clubs**
  - a) Examples: Student Council, marching band, yearbook, student alliances, and associations
- 5) **Athletics**
  - a) The Athletics Revolving Fund should be used as the primary account for athletic program revenues. The student activity fund should be used as a secondary account for these funds if the funds are student-driven or student-initiated, **AND** proceeds will benefit students directly.
- 6) **Miscellaneous activities**
  - a) Examples: Fundraisers, attendance incentives, student-driven or student-initiated charitable contributions, and school spirit days

The examples above are not an exhaustive list of acceptable student activities. Schools should use the 3 criteria listed above to determine if the use of student activity funds is acceptable. If there are still questions as to whether a student activity is acceptable, please contact the FPS Business Office.

## TAX EXEMPT STATUS

All student activity account purchases will be under the tax-exempt number of the Town of Fairhaven. Funds not under the control of the school system (e.g., parent-teacher organizations, staff funds) are not considered student activity funds and are not eligible to use the Town's tax-exempt number. There are no exceptions.

## BONDING

All employees involved in handling any funds from student activity accounts shall be bonded in the same manner as other school employees who handle money (e.g., food services employees). Such coverage may be in the form of a specific bond as provided by an insurance company, or by an endorsement to a liability policy.

## AUDITS

The Superintendent of Schools or the School Business Manager shall arrange an audit that shall not be performed by the bookkeeper or the principal involved with the account. The audit may be an internal audit done by the School Business Manager, if so approved by the School Committee. At least once time every three years, an independent audit firm shall do the audit. If an independent audit firm performs the audit, the cost of the audit shall be paid from the School Department's budget and/or the interest activity as authorized in the Earnings section.

The School Business Manager or other designee of the Superintendent will perform ongoing internal reviews. These internal reviews shall involve reviewing reports prepared by the individuals having daily oversight of the accounts.

## SUPPORT AND TRAINING

The services and/or guidance of the School Business Manager's office shall be made available to the principal's office to review laws and the essentials of good bookkeeping procedures to ensure accurate and auditable books and accounts. Included in these services is an annual meeting for advisor, coaches, and student officers/treasurers in early September to review principles of the student activity accounts system. As part of that meeting, training will be provided on the necessary procedures, forms, authorizations needed, and books and records to be kept to systemize an audit trail and prepare the proper reports accurately.

## GIFTS AND DONATIONS

Gifts to recognized student activities can be deposited into the Student Activity Agency Account and expended in accordance with the guidelines for expenditures from such student activity account.

In accordance with School Committee policy, gifts and donations to the Fairhaven Public Schools must be submitted to the School Committee for acceptance.

After acceptance by the School Committee, the monies for the student activity shall be deposited into the Student Activity Agency Account and fully expended for the activity for which it was received.

## CLASS ACCOUNTS AT GRADUATION

Funds held on behalf of graduating classes are to be held within the Student Activity Agency Account for the High School. Such funds shall be designated by the class' Year of Graduation, such as Class of 1998, etc. Once a class has graduated from High School, their funds should be removed from the High School Student Activity Checking Account no later than one year from the date of graduation. It is the responsibility of the class officers to arrange for these funds to be removed from the High School Activity Checking Account. When requested, and once all outstanding financial obligations of the graduating class have been met, the remaining balance should be removed from the fund by check transfer payable to the Class of XXXX. Checks payable to individual members of the graduating class are not permitted.

Should the class officers not request to have their funds removed from the Student Activity Checking Account within two years of their graduating, the funds will be forfeited by the class and transferred into the General Sub-fund portion of the Student Activity Agency Account. A vote of the School Committee will then allocate these funds. Class officers should be given a copy of this policy during the course of their senior year to ensure their knowledge of their obligations to perform under this policy.

## GENERAL MANAGEMENT

### ESTABLISHING A STUDENT ACTIVITY ACCOUNT

Annually, as part of the budget process, the School Committee establishes advisor stipends for student activities. These student activity organizations will be automatically considered approved student organizations under these guidelines and as such need not make a separate application to the School Committee for recognition as an approved student organization.

Any other student activity organization wishing to be recognized as an approved student organization shall apply, in writing, to the Superintendent of Schools, who shall make a recommendation to the School Committee for their vote to recognize the student activity organization for the purpose of raising and expending activity monies regulated by M.G.L. c. 71 § 47. The application shall include a statement of purpose for the organization and a procedure for the selection of officers.

