



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DA**

**FISCAL MANAGEMENT GOALS**

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management.

As trustee of local, state, and federal funds allocated for use in public education, the Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Masconomet Regional School District take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Committee operations and into all aspects of school system management and operation.

In the Masconomet Regional School District's fiscal management, it is the Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended;
2. To establish levels of funding that will provide high quality education for the students;
3. To use the best available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

*Original adoption: 5/19/82*

*Revised: 6/21/06, 6/17/09, 4/2/14*

*Next Review: April 2019*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DB**

**ANNUAL BUDGET**

The School Committee desires to implement its policies through a systematic approach to program planning and budget preparation. District-wide objectives will be established which will be consistent with the District's Philosophy and Goals. Programs will be identified, and annual and long-term objectives will be established for each program consistent with the District-wide objectives. Program evaluation will be a part of planning.

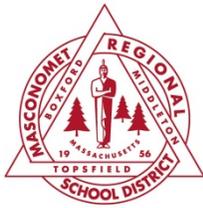
Public school budgeting is regulated and controlled by legislation, state regulations, and local Masconomet Regional School Committee requirements. The operating budget for the Masconomet Regional School District will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

Each year, all programs, their objectives, their evaluations, and their expenditure accounts will be reviewed carefully and systematically. Then, the Superintendent and Chief Financial Officer will develop a needs-based budget for the review and approval of the School Committee, which will become the basic program and financial plan to be implemented by the Superintendent during the following fiscal year.

The three general areas of responsibility for the Administration will be budget preparation, budget presentation, and budget administration. The Superintendent and Chief Financial Officer will provide quarterly progress reports to the School Committee.

LEGAL REFS: M.G.L. 71:34; 71:37 and 71:38N

*Original adoption: 5/19/82 Amended:  
Revised: 1/19/05, 6/21/06, 6/17/09, 4/2/14  
Next Review: April 2019*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DBC**

**REGIONAL COOPERATION IN BUDGET PLANNING**

The Regional School Committee, as elected representatives of the towns, wishes to work cooperatively with town officials elected to represent municipal government. For this reason, representatives of these officials will be invited to be present at, and participate in, all meetings concerned with the preparation of the Budget. A tentative budget will be prepared and forwarded to town officials, in accordance with Sub-section V-B of the Regional Agreement.

The Budget for the ensuing fiscal year will be adopted no later than forty-five (45) days prior to the earliest date on which the business session of the annual town meeting of any member town is to be held, but in any event, not later than March 31st. The Treasurer shall certify to each town the amount necessary to be raised, in accordance with Sub-section V-C of the Regional Agreement.

The School Committee and/or its representatives will endeavor to meet and confer with representatives of the region's elementary school committees to work toward cooperative and supportive educational planning.

CROSS REF: Regional Agreement

*Original adoption: 5/19/82*

*Revised: 1/19/05, 6/17/09*

*Reviewed: 12/16/13*

*Next Review: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DBD**

**BUDGET PLANNING**

A major portion of income for the operation of the public schools is derived from local property taxes, and the Masconomet Regional School Committee will attempt to protect the valid interest of the taxpayers in Boxford, Middleton and Topsfield. However, the first priority in the development of an annual budget will be the educational welfare of the children in the Masconomet Regional School District.

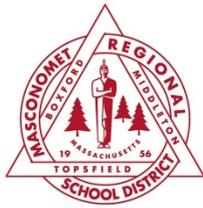
Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the Masconomet Regional School Committee will strive to:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended;
2. Establish levels of funding that will provide high quality education for all our students; and
3. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

*Original Adoption: 6/21/06*  
*Revised: 6/21/06, 6/17/09*  
*Reviewed: 12/16/13*  
*Next Review: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DBE**

**BUDGET PROCESS**

It is the responsibility of the Masconomet Regional School Committee to sufficiently explain the objectives and needs of the schools to the public so that support of education can provide all children with equal and suitable educational programs.

