

## **FISCAL MANAGEMENT GOALS**

As the trustee of local, state, and federal funds allocated for use in public education, the Committee will use these funds wisely in pursuit of the district's goals.

The quantity and quality of the district's educational programs are dependent on the effective and efficient management of allocated funds. Achievement of the district's purposes can best be achieved through excellent fiscal management.

It is imperative that the educational program be held of paramount importance. Decisions made due to resource limitations must center on the educational goals of the district.

This prioritization will be incorporated into all aspects of district management and Committee decision making.

Regarding the district's fiscal management, it is the Committee's intent:

1. To allocate public funding, centering equity while achieving the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets
3. To advocate for levels of funding that will provide high quality education for all students.
4. To support the use of the best techniques for budget development and management.
5. To provide timely and appropriate information to the community.

## **ANNUAL BUDGET**

The annual budget is the financial expression of the goals of the School Committee in meeting the needs of all students.

The budget then requires an orderly and cooperative effort by the Committee, the staff, and the community to achieve the goals of the district.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee policy. The operating budget for the school district will be prepared and managed in line with the above.

In developing a budget, care shall be taken to make all presentations and documents associated with the budget clear and accessible to the members of the School Committee, to the municipal officials, and to the general public.

The budget shall be in compliance with the foundation budget. It is acknowledged that the foundation budget reflects the minimum recommended spending for a District, and excludes transportation costs, debt service costs, and costs associated with the acquisition of fixed assets. The aforementioned items must, therefore, be budgeted in addition to the foundation budget, and funds to support those expenditures must be raised from the community, after the use of any offsetting revenues received from the state.

The Superintendent will serve as budget officer but may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent as budget officer are budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year.

Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent.

Annual budgets for each school operated by the District shall be developed with input from the School Council and shall reflect the priorities established in the annual school improvement plan.

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

## **BUDGET DEADLINES AND SCHEDULES**

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter.

The calendar year for budget preparation will be determined by calculating backwards from the final adoption date (Annual Town Meeting).

The School Committee will also observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published..

Whatever dates are assigned, the final date for the submission of the budget to the Select Board will be arranged cooperatively with the School Committee and Finance Committee.

LEGAL REFS.:       M.G.L. 71:37; 71:38N  
                          Town Charter

## **BUDGET PLANNING**

A sound budget development process must be established to ensure that the annual operating budget accurately reflects the District's goals. The budget is a financial planning tool that grounds itself in careful analysis of student achievement, enrollment, mandated services, and community values to allocate resources towards the goals set by the Committee. The first priority in the development of an annual budget will be the educational welfare of the children in our schools.

The Committee also holds in balance the valid interest of the taxpayers.

The budget document shall reflect all sources of revenue. It shall clearly explain how those funds will be used.

In the budget planning process for the school district, the Superintendent will:

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 students.
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 which will be shared publicly with the community. Such calendar will take into consideration the requirement that School Councils are to be consulted in developing school budgets.

## **BUDGET ADOPTION PROCEDURES**

The district budget is adopted by the School Committee at the cost center level. Cost centers should represent appropriate levels of transparency for the Committee to oversee goal implementation while allowing for administrative day-to-day work. Cost centers will be agreed upon by the Committee and administration.

All revenue and its source are subject to adoption by the School Committee. The budget is adopted by a simple majority.

Authority for adoption of the final school budget bottom line lies with the citizens who comprise, and who are authorized to vote at, the town meeting. The school budget is presented as part of the total town budget for action at the annual Town Meeting.

LEGAL REFS.:       M.G.L. 71:34; 71:37  
                          Town Charter

CROSS REF.:        DBJ, Budget Transfer Authority

## **BUDGET TRANSFER AUTHORITY**

In keeping with the need for periodic reconciliation of the District budget, the School Committee will consider requests for transfers of funds between cost centers as they are recommended by the Superintendent. Cost centers will be consistent with the Department of Elementary and Secondary Education Chart of Accounts.

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 school district.

All requests for transfers between cost centers as approved during the annual budget deliberation must be submitted to the School Committee for approval as part of the School Business Administrator's quarterly report at the business meetings of the School Committee.