No account shall be established or maintained for any organization that has not received School Committee approval.

Recognizing that there are activities that are one-time events, the School Committee may approve the establishment of an account within a school's student activity control account for one-time events. All deposits and expenditures related to a specific one-time event shall be processed through this account. Any monies remaining in the one-time event account at the close of the school year shall be transferred to the student activity account's interest activity. The one-time event account shall not be used for any School Committee-approved activities. Activities shall use their own account within the student activity fund.

All funds raised for student activities **MUST** be deposited into the Student Activity Agency Account according to the deposit procedure. Expenditures may be made from the Student Activity Checking Account following the expenditure procedure.

Schools seeking to set up a new student activity account within the Student Activity Account must contact the building principal, the principal will request the addition of the account to the School Business Manager. All Student Activities & Clubs shall be approved annually by the School Committee.

### SCHOOL STAFF RESPONSIBILITIES

**School Leaders:** It is the responsibility of school leaders to ensure M.G.L. c. 71 § 47, School Committee policies, and administrative procedures are followed with regard to student activity account management. The school leader is a fiduciary agent accountable to both students and the School Committee for ensuring that student funds are properly used for student activities. A clear audit trail and appropriate documentation are essential both to safeguard student funds and to protect employees from charges of wrongdoing. Two separate and independent sets of records of receipts and expenditures shall be maintained; one by the school, one by the Business Office. School leader responsibilities include:

- Approving expenditures
- Recommending the creation of new student activities to the Superintendent

**School Administrative Staff:** School administrative staff shall support the school leader in managing the student activity account. School administrative staff responsibilities include:

- Receiving student funds for deposit
- Keeping physical control of the school's unique 3-part deposit slips
- Depositing funds at a Fairhaven Rockland Trust branch
- Notifying the FPS Business Office when the school is running low on unique 3-part deposit slips
- Preparing deposit slips
- Submitting a Student Activity Account Deposit Form to the Business Office for each deposit
- Issuing Returned Payment Notices
- Maintaining copies of deposit slips, receipts, approved expenditures, invoices, reports, and other relevant documents for at least seven years

**School Advisors and Coaches:** School Advisors and Coaches shall support the school leader and administrative staff in managing the student activity account. School Advisor and Coaches' responsibilities include:

- Proper collection of all activity fund monies, including safeguarding all monies collected
- Submitting a Student Activity Account Deposit Form to the School Administrative Staff for each deposit
- Maintaining adequate records to support the financial activities of the group

- Keeping copies of invoices or disbursement vouchers
- Keeping detailed records, by student, of fundraising proceeds
- Minutes of the organization's meetings, which detail, at a minimum, attendance, discussion of fundraising activities, and review and approval of expenditures and financial status
- All records should be kept current, in good order, and must be kept for a period of seven years
- Each month the advisor should compare his or her balances and financial records to those kept by the business office. If there is a discrepancy, the advisor should promptly contact the Executive Assistant to the Business Office in order that the matter may be resolved in an expedient manner.
- All records are subject to review at any time. They must be made available during the audit of the district's activity funds

**Business Office:** The Business Office is responsible for proper accounting and administration of fund transactions.

Fairhaven Public School personnel are not responsible for funds collected, disbursed, and controlled by parent or booster organizations. These parent and booster organizations funds are not to be accounted for in the school's Activity Funds and are not permitted to use the Town's Tax exemption number. There are no exceptions.

## FUNDRAISING

All fundraising activities must have prior approval of the building principal and, if applicable, the Athletic Director using the Fundraiser Application. If school facilities are needed to host the fundraiser, then once the Fundraiser Application is approved, the request must be entered into ML Schedules.

In 2024, the FPS School Committee approved a partnership with SnapRaise as a means to solicit fundraising for Student Activities. Once an approved Fundraiser Application has been received, email Cameron Bell (cameron.bell@snapraise.com) and cc: the School Business Manager to request a fundraising initiative be created.

**Gaming events such as raffles, casino nights, poker tournaments, etc. are not allowed.**

## COLLECTION OF MONEY

All money collected by an organization or club for fees, dues, or other fundraising activities must be recorded using one of the following methods:

- Pre-numbered money receipts
- Student Activity Account Deposit Form
- Collection forms provided by fundraising vendors
- Roster Receipt Form for camps, including the amount paid and the method of payment received

All collections must be deposited in the school activity fund. Totals should be compared to the totals reflected on the supporting documentation, and any differences should be reconciled prior to deposit.