The financial condition of the district, along with its needs and goals, will be interpreted to the citizens through an ongoing public information program. The budget as approved by the Masconomet Regional School Committee shall be published and distributed to:

- Masconomet Regional School Committee members
- Boards of Selectmen
- Town Clerks Offices
- Town Treasurers
- Public Libraries
- Appropriate School Administrators

Massachusetts General Laws, Chapter 71, Section 38N state:

The School Committee of each city, town or Regional School District shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing, said Committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the Superintendent of Schools or at a place so designated by said Committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing shall be conducted by a quorum of the Masconomet Regional School Committee. For the purposes of this section, a quorum shall consist of a majority of the members of said Masconomet Regional School Committee.

The budget will be made available to the press and public at a time that the Masconomet Regional School Committee deems appropriate. It is the intent of the Masconomet Regional School Committee to have the budget information disseminated so the public may review it at least one week prior to any public hearing.

The annual budget will be adopted if a majority of the voters present and voting at at least two of the three Annual Town Meetings passes the budget.

The Annual Town Meetings can neither increase nor decrease individual line items of the school budget as adopted and presented by the Masconomet Regional School Committee.

LEGAL REF: M.G.L. 71:34; 71:38N

*Original Adoption: 6/21/06, 6/21/06, 6/17/09*

*Reviewed: 12/16/13*

*Proposed reconsideration: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DBI**

**BUDGET IMPLEMENTATION**

The Superintendent is responsible for the development of a sound system of Business management to support the District's programs, to ensure effective and efficient use of District funds, to provide for the accounting and reporting of funds in accordance with the General Laws, and to provide for proper operation and maintenance of plant and equipment. These responsibilities may be delegated, as appropriate.

*Original adoption: 5/19/82*  
*Revised: 11/17/01, 6/21/06, 6/17/09*  
*Reviewed: 12/18/13*  
*Next Review: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DBJ**

**TRANSFER AUTHORITY**

The total amounts which may be expended during the fiscal year for the operation of the Masconomet Regional School District are set forth in the budget. The total amount budgeted as the expenditure for each program is the maximum amount that may be expended for the classification of expenditures during the school year, except as the Superintendent authorizes a transfer of funds.

In keeping with the need for periodic reconciliation of the school district's budget, the Superintendent will recommend the procedure for transfers of funds for the Masconomet Regional School Committee's approval.

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the Masconomet Regional School District.

LEGAL REF: Town By-Laws  
Regional Agreement

*Original Adoption: 6/07/06*  
*Revised: 06/21/06, 6/17/09*  
*Reviewed: 12/18/13*  
*Next Review: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DD**

**FEDERAL AND STATE GRANT FUNDS**

The District shall accept and/or apply for Federal and State grant funds whenever the purpose for which the funds are granted is consistent with the District's philosophy and objectives and the implementation of the grant does not impede or impair implementation of other plans which are of higher priority. Such funds shall be administered in accordance with applicable Federal and State guidelines.

School districts are authorized under General Laws, Chapter 44, Section 53A, to accept grants of funds, services, equipment, or materials from state or federal agencies and from private foundations and individuals. The following sections govern the acceptance of such grants.

1. The District wishes to avail itself of grants when these grants support programs which the Committee approves as beneficial to the District's programs and services. The School Committee, however, reserves the right to refuse grants, at its discretion.
2. The School Committee recognizes that grants are offered for specific purposes and such grants may establish conditions. The Committee will review and approve or disapprove of the purposes and conditions for each proposed grant upon acceptance and thereafter annually. Once the grant is accepted by the School Committee, the Superintendent shall administer the grant funds in accordance with these purposes and conditions, but because the School Committee is ultimately responsible for such funds, the School Committee reserves the right to review the use of such funds at any time.
3. If grants require matching funds, authorization must be given by the School Committee in advance of application. Grants of less than \$4,500 authorized by the State government, and for which the District may be able to qualify, may be applied for and utilized if the use of the funds is consistent with District policy. Grants of \$4,500 or more will be presented for approval by the School Committee.

