

FISCAL MANAGEMENT GOALS

The Mansfield School Committee will adopt the necessary policies which will support the efficient management of the fiscal affairs of the School District. Among the important areas of direct School Committee concern are:

1. Recommendation of and adherence to an annual budget.
2. Establishment of policy control over all moneys received by the School District.
3. Accurate keeping of accounts and the appropriate and secure retention of fiscal records.
4. Establishment and use of efficient purchasing and bid procedures.
5. Protection and care of school property.
6. Protection (by insurance) of School Committee members and employees from the adverse effects of certain kinds of legal decisions.

ANNUAL BUDGET

The annual budget is the financial expression of the educational program of the school department, and requires a cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.

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

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff, as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

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

PREPARATION AND ADOPTION OF BUDGET

The school budget is the financial plan under which the School District functions. The budget shall contain two basic parts, the revenue plan which provides a detailed analysis of income sources and the spending plan within which funds are allocated for specific educational or support purposes. Deadline dates mentioned in this policy may be extended up to ten days to accommodate meeting schedules of groups and committees and to take into account the change in pattern of how dates fall on days of the week from year to year.

1. Initial budget requests should be submitted through Department Chairmen, Principals, and appropriate supervisors in sufficient time so those budget figures can be submitted to the Superintendent on a date to be specified by the Superintendent.
2. All sources of revenue shall be included in the budget.
3. The Superintendent will provide staff budget documents to the School Committee in accordance with timelines established by the School Committee.
4. As appropriate, the Superintendent will arrange to have members of the instructional and non-instructional staff's present rationale supporting their budget request.
5. Meetings with the Finance Committee of the town may occur at any point in the budget preparation process prior to the final adoption of the budget by the School Committee.
6. Prior to the annual Town Meeting the School Committee will hold a public hearing on the proposed budget.

REFS.: Adapted from Accounting and Budgetary Procedures, Department of Education, Commonwealth of Massachusetts.

LEGAL REF.: M.G.L., 71:38N.

BUDGET OPERATION AND CONTROL

1. Direct responsibility for the day-by-day implementation and control of the budget of the School District is placed with the Superintendent of Schools.
2. Except for expenditures necessitated under emergency powers of the Superintendent
 - a. Purchase requisitions will not be approved for services, materials, or contracts which will cause sums appropriated to specific purposes in the budget to be exceeded.
 - b. Funds budgeted for any particular classification or item of expenditures shall not be used for any other purpose or transferred to any other account except by resolution of the School Committee.
3. The Superintendent is given authorization to make line items transfer of funds in order to prevent a year-end line item deficit. The Superintendent will report to the School Committee significant transfers.
4. Should additional revenue materialize during a budget year which was not anticipated at the start of the year (perhaps from a special grant), a plan for spending said funds may be incorporated into the current budget.

FUNDING PROPOSALS AND APPLICATIONS

The Mansfield School Committee will encourage the administration to seek and secure all possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in our schools.

The Superintendent will keep informed of all possible funds available to the school system under the various state and federal programs, and in what manner these funds can best be used in the school system.

The Superintendent will be responsible for seeking out and coordinating the development of proposals for all specially funded projects and for submitting the proposals to the Committee for approval.

The Superintendent is authorized to sign all reports for these projects and will be responsible for the proper expenditure of funds received for such projects.

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

GIFTS AND CONTRIBUTIONS

The Superintendent of Schools may receive gifts and contributions which may be used or expended without resulting in reduction of income from regular sources. All gifts presented to the School District shall be recognized by the Superintendent of Schools. All gifts, grants, bequests and contributions must be officially accepted by the Superintendent of Schools and become the property of the School District. Any gifts or contributions whose value exceeds \$10,000 will be recognized by the School Committee.

To be acceptable, a gift or contribution

1. Must be able to be used for a purpose consistent with the purposes of the School District, nor should it place any restrictions on school programs.
2. Must be offered by a donor acceptable to the Superintendent of Schools.
3. Must not result in unreasonable demands being made on the staff.
4. Must not result in any hidden costs to the School District.
5. Must not be in conflict with the law or School Committee policy nor should the acceptance of a gift imply an endorsement of any business product or service.

LEGAL REF.: M.G.L. 71:37A

SCHOOL SPACE — LEASING, RENTAL, AND SERVICE CHARGES

Leasing of portions of buildings will be subject to the Mansfield School Committee approval. Although the School Committee will avoid lease arrangements that involve it in property management activities, temporary use of surplus property by another public agency, private individual or other legal entity may be authorized by the Mansfield School Committee.