Money collected should not be kept overnight in a desk drawer or file cabinet, nor should it be taken home by the advisor. If, for some reason, all records cannot be completed and recorded before the end of the day, the funds should be kept in a locking cabinet and processed as soon as possible. This should only occur in extreme circumstances. Once the records are completed, monies should be brought to the Principal's office. This should occur within 24 hours of receiving funds.

**Personal check cashing by faculty members is prohibited. Likewise, cash should not be removed from activity fund collections and replaced with the advisor's personal check. In addition, cash collections may not be used to purchase supplies, refreshments or for any other purpose. Activity fund collections must be deposited intact, in the same manner in which they were received.**

Advisors will often be collecting money for more than one activity. Each activity should be clearly documented on separate collection records. It will also help the advisor measure the profitability of fundraising efforts.

## STUDENT ACTIVITY ACCOUNT DEPOSITS

It is **REQUIRED** that **ALL** revenue collected "for the express purpose of conducting student activities" be deposited into the Student Activity Agency Account. All deposits require submission of a Student Activity Account Deposit Form, designating the Club or Class of the deposited funds.

## DEPOSIT PROCEDURE

1. When an advisor submits funds collected for deposit it should be done on a Student Activity Account Deposit Form and a copy of the completed form kept by the advisor. This should be done in the presence of another person, typically a student officer. Both individuals should sign for verification that they have counted monies being deposited.
2. Tally the Deposit Form and manual cash receipts and make certain that this total matches the deposit total.
3. Bring Monies and the Deposit Form to the Principal's designee.
4. The funds shall be verified by the Principal's designee in the advisor's presence. The advisor will bear the responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the Principal's designee.
5. After depositing the funds, the advisor will be provided with a receipt documenting the amount of the deposit.
6. School personnel will deposit funds at a Rockland Trust Branch using the unique deposit slips provided to the school. **This is critical to ensuring funds are deposited to your school's account and simplifying the reconciliation process.**
  - a. If depositing funds for use in multiple student activities, **schools must use a separate deposit slip for each pool of money.**
7. Advisors/coaches will receive a copy of the bank deposit slip to be kept with their records.
8. Allow at least 7 business days for the deposit to be booked by the FPS Business Office to your account and reflected in School ERP Pro.

Copies of submitted Student Activity Account Deposit forms must be retained by the school and the FPS Business Office for at least **seven** years.

Schools need to notify the FPS Business Office when they are running low on unique 3-part deposit slips, not once they've run out of deposit slips, so additional deposit slips may be ordered and delivered to the school.

## ACCEPTING AND DEPOSITING CHECKS:

Checks may be accepted for the amount of purchase only. Post-dated checks are not acceptable. Any acceptable check should contain the following:

Name

Address

Phone Number

All Checks must be stamped with the activity name, account #.

## RETURNED CHECKS

A \$25.00 fee will be assessed for each returned check. Schools **are not** responsible for remitting payment for this fee. However, schools **are** responsible for issuing the Returned Payment Notice, which acts as an invoice to the individual whose check was returned. The school should retain a copy of the notice. A copy of the notice should also be forwarded to the Executive Assistant to the Business Office at the same time it is mailed to the individual being charged the fee.

## TRANSFER PROCEDURE

The Transfer Request Form must be completed if a school needs to transfer funds between Clubs and/or Classes, or to an organization. Allow at least five business days for the transfer to be completed and reflected in School ERP Pro.

Examples of acceptable transfers include:

- Funds were mistakenly deposited into [CLUB / CLASS] instead of [CLUB / CLASS]. Move funds to [CLUB / CLASS].
- [CLUB / CLASS] has excess funds and would like to donate those funds to [CLUB / CLASS / ORGANIZATION].

## ELIGIBLE & INELIGIBLE DEPOSITS

Sample eligible deposits:

- Deposits from approved fundraising activities
- Contributions from students/parents / families for a field trip or other eligible co-curricular activity
- Commissions from sales (examples: yearbooks, school photos, class rings)
- Sales from clothing (only if proceeds will benefit students directly)
- Gifts and donations to a recognized student activity once approved by the school committee

While not an exhaustive list, the following types of deposits **CANNOT** be made to Student Activity Agency Account:

- General donations not designated to a recognized student activity
- Grants
- Staff-initiated charitable collections for the benefit of other staff (sunshine funds)
- Lost book fees

If your school has any deposits that do not fit within the student activity category then please contact the FPS Business Office to determine where the funds need to be housed.