LEGAL REFS: M.G.L. 44:53A  
P.L. 874 Impact Aid  
Board of Education 603, CMR 32:00 & 34:00

*Adoption Date: 8/4/71*  
*Revised: 2/2/05*  
*Revised: 6/17/09*  
*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DDA**

**GRANTS FROM PRIVATE SOURCES**

The Masconomet Regional School Committee recognizes the benefits accrued through active citizen involvement and support of the public schools. The Masconomet Regional School Committee further acknowledges the value of individual or group donations on behalf of the public schools, which may be helpful to maintain, augment or initiate programs. All such donations are accepted and utilized at the discretion of the Masconomet Regional School Committee. The Masconomet Regional School Committee may decline to accept gifts that it deems not to be in the best interests of the district.

*Adoption Date : 6/7/06*  
*Revised: 6/7/06, 6/17/09, 1/15/14*  
*Review Date: January 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DEB**

**REVENUES FROM STATE AND FEDERAL TAX SOURCES**

It is the objective of the Masconomet Regional School Committee to provide equal educational opportunities for all children within the school district. Therefore, the Superintendent or his/her designee shall be responsible for seeking and securing all possible funds from state, federal, and other sources for the support of the schools and/or the enhancement of educational opportunities or programs.

*Adoption Date: 6/7/06*  
*Revised: 6/7/06, 6/17/09, 1/15/14*  
*Review Date: January 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

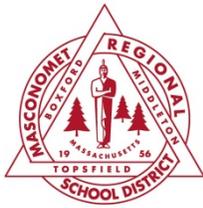
**DFD**

**GATE RECEIPTS AND ADMISSIONS**

Admission receipts of school events shall be adequately controlled, using the standard procedures of the school district. The Principal is responsible for the administration and supervision of all phases of school events for which an admission is charged, except for athletic events, which are the responsibility of the Athletic Director.

The Superintendent shall be advised of prices to be charged for school events including the criteria for free admissions or guest passes.

*Adoption Date: 6/7/06*  
*Revised: 6/7/06, 6/17/09, 1/15/14*  
*Review Date: January 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DH**

**BONDED EMPLOYEES AND OFFICERS**

Each employee of the Masconomet Regional School District who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by a blanket bond.

LEGAL REFS: M.G.L. 40:5

*Adoption Date : 6/7/06*  
*Revised: 6/7/06, 6/17/09, 1/15/14*  
*Review Date: January 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DI**

**FISCAL ACCOUNTING AND REPORTING**

The Superintendent will be ultimately responsible for receiving and properly accounting for all funds of the Masconomet Regional School District.

The accounting system used will conform with state requirements and to good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The Masconomet Regional School Committee will receive periodic financial statements, at a minimum quarterly, from the Superintendent or designee showing the financial condition of the school district. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.

LEGAL REF: Board of Education 603 CMR 10:00

*Adoption Date: 6/7/06*  
*Revised: 6/7/06, 6/17/09, 1/15/14*  
*Review Date: January 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DIBA**

**RESERVE FUNDS**

The Masconomet Regional School Committee's policy is to maintain adequate reserves to ensure operational stability in the school district. To this end, the School Committee shall maintain a minimum balance of 4% of the current year's General Fund expenditures in the Excess and Deficiency Fund. These funds may be used to maintain a positive cash flow in an effort to avoid temporary borrowing, be available for unanticipated revenue shortfalls, and may be used to fund non-recurring or unforeseen expenditures that arise during the year.

The School Committee will establish and maintain a Stabilization Fund to provide a funding mechanism for future Capital replacements, renovations, extraordinary maintenance, or additions. Once established, the funding source for the Stabilization Fund will be through School Committee appropriations or a separate warrant article request from the member towns. Warrant articles for the Stabilization Fund will require positive action from all three Towns.

*Adoption Date: 8/4/71 (Surplus Funds)*

*Revised: 1/5/0, 6/21/06, 6/17/09*

*Review Date: June 2014*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DIBB**

**TYPES OF FUNDS/REVOLVING FUNDS**

The Masconomet Regional School Committee in accordance with Massachusetts General Laws, Chapter 71, Sections 47, 71C, and 71E may establish revolving accounts.

All money received by the Masconomet Regional School Committee in connection with certain organizations composed of public school pupils and bearing the school name or organized in connection therewith, and any activity for which participation is contingent upon the payment of a fee, including, but not limited to athletic programs, school organizations, adult education and continuing education programs, shall be deposited with the District Treasurer and held as separate accounts. The receipts held in such accounts may be expended by the Masconomet Regional School Committee for the purposes of the program or programs from which the receipts held in such account were derived.

