

**HUDSON SCHOOL COMMITTEE**  
**November 12, 2019**  
**155 Apsley Street – Administration Building**  
**7:00 p.m.**

AGENDA

**I. Call to Order**

**II. Approval of Minutes**

Regular Meeting: October 22, 2019

**III. Public Participation:**

*In order to efficiently conduct the business of the School Committee and provide for public input, please keep in mind the following:*

- *Speakers should address their issues and concerns, and avoid personal attacks;*
- *Persons addressing the Committee should refrain from reading long statements. If such statements are considered necessary for background material, then these statements should be furnished to the Committee prior to the meeting; and*
- *Persons addressing the Committee should limit their statements to approximately two minutes.*

**IV. Reports and Presentations**

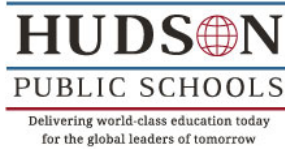
- a) Report of the Superintendent: Dual Language Program Update, Cultural Competency Training Update, ALICE Training, EL Director Search
- b) Subcommittee Reports
  - Budget Subcommittee (if any)
  - Policy Subcommittee (if any)
  - Strategic Goals Subcommittee (if any)
  - Superintendent's Evaluation Subcommittee (if any)
  - Buildings and Grounds Subcommittee (if any)
- c) Student Presentation (if any)

**V. Matters for Discussion:**

- a) Old Business
- b) New Business
  1. Discussion Athletic Funding
  2. First Reading of Proposed Adoptions and Revisions of School Committee Policies J Section, GCBDB
  3. FY20 Quarter 1 Financial Report
  4. EdGar Grant Manual Updates

**VI. Matters for Action:**

- a) Old Business
- b) New Business
  1. Approval of 2019-2020 Superintendent's Goals



2. Approval of addition of HAM Radio Club to the list of authorized Hudson High School Student Activities
3. Approval of Contract with Konica Minolta Business Solutions USA Inc. in the amount of \$29,207.52 for BizHub 558e leases.
4. Approval of contract with the Madison Corporation – DBA Warren Security in the amount of \$20,600.00 for labor to install Linear emerge 5000 Access Control System at Hudson High School.

**VII. Items of Interest to the School Committee**

**VIII. Executive Session**

**IX. Adjournment**

The Agenda reflects topics that the Chairperson reasonably anticipates will be discussed.

# Approval of Minutes

Regular Meeting: October 22, 2019

**Hudson School Committee  
Open Session Minutes**

**Meeting Date:** October 22, 2019

**Location:** 155 Aspley Street

**Members present:** Glenn Maston, Steven Smith, Adam Tracy, Nina Ryan, Matthew McDowell, Michele Tousignant Dufour, and Rebecca Weksner

**Members absent:** none

**Others present:** Dr. Marco C. Rodrigues, Superintendent  
Annamarie O'Donnell, Recording Secretary  
Caitlin Reagan, Student Representative

**I. Call the Meeting to Order: 7:01: p.m.**

The meeting was called to order by Committee Chair, Glenn Maston.

**II. Approval of Minutes:**

Regular Meeting: October 8, 2019

A motion to approve the revised minutes of October 8, 2019 was made by Ms. Tousignant Dufour and seconded by Ms. Ryan. On a vote of 7-0, the motion passed.

**III. Public Participation:**

Mr. Kevin Santos spoke on behalf of the committee to rename the Hudson High Auditorium to honor former teacher Paul Johnson. He thanked Dr. Rodrigues, Mr. Medeiros, and the School Committee for everything they did for this wonderful celebration. Mr. Maston thanked everyone involved in planning the event. He went on to say what a wonderful event it was.

Ms. Michele Petersen parent of a second grade student at Mulready read a letter to the committee on behalf of the Mulready Grade 2 students and parents. The letter requested additional support in the form of a paraprofessional for each classroom due to an increase in the Grade 2 class sizes, ELL, IEP, and SEL needs.

Ms. Cheryl Langill of SEPAC Hudson spoke about the federal mandate of Child Find. Child find is a legal requirement to find all students that have a disability and give them the services they need. She expressed her concerns about abilities of teachers that are stretched to be able to find these students with disabilities.

**IV. Reports and Presentations**

**Report of the Superintendent: School Improvement Plans**

Dr. Rodrigues stated that each of the principals would present their school improvement plans for the coming school year. He stated that these plans were developed with greater input from the larger audience consisting of faculty, parents, and school councils. This past

summer principals were able to meet with their ILT to get a framework put together before school started. Since then, they have been working with different groups to refine the plan.

### **Farley**

Ms. Melissa Provost, principal of Farley Elementary School, presented her School Improvement Plan. She went through the following goals and action steps:

- 1) Build experiences that demonstrate diverse student centered instructional practices
  - Identify and learn 3-5 researched based instructional practices that involve all content areas, create a targeted PD plan, create an internal accountability system
- 2) Build the capacity of staff to analyze data, through a reflective cycle of inquiry, to inform instruction for all students.
  - Define data to be used, develop strategic goals of students in bottom 25% of MCAS data, adjust instructional practices
- 3) Effective Communication and collaboration amongst all staff
  - In house professional development to understand how effective teams collaborate, will use the norms of collaboration developed through the DELTA and ELEVATE teams, communication protocol based on feedback from the district climate survey will be developed
- 4) Establish a social-emotional curriculum to ensure a positive learning community
  - Identify individual students needs from data gathered using the ISS form provided through the support of the S3 committee, implement changes to school structures to make them more comprehensive to students, use the MTSS framework to build tiers of support, clinician provided through 366 grant, additional professional development

Mr. Tracy asked about the target date of December 2019. Ms. Provost confirmed that the ILT has already met a total of three times already. Mr. Smith stated that he appreciated the fact that a number of things tied back to accountability with the overall vision of the district. For goal 2, Mr. McDowell stated that he thought the most important bullet was defining what data is and making sure teachers have the capacity to look at the massive amounts of data they collect every day.

Ms. Tousignant Dufour asked Ms. Provost which goal the staff is most comfortable with and which will pose the biggest challenge. Ms. Provost stated she thought said the ILT work is the one the staff are all embedded into. The Social Emotional Curriculum is the one that is the most challenging because as the student needs change we have to adapt.

Dr. Weksner asked about the social emotional curriculum that is used. Discussion ensued. Mr. Tracy asked about the measurement and evaluation of the final outcome for goal #4. Ms. Provost stated that there is data to look at, but it is very personalized so it will be used internally and will not be published.

### **Forest**

Mr. Dave Champigny, Principal of Forest Ave Elementary presented his School Improvement Plan. He noted that there is common thread in the plans, particularly at the elementary level. He went on to present the following goals:

- 1) Maintain a high functioning building level Instructional Leadership Team to support the implementation of the school-wide measurable instructional focus.

- Evidence based practices will be implemented in every classroom for every student.
- Mr. Champigny shared Forest Avenue Elementary School’s slogan for their instructional focus is “Show What you Know”.

Mr. Maston asked what a practice of show what you know might look like in the classroom. Discussion ensued.

- 2) To decrease student chronic absenteeism at Forest Avenue School by 20% during the 2019 – 2020 school year. Improving student daily attendance will ensure participation in rigorous academic instruction with social emotional supports.
  - This work is able to be done with the addition of the new Assistant Principal. A key component of this work is parent education with information on data and impact of missing school.
- 3) To analyze the 2019 MCAS Mathematics data of the Lowest Performing, Economically Disadvantaged, EL & Former EL subgroups and identify a course of action so that these students show growth on the 2020 MCAS Mathematics test.
  - Students have been identified. The goal is about implementing best practices to support these students, but these practices will support all students.
- 4) To continue to develop a working environment that values a cohesive staff and a positive building culture, creating a community of mutual trust and respect by promoting a common vision and adhering to agreed upon norms of collaboration.
  - Ultimately looking to put structures in place to build the culture. A lot of the work has to do with norms of collaboration and leaves of citizenship.

Mr. Champigny stated that the staff is engaged in all four goals but it is a challenge working on culture.

### **Mulready Elementary School**

Ms. Kelly Sardella, Principal of Mulready Elementary School, presented her School Improvement Plan with the following goals.

- 1) Establish a high functioning building level Instructional Leadership Team with a measurable school-wide instructional focus.
  - This is a continuation of the work started last year. Ms. Sardella shared that the instructional focus of feedback would be combined with the habit of mind of perseverance. Each grade level is coming up with a complex task and feedback mechanisms for the complex tasks. Recently, the new Mulready slogan of is “ Have no fear, Mulready Cougars Perservere” was shared with the students.
- 2) Analyze 3rd grade MCAS scores and target instruction towards the needs of the children in PM (partially meeting) in order to raise their scores on the 4th grade MCAS.
  - Ms. Sardella stated that in addition to looking at students in the partially meeting expectations they would be looking at those students who are just meeting expectations.
- 3) Grade level and specialty area teachers will choose and implement increased use of technology into their curriculum.
  - The Mulready technology teacher will be looking to institute programs over the next two years to help students with their keyboarding skills.
  - Majority of teachers are using Seesaw as well as other digital platforms.

Mr. Smith asked how we know we are maximizing the benefit of the investment of 1:1 technology. Discussion ensued about collaboration between schools, full time Instructional Technology positions and the network of the instructional coaches. Ms. Ryan asked if there has been any thought of bringing chromebooks to grades K, 1 and 2. Discussion ensued about why the choice of IPADs was made and the limitations of the current IPADs in the classrooms. Dr. Rodrigues stated that this is something that would be discussed during the budget process.

- 4) Ensure an environment where ALL are accepted, through the development of understanding and respect for diversity.
  - There has been a large influx of non-English speakers into Mulready. One of the action steps for this goal is to the label the entire school in the other languages.
  - They will also continue expanding Disability Awareness month with items such as guest readers and a multicultural event in the spring,

### **Quinn Middle School**

Mr. Jeff Gaglione, Principal of Quinn Middle School, presented his School Improvement Plan.

- 1) The school's Instructional Leadership Team (ILT) will identify a measurable school-wide instructional focus. The ILT will determine research-based teaching strategies and activities that align with that focus. Staff will begin to implement these strategies and activities as part of their regular instruction so as to have a positive impact on student learning.
  - He spoke about the instructional focus that has been identified. It is around students' communication and understanding. Strategies that teachers can use in the classroom are currently being identified. Mr. Gaglione stated he thought this goal had the potential to be the most powerful because it will affect all facets of the school day in every classroom.
- 2) To implement and assess a social emotional curriculum for all students which leads to positive academic, emotional and behavioral outcomes for students.
  - The schedule change this year allots more time for SEL. Grade 5 Hawk block with a weekly teacher meeting for planning has been very positive and is showing a lot of consistency. Grades 6 and 7 now have 20 minutes per day dedicated to a break, with every other day being spent on social emotional work. Measurables will focus around attendance, grades, involvement in activities, and student survey at the end of the year. Discussion ensued. Mr. Tracy asked if implementing more clubs and activities was being considered to increase interest at the school. Mr. Gaglione stated that he is taking input from students and teachers to see what can be offered. He went on to say they will be offering intramurals.
- 3) To reduce the number of student absences in 2019-2020 by at least 10% when compared to 2018-2019 so as to lead to better student academic performance.
  - Mr. Gaglione stated that accountability numbers slipped last year with 40 chronically absent students (missing 10% or more of all school days) and 95 students with 10 or more tardies. Actions for this goal include reaching out to families, reviewing a weekly attendance report to identify students and parents we need to be talking to, and meeting with students individually to see why they are missing a string of days. Mr. Maston asked if there was

something significant about the target of 10%. Discussion ensued. Ms. Ryan asked if there is any way of following students that were chronically absent at the elementary level. Discussion ensued about communication during transition years.

- 4) To build an environment of collaboration and collegiality among staff so as to lead to better academic, social and emotional outcomes for students.
  - Work has already started to allow teachers to share best practices, collaborate, and see each other teach. This can be a little difficult to measure. Mr. Gaglione said they will concentrate on looking at student grades and the year end staff survey.

### **Hudson High School**

Mr. Jason Medeiros, Principal of Hudson High School, presented the School Improvement Plan for Hudson High School. He stated that the theme for his School Improvement Plan is Building Capacity to prepare for the future.

- 1) HHS will identify 1-3 instructional practices aligned with the school-wide instructional focus of PERSEVERANCE that the staff will commit to implementing for all students, every day.
  - Mr. Medeiros stated that this goal will engage in a process across all ten departments at the High School to get a shared commitment of what teaching perseverance looks like.
- 2) In conjunction with our instructional focus of PERSEVERANCE, HHS will commit to using student assessment data in order to learn and practice instructional strategies that support students in reaching mastery when they do not achieve it the first time.
  - Mr. Medeiros said that this goal is to take the instructional focus of perseverance and decide how to assess at the classroom and school level. Part of this is to go through a year-long process of practiced, agreed upon, and normed of what individual and collective cycles of inquiry look like.
- 3) Complete the New England Association of Schools & Colleges (NEASC) decennial accreditation process.
  - Hudson High School will have its accreditation visit in March. The report is due about five weeks before the visit. At the most recent Professional Development day, the body of the material needed for one of the five big sections was generated. Mr. Medeiros went on to say we have an opportunity to have this external body give feedback to identify some of the processes to help move us forward.
- 4) In an effort to reflect on and refine the HHS Program of Studies, HHS will assess current strengths with the academic program and identify opportunities for growth.
  - This goal is connected to the previous goal in that during the NEASC collaborative conference visit in the spring of 2018, one of the major strategic priorities identified was the creation of the vision of a graduate. This will include talking about pathways and how we incorporate them into the program of studies.

### **Other:**

Mr. Smith asked if the NEASC report will be shared with the Committee. Mr. Medeiros stated that the report will be a public document, and that he and members of his staff could present to the committee.



Mr. Smith asked if there has been conversation about the Mulready concerns brought up in public participation. Dr. Rodrigues shared that he has had conversations with Mrs. Sardella and monitors enrollment with a weekly enrollment report from Aspen. He stated that currently most classes are in the 20 + range and that second grade is jammed at every school. He went on to say that there has been conversation not only about the rise in the number of students but also the complexity of the number of lower level ELLs in the second grade. Dr. Rodrigues has suggested Ms. Sardella to reach out to the EL instructional coach to see if there are other supports.

Dr. Rodrigues went on to offer some information about Child Find. Child Find is a federal law that any person can ring the bell that a child might have a disability. This person does not have to be an educator. Dr. Rodrigues went on to say Mulready Elementary has a pristine IST process with very good processes in place to identify children that are struggling and figure out how to support them. He concluded that this will continue to be monitored and supports will be put in place as needed.

Ms. Ryan commented that it is difficult for teachers to get into a routine no matter what grade, when there are new students coming every week. Dr. Rodrigues stated that we have to identify and supply supports. Discussion ensued about how quickly these supports can be put into place.

### **Subcommittee Reports**

#### **Budget Subcommittee**

none

#### **Policy Subcommittee**

Mr. Smith stated there was a policy meeting earlier and that there will be some policies for review at the next meeting

#### **Strategic Goals Subcommittee**

none

#### **Superintendent's Evaluation Subcommittee**

None

### **Student Report**

Caitlin Reagan, presented the student report highlighting the following:

- Writing center will be starting. There will be an in school training for students who wants to be a tutor.
- Fall Cabaret night is not happening. There will be one in January and again in the spring.
- Freshman parent night is tonight at HHS.
- Sophomores are having a class meeting to discuss class rings.
- Malawi Medical trip
- Applications for National Art Honor Society for Grades 10, 11 and 12 are available.
- Senior pictures and Bios are due October 31.
- Boosters is having a Turkey Shoot 11/2.
- AP students need to register for AP exams by 11/12/19.

- No fines at HHS library this week
- Grades for term 1 close October 29
- At the HHS Rally students expressed concerns specifically over ARC. Mr. Medeiros responded with a letter to students and parents.

V. **Matters for Discussion:**

- a) Old Business
- b) New Business

1. **Staff and Parent Listening Sessions**

Dr. Rodrigues stated that he and Assistant Superintendent Kathy Provost have completed the first round of listening sessions for staff at all five schools. Additionally, the first parent forum was held. He said there were trends observed throughout the conversations.

**Elementary:**

Substitute Coverage and class sizes were the common thread. The staff was appreciative of the times met in the past and some of the changes as a result.

**Hudson High School:**

The High School had the lowest representation. The concerns there included classes with low interest and at the risk of not running. Discussions occurred about increasing awareness.

**Quinn Middle School:**

There was good participation with a number of questions. The schedule is working nicely, co-teaching models at 5th grade has been positive, 1 teacher advocated for another EL teacher at Quinn. There was a segment of the conversation about MCAS data and the grading system

**Parent Forum:**

The forum started with a presentation on some of the highlights of the changes in the student discipline policy.

There were questions related to student discipline, lockdown drills, attendance and chronic absenteeism, and transportation.

The Climate survey will be presented to the committee and posted for the public once the development of action steps is completed.

Ms. Ryan asked if the survey results would be broken down by school. Dr. Rodrigues stated the aggregate for the district would be published. Each school would have access to their individual results.

Mr. Tracy commented that there is a lot of good information and asked how we get this to more parents and community members.

Dr. Rodrigues stated that the Leadership Team Communication Plan will be presented later in the evening.

2. **Leadership Team Communication Plan**

Dr. Rodrigues stated that under priority 4.1 of the District

Improvement Plan, we are to develop a communication protocol to be more specific and intentional about how to get news out to all stakeholders. Last year, in Delta meetings the National School Public Relations Association framework was used to develop our framework for the communication plan. Eight areas were identified to focus on, and work continued over the summer. The action steps were finalized in the past month. He went on to say that each member of the ELEVATE team will have a goal under their own structure of educator evaluation attached to the communication plan.

Ms. Melissa Provost, Farley Principal, Ms. Kelly Sardella, Mulready Principal, Ms. Ellen Shuck, District Technology Director, and Mr. Bob Kittle, Curriculum Director for Mathematics presented the following Communication Plan goals for each of the eight areas.

**1. Researching and understanding employee needs, expectations, opinions and knowledge**

Goal #1: By June 2020, the District Leadership Team will present results of the protocols used to prioritize employees' needs, expectations, opinions, attitudes, and knowledge.

Action steps include collecting data. using surveys, interviews and focus groups, distributing minutes following all meetings and periodically examining data to develop new action steps.

**2. Employee Engagement**

Goal #2: By June 2020, the District Leadership Team will present a system of communication fostering employee engagement in support of student learning.

Action steps include providing opportunities for staff to build relationships, shared leadership and to share best practices.

**3. Employee Alignment with Mission and Goals**

Goal #3: By June 2020, the district will have developed a comprehensive and integrated plan for defining and communicating the mission, vision, and goals and will have strengthened and/or implemented at least three forms of regularly communicating those to all employees.

Action steps include improving Creating Connections, developing of new website, developing the definition of a "Global Leader" and consistently discussing intersection between mission and practices.

**4. Leadership and Communication**

Goal #4: By June 2020, common expectations for

school and district leaders' communication with community, staff, schools, and departments will be established and all members of the leadership team will provide evidence of implementing these expectations.

Action steps include establishing expectations for communication for School and District leaders and ILT's with various stakeholders.

#### **5. Managing Information Overload**

Goal #5: Starting in October 2019, in order to reduce double bookings and improve coordination across the district, all schools will use a master calendar of district public events when scheduling their own school events. Starting in October 2019, on a monthly basis, we will survey school scheduling secretaries and school leaders to check for use of the district calendar. We will aim for 100% alignment according to monthly surveys.

Action steps include creating a district wide master calendar, putting a protocol in place for the use of School Messenger, identifying operational protocols, and monitoring the effectiveness of the system and making the appropriate changes.

#### **6. Customer Service**

Goal #6: By June 2020, in order to improve family access and relationships, we will use a family survey to identify key areas of need for parent communication for each school. There will be at least 80% participation in the survey at each school. Action steps included surveying families, accessing the multi-language translation capabilities, and providing cultural competency training for staff. Dr. Weksner asked about the response rate of the previous parent survey. Discussion ensued about the goal of 80% participation.

#### **7. Employee Ambassadors**

Goal #7: By the spring of 2020, 100% of the employees will receive consistent communication regarding School Committee meetings, District Improvement Plan updates, Awards for Excellence, and events in schools.

Action steps included dissemination of School Committee meeting highlights to all staff after each meeting, reintroducing each fall the purpose of Creating Connections to staff and the process for contributing, continuing with the Awards for Excellence events, presenting progress on the

District Improvement Plan to all staff each year.

**8. Communicating with Employees During a Crisis**

Goal #8: All HPS employees will receive an emergency communication plan through building principals by December 2019.

Action steps included the development and dissemination of an emergency communication plan.

**VI. Matters for Action:**

a) Old Business

1. **Approval of 2019 MASC Resolutions**

Mr. Maston stated that this vote would instruct him how to vote at the upcoming 2019 MASC/MASS conference in November. Discussion took place relative to the proposed resolutions and votes were recorded as follows:

**RESOLUTION 1: Banning Polystyrene from Schools**

A motion to vote against Resolution No.1 was made by Mr. Smith and seconded by Mr. Tracy. On a vote of 6-0-1, with Mr. Maston abstaining the motion passed.

**RESOLUTION 2: Pertaining to Educator Diversity and Professional Licensure**

Dr. Rodrigues summarized the discussion at the first read. A motion to support Resolution No. 2 was made by Mr. Smith and seconded by Mr. Maston. On a vote of 6-1, the motion passed.

**RESOLUTION 3: School Transportation**

A motion to support Resolution No.3 was made by Mr. Smith and seconded by Ms. Ryan. On a vote of 7-0, the motion passed.

**RESOLUTION 4: Climate Change**

A motion to vote against Resolution No. 4 was made by Mr. Tracy and seconded by Mr. Smith. On a vote of 7-0, the motion passed.

**RESOLUTION 5: Full Funding of Transportation Costs for Students in Foster Care And State Care**

Discussion ensued about financial impact to individual districts. A motion to support Resolution No. 5 was made Dr. Weksner and seconded by Ms. Ryan. On a vote of 7-0, the motion passed.

**RESOLUTION 6: Universal Quality Pre-Kindergarten Access in Massachusetts**

Discussion ensued about the funding, and the text of the resolution having the least specificity for implementation of all the resolutions. Discussion ensued about the burden and impact on school districts for space, personnel as well as the effect on other preschools in the area. Discussion ensued on impact to special education services.

A motion to abstain on Resolution No.6 was made by Mr. Tracy

and seconded by Ms. Ryan. On a vote of 7-0, the motion passed.

**RESOLUTION 7: Poverty and Children**

Discussion ensued about the relevance to a School Committee. A motion to abstain on Resolution No. 7 was made by Mr. McDowell and seconded by Dr. Weksner. On a vote of 7-0, the motion passed.

Discussion ensued about the opportunity to provide feedback on the resolutions.

**RESOLUTION 8: Resolution for Access to Menstrual Supplies**

A motion to support Resolution No.8 was made by Ms. Tousignant Dufour and seconded by Mr. McDowell. On a vote of 7-0, the motion passed.

**RESOLUTION 9: Charter School Reform**

A motion to support Resolution No. 9 was made by Ms. Tousignant Dufour and seconded by Mr. Smith. On a vote of 7-0, the motion passed.

Discussion ensued of the history of charter school resolutions.

**Proposal to Amend the MASC By-laws**

Discussion ensued on the motivation for this.

A motion to abstain on the proposal to amend the MASC by-laws was made by Mr. Smith and seconded by Ms. Tousignant Dufour. On a vote of 7-0, the motion passed.

b) New Business

1. **Approval of Contract with New England School Services, Inc. in the amount of \$13,660.00 for contracted services for removal and replacement of outside double- door, frame, and transom at the Farley Elementary School.**

A motion to approve the contract with New England School Services, Inc. in the amount of \$13,660.00 for contracted services for removal and replacement of outside double- door, frame, and transom at the Farley Elementary School was made by Ms. Tousignant Dufour and seconded by Ms. Ryan. On a vote of 7-0, the motion passed.

2. **Approval of Contract with the Madison Corporation – DBA Warren Security in the amount of \$44,500 to upgrade the Door Access Control Security System at Hudson High School.**

A motion to approve the contract with the Madison Corporation – DBA Warren Security in the amount of \$44,500 to upgrade the Door Access Control Security System at Hudson High School was made by Mr. Smith and seconded by Ms. Ryan. On a vote of 7-0, the motion passed.

3. **Approval of Contract with Signet Security Systems Inc. in the amount of \$19,250.00 for equipment and installation of additional security cameras at Quinn Middle School.**

A motion to approve the contract with Signet Security Systems Inc.

in the amount of \$19,250.00 for equipment and installation of additional security cameras at Quinn Middle School was made by Mr. McDowell and seconded by Mr. Smith. On a vote of 7-0, the motion passed.

4. **Approval of FY20 Mass Cultural Grant in the amount of \$250.00 for Forest Avenue Elementary and \$250.00 for Quinn Middle School.**

A motion to approve the FY20 Mass Cultural Grant in the amount of \$250.00 for Forest Avenue Elementary and \$250.00 for Quinn Middle School was made by Ms. Tousignant Dufour and seconded by Mr. Smith. On a vote of 7-0, the motion passed.

VII. **Items of Interest to the School Committee**

Ms. Ryan stated that High School school council meeting would be Thursday at 3:30 if anyone wanted to join.

VIII. **Executive Session**

At 9:37 p.m., Committee Chair Glenn Maston noted that Executive session was not needed.

IX. **Adjournment**

A motion to adjourn was made by Mr. Maston and seconded by Ms. Tousignant Dufour. On a vote of 7-0, the motion passed.

Respectfully submitted,

Michele Tousignant Dufour, Secretary  
Hudson School Committee

# Report of the Superintendent

- Dual Language Program Update
- Cultural Competency Training Update
- ALICE Training Update
- EL Director Search



NOVEMBER 12, 2019

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# HUDSON

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## PUBLIC SCHOOLS

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Delivering world-class education today  
for the global leaders of tomorrow

## REPORT OF THE SUPERINTENDENT

MARCO C. RODRIGUES, ED.D.

### SUPERINTENDENT EVALUATION RUBRIC

Standard I: Indicators A, B, C, E

Standard II: Indicators A, B, C, E

Standard III: Indicators A, B, C, D

Standard IV: Indicators A, B, C, D, E

## REPORT OF THE SUPERINTENDENT

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### I. Dual Language Program Update

As part of the Action Plan for 2019-2020, the District continues to make strides toward developing the Dual Language Program for FY21. One significant step toward our goal was to have a group of key stakeholders participate in a two-day retreat which was designed to facilitate understanding, planning, and design of a new Dual Language Program.

On November 4<sup>th</sup> and 5<sup>th</sup>, the District stakeholder group participated in the *La Siembra*, a retreat model developed by the Dual Language Education of New Mexico and delivered by the MABE – Multi-State Association of Bilingual Education.

Participants:

Name	Title	Name	Title
Marco Rodrigues	Superintendent	Jennifer Letourneau	Forest Ave Instructional Coach
Kathy Provost	Assist. Superintendent	Sandra Maiuri	Parent Liaison – Spanish
Cathy Kilcoyne	Director Student Services	Wendy Anderson	EL Instructional Coach
Ana Pimentel	World Language Coordinator	Maggie Woodcome	HEA
Cindy Fensin	Director Human Resources	Lori Belcourt	Farley First Grade Teacher
Robert Knittle	Mathematics Director	Kristin Charbonneau	Farley Kindergarten Teacher
Sarah Davis	Science Director	Angela Georger	Farley ELD Teacher
Todd Wallingford	Humanities Director	Kim Primeau	Forest Ave Kindergarten Teacher
Melissa Provost	Farley Principal	Karen Eadie	Forest Ave First Grade Teacher
David Champigny	Forest Ave Principal	Maria Brun	Forest Ave Paraprofessional
Nina Ryan	School Committee	Tiago Duarte	Registrar – Parent Liaison – Portuguese

Participants interacted with important informational and instructional materials pertinent to the development of a new Dual Language Program. A variety of templates and guiding documents assisted participants in the examination of a motivation plan, mission statement, and communication plan.