All funds in the general account not expended by the close of the fiscal year will be returned to the municipality.

LEGAL REFS.:       MGL 71:37  
                          DOR 94-660

CROSS REFS.:       DBG, Budget Adoption Procedures  
                          DI, Fiscal Accounting and Reporting

## **GRANTS, PROPOSALS, AND SPECIAL PROJECTS**

In accordance with state law, all grants and gifts to the District must be reviewed and accepted by the School Committee before expenditure. The School Committee will encourage the administration to seek and secure possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in alignment with district goals. The Superintendent will submit for School Committee approval spending plans at the same cost center level as the district budget.

The Superintendent will be responsible for coordinating the development of proposals for all specially funded projects and for keeping the Committee apprised and updated on all such projects.

The Superintendent shall ensure the district has and follows a written set of procedures in grant administration that aligns with state and federal laws and regulations.

LEGAL REF.: M.G.L. 44:53A; 71:37A

2 CFR 200 Federal Uniform Administrative Requirements

**FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY**

The Plymouth Public School District is committed to utilizing federal grant funds to supplement instructional programs funded by local, state, and other sources as required by law and regulation. Federal funds will be used to complement and extend district-funded programs, not to take the place of (supplant) programs previously funded by the district, except as provided by the granting program.

The Superintendent and/or designee will ensure that federal grant funds are disbursed appropriately and that associated record-keeping and reporting complies with required guidelines and mandates.

LEGAL REF: Elementary and Secondary Education Act, as amended

**AUTHORIZATION TO SIGN PAYROLL WARRANTS AND BILL SCHEDULES**

In accordance with M.G.L. Chapter 41, Section 41, the School Committee Chairman is duly authorized to sign payroll warrants. The School Committee may designate one or more of its members to sign in the absence of the Chairman.

In accordance with M.G.L. Chapter 41, Section 56, and the Acts of 2016 Chapter 218 (An Act Modernizing Municipal Finance and Government), Approval of Bills/Warrants (Sections 57-58). In the event that a quorum cannot be met for the purposes of approving payroll bills and payroll warrants, the School Committee may designate one of its members to review and approve bills or payment warrants, with a record of this action provided at the next meeting.

LEGAL REF.: M.G.L. 41:41; 41:52; 41:56

CROSS REF: DK Payment procedures

File: DGA

**BONDED EMPLOYEES AND OFFICERS**

Each employee of the school district who is assigned the responsibility of receiving and disbursing school funds will be bonded individually or covered by a blanket bond. The municipality will pay the cost of the bond.

LEGAL REF.: M.G.L. 40:5; 41:109A; 71: 47

CROSS REFS:       DI Fiscal Accounting and Reporting  
                      JJF Student Activity Funds

## FINANCIAL REPORTS AND STATEMENTS

The most significant financial analysis for the School Committee is on the amounts expended and the future amounts expected to be expended within the fiscal year in comparison to the budget total. Therefore, the Superintendent shall submit periodic summary financial statements to the School Committee. The Business Administrator will submit a financial report to the School Committee, which will cover the following:

A cost center transfer and transaction summary report displaying the latest balance in each cost center of the current school budget including the following:

A summary of the expense and salary accounts by cost center with the proper subtotals and totals. This summary should include all accounts in the school committee's current fiscal year budget appropriation.

A summary report that shows the original budget appropriation, any year to date budget transfers, the revised budget, the year to date expended amount, the current amount of encumbrances and the remaining available budget.

In keeping with the need for periodic reconciliation of the school budget, the School Committee will be provided transfer requests as recommended by the Superintendent as part of the warrant approval. The School Committee will vote any transfer of funds between cost centers and object codes that were voted by the School Committee as part of the budget adoption process.

It is the responsibility of the Superintendent to alert the School Committee immediately to any circumstances that might cause a budget deficit.