*Adoption Date: 6/21/06*  
*Revised: 6/17/09*  
*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DIBB-R**

**STUDENT ACTIVITY**

Co-curricular activities and athletics are a vital component of the education program at Masconomet. Prior to establishing any new clubs or student activity organizations, the School Committee must formally approve of it; once approved these clubs will be incorporated into this policy. Each new club will include in its listing the date the School Committee approved of its inception.

The School Committee authorizes the treasurer to establish a checking account for each building that will be controlled and maintained by the building principal. The maximum balance in the checking account will be \$50,000 for the High School and \$10,000 for the Middle School. All receipts related to the student activity fund will be deposited with the District Treasurer. These funds will be placed in an interest bearing Agency Fund for each building. Funds for the checking accounts will be issued from the applicable Agency Fund upon submission of receipts to the District Treasurer by the student activity account treasurers in accordance with the district warrant-processing schedule. Funds may also be issued directly from the Agency Fund using a check request voucher. Quarterly subsidiary account balances reconciling to the student activity fund accounts (Checking Account + Agency Fund) will be submitted to the district treasurer. Student activity funds will be audited annually. Further procedures established to administer this policy may be referenced in the Operating Manual.

**Earnings**

Interest earned on the agency accounts and checking accounts must accrue to the student activity account. A separate record shall be maintained on all interest earnings. The interest or other earnings will be posted to the checking account on a monthly basis.

Interest earned from the Agency Fund will be used to support the Student Activity Operating Account. The account is established to fund student activity administrative costs such as bank charges, audits, specialized bonds for employees handling student activity monies (prorated on a cost share basis), forms, tickets, and bookkeeping costs.

Interest earnings not used for operational costs related to the account will be credited to the Student Assistance Account. This account shall be used to offset fees and other participatory costs for students who cannot afford to pay but wish to participate in a club or activity.

**Dissolving/Inactivating a Club or an Organization**

Class accounts are established to benefit students currently enrolled in the school system. Once a class graduates, the school district can no longer be the custodian of these funds. The District is no longer responsible for the money.

Before a student activity club disbands a decision must be made regarding the disposition of assets purchased by the club. The assets may be donated to another club, donated to the school or sold.

*Adoption Date: 8/4/71*

*Revised: 1/5/05, 6/21/06, 6/17/09, 4/2/14*

*Review Date: April 2019*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DID**

**INVENTORIES**

To serve the functions of conservation and control, a running inventory will be maintained by the Superintendent or his/her designee(s) on (1) buildings and grounds equipment, (2) furniture, (3) administrative equipment, (4) educational equipment, (5) vehicles, and (6) textbooks and supplementary books.

Each Principal or his/her designee is responsible for maintaining an inventory of equipment, materials and supplies in his or her shops, laboratories, or classrooms. A record will be made available yearly at a minimum, and more often if requested by the Masconomet Regional School Committee.

*Adoption Date: 6/7/09*  
*Revised: 6/21/06, 6/17/09*  
*Review Date: June 2014*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DIE**

**AUDITS**

An audit of the Masconomet Regional School District's accounts should be conducted annually. In addition, the Committee may request a private audit of the school district's accounts at its discretion.

The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school district's assets.

*Adoption Date: 6/7/09*  
*Revised: 6/21/06, 6/17/09*  
*Review Date: June 2014*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DJ**

**PURCHASING**

All goods and services shall be procured in accordance with Massachusetts General Laws and the Procedures established by the Chief Financial Officer. Purchasing authority for the District shall be vested with the Chief Procurement Officer in his/her capacity as Chief Financial Officer. In addition to these requirements, the School Committee encourages vendor selections that will provide the highest quality of goods and services at the most reasonable price. District employees are to exercise great care to use impartial judgment when selecting vendors and to consider alternative vendors whenever possible. Employees are prohibited from accepting gifts from vendors at any time.