Such use will be for a fixed term and subject to regulations and written agreement designed to protect the school district from any expense, loss, or liability arising out of such use.

The Mansfield School Committee will periodically approve a schedule of fees to be charged non-school related groups for use of school facilities for various events.

CROSS REF.: KFB, Community Use of School Facilities

ADMISSIONS AND GATE RECEIPTS

As authorized by state law, the Mansfield School Committee shall provide for the collection and handling of admissions fees charged those in attendance at school sponsored events. All such monies shall be the responsibility of the School Principal and shall be deposited in the appropriate established revolving fund.

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

BONDING AND CONTROL OVER INTERNAL FUNDS

Some receipts and expenditures within the School District are not included in the regular school budget. However, all funds collected from whatever source are public moneys and their receipt and expenditure are under the control of the policies of the School Committee. (Examples of internal funds are: Ticket sales to school events, money collected by student drives, membership fees in classes and clubs, money collected for school trips and donations and grants for student activities.) The following provisions will be followed with reference to the receipts and expenditures of internal funds.

1. Adults supervising funds which exceed \$500 must be appropriately bonded.
2. The Principal is responsible for the control of internal funds within a school.
3. Necessary bank accounts must be established in the bank which is designated as the official depository for this purpose by the School Committee.
4. Numbered receipts (or numbered tickets) will be given for all moneys received. Cash will be deposited in the bank each day. Except in case of emergency, cash is not to be left in the school nor taken to an individual's home overnight. When necessary, the night deposit service of the bank should be used. All moneys collected which cannot be deposited in a bank on the same day as collected will be placed in either the middle school or high school vaults.
5. Disbursement out of internal funds will be by numbered check.
6. Balances in athletic, student activity and other revolving accounts may be carried over from one fiscal year to the next in accordance with provisions of the law.¹
7. The Superintendent will have all internal funds audited once a year. A report of this annual audit will be available for School Committee review.

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

FINANCIAL REPORTS

The School Business Administrator as delegated by the Superintendent of Schools shall be responsible for maintaining the books and records of the district in auditable form. He/she shall prepare or cause to be prepared all fiscal reports, keep necessary records to control adequately the financial transactions of the district, and prepare financial statements.

Financial statements will be prepared under the direction of the Superintendent of Schools and will be submitted to the Mansfield School Committee.

The Superintendent of Schools shall file all fiscal reports with the Commonwealth or federal agencies, and all local governments as required.

LEGAL REF.: M.G.L., 72:3, 71:69

ANNUAL INVENTORY

Inventories are updated annually for a number of reasons: to make sure that school property is being used for the purposes for which it was purchased; to protect school property from theft and damage; to assess the operational condition and efficiency of school equipment to establish a maintenance and repair schedule; to determine the specific amounts of supplies and equipment which need to be purchased for the next school year; and to create (for insurance purposes) a current record of the value of school property in the case of fire loss, other damage or theft.

1. There shall be an annual update of inventory of all equipment, furniture and supplies which are under the responsibility and jurisdiction of the School Committee.
2. The annual update of inventory shall be taken under the general supervision of the Superintendent and shall be under the direct supervision of the Assistant Superintendent for Business Affairs with instructional and non-instructional employees cooperating as directed.
3. The procedures for taking and valuing the annual inventory shall be established in consultation with insurers.
4. The Superintendent may be required to provide the School Committee with the important details of the inventory program.

ANNUAL AUDIT

1. The auditors of a town shall examine the books and accounts of all its officers and committees entrusted with the receipt, custody or expenditure of money, and all original bills and vouchers on which money has been or may be paid from its treasure.
2. They shall have free access to such books, accounts, bills and vouchers as often as once a month for the purpose of examination, and shall examine the same at least once in each year, and annually report in writing the result of their examinations.
3. They shall, at least once in each year, verify the cash balance of each of such officers and committees by actual count of the cash and by reconciliation of bank balances, and shall insert in their annual report their certificate under oath of the facts so found.

LEGAL REF.: M.G.L. 41:50

PURCHASING

All purchasing shall be done in accordance with procedures established by state law and local ordinance.

The School Business Administrator shall supervise the procedures essential for effective and efficient ordering and purchasing of all supplies and services required for operation of the school plant. He/she shall prepare specifications as required for work to be performed and see that work performed is satisfactory during and after completion, before bills are approved for payment.

Purchasing Procedures

Central Control - The School Business Administrator shall provide for central control of all purchasing and deliveries of supplies and equipment for educational and operational maintenance uses. He/she shall collaborate with the administration and other staff members in the development of standardized lists of items of supply and equipment.