## INTEREST

Interest earned by the Student Activity Agency Account shall be maintained in the Agency Account and distributed annually among the student activity accounts or used to pay for fees associated with the Agency Account.

## STUDENT ACTIVITY ACCOUNT EXPENDITURES

Student activity funds shall **ONLY** be used for the purpose of funding student activities.

No purchases will be made without prior approval of the school leader. An advance of personal funds is **not allowed** unless prior approval is granted. If it is anticipated that the advance of funds may be necessary, prior approval shall be obtained from the school leader and the School Business Manager. Should an advance be made, any reimbursement is contingent on submission of receipts or additional proof of payment and submitted on an Expense Reimbursement Form.

Equipment and supplies purchased with student activity funds for student activities (**not for the classroom**) are the property of the student club, not any individual student, teacher, administrator, or other interested party. Students, teachers, or administrators involved in purchasing through the student activity account shall not in any way benefit personally from the purchase.

While State Procurement Law (30B) does not apply to student activity accounts, the District expects schools to use best practices when making purchases to ensure schools are getting the best available value. Such best practices include: drafting a detailed specification of the needed service/product and soliciting multiple bids whenever possible.

Student activity accounts **MAY NOT** have associated debit / ATM cards, nor a checkbook to use for purchases or reimbursements.

## EXPENDITURE PROCEDURE

Before entering a requisition, schools should confirm if the company/venue is already an approved Vendor by asking the Principal's designee or, if, based on the service provided, determine if the individual needs to be "hired" and paid through the Town's payroll system. If a school has questions about whether a company/venue is an approved Vendor or should be hired, they may reach out to the Executive Assistant to the Business Office.

After confirming a vendor is on file, the school will be able to enter a requisition for student activities using the Student Activity Account Number, which is appropriate to the requisition.

Spending out of a student activity account for student activities is similar to school spending out of the general fund.

A check will only be issued once an invoice and the product(s) / service(s) have been received.

**No invoice shall be processed for payment if there is an insufficient balance in the student activity account.**

The FPS Business Office recognizes there are some instances, such as the Prom, in which prepayment to vendors is required before revenue for the student activity is deposited into the student activity account. Advisors that need to prepay a vendor should contact the Executive Assistant to the Business Office **at least 21 days prior to the prepayment deadline.**

## REIMBURSEMENTS

To request a reimbursement from the student activity account:

1. **You must have prior approval from the Building Principal AND the School Business Manager**
2. Complete and submit the Expense Reimbursement form with details of the expense, funding source, and amount.
3. Completed Expense Reimbursement forms should be sent to your Building Principal.

Staff seeking reimbursement out of the Student Activity Account can receive reimbursement for tax on purchases; however, tax should be avoided wherever possible by going through the standard purchasing process using a Tax Exempt Form.

## ELIGIBLE & INELIGIBLE EXPENDITURES

Expenditures are eligible only to the extent to which money has been collected and classified for that particular student activity.

Sample eligible expenditures:

- Expenses related to student socials, special events, field trips, club activities, and co-curricular activities
- Student-initiated charitable donations

The following types of expenses **CANNOT** be paid out of student activity accounts:

- **Staff Funds:** Funds that belong to staff (sunshine funds, staff appreciation lunches, etc.) may not be deposited in or expended from student activity accounts. Staff who wish to collect and expend funds for their own benefit must establish a bank account in their own name. They cannot use the Town Tax ID number for such accounts and cannot establish any accounts under the name of the Fairhaven Public Schools.
- **Books, Materials, and General Supplies:** All purchases of books, materials, or supplies for the classroom should be made using the school's general fund budget. Only books, supplies, or materials directly related to student activities may be purchased out of the student activity account.
- **Staff Stipends for Before / After School Programs / Camps:** Money collected for school-based before and/or after school programs are NOT permitted to "flow through" student activity funds. Staff for these programs should be paid through the Off-Duty Account.
- **Academic Services:** Tutoring programs, translators, exam proctors, and other academic services, even when they occur outside of the normal school day, do not qualify as student activities.

## OPERATING PROCEDURES

### CASH POLICY FOR STUDENT ACTIVITY FUNDS

Schools should use an existing cash box or purchase a lockable cash box that is kept in a secure or locked location. Cash boxes may be used to receive cash/checks and make change during fundraising activities.