All goods and services must be ordered on Purchase Orders issued through the Accountant's office. Employees who procure goods and services without prior approval in the form of a Purchase Order signed by the Chief Financial Officer will be personally liable for payments sought by vendors for the procurement. All contracts for goods and/or services issued on behalf of the District require the signature of the Chief Financial Officer or as provided for by Mass. General Law.

The District will not be responsible for payments or any other obligations related to said contracts, therefore unauthorized personnel who sign contracts with vendors are personally responsible for fulfilling the terms and conditions set forth in those contracts.

LEGAL REFS: M.G.L. 7:22A; 7:22B; 30B; 71:49A

*Adoption Date: 9/15/71*  
*Revised: 11/19/0, 6/21/06, 6/17/09*  
*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DJB**

**PURCHASING PROCEDURES**

Purchasing procedures will be designed to ensure the best possible price for the desired products and services.

Procedures for purchasing will be developed by the CFO who is CPO for the district.

These procedures will require that all purchases are made on a properly approved purchase order and that for items not put to bid, price quotations will be solicited.

Special arrangements may be made for ordering perishable and emergency supplies.

To authorize bills for payment, a warrant must be prepared totaling the current bills to be paid. This warrant must be signed by at least three members of the Fiscal Management Subcommittee of the Masconomet Regional School Committee prior to being sent to the District's Treasurer for processing of payment.

*Adoption Date: 6/7/06*  
*Revised: 6/21/06, 6/17/09*  
*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DJE**

**PROCUREMENT PROCEDURE**

There are several laws that govern purchasing supplies, services, design services and construction. Chapter 30B governs the procurement of supplies and services. Chapter 30, 39M governs public works construction (horizontal construction). Chapter 7, s 38 governs procurement of designer services. Chapter 149 governs public building construction.

The majority of purchases that are made in schools are governed by Chapter 30B. In essence, any procurement that will exceed \$5,000 in total but will be less than \$25,000 requires three documented quotes. Any procurement that will exceed \$25,000 requires a sealed bid process. The awarding authority for all contracts entered into on behalf of the school district is the Chief Procurement Officer (CPO). The CPO executes formal written contracts with vendor(s) for procurements over \$25,000 and assigns a contract reference number for each contract. Contracts for procurements under \$25,000 are executed via the submission of all quote information through the purchase order process. The CPO will not sign a purchase order without all necessary documentation. See the section titled Quotation Process below. Procurements that will be processed at intervals throughout the year do not need to be re-bid each time as long as when the quotes are obtained this is clearly communicated to each vendor. These types of quotes will be assigned a contract reference number so that when the purchase is processed the quote is noted. A list of all district held contracts will be disseminated to all department heads, directors and principals. The list will also be available on-line. Contract numbers must be referenced on all requisitions processed.

Sole Sources Procurements (MGL Chapter 30B. Section 7)

The Chief Procurement Officer may award a contract in an amount of less than \$25,000 for any contract for the procurement of library books, textbooks, educational programs, educational courses, educational curricula in any media including educational software, newspapers, serials, periodicals, audiovisual materials or software maintenance without competition when, after reasonable investigation, the Chief Procurement Officer determines, in writing, that only one practical source for the required supply or service exists. The Chief Procurement Officer shall procure a proprietary item by competition if more than one potential bidder or offer or for that item exists.

The Chief Procurement Officer shall record all sole source procurements, specifying each contractor's name, the amount, and type of each contract, a listing of supplies and services procured under each contract, and the basis of the determination that the contractor was the only practical source for the required supply or service.

If you need to procure a supply or service that you believe fits into this category, submit the information noted in the above paragraph in a memo to the CFO. In addition, provide a contract person's name and phone number; then sign and date the memo. This memo with any supporting documents should be submitted with the requisition.

Procurements Exempt From Chapter 30B

The following procurements are exempt from the provisions of Chapter 30B:

- 1) Contracts for health care providers;
- 2) Contracts for special education services;
- 3) Contracts for snowplowing;
- 4) Contracts for staff development services or training;
- 5) Contracts for ambulance services;
- 6) Contracts for trash removal;
- 7) Contracts for utilities (water, electricity, gas, telephone service);
- 8) Contracts for photography services.