Standard Lists - For convenience in estimating, budgeting and ordering, a listing of all those items of school supply and equipment regularly required for proper operation shall be prepared and then revised periodically to keep the listing current. For those items subject to bid, unless requirements so dictate, descriptions must not be so specific as to make competitive bidding unlikely.

Requisitions - All purchases shall originate upon requisitions signed by the principal or designee for items of operation and maintenance. The School Business Administrator shall specify the form for all requisitions, which shall be adequate in data and number of copies to facilitate the placement, repair and delivery of all goods.

Orders - All orders based upon approved requisitions shall be written and shall be submitted to the School Business Administrator for approval. In case of emergency needs, orders may be placed without requisition when the School Business Administrator is assured that a confirming requisition will follow. In no case, however, shall any employee make purchases for school use except by the foregoing procedure unless permission is granted by the respective Building Principal or designee.

Warrant - The list shall then be put on a warrant signed by the School Business Administrator and at least a majority of the School Committee.

LEGAL REF.: M.G.L. 30B

IMPRESSED FUND

Impressed funds may be established annually. Such funds shall be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment. Allowances, responsibility, security, and accounting of impressed funds shall be in accordance with established procedures and regulations of the administration as approved by the Mansfield School Committee.

LEGAL REF.: M.G.L. 71:37

BIDDING REQUIREMENTS

It is the policy of the Mansfield School Committee to adhere to all provisions of the General Laws of the Commonwealth of Massachusetts for purchase of equipment, supplies and materials. These laws are contained in Chapter 40, Section 4, as amended by Chapter 775 of Acts of 1974, 4A and B as amended in 1967, Chapter 71, Section 4, and M.G.L. Chapter 30B as they may, from time to time, be amended.

The School Business Administrator will review and analyze all formal bids and present that analysis to the Superintendent of Schools who will approve recommendations for Assistant Superintendent for Business Affairs.

As allowed by the prevailing statutes: the right is reserved to combine bids on an individual item basis; to award contracts on a total bid basis; to reject any or all bids; and make such selection of equipment, materials, supplies and services that best suit the needs of the school district.

SALES CALLS AND DEMONSTRATIONS

Salesmen are not permitted to call on teachers or other school staff members without authorization from the Superintendent or Building Principal.

School Principals may then 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.

GIFTS FROM VENDORS

No employee shall accept a gift from a person or company (in his or her area of responsibility for making recommendations for purchasing) selling equipment, supplies or services to the Mansfield Public Schools that is in conflict with any Massachusetts General Laws.

Violation of this policy may constitute grounds for dismissal.

LEGAL REF.: M.G.L. 268A et al.

PAYMENT PROCEDURES

As the Mansfield School Committee is elected by the citizens of the Town, it is accountable to safeguard and spend with great care the moneys that are appropriated to operate the school system. In order to insure that this is done all invoices, vouchers, and other requests for payment other than the regular payrolls will be processed in the following manner:

1. All invoices, vouchers, etc., shall be checked for the authorization, computations, and price, in the central office.
2. They shall then be approved by the Superintendent or his/her designee.
3. The list shall then be put on a sub-warrant for payment by the School Business Administrator.
4. The warrant shall then be signed by a majority of the School Committee and the Superintendent or his/her designee.
5. Warrants and other proper documents shall then be forwarded to the proper town officials.

EXPENSE REIMBURSEMENTS

Personnel and school department officials who incur expenses in carrying out their authorized duties will be reimbursed by the school department upon submission of a properly completed and approved voucher and any 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 set by the Internal Revenue Service. However, a monthly travel stipend, in an amount established by the Committee, may be paid to the Superintendent and others authorized by the Committee who are required to travel regularly within the school system on official business.

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

**DISPOSAL OF OBSOLETE, DISCARDED TEXTBOOKS,
LIBRARY BOOKS, FURNITURE, AND EQUIPMENT**

Under certain conditions as stated here books shall be discarded by the Mansfield Public Schools.

1. A book shall be discarded, or its use discontinued, when any one or a combination of the following conditions exists:
 - A. When material contained therein is out-dated and no longer useful to the Mansfield Public Schools.
 - B. When the book is so badly damaged that rebinding is impractical.
 - C. When a new text is adopted by the School Committee which will supplant the old text.
 - D. When the circulation control of a library book suggests that there is no need of multiple copies and only one copy shall be retained on the library shelves.
2. Furniture and equipment that is considered obsolete and no longer needed for educational purposes with an estimated value of more than \$500 shall be offered for sale to the general public either by bid or at a public sale, unless said item is considered a hazardous material. Items remaining after such sale will be discarded.