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 Rockland Trust Branch within **48 hours** of receipt. At the end of the school year, the cash box should be closed out by depositing any cash into the student activity account.

Student organizations, teachers, and administrators receiving funds from any source (fundraisers, fees, etc) shall turn over such money to the school leader or designee **WITHIN 24 HOURS** for safeguarding and subsequent deposit to the Student Activity Agency Account. No student, teacher, or administrator shall take money home at any time. Any money not deposited on the same day it was received shall be kept overnight in the cash box.

As needed, cash boxes may be signed out to staff and student organizations, provided that a cash box log is completed each time the cash box is signed out.

Collected cash/checks must be balanced daily 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 the amount of money 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 Student Activity Agency Account at a Rockland Trust Branch. Deposits shall be conducted **WITHIN 48 HOURS** of receipt by the school leader. The FPS Business Office will reconcile deposits upon receiving a copy of the deposit slip and completed deposit form specifying the Club / Class from the school.

### RECEIPTS

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

As such, schools need to keep records of collected cash/checks. When more is collected from an individual, a pre-printed carbon receipt must be issued to that individual. 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.

Advisors, coaches, and building leaders shall be provided with a bank receipt matching the deposit turned in.

## REPORTING

### MONTHLY RECONCILIATION REPORTS

Each month when there is account activity, the advisor should compare his or her transactions and balances with those kept in School ERP Pro. If there are any discrepancies, the advisor should promptly contact the Executive Assistant to the Business Office to have the matter resolved in an expedient manner.

### YEAR-END RECONCILIATION

Every advisor must compare their season/year-end balances with those kept in School ERP Pro. If there are any discrepancies, the advisor should promptly contact the Executive Assistant to the Business Office to have the matter resolved in an expedient manner.

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

Designated balances will remain in the account for the following year unless they were designated for the senior class, in which case the instructions under "Closure and Dissolution of Accounts" of this manual must be followed. Excess amounts from specific activities can be transferred to a different Club / Class by submitting the Transfer Request Form.

### REPORTING LOST / STOLEN FUNDS

If funds collected for student activities are lost or stolen, the school leader is responsible for immediately notifying the FPS Business Office and filing a written incident report.

The School Business Manager will meet with the school leader to determine what immediate steps may be necessary to ensure that the student activity 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 student activity funds. Schools are also responsible for tracking these transactions as they pertain to each individual student activity. Records must be sufficiently detailed in order to support a full reconciliation of funds collected, deposited, and expended for each student activity.

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

- Completed Student Activity Account Deposit Form, including receipts and bank deposit receipts for each deposit
- All expenditures supported by an invoice or receipt

Periodic reviews of student activity accounts may check such items as:

- Timeliness of depositing of funds
- Completion of required deposit form
- Matching of receipts to deposit form
- Storage / safeguarding of receipts

The District will complete periodic audits of student activity accounts.

## CLOSURE & DISSOLUTION OF ACCOUNTS

### CLASS ACCOUNTS AT GRADUATION

Funds held on behalf of graduating classes are to be held within the Student Activity Checking Account for the High School. Such funds shall be designated by the class's year of graduation, such as Class of 1998, etc.

Once a class has graduated from High School, their funds should be removed from the Student Activity Checking Account no later than one year from the date of graduation. It is the responsibility of the class officers to arrange for these funds to be removed from the High School Activity Checking Account. When requested, and once all outstanding financial obligations of the graduating class have been met, the remaining balance should be removed from the fund by check transfer payable to the Class of XXX. Checks payable to individual members of the graduating class are not permitted.

Should the class officers not request to have their funds removed from the Student Activity Checking account within two years of their graduating, the funds will be forfeited by the class and transferred into the General Sub-fund portion of the Student Activity Agency Account. A vote of the School Committee will then allocate these funds.

When class accounts are turned over to the class members after graduation, the class may not use the Town's Tax ID number since the funds are no longer under the control of the School Committee.

Class officers should be given a copy of this policy during the course of their senior year to ensure their knowledge of their obligation to perform under this policy.

### INACTIVE ACCOUNTS

Whenever possible, excess balances collected for student activities should be avoided.

Accounts under the Town's Tax ID that have been inactive for at least 3 years and are not designated for a particular school will be closed. Any remaining balances will be transferred to the Student Activity Agency General Fund Account.