In addition to district issued contracts, the state has many contracts that we, as a governmental unit, can piggyback. For information regarding these contracts, contact the Administrative Assistant to the CFO. In order to execute a purchase under one of the state contracts, the contract number and expiration date must be noted on the requisition when submitted to the Accountant.

Procurements made in violation of Chapter 30B have repercussions for the district as well as the individual. The district is not permitted to pay invoices for supplies and services procured in violation of the Law. The individual who violates the law is responsible to pay the district up to \$2,000 for each violation and twice the amount the district occurred in damages.

LEGAL REF: M.G.L. 7:22A & B; 30B

*Adoption Date: 12/04*  
*Revised: 6/21/06, 6/17/09, 4/2/14*  
*Review Date: April 2019*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DJE-R1**

**QUOTATION PROCESS**

There are four steps to the quotation process. Step one is to define the scope of work or describe the item (s) to be purchased. Step two is to solicit quotes from several vendors. Step three is to fill out the bid summary sheet. Step four is to attach the bid summary sheet and all supporting documentation to the Batch Cover Sheet that is submitted to the Accountant.

Step 1 - Define the scope of work or describe the items to be purchased. This should include the following information:

- Quantity
- Quality
- Preferences (color, style, model, etc)
- Unit of Measure
- Shipping and Handling
- Time Lines for Delivery
- Terms and Conditions (installation, insurance requirements, etc.)

Step 2 - Send out the scope of work defined in Step 1 to 3-5 appropriate vendors.

Step 3 - Fill out the Bid Summary Form

The following information must be included for each vendor:

1. Contact name;
2. Vendor name, address, email address and telephone number;
3. Date of quote;
4. The quote;
5. Any comments

You must also:

1. Sign and date the form;
2. Provide a valid explanation if you do not award the contract to the apparent low bidder.

Step 4 - Attach the Bid Summary Form to the Batch Cover Sheet that is submitted to the Accountant.

*Adoption Date: 12/04*

*Revised: 11/1, 6/21/06, 6/17/09, 12/4/13*

*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DJE-R2**

**PURCHASING PROCESS**

There is no way to gauge the length of time that it takes to order an item from the time the Purchase Request Form is filled out until the Purchase Order is mailed to the vendor. In general, however, if all of the paperwork is received by the Accountant when the requisition journal arrives in the central office (Step 5), the PO will be mailed out in 2-3 days. Please be mindful of the lead-time when planning your purchases. In order to purchase supplies and/or services at Masconomet, the following steps must be taken:

1. The employee must fill out a Purchase Request Form and send it to their immediate supervisor (Department Head, Director, etc.) for approval.
2. The supervisor is responsible for assigning the applicable contract reference number and its expiration date to the Purchase Request Form or to obtain quotes if necessary. The form is then forwarded to the Secretary to prepare a requisition on the computer.
3. The Secretary prepares the requisition and forwards it to the department head *for* review and approval. The Department Head then forwards the information to the Principal for approval.
4. The Principal reviews and approves the requisitions and then forwards them to the Accountant.
5. The Accountant reviews the requisitions, checks them for accuracy, verifies funds are available in the account and submits the POs to the CFO for signature.
6. The CFO reviews the PO's for compliance with all laws, regulations, School Committee policy and conformance to GAAP standards and district operating procedures. The PO's are either approved or denied. If approved, the PO is returned to the Accountant for distribution. If the PO is denied, the requisitioner will be notified of the reason.
7. The Accountant disseminates the copies as follows:
  - a. Orders for merchandise:
    - i. The white copy is sent to the vendor to place the order; the blue copy is retained by the Accountant; the pink copy is sent to shipping and receiving; and the yellow copy is returned to the requisitioner.
  - b. Orders for contracted services:
    - i. The white copy is sent to the vendor; the blue copy is retained by the Accountant; the pink and yellow copies are returned to the requisitioner.
  - c. Orders to be picked-up not delivered:
    - i. The white, pink and yellow copies are sent back to the requisitioner, and the blue copy is retained by the Accountant.

Internet and telephone ordering is prohibited. Employees who order materials via these methods are responsible for paying for them. The district will not assume responsibility for purchases made independent of this process.