LEGAL REF.: MGL Ch. 44:38  
603 CMR 10:00  
2 CFR 200.303

CROSS REFS: DBJ Budget Transfer Authority  
DIE Audits

## AUDITS

As a department of the Town of Plymouth, an audit of the school department's accounts shall be conducted annually by external auditors within nine months of the close of the fiscal year. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General.

Upon completion of the external audit, the School Business Administrator will share the resulting documentation with the Committee. The Committee will consider the recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

Additionally, the district is also subject to the following:

- End of Year Financial Compliance Report: Every Massachusetts school district must submit the results of this report to the Department. This End of Year report must be submitted to the Department on or before September 30 each year.
- Government Accounting Standards Board 34: The District is covered in these government financial statements of revenue and expenditures of the municipality.
- Federal grant audits: As a district that spends about thresholds required, the district is subject to the Single Audit Act.
- Student Activity Account: As required by state law, student activity accounts are audited annually. For accounts that exceed \$25,000, the School Committee shall consider an audit conducted by an outside firm every three years

The Committee may request an additional audit of the school district's accounts at its discretion

LEGAL REF: M.G.L. 44:38-40; 71:47; 72:3

CROSS REFS: DI, Fiscal Accounting and Reporting  
JJF, Student Activity Accounts

## **PURCHASING**

It shall be the responsibility of the Superintendent:

- To procure materials, supplies, equipment, and services at the lowest possible cost consistent with the quality necessary for the proper operation of the District, thereby attaining the maximum value for each public dollar spent;
- To maintain the District's reputation for fairness and integrity and to promote impartial and equal treatment to all who wish to conduct business with the District;
- To encourage a mutually cooperative relationship with requesting departments, recognizing that successful purchasing is a result of team planning and effort;
- To promote social and economic goals such as encouraging local, small, minority, and women-owned businesses to participate in bidding for District purchases.

The acquisition of materials, equipment, and services will be centralized in the Superintendent's office of the school district.

The Superintendent will designate the District's purchasing agent. They will develop and administer the purchasing program for the schools in keeping with legal requirements and within the adopted school budget.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent or designee, with such exceptions as may be made by the latter for emergency purchases.

LEGAL REF.: M.G.L. 30B; 71:49A

## **PURCHASING AUTHORITY**

Authority for the purchase of materials, equipment, supplies, and services is extended to the Superintendent through cost-center appropriation as part of the District budget process.

The purchase of items and services within the cost-center appropriation requires no further Committee approval except when by law or by Committee policy.

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

CROSS REF.: DJE, Bidding Requirements

## **PROCUREMENT REQUIREMENTS**

All purchases of materials and equipment and all contracts for construction or maintenance will conform to the requirements of law.

To foster greater efficiency, the District will enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared services.

For any supply or service over \$100,000, bids will be advertised appropriately. Suppliers will be invited to have their names placed on distribution lists to receive invitations to bid. When specifications are prepared, they will be distributed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Superintendent and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The Committee reserves for the District the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school district. The Committee reserves for the District the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids.

Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school district.

A procurement for a supply or service in the amount of \$10,000 or greater by not more than \$100,000 shall be awarded to the responsible party offering the needed quantity or supply among three written quotations sought and retained by the procurement officer.

A procurement in the amount of \$10,000 or less shall be obtained through the exercise of sound business practices.

LEGAL REF.: M.G.L. 7:22A; 7:22 B; 30:39M: 30B

CROSS REF.: DJA, Purchasing Authority

## **PAYMENT PROCEDURES**

All claims for payment from school department funds will be processed in accordance with procedures developed by the Superintendent. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.

The Superintendent will be responsible for assuring that the budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items.

The Committee will receive monthly lists of bills (warrants) for payment from school department funds. The Committee will designate by vote a single member to be responsible for the review and approval of the warrants as correct and approved for payment. Warrants then will be forwarded to the appropriate town department for processing and subsequent payment by the town treasurer. A record of this action will be made available to the Committee on the agenda of the next regular meeting.

Actual invoices, statements, and vouchers will be available for inspection by the School Committee upon request.