The school leader shall be responsible for the review of all student activity accounts associated with their school at the end of each fiscal year (**June 30th**). The following procedures should be followed if they determined that any student activity 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 FPS Business Office.
- 2) If the account should be closed out and has a balance of funds,
  - a) The balance of recognized student activity funds should be moved into the appropriate Club / Class accounts
  - b) The balance of unrecognized student activity funds should be moved into the school's Student Activity Agency General Fund Account.

# FREQUENTLY ASKED QUESTIONS

## GENERAL

### 1) What is a student activity account?

Under Massachusetts General Laws, student activity accounts are accounts set up for the express purpose of conducting student activities. Student activities for this purpose are broadly defined to be:

- Co-curricular in nature,
- Contingent on a fee or fundraising, and
- For the sole benefit of students.

Funds collected for student activities belong to the students. Funds may be received and expended by school leaders on behalf of the students through the student activity account.

### 2) What are approved student activities recognized by FPS?

Approved student activities include:

- Field trips and related student transportation
- Student clubs approved by the school leader
- Co-curricular or enrichment activities that are not part of the District's regular programming
- Student-initiated special events
- Student-initiated collections for a charitable purpose
- Athletics

### 3) How long should I keep financial records?

Financial records should be retained for a period of seven years.

### 4) Can we sell uniforms or school clothing using our Student Activity Agency Account?

If the proceeds will be used for a student activity, the account can be used.

## DONATIONS & FUNDRAISING

### 1) Can I deposit a grant in my Student Activity Agency Account?

No. All Federal, State, and private grants, as well as corporate solicitations, need to be housed in the District's Financial system. Contact the School Business Manager prior to applying for a grant.

All grants being managed through the Financial system must be approved by the School Committee before they can be officially accepted by FPS. Similarly, the School Committee's approval is required before FPS can gain access to the grant funds.

### 2) Someone is donating a piano. Can I pay a mover through the Student Activity Agency Account?

Yes, if the funds were raised with that intent or if there are appropriately identified surplus funds from another student activity.

### 3) Our school is fundraising after a natural disaster. How do we write a donation check after collecting money?

Student-directed fundraisers are considered student activities. In those cases, the Student Activity Agency Account can be used for this purpose. Fundraising done by parents, teachers, or other adults for a non-student activity purpose are not able to be deposited in the Student Activity Agency Account and should be considered private funds. Contributions to charitable organizations may be made in a similar manner as payments to other Town vendors. If your school wishes to make a charitable donation with student activity funds, please reach out to the Executive Assistant to the Business Office.

#### 4) How do I handle gift cards that are donated to my school?

Gift cards explicitly donated for student activities should be treated no differently than cash. Schools receiving gift cards should provide the donor with a receipt noting the donor, date received, gift card amount, purpose of the gift card, and person accepting the gift card. The gift card should be stored in a locked cash box. When the school is ready to use the gift card, the person who takes it out of the cash box should be different than the person who uses the gift card. The person using the gift card should return the used gift card along with a receipt documenting what was purchased with the gift card.

## PTO ACCOUNTS

### 1) What do I do with PTO funds?

Parent councils may contribute funds to the Student Activity Agency Account if those funds will be used for a student activity. Funds must be deposited into the Student Activity Agency Account before they can be spent for student activities. If a PTO wishes to maintain their own account, it may establish an independent account and are not eligible to use the Town's tax-exempt number. There are no exceptions.

In instances in which students or school employees direct or participate in fundraising, those amounts may not be directed to independent parent council accounts.

## SCHOOL EVENTS

### 1) I need to pay my custodian or cafeteria worker to stay beyond their contracted hours for an event. Can I pay through the Student Activity Agency Account?

Only if the event is a qualified Student Activity, and all such payments must be made through FPS payroll. If the employee is staying late for an event that is not a Student Activity, he or she must be paid out of the school's FPS budget.

## SUPPLIES

Basic school supplies or school functions are not eligible expenses for the student activity account and should be paid for through FPS funds.

Student Activity Agency Accounts may only be used to purchase equipment or supplies to support student activities (such as art supplies for the Art Club). Equipment and supplies purchased with student activity funds are the property of the student activity groups and not any individual student or other organization. Equipment and supplies purchased with student activity funds should be used exclusively for co-curricular student activities and not for the general use of school operations. Student advisors, or others involved in purchasing, may not benefit personally from any purchasing – either directly or indirectly.

### 1) It's the day of the play, and the batteries died for the microphone. How do I buy batteries?

The employee who makes the purchase should file an Expense Reimbursement Form after receiving approval from the Building Principal and School Business Manager.