The group also explored program implementation options, the development of a language allocation plan, and readiness tools designed to prepare for the development of and action/implementation plan.

Both, Farley and Forest Ave participated in this training. However, the District's goal is to open a Dual Language Program at Farley Elementary for the start of the 2020-2021 school year. The Dual Language Program will be in English with a partner language in Portuguese. We anticipate that, once the Farley program is established, we may expand the Dual Language Program to have a partner language in Spanish. Forest Ave's participation in the *La Siembra* retreat positions the District to build internal capacity for future program design and implementation.

Our next step is to establish a Dual Language Planning Group that will be responsible for developing and implementing the structures needed for a successful start in 2020-2021. One main component to be developed and implemented by the Planning Group is a Communication Plan that is tailored to address multiple stakeholders. Meanwhile, we will continue to periodically share the progression of our work toward developing a Dual Language Program for the District.

## **II. Cultural Proficiency Training Update**

During the development of the 2019-2020 Action Plan, the District Leadership Team identified the need for Cultural Proficiency training to be provided to District personnel. The first phase of this training would include members of the Leadership Team and School Counselors. The District contracted with the Assabet Valley Collaborative to deliver the training and we were able to include nurses and school secretaries to the cohort of participants.

### Assabet Valley Collaborative Cultural Proficiency Training

Cultural proficiency is fundamental to advancing evidence-based transformative practices that are commonly used in our work, including but not limited to Culturally Relevant Teaching, Positive Behavior Intervention and Supports, Social Emotional Learning, Community Engagement, Restorative Practices and more.

The training is being delivered to three cohorts of 20 participants each. Participants will:

- Explore experiences & viewpoints related to identity, diversity, achievement, & learning
- Increase understanding of the history of inequity in the U.S
- Develop a lens for detecting bias & deficit-thinking prevalent in school climate, practices and policies, and within communities
- Explore elements of the cultural proficiency continuum
- Develop skills to disrupt inequity through practice and application of learning

- Begin to apply the Cultural Proficiency framework to our context (classroom, school, district, organization, family)
- Develop an action plan for next steps in our life and work

### **III. ALICE Training**

Hudson High and Quinn Middle School students and staff completed the District's emergency response drill to ensure that each building effectively responds in the event an intruder enters the school. Like many school districts across the state, our schools follow the ALICE protocol. ALICE is an acronym for Alert, Lockdown, Inform, Counter, Evacuate. For more information about ALICE, please visit the ALICE Training Institute web site at <https://www.alicetraining.com/>

Building administrators, in partnership with the Hudson Police Department, planned and executed the emergency response drill in both locations. Members of the Hudson and Marlborough Police Departments were present to help with the schools' efforts. We appreciate their support, not just for our drill today, but for their daily efforts in the community.

### **IV. Director of English Learner Education Search**

The District began the search process for the position of Director of English Learner Education. Following the job posting, a screening committee composed of an ELD teacher, an administrator and the Human Resources Director, identified five candidates to be interviewed.

A panel composed of two ELD teachers, three administrators, one parent liaison and the Human Resources Director interviewed four candidates. The panel selected two finalists to be interviewed by the Superintendent and updates will be provided as the process evolves.

Matters for Discussion  
New Business

1. Discussion of Athletic Funding

## **Athletic Budget Spending History**

The athletic budget is supported by general and athletic revolving funds. During the budget process, the District evaluates the athletic revolving account funds (projected end-of-year balance and expected revenue) and determines the allocation of funds.

On average, 20% of the funds to support the total athletic expenditure comes from the revolving funds.

The athletic revolving account is replenished each year through:

- Gate receipts
- Athletic Fees

Athletic Revolving Fund Activity with FY20 Projection

	<b>FY20</b>	<b>FY19</b>	<b>FY18</b>	<b>FY17</b>
Beginning Balance	155,418.64	211,548.59	\$223,961.17	218,030.95
Transfer In from another account		2,000.00	\$22,168.24	
Athletic Fees	70,000.00	70,804.45	\$79,422.43	82,676.20
Gate Receipts	42,000.00	41,092.50	\$42,583.00	30,140.29
<b>Total Revenue</b>	<b>112,000.00</b>	<b>113,896.95</b>	<b>\$144,173.67</b>	<b>\$112,816.49</b>
Athletic Supplies Expense	105,570.42	105,570.42	92,717.21	52,281.52
Officials	53,271.01	52,226.48	\$52,429.04	\$41,098.50
Other Salaries	12,352.30	12,230.00	11,440.00	\$13,506.25
<b>Total Expense</b>	<b>171,193.73</b>	<b>170,026.90</b>	<b>156,586.25</b>	<b>106,886.27</b>
Net change	(59,193.73)	(56,129.95)	(12,412.58)	5,930.22
<b>Ending Balance</b>	<b>96,224.91</b>	<b>155,418.64</b>	<b>211,548.59</b>	<b>223,961.17</b>

Assume spending at FY19 levels for FY20 with 2% increase for Officials each year.

Total Athletic Budget Spending History

<b>Local Budget Spending</b>	<b>FY20 Budget</b>	<b>FY19 Actual</b>	<b>FY18 Actual</b>	<b>FY17 Actual</b>
Athletic Director/Trainer	\$ 138,775	\$ 137,401	\$ 128,318	\$ 129,097
Coaches	\$ 309,028	\$ 272,534	\$ 280,308	\$ 268,512
Athletic Transportation	\$ 65,000	\$ 57,354	\$ 57,941	\$ 54,406
Professional Development	\$ 4,520	\$ 4,070	\$ 3,945	\$ 3,510
Technology Supplies	\$ 1,000		\$ -	\$ -
PD Conference Expense Athletics	\$ 1,500		\$ 95	\$ -
Professional Development-other	\$ 1,200	\$ -	\$ -	\$ -
Athletics Supplies	\$ 8,785	\$ 33,427	\$ 29,723	\$ 53,259
General Supplies Athletics	\$ 200		\$ 663	\$ -
Athletic Insurance	\$ 20,000	\$ 17,021	\$ 17,021	\$ 17,021
<b>Local Budget Spending</b>	<b>\$ 550,008</b>	<b>\$ 521,807</b>	<b>\$ 518,013</b>	<b>\$ 525,805</b>

<b>Revolving Fund Spending</b>	<b>FY20 Budget</b>	<b>FY19 Actual</b>	<b>FY18 Actual</b>	<b>FY17 Actual</b>
Officials	\$ 53,271	\$ 52,226	\$ 52,429	\$ 41,099
Other Salaries	\$ 12,352	\$ 12,230	\$ 11,440	\$ 13,506
Athletic Supplies	\$ 105,570	\$ 105,570	\$ 92,717	\$ 52,282
<b>Revolving Spending</b>	<b>\$ 171,194</b>	<b>\$ 170,027</b>	<b>\$ 156,586</b>	<b>\$ 106,886</b>

<b>Total Athletic Spending</b>	<b>FY20 Budget</b>	<b>FY19 Actual</b>	<b>FY18 Actual</b>	<b>FY17 Actual</b>
Athletic Director/Trainer	\$ 138,775	\$ 137,401	\$ 128,318	\$ 129,097
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Professional Development	\$ 4,520	\$ 4,070	\$ 3,945	\$ 3,510
Technology Supplies	\$ 1,000		\$ -	\$ -
PD Conference Expense Athletics	\$ 1,500		\$ 95	\$ -
Professional Development-other	\$ 1,200	\$ -	\$ -	\$ -
Athletics Supplies	\$ 114,355	\$ 138,998	\$ 122,440	\$ 105,540
General Supplies Athletics	\$ 200		\$ 663	\$ -
Athletic Insurance	\$ 20,000	\$ 17,021	\$ 17,021	\$ 17,021
<b>Total Athletic Spending</b>	<b>\$ 721,202</b>	<b>\$ 691,833</b>	<b>\$ 674,599</b>	<b>\$ 632,691</b>

<b>Percent Local Budget Spending</b>	76%	75%	77%	83%
<b>Percent Revolving Spending</b>	24%	25%	23%	17%



## Matters for Discussion

### New Business

2. First Reading of Proposed Adoptions and Revisions of School Committee Policies Section J and Policy GCBDB

The Sub-Committee on Policy is conducting a review of the existing Policy Manual. The Sub-Committee is using the Massachusetts Association of School Committee’s (MASC) Policy Manual recommendations as the baseline for the review. The proposed changes or new policy adoptions are indicated under the “Proposed Change or New Policy” column below with new language **bolded** and deleted language underlined and bolded and in **red**.

## SECTION J – STUDENTS

Section	Existing Policy	Proposed Change or New Policy
JI	<p><b>EXCLUSION FOR NON-SCHOOL RELATED CONCERNS</b></p> <p>No student shall be suspended, expelled, or otherwise disciplined on account of marriage, pregnancy, parenthood, or for conduct which is not connected with any school sponsored activities; provided, however, that in the case of a pregnant student, the School Committee may require that the student be under the supervision of a physician. (Added by St. 1974, c. 670; M.G.L. Chapter 71, Section 84).</p> <p>Adopted by the Hudson School Committee: January 13, 1981</p>	<p><b>JI - STUDENT RIGHTS AND RESPONSIBILITIES</b></p> <p><b>The School Committee has the responsibility to afford students the rights that are theirs by virtue of guarantees offered under the federal and state constitutions and statutes. In connection with rights, there are responsibilities that must be assumed by students.</b></p> <p><b>Among these rights and responsibilities are the following:</b></p> <ol style="list-style-type: none"> <li><b>1. Civil rights--including the rights to equal educational opportunity and freedom from discrimination; the responsibility not to discriminate against others.</b></li> <li><b>2. The right to attend free public schools; the responsibility to attend school regularly and to observe school rules essential for permitting others to learn at school.</b></li> <li><b>3. The right to due process of law with respect to suspension, expulsion, and decisions the student believes injure their rights.</b></li> <li><b>4. The right to free inquiry and expression; responsibility to observe reasonable rules regarding these rights.</b></li> <li><b>5. The right to privacy, which includes privacy with respect to the student's school records.</b></li> </ol>

		<p><b>It is the School Committee's belief that as part of the educational process students should be made aware of their legal rights, and of the legal authority of the School Committee to make and delegate authority to its staff to make rules regarding the orderly operation of the schools.</b></p> <p><b>Students have the right to know the standards of behavior that are expected of them and the consequences of misbehavior.</b></p> <p><b>The rights and responsibilities of students, including standards of conduct, will be made available to students and their parents/guardians through handbooks distributed annually.</b></p> <p><b>SOURCE: MASC</b>  LEGAL REFS.: M.G.L. <a href="#">71:37H</a>; <a href="#">71:82</a> through <a href="#">71:86</a></p>
JICC	<p><b>STUDENT TRANSPORTATION: DISCIPLINE</b></p> <p><u>Introduction:</u></p> <p>The purpose of this policy is to provide for safe and appropriate behavior on school buses at all times. In order to maintain safety in the vehicles, students are expected to maintain proper behavior at all times. Some school buses may be equipped with video cameras, and the video tapes may be used as evidence in disciplining students who misbehave on the bus.</p> <p><u>Misconduct:</u></p> <p>Misconduct on the school bus is prohibited at all times. Such misconduct includes but is not limited to the following:</p> <ul style="list-style-type: none"> <li>• Failure to remain seated when the bus is in motion</li> <li>• Whistling and/or shouting</li> <li>• Use of profanity, obscene language, or any language which harasses other students or which includes slurs based on race, religion, gender,</li> </ul>	<p><b>JICC (also <a href="#">EEAEC</a>) - STUDENT CONDUCT ON SCHOOL BUSES</b></p> <p><b>The School Committee and its staff share with students and parents/guardians the responsibility for student safety during transportation to and from school. The authority for enforcing School Committee requirements of student conduct on buses will rest with the Principal.</b></p> <p><b>To ensure the safety of all students who ride in buses, it may occasionally be necessary to revoke the privilege of transportation from a student who abuses this privilege. Parents/guardians of children whose behavior and misconduct on school buses endangers the health, safety, and welfare of other riders will be notified that their children face the loss of transportation privileges in accordance with regulations approved by the School Committee.</b></p> <p><b>SOURCE: MASC</b></p>

national origin, ethnic background or disability

- Smoking\*
- Pushing, wrestling, fighting, or inflicting bodily harm
- Threatening other passengers, the driver, or disturbing their possessions
- Unnecessary talking to the driver
- Throwing objects within the bus or out of windows
- Climbing over or under seats
- Littering on the bus
- Putting anything, including body parts, out the window
- Defacing or damaging the bus
- Possession of a dangerous weapon, including but not limited to a knife or a gun
- Refusing to follow directions of the bus driver
- Possession or use of a controlled substance or alcohol

\* The principal must be notified in

these cases.

Disciplinary Procedures:

When a bus driver believes that a student's behavior has violated this policy or created a safety hazard on the vehicle, the driver will take steps to stop the misbehavior immediately and to deter its reoccurrence. Such actions may include discussing the behavior with the student, assigning the student a permanent seat, and/or speaking to the student's parent(s) or guardian(s).

The driver may choose to involve the principal whenever he/she is unable to satisfactorily resolve the problem, or if the student's misconduct is serious enough to warrant action by a building principal. In such cases, the driver will complete a Bus Incident Report form provided by the school district. On

**NOTE: The coding of this statement indicates that the identical policy is filed in the E (Support Services) section.**

the form, the driver will note the specific violation and return it to the student's building principal for appropriate action.

**First Infraction:** The principal will meet with the student to discuss the violation and will keep a copy of the Bus Incident Report form on file.

**Second Infraction:** The principal will meet with the student to discuss the violations, will send the student's parent(s)/guardian(s) copies of the Bus Incident Report forms for this and the first infraction, and will notify in writing the student's parent(s)/guardian(s) of the violations and the consequences of a third disciplinary offense on a school bus. In addition, the principal will provide Hudson Public Schools' Administration Office with a copy of the written notification to the student's parent(s)/guardian(s).

**Third Infraction:** The principal will meet with the student and his/her parent(s)/guardian(s) to discuss the violations and will notify, in writing, the student's parent(s)/guardian(s) that the student's bus privileges have been suspended for three (3) days and that a fourth disciplinary infraction on a school bus will result in a five (5) day suspension of the student's bus privileges. In addition, the principal will provide Hudson Public Schools' Administration Office with a copy of the written notification to the student's parent(s)/guardian(s).

**Fourth Infraction:** The principal will meet with the student and his/her parent(s)/guardian(s) to discuss the violations and will provide the parent(s)/guardian(s) with written notification that the student's bus privileges have been suspended for five (5) days and that a fifth disciplinary infraction on a school bus will result in the suspension of the student's bus privileges for the remainder of the school year. In addition, the principal will provide Hudson Public Schools' Administration Office with a copy of the written notification to the student's parent(s)/guardian(s).

**Fifth Infraction:** The principal and the Superintendent of

	<p>Schools will meet with the student and his/her parent(s)/guardian(s) to discuss the violations and will suspend the student's bus privileges for the remainder of the school year.</p> <p>Nothing in this procedure will prevent a principal from suspending a student's bus privileges for the remainder of the school year for any offense, even a first offense, if the principal determines that such action is warranted.</p> <p>All disciplinary action will be subject to appropriate due process, including one level of appeal within the school administration (i.e., from driver to principal or a designee; from principal to the superintendent or a designee.)</p> <p>Adopted by the Hudson School Committee: August 22, 1995 Amended by the Hudson School Committee: February 15, 2012</p>	
JICF	<p><b>No Existing Policy</b></p>	<p><b>JICF - GANG ACTIVITY/SECRET SOCIETIES</b></p> <p>The goal of the School Committee is to keep District schools and students free from the threats or harmful influence of any gang. For purposes of this policy, gang is defined as any group, secret society, organization or association that advocates drug use, violence, ethnic intimidation, or disruptive or illegal behavior. The Principal or their designee shall maintain supervision of school premises to deter intimidation of students and confrontations between members of different gangs.</p> <p>The Superintendent may establish open lines of communication with local law enforcement agencies so as to share information and provide mutual support in this effort within appropriate legal guidelines.</p> <p>The Superintendent may provide in-service training to help staff members identify gangs and gang symbols, recognize early manifestations of disruptive activities, and respond</p>

appropriately. Staff members shall be informed about conflict management techniques and alerted to intervention measures and community resources that may help students.

**Symbols**

The School Committee finds that gang symbols are inherently disruptive to the educational process, and therefore prohibits the presence of any insignia, apparel, jewelry, accessory, notebook or other school supply, or manner of grooming which by virtue of its color, arrangement, trademark, or any other attribute denotes membership in gangs. The School Committee further prohibits any demonstration of gang membership through the use of hand gestures, graffiti, or printed materials. This policy shall be applied by the Principal or their designee as the need for it arises at individual school sites. A student may be suspended or expelled for failure to comply with the provisions of this policy.

**Prevention Education**

The School Committee realizes that students may become involved in gangs without understanding the consequences of such membership. Early intervention is a key component of efforts to break the cycle of such memberships. Therefore, gang violence prevention information shall be made available in the elementary, middle, and high schools as appropriate.

**SECRET SOCIETIES**

Fraternities, sororities and/or secret societies shall not receive District or building recognition in any manner.

A student may be suspended or expelled for failure to comply with the provisions of this policy.

		SOURCE: MASC
JICFA	No Existing Policy	<p><b>JICFA - PROHIBITION OF HAZING</b></p> <p>In accordance with Massachusetts General Laws, the School Committee hereby deems that no student, employee or school organization under the control of the School Committee shall engage in the activity of hazing a student while on or off school property, or at a school sponsored event regardless of the location. No organization that uses the facilities or grounds under the control of the School Committee shall engage in the activity of hazing any person while on school property.</p> <p>Any student who observes what appears to them to be the activity of hazing another student or person should report such information to the Principal including the time, date, location, names of identifiable participants and the types of behavior exhibited. Students and employees of the District are obligated by law to report incidents of hazing to the police department.</p> <p>Any student who is present at a hazing has the obligation to report such an incident. Failure to do so may result in disciplinary action by the school against that student and could involve suspension from school for up to three days.</p> <p>Any student who participates in the hazing of another student or other person may, upon the approval of the Principal, be suspended from school for up to ten (10) school days.</p> <p>Any student determined by the Principal to be the organizer of a hazing activity may be recommended for expulsion from school but will receive no less disciplinary action than that of a participant.</p> <p>In all cases relating to hazing, students will receive procedural due process.</p> <p>SOURCE: MASC February 2019</p>



		LEGAL REF.: M.G.L. <a href="#">269:17</a> , <a href="#">18</a> , <a href="#">19</a>
JICFA-E	No Existing Policy	<p><b>JICFA-E - HAZING</b></p> <p><b><u>CH. 269, S.17. HAZING; ORGANIZING OR PARTICIPATING; HAZING DEFINED</u></b></p> <p>Whoever is a principal organizer or participant in the crime of hazing, as defined herein, shall be punished by a fine of not more than three thousand dollars or by imprisonment in a house of correction for not more than one year, or both such fine and imprisonment.</p> <p>The term "hazing" as used in this section and in sections eighteen and nineteen, shall mean any conduct or method of initiation into any student organization, whether on public or private property, which willfully or recklessly endangers the physical or mental health of any student or other person. Such conduct shall include whipping, beating, branding, forced calisthenics, exposure to the weather, forced consumption of any food, liquor, beverage, drug or other substance, or any other brutal treatment or forced physical activity which is likely to adversely affect the physical health or safety of any such student or other person, or which subjects such student or other person to extreme mental stress, including extended deprivation of sleep or rest or extended isolation.</p> <p>Notwithstanding any other provisions of this section to the contrary, consent shall not be available as a defense to any prosecution under this action.</p> <p><b><u>CH. 269, S.18. FAILURE TO REPORT HAZING</u></b></p> <p>Whoever knows that another person is the victim of hazing as defined in section seventeen and is at the scene of such crime shall, to the extent that such person can do so without danger or</p>

peril to himself or others, report such crime to an appropriate law enforcement official as soon as reasonably practicable. Whoever fails to report such crime shall be punished by a fine of not more than one thousand dollars.

**CH. 269, S.19. COPY OF SECTIONS 17 TO 19; ISSUANCE TO STUDENTS AND STUDENT GROUPS, TEAMS AND ORGANIZATIONS; REPORT**

Each institution of secondary education and each public and private institution of post-secondary education shall issue to every student group, student team or student organization which is part of such institution or is recognized by the institution or permitted by the institution to use its name or facilities or is known by the institution to exist as an unaffiliated student group, student team or student organization, a copy of this section and sections seventeen and eighteen; provided, however, that an institution's compliance with this section's requirements that an institution issue copies of this section and sections seventeen and eighteen to unaffiliated student groups, teams or organizations shall not constitute evidence of the institution's recognition or endorsement of said unaffiliated student groups, teams or organizations.

Each such group, team or organization shall distribute a copy of this section and sections seventeen and eighteen to each of its members, plebes, pledges or applicants for membership. It shall be the duty of each such group, team or organization, acting through its designated officer, to deliver annually, to the institution an attested acknowledgement stating that such group, team or organization has received a copy of this section and said sections seventeen and eighteen, that each of its members, plebes, pledges, or applicants has received a copy of sections seventeen and eighteen, and that such group, team or organization understands and agrees to comply with the provisions of this section and sections seventeen and eighteen.

		<p><b>Each institution of secondary education and each public or private institution of post-secondary education shall, at least annually, before or at the start of enrollment, deliver to each person who enrolls as a full time student in such institution a copy of this section and sections seventeen and eighteen.</b></p> <p><b>Each institution of secondary education and each public or private institution of post-secondary education shall file, at least annually, a report with the board of higher education and in the case of secondary institutions, the board of education, certifying that such institution has complied with its responsibility to inform student groups, teams or organizations and to notify each full time student enrolled by it of the provisions of this section and sections seventeen and eighteen and also certifying that said institution has adopted a disciplinary policy with regard to the organizers and participants of hazing, and that such policy has been set forth with appropriate emphasis in the student handbook or similar means of communicating the institution's policies to its students. The board of higher education and, in the case of secondary institutions, the board of education shall promulgate regulations governing the content and frequency of such reports, and shall forthwith report to the attorney general any such institution which fails to make such report.</b></p> <p><b>SOURCE: MASC July 2018</b></p>
JICH	No Existing Policy	<p><b>JICH - ALCOHOL, TOBACCO, AND DRUG USE BY STUDENTS PROHIBITED</b></p> <p><b>A student shall not, regardless of the quantity, use or consume, possess, buy or sell, or give away any beverage containing alcohol; any tobacco product, including vapor/E-cigarettes; marijuana; steroids; or any controlled substance. The School Committee prohibits the use or consumption by students of</b></p>

alcohol, tobacco products, or drugs on school property, at any school function, or at any school sponsored event.

Additionally, any student who is under the influence of drugs or alcoholic beverages prior to, or during, attendance at or participation in a school-sponsored activity, will be barred from that activity and may be subject to disciplinary action.

**Verbal Screening**

- The school district shall utilize, in accordance with law, a verbal screening tool approved by the Department of Elementary and Secondary Education to screen students for substance abuse disorders. The tool shall be administered by trained staff on an annual basis at grades 7 and 9.
- Parents/guardians shall be notified prior to the opening of school each year. Parents/guardians shall have the right to opt out of the screening by written notice prior to or during the screening.
- All statements made by a student during a screening are confidential and shall not be disclosed except in the event of immediate medical emergency or in accordance with law. De-identified results shall be reported to the Department of Public Health within 90 days of the completion of the screening process.

This policy shall be posted on the district's website and notice shall be provided to all students and parents/guardians of this policy in accordance with state law. Additionally, the district shall file a copy of this policy with DESE in accordance with law in a manner requested by DESE.

SOURCE: MASC February 2019

LEGAL REFS.: M.G.L.[71:2A](#); [71:96](#); [71:97](#); [272:40A](#)

		<p><b>CROSS REFS.: <a href="#">ADC</a>, Tobacco Products on School Premises Prohibited</b></p> <p><b><a href="#">GBEC</a>, Drug Free Workplace Policy</b></p> <p><b><a href="#">GBED</a>, Tobacco use on School Property by Staff Members Prohibited</b></p> <p><b><a href="#">IHAMB</a>, Teaching About Drugs, Alcohol, and Tobacco</b></p>
JIH	No Existing Policy	<p><b>JIH - SEARCHES AND INTERROGATIONS</b></p> <p><b><u>Searches by Staff</u></b></p> <p><b>The right of inspection of students' school lockers is inherent in the authority granted school committees and administrators. This authority may be exercised as needed in the interest of safeguarding children, their own property and school property.</b></p> <p><b>Nevertheless, exercise of that authority by school officials places unusual demands upon their judgment so as to protect each child's constitutional rights to personal privacy and protection from coercion and to act in the best interest of all students and the schools.</b></p> <p><b>Searches by school officials of students' automobiles or the student will be conducted in a way that protects the students' rights consistent with the responsibility of the school district to provide an atmosphere conducive to the educational process.</b></p> <p><b><u>Interrogations by Police</u></b></p>

		<p>The schools have legal custody of students during the school day and during hours of approved extracurricular activities. It is the responsibility of the school administration to make an effort to protect each student's rights with respect to interrogations by law enforcement officials. Therefore:</p> <ol style="list-style-type: none"> <li>1. When law enforcement officials find it necessary to question students during the school day or periods of extracurricular activities, the school Principal or their designee will be present when possible. An effort will be made to contact the student's parent or guardian so that the responsible individual may be notified of the situation.</li> <li>2. If custody and/or arrest are involved, the Principal will request that all procedural safeguards, as prescribed by law, be observed by the law enforcement officials.</li> </ol> <p>SOURCE: MASC February 2019</p>
JK	No Existing Policy	<p><b>JK - STUDENT CONDUCT</b></p> <p>The Massachusetts General Laws require the School Committee to adopt written policies, rules and regulations not inconsistent with law, which may relate to study, discipline, conduct, safety and welfare of all students, or any classification thereof, enrolled in the public schools of the District.</p> <p>The implementation of the general rules of conduct is the responsibility of the Principal and the professional staff of the building. In order to do this, each school staff in the District shall develop specific rules not inconsistent with the law nor in conflict with School Committee policy. These building rules shall be an extension of the District policies by being more specific as they relate to the individual schools.</p>

		<p><b>The purpose of disciplinary action is to restore acceptable behavior. When disciplinary action is necessary, it shall be administered with fairness and shall relate to the individual needs and the individual circumstances.</b></p> <p><b>Students violating any of the policies on student conduct and control will be subject to disciplinary action. The degree, frequency, and circumstances surrounding each incident shall determine the method used in enforcing these policies. Most of the situations which require disciplinary action can be resolved within the confines of the classroom or as they occur by reasonable but firm reprimand, and/or by teacher conferences with the student and/or parents or guardians.</b></p> <p><b>If a situation should arise in which there is no applicable written policy, the staff member shall be expected to exercise reasonable and professional judgment.</b></p> <p><b>SOURCE: MASC</b></p> <p><b>Updated July 2014</b></p> <p><b>LEGAL REF.: M.G.L. <a href="#">71:37H</a>; <a href="#">71:37H ½</a>; <a href="#">71:37H ¾</a>; <a href="#">71:37L</a>; <a href="#">76:16</a>; <a href="#">76:17</a> 603 CMR <a href="#">53.00</a></b></p>
JKA	<p><b>CORPORAL PUNISHMENT</b></p> <p>The power of the School Committee or of any teacher or other employee or agent of the Committee to maintain discipline on school property, shall not include the right to inflict corporal punishment upon any student.</p> <p>Legal Ref.: General Laws, Chapter 71:37G.</p> <p>Adopted by the Hudson School Committee: January 13, 1981</p>	<p><b>JKA - CORPORAL PUNISHMENT</b></p> <p>State law provides that:</p> <p><b>The power of the School Committee or of any teacher or other employee or agent of the Committee to maintain discipline on school property shall not include the right to inflict corporal punishment upon any student.</b></p> <p><b>SOURCE: MASC</b></p> <p><b>LEGAL REF.: M.G.L. <a href="#">71:37G</a></b></p>

JKD	<p><b>STUDENT DISCIPLINE GUIDELINES</b></p> <p>Each principal, in consultation with the school council, will develop guidelines for disciplining students ("Code of Conduct"). Such guidelines are subject to the approval of the Superintendent and must include the following:</p> <ol style="list-style-type: none"> <li>1. Notice of the types of conduct that are prohibited in the school setting.</li> <li>2. The range of potential discipline that may be imposed for misconduct.</li> <li>3. Disciplinary measures to be taken in cases involving possession of weapons, possession or use of illegal substances, use of force, vandalism, or violations of other students' civil rights; and</li> <li>4. Standards and procedures for suspending or expelling students.</li> </ol> <p><b><u>Suspension and Expulsion Procedures</u></b></p> <p><u>In General</u></p> <p>Administrators at the building level may suspend students for all offenses in accordance with the school's student handbook. Only the School Committee, however, may expel students, unless the offense is one governed by M.G.L. ch. 71, Sections 37H or 37H1/2 (see below). Expulsion is defined as a student's permanent exclusion from the Hudson Public Schools.</p> <p>The School Committee shall consider the expulsion of a student as provided for in M.G.L. ch. 76, Sections 16 and 17 upon receipt of a recommendation to do so from the Superintendent of Schools. The School Committee will</p>	



adhere to the following procedures when considering expulsion of a student:

1. Prior to any School Committee decision to expel a student, the student will be provided with written notice of the following:
  - a. Reason for the student's possible expulsion, including a statement of the evidence against the student;
  - b. Date, time and location of the hearing;
  - c. Right at the hearing to be represented by legal counsel (at the student/parent's own expense), to present evidence and witnesses, and to cross-examine witnesses.
2. Hearings before the School Committee will be held in executive session unless the student or the parent requests that the hearing be open to the public. A stenographic or audiotape record of the hearing will be made.
3. Upon request, a student and/or parent may review the student's records in accordance with the Massachusetts Student Record Regulations or other applicable law.
4. The Committee's decision will be in writing and will state the controlling facts in sufficient detail to inform the parties of the basis for the decision.
5. If the Committee decides to expel the student but to allow the student to apply for readmission in the future, the Committee's decision will state any conditions that the student must fulfill before applying for readmission as well as the permitted date of application.

M.G.L. ch. 71, Sections 37H and 37H1/2

M.G.L. ch. 71, Section 37H authorizes a principal to expel a student for the following offenses that occur on school premises or at school-sponsored or school-related events:

- possession of a dangerous weapon including, but not limited to, a gun or knife.
- possession of a controlled substance (including

marijuana, cocaine, heroin)

- assault on educational staff, including threats, as defined in relevant statutes.

Any student who has been expelled under Section 37H has the right to appeal the principal's decision to the Superintendent of Schools.

M.G.L. ch. 71, Section 37H1/2 authorizes a principal to suspend a student upon issuance of a felony criminal complaint if the principal determines that the student's continued presence in school would have "a substantial detrimental effect on the general welfare of the school." If a student is convicted of a felony or makes an admission in court of guilt with respect to a felony, the principal may expel the student upon determining that the student's continued presence in the school would have "a substantial detrimental effect on the general welfare of the school."

Any student suspended and/or expelled under Section 37H1/2 has the right to appeal the principal's decision to the Superintendent of Schools.

A decision of the Superintendent made pursuant to Section 37H or Section 37H1/2 shall be the final decision of the school district. In the event the student wishes to challenge such decision, the student must bring the matter before the appropriate court or administrative agency.

Adopted by the Hudson School Committee: May 28, 2002

The Sub-Committee on Policy is conducting a review of the existing Policy Manual. The Sub-Committee is using the Massachusetts Association of School Committee’s (MASC) Policy Manual recommendations as the baseline for the review. The proposed changes or new policy adoptions are indicated under the “Proposed Change or New Policy” column below with new language **bolded** and deleted language underlined and bolded and in **red**.

## SECTION G – Personnel

Section	Existing Policy	Proposed Change or New Policy
GCBDB	<p><b>SICK LEAVE BANK FOR ADMINISTRATORS</b></p> <p>None</p>	<p style="text-align: center;"><b>SICK LEAVE BANK FOR ADMINISTRATORS</b></p> <p><b>I. The creation of a “Sick Leave Bank” (hereafter called “bank”) for administrators is for the exclusive use of those members who have exhausted their accumulated and annual sick leave and who were enrolled in the “bank” in accordance with the provisions listed below:</b></p> <p><b>a. Individuals are eligible to join the “bank” only once per year, on September 30<sup>th</sup>. Failure to exercise one’s opportunity to enroll on or before that date shall mean that an applicant must wait until the next September 30<sup>th</sup> first in order to enroll.</b></p> <p><b>b. Membership shall continue from year to year, unless the individual submits a written notice of withdrawal to the Superintendent of Schools on or before September 30<sup>th</sup> of any year.</b></p> <p><b>c. An individual desiring to become a member of the “bank” shall notify the Superintendent of Schools, in writing, on or before September 30<sup>th</sup> or any subsequent September 30<sup>th</sup>, that he/she authorized the transfer or donation of one (1) day of his annual sick leave in order to fund the “bank” and become a member. The transferred days become the property of the “bank” and the donor forfeits any future claim to the days donated.</b></p> <p><b>d. The “bank” shall not exceed a total of one hundred and fifty</b></p>

**(150) days by the number of days donated by new members joining as of an enrollment date, However, if the number of days in the “bank” falls below fifty (50) days, once that figure is reached, each member shall be assessed one (1) additional sick day beyond his/her initial contribution made under section (c) above. All unused days shall remain in the “bank” unless the Superintendent of Schools recommends to the School Committee that the “bank” cease to exist.**

**II. Those days set aside in the “bank will be used to provide employee members of the ‘bank” extended sick leave at full pay upon exhaustion of their own individual sick leave, both annual and accumulated. No days may be withdrawn from the “bank” for use for any illness other than prolonged illness or accident of the member of the “bank”. Days may not be withdrawn to permit an individual to stay at home to care for a member in his/her immediate family. Sick days withdrawn from the “bank” will be actual working days on which the employee would have normally been working. Holidays, weekends, end vacation days are hereby specifically excluded,**

**III. The “bank” shall be administered by the Superintendent of Schools or his/her designee, one (1) member of the School Committee, and one (1) administrator. Sick leave days shall become immediately available to the employee upon approval of the Superintendent of Schools.**

**Applications can be denied if any of the following apply:**

- a. Prior use of personal sick leave**
- b. Insufficient medical evidence of need**
- c. Lack of days in the bank**
- d. Disability does not justify or warrant absence from employment**
- e. Other factors as the Superintendent may deem appropriate.**

**In instances where a disagreement occurs, the Superintendent shall make a recommendation to the School Committee concerning the award. The decisions of the School Committee shall be final and**

		<p><b>binding, and not subject to appeal or grievance.</b></p> <p><b>IV. The initial grant of days from the “bank” shall not exceed fifteen (15) days. Upon completion of the initial grant, the Superintendent may extend the grant by up to an additional forty-five (45) days, based upon demonstrated need by the applicant. Further grants beyond the second grant require the approval of the Superintendent of Schools and an affirmative vote of the School Committee</b></p>
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Matters for Discussion  
New Business

3. FY20 Quarter 1 Financial Report

**Hudson Public Schools**  
**FY20 Budget Projection**  
*November 12, 2019*

<b>Fund</b>	<b>FY20 Budget</b>	<b>FY20 Projected</b>	<b>FY20 Balance</b>
Personnel	32,559,245.00	32,170,994.38	388,250.62
General Expenses	7,199,490.00	6,969,165.97	230,324.03
Transportation	2,300,000.00	2,236,439.70	63,560.30
<b>Total School Expense Budget</b>	<b>42,058,735.00</b>	<b>41,376,600.05</b>	<b>682,134.95</b>

**Revenue**

Town Appropriation	39,043,303.00
School Choice Carryover	726,851.05
School choice Receipts	500,000.00
Circuit Breaker	1,106,446.00
Total Revenue	<u>41,376,600.05</u>
	<u><u>41,376,600.05</u></u>

<b>School Choice Balance June 30, 2019</b>	2,592,651.51
Estimated Income FY20	500,000.00
School Choice Transfer	(1,226,851.05)
Projected Spending FY20	(30,000.00)
Projected Food Svs - Deficit	(45,000.00)
<b>Projected School Choice Available June 30, 2020</b>	<u>1,790,800.46</u>
	<u><u>1,790,800.46</u></u>

FY19 Budget Projected Savings		
Expenditure Description	Estimated Savings	Description
Personnel – Vacancy Factor	250,000	Expected savings
General Expenses Account	150,000	Efficiencies (Zero-Based)
<b>Total</b>	<b>400,000</b>	

FY19 Budget Forecast			
Expenses	Adopted Budget	Revenue	Amount
Personnel	32,053,843	Town Appropriation	38,091,026
General Expenses	7,773,729	Circuit Breaker	0
Transportation	2,084,000	School Choice FY19	500,000
<b>Total Expenses</b>	<b>41,911,572</b>	School Choice Carry-Over	3,258,518
		<b>Total Revenue</b>	<b>41,849,544</b>
	<b>Deficit</b>		<b>62,028</b>

FY19 Budget Actuals as of June 30, 2019			
Expenses	Actual Expenses	Projected Revenue	Amount
Personnel	30,232,170	Town Appropriation	38,091,026
General Expenses	7,045,735	Circuit Breaker	0
Transportation	2,113,478	School Choice FY19	658,030
<b>Total Expenses</b>	<b>39,391,383</b>	School Choice Carry-Over	642,327
		<b>Total Revenue</b>	<b>39,391,383</b>
	<b>Deficit</b>		<b>0</b>

FY20 Budget Projected Savings		
Expenditure Description	Estimated Savings	Description
Personnel – Vacancy Factor	250,000	Expected savings
General Expenses Account	150,000	Efficiencies (Zero-Based)
Tuition Account	424,239	Aging out students (5)
<b>Total</b>	<b>824,239</b>	

FY20 Budget Forecast			
Expenses	Adopted Budget	Salary Increase	Revenue Amount
Personnel	32,559,245	755,402	Town Appropriation 39,043,303
General Expenses	7,199,490		Circuit Breaker 1,072,131
Transportation	2,300,000		School Choice FY20 500,000
<b>Total Expenses</b>	<b>42,058,735</b>		School Choice Carry-Over
			<b>Total Revenue 40,615,434</b>
	<b>Expected Carry-Over</b>	<b>1,443,301</b>	

FY20 Budget Forecast as of September 24, 2019			
Expenses	Budget	Salary Increase	Revenue Amount
Personnel	32,559,245	755,402	Town Appropriation 39,043,303
General Expenses	7,199,490		Circuit Breaker 1,106,446
Transportation	2,300,000		School Choice FY20 500,000
<b>Total Expenses</b>	<b>42,058,735</b>		School Choice Carry-Over 2,573,273
			<b>Total Revenue 43,223,022</b>
			<b>Carry-Over Split for FY21 and FY22 1,164,287</b>

FY21 Budget Projected Savings		
Expenditure Description	Estimated Savings	Description
Personnel - Vacancy Factor	150,000	Expected savings
General Expenses Account	0	Efficiencies (Zero-Based)
Tuition Account	218,869	Aging out students (7)
<b>Total</b>	<b>368,869</b>	

FY21 Budget Forecast			
Expenses	Budget	Salary Increase	Revenue Amount
Personnel	33,134,151	724,906	Town Appropriation 40,019,385
General Expenses	6,980,621		Circuit Breaker 982,691
Transportation	2,300,000		School Choice FY21 500,000
<b>Total Expenses</b>	<b>42,414,772</b>		School Choice Carry-Over
			<b>Total Revenue 41,502,076</b>
	<b>Expected Carry-Over</b>	<b>912,696</b>	

FY21 Budget Forecast			
Expenses	Budget	Salary Increase	Revenue Amount
Personnel	33,134,151	724,906	Town Appropriation 40,019,385
General Expenses	6,980,621		Circuit Breaker @75% 996,184
Transportation	2,300,000		School Choice FY21 500,000
<b>Total Expenses</b>	<b>42,414,772</b>		School Choice Carry-Over 582,144
			<b>Total Revenue 42,097,713</b>
	<b>Expected Carry-Over</b>	<b>317,059</b>	

FY22 Budget Projected Savings		
Expenditure Description	Estimated Savings	Description
Personnel - Vacancy Factor	100,000	Expected savings
General Expenses Account	0	Efficiencies (Zero-Based)
<b>Total</b>	<b>100,000</b>	
<b>Grand Total</b>	<b>1,693,108</b>	

FY22 Budget Forecast			
Expenses	Budget	Salary Increase	Revenue Amount
Personnel	33,689,505	655,354	Town Appropriation 41,019,870
General Expenses	6,980,621		Circuit Breaker 820,348
Transportation	2,300,000		School Choice 500,000
<b>Total Expenses</b>	<b>42,970,126</b>		School Choice Carry-Over
			<b>Total Revenue 42,340,218</b>
	<b>Expected Carry-Over</b>	<b>629,908</b>	

FY22 Budget Forecast			
Expenses	Budget	Salary Increase	Revenue Amount
Personnel	33,689,505	655,354	Town Appropriation 41,019,870
General Expenses	6,980,621		Circuit Breaker 820,348
Transportation	2,300,000		School Choice 500,000
<b>Total Expenses</b>	<b>42,970,126</b>		School Choice Carry-Over 582,144
			<b>Total Revenue 42,922,361</b>
	<b>Expected Carry-Over</b>	<b>47,765</b>	



Matters for Discussion  
New Business

4. EdGar Grant Manual Updates

## IX. EDGAR MANUAL – Document Change Control

The V1.0 manual is in its first and original version, has been adopted by the Hudson School Committee, Town of Hudson, and submitted to external auditors for review and approved. The following Table defines all historical changes made to this manual other than corrective edits after publication:

Date	Version	Section	Brief Description of Change
8/02/2016	V.01	All	Initial Manual Distribution: Released <b>DRAFT</b> form to the Executive Directors, and Superintendent for review & comments. Adapted from Weston Public Schools FY15 Edgar Manual.
12/23/2016	V.1	All	Internal Distribution: Released DRAFT manual to Finance Department and Patricia Fay, Town of Hudson, for review & comments.
1/31/2017	V1.0	All	Presented to Melanson Heath – External Auditors with FY16 Title I site audit
2/24/2017	V1.0	All	First Edition Distribution: Released the Edgar Manual V 1.0 to all grant administrators, directors, principals, and staff with grant related processing.
3/15/2017	V1.0	All	Presentation to Hudson School Committee - Complete
6/16/2017	V1.1	All	Removed draft status as the manual has been reviewed by the School Committee, Town of Hudson, Auditors, without modifications and distributed internally. This version is now live and evidence of completing the DOE Compliance requirement for an Edgar Federal Grants Manual.
11/12/2019	V2.0	All	<b>Presentation to School Committee: Version V2.0 EDGAR Manual Updates and Distribution</b>
		Cover	Modified logo to new Hudson Public School logo
		Section II.D	Revised: Procurement Thresholds Modifications – Town of Hudson and Federal Threshold Updates
		Section II.G	Revised: Procurement sections to incorporate MA 30B regulations as well as updates based on 2019 Food Service Procurement Audit findings.
		All	Added: Reference to DOE EdGrants on-line system
		All	Added: References to Infinite Visions Grant/Project Tracking Module supporting all grants beginning in FY19 grants.
		APP A	Revised: Appendix A - Organization Chart
		APP G	Added: Appendix G - Award Presentation of Grants to School Committee; Sample FY19 Grant Presentation Form
		APP H	Added: Appendix H - MA Dept. of Education - EOYR Chart of Accounts Rev July, 2019
		APP I	Added: Appendix I – Federal Procurement Thresholds
		ALL	General wording corrections, changes, and district updates are needed.
			V2 Distributed to School Committee for procedure updates

# **HUDSON PUBLIC SCHOOLS**

## **EDGAR GRANTS MANUAL**

**V2.0  
November, 2019**



# Hudson Public Schools

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# Introduction

## EDGAR: Education Department General Administrative Regulations

This manual sets forth the policies and procedures used by *Hudson Public School District (the District)* to administer federal grant funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management systems, including: cash management procedures; procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and, sub-recipient monitoring responsibilities. This manual is distributed to all personnel who directly administer Federal, State, Corporate, or Foundation grants or related position capacity and support the Districts grants, revenue, or expenses. The manual is also posted on the District's Finance page so that all employees are able to review as they may work with grant funding.

**Additionally, although only required by the U.S. Department of Education for federal grants, the District requires that these policies and procedures be adhered to for all state, corporate or private foundation grants received by the District. This will ensure that we have consistent, compliant, and auditable procedures for procurements and grant reporting.**

This first distribution of this manual was on 2/24/2017; and presentation to the School Committee on 3/15/2017. V1.1 was printed and distributed on 6/16/2017 with endorsement from the Town of Hudson, Hudson School committee; external Auditors and distributed without further modification and deemed compliant to Federal Edgar Grant Management requirement. Further updates throughout the history and redistribution of this manual will be listed in Section IX. Document Change Control and redistributed the School Committee if significant changes and further distributed to Hudson Public Schools.

The Massachusetts Department of Elementary and Secondary Education (DESE) and The Executive Office of Education (EEC) are the state governing offices that administer both direct federal grants and state educational grants. Additional Federal, State, Corporate or Foundational awarding agencies should follow the same core grant management procedures detailed within this manual.

## **I. Financial Management System**

The District maintains a proper financial management systems in order to receive both federal direct and state-administered grants and to expend funds associated in compliance with each grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

### **A. Financial Management Standards**

The standards for financial management systems are found at *2 CFR. § 200.302*. The required standards include:

#### ***Identification***

The District identifies, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification includes, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

#### ***Financial Reporting***

Accurate, current, and complete disclosure of the financial results of each federal award or programs are made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

#### ***Accounting Records***

The District maintains records that adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to each grant or sub-grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

#### ***Internal Controls***

Effective control and accountabilities are maintained for all funds, real and personal property, and other assets. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

“Internal controls” are tools to help Grant Administrators and financial managers achieve results and safeguard the integrity of their program(s). Internal controls are designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance that money is spent in accordance with the individual grant program guidelines and to further the selected objectives; and
- Compliance with applicable laws and regulations.



***Budget Control***

Actual expenditures or outlays are compared with budgeted amounts for each federal award.

***Cash Management***

The District maintains written procedures to implement the cash management requirements found in EDGAR. Please see page 23 for these written cash management procedures.

***Allowable Costs***

The District maintains written procedures for determining allowability of costs in accordance with EDGAR. Please see pages 11, 13, 22 for these written allowability procedures.

## **B. Overview of the Financial Management/Accounting System**

1. The District uses Tyler Technologies Infinite Visions (IV), a fully integrated solution for financial and personnel management, as its financial management and accounting system. IV integrates financial, human resources, payroll, purchasing, and grant management. As a K-12 multi-fund, modified accrual accounting system, it is compliant with both Generally Acceptable Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB).
2. The **Town of Hudson** (the Town) uses Vadar Fund Accounting, a fully integrated MS Access database software platform for financial and personnel management, including grant management, vendor tracking, actual invoice disbursements, and distributes employee payroll.
3. Fiscal year operating budgets are uploaded into IV in the June prior to the new fiscal year and as each grant award is available.
  - a. The fund code for payroll allocations is 10.
  - b. The fund code for the general fund/operating budget is 20.
  - c. The fund code for all grants are 40, 45, 50, and 55 depending on the source of grant funding
  - d. The fund code for private gifts and corporate or foundation grants is 61.
  - e. The fund code for food services is 64.
  - f. Line accounts are used to separate and monitor expenditures. For example, each location has separate lines for contracted services, text books, supplies, travel, etc. with associated budget amounts.
4. Grant budgets are entered into IV upon receipt of each grant approval from the appropriate granting body, in the appropriate fiscal year.
5. The District employs a fund tracking system where each grant is assigned an individual fund identification code that tracks to the hard copy of the grant, which is kept in a grants management file, by fiscal year, in the Business Office.
  - a. Each grant is coded with a four-figure town individual account number.
  - b. For example, FY16 Title I is identified by town account code 3070.
6. Infinite Visions provides real-time revenue and expense tracking and each Grant Administrator is responsible for tracking expenditures in his/her grant. The Grant Accounting Specialist monitors revenue and expenditures at least monthly.
7. The Grant Administrator is responsible for filing necessary program outcome reports with the MA Department of Elementary and Secondary Education or other awarding authority and in compliance to the required timelines.
8. The Grant Accounting Specialist is responsible for filing all final grant financial reports (FR-1) by the stated reporting deadline.

9. Infinite Visions provides both Grants Management Reports in summary and in detail. Additionally, in FY19 the IV systems was expanded to include Grant Module Budget and Detail supporting detailed record keeping. The Grants Management Report identifies the budgeted amount for each account within a grant, the revenue received, the amount expended and encumbered, along with an account balance, in real-time. These grant balances are communicated to each Grant Administrator on a quarterly or as-needed basis to monitor each grant throughout the grant cycle.
  
10. The Town of Hudson's Vadar system also produces on demand reports that are balanced to the District's IV accounting reports throughout the grant period and with the final FR1 reporting. The town reporting system provides reports on the fiscal basis (JUL-JUN) and each report is reconciled to the individual grant. The Grant Accounting Specialist completes, at least QTRLY, an internal reconciliation of both systems for all revenues and expenses across district grants.

Under *2 CFR.200.302*, a recipient must track the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Below is a sample of one Hudson District grant:

<b>Grant:</b>	<b>FY19 Title I</b>
<b>Town Number:</b>	<b>3307</b>
<b>Town Name:</b>	<b>19-305 Title I</b>
<b>Federal Agency:</b>	<b>Federal Elementary &amp; Secondary Education Act (ESEA)</b>

Note: This grant is managed by MA DESE Grant Management Department.

## **C. Budgeting**

### **Before Receiving the Grant Award Notice (GAN):**

A grant opportunity may be identified or posted on MA Department of Elementary and Secondary Education, the MA Early Education Care (EEC), The Department of Public Health, or by using grant software search tools. Grants are also communicated directly to the Superintendent and the Grant Administrator notified of the potential grant funds. The applicable department Director (often the Grant Admin) will then review the grant, determine if the district meets the grant programs targeted area, and determine if there is a need for each grant within the district. The Grant Program is classified by the Department of Education within one of four categories:

- Entitlement / Allocation
- Other Non-Competitive
- Competitive
- Continuation

Each grant is reviewed based on the above classifications and a feasibility decision is made to move forward with the grant applications, narratives, budgets, etc. A grant summary form is then opened for non-entitlement grants greater than \$500.00 and is reviewed by to the Superintendent, Development Coordinator and Grant Accounting Specialist with the following information:

1. Source of funds;
2. Purpose of grant;
3. Benefits to the Hudson School District;
4. Benefits to the students;
5. Identification of Grant Administrator;
6. Timeline for application and approval;
7. Match requirements, if applicable;
8. Potential Hudson Allocation amount and the grants standard duration (4-month, 10-month, 12-month, 27-month, etc.).
9. Any other pertinent grant documents and requirements needed to make a determination to apply or not apply for a particular grant.

The Superintendent will review and approve all grant applications. If the Superintendent approves the concept of applying for the grant, the Grant Administrator should meet with the Grant Accounting Specialist. The Grant Administrator or the Communications & Development Coordinator completes the grant application, narratives, and initial budgets. Each department will meet to review the dynamics for the grant. These meetings are designed to review the timeline, curriculum impacts, match requirements, grant reporting requirements, budget development/ projections and discuss any potential concerns. If the grant could impact other departments, a list of individuals is developed for the Grant Administrator to have a follow-up discussion with. For instance, if an application could result in any technology purchases, the Director of Technology must be involved in the planning, budget, and procurement process.

Grant funds can supplement the **Hudson School District's** budget but cannot supplant the districts budgeted funds. Therefore, when possible, it is critical that the grant application be developed in conjunction with the Hudson School District's annual budget. For example, where possible, the District may make use of existing furniture and equipment rather than purchasing new items with grant funds.

Pension costs and reporting requirements should be discussed when preparing each application. Federally-funded grants are required to set aside an additional 9% of the total salary for Massachusetts Teachers' Retirement System (MTRS) for eligible employees. Massachusetts General Laws Chapter 35, Section 32A and Chapter 40, Section 5D require that all federal grants received by local governments be charged for pension costs incurred because of the grant.

***Reviewing and Approving the Budget:*** Before the grant application is completed (preferably at least 3 days in advance of the grant application deadline), the Grant Accounting Specialist will review the Budget line items to ensure compliance to federal and state regulations and ensure all intended expenses are allowable. If the Grant Accounting Specialist determines that a cost is not allowable, then the grant application is returned to the Grant Administrator noting the items that are ineligible and suggestions for modification. If the grant is managed by MA DOE, the grant application will be uploaded to the DOE EdGrants platform by the Grant Accounting Specialist. The Grant Administrator, in conjunction with the Grant Accounting Specialist, will revise the grant budget to ensure all items meet the allowability determination.

Once the Grant Accounting Specialist determines that all budgeted items are allowable and reviews the budget, the grant application is forwarded to the Superintendent for final approval. A copy of the full grant application is submitted to the Grant Accounting Specialist once signed by the Superintendent. Each grant application is filed in the Business Office's grant folder for the appropriate fiscal year.

### **After Receiving the Grant Award Notice (GAN)**

Upon Award, The School Committee "Grant Acceptance Form" is prepared for each Hudson Public School Grant containing the name of the grant, the purpose for each grant, the award amount, a general fund use, and contact information for each grantor. This form is presented at the next School Committee meeting and a vote is entertained to accept the grant and funding objectives.

The grant application is approved and an award letter are received, the grant is entered into both the Districts IV and Town Vadar accounting systems as described below. The Grant Administrator can begin to expend funds for the purposes specified in the application.

1. The Grant Accounting Specialist request a grant town number and begin to build the Chart of Accounts. This four digit number will drive all accounts.
2. The Grant Accounting Specialist will notify the Grant Administrator that the GAN has arrived, is now active and that he/she can begin to expend grant funds as review any specific conditions required by the grant, like additional contracts, multi-year allocations, etc.
3. The Grant Administrator will determine the employees and positions that are declared within the grants salary. This can be either 100% of salary or lessor allocation defined by the manager.
4. The Grant Accounting Specialist will complete a grant payroll summary form and individual employee payroll sheets for each grant and submit to the Payroll Accounting Specialist and Sr. Staff Accountant for review.

5. Direct salary allocations for employees paid through the grant are entered by the Payroll Accounting Specialist and are not under the control of the Grant Administrator. The full amount of the salary or the allocation percentage is defined to be paid by the grant and is encumbered on IV, ensuring that these funds are reserved and will not be expended for other purposes.
6. If an employee, paid by a grant, has a change in status or is on leave, the Grant Accounting Specialist will consult with the Grant Program Administration to determine if a change to the payroll form is needed or if additional grant funds are available to apply to other personnel.

If the grant award notification amount is different from the initial budget request, either increased or decreased by the awarding agency, the Grant Accounting Specialist will notify the Grant Administrator and request an adjusted budget.

1. If grant funding is decreased, the expenditures deemed to be the least critical for the program will either be reduced or eliminated. Under no circumstance will funds be for specifically identified mandatory expenditures (such as for Neglected Students under Title I) be reduced below the mandatory requirement.
2. If funding is increased during the lifecycle of the grant, the most critical expenditures will first be evaluated for program needs.
  - a. If the most critical needs were fully funded in the initial budget, the Grant Administrator will then review the next critical needs, in order, until a determination is made on which need will receive additional funding.
3. All changes will be recorded as a Budget Entry within Infinite Visions and a record kept within each grant folder.

### **Amending the Budget**

Under all circumstances requiring a potential budget amendment, the Grant Administrator and Grant Accounting Specialist will meet to review the purpose of program changes requiring an amendment and the line item(s) to be amended.

1. If deemed necessary, the Grant Administrator may need to discuss the proposed amendment with the Massachusetts Department of Elementary and Secondary Education (DESE) program manager responsible for the grant or other awarding agency, in advance of the amendment.
2. Throughout the life cycle of each grant and including the final report, the Grant Accounting Specialist will review all expenditures and budget items to verify they meet DESE grant thresholds:
  - a. If one or more line items are overspent by 10% or \$10,000
  - b. More than \$100 is expended in a line item without a previously approved budget
  - c. If either of the above scenarios are determined, the Grant Accounting Specialist will meet with the Grant Administrator to amend the specific grant prior to completing the final report.
  - d. ***Amendments must be received by DESE 30 days prior to the grant close.***
3. The Grant Administrator will create the budget amendment, update the budget workbook and the narrative if necessary, and then will:
  - a. Print the necessary documents and cover pages for the Superintendent's signature and give to the Grant Accounting Specialist for a budget review. The Grant Accounting Specialist

will review all documentation and if correct, bring the grant to the Superintendent for authorization. If any corrections are needed, the amendment and documents will be returned.

- b. Once the Superintendent has signed the cover page, the Grant Accounting Specialist will submit the amendment either through DESE's EdGrants portal or with the awarding agency
4. The Grant Accounting Specialist will enter the amended budget into the IV accounting software and file the hard copy in the grant file maintained in the Business Office.
5. The Grant Accounting Specialist will verify that DESE has completed the amendment via grants management EdGrants on-line and prior to completing the grants FR1 Final Report.
6. Grants received from other awarding agencies will generally follow the same process for amendments but may have different thresholds or amendment procedures that will be incorporated with the grant life cycle as needed.

## **Budget Control**

The District monitors its financial performance by comparing and analyzing actual results with budgeted results.

1. Infinite Visions provides real-time revenue and expense tracking by line account and each Grant Administrator is responsible for tracking expenditures in his/her grant. The Grant Accounting Specialist monitors revenue and expenditures on a regular basis.
2. The Grants Management Report identifies the budgeted amount for each account within a grant, the amount expended and encumbered, along with an account balance in real-time. Reports are also available on demand.
3. Beginning in FY19, all grants are added to IV Grant/Project Module to further supporting grant internal controls, job control, multi-year reporting and budget monitoring. On-demand reports platform is available within the module.
4. At least QTRLY, the Grant Accounting Specialist will create and distribute a Grant Summary worksheet for each grant documenting the line-item budget, expenditures, encumbered funds, and the available balance. This report is presented as a tool for Grant Administrators to quickly look at each grants balances and modify their program approaches accordingly. Beginning in FY19, all awarded grants are added to IV Grant/Project Tracking module to provide defined summary reports for each grant.
5. The Grant Administrator is ultimately responsible for his/her program grant. However, the Grant Accounting Specialist monitors expenditures regularly, to ensure budget compliance.
  - a. The Grant Accounting Specialist and Grant Administrator will review the grant budget regularly, with the frequency determined by the size, complexity of the grant, and forward progression of spending across the life-cycle of each grant.
  - b. Should differences appear, the Grant Accounting Specialist will review the budget in detail with the Grant Administrator and a course of action developed based on the cause of the difference and potential resolution(s).
  - c. Necessary amendments will follow the procedure previously outlined.
  - d. Ultimately, prior to the Final Grant close, all grant funds should be fully extended to avoid returning any grant funding to either the state or awarding authority.
  - e. In no case are grant expenditures allowed to exceed the final grant award amount.

## D. Accounting Records

The District maintains a detailed Chart of Accounts on Infinite Visions for all funds, including grants, by using a twenty (24) digit code account mask – **xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** as developed and in conjunction with MA DESE EOY reporting. The table below defines each element of the Hudson Public School Chart of Accounts:

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The first two (2) digits identify the Fund type (state grant, federal grant, corporate or private grant etc).

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next four (4) digits identify Budget Control code used to assign the appropriate grant revenue and or expense codes. [REV 000; EXP 001-011]

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next two (2) digit identifies the Responsibility Code

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next one (1) digits identifies the building Location code.

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next three (3) digits identify program Department code.

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next four (4) digits identify the Town Account Number including the grant number. This number is the standard grant account number across both systems.

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next four (4) identify DESE DOE Function codes.

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The digit (1) identifies the DESE DOE Object code.

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The next one (1) digit code represents the DESE Area Code.

**xx.xxxx.xx.x.xxx.xxxx.xxxx.x.x.xx** – The final two (2) digits are the Sub-object code to group internally as needed.

Additionally, DESE now has a fully migrated grant management “EdGrants” Platform. This includes budget reporting and was designed to incorporate a similar line item strategy, a Project Report Card details the award data, budget, and when funds are drawn. This platform is interactive with each district, DESE grants management and individual program departments and updated real-time through the life of the grant.

Further, where possible, the Budget Control Code is used to directly tie to the Grant Application line items, the DOE EdGrant Final Report Line items, and Hudson’s correlating code.

<b>EdGrant Line Number:</b>	<b>Hudson Budget Control Code</b>
1. Administrators	001
2. Professional Staff	002
3. Support Staff	003
4. Stipends	011
5. Fringe Benefits/MTRS	004
6. Contractual Services	005
7. Supplies and Materials	006
8. Travel	007
9. Other Costs	008
10. Indirect Costs	009
11. Equipment	010

Note: 011 was added to support FY17 Grants and DOE modifications.



The Business Office is responsible for maintaining all accounting records, both electronically and in hard copy. Please see **Appendix A** for a complete list of the Chart of Accounts structures including the DOE Codes, its DOE Function Codes, and correlation to EOY reporting. These accounts are ever changing and included for documentation and exhibit only, and current to the printing of this manual and its revisions.

In V2.0 of this manual we have added **Appendix I – DOE CHART OF ACCOUNTS** to define and illustrate the DOE expenses and the EOYR Chart of accounts related to Function, Area, and Object codes.

## **Journal Entries**

Journal entries are completed only by the Business Office and as each finance position is responsible for researching, creating and entering the entry. The Executive Director reviews and approves all journal entries. Below are some of the journal entries that may be required throughout a given year and the supporting staff roles:

1. Opening balance and the initial Grant Budget entries per grant are completed by the Grant Accounting Specialist.
2. Payroll journal entries are made by the Payroll Account Specialist or Sr. Accountant.
3. Correcting payroll journal entries are made by the Payroll Account Specialist and Sr. Accountant based on the type of entry needed.
4. Journal entries made to assets and liabilities are made by the Sr. Accountant. Entries requested by the District Treasurer are also made by the Sr. Accountant.
5. The Grant Accounting Specialist completes any general journal entries as necessary for each grant.
6. The Grant Accounting Specialist prepares all expense journal entries resulting from a reallocation of expenses on the Hudson IV system.
7. If an entry crosses the town account number a Reclassification of Funds is required on the Towns Vadar system. All town reclassifications of funds are reviewed by the Executive Director for review and approved. Once the director has approved each reclassification, it is presented for review to the Superintendent and Final Approval by the School Committee. Once all approvals are received, the item is forwarded to the Town Accountant for processing.

The District maintains all accounting records in conformance with the Municipal Records Retention Schedule. The web address for the schedule is:

[http://www.sec.state.ma.us/arc/arcpdf/MA\\_Municipal\\_Records\\_Retention\\_Manual.pdf](http://www.sec.state.ma.us/arc/arcpdf/MA_Municipal_Records_Retention_Manual.pdf)

Relevant definitions in this section include the following:

- **Asset:** Anything owned by an individual or a business, which has commercial or exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.
- **Liability:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
- **Revenue:** The inflows of assets from selling goods and providing services to customers; including the reduction of liabilities from selling goods and providing services to customers.
- **Expense:** The dollar amount of assets or services used during a period.

## **E. Spending Grant Funds**

As the recipient of federal funds, the Hudson School District is responsible for administering the grant consistent with each grantor's terms and conditions. Federal funds must be administered in a manner consistent with the cost principles contained in EDGAR and *2 CFR Part 200* the Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards. The Executive Director is responsible for ensuring compliance with EDGAR and *2 CFR Part 200*. Further, the District expends all funds in compliance with all requirements of the awarding agency and following GAAP and GASB requirements in all cases.

**Although each grant will have specific allowable and unallowable costs, the District adheres to the federal cost principles when developing and administering the budget and line item expenditures. Federal cost principles require costs to be allowable, reasonable, and allocable.**

*To meet the definition of "allowable," a cost must meet all of the following conditions:*

1. Be necessary and reasonable to carry out the grant;
2. Be consistent with the policies and procedures that apply uniformly to federal and non-federally financed expenses;
3. Not be included as part of a match of federal funds; and,
4. Be adequately documented.

*To meet the definition of "reasonable,"* the cost of the good or service must not exceed the amount a prudent person would spend on an item at the time the decision was made to incur the cost. Reasonable is further defined as:

1. Use of sound business practices, adherence to federal, state and local laws and regulations; and, the terms of the award.
2. Use of market prices in the District's geographic area for comparing the costs of goods and services.

*To meet the definition of "allocable,"* the cost of the goods or services involved are chargeable or assignable to each grant award or cost objective in accordance with relative benefits received. Allocable is further defined as:

1. Costs are incurred specifically for the grant award and in conjunction with the approved grants federal and state budget.
2. Costs can be distributed in proportions that may be approximated using reasonable methods.
3. Costs necessary to the overall operation of the non-federal agency.

## Direct and Indirect Costs

### *Determining Whether a Cost is Direct or Indirect:*

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. *2 CFR. § 200.413(a).*

Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. *2 CFR. § 200.56.* Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. *2 CFR. § 200.413(a).*

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. *2 CFR. § 200.413(b).* The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and,

### *Indirect Cost Rate:*

MA DESE determines an unrestricted and restricted indirect cost rate for every district in the Commonwealth. The rates are determined annually based on information submitted in the End of Year report and are the maximum allowable rate for any fiscal year. Under *34 CFR section 75.561 and 34 CFR section 76.561*, a state education agency may approve an indirect cost rate for longer than one year. According to MA DESE, if a district utilizes an indirect cost figure, it must be equal to or less than the currently approved restricted rate. The decision to recover indirect costs using these established rates is a local option.

The MA DESE Grants Procedure Manual provides the following information on calculating the indirect cost allowable for a particular grant. The Grant Manual, and other important information, can be found at <http://www.doe.mass.edu/grants/procedure/manual.html>.

Indirect rates cannot be applied to capital expenditures or to the indirect cost themselves. The following formula is recommended:

1. Total entitlement;
2. Minus capital expenditures; and
3. Divided by one plus the restricted rate.

The resulting amount is the amount that can be used for grant activities. When this amount is subtracted from the total entitlement, the result equals the amount allowed for indirect cost.

If indirect costs are recovered, they shall be returned to the Town of Hudson general fund in accordance with *Massachusetts General Laws, Chapter 44: Section 53*.

*Applying the Indirect Cost Rate:* Once the District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. *34 CFR § 75.564; 34 CFR. § 76.569*. Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. *34 CFR. § 75.564*.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

### **Determining Allowability of Costs**

Expenditures must be aligned with each grants approved budget. Any changes or variations from the approved budget and grant application need prior approval from the granting authority and in most cases a grant amendment will be required.

When determining how the District will spend its grant funds, The Executive Director, the Grant Accounting Specialist, and the Grant Administrator will review the proposed cost to determine whether it is an allowable use of federal grant funds *before obligating* and spending funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, *2 CFR Part 3474* and *2 CFR Part 200*, which are provided in the bulleted list below. The Grant Administrator must consider these factors when making an allowability determination.

- **Be Necessary and Reasonable for the performance of the federal award.**
  - District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, defined within each grants approved application and purchases were comparable to market prices.
  - When determining reasonableness of a cost, consideration must be given to:
    - Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award.
    - The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
    - Market prices for comparable goods or services for the geographic area.
    - Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students, the public at large, and the federal government.

- Whether the District significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. *2 CFR. §200.404*
- While *2 CFR. §200.404* does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.
- Further, in regard to the Federal SPED 240 Allocation Grant, *2 CFR. §200.459 (a) (2) (3)* speaks to Professional Service Costs associated directly to Private and Residential Tuitions. To determine each student’s educational needs, as defined in the IEP, a general placement letter is sent to 3 or more specific education schools for a determination and availability of enrollment. Once a confirmation letter is received by Hudson Public Schools, the Out-of-District Coordinator, the Director of Pupil Services and the parent/guardian meet to review each school and discuss where each child should be placed. This collaborative approach is results driven based on each students needs assessment and is modified as needed throughout his/her education. The final determination is not based on cost but rather the needs of the student and all final placement decisions completed by the parent or guardian.
- When determining whether a cost is necessary, consideration may be given to:
  - Whether the cost is needed for the proper and efficient performance of the grant program.
  - Whether the cost is identified in the approved budget or application.
  - Whether there is an educational benefit associated with the cost.
  - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
  - Whether the cost addresses program goals and objectives and is based on District program data.
- **Be Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. *2 CFR. §200.405*. For example, if 50% of a teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.
- **Be Consistent with policies and procedures that apply uniformly to both federally-financed grants and other activities of the District.**
- **Conform to any limitations or exclusions set forth as cost principles in *2 CFR. § Part 200* or in the terms and conditions of the federal award.**

- **Be Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- **Be Adequately documented.** All expenditures must be properly documented, including written approval from each cost center.
- **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in *2 CFR. § Part 200*.**
- **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
- **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund (return of funds), as appropriate. *2 CFR. §200.406*.
  - Purchases for goods and services paid for with grant funds shall be **net** of all applicable credits. To avoid the earning of “credits” where the benefits are not reimbursable or credited to the federal grant, personal reimbursement are discouraged for purchases made with federal grant funds. The District will take advantage of all prompt pay discounts. All payments from grants shall be processed through Infinite Visions.
  - The District limits reimbursements for personal use of credits cards to an exception basis, only when necessary.
  - In the event that a rebate check is received after the grants final FR1 has been filed, the Grant Accounting Specialist will request that the awarding authority re-open the FR1, an amendment will be completed, with the funds returned to the governing authority.

*2 CFR. Part 200*'s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require State and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter state and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under state law.

### **Selected Items of Cost**

*2 CFR. Part 200* examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at *2 CFR. § 200.420-200.475*. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion

in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or state/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is un-allowable for any of these reasons, federal, state or local funds cannot be appropriate to purchase the goods or services.

District personnel responsible for spending federal grant funds and for determining allowability must be familiar with *2 CFR § Part 200* selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, District staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, state, District and program-specific rules may deem a cost as unallowable and District personnel must follow those non-federal rules as well. A google search can be completed for each citation rule below that will define the code in more detail.

**Federal *CFR § 200* Regulations:**

**The following pages (19-22) categorize the many elements of the *2 CFR § 200* Regulations.**

**The complete regulations can be found at the following link:**

[http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

**Here is a snapshot of the main page – you can then scroll down to the specific regulation:**



**e-CFR data is current as of May 11, 2016**

[Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#)

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[TITLE 2—Grants and Agreements](#)

[Subtitle A—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE FOR GRANTS AND AGREEMENTS](#)

[CHAPTER II—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE](#)

[PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS](#)

## Subpart A—ACRONYMS AND DEFINITIONS

### ACRONYMS

§200.0	Acronyms.
§200.1	Definitions.
§200.2	Acquisition cost.
§200.3	Advance payment.
§200.4	Allocation.

***The sample below is for 2 CFR § 200.42:***

§ 200.424 Alumni/ae activities.  
Costs incurred by IHEs for, or in support of, alumni/ae activities are unallowable.

The selected item of cost addressed in 2 CFR. Part 200 includes the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Allowability Rule</b>
Advertising and public relations costs	<i>2 CFR § 200.421</i>
Advisory councils	<i>2 CFR § 200.422</i>
Alcoholic beverages	<i>2 CFR § 200.423</i>
Alumni/ae activities	<i>2 CFR § 200.424</i>
Audit services	<i>2 CFR § 200.425</i>
Bad debts	<i>2 CFR § 200.426</i>
Bonding costs	<i>2 CFR § 200.427</i>
Collection of improper payments	<i>2 CFR § 200.428</i>
Commencement and convocation costs	<i>2 CFR § 200.429</i>
Compensation – personal services	<i>2 CFR § 200.430</i>
Compensation – fringe benefits	<i>2 CFR § 200.431</i>
Conferences	<i>2 CFR § 200.432</i>
Contingency provisions	<i>2 CFR § 200.433</i>
Contributions and donations	<i>2 CFR § 200.434</i>



Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	<i>2 CFR § 200.435</i>
Depreciation	<i>2 CFR § 200.436</i>
Employee health and welfare costs	<i>2 CFR § 200.437</i>
Entertainment costs	<i>2 CFR § 200.438</i>
Equipment and other capital expenditures	<i>2 CFR § 200.439</i>
Exchange rates	<i>2 CFR § 200.440</i>
Fines, penalties, damages and other settlements	<i>2 CFR § 200.441</i>
Fund raising and investment management costs	<i>2 CFR § 200.442</i>
Gains and losses on disposition of depreciable assets	<i>2 CFR § 200.443</i>
General costs of government	<i>2 CFR § 200.444</i>
Goods and services for personal use	<i>2 CFR § 200.445</i>
Idle facilities and idle capacity	<i>2 CFR § 200.446</i>
Insurance and indemnification	<i>2 CFR § 200.447</i>
Intellectual property	<i>2 CFR § 200.448</i>
Interest	<i>2 CFR § 200.449</i>
Lobbying	<i>2 CFR § 200.450</i>
Losses on other awards or contracts	<i>2 CFR § 200.451</i>
Maintenance and repair costs	<i>2 CFR § 200.452</i>
Materials and supplies costs, including costs of computing devices	<i>2 CFR § 200.453</i>
Memberships, subscriptions, and professional activity costs	<i>2 CFR § 200.454</i>
Organization costs	<i>2 CFR § 200.455</i>
Participant support costs	<i>2 CFR § 200.456</i>
Plant and security costs	<i>2 CFR § 200.457</i>
Pre-award costs	<i>2 CFR § 200.458</i>
Professional services costs	<i>2 CFR § 200.459</i>
Proposal costs	<i>2 CFR § 200.460</i>

Publication and printing costs	<i>2 CFR § 200.461</i>
Rearrangement and reconversion costs	<i>2 CFR § 200.462</i>
Recruiting costs	<i>2 CFR § 200.463</i>
Relocation costs of employees	<i>2 CFR § 200.464</i>
Rental costs of real property and equipment	<i>2 CFR § 200.465</i>
Scholarships and student aid costs	<i>2 CFR § 200.466</i>
Selling and marketing costs	<i>2 CFR § 200.467</i>
Specialized service facilities	<i>2 CFR § 200.468</i>
Student activity costs	<i>2 CFR § 200.469</i>
Taxes (including Value Added Tax)	<i>2 CFR § 200.470</i>
Termination costs	<i>2 CFR § 200.471</i>
Training and education costs	<i>2 CFR § 200.472</i>
Transportation costs	<i>2 CFR § 200.473</i>
Travel costs	<i>2 CFR § 200.474</i>
Trustees	<i>2 CFR § 200.475</i>

It is possible for the state, Town, and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, state and District requirements when spending federal funds. For example, often the state's travel rules are more restrictive than federal rules, which means the state's policies must be followed.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The state, Town and/or District rules related to some specific cost items are discussed below. District employees must be aware of these state and District rules and ensure they are complying with these requirements.

- **Technology:** All technology purchases (hardware, software and web-based systems) require the prior approval of the Director of Technology. New purchases must be compatible with current operating, storage and network configurations. The grant applicant must meet with the Director of Technology before the grant application is submitted for budget purposes and again after the award

of funds to determine changes to proposals, estimates, and procurements. All technology purchases must be delivered to the Technology Office, at Hudson High School, for inventory and installation.

- Furniture (including carpeting) purchases require prior approval by the Director of Facilities. The following fire requirements must be met:
  - Carpets: Must meet Class II interior finish and comply with National Fire Protection Association (NFPA) 253 and meet the Department of Commerce (DOC) FF-1 “pill test” as stated in the Code of Federal Regulations *16 CFR, Part 1630*. Permanent labels must be affixed to the carpet ensuring compliance with the above stated fire requirements.
  - Furniture: All furniture purchases must comply with the California Technical Bulletin 133 and regulated by *527 CMR 29* (Board of Fire Protection Regulations). Permanent labels must be affixed to the furniture ensuring compliance with the above state fire requirements.
  - Decorations: Curtains, draperies, blinds and other window treatments - all purchases in this category shall meet the applicable test(s) described in *NFPA 701* and regulated by *527 CMR 21* (Board of Fire Protection Regulations).
- Professional development (workshops, conferences and consultants) require prior approval by the Assistant Superintendent, the School Principal, and the appropriate district Grant Administrator. All professional development must be in line with the District-wide professional development plan.

## **Frequent Types of Costs**

*Travel:* Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient’s non-federally funded activities and in accordance with the recipient’s written travel reimbursement policies. *2 CFR §200.474(a)*.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the District’s established policy. *2 CFR §200.474(b)*.

Travel Costs, and reimbursement for such, must comply with the District’s Travel Policy as below:

## **EXPENSE REIMBURSEMENT – HUDSON SCHOOL COMMITTEE POLICY**

Personnel and District officials who incur expenses in carrying out their authorized duties will be reimbursed by the District upon submission of a properly completed and approved voucher and any supporting original receipts required by the Superintendent.

When official travel by a personally owned vehicle is authorized, mileage payment will be made at the rate currently approved by the School Committee, will be paid to the Superintendent, Assistant Superintendent, Business Manager, and others authorized by the School Committee who are required to travel regularly within the District on official business. LEGAL REFS: *M.G.L. 40:5; 44:58*

The District is reviewing our existing Travel and Reimbursement policies in detail. The following section is a sample only, drawn from the Weston EDGAR manual. The HPS policy will be added to this manual once review and school committee approval is completed.

### **EXPENSE REIMBURSEMENT – REFERENCE**

The District shall reimburse employees for District-related travel when such travel is a required part of the duties of the employee or for District-related activities approved by the Superintendent. The District will be responsible only for actual expenses. Allowable expenses are:

**MILEAGE** - Actual mileage between official workstations within the District and actual mileage for trips outside the District which have been approved by the Superintendent will be reimbursed at the standard mileage rate set by the Internal Revenue Service up to a limit of 5,000 miles per year when the employee uses his/her own vehicle. All requests for mileage reimbursement must also include a copy of a map verifying distance traveled, such as Google Maps or MapQuest.

**GASOLINE** - Actual cost of gasoline and oil purchased and placed in a District-owned vehicle by an employee while engaged in District-related travel. Purchase must be substantiated by a receipt showing total gallons and total charges.

**TOLLS AND FEES** - All tolls, parking fees and baggage handling fees included in District-related business. All fees must be substantiated by a ticket or receipt.

**CAR RENTAL** - Car rental charges when pre-approved by the Superintendent and substantiated by a receipt.

**COMMON CARRIERS** - All charges or fares for necessary travel on common carriers (plane, bus, subway, taxi, ferry, etc.). Sight-seeing and pleasure tours are not reimbursable.

OUT-OF-STATE TRAVEL - Reimbursement for out-of-state travel by privately owned vehicles shall be made on the basis of airplane coach fare or mileage rate, whichever is the lesser amount.

FOOD - Actual monies spent for food while on out-of-district trips or in-district business functions. Maximum allowable food expenditure per day shall be \$50.00 per day except when traveling in Boston, Cambridge or New York City. When traveling in Boston, Cambridge or NYC, the maximum rate shall be \$64.00 per day. An exception may be approved in advance by the Superintendent for travel to other high-cost areas. Purchases must be substantiated by receipts. Tips may be included up to the maximum allowable amount but not for more than 15%. For partial day expenditures allowable maximums per meal are breakfast- \$9.00, lunch - \$14.00, and dinner - \$27.00 at the \$50.00 rate, and breakfast - \$13.00, lunch - \$17.00, and dinner - \$34.00 at the \$64.00 rate.

Reimbursement for food and the amount of the reimbursement that must be reported as taxable income for an employee shall be determined in compliance with Internal Revenue Service Requirements.

LODGING -Hotel or motel charges incurred in District-related travel. Charges must be substantiated by a receipt. Employees are asked to use reasonable discretion when choosing lodging.

EMERGENCY REPAIRS TO VEHICLES - Reimbursement will be made for emergency repairs or road service to District-owned vehicles if incapacitated while out-of-district. Drivers may not obligate the District for major repairs without the permission of the Superintendent or designee.

OTHER PERSONAL EXPENSE - Opportunities arise at times, by exception, for employees to purchase materials of an educational nature without prior approval of the expenditure. Employees may submit reimbursement requests if the requests are accompanied by receipts. Approval of the requests is contingent upon the availability of funds and the spending priorities that are in place. The requests must be reasonable, add value to the program, or meet Instructional Material guidelines within each grant. Where possible, employees should discuss such spending opportunities in advance.

REIMBURSEMENT FORM - No requests for travel reimbursement will be considered unless submitted on the proper form and accompanied by the proper original receipts. Receipts are required for all grant expenditures or will be denied. Reimbursement forms and all documentation must be submitted in no later than May 1<sup>st</sup> and prior to each school years 6/30 fiscal year-end.

## Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, the Grant Accounting Specialist, along with the Grant Administrator, can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific good or service, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant grant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
- Is the proposed cost a direct benefit to the District, a Hudson School, or directly benefits a student?

As a practical matter, the Grant Administrator, should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated.

This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for Limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students. Further, under most major elementary and secondary education programs, recipients may use federal funds only to supplement the amount of funds available from nonfederal sources for the education of students participating in the program. The recipients cannot use federal funds to supplant nonfederal funds that would otherwise have been used for the expenditure in question.

Additionally, funds should be targeted to address specific areas of weakness. To make this determination, the Grant Administrator, should review data when making purchases to ensure that federal funds comply with these areas of concern.

## **F. Federal Cash Management Policy/Procedures**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the *Cash Management Improvement Act at 31 CFR Part 205*. Generally, the District receives payment from the Massachusetts Department of Elementary and Secondary Education (MA DESE), the Massachusetts Department of Early Education and Care (MA EEC), and the Massachusetts Department of Public Health (MA DPH) on a reimbursement basis. *2 CFR § 200.305*. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. *2 CFR § 200.305(b) (9)*.

According to guidance from the U.S. Department of Education (DOE), when calculating the interest earned on grant funds, regardless of the date of obligation, interest is calculated from the date that the

federal funds are drawn down from the G3 system until the date on which those funds are disbursed by the LEA.

Interest would not accrue if the LEA uses non-federal funds to pay the vendor and/or employees prior to the funds being drawn down from the G3 system, commonly known as a reimbursement.

## Payment Methods

### *Reimbursements:*

The Grant Accounting Specialist will request reimbursement for actual expenditures incurred under the federal and state grants monthly, bi-monthly or quarterly basis. This process is also referred to as a “**Request for Funds**” period across grantors.

Below is a chart of some Hudson’s Annual Grants and the Request for Funds authority:

Acct Name	Request for Funds	Period
140 TITLE IIA TEACHER PD	DESE EdGrants	Monthly
180 TITLE III LEP SUPPORT	DESE EdGrants	Monthly
240 94-142 ALLOCATION	DESE EdGrants	Monthly
262 EARLY CHILDHOOD SPED	DESE EdGrants	Monthly
290 ESSENTIAL SCHOOL HEALTH	DPH - Manual	Semi-Annual
305 TITLE I Part A	DESE EdGrants	Monthly
309 TITLE IV	DESE EdGrants	Monthly
327 EMPOWERING EDUCATORS	DESE EdGrants	Monthly
336 IMPROVING STUDENT ACCESS TO BEHAVIOR HEALTH	DESE EdGrants	Monthly
345 COMMUNITY ADULT LEARNING CTR.	DESE EdGrants	Monthly
391 INCLUSIVE PRESCHOOL LEARNING	EEC - Manual	Bi-Monthly
590 HISTORY AND SCIENCE FRAMEWORKS	DESE EdGrants	Monthly
734 EARLY GRADE LITERACY	DESE EdGrants	Monthly

## Internal Request for Funds Procedures:

1. After the grant is awarded the MA DOE will send the first grant payment for each grant. All funds are disbursed to the Town via Vendor Web and applied to the grants revenue account the day vendor web transaction has been posted.
2. An internal *Grants Management Expenditure Report* will be run monthly for each grant, via Infinite Visions, to define the total expenses distributed per grant.
3. For MA DOE grants, a request is completed on-line via EdGrants database during the monthly open reimbursement request window.
  - a. The Grant Accounting Specialist will complete the on-line template, certify, and submit the request including the actual expenditures reported.
  - b. The submitted request will be reviewed/approved DESE grants management personnel and the appropriate transaction processed.
4. For grants awarded by MA EEC, a request for funds form is submitted manually and bi-monthly for completion.

5. For grants awarded by the MA Department of Public Health, a request of funds is submitted at the start of the grant cycle (50% of award) generally in October and the balance requested in April of the following year.
6. Grants that are awarded by Private, Corporate or Foundation entities will follow the terms of each individual grant and awarding agency.
7. A copy of the Grants Management Report and the reimbursement request form(s) shall be maintained by the Business Office Accountant to ensure requested funds are received.
8. All reimbursements are based on actual journal record disbursements and do not include pending encumbered funds.

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Massachusetts Department of Elementary and Secondary Education review upon request.

***Reimbursements of actual expenditures do not require interest calculations. Please note as of this writing, V2.0, we do not have any active grants that allow advances.***

*Advances:* To the extent the District receives advance payments of federal grant funds, the District will strive to expend the federal funds on allowable expenditures as expeditiously as possible.

The District will hold federal advance payments in interest-bearing accounts unless an allowable exception applies. The District will begin to calculate interest earned on cash balances once funds are deposited into the District's account.

Interest will be calculated quarterly, based on the sample calculation methodology below listed. Total federal grant cash balances will be calculated on cash balances per grant and applying the District's actual interest rate.

Within 30 days of the end of the quarter, the District will annually remit interest earned on U.S. Department of Education grants, by mail, to:

Massachusetts Department of Elementary and Secondary Education  
75 Pleasant Street  
Malden, MA 02148-4906.

The District may retain up to \$500 of interest earned per year.

### **Sample Calculation Methodology – Federal Interest**

Total of all federal daily balances in reporting period (e.g. January 1 – January 31) = \$50,000

Step 1: Calculate the Average Daily Balance

- Divide the total of advances (all federal funds) in reporting period by the number of days in reporting period.
- Total of all daily balances in the reporting Period = \$50,000.
- Actual number of days in the reporting period (month) = 31
- Average daily balance = \$1,612.90



Step 2: Calculate the Annual Interest Amount

- Multiply the average daily balance by the actual interest rate
- Average daily balance = \$1,621.90
- Actual interest rate = 1.045%
- Annual interest amount = \$16.95

Step 3: Calculate the Daily Interest Amount

- Divide interest amount by number of days in year.
- Annual interest amount = \$16.95
- Number of days in year = 365
- Daily interest amount = \$0.0464

Step 4: Calculate the Total Federal Interest Due

- Multiply the daily interest amount by number of days in reporting period
- Daily interest amount = \$0.0464
- Number of days in reporting period = 92
- Total federal interest due = \$1.18

## **G. Timely Obligation of Funds**

### **When Obligations are made:**

Obligations are orders placed for property and services, contracts and sub-awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. *34 CFR. § 200.71*

The following table illustrates when funds are determined to be obligated under federal regulations:

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the District makes a binding written commitment to acquire the property
Personal services by an employee of the District	When the services are performed and within the standard payroll cycles
Personal services by a contractor who is not an employee of the District	On the date which the District makes a binding written commitment to obtain the services and/or per invoice from the contractor
Public utility services	When the District receives the service invoices
Travel	When the travel is taken and completed reimbursements documentation is submitted
Rental of property	When the District uses the property and/or enters into a lease agreement.
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E-Cost Principles.	On the first day of the project period.

*Additional related information: 34 CFR. § 75.707; 34 CFR. § 76.707.*

### **Period of Performance of Federal Funds**

All obligations must occur on or between the beginning and ending dates of the grant project as defined in each grants posted Program or Project Durations. *2 CFR. § 200.309*. This period of time is known as the period of performance. *2 CFR. § 200.77*. The period of performance is dictated by statute and will be indicated in the GAN. Further, certain grants have specific requirements for carryover funds that must be adhered to.

Below is a high level review of Hudson’s Federal Grants (FY19 Data):

Grant	Fund Code	Period Availability
Title I, Part A.	305	Approval: 6/30/18 YR1: Actual: 9/1/18-6/30/19 YR2: Actual: 7/01/19-6/30/20
Title IIA	140	Approval: 6/30/18 YR1: Actual: 9/1/18-6/30/19 YR2: Actual: 7/01/19-6/30/20
Title III, Part A	180	Approval: 6/30/18 YR1: Actual: 9/1/18-6/30/19 YR2: Actual: 7/01/19-6/30/20
Title IV	309	Approval: 6/30/18 YR1: Actual: 9/1/18-6/30/19
SPED Allocation	240	Approval: 6/30/18 YR1: Actual: 9/1/18-6/30/19 YR2: Actual: 7/01/19-6/30/20

**State-Administered Grants:** As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is twenty-seven (27) months. Federal education grant funds are typically posted on July 1 of each year. While the District will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is twenty-seven (27) months, extending from **July 1** of the fiscal year for which the funds were appropriated through **June 30th** of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. *34 CFR. § 76.709*. For example, funds awarded on July 1, 2018 would remain available for obligation through June 30, 2020.

**Direct Grants:** In general, the period of availability for funds authorized under direct grants is identified in the GAN. This includes non-federal grants administered by DESE and generally have an ending date of either 6/30 or 8/31 per year.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all obligations incurred under the award not later than ninety (90) days after the end of the funding period unless an extension is authorized. *2 CFR. § 200.343(b)*. Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. *2 CFR. § 200.343(d)*. Consequently, the District closely monitors grant spending throughout the grant cycle.

**Private, Corporate, or Foundational Grants:** Private sector grants including donation, corporate or foundational grants may have a duration from either 1 year to up to 3 years depending on each grants structure. The durations, reporting, and allowable costs will be included with each GAN.

## Multi-Year or Carryover Grants

**State-Administered Grants:** As described above, the Tydings Amendment extends the period of availability for some state-administered program funds. Essentially, it permits districts as recipients to “carryover” any funds left over at the end of the initial 15-month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional twelve (12) months. *34 CFR. § 76.709*. Accordingly, the District may have multiple years of grant funds available under the same program at the same time.

In order to track and manage “carry-over” funds, the District follows the procedures listed here:

1. The Grant Accounting Specialist submits the required Multi-Year Delegation Form to MA DESE identifying the amount of funds intended to be carried into the new fiscal year via EdGrants. This is generally requested in May.
  - a. A copy of the worksheet is filed with the Business Office and maintained in the appropriate grant file.
2. On July 1 of the new fiscal year, a Grant Balance Report is run as of June 30 of the previous fiscal year, to determine the year-end balance.
3. The grants are encumbered or “rolled”, to the Town’s Vadar accounting software, from the previous fiscal year into the new fiscal year once all YE processing is complete.
4. The June 30<sup>th</sup> final Vadar report is compared to the July 1 Grant Balance Report, to ensure satisfactory roll of fund balances.
5. Calculations of expenditures in the previous year are added to the budget in the new year to ensure that the grant total across the two fiscal years equals the original grant award.
6. A two-year Grants Management Report is run on Infinite Visions by the Grant Accounting Specialist at least monthly to ensure total expenditures and receipts align to the original grant award.
7. Each QTR, an YTD spending report is documented and distributed to each Grant Administrator for review defining the total award, budget, spending to date, and the available balance. This report can also be created on request and as needed to monitor the spending activity of each grant.
8. Carry-Over funds will be allocated to all direct expenditures prior to using the next fiscal year entitlement grant. Ex; FY15 Title IIA funds carry-over is \$2600.00 on September 1, funding will be disbursed prior to the FY16 grant general funding.
  - a. The exception to this process is automated payroll where carry-over funds are NOT allocated to employee’s whose payroll via direct deduction is per fiscal year.

**Direct Grants:** Grantees receiving direct grants are not covered by the 12-month Tydings period. However, under *2 CFR. §200.308*, direct grantees unique authority to expand the period of availability of federal funds. The District is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the District must provide written notice to the federal awarding agency at least ten (10) calendar days before the end of the period of performance specified in the award. This **one-time extension** may not be exercised merely for the purpose of using unobligated balances but for unique, unpreventable circumstances only.

Example: Oklahoma Federal Pre-School grant for an Elementary School has an outstanding balance due to May 2016 Tornadoes and significant damage to their school.

The Hudson School District endeavors to expend all funds within the allocated timeframe required in the original GAN. Should an extension be needed, which would occur only under extraordinary/emergency circumstances and must be approved in advance by the Superintendent, the Grant Administrator will contact the DESE grants program manager responsible for that program as soon as the potential need for an extension is determined.

If the District receives a verbal approval to submit an extension request, the Grant Administrator will submit a written request in compliance with the granting agency's requirements. A hard copy of such request will be submitted to the Grant Accounting Specialist and the grant will be adjusted as needed. If the extension causes the grant to span two (2) fiscal years, the process described above will be followed.

The District will seek prior approval from the federal agency when the extension is contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. *2 CFR. § 200.308(d) (2).*

## **H. Program Income**

### **Definition**

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. *2 CFR. § 200.80.*

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. *2 CFR. § 200.80.* Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. *2 CFR. § 200.307.*

### **Use of Program Income**

The default method for the use of program income for the District is the deduction method. *2 CFR. § 200.307(e).* Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. *2 CFR. § 200.307(e) (1).* The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. *2 CFR. § 200.307(e) (2).*

## II. Procurement System

The District maintains the following purchasing procedures. This manual, first penned to define Federal Grant Requirements, will also speak to State and local requirements from the Town of Hudson. Specifically for procurement thresholds, the district will adhere to the more strict requirements defined across the Town of Hudson, *Massachusetts 30B* regulations or Federal *2 CFR. § 200.318* regulations.

### A. Responsibility for Purchasing

Responsibility for purchasing is assigned to the appropriate department administrator, with final approval of all purchases being made by the Executive Director, or designee and each warrant is authorization by the School Committee. The Account Payable Specialist has the authority to deny a purchase if the purchase either exceeds the budget, does not align to the grant spending protocols (per grant) or does not meet procurement documentation requirements.

### B. Purchasing Procedures

The type of purchase procedures required depends on the cost of the item(s) being purchased.

#### 1. Authorized Access to Infinite Visions

- a. The Executive Director, Sr. Accountant and the Grant Accounting Specialist are system administrators for the IV accounting software and determine the access level for all employees.
- b. Users are given restricted rights to create requisitions, view accounts for which they can enter requisitions against and monitor their budget. For example, Principals have a budget for general expenses including teacher stipends; however, only the Payroll Accounts Specialist has access to create payroll expenses. Therefore, the Principals have a “view only” access to those types of accounts for his/her school only.
- c. The District uses Distributed Accountability Centers (DAC) codes to further manage user access. Each user is assigned a DAC to which they can be given access. For example, each school secretary and Principal can only access information for accounts listed in the DAC for their school and not all schools.
- d. The Grant Accounting Specialist assigns user access for each new grant and removes access for each grant once the final EOY report has been filed with DESE or the administering agency.
- e. For users that support multiple departments and DAC codes (like curriculum) administrators, additional user defined settings maybe authorized.

#### 2. Procurement Documentation

- a. The school secretary, department director, or designee creates a requisition for purchase order in Infinite Visions. The requisition must contain a description of the goods or services to be ordered, the dollar amount, and the account number to be charged.
- b. Each requisition is forwarded electronically, for a series of approvals, to the Building Principal and Executive Director prior to a purchase order being created.
- c. The Accounts Payable Specialist creates a Purchase Order (PO) and emails it to the DAC code contact who will then forward to each vendor.

- d. Each PO lists the school building address for delivery along with the billing address.
- e. All deliveries **MUST** be made to a District building. No home deliveries are allowed.
- f. Invoices are received by the Accounts Payable Specialist and reconciled with original PO, and are then sent to Principal/Director for authorization.
- g. Each Principle or Director, by signing and dating the invoice, acknowledges that goods have been received in good order and further authorizes that payment can be made to the vendor.
- h. Approved invoices are entered into Infinite Visions for processing.
- i. Invoices without Purchase Orders are researched by Accounts Payable Specialist, and sent to appropriate administrator for approval.
- j. Weekly, a town warrant is completed and sent via email to the Town for processing and actual check payment for all invoices.
- k. Bi-weekly, all warrants are presented to the School Committee for review and final approval.

3. Vendor Credits or Rebates received

- a. If a vendor issues a rebate or credit for goods received within the current or open grant cycle, the account credit is used to offset the actual invoice expense.
- b. If a vendor issues a rebate or credit for goods received after the grants final FR1 has been completed, the Grant Account Specialist will consult DESE via email for a determination.
  - A. DESE will then advise if the FR1 should be amended and funds returned to DESE or if state-administered and returned to the Federal accounts as needed.
  - B. The determination will also advise if funds should be allocated to the current years expenses if less than \$100.
  - C. A copy of the determination email will be included in the grant folder.

**C. Purchase Cards**

The District does not have or authorize credit cards to be held as Hudson Public Schools.

The District may have credit accounts with Home Depot, Lowes, Koopman Lumber, Robinson's Hardware, Sherwin Williams, and Demoulas /Market Basket Supermarkets. A secretary in each building and at the District Office is authorized by the Accounts Payable Specialist, who manages each credit account. Each purchases must be entered in the accounting software at the same time the order is placed. A very limited list of authorized purchasers is managed by the Accounts Payable Specialist for all other accounts. Receipts, from the appropriate business, are given to the school secretary or the Accounts Payable Specialist (if a district-level purchase) for immediate entry into the accounting software to encumber the funds needed to pay the charge.

## D. Purchasing Methods

As discussed in the beginning of this section, Procurement Thresholds differ between the Town of Hudson, *MA Chapter 30B* regulations and Federal *2 CFR. § 200* regulations. The district will adhere to the stricter policies as throughout each the grants cycles.

The District follows the following procurement definitions per *MGL Ch. 30B Sections 2* and its definition of Sound Business Practices, Responsive Bidder and Responsible Bidder as we review each procurement:

*MGL CH 30B Section 2 - Definition:*

*“Sound business practices, ensuring the receipt of favorable prices by periodically soliciting price lists or quotes”.*

*“Responsive bidder or offeror”, a person who has submitted a bid or proposal which conforms in all respects to the invitation for bids or request for proposals.*

*“Responsible bidder or offeror”, a person who has the capability to perform fully the contract requirements, and the integrity and reliability which assures good faith performance.*

**In July, 2018, the Town of Hudson revised its MA 30B Procurement & Delegation Levels as follows:**

Bidding of Goods & Services MGL 30B (Hudson local version)					
	0- \$5K	\$5-10K	\$10-50K	\$50-100K	Over \$100K
Sound business practices	3 written quotes	3 written quotes		IFB or RFP	IFB or RFP
Contract	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Post in Town Hall?			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Newspaper?			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
COMMBUYS?				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Goods & Services?					<input checked="" type="checkbox"/>

These are further defined below:

- Full range of delegation of procurement functions for purchases up to **\$5000** using sound business practices.
- All procurements in excess of **\$5000** require a written contract approved by the Executive Authority and continue to seek additional procurement estimates from a minimum of 3 vendors



- Additionally, for Federal and MA State regulations the procurement threshold have increased from \$3500 to \$10,000 and requiring 3 written quotes, generally on company letterhead and with full costs descriptions of goods or services. *In this instance, the Town of Hudson has the more strict policy and therefore, all district procurements will use \$5000 as the starting point for 3 vendor quotes and a procurement form.*
- Full range of delegation of procurement functions subject to review and approval of Chief Procurement Office (at Town of Hudson) for all goods and services solicited by 3 written quotations up to **\$10,000**.
- Full range of delegation of procurement functions subject to review and approval of Chief Procurement Office for all goods and services solicited by 3 written quotations from **\$10,000 to \$50,000** must also be posted at Town of Hudson and advertise the procurement, and a written contract to the approved vendor (complete with W9), submitted to the Town for review.
- Full range of delegation of procurement functions subject to review and approval of Chief Procurement Office for all goods and services solicited from **\$ 50,000 to \$100,000** by Invitation Public Bid (IFB) or Request for Proposal (RFP) in any amount. This includes a procurement with 3 written bid responses, a written contract to the approved vendor (complete with W9), posted in the Town of Hudson, advertised in the local newspaper, and additionally added to MA COMMBUYS.
- Full range of delegation of procurement functions subject to review and approval of Chief Procurement Office for all goods and services solicited that are **Over \$100,000** by Invitation Public Bid (IFB) or Request for Proposal (RFP) in any amount. This includes a procurement with 3 written bid responses, a written contract to the approved vendor (complete with W9), posted in the Town of Hudson, advertised in the local newspaper, and additionally added to **both** MA COMMBUYS and MA Goods & Services.
- Please note there are limited exceptions for *MGL MA 30B* procurements and if funded by a Federal, State, or local grant, Hudson Public School will continue to seek additional procurement estimates from a minimum of 3 vendors as standard practices.

### **Purchases up to \$5,000 (Micro-Purchases):**

Micro-purchase means a purchase of goods or services using simplified acquisition procedures, the aggregate amount of which may not exceed **\$5000**. In July 2018, the Town of Hudson has modified its thresholds policies, the District defines micro-purchases level at **\$ 5000**.

The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers, when their costs are relatively equal. In the cases where one supplier has a lower price, that supplier is

used. The District's administrators are responsible for choosing suppliers that best meet the District's needs and budget constraints, while following District Policy and all state and federal laws and regulations.

Micro-purchases may be awarded without soliciting competitive quotations if the District considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all micro-purchases. A price is considered reasonable if it is consistent with market prices.

### **Purchases \$5,000 to \$10,000**

Based on the Town of Hudson table above, the district will request 3 written quotes for good and services attach to the procurement form, and submit a recommendation to the Town for review and approval before moving forward.

### **Purchases \$10,000 to \$50,000**

Based on the Town of Hudson table above, the district will request 3 written quotes for good and services attach to the procurement form, and submit a recommendation to the Town for review and approval before moving forward. Additionally, the request for proposal must be posted at the Town of Hudson, printed in local newspaper, and a contract awarded with the vendor.

### **Purchases Over \$50,000**

*Sealed Bids (with Formal Advertising):* Unless a state contract is utilized, for purchases over \$10,000 , bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price.

The sealed bid method is the preferred method for procuring construction and /or service providers, if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publically advertised;
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
- A firm fixed price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

*Competitive Proposals:* The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Massachusetts General Law, Chapter 30B has additional requirements regarding Requests for Proposals (RFP). The Town of Hudson, Executive Assistant is a certified Massachusetts Public Procurement Officer and conducts procurement approval including delegation authority to the School Department.

Below are RFP requirements:

1. The procurement officer shall determine in writing that the selection of the most advantageous offer requires comparative judgment of factors in addition to price.
2. Bidders must submit separate price and non-price proposals.
3. Comparative criteria reflect those factors for which the District would be willing to pay more money, are used to further evaluate the relative merits of all proposals that meet the quality requirements.
4. Quality requirements establish standards of acceptability for the supplies and services you are purchasing.
5. Comparative criteria rating factors include: highly advantageous, advantageous, not advantageous, and unacceptable.

In addition, all Invitation for Bid (IFB) and Request for Proposal (RFP) require vendors submitting bids to sign and submit a non-collusion and tax compliance forms.

*Contract/Price Analysis:* The District performs a cost or price analysis in connection with every procurement action in excess of \$35,000, including contract modifications. *2 CFR. § 200.323(a)*. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District's Chief Procurement Officer (CPO) must come to an independent estimate prior to receiving bids or proposals. *2 CFR. § 200.323(a)*.

When performing a cost analysis, the District's Chief Procurement Officer (CPO) negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. *2 CFR. § 200.323(b)*.

### **Noncompetitive Proposals (Sole Sourcing)**

Procurement by noncompetitive proposals is procurement through solicitation via a proposal from **only one source** and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
- After solicitation of a number of sources, competition is determined inadequate.
- All efforts must be completed to ensure the vendor is truly a Sole Source

All sole source procurements must include a memo that details the basis for determining that there was only one particular source for the purchase. The documentation must be attached to the purchase order, invoice, and a copy retained within the individual grant records.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$5,000.00.

## **E. Full and Open Competition**

All procurement transactions must be conducted in a manner providing full and open competition consistent with *2 CFR §200.319*. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

EDGAR regulations further requires the following to ensure adequate competition:

### **Geographical Preferences Prohibited**

The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for Architectural and Engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

### **Prequalified Lists**

The District must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough (defined as a minimum of two) qualified sources to ensure maximum open and free competition. The District may not preclude potential bidders from qualifying during the solicitation period.

### **Solicitation Language**

The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers and must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. *2 CFR § 200.319(c)*.

## **F. Federal Procurement System Standards**

### **Avoiding Acquisition of Unnecessary or Duplicative Items**

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Please see pages 11, 13, 22 for written procedures on determining allowability.

### **Use of Intergovernmental Agreements**

To foster greater economy and efficiency, the District enters into MA state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services. For Massachusetts and Hudson Public School District, the use of MA state contract via COMMBUY is utilized for state contracts of goods and services where appropriate.

### **Use of Federal Excess and Surplus Property**

The District considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

### **Debarment and Suspension**

The District awards contracts only to responsible, licensed contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award sub-grants to any person or company who is debarred or suspended. For all contracts over \$35,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. *2 CFR, Part 200, Appendix II (1) and 2 CFR, § 180.220 and 180.300.*

The District will utilize one of two methods to determine if a potential vendor has been suspended or disbarred. Prior to approving a requisition for a contracted service in excess of \$35,000 funded by a Federal grant, the Director of Operations (as CPO) will check Sam.gov and will require the vendor to sign an affidavit. A copy of the affidavit is attached in Appendix D.

### **Maintenance of Procurement Records**

The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

**The District adheres to the Massachusetts Records Retention Schedule for all records retention requirements.** <http://www.sec.state.ma.us/arc/arcpdf/0211.pdf>

### **Time and Materials Contracts**

The District may use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls. *M.G.L. Chapter 30B section 16.601.*

### **Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### **Protest Procedures to Resolve Dispute**

The District maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

Contract disputes arise from a belief the procurement process was not conducted properly. A vendor has three options to seek a remedy:

1. Contact the local jurisdiction;
2. Contact the state agency in charge of enforcing the law (i.e. Inspector General's Office for Chapter 30B contracts); and/or
3. Superior Court.

If a vendor contacts the District with a complaint regarding the procurement or award of contract, the complaint should be forwarded to the Superintendent. The Superintendent, Executive Director and the individual responsible for the contract will offer to meet with the vendor. The meeting should seek all information as to the complaint of the vendor. Once the meeting has concluded, and the concerns reviewed, the Superintendent will issue a written report to the complainant with a determination.

If there is a potential error in the way the procurement was conducted, or the District seeks advice on correcting the error, the Superintendent and Executive Director will ask the advice of the applicable state agency. If the vendor files a complaint in Superior Court, the district will seek the advice of legal counsel.

## **G. Conflict of Interest Requirements**

### **Standards of Conduct**

In accordance with *2 CFR. §200.18(c)(1)*, the District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value.

*Massachusetts General Law, Chapter 268A*, governs the state's conflict of interest law. There are three main provisions of the law:

- Public employees are prohibited from seeking or accepting anything of substantial value for or because of their official acts or any act within their official responsibilities.
- Public employees are prohibited from using or attempting to use their position to obtain for themselves or others unwarranted privileges of substantial value that are not properly available to similarly situated individuals.
- The conflict of interest law will require public employees to disclose to their appointing authority the gift and their relationship to the giver.

The Massachusetts State Ethics Commission interprets the conflict of interest law and publishes advisories. The Ethics Commission interprets substantial value to mean anything with a value of \$50 or more. Gifts less than \$50 that may have an appearance of a conflict of interest should be disclosed. Disclosures should be made in writing and given to their appointing authority.

Massachusetts defines "immediate family" as spouse, parent, brother, sister, child or a spouse of your parent, brother, sister, or child. The financial disclosure law which, like the conflict of interest law, is interpreted and enforced civilly by the State Ethics Commission. *Chapter 268B, of the Massachusetts General Law*, is the financial disclosure law. This statute requires public officials, political candidates and certain public employees to disclose their and their immediate family member's private business associations and other financial interests on their Statements of Financial Interests or SFIs. The law covers all elected state and county officials and candidates for these positions as well as all state and county employees who are designated as holding major policymaking positions.

Every municipal employee (with few exceptions) must annually complete the Ethic Commission's online training program. New employees must complete the online training program within thirty (30) days of becoming such an employee, and then annually thereafter. Additionally, The Conflict of Interest Policy (COI) is annually distributed to each employee. Please see Appendix XX for a copy of the COI Policy.



## **Organizational Conflicts**

The District will comply with *MGL, Chapter 268A* conflict of interest law and disclosure. Additionally, the District may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to any employee of the District or members of its management, unless the private benefit is considered merely incidental. This private benefit preclusion will extend to the following:

- The sale, exchange or leasing of property between the District and an affiliated or unaffiliated organization or a private or related individual.
- Lending money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.
- Furnishing of goods, services, or facilities between the District and an affiliated or unaffiliated organization or a private or related individual except for the rental of District facilities.
- Payment of compensation, unless authorized by the District School Committee, by the District to an affiliated or unaffiliated organization or a private or related individual.
- The transfer to, use by or for the benefit of a private or related individual of the income or assets of the District.
- Thus, the District will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s). Related party transactions shall include transactions between a school/district and members of the District School Committee, administration, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, and children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, sisters-in-law, and brothers-in-law of a school committee member or school district employee.

## **Political Contributions**

No funds or assets of the District may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of the District for political contributions in any form, whether in cash or other property, services, or the use of facilities, is strictly prohibited. The District cannot be involved with any committee or other organization that raises funds for political purposes.

The following are examples of prohibited activities include the following:

- Contributions by an employee that are reimbursed through expense accounts or in other ways.
- Purchase by the District of tickets for political fundraising events.
- Contributions in kind, such as lending employees to political parties or using the assets of the District in political campaigns.

## **Disciplinary Actions**

*2 CFR. §200.318* site the following: “The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.” All district associates and entities must comply with the policies and procedures of Hudson Public Schools. Penalties for violation of the standard code of conduct of Hudson Public Schools policies may include but are not limited to:

- Reprimand
- Dismissal
- Any legal action necessary including the return of misused federal, state or local funding and to the full extent of MA State and Federal laws.

## **Mandatory Disclosure**

Upon discovery of any potential conflict, the District will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

## **H. Contract Administration**

The District maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Contract management for the District is determined by the type of contract under consideration. For example: facilities and grounds related contracts are overseen by the Director of Facilities; transportation contracts are overseen by the Executive Director; contracts for service provision of services to special education students are overseen by the Director of Pupil Services and contracts for all technology provisions are overseen by the Director of Technology.

### **III. Property Management Systems**

#### **A. Property Classifications**

**Equipment** means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the Town and District for financial statement purposes, or \$5,000.

*2 CFR. §200.33.*

**Supplies** means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$3,000, regardless of the length of its useful life. *2 CFR. §200.94.*

**Computing devices** means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. *2 CFR. §200.20.*

**Capital assets** means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and,
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). *2 CFR. §200.12.*

#### **B. Inventory Procedure**

Inventory will be maintained on all information technology hardware and software; and fixed assets. The school/department placing an order will ensure the appropriate shipping address is included on the requisition/purchase order. At the time of receipt, the Receiving Copy of the Purchase Order is checked against materials received to ensure the receipt of all ordered items is in good working order. Items are inventoried when they are unpacked and before distribution to each school or building.

All technology equipment is tagged and entered into the Districts Technology Inventory database.

#### **Property and Equipment**

The District maintains detailed records all government-furnished property and equipment.

#### **Identification of Property**

Lists of purchased technology shall be kept in databases kept by the Technology Department.

## **Record and Report of Property**

1. The Hudson School District maintains records for every item of property purchased with federal funds for \$3,500 or more as follows:
  - a. Name and description.
  - b. Serial number, model number, or other identification.
  - c. Location and condition of the equipment.
  - d. Ultimate disposition data, including date of disposal, sales price, or method of disposal.

## **Physical Inventories**

1. The District performs a physical inventory of all property valued in excess of \$5,000 per unit on a periodic basis.
2. The physical inventory records include each such asset, its number, its location, and a brief description of its condition, cost at purchase, date of purchase, the purchase order number (if after 2008) and the disposition date if applicable.
3. The physical inventory is reconciled each year to the detailed fixed asset list. Any differences are investigated and reconciled.

## **Disposal of Property and Equipment**

1. No item of school property or equipment shall be removed from the premises without the prior written approval of the Superintendent, Executive Director, Director of Facilities, or Director of Technology.
2. A letter with a list of items to be disposed is sent to the Town Executive Assistant as procurement officer and in compliancy with MA 30B disposition guidelines with an estimated market value. In most cases, the materials are no longer of measurable value.
3. As previously approved by the School Committee, textbooks and materials, which are outdated or in poor condition may be discarded at the discretion of the building Principal.
4. If items are disposed of, the date of disposition is added to the most current Physical Inventory list and presented annually to the schools Executive Director for review.
5. Any other items valued at \$500 or more and are no longer needed by the school district shall be disposed of only after a vote by the School Committee.

## **C. Technology Inventory Records**

For all Technology equipment including computing devices purchased either directly or by federal grant funds, the following information is maintained by the Director of Technology.

- Date of purchase;
- The Hudson School or Building location, use and condition of the property;

- To whom the equipment is assigned
- A description of equipment including serial number or other identification number; and
- The disposition data including the date of disposal.

On an ongoing basis the Directory of Technology reviews the technology database to determine if any updates to the inventory are necessary.

For equipment purchased directly with grant funds, a copy of the equipment Purchase Order and Final Invoice, including the serial number, is stored within each grant file.

#### **D. Maintenance**

In accordance with *2 CFR.313 (d) (4)*, the District maintains adequate maintenance procedures to ensure that property is kept in good condition. The District provides each member of its staff with a working device; employees issued a device are responsible for maintaining and securing the device. When a device is not working properly, the employee submits a Help Desk ticket and a member of the technology staff will work with the employee to resolve the issue.

#### **E. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

If an employee suspects theft of District property he/she must immediately report it to his/her supervisor, who in turn will report it to the Superintendent. The Superintendent will ensure a full internal investigation is conducted and will determine if a police investigation is warranted.

#### **F. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

## **G. Disposal of Equipment**

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Grant Administrator will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property deposit the funds with the District. The Chief Procurement Officer will develop a sales bid and publish the sale on the District website and in local and regional newspapers. The highest bid will be accepted.

# **IV. Written Compensation Policies**

## **A. Time and Effort**

### **Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District; and,
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

## **Time and Effort Procedures**

The District requires all employees paid by federal grant fund to submit a signed semi-annual Time and Effort Certification to the Grant Accounting Specialist. The certification includes:

1. Employee Name;
2. Employee position;
3. Grant Name that employee has worked;
4. Reporting period;
5. 100% or defined allocation percentage of work activities;
6. Employee signature;
7. Supervisor/Principal signature;

Time and Effort Certifications are maintained in the appropriate grant, or funding source, filed in the Business Office. Additionally, employee stipends are dispersed to employee's using a substitute Time & Effort form with certification language for each supplemental payroll payment.

## **Reconciliation and Closeout Procedures**

It is critical for payroll charges to match the actual distribution of time recorded on the Time and Effort certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

The Grant Accounting Specialist monitors personnel assignments on a regular basis. If an employee initially assigned to a grant is reassigned to a non-grant position, the salary amount is unencumbered immediately. A new employee hired to replace the reassigned employee is then entered into the system and coded to the grant.

## **Employee Exits**

Employees separating from the District should submit a letter of intent to the Principle, Director or Superintendent. In the letter, the employee is to note the reason for separation (resignation, retirement, etc.) and the effective date. The HR Assistant will notify the Payroll Account Specialist and the Business Office Accountant of the termination, and its effective date so that end of employment payroll and associated paperwork is completed in a timely manner. Any remaining grant funding will be reallocated to either a replacement or to additional staff prior to the grant close. Prior to the close of each grant, if there are additional funds previously allocated to salary that have been unpaid, the grant program director will file an amendment and reallocated funding to additional goods in order to fully spend down the grant.

## **B. Human Resources Policies**

The District School Committee Policies ensure that personnel compensation costs are spent in accordance with written policies and procedures including but not limited to each union contract. Refer to the on-line Hudson School Committee Policy Manual, collective bargaining unit contracts and the employee handbook for additional information.

The allowability of various types of personnel compensation costs is dependent on whether they are spent in accordance with written policies and procedures. For example, the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual leave, sick leave, or holidays, is allowable if, among other criteria, the costs are provided under established written leave policies.

Therefore, the District has human resource procedures which at least cover:

- How employees are hired (2) *CFR §200.430(a)(2)*;
- The School Committee Policies or Collective Bargaining contracts include provision of fringe benefits, including leave and insurance, (2 *CFR §200.431*);
- The use of recruiting expenses to attract personnel (2 *CFR §200.463(b)*)



## V. Record Keeping

### A. Record Retention

The District maintains all records that fully show (1) the amount of funds under the grant or sub grant; (2) how the sub grantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with MA State and Federal program requirements. *34 CFR. § 76.730-.731 and § 75.730-.731*. The District also maintains records of significant project experiences and results. *34 CFR. § 75.732*. These records and accounts must be retained and made available for programmatic or financial audit.

The U.S. Department of Education is authorized to recover any federal funds misspent within five (5) years before the receipt of a program determination letter. *34 CFR. § 81.31(c)*. Consequently, the District must retain records for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. *2 CFR. § 200.333*.

At the state level, record retention is overseen by the Massachusetts Secretary of State's Office ([www.mass.gov/sec](http://www.mass.gov/sec)). The department head of any office that creates, receives or stores public records must designate a custodian of records. The custodian of records is the point of contact for all public records request; ensures record security, and follows proper destruction of records protocol.

Maintaining an active Records Retention Inventory of records is maintained by the Finance Department of all archive storage, by department, functional area, storage date and Data Destruction (DD) date. At least twice annually, records where the DD Date has been reached are moved by facilities, to a staging area to be shredded via our outside vendor. Districts are advised to choose the method of destruction carefully especially if employee or student records are involved. The municipal records retention schedule is available on the website at:

[http://www.sec.state.ma.us/arc/arcpdf/MA\\_Municipal\\_Records\\_Retention\\_Manual.pdf](http://www.sec.state.ma.us/arc/arcpdf/MA_Municipal_Records_Retention_Manual.pdf).

District records for Hudson Public Schools are maintained at the Apsley Building located at 155 Apsley Street, Hudson, Massachusetts. Each department is responsible for the compliance assessment of record retention needs and documents defined by MA Retention Policy and MA CSR Student Record Requirements. The department retention can be extended for HPS policy with justifications.

Example: MA Retention may be 7 years, HPS retention may be 10 years.

The internal Hudson Department Retention Plan and Policies is located on **Appendix F**.

## **B. Collection and Transmission of Records**

Records may be maintained in either paper or electronic form, based on the current practices. The Districts Electronic storage will provide an easier means to share documents upon request i.e. auditors, records inquires, etc. In either case, care must be taken to ensure the materials chosen to create the record will last through the records retention period. Minutes of governmental bodies must be maintained in a paper format. Proper storage of the records is the responsibility of the District.

## **C. Access to Records**

The District provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

## **D. Privacy**

The Family Educational Rights and Privacy Act (FERPA) affords parents and students who are 18 years of age or older (“eligible students”) certain rights with respect to the student’s education records. The District adheres to FERPA requirements in all activities regarding students and student data.

The District further ensures the security of employee personnel records by limiting access to records containing confidential personal information to those employees with a job-critical need for access to those records.

# **VI. Sub-recipient Monitoring**

In the event that the District awards sub-grants to other entities, it is responsible for monitoring those grant sub-recipients to ensure compliance with federal, state, and local laws. Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a program. Each program office that awards a sub-grant must have its own monitoring policy. This policy must ensure that any monitoring findings are corrected.

# **VII. Frequently Asked Questions**

As questions arise they will be added here.

## VIII. Legal Authorities and Helpful Resources

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to each federal grant.

- Education Department General Administrative Regulations (EDGAR)  
<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)  
<http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>
- USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 3474)  
[http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl)
- Federal program statutes, regulations, and guidance  
<http://www.ed.gov/>
- State regulations, rules, and policies:  
Massachusetts Department of Elementary and Secondary Education Grants Manual  
<http://www.doe.mass.edu/grants/procedure/manual.html>  
Massachusetts Department of Early Education and Care  
<http://www.mass.gov/edu/birth-grade-12/early-education-and-care/financial-assistance/funding-opportunities/forms-for-grant-recipients/>  
Massachusetts Inspector General's Office, Chapter 30B Procurement  
<http://www.mass.gov/ig/procurement-assistance/>  
Massachusetts Records Retention Schedule  
<https://www.sec.state.ma.us/arc/arcpdf/0211.pdf>
- District regulations, rules, and policies  
<https://docs.google.com/a/hudson.k12.ma.us/file/d/0Bx19VDT1YsLOU21VLVZuY0RPTzA/edit?pref=2&pli=1>

# IX. EDGAR MANUAL – Document Change Control

The V1.0 manual is in its first and original version, has been adopted by the Hudson School Committee, Town of Hudson, and submitted to external auditors for review and approved. The following Table defines all historical changes made to this manual other than corrective edits after publication:

Date	Version	Section	Brief Description of Change
8/02/2016	V.01	All	Initial Manual Distribution: Released <b>DRAFT</b> form to the Executive Directors, and Superintendent for review & comments. Adapted from Weston Public Schools FY15 Edgar Manual.
12/23/2016	V.1	All	Internal Distribution: Released DRAFT manual to Finance Department and Patricia Fay, Town of Hudson, for review & comments.
1/31/2017	V1.0	All	Presented to Melanson Heath – External Auditors with FY16 Title I site audit
2/24/2017	V1.0	All	First Edition Distribution: Released the Edgar Manual V 1.0 to all grant administrators, directors, principals, and staff with grant related processing.
3/15/2017	V1.0	All	Presentation to Hudson School Committee - Complete
6/16/2017	V1.1	All	Removed draft status as the manual has been reviewed by the School Committee, Town of Hudson, Auditors, without modifications and distributed internally. This version is now live and evidence of completing the DOE Compliance requirement for an Edgar Federal Grants Manual.
11/12/2019	V2.0	All	<b>Presentation to School Committee: Version V2.0 EDGAR Manual Updates and Distribution</b>
		Cover	Modified logo to new Hudson Public School logo
		Section II.D	Revised: Procurement Thresholds Modifications – Town of Hudson and Federal Threshold Updates
		Section II.G	Revised: Procurement sections to incorporate MA 30B regulations as well as updates based on 2019 Food Service Procurement Audit findings.
		All	Added: Reference to DOE EdGrants on-line system
		All	Added: References to Infinite Visions Grant/Project Tracking Module supporting all grants beginning in FY19 grants.
		APP A	Revised: Appendix A - Organization Chart
		APP G	Added: Appendix G - Award Presentation of Grants to School Committee; Sample FY19 Grant Presentation Form
		APP H	Added: Appendix H - MA Dept. of Education - EOYR Chart of Accounts Rev July, 2019
		APP I	Added: Appendix I – Federal Procurement Thresholds
		ALL	General wording corrections, changes, and district updates are needed.
			V2 Distributed to School Committee for procedure updates

# APPENDIX A

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

FUND TYPE	
Element	Description
10	Personnel Service
20	General Expense
30	Transportation
40	Federal DOE
45	Federal Other
50	State DOE
55	State Other
60	Circuit Breaker
61	Local & Private Grants
62	School Choice & Other Tuition
63	Athletic
64	Food Services
65	Other Local Receipts
70	Town Articles
75	Capital Projects
76	Expendable Trusts
80	Student Activities

SUPERINTENDENT CODE	
Element	Description
0	Revenue
1	Grant Administrators
2	Grant Professional Staff
3	Grant Support Staff
4	Grant MTRS & Other Fringe Benefits
5	Grant Contractual Services
6	Grant Supplies & Materials
7	Grant Travel
8	Grant Other Costs
9	Grant Indirect Costs
10	Grant Equipment
11	Grant Stipends

367	Previous Year Gen Fund Encumbered
635	PREVIOUS YEAR ENCUMBERED TRANSPORTATION
1111	PD Dues & Subscriptions School Committee
1124	PD Conference Expenses School Committee
1211	PD Dues & Subscriptions Superintendent
1213	Collaborative Memberships Superintendent
1215	Technology Supplies Superintendent
1221	PD Travel Expenses Superintendent
1222	Course Subsidy Superintendent
1224	PD Conference Expenses Superintendent
1225	PD Other Superintendent

DEPARTMENT CODE	
Element	Description
000	Balance Sheet
034	Inside Catering Receipts
035	Outside Catering Receipts
036	School Lunch Program
037	Whitson's Catering
038	Vending Machine
039	Bulk Purchases
040	General
060	Air/Water/Testing
061	Air Conditioning
062	Boiler/Inspect/Maint.
063	Carpet/Flooring
064	Design/Specs Development
065	Doors & Hardware
066	Electrical
067	General
068	Glass
069	Gym/Lifts/Elevators
070	Painting & Materials
071	Plumbing
072	Projects
073	Rental/Lease
074	Roof
075	Security
076	Signs
077	Postage Meter
078	Univents
079	General Maintenance
080	Utilities
081	Copiers
082	HVAC Repairs
083	Cell Phones
084	Land Line Phones
200	Accounting & Finance
201	ADL - Adult Ed
202	Advertising Legal Notices
203	Advertising Recruiting
204	District-wide
205	Curriculum
206	Legal Settlements
207	Legal Labor Relations
208	Legal School Law
209	Superintendent - expenditures
210	Technology

GRANT/TOWN ACCOUNTS	
Element	Description
000	To be Determined
112	PR Administrators
114	PR Principals
115	PR Clerical Substitutes
116	PR Teachers
117	PR Superintendents Support Staff
118	PR Pupil Services Support Staff
119	PR Maintenance Staff
120	PR Custodians
121	PR Food Service Director
122	PR Food Service Cafeteria
123	Food Service Operating Expenses
125	SAT Prep and Testing
126	Athletics Revolving Fund
135	PR Psychologist
136	PR Principals Support Staff
140	PR Superintendents Travel Allowance
141	PR Guidance Counselors
142	PR Librarians
143	PR Guidance Support Staff
145	PR Support Clerical Longevity
146	PR Principals Longevity
147	PR Superintendents PAC Coordinator
366	PR Custodial Services Substitutes
367	PR Encumbered Previous Year Gen Exp
368	Transportation Basic Trans Contract
494	PR Pupil Services Administrators
496	PR Instr Staff Curriculum Coordinators
497	PR Instr Staff Longevity
498	PR Instr Staff Bilingual Teachers
499	PR Instr Staff Bilingual Paraprofessionals
500	PR Instr Staff Pupil Services Teachers
501	PR Instr Staff Pupil Services Paraprofessionals
502	PR Instr Staff Substitutes
505	PR Home Instruction
506	PR Instr Staff Kindergarten
507	PR Instr Staff TBE Kindergarten
508	PR Early Retirement/Sick Leave Buy Back
509	PR Title IX / 622
511	PR Instr Staff Workshops
513	PR Health Services Physician
514	PR Health Services Nurses
515	PR Health Services Substitutes
517	PR Health Services Nurses Travel Allowance

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

1232	Office/General Supplies Superintendent	211	Technology Hardware	518	PR Pupil Transportation Bus Monitors
1234	Postage Superintendent	212	Technology Professional Development	520	PR Athletics Coaches
1235	PAC Expenses Superintendent	213	Technology Software	521	PR Student Body Activity Advisors
1236	Printing Superintendent	214	Technology Supplies	523	Transportation Mini Vans
1239	Technology Software Superintendent	215	Technology Maintenance	524	PR Custodial Services Longevity
1250	Technology Hardware Superintendent	216	Late Bus Duty	525	Vocational Day
1262	Equipment Superintendent	217	Travel Stipend	526	Transportation Pupil Services
1411	PD Dues & Subscriptions Finance/Adm Support	218	Parent Outreach	527	Transportation Athletics
1414	Admin Support Collaborative Bids Finance	219	Gifts and Grants	528	Transportation Student Body Activities
1415	Technology Supplies Finance/Adm Support	220	Technology Contracted Services	529	PD School Committee Dues & Subscriptions
1421	PD Travel Expenses Finance/Adm Support	221	Copy Center	530	Admin Support Advertising
1424	PD Conference Expenses Finance/Adm Support	222	Meetings	531	Admin Support Collective Bargaining
1425	PD Other Finance/Adm Support	223	Mentoring/Certification	532	PD School Committee Conference Expenses
1432	Office/General Supplies Finance/Adm Support	224	Assistant Superintendent - expenditures	533	Admin Support Professional Fees
1436	Printing Finance/Adm Support	225	Records Request	534	PD Superintendents Dues & Subscriptions
1439	Technology Software Finance/Adm Support	226	District Paper	535	Health Services License Renewals
1442	Technology Contracted Svs Finance	238	Performing Arts Coordinator	536	Superintendents Postage
1450	Technology Hardware Finance/Adm Support	300	Athletics/General	537	Superintendents Office/General Supplies
1451	Advertising Finance/Adm Support	301	Baseball	538	Superintendents PAC Expenses
1452	Collective Bargaining Finance/Adm Support	302	Basketball/Boys	539	Superintendents Printing
1453	Professional Fees Finance/Adm Support	303	Basketball/Girls	540	PD Superintendents Travel Expenses
1456	Technology Maint & Support Finance	304	Cheerleaders	542	Superintendents Course Subsidy
1462	Equipment Finance/Adm Support	305	Cross Country/Boys	544	Early Retirement Custodians
2111	PD Dues & Subscriptions Pupil Services	306	Cross Country/Girls	545	Pupil Services Office/General Supplies
2115	Technology Supplies Pupil Services	307	Equipment	546	PD Principals Dues & Subscriptions
2121	PD Travel Expenses Pupil Services	308	Field Hockey	547	Principals Graduation Expences
2124	PD Conference Expenses Pupil Services	309	Football	549	Teaching Services Instr Materials
2125	PD Other Pupil Services	310	Golf	550	Instr Books Textbooks
2132	Office/General Supplies Pupil Services	311	Gymnastics	551	Library Office/General Supplies
2139	Technology Software Pupil Services	312	Ice Hockey/Boys	552	Library Books
2145	Itinerant Travel Pupil Services	313	Ice Hockey/Girls	554	Technology Supplies Computer Services
2150	Technology Hardware Pupil Services	314	Indoor Track/Boys & Girls	555	Technology Software Computer Services
2162	Equipment Pupil Services	315	Lacrosse/Boys	556	Guidance Office/General Supplies
2211	PD Dues & Subscriptions Principal's Office	316	Lacrosse/Girls	557	Guidance K12 Testing
2215	Technology Supplies Principal's Office	317	Officials	558	Teaching Services Special Testing
2221	PD Travel Expenses Principal's Office	318	Soccer/Boys	559	Health Services General Supplies
2222	Course Subsidy Principal's Office	319	Soccer/Girls	560	Athletic Supplies & Materials
2224	PD Conference Expenses Principal's Office	320	Softball	561	Operation of Plant Rental/Lease Equipment
2225	PD Other Principal's Office	321	Tennis/Boys	562	Operation of Plant Telephones
2232	Office/General Supplies Principal's Office	322	Tennis/Girls	563	Operation of Plant Fuel Oil
2237	Graduation Principal's Office	323	Track/Boys	564	Operation of Plant Gas
2239	Technology Software Principal's Office	324	Track/Girls	565	Operation of Plant Electricity
2246	Accreditation Principal's Office	325	Trainer	566	Operation of Plant Water & Sewer
2250	Technology Hardware Principal's Office	326	Volleyball/Boys	567	Operation of Plant Custodial Supplies
2256	Tech Maint & Support Principal	327	Volleyball/Girls	568	Operation of Plant Rubbish Collection
2262	Equipment Principal's Office	328	Wrestling	569	Maintenance Service Contracts
2311	PD Dues & Subscriptions Teaching Svs	329	Athletic User Fees	570	Maintenance Building

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

2315	Technolgy Supplies Teaching Svcs	330	Athletic Gate Receipts	572	Maintenance Equipment
2321	PD Travel Expenses Teaching Svcs	340	Dance Team	573	Maintenance Grounds
2322	Course Subsidy Teaching Svcs	399	Board Certified Behavior Analyst	574	Athletic Insurance
2323	PD Student Workshop Teaching Svcs	400	Academic Center	576	Programs Out of State
2324	PD Conference Expenses Teaching Svcs	401	APE (Adaptive Physical Education)	577	Programs Private Day
2325	PD Other Teaching Svcs	402	Child Development	578	Programs Residential
2332	Office/General Supplies Teaching Svcs	403	Early Childhood	579	Programs Collaborative Admin
2339	Technology Software Teaching Svcs	404	ELL (English Language Learners)	580	Programs Collaborative Tuition
2341	Workshops Teaching Svcs	405	Health/Diagnostic	583	Facility Revolving Fund
2342	Contracted Services Teaching Svcs	406	Intensive Language	592	PR Custodial Overtime
2343	Special Test Teaching Svcs	407	Life Skills	595	PR Previous Year Encumbered
2344	Cont Test Prep Teaching Svcs	408	OT Program	596	Driver Education Revolving fund
2345	Itinerant Travel Teaching Svcs	409	Preschool	635	Previous Year Transportation Encumbered
2350	Technology Hardware Teaching Svcs	410	Psychological Services	1037	Preschool Language Revolving Fund
2415	Instr Tech Supplies	411	PT Program	1066	Insurance Recovery Revolving Fund
2423	Student Workshop Instructional	412	Pupil Services	1079	Charles Tripp Scholarship
2431	Instr Supplies & Materials	413	Resource Room	1082	Louis Schindler Scholarship
2433	Textbooks Instructional	414	Speech	1107	Gifts and Grants Revolving Fund
2438	Consumable Text Instructional	415	Strive	1111	REV Braga Memorial Library 71/31A
2439	Instr Software	416	Substantial Separate	1124	W.F. Brigham Scholarship
2442	Instr Tech Contracted Services	417	Testing/Evaluation	1125	Susan Hill Fund
2450	Instr Hardware	418	Tutors	1126	Balcolm Scholarship
2456	Instr Tech Maintenance and Support	419	Vision	1128	Gladys Robinson Play Contest
2462	Instr Equipment	420	Transportation Extended School Year - ESY BUS	1129	Gladys Robinson Speaking Award
2515	Library Tech Supplies	421	ESL Camp (Inactive)	1267	PR Instr Staff Academic Assistants
2532	Library Office/General Supplies	422	Transportation Parent Drivers Pupil Services	1268	Superintendents Collaborative Memberships
2533	Library Books	423	Private Day Tuition	1269	PD Pupil Services Dues & Subscriptions
2539	Library Software	424	Residential Tuition	1270	PD Pupil Services Travel Expenses
2550	Library Hardware	425	Collaborative Tuition	1271	Pupil Services Itinerant Travel
2556	Library Tech Maint & Support	426	Preschool	1272	Pupil Services Equipment Replacement
2562	Library Equipment	427	Other Transportation - Non-Contract	1273	PD Principals Travel Expenses
2611	PD Dues & Subscriptions Tech/Computer Svcs	428	Jumpstart	1274	Principals Course Subsidy
2615	Technology Supplies Tech/Computer Svcs	429	Translations	1275	Principals Office/General Supplies
2621	PD Travel Expenses Tech/Computer Svcs	430	Medicaid	1276	Principals Equipment Replacement
2624	PD Conference Expenses Tech/Computer Svcs	431	Transportation Late Bus (Large Bus)	1277	PD Teaching Services Dues & Subscriptions
2625	PD Other Tech/Computer Svcs	432	SPED SEPAC	1278	Teaching Services Course Subsidy
2639	Technology Software Tech/Computer Svcs	433	Monitor - Pupil Services	1279	Teaching Services Workshops
2642	Technology Contracted Svcs Tech/Computer Svcs	434	Transportation Student Serv - Mini Van	1280	Teaching Services Itinerant Travel
2650	Technology Hardware Tech/Computer Svcs	435	Transportation - ESY Town Programs	1281	Teaching Services Equipment Replacement
2656	Technology Maint & Support Tech/Computer Svcs	436	Transportation - ESY Mini Van	1282	Teaching Services Contracted Services
2732	Office/General Supplies Guidance	500	Art	1284	Instr Consumables Text
2742	Contracted Services Guidance	501	HHS Reality Fair	1285	Library Tech Supplies
2743	K12 Testing Guidance	502	CSL/Character Ed	1286	Library Equipment
2843	Testing Materials Psychological	503	Transportation - McKinney Vento Students	1287	Technology District Maint & Support
3215	Technology Supplies Health Svcs	504	Elementary	1288	Computer Services Tech Hardware
3230	Health Supplies Health Svcs	505	English/Language Arts	1289	Guidance Contracted Services
3232	Office/General Supplies Health Svcs	506	Family & Consumer Science	1290	Psychological Testing Materials



**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

3239	Technology Software Health Svcs	507	Guidance	1294	PD Athletics Dues & Subscriptions
3250	Technology Hardware Health Svcs	508	Health	1295	Maintenance Itinerant Travel
3254	License Renewals Health Svcs	509	Social Studies	1296	Rental/Lease Equipment
3321	Basic Trans Contract Transportation	510	Kindergarten	1317	Superintendents Equipment Replacement
3323	Mini Vans Transportation	511	Library	1319	PR Custodial Services Bldgs & Grnds Director
3326	Vocational Day Transportation	512	Math	1373	PR Pupil Services Travel Allowances
3327	Special Needs Transportation	513	Math & Science	1381	PR Professional Day Substitutes
3328	Athletics Transportation	514	Music - Instrumental	1403	PD Maintenance Dues & Subscriptions
3329	Student Body Activities Transportation	515	Music - General	1405	Maintenance Building Projects
3411	PD Dues & Subscriptions Food Service	516	Nursing	1426	Employee Retirement
3415	Technology Supplies Food Service	517	Physical Education	1449	PR Custodial Services Support Staff
3421	PD Travel Expenses Food Service	518	Portuguese Parent Liaison	1462	Tuition State Wards Revolving Fund
3424	PD Conference Expenses Food Service	519	Reading	1463	PR Health Svcs Professional Day Substitute
3425	PD Other Food Service	520	Remedial Services	1519	Accreditation
3430	Food Service Supplies	521	Science	1561	Summer School
3432	Office/General Supplies Food Service	522	Student Activities	1592	Admin Support Printing
3439	Technology Software Food Service	523	Technology Instructional	1593	Principals Tech Supplies
3445	Intinerant Travel Food Service	524	TV Media	1594	Instruc Tech Supplies
3450	Technology Hardware Food Service	525	Virtual High School	1645	PR Custodial Services AHERA Inspection
3462	Equipment Food Service	526	World Language	1671	PR Instr Staff Teachers Travel
3473	Gas Food Service	527	Middle School	1675	Teaching Services Student Workshops
3492	Food & Beverage Food Service	528	High School	1676	Computer Services Tech Telecomm Lines
3494	Cleaning Supplies Food Service	529	Drama	1677	Adolph Mohn Scholarship
3495	Uniforms Food Service	530	Science Tech Camp	1696	Food Service Federal Reimbursements
3496	Paper Supplies Food Service	531	Harvard Extension	1697	Food Service State Reimbursements
3497	Pest Control Food Service	532	Saturday School	1786	PR Custodial Travel
3511	PD Dues & Subscriptions Athletics	533	PSAT	1788	Motorola Scholarship
3515	Technology Supplies Athletics	534	Mentoring	1807	PR Immersion/ESL Teachers
3521	PD Travel Expenses Athletics	535	SAT	1814	Admin Support Technology Supplies
3524	PD Conference Expenses Athletics	536	Summer School	1815	Admin Support Office/General Supplies
3525	PD Other Athletics	537	Instructional Furniture	1816	PR Admin Support Administrators
3530	Athletic Supplies	538	AP Testing	1817	PR Admin Support Staff
3532	Office/General Supplies Athletics	539	ACT	1818	Non-Contractual Longevity
3539	Technology Software Athletics	540	PLAN Testing	1819	PR Admin Support Travel
3550	Technology Hardware Athletics	541	Graduation	1820	PR Admin Technology Support
3600	Security Superintendent	542	HHS Scholarship	1821	PR Admin Technology Coordinator
4130	Custodial Supplies Plant Operations	543	Walmart Foundation	1822	PR Admin Tech Travel
4144	Rental/Lease Equipment Plant Operations	544	Teacher Exchange Program	1856	VHS Charter School Funding
4172	Fuel Oil Plant Operations	545	Edward Krysa Scholarship	1858	Networking Tech Supplies
4173	Gas Plant Operations	546	Chapter 222	1859	Networking Tech Maintenance
4174	Electricity Plant Operations	547	Foundation Grants	1878	Grant - Operation HHS TV Studio
4175	Water & Sewer Plant Operations	548	Corporate Grants	1881	Transfer
4176	Rubbish Collection Plant Operations	549	Private Endowment or Family Grants	1920	Grant 1920 Noyce VHS Support FY00
4177	Telephones Plant Operations	550	Avidia Charitable Giving	1924	School Choice
4211	PD Dues & Subscriptions Building & Grounds	551	Elementary Literacy Fund	1975	PD Admin Support Travel Expenses
4215	Technology Supplies Building & Grounds	552	ELA & Social Studies	1976	PD Admin Support Dues & Subscriptions
4221	PD Travel Expenses Building & Grounds	553	ExxonMobil Scholarship	1977	Admin Support Equipment

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

4224	PD Conference Expenses Building & Grounds	554	Career Pathways Events \ Activities	2000	Grant 2000 Intel Foundation
4225	PD Other Building & Grounds	555	Corporate Grant - Matching Funds	2014	Grant 2014 Noyce Foundation
4232	Office/General Supplies Building & Grounds	556	Robert Lloyd Corkin Foundation Scholarship	2055	Food Service Meal Taxes
4239	Technology Software Building & Grounds	557	Metrowest Health Foundation Grants	2060	Science Tech Camp Revolving Fund
4242	Contracted Svs Building & Grounds	558	MMSP 150-A Prof Dev Non-Fiduciary Grant	2066	Professional Dev. 53 E1/2 Rev Fund
4245	Itinerant Travel Building & Grounds	559	Metrowest Sped Early Childhood SEL Grant	2127	Security Police Officer Reimbursement
4250	Technology Hardware Building & Grounds	560	Project Lead The Way Grants	2176	Grant- Boyd Family Trust
4256	Technology Maint & Support Building & Grounds	580	Eureka Math Conference	2208	PR Pupil Services Contracted Services
4262	Equipment Building & Grounds	700	Superintendent - Payroll	2210	Admin Support Collaborative Bids
4263	Building Projects Building & Grounds	701	Assistant Director Pupil Services	2215	Paul W Carter Scholarship
4264	Building Maintenance Building & Grounds	702	Assistant Principal	2240	Circuit Breaker
4265	Grounds Building & Grounds	703	Business Manager	2351	Grant - 10,000 Steps
4415	Networking & Telecomm Technology Supplies	704	Director of Curriculum	2379	Grant - FY06 Intel Environmental Science
4439	Networking & Telecomm Technology Software	705	Director Food Services	2381	Grant - FY06 SDA
4442	Networking & Telecom Tech Contracted Services	706	Director Health Education & Health Svs	2382	Grant - FY07 SABES
4450	Networking & Telecomm Technology Hardware	707	Director of Pupil Services	2386	Grant - FY07 Hudson Library
4456	Networking & Telecomm Tech Maint & Support	708	Director of Assessment and Evaluation	2387	Grant - Avidia Bank
4477	Technology Telecomm Lines	709	Director of Buildings and Grounds	2428	HHS Testing Fees Revolving Funds
4515	Maintenance Technology Supplies	710	Director of Student Activities	2484	School Admin HVAC Warrant Article
4539	Maintenance Technology Software	711	Math Staff Developer	2504	ROBERT CARNEY SCHOLARSHIP
4542	Maintenance Technology Contracted Services	712	Principal	2515	Technology Superintendent
4550	Maintenance Technology Hardware	713	Longevity - Principal	2516	Technology Supervision
4556	Maintenance Technology Maintenance & Support	714	Assistant Superintendent - payroll	2517	Technology Teaching Services
5100	Employee Early Retirement	715	Director HHS SPED Program	2518	Technology Health Services
5255	Athletic Insurance	720	Other Employee Benefits	2519	Technology Athletics
5344	Rental/Lease Equip	721	Retirement Incentive	2520	Technology Maintenance
9182	Tuition to Other Mass. Schools	722	Sick Leave Buy-back	2521	Technology Contracted Services
9282	Programs Out of State	730	Bookkeeper - Food Service	2522	Technology Maintenance & Support
9383	Private Day	731	Cashier - Food Service	2523	Professional Development Technology Dept
9384	Residential	732	Cook - Food Service	2524	Professional Development Athletics
9485	Collaborative Admin	733	Delivery - Food Service	2525	Office /General Supplies Maintenance
9486	Assabet Valley Collaborative Tuition	734	General Worker - Food Services	2526	Office Supplies Curriculum
9998	GR Return of Funds	735	Manager - Food Services	2577	Tuition to Other Mass Schools
9999	Undesignated	736	Snack Bar Operator - Food Services	2588	Grant - 8718 Health Leadership Inst
		737	Longevity - Food Services	2600	Partnership For Youth
		738	Sub Cafeteria	2629	Gold Medal Project FY09
		739	Catering Worker	2633	Character Education Partnership FY09
		740	Custodian	2650	Lunch Receipts
		741	Elementary Head Custodian	2651	Cartering Receipts
		742	High School Head Custodian	2652	Food Svs Other Receipts
		743	Custodial Longevity	2669	354C Community Svs Learning Enhancement
		750	ABA Therapist	2673	Mass Cultural Grant
		751	ADL Administrative Assistant	2685	FY09 ARRA (AM Recovery & Reinvestment Act)
		752	ADL Program Coordinator	2704	Robotics Camp HS
		753	Administrative Assistant to Superintendent	2705	FY10 SDA
		754	Athletic Trainer	2713	GR 10305 Title I
		755	Choral Accompanist	2717	PEG Access Television
<b>RESPONSIBILITY CODE</b>					
<b>Element</b>	<b>Description</b>				
0	Balance Sheet				
1	Superintendent				
2	Business Manager				
3	High School Principal				
4	Assistant Superintendent				
5	Quinn Middle School Principal				
6	Forest Avenue Principal				
7	Farley Principal				
8	Mulready Principal				

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

9	Hubert Principal	756	Community Partnership Coordinator	2775	FY10 SFSF
10	Cur Dir - Elementary Math & Science	757	Copy Center Coordinator	2777	GR Hubert Intel Donation
11	Cur Dir - Secondary Math & Science	758	Human Resources Coordinator	2778	GR Farley Intel Donation
12	Cur Dir - Elem Social Studies & Language Arts	759	Maintenance	2779	GR Forest Ave Intel Donation
13	Cur Dir - Secondary Social Studies & Language Arts	760	Payroll Specialist	2780	GR Mulready Intel Donation
14	Pupil Services Director (SPED)	761	Portuguese / Spanish Parent Liaison	2781	GR QMS Intel Donation
15	Buildings & Grounds Director	762	School to Career Coordinator	2782	GR High School Intel Donation
16	Cur Dir - Art	763	Technology Maintenance Assistant	2793	GR 10120 Streamlining District Data
17	Cur Dir - English Learners	764	Technology Maintenance Specialist	2797	Mark Dinnie Scholarship
18	Nursing Director	765	Technology Manager	2826	Bullying Prevention Proj 23-23
19	Food Services Director	766	TV Studio Operator	2863	Hudson High School A/C Art2 5/11
20	Director - Instructional Technology	767	Float/Screening Nurse	2888	GR 2888 Special Olympics Project Unify
21	Athletic Director	768	Regional Consultation	2890	Bullying Prevention Project Year 2
22	Cur Dir- Music and Drama	769	Longevity - Non-Contractual	2899	FARLEY NEW ROOF WARRANT ART2 5/12
23	Curriculum Secretary	770	Longevity - Paraprofessional	2902	HHS AIR BALANCING CLASSROOM WINGS
24	World Language	778	ADL Lead Teacher	2915	Farley New Roof Art2 5/12
25	Technology Specialist	779	ADL Technology Coor	2916	HHS Air Balance Class Wings
26	Cur Health & Phys Ed	780	Accounting Specialist	2917	GR 13305 TITLE 1
27	Development Coordinator	781	Director of Human Resources	2918	GR 13180 TITLE III LEP SUPPORT
28	Hudson Maynard Adult Learning	782	Secretary - 10 month	2919	GR 13140 TEACHER QUALITY TITLE IIA
30	CSL Character Ed. Adminstrator	783	Secretary - 12 month	2926	Intel Foundation WPI Grant
31	Curr Dir K-12 Math	784	Longevity - Secretary	2937	FY14 Hudson Making Healthy Choices
32	Curr Dir K-12 Science	785	Occupational Therapist	2940	Lost School Books or Materials
40	Copy Center	786	Physical Therapist	2941	Kindergarten Tuition Revolving Fund
		787	ADL Community Planner	2943	14274 Sped Program Improvement
		788	ADL Maynard ECA /Prog Den	2944	14240 SPED Allocation
		789	ADL ADA Coordinator	2945	14262 Early Childhood
		790	ADL Teacher	2946	14625 Summer Academic Support Svcs.
		791	Advisor	2948	14180 Title III LEP
		792	Bus Monitor	2949	14305 Title I DO NOT USE 2917 CARRIED OVER
		793	Instructional Coaches	2950	14345 ADL
		794	Subs Teacher Block	2951	14290 Essential School Health
		795	Subs Teacher	2952	14632 Academic Support
		796	PARA Sub Extra \$3.00	2953	14201 Race to the Top
		797	Long Term Subs	2954	14391 Inclusive Preschool
		798	Subs Other	2969	Forest Ave School Roof Art2 5/13
		799	School Physician	2972	Project Lead the Way-Linde-Quinn
		800	Driving Instructor	2973	FY14 HHS Scholarship Fund
		801	Temp	2974	14701 Kindergarten Grant
		802	ARRA	2975	14738 Literacy Partnerships
		803	Subs Clerical Hourly	2976	FY14 Target Grant - Farley Library
		804	Subs Custodial	2977	FY14 Adult Career Pathways
		805	SUB Nurse	2980	14298 Early-Child Prog Imp
		806	Intervention Specialist	2981	14243 Plan & Dev of Best Practices
		807	ADL Community Planning_Consultant	2982	GR 15625 SUMMER ACADEMIC SUPPORT
		808	ADL Curriculum Developer-Contracted Services	2985	14220 District & School Assistance - B
		811	ELL Paraprofessional	2986	14323 District & School Assistance - S

LOCATION CODE	
Element	Description
0	Balance Sheet
1	Administrative Center
2	Hudson High School
3	Quinn Middle School
4	Forest Avenue Elementary School
5	C.A. Farley Elementary School
6	J.L. Mulready Elementary School
7	Hubert Kindergarten School
8	Hudson Private Parochial
9	All Other Locations Out of District

DOE FUNCTION CODE	
Element	Description
0119	Undesignated
1040	Cash
1110	School Committee
1210	Superintendent
1220	Assistant Superintendent

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

1230	Other District Wide Administration	812	Health Assistant	2987	FY14 Biogen Ignite the Power of STEM
1235	Undesignated	813	Library Assistant	2991	GR 15391 INCLUSIVE PRESCHOOL
1410	Business and Finance	814	Paraeducator	2992	GR 15345 ADL
1420	Human Resources and Benefits	815	Reading Assistant	2993	GR 15290 ESSENTIAL SCHOOL HEALTH
1430	Legal Services for School committee	819	Summer Hours	2994	GR 15541 ADL CAREER PATHWAYS
1435	Legal Settlements	820	Title I Math Teacher	2995	GR 15738 LITERACY PARTNERSHIPS
1450	District Wide Information Management & Training	821	Adaptive PE Teacher	2996	GR 15701 KINDERGARTEN
2000	Interfund	822	Art Teacher	2998	GR 15180 TITLE III LEP SUPPORT
2001	Accounts Payable	823	Business Teacher	3000	GR 15262 EARLY CHILDHOOD
2002	Salary Payable	824	Child Development Teacher	3001	GR 15240 SPED ALLOCATION
2003	Fed Tax WH	825	Choral Teacher	3002	GR 15274 SPED PROGRAM IMPROVEMENT
2004	PR Prior Year Encumbrance	826	Drama Teacher	3003	GR 15298 EARLY CHILDHOOD
2005	Accounts Receivable	827	Drama/Music Appreciation Teacher	3004	GR 15140 TITLE IIA
2006	AR Write Down	828	ELA Teacher	3005	GR 15305 TITLE I
2007	AR Freight Receivable	829	Elementary Teacher	3025	GR 14 Hudson Education Foundation
2008	AR Tax Receivable	830	ELL Guidance Counselor	3026	GR 15159 INNOVATION SCHOOLS
2110	Curriculum Directors & Expenses (Supervisory)	831	ELL Teacher	3027	GR MKEA (Mass. Kindergarten Early Assessment)
2120	Department Heads & Expenses (Non-Supervisory)	832	Humanities Teacher	3030	GR 15 ACS High School Chemistry Grant
2130	<b>Instructional Technology Leadership and Training</b>	833	Guidance Counselor	3034	GR 15632 Academic Support Services
2210	Principal	834	Instrumental Music Teacher	3035	GR 15133 Building Aligned Curriculum
2220	School Based Curriculum Directors & Dept Heads	835	Kindergarten Teacher	3037	FARLEY HVAC ART7 11/14
2250	<b>Administrative Technology and Support - Schools</b>	836	Library Media Specialist	3038	Undesignated
2305	PR Classroom Teachers (Salary Only)	837	Math Teacher	3041	GR 153041 The Health Foundation_Hillis Grant
2310	PR Specialist Teachers (Salary Only)	838	Music Teacher	3059	GR 15220E DIST SCHOOL ASST
2315	PR Instructional Coord Team Ldrs (Salary Only)	839	Nurse	3060	GR 15323B DIST SCHOOL ASST2
2320	PR Medical Therapeutic Svcs (Salary/Contr Svcs)	840	Physical Education Teacher	3061	GR 15340A Comm Adult Learning
2324	<b>PR Substitutes - Long Term</b>	841	Physical Education / Adaptive PE Teacher	3062	GR 16184 Title III Summer Grant
2325	<b>PR Substitutes - Short Term</b>	842	Physical Education / Health Teacher	3063	GR 16140 TITLE IIA CURR
2330	PR All Non-Clerical Salary (Contracted Services)	843	Preschool Special Education Teacher	3064	GR 16180 TITLE III ELP SUPPORT CURR
2340	PR Librarian & Media Center Directors (Salary Only)	844	Preschool Teacher -- Please use 426 -- DNU	3065	GR 16240 SPED ALLOCATION
2345	<b>Distance Learning and Online Coursework</b>	845	Reading Specialist	3066	GR 16262 SPED EARLY CHILDHOOD
2351	Professional Development Leadership	846	Reading Teacher	3067	GR 16274 SPED PROG IMPROVEMENT
2352	<b>Instructional Coaches</b>	847	School Psychologist	3068	GR 16290 ESSENTIAL SCHOOL HEALTH
2353	PR Teacher Professional Days (Salary Only)	848	Science Teacher	3069	GR 16298 SPED EARLY CHILD PROG IMPROVE
2354	<b>PD Stipends for Teachers Providing Instruc. Coach</b>	849	Social Studies Teacher	3070	GR 16305 TITLE I CURR
2355	PR PD Substitute for Teachers Instr Staff	850	Special Education Teacher	3071	GR 16345 ADL ADULT COMMUNITY CENTER
2356	<b>PD Instructional Staff attending Prof Dev</b>	851	Speech/Language Pathologist	3072	GR 16391 SPED INCLUSIVE PRESCHOOL
2358	<b>PD Prof Development Outside Consultants</b>	852	Team Chairperson	3073	GR 16541 ADL CAREER PATHWAYS
2410	Textbooks Only	853	Technology Teacher	3074	GR 16625 SUMMER ACADEMIC SUPPORT
2415	Other Intstructional Materials Excluding Textbook	854	TV Media Teacher	3075	GR 16701 FULL DAY KINDERGARTEN
2420	Instructional Equipment	855	VHS Site Coordinator	3076	GR FY16 MA Kindy Assmnt MKEA
2430	General Supplies	856	World Language Teacher	3085	MULREADY FIRE ALARM & INTERCOM ART5/15
2440	Other Intstructional Services	857	Longevity - Teacher	3086	MULREADY PARKING LOT ART2 5/15
2451	<b>Instructional Hardware - Student and Staff Devises</b>	858	Subs Clerical Daily	3087	HHS COPING STONES ART2 5/15
2453	<b>Instructional Hardware- All others</b>	859	Sub Nurse	3090	MULREADY ROOF ART5 5/15
2455	<b>Instructional Software and Other Instr Materials</b>	860	ADL Director	3091	MULREADY ASBESTOS REMOVAL ART6 5/15
2710	Guidance Including Guidance & Adjustment Counselor	861	VHS Teacher	3102	GR 16220F DISC ST Target Grant

**HUDSON PUBLIC SCHOOLS**  
**SCHOOL CHART OF ACCOUNTS**  
**{REVISIONS in BURGANDY}**

2720	Testing and Assessment	862	Title IX ADA Officer	3103	GR 16323 DIST Title I Improv
2800	Psychological Services	863	Senior Accountant	3105	HHS Career Pathways - Revolving Acct
3000	Fund Balance	864	ESH Partner Schools Clinton	3110	GR 3110 FY16 Robert Lloyd Corkin Foundation
3001	TRANSFER IN	865	ESH Partner Schools Wachusett	3118	GR 3118 FY17 MetroWest PATH Program
3002	TRANSFER OUT	866	School Social Worker	3119	GR 3119 17-140 Title IIA Teacher Quality
3100	Attendance & Parent Liason Services	867	Hudson Resource Nurse	3120	GR 3120 17-180 Title III LEP Support
3200	Medical/Health Services	868	Summer Art Program	3121	GR 3121 17-240 SPED Allocation Grant
3300	Transportation Services	869	H1N1	3122	GR 3122 17-262 SPED Early Childhood Grant
3400	Food Services	870	Field Trips	3123	GR 3123 17-274 SPED Program Improvement
3510	Athletic Services	871	Hearing	3124	GR 3124 17-290 Essential School Health Grant
3520	Other Student Activities	872	ESH Partner Schools Harvard	3125	GR 3125 17-298 SPED Early Child Improv Grant
3600	School Security	873	ESH Partner Schools Ayer	3126	GR 3126 17-305 Title I - Part A
4110	Custodial Services	874	Diabetes Project	3127	GR 3127 17-345 Community Adult Learning Center
4120	Heating of Buildings	875	1A Race to the Top	3128	GR 3128 17-391 SPED Inclusive Preschool Learning
4130	Utility Services	876	2A Race to the Top	3129	GR 3129 17-541 Career Pathways - ADL
4210	Maintenance of Grounds	877	2B.1 Race to The Top	3130	GR 3130 17-Dist School Improv
4220	Maintenance of Buildings	878	2B.2 Race to The Top	3131	GR 3131 17 MA TRES Credit for Life Grant
4225	Building Security System	879	2C.4 Race to The Top	3132	GR 3132 17-184 Title III - Summer Grant
4230	Maintenance of Equipment	880	3A Race to The Top	3133	GR 3133 FY16 TD Bank One Distr One Book
4300	Extraordinary Maintenance	881	4A Race to The Top	3135	Revol 3135 HHS Class Gift Donations
4400	Technology Infrastructure, Maint and Support	882	4C Race to The Top	3136	GR 3136 17-625 Academic Support - Summer Grant
4450	Technology Maintenance	883	Innovative Care Coordination Program	3153	FOREST AVENUE FIRE ALARM
5100	Employee Retirement	884	ESH SBIRT	3154	REPAINT FARLEY METAL ROOF
5150	Sick Leave Buy Back	885	ESH Partner School Leicester	3168	GR 3168 Metrowest SPED Early Childhood-Cancelled
5200	Insurance for Active Employees	999	Budget	3169	Revol. Hypertronics Scholarship
5250	Insurance for Retired School Employees			3170	Revol. Robert Lloyd Corkin Scholarship
5260	Other Non Employee Insurance			3171	Revol. Edward Krysa Scholarship
5300	Rental-Lease Equipment			3172	Revol. ExxonMobile Scholarship
5350	Rental Lease Building			3176	GR 3176 FOREST ELEM Mini Grants
5400	Short Term Interest			3177	GR 3177 FARLEY ELEM Mini Grants
5450	Short Term Interest BANS			3178	Revol. Hudson Kids Fund - Health Serv
5500	Other Fixed Charges			3179	Revol. Hudson Portuguese Club Donations
6200	Civic Activities & Community Svs			3180	Revol. Hudson Athletics Honorary Donations
6300	Recreation			3181	GR 3181 17- Patterson Scholastic Grant - FOR
6800	Health Non-Public Schools			3184	GR 3184 17- MCC Stars Residency Grant
6900	Transportation Non-Public			3196	GR 17-3196 Hudson Cultural Council
7100	Purchase of Land and Buildings			3197	GR 17-3197 Saint-Gobain Community Grant
7200	Purchase of Land and Buildings			3198	GR 3198 17-243 SPED Secondary Transition Improv
7300	Acquisition & Improvmenet of Equipment			3199	GR 17-3199 Startalk Portuguese Lang Grant
7350	Capital Technology			3200	GR 17-3200 HHS Exxon Mobil Educ Alliance
7400	Replaclement of Equipment			3201	GR 17-3201 NPS Assabet River Project
7500	Motor Vehicles			3202	GR 3202 17-Whole Kids Fouondation
7600	Motor Vehicles			3210	The Thomas & Myra Ryan Scholarship
8100	Debt Retirement/School Construction			3211	GR17-3211 323P Enh Support Students in Poverty
8200	Debt Service/Sch Construction			3221	TOWN ART MULREADY FIRE ALARM
8400	Debt Service/Education & Others			3222	TOWN ART FARLEY FIRE ALARM
8600	Debt Service/Education & Others			3223	SCH ADMIN CHIMNEY

**HUDSON PUBLIC SCHOOLS  
SCHOOL CHART OF ACCOUNTS  
{REVISIONS in BURGANDY}**

9100	Tuition to Other Mass. Schools
9110	School Choice Tuition
9120	Tuition to Charter Schools
9200	Programs with School Districts Other States
9300	Programs with Schools Other Public Schools
9400	Payments to Collaborative
9500	Payments to Regional School Districts
9998	GR Return of Funds
9999	Revenue

**DOE OBJECT CODE**

Element	Description
0	Fund Balance
1	Professional Salaries
2	Clerical Salaries
3	Other Salaries
4	Contract Services
5	Supplies & Materials
6	Other Expenditures
7	Revenue
8	Assets
9	Liability

**DOE AREA CODE**

Element	Description
0	Undesignated
1	Regular Day
2	Special Education
3	Chapter 74/Occupational Day
4	Other Programs
5	Undistributed
6	No longer in EOYR
9	ALL OTHER

**DOE SUB-OBJECT CODE**

Element	Description
1	PR Prof Development Curriculum Development
2	PR Prof Development Facilitator
3	PR Prof Development Workshop Attendee
4	Technology Software
5	Technology Hardware
6	Technology Supplies
7	Prof Development Technology
8	Technology Contracted Services

3224	GR 3224 18-262 SPED Early childhood
3225	GR 3225 18-290 Essn School Health
3226	GR 3226 18-298 SPED Early Child Prog Improv
3227	GR 3227 18-345 ADL Comm Learn Center
3228	GR 3228 18-391 SPED Incl Preschool
3229	GR 3229 18-541 ADL Career Pathways Pass Thru
3230	GR 3230 18-309 Title IV
3231	GR 3231 18-184 Title III - Summer Grant
3232	GR 3232 18-140 Title IIA
3233	GR 3233 18-180 Title III
3234	GR 3234 18-240 SPED ALLOCATION
3235	GR 3235 18-274 SPED Prog Improv
3236	GR 3236 18-305 Title I
3247	GR 3247 18- FS Fuel Up Nutrition Grant
3256	Revol. Spec Educ Parent Advisory Council - SEPAC
3260	GR 3260 18-734 Early Grade Literacy
3262	GR 3262 18-TRE Credit for Life Grant
3272	Revol. QMS Misc Gifts - Schwab
3273	GR 3273 18-Metrowest HHS TAS Program
3275	GR 13275 18-BOH Big Brothers Big Sisters - QMS
3279	GR 18-3279 NSA StarTalk Grant
3286	GR 3286 FY18 HHS The Shine Initiative
3287	Revol. Lost or Replaced Student Technology
3289	GR 3289 FY18 NPS Assabet River Grant
3290	GR 3290 18-144 High Quality Instruct Summer
3294	GR 3294 19-PTLW FOR Launch
3295	GR 3295 19-PLTW FAR Launch
3296	GR 3296 19-PLTW HHS BIOGEN
3297	GR 3297 19-PLTW QMS GATEWAY
3298	GR 3297 19-PLTW MUL Launch
3299	GR 18-3299 MA Hurricane Evacuees PR VI
3300	GR 18-3300 Hudson High Mini Grants
3301	GR 3301 19-391 SPED Inclusive Preschool
3302	HHS Student Activities Scholarships
3303	GR 3303 19-140 Title II
3304	GR 3304 19-180 Title III
3305	GR 3305 19-240 SPED IDEA
3307	GR 3307 19-305 Title I
3308	GR 3308 19-309 Title IV
3309	GR 3309 19-262 SPED Early Childhood
3310	GR 3310 19-290 ESH
3311	GR 3311 19-345 ADL
3312	GR 3312 19-734 Early Grade Literacy
3313	Thomas Hamilton Scholarship
3325	TOWN ART MULREADY ELECTRIC
3326	TOWN ART HHS LED LIGHTS
3329	TOWN ART - FARLEY SCH. FIRE ALARMS

**HUDSON PUBLIC SCHOOLS  
SCHOOL CHART OF ACCOUNTS  
{REVISIONS in BURGANDY}**

9 Technology Maint and Support  
 10 Technology Payroll  
 18 FY18 Federal & State Grants  
 19 FY19 Federal & State Grants  
 20 FY20 Federal & State Grants  
 33 Technology E-Rate Credit  
 40 Refund  
 42 Heartland ACH Fee  
 50 Curriculum Elementary  
 55 Health Services Programs  
 60 Umass Diabetes Partner  
 61 Fitchburg Diabetes Partner  
 62 Leominster Diabetes Partner  
 72 Dev Coor - Private Grant  
 99 Undesignated

3334 FY18 Federal Hurricae Evacuees Grant  
 3336 HUD-TV Salaries  
 3337 HUD-TV Operational Expenses  
 3338 HUD TV Encumbered  
 3346 GR 19-3346 The Scotty Fund  
 3352 Undesignated  
 3354 GR 19-590 History and Social Studies Frameworks  
 3361 CORP GIFT - The Rail Trail  
 3362 CORF GIFT - Hudson Rotary  
 3363 19-3363 MA TRE Financial Educ Innovation Fund  
 3364 19-327 Empowering Educators  
 3657 GR 19-3657 MA STATE Displaced Students  
 3660 GR 19-336 SPED Improv Student Access Bev Hlth  
 3663 GR 19-3663 Lowe's Toolbox for Education HHS  
 3664 Transportation - Town Recreation  
 3665 Revol. Community Recycling Program  
 3667 GR 20-391 Sped Inclusive Preschool  
 3668 GR 20-140 Title II  
 3669 GR 20-262 Sped Early Childhood  
 3700 GR 20-180 Title III  
 3701 GR 20-240 Sped Idea Allocation  
 3702 GR 20-290 CSDS School Health  
 3703 GR 20-305 Title I  
 3704 GR 20-309 Title IV  
 3705 GR 20-345 ADL Community Learning Center  
 3706 GR 20-734 Early Grade Literacy  
 3720 TOWN ART - Mulready - Replace Boilers  
 3721 TOWN ART - HHS Replace Boilers  
 3722 TOWN ART - HHS Snow Blower  
 3725 TOWN ART - HHS Air Conditioning  
 3726 TOWN ART - MUL Air Conditioning  
 3746 GR 20-3746 DPS Safer Schools and Community  
 7211 Undesignated

# APPENDIX B

## **Appendix B – List of Hudson School policies supporting this manual:**

*Town of Hudson – Department of Finance Policy and Procedures*

*Town of Hudson – Anti-Fraud and Reimbursement Procedures*

*Town of Hudson – Chief Procurement Officer’s Delegation (Pending Revision)*

*Town of Hudson – Equipment Disposition Policy (Pending)*

*Hudson Public Schools - #COI – Conflict of Interest*

*Hudson Public Schools – #DDA – Supplement, Not Supplant*

*Hudson Public Schools – #GCCAD -- Out-of-State Travel Policy*

*Hudson Public Schools – #GCCAE - Intra-State Travel Policy*

*Hudson Public Schools – #IJNDB – Internet Acceptable Use Policy*

*Hudson Public Schools – #IJNDB-E – Elementary Internet Safety Policy*

*Hudson Public Schools - #IJNDC – District Social Media Policy*



**Town of Hudson-Department of Finance  
Policy and Procedures in Regards to Departmental  
Petty Cash, Collections and Deposits to the Treasurer**

**1.0 Purpose:**

To establish the policy and procedures for efficient handling and timely deposit of Town moneys collected by departments.

**2.0 Organizations Affected:**

All departments of the Town.

**3.0 Definitions:**

**3.1 Petty Cash:**

An amount of money assigned to a department, to be used for a cash draw for collections of moneys and making change for customers. The Petty Cash amount remains constant and is represented by cash, checks, coin or receipts for purchases.

**3.2 Treasurer's Receipt:**

The receipt issued by the Treasurer to departments upon deposit of moneys by a department.

**4.0 Policy:**

**4.1 Petty Cash:**

Petty Cash is for official business only, specifically the making of change for customers. No employees shall use Petty Cash for any personal business, even if the intent is to reimburse Petty Cash. There shall be no cashing of personal, third party or Hudson payroll checks through Petty Cash.

**4.2 Deposits:**

When a department has collections in cash, coin, checks or other negotiable instruments totaling \$ 100.00 or more above their Petty Cash level, all moneys, excluding Petty Cash, shall be deposited with the Treasurer by 10 AM the next business day. If a department has on hand, collections less than \$100.00, the moneys shall be deposited, at a minimum, once a week.

**5.0 Procedures:**

**5.1 Petty Cash:**

**5.1.1** Departments shall keep Petty Cash secure from public access and non-authorized employees.

**5.1.2** Departments shall take steps that minimize the number of employees that have access to Petty Cash.

**5.1.3** Cash out procedures shall occur when transfer of responsibility for the Petty Cash to another employee takes place (see 5.3).

**5.2 Collection of Monies:**

**5.2.1** Departments should insure that all customers are issued a sequentially numbered receipt at the time of collection of moneys from a customer. Customers shall be encouraged by appropriately placed signs to request a receipt.

**5.2.2** Departments shall insure that the documentation from the receipting process allows for proper final accounting of the moneys, i.e. the revenue or receivable account to be credited. A log of receipts shall be maintained which indicates the date received, payer, form of payment, check number if applicable, amount, running total and notation as to when and how much was turned over to the Treasurer.

**5.3 Cash Out:**

**5.3.1** All departments, on a daily basis at a minimum, shall make an accounting of their Petty Cash to assess if the Petty Cash balance is correct and to determine whether a deposit is required.

**Town of Hudson-Department of Finance  
Policy and Procedures in Regards to Departmental  
Petty Cash, Collections and Deposits to the Treasurer  
(Continued)**

**5.3.2** All departments shall fill out a reconciliation sheet proving to the Petty Cash amount.

**5.4 Departmental Deposits to the Treasurer:**

**5.4.1** When it is ascertained that a deposit is required, a Schedule of Departmental Payments to Treasurer shall be filled out identifying the various revenue accounts to be credited and the cash, coin, checks and other negotiable instruments shall be forwarded to the Treasurer by 10:00 AM of the next business day.

**5.4.2** When a deposit is made, all moneys for the related collections shall be deposited. No cash items from collections shall remain as part of the Petty Cash balance.

**5.4.3** Departments shall submit one copy of the Schedule of Departmental Payments to the Treasurer (Form 9) and one to Accounting (Form10).

**5.4.4** Departments shall submit two adding machine tapes of checks included in the deposit. All checks shall be stamped "For Deposit Only" and indicate the department name depositing the check. There shall not be any stapling of cash or checks.

**5.5 Audit:**

Departmental Petty Cash, related daily reconciliation sheets or other Petty Cash or deposit related documents shall be available for audit upon request by the Finance Department or its agents.

## ***Summary of the Conflict of Interest Law for Municipal Employees***

This summary of the conflict of interest law, General Laws chapter 268A, is intended to help municipal employees understand how that law applies to them. This summary is not a substitute for legal advice, nor does it mention every aspect of the law that may apply in a particular situation. Municipal employees can obtain free confidential advice about the conflict of interest law from the Commission's Legal Division at our website, phone number, and address above. Municipal counsel may also provide advice.

The conflict of interest law seeks to prevent conflicts between private interests and public duties, foster integrity in public service, and promote the public's trust and confidence in that service by placing restrictions on what municipal employees may do on the job, after hours, and after leaving public service, as described below. The sections referenced below are sections of G.L. c. 268A.

When the Commission determines that the conflict of interest law has been violated, it can impose a civil penalty of up to \$10,000 (\$25,000 for bribery cases) for each violation. In addition, the Commission can order the violator to repay any economic advantage he gained by the violation, and to make restitution to injured third parties. Violations of the conflict of interest law can also be prosecuted criminally.

### **I. Are you a municipal employee for conflict of interest law purposes?**

You do not have to be a full-time, paid municipal employee to be considered a municipal employee for conflict of interest purposes. Anyone performing services for a city or town or holding a municipal position, whether paid or unpaid, including full- and part-time municipal employees, elected officials, volunteers, and consultants, is a municipal employee under the conflict of interest law. An employee of a private firm can also be a municipal employee, if the private firm has a contract with the city or town and the employee is a "key employee" under the contract, meaning the town has specifically contracted for her services. The law also covers private parties who engage in impermissible dealings with municipal employees, such as offering bribes or illegal gifts.

### **II. On-the-job restrictions.**

#### **(a) Bribes. Asking for and taking bribes is prohibited. (See Section 2)**

A bribe is anything of value corruptly received by a municipal employee in exchange for the employee being influenced in his official actions. Giving, offering, receiving, or asking for a bribe is illegal.

Bribes are more serious than illegal gifts because they involve corrupt intent. In other words, the municipal employee intends to sell his office by agreeing to do or not do some

official act, and the giver intends to influence him to do so. Bribes of any value are illegal.

**(b) Gifts and gratuities. Asking for or accepting a gift because of your official position, or because of something you can do or have done in your official position, is prohibited. (See Sections 3, 23(b)(2), and 26)**

Municipal employees may not accept gifts and gratuities valued at \$50 or more given to influence their official actions or because of their official position. Accepting a gift intended to reward past official action or to bring about future official action is illegal, as is giving such gifts. Accepting a gift given to you because of the municipal position you hold is also illegal. Meals, entertainment event tickets, golf, gift baskets, and payment of travel expenses can all be illegal gifts if given in connection with official action or position, as can anything worth \$50 or more. A number of smaller gifts together worth \$50 or more may also violate these sections.

Example of violation: A town administrator accepts reduced rental payments from developers.

Example of violation: A developer offers a ski trip to a school district employee who oversees the developer's work for the school district.

Regulatory exemptions: There are situations in which a municipal employee's receipt of a gift does not present a genuine risk of a conflict of interest, and may in fact advance the public interest. The Commission has created exemptions permitting giving and receiving gifts in these situations. One commonly used exemption permits municipal employees to accept payment of travel-related expenses when doing so advances a public purpose. Another commonly used exemption permits municipal employees to accept payment of costs involved in attendance at educational and training programs. Other exemptions are listed on the Commission's website.

Example where there is no violation: A fire truck manufacturer offers to pay the travel expenses of a fire chief to a trade show where the chief can examine various kinds of fire-fighting equipment that the town may purchase. The chief fills out a disclosure form and obtains prior approval from his appointing authority.

Example where there is no violation: A town treasurer attends a two-day annual school featuring multiple substantive seminars on issues relevant to treasurers. The annual school is paid for in part by banks that do business with town treasurers. The treasurer is only required to make a disclosure if one of the sponsoring banks has official business before her in the six months before or after the annual school.

**(c) Misuse of position. Using your official position to get something you are not entitled to, or to get someone else something they are not entitled to, is prohibited. Causing someone else to do these things is also prohibited. (See Sections 23(b)(2) and 26)**

A municipal employee may not use her official position to get something worth \$50 or more that would not be properly available to other similarly situated individuals. Similarly, a municipal employee may not use her official position to get something worth \$50 or more for someone else that would not be properly available to other similarly situated individuals. Causing someone else to do these things is also prohibited.

Example of violation: A full-time town employee writes a novel on work time, using her office computer, and directing her secretary to proofread the draft.

Example of violation: A city councilor directs subordinates to drive the councilor's wife to and from the grocery store.

Example of violation: A mayor avoids a speeding ticket by asking the police officer who stops him, "Do you know who I am?" and showing his municipal I.D.

**(d) Self-dealing and nepotism. Participating as a municipal employee in a matter in which you, your immediate family, your business organization, or your future employer has a financial interest is prohibited. (See Section 19)**

A municipal employee may not participate in any particular matter in which he or a member of his immediate family (parents, children, siblings, spouse, and spouse's parents, children, and siblings) has a financial interest. He also may not participate in any particular matter in which a prospective employer, or a business organization of which he is a director, officer, trustee, or employee has a financial interest. Participation includes discussing as well as voting on a matter, and delegating a matter to someone else.

A financial interest may create a conflict of interest whether it is large or small, and positive or negative. In other words, it does not matter if a lot of money is involved or only a little. It also does not matter if you are putting money into your pocket or taking it out. If you, your immediate family, your business, or your employer have or has a financial interest in a matter, you may not participate. The financial interest must be direct and immediate or reasonably foreseeable to create a conflict. Financial interests which are remote, speculative or not sufficiently identifiable do not create conflicts.

Example of violation: A school committee member's wife is a teacher in the town's public schools. The school committee member votes on the budget line item for teachers' salaries.

Example of violation: A member of a town affordable housing committee is also the director of a non-profit housing development corporation. The non-profit makes an application to the committee, and the member/director participates in the discussion.

Example: A planning board member lives next door to property where a developer plans to construct a new building. Because the planning board member owns abutting property,

he is presumed to have a financial interest in the matter. He cannot participate unless he provides the State Ethics Commission with an opinion from a qualified independent appraiser that the new construction will not affect his financial interest.

In many cases, where not otherwise required to participate, a municipal employee may comply with the law by simply not participating in the particular matter in which she has a financial interest. She need not give a reason for not participating.

There are several exemptions to this section of the law. An appointed municipal employee may file a written disclosure about the financial interest with his appointing authority, and seek permission to participate notwithstanding the conflict. The appointing authority may grant written permission if she determines that the financial interest in question is not so substantial that it is likely to affect the integrity of his services to the municipality. Participating without disclosing the financial interest is a violation. Elected employees cannot use the disclosure procedure because they have no appointing authority.

Example where there is no violation: An appointed member of the town zoning advisory committee, which will review and recommend changes to the town's by-laws with regard to a commercial district, is a partner at a company that owns commercial property in the district. Prior to participating in any committee discussions, the member files a disclosure with the zoning board of appeals that appointed him to his position, and that board gives him a written determination authorizing his participation, despite his company's financial interest. There is no violation.

There is also an exemption for both appointed and elected employees where the employee's task is to address a matter of general policy and the employee's financial interest is shared with a substantial portion (generally 10% or more) of the town's population, such as, for instance, a financial interest in real estate tax rates or municipal utility rates.

Regulatory exemptions. In addition to the statutory exemptions just mentioned, the Commission has created several regulatory exemptions permitting municipal employees to participate in particular matters notwithstanding the presence of a financial interest in certain very specific situations when permitting them to do so advances a public purpose. There is an exemption permitting school committee members to participate in setting school fees that will affect their own children if they make a prior written disclosure. There is an exemption permitting town clerks to perform election-related functions even when they, or their immediate family members, are on the ballot, because clerks' election-related functions are extensively regulated by other laws. There is also an exemption permitting a person serving as a member of a municipal board pursuant to a legal requirement that the board have members with a specified affiliation to participate fully in determinations of general policy by the board, even if the entity with which he is affiliated has a financial interest in the matter. Other exemptions are listed in the Commission's regulations, available on the Commission's website.

Example where there is no violation: A municipal Shellfish Advisory Board has been created to provide advice to the Board of Selectmen on policy issues related to shell fishing. The Advisory Board is required to have members who are currently commercial fishermen. A board member who is a commercial fisherman may participate in determinations of general policy in which he has a financial interest common to all commercial fishermen, but may not participate in determinations in which he alone has a financial interest, such as the extension of his own individual permits or leases.

**(e) False claims. Presenting a false claim to your employer for a payment or benefit is prohibited, and causing someone else to do so is also prohibited. (See Sections 23(b)(4) and 26)**

A municipal employee may not present a false or fraudulent claim to his employer for any payment or benefit worth \$50 or more, or cause another person to do so.

Example of violation : A public works director directs his secretary to fill out time sheets to show him as present at work on days when he was skiing.

**(f) Appearance of conflict. Acting in a manner that would make a reasonable person think you can be improperly influenced is prohibited. (See Section 23(b)(3))**

A municipal employee may not act in a manner that would cause a reasonable person to think that she would show favor toward someone or that she can be improperly influenced. Section 23(b)(3) requires a municipal employee to consider whether her relationships and affiliations could prevent her from acting fairly and objectively when she performs her duties for a city or town. If she cannot be fair and objective because of a relationship or affiliation, she should not perform her duties. However, a municipal employee, whether elected or appointed, can avoid violating this provision by making a public disclosure of the facts. An appointed employee must make the disclosure in writing to his appointing official.

Example where there is no violation: A developer who is the cousin of the chair of the conservation commission has filed an application with the commission. A reasonable person could conclude that the chair might favor her cousin. The chair files a written disclosure with her appointing authority explaining her relationship with her cousin prior to the meeting at which the application will be considered. There is no violation of Sec. 23(b)(3).

**(g) Confidential information. Improperly disclosing or personally using confidential information obtained through your job is prohibited. (See Section 23(c))**

Municipal employees may not improperly disclose confidential information, or make personal use of non-public information they acquired in the course of their official duties to further their personal interests.

### III. After-hours restrictions.

**(a) Taking a second paid job that conflicts with the duties of your municipal job is prohibited. (See Section 23(b)(1))**

A municipal employee may not accept other paid employment if the responsibilities of the second job are incompatible with his or her municipal job.

Example: A police officer may not work as a paid private security guard in the town where he serves because the demands of his private employment would conflict with his duties as a police officer.

**(b) Divided loyalties. Receiving pay from anyone other than the city or town to work on a matter involving the city or town is prohibited. Acting as agent or attorney for anyone other than the city or town in a matter involving the city or town is also prohibited whether or not you are paid. (See Sec. 17)**

Because cities and towns are entitled to the undivided loyalty of their employees, a municipal employee may not be paid by other people and organizations in relation to a matter if the city or town has an interest in the matter. In addition, a municipal employee may not act on behalf of other people and organizations or act as an attorney for other people and organizations in which the town has an interest. Acting as agent includes contacting the municipality in person, by phone, or in writing; acting as a liaison; providing documents to the city or town; and serving as spokesman.

A municipal employee may always represent his own personal interests, even before his own municipal agency or board, on the same terms and conditions that other similarly situated members of the public would be allowed to do so. A municipal employee may also apply for building and related permits on behalf of someone else and be paid for doing so, unless he works for the permitting agency, or an agency which regulates the permitting agency.

Example of violation: A full-time health agent submits a septic system plan that she has prepared for a private client to the town's board of health.

Example of violation: A planning board member represents a private client before the board of selectmen on a request that town meeting consider rezoning the client's property.

While many municipal employees earn their livelihood in municipal jobs, some municipal employees volunteer their time to provide services to the town or receive small stipends. Others, such as a private attorney who provides legal services to a town as needed, may serve in a position in which they may have other personal or private employment during normal working hours. In recognition of the need not to unduly restrict the ability of town volunteers and part-time employees to earn a living, the law is less restrictive for "special" municipal employees than for other municipal employees.



The status of "special" municipal employee has to be assigned to a municipal position by vote of the board of selectmen, city council, or similar body. A position is eligible to be designated as "special" if it is unpaid, or if it is part-time and the employee is allowed to have another job during normal working hours, or if the employee was not paid for working more than 800 hours during the preceding 365 days. It is the position that is designated as "special" and not the person or persons holding the position. Selectmen in towns of 10,000 or fewer are automatically "special"; selectman in larger towns cannot be "specials."

If a municipal position has been designated as "special," an employee holding that position may be paid by others, act on behalf of others, and act as attorney for others with respect to matters before municipal boards other than his own, provided that he has not officially participated in the matter, and the matter is not now, and has not within the past year been, under his official responsibility.

Example : A school committee member who has been designated as a special municipal employee appears before the board of health on behalf of a client of his private law practice, on a matter that he has not participated in or had responsibility for as a school committee member. There is no conflict. However, he may not appear before the school committee, or the school department, on behalf of a client because he has official responsibility for any matter that comes before the school committee. This is still the case even if he has recused himself from participating in the matter in his official capacity.

Example: A member who sits as an alternate on the conservation commission is a special municipal employee. Under town by-laws, he only has official responsibility for matters assigned to him. He may represent a resident who wants to file an application with the conservation commission as long as the matter is not assigned to him and he will not participate in it.

**(c) Inside track. Being paid by your city or town, directly or indirectly, under some second arrangement in addition to your job is prohibited, unless an exemption applies. (See Section 20)**

A municipal employee generally may not have a financial interest in a municipal contract, including a second municipal job. A municipal employee is also generally prohibited from having an indirect financial interest in a contract that the city or town has with someone else. This provision is intended to prevent municipal employees from having an "inside track" to further financial opportunities.

Example of violation: Legal counsel to the town housing authority becomes the acting executive director of the authority, and is paid in both positions.

Example of violation: A selectman buys a surplus truck from the town DPW.

Example of violation: A full-time secretary for the board of health wants to have a second

paid job working part-time for the town library. She will violate Section 20 unless she can meet the requirements of an exemption.

Example of violation: A city councilor wants to work for a non-profit that receives funding under a contract with her city. Unless she can satisfy the requirements of an exemption under Section 20, she cannot take the job.

There are numerous exemptions. A municipal employee may hold multiple unpaid or elected positions. Some exemptions apply only to special municipal employees. Specific exemptions may cover serving as an unpaid volunteer in a second town position, housing-related benefits, public safety positions, certain elected positions, small towns, and other specific situations. Please call the Ethics Commission's Legal Division for advice about a specific situation.

#### **IV. After you leave municipal employment. (See Section 18)**

**(a) Forever ban. After you leave your municipal job, you may never work for anyone other than the municipality on a matter that you worked on as a municipal employee.**

If you participated in a matter as a municipal employee, you cannot ever be paid to work on that same matter for anyone other than the municipality, nor may you act for someone else, whether paid or not. The purpose of this restriction is to bar former employees from selling to private interests their familiarity with the facts of particular matters that are of continuing concern to their former municipal employer. The restriction does not prohibit former municipal employees from using the expertise acquired in government service in their subsequent private activities.

Example of violation: A former school department employee works for a contractor under a contract that she helped to draft and oversee for the school department.

**(b) One year cooling-off period. For one year after you leave your municipal job you may not participate in any matter over which you had official responsibility during your last two years of public service.**

Former municipal employees are barred for one year after they leave municipal employment from personally appearing before any agency of the municipality in connection with matters that were under their authority in their prior municipal positions during the two years before they left.

Example: An assistant town manager negotiates a three-year contract with a company. The town manager who supervised the assistant, and had official responsibility for the contract but did not participate in negotiating it, leaves her job to work for the company to which the contract was awarded. The former manager may not call or write the town in connection with the company's work on the contract for one year after leaving the town.

A former municipal employee who participated as such in general legislation on expanded gaming and related matters may not become an officer or employee of, or acquire a financial interest in, an applicant for a gaming license, or a gaming licensee, for one year after his public employment ceases.

**(c) Partners. Your partners will be subject to restrictions while you serve as a municipal employee and after your municipal service ends.**

Partners of municipal employees and former municipal employees are also subject to restrictions under the conflict of interest law. If a municipal employee participated in a matter, or if he has official responsibility for a matter, then his partner may not act on behalf of anyone other than the municipality or provide services as an attorney to anyone but the city or town in relation to the matter.

Example: While serving on a city's historic district commission, an architect reviewed an application to get landmark status for a building. His partners at his architecture firm may not prepare and sign plans for the owner of the building or otherwise act on the owner's behalf in relation to the application for landmark status. In addition, because the architect has official responsibility as a commissioner for every matter that comes before the commission, his partners may not communicate with the commission or otherwise act on behalf of any client on any matter that comes before the commission during the time that the architect serves on the commission.

Example: A former town counsel joins a law firm as a partner. Because she litigated a lawsuit for the town, her new partners cannot represent any private clients in the lawsuit for one year after her job with the town ended.

\* \* \* \* \*

*This summary is not intended to be legal advice and, because it is a summary, it does not mention every provision of the conflict law that may apply in a particular situation. Our website, <http://www-vv.mass.gov/ethics> contains further information about how the law applies in many situations. You can also contact the Commission's Legal Division via our website, by telephone, or by letter. Our contact information is at the top of this document.*

Version 6: Revised May 10, 2013

\* \* \* \* \* . \* \* \* \* \* \* \* \* \* \* \* \* \* \* \* \*

ACKNOWLEDGMENT OF RECEIPT

I, \_\_\_\_\_, an employee at  
*(first and last name)*  
\_\_\_\_\_, hereby acknowledge that I received a  
*(name of municipal dept.)*  
copy of the summary of the conflict of interest law for municipal employees,  
revised May 10,2013, on \_\_\_\_\_  
*(date)*

*Municipal employees should complete the acknowledgment of receipt and return it to the individual who provided them with a copy of the summary. Alternatively, municipal employees may send an e-mail acknowledging receipt of the summary to the individual who provided them with a copy of it.*

# **Town of Hudson**

## **Reimbursement Policies and Procedures**

The Town of Hudson will reimburse reasonable expenses incurred by an Employee for out-of-pocket purchases, mileage, travel, training and education that are incurred for legitimate Town business.

All such reimbursements must be made in conformance with Massachusetts General Law (see attached Municipal Expenditures: Proper Public Purposes), the Town of Hudson Personnel Regulations and/or General By-Laws, the Antifraud Policy of the Town of Hudson, and/or applicable Collective Bargaining Agreements.

Expenditures must be pre-approved, submitted in a timely manner and fully documented. The following are acceptable supporting documentation:

- An original, itemized receipt
- A copy of a cancelled check
- A copy of a credit card statement showing payment (please black out all account numbers)
- A confirmation letter/email showing receipt of payment
- Mileage reimbursements must document the To/From Destinations, the purpose of travel, and a printout of Google Maps (or a similar site) showing the mileage for the destination and return trip

Reimbursements require the approval/signature of the department head, board or person responsible for that department's budget. The Town Accountant may refuse to approve payment or reimbursement for any claim found to be fraudulent, unlawful, or excessive. In that instance, the Town Accountant will provide a reason for refusal to the originating department head or board.

## **Employee Expenses and Purchases**

When an employee purchases a product needed by the Town and/or incurs expenses for meetings, every effort should be made to have the expense paid directly by the Town to the vendor. When it is impractical or the vendor will not invoice the Town, the employee may submit a reimbursement request. The Town is tax exempt and will not make reimbursements for sales tax. A copy of the Town's exemption certificate can be obtained when making purchases on behalf of the Town.

The Town's exemption certificate cannot be used for personal expenses which would be in violation of the Massachusetts Conflict of Interest Laws.

## **Mileage, Meals and Travel\***

### **Mileage Reimbursement\***

The Town will reimburse employees for mileage, parking and tolls incurred when they travel in their personal vehicles while performing Town business. The reimbursement rate will be as included in the Town of Hudson Personnel Regulations or applicable Collective Bargaining Agreement.

- Mileage reimbursements must document the To/From Destinations, the purpose of travelling, and a printout of Google Maps (or a similar site) showing the mileage for the destination and return trip.
- Reimbursement for parking and tolls require receipts.

### **Meals\***

If an employee is required to travel for Town business/training/conferences, he or she will be reimbursed for reasonable charges for meal expenses. Meal costs, including taxes and tips, incurred during the course of approved travel will be reimbursed only upon presentation of itemized receipts. The Town will not reimburse for any alcoholic beverages or tobacco in accordance with Massachusetts General Laws.

### **Travel/Lodging\***

If an employee travels for Town business/training/conferences, the Town will reimburse for travel and lodging expenses that are reasonable and submitted with proper documentation. Lodging expenses should not exceed the group rate when attending a conference or training. Lodging expenses must be itemized; no reimbursements will be made for personal expenses, for example, in-room movies and gym fees.

\*Expenses associated with spouses, other family members, or significant others travelling with the employee will not be paid for by the Town.

\*No meal, travel or entertainment should be accepted by the employee that is not in accordance with the Massachusetts Conflict of Interest Laws.

\*Meals tax, hotel tax, car rental tax, fuel tax, and gratuities in accordance with local custom (that are necessary and incidental) are reimbursable.

\*Payment or reimbursement for fines and other expenses incurred as a result of traffic violations while on Town-approved travel are prohibited. The employee is personally responsible for such expenses.

\*Any motor vehicle accidents, which occur while using a rental car while on Town-approved travel, must be report as soon as practicable, in writing to the appropriate authorities, with copies of all such reports provided to the Town.

### **Tuition Reimbursement**

Tuition reimbursement will be based on the Town of Hudson Personnel Regulations and/or applicable Collective Bargaining Agreement.

## **ANTIFRAUD POLICY OF THE TOWN OF HUDSON**

### **PURPOSE**

The Board of Selectmen of the Town of Hudson hereby make, adopt and establish the following policy for the protection of town assets and its reputation from misappropriation and abuse by creating an environment in which employees and citizens can report any suspicion of fraud, communicating the Town's intent to prevent, report, investigate, and disclose to proper authorities suspected fraud, abuse, and similar irregularities, and providing management with guidelines and responsibilities regarding appropriate actions in conducting investigations of alleged fraud and similar improprieties.

The creation of an anti-fraud culture is a key objective of the Policy.

### **APPLICABILITY**

This policy pertains to any suspected fraud, abuse, or similar irregularity against the Town. It applies to the Board of Selectmen, School Committee and all other elected town officials; their appointees; all Town of Hudson employees; and to any other persons acting on behalf of the Town, such as vendors, contractors, consultants, volunteers, temporary, and casual employees, and grant subrecipients.

Fraud and related misconduct will not be tolerated. Employees found to