LEGAL REF.: M.G.L. 41:41; 41:52; 41:56

CROSS REF: DGA, Authorized Signatures

## **TRAVEL EXPENSE AND REIMBURSEMENT POLICY**

### **PURPOSE OF POLICY**

The District appreciates the efforts of those who travel on District business. Employees and students should be comfortable while traveling, understand all travel-related policies, and obtain reimbursement quickly. At the same time, it is necessary to keep the costs of travel within reasonable limits and to follow consistent reimbursement procedures.

This policy is intended to:

- Ensure that only reasonable and necessary expenditures for authorized business are incurred, documented, and paid for by the District.
- Ensure a clear and consistent understanding of policies and procedures.
- Make sure all payments are in conformity with applicable laws, acceptable practices, and common sense.
- Provide guidelines that enable the District and its departments to better manage their budgets.

### **SCOPE OF POLICY**

This policy applies to all employees and non-employees (*e.g.*, students, volunteers, consultants, etc.) who incur reimbursable expenses while traveling or locally to be paid by the District, regardless of the source of funds.

For travel and reimbursable expenses to be paid or reimbursed, they must be properly accounted for on a travel and reimbursement form, with the business purpose stated and proper supervisory approvals obtained. Purchases charged to the P-Card must be pre-approved through an authorized requisition and upon returning to the District, must include original itemized receipts for all items charged to the card. Failure to follow this procedure will result in exclusion for any future use of the card.

### **RESPONSIBILITIES OF TRAVELERS/INDIVIDUALS**

Employees and students are expected to spend District funds prudently. Business travel expenses will be paid by the District if they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy. Individuals who incur business travel expenses should neither gain nor lose personal funds because of their travel. Travelers conducting official District business are expected to exercise the same care in incurring the expense, as would a prudent person. Excessive costs, circuitous routes, excess delays, or luxury accommodations and services unnecessary or unjustified in the performance of District business are not acceptable and will not be reimbursed.

Individuals may not authorize reimbursement of their own travel expenses or those of their fellow employees. Employees may not approve travel or entertainment expenses for an individual to whom they report.

## **RESPONSIBILITIES OF THE BUDGET MANAGERS**

The responsibility for review and approval of all District business and reimbursable expenses generally rests with the budget manager who is fiscally responsible for the account to which the expenditures will be charged. The budget manager must verify that expenses and expense reports meet the following criteria:

- The travel expense was incurred while conducting authorized District business.
- The information contained on the expense report and in the attached documentation is accurate and in accordance with this policy.
- There are sufficient funds to cover all trip expenses.
- The expenditure is charged to the proper account(s).

## **RESPONSIBILITIES OF THE BUSINESS OFFICE:**

- Reviewing forms and attachments for accuracy, completeness, reasonableness, and compliance with government regulations and District policies.
- Returning forms to employees when items appear unreasonable, incomplete, and personal in nature or violate government regulations or District policies.
- Maintaining auditable records of travel expenses.
- Verifying required approval signatures.
- Processing reimbursement in a timely manner following the District established warrant schedule.

**NOTE:** The above does not relieve the traveler or supervisor from her or his obligations under this policy.

## **TRAVEL AND REIMBURSEMENT FORM**

The District requires that a purchase order be processed prior to the request for reimbursement. Travelers must file a travel and reimbursement report within 30 days of trip completion.

The following information is required on the form for reimbursement:

- Travel dates
- Business purpose of the activity
- Identification of those in attendance
- Destination or establishment where the activity took place
- Purchase Order Number
- Amount to be reimbursed
- Traveler's signature: The traveler must sign and date the expense report certifying to the best of his/her, knowledge that the information contained on the form is accurate and that all claimed expenses are allowable and incurred in the conduct of official District business. Signing, stamping, or initialing another person's name is not allowed.

- Approver's signature: The approver must have the authorization to sign for the account being charged. The approver cannot be a traveler. The approver should not report to the traveler. Signing, stamping, or initialing another person's name is not allowed.

## **SUBSTANTIATION**

The IRS requires that requests for reimbursements to individuals be substantiated with original itemized receipts. Original invoices and receipts must not be altered. For online purchases, a screen print of the confirmation screen or email acknowledgment is acceptable. A canceled check is not acceptable in lieu of receipts. Like a credit card statement, a canceled check merely indicates that an item was purchased. It does not provide complete documentation to ensure that the expense activity was legitimate for District business purposes. In addition, only the submission of the original receipt ensures that the item is submitted for reimbursement only once. The reimbursement request with the individual's personal credit card must include the credit card statement (which will calculate any necessary currency conversion and/or transaction fees) and the original receipt.

Individuals who charge travel expenses (such as airfare or conference fees) to their personal credit card will be reimbursed for those expenses when substantiated by original receipts. **Expenses being reimbursed to a staff member through a Student Activity Account must not exceed \$1,000 without prior approval from the School Business Administrator.**

## **DOCUMENTATION REQUIREMENTS**

The District requires travelers to submit the following documentation to substantiate expenses on their expense report form:

- Air/Rail: Original receipt (if available). If electronic ticket, provide original receipt along with the web page receipt or confirmation letter with itinerary and amount charged to the traveler's credit card
- Hotel: Hotel folio, reservation statement, or bill
- Car Rental: Car rental agreement and gas receipts
- Taxi, Uber, Lyft and/or other rideshare companies: Credit card statement or receipt
- Personal Car Usage: Receipts for tolls, parking, and daily mileage log
- Meals: Itemized restaurant receipts showing the name and location of the restaurant, date, items ordered, and amounts. Tips can be included, not to exceed 20%.

## **INCORRECT OR INCOMPLETE EXPENSE REPORTS**

Expense reports that are incorrect or incomplete:

- Will be returned to the approver for corrective action.

- May result in reimbursement of a lesser amount.
- May result in a delay in reimbursement.

#### **GRANT SPONSORED TRAVEL**

All travel charged to a grant should follow the guidelines set forth by this policy unless the funding agency imposes additional restrictions. The terms of a particular grant or contract should be referred to for guidance on which expenditures are allowed.

#### **MEAL EXPENSES**

Reimbursement of meals for business purposes will be on the basis of actual and reasonable costs up to a maximum of \$75.00 per day. Actual costs must be itemized on the travel and reimbursement report. Normally, breakfast purchased when departing from home does not provide for expense reimbursement. Similarly, meals purchased once a traveler has returned home are also not reimbursable.

When dining with others, each person should pay for his or her own expenses by means of individual meal receipts. If circumstances do not permit this, and to ensure that costs are properly accounted for, the person paying the entire meal expenditure must report each attendee's name, the business purpose, and the matter discussed.

Tipping for meals is allowed within the District travel and reimbursement policy. The District will not, however, reimburse for tips in excess of 20%.

#### **MISCELLANEOUS REIMBURSABLE EXPENSES**

Individuals will be reimbursed for the following miscellaneous expenses incurred while on District business:

- Business office expenses (fax, copy services, telegrams/telexes, etc.)
- Conference and registration fees (include registration form with Travel and Reimbursement Report)
- Internet connection charges – International travel – prior approval from the Business Office is required for reimbursement of Internet access fees.
- Cellular phone plan charges for international travel must be pre-approved by the Business Office.
- Gasoline purchased for rental vehicle
- Ground transportation (taxi, Uber, Lyft, bus, subway, etc.)
- Laundry/dry cleaning/suit pressing for trips exceeding five days
- Mileage allowance (includes gasoline, diesel, and oil)
- Overnight delivery/postage (for items sent back to the District)

- Parking and tolls
- Rental car (see the section below)
- Tips (see the section on Meals)

Individuals will NOT be reimbursed for the following miscellaneous expenses:

- Alcoholic refreshments
- Travel or Baggage insurance
- Clothing or toiletry items
- Costs incurred by unreasonable failure to cancel reservations
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Health club fees or exercise charges
- In-flight headsets
- Lost baggage
- Magazines, books, newspapers, personal reading materials
- Movies (including in-flight and hotel in-house movies)
- Parking tickets, fines, or traffic violations
- Personal entertainment
- Rental car upgrades
- Sales tax on items purchased
- Souvenirs

### **DOMESTIC AIR TRAVEL**

Travelers are expected to book the lowest-priced economy class airfare available. The employee should find the lowest economy ticket price including the employee's carry on or checked baggage (whichever type the employee is traveling with). Additional charges for preferred window or aisle seating, expanded legroom, priority boarding, business class, and first-class domestic travel will not be reimbursed

### **LOST OR EXCESS BAGGAGE**

The airlines are responsible for compensating the owners of lost baggage. The District will not reimburse travelers for personal items lost or costs to recover items lost or stolen while traveling on business.

Employees will be reimbursed for excess baggage charges only in the following circumstances:

- When traveling with heavy or bulky materials or equipment necessary for business.
- When traveling for more than ten consecutive days.

## **RENTAL CARS**

Travelers may rent a car **to their destination** when:

- A District-pooled vehicle is unavailable for the time period required.
- Driving is more convenient than airline or rail travel.
- Driving is necessary to transport large or bulky material.

Travelers may rent a car **at their destination** when:

- It is less expensive than other transportation modes such as taxis, airport limousines, and airport shuttles.

When traveling on District business, travelers may rent up to and including a mid-size vehicle with standard equipment. Travelers are responsible for rental costs of upgrades beyond the approved car class unless the upgrade is at no extra cost to the District or the additional space is required for transporting materials.

## **USE OF A PERSONAL CAR**

For personal convenience, travelers may use their personal cars for transportation and be reimbursed for the mileage allowance, plus tolls and parking. The reimbursement rate is the approved IRS rate and is included in the Travel and Reimbursement Form. The Travel and Reimbursement Form should include the names of any other District individuals traveling as passengers.

## **LODGING/HOTEL RESERVATIONS**

Lodging costs should be kept to a minimum. Overnight hotel stays are allowed for multi-day conferences only when the conference location is beyond 75 miles from the Plymouth School District Central Office, 11 Lincoln Street. Requests for exceptions to the minimum mileage requirement must be directed to the Assistant Superintendent for Administration and Instruction, prior to making reservations or incurring expenses.

The District normally will only reimburse for single-room rates at moderately priced hotels. Many hotels offer conference, corporate, or educational rates, which should be used if savings result. In most U.S. cities, the average rate is \$260 (plus tax and fees)-per night. Except for conference hotels, rates above this level must be approved by the appropriate supervisor, prior to making reservations or incurring expenses.

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



## **DISPOSAL OF BOOKS AND INSTRUCTIONAL MATERIALS**

In order that each principal may better understand the procedure for the disposal of old or outdated books and instructional materials, the following general policy has been adopted:

“Discard” books and instructional materials are those which are:

- Beyond repair
- Content outdated or the specific edition is no longer in print or in use
- Those which have been replaced by adopted texts

Procedure to be followed for discard:

- All books and instructional materials to be stamped DISCARD must have the approval of the building principal and the program manager.
- Where possible, every effort will be made to contact a used book distributor for purchase with any proceeds to be returned to the General Fund.
- Donate to worthy civic, charitable, or needy educational organizations with School Committee permission.
- Distribute at no charge to interested students.
- All remaining books or materials will be discarded.

All program managers will submit a report to the School Committee indicating the intention to discard books and instructional materials in quantities equivalent to classroom sets or larger. Discard books and materials of lesser quantities need not be reported to the School Committee.

## **DISPOSAL OF EQUIPMENT**

The Plymouth Public Schools authorizes the disposal of obsolete equipment in accordance with Section 15 of Chapter 30B of the General Laws of Massachusetts.

### **OBSOLETE” EQUIPMENT IS THAT WHICH IS:**

Beyond repair or too costly to repair.

Replaced by new equipment because the old equipment no longer serves our educational needs.

### **PROCEDURE TO BE FOLLOWED FOR DISCARD:**

All equipment must be declared obsolete by the Building Principal, the Program Manager, and the Business Manager.

A list of the equipment with a description of the condition or reason for declaring it obsolete will be forwarded to the School Committee.

Upon approval by the School Committee said equipment will be transferred to the control of the Select Board.