### 2) Can I buy a kindergarten rug or pay to have a kindergarten rug cleaned through the Student Activity Agency Account?

No. Basic school supplies or school functions (such as cleaning) are not eligible expenses for the Student Activity Agency Account and should be paid out of your FPS budget.

## MISCELLANEOUS

### 1) I want a logo design and marketing materials for my school. How do I pay for that?

The Student Activity Agency Account may not be used for this purpose.

### 2) Can commissions from picture day or a Scholastic Book Fair, for example, be deposited into the Student Activity Account? Can these funds be used for t-shirts or other incentives?

Yes, commissions from school photos and Scholastic Book Fairs **MUST** be deposited into the Student Activity Account. If school photos or the Scholastic Book Fair were school-wide, the funds should be deposited into the School's General Fund Student Activity Account. If only a particular grade participated, then the funds would need to be deposited into that

particular grade's account. Funds generated from commissions can certainly be used to purchase t-shirts or other incentives to support co-curricular activities at the school.

**3) How do I reimburse a parent/guardian who has prepaid for a student to go on a trip, but whose child will no longer be able to go?**

A parent or guardian seeking a refund would need to be added as a Town of Fairhaven vendor. Once they've been added as a Town vendor, they would need to provide proof of payment (either a receipt issued from the school or a canceled check) to the Executive Assistant to the Business Office.

## RESOURCES

### STUDENT ACTIVITY FORMS

- 1) [Student Activity Account Deposit Form](#)
- 2) [Fundraising Application](#)
- 3) [Roster Receipt Form](#)
- 4) [Funds Transfer Request](#)
- 5) [Returned Payment Notice SAMPLE](#)
- 6) [Cash Box Log](#)
- 7) [Cash Box Reconciliation Form](#)
- 8) [Receipt Log Template](#)
- 9) Purchase Order Request Forms - [East](#) [Wood](#) [EHMS](#) [FHS](#)

### ADDITIONAL RESOURCES

- 1) [M.G.L. c. 71 § 47](#)
- 2) [M.G.L. c. 268A § 17](#)
- 3) [M.G.L. c. 268A § 19](#)
- 4) [FPS School Committee Policy JJ](#)
- 5) [FPS School Committee Policy JJA](#)
- 6) [FPS School Committee Policy JJE](#)
- 7) [FPS School Committee Policy JJF](#)
- 8) [FPS School Committee Regulation JJF-R](#)

# Fairhaven Public Schools

## Acknowledgement of Responsibilities of Faculty Advisors of Student Groups

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities will contribute to the educational experience of the students and will not conflict with the instructional program. Money raised by student groups and organizations will be held by the school as trustee. The faculty advisor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by club accounts.

I hereby acknowledge that have read the "Student Activities Accounts: Policies and Procedures Manual" and that I am responsible for complying with it in particular, acknowledge that:

1. All fundraising activities will be approved, in advance, by the building principal using the Fundraising Application.
2. I am responsible both for safeguarding and accounting for funds received from or on behalf of students.
3. Student activity money will be turned in to the Principal's office daily in the same form which it was received.
4. At the completion of all fundraisers, the Fundraising Recap will be completed and submitted to the principal for approval.
5. All purchases made on behalf of the student organization will be made by check and approved in advance by the principal using the Expenditure Procedure.
6. I will maintain a positive balance in my organization's account.

I understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Advisor's Name (print): \_\_\_\_\_

Advisor's Signature: \_\_\_\_\_

Student Club or Activity: \_\_\_\_\_

Date: \_\_\_\_\_

| Account # | Name               | Date | Balance    |
|-----------|--------------------|------|------------|
| 7001      | ROSETTA STONE      | 2019 | \$360.33   |
| 7005      | THE STAND          | 2023 | \$497.99   |
| 7007      | CHESS CLUB         | 2016 | \$50.00    |
| 7015      | POSITIVE INFLUENCE | 2024 | \$55.01    |
| 7032      | WORD OF THE MONTH  | 2021 | \$68.08    |
| 7130      | WORLD LANGUAGE     | 2017 | \$7.30     |
| 7290      | THE SPRAY          | 2016 | \$296.41   |
| 7320      | LIBRARY            | 2015 | \$225.11   |
| 7440      | WELLNESS           | 2015 | \$8.80     |
|           |                    |      | \$1,569.03 |