*Adoption Date: 12/04*

*Revised: 11/1, 6/21/06, 6/17/09, 12/4/13*

*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DJE-R3**

**DELIVERY OF GOODS AND PAYMENT OF INVOICES**

All merchandise is delivered to *the* Loading Dock. All invoices are sent directly to the Accountant. Bills are processed for payment (i.e. a warrant is prepared) every other week. The warrant closing date is the Friday of pay week. The process for delivering goods and paying the invoice is described below:

1. When the merchandise is delivered to the shipping location, the receiving MPFT will verify the delivery against the PO that was sent by the Accountant and sign the packing slip for merchandise received. Boxes should be counted and the number of boxes received should be recorded.
2. The MPFT will attach the PO to the order and deliver it to the requisitioner.
3. The requisitioner checks the order to make sure all items have been received or picked up, that they are in good condition, and that the goods that were received are the goods that were ordered. The items received should be checked off on the PO. If all of the items on the PO have been received, then the requisitioner should write "OK to pay" and initial the PO. If the PO was for services, and all of the services related to that PO have been completed, then the requisitioner should write "final payment due" and initial the PO. If some of the of items where not delivered, then the pink copy should be sent back to shipping and receiving and a copy should be made and sent to accounting along with the packing slip.
4. Once all of the items on the PO have been received, the pink copy and packing slip should be initialed and sent to accounting. The invoice cannot be paid until the pink copy, verifying that the goods have been delivered, has been received by the Accountant.
5. Invoices are then processed on a warrant.
6. The School Committee approves the warrants.
7. The CFO signs the checks.
8. The Accountant mails out the payments and files the warrants.

*Adoption Date: 12/04*

*Revised: 11/1, 6/21/06, 6/17/09, 12/4/13*

*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

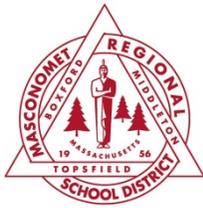
**DJGA**

**SALES CALLS AND DEMONSTRATIONS**

Sales people are not permitted to call on teachers or other school staff members without authorization from the school administration.

School principals may give permission to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.

*Adoption Date: 6/7/06*  
*Revised: 6/21/06, 6/17/09*  
*Reviewed: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DKA**

**PAYROLL PROCEDURES**

Salary payments to employees of the Masconomet Regional School District will be made consistent with negotiated agreements with all recognized associations and unions in the School District, and with the contracts of all unrepresented employees.

LEGAL REF: M.G.L. 41:41

*Adoption Date: 6/7/06*  
*Revised: 6/21/06, 6/17/09*  
*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DKC**

**EXPENSE REIMBURSEMENTS**

Personnel and school district officials who incur expenses in carrying out their authorized duties will be reimbursed by the school district if advance authorization has been received, the funds have been encumbered, and upon submission of supporting receipts required by the Superintendent.

When official travel by personally owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the IRS.

To the extent budgeted for such purposes in the school budget, advance approval of travel requests will be as follows:

1. Travel by Masconomet Regional School Committee members must have prior approval of the Masconomet Regional School Committee chair;
2. The Superintendent must approve any travel request with estimated expenditures of district employees; and
3. Each individual request will be judged on the basis of its benefit to the school district.

LEGAL REFS: M.G.L. 40:5; 44:58

*Adoption Date: 6/7/06*  
*Revised: 6/21/06, 6/17/09*  
*Review Date: December 2018*



**Masconomet Regional School District**  
*Serving Boxford, Middleton & Topsfield*

**Policy of the School Committee**

**DM**

**CASH IN SCHOOL BUILDINGS**

Monies collected by school employees and by student treasurers shall be handled with good and prudent business procedures. All monies collected shall be receipted, accounted for, and directed without delay to the district's treasurer who, in turn, deposits the funds in the bank.

In no case shall monies be left overnight in schools, except in safes provided for safekeeping of valuables. All schools shall provide for the depositing of funds with the treasurer in order to avoid leaving money in school overnight.

*Adoption Date: 6/7/06*

*Revised: 6/21/06, 6/17/09*

*Review Date: December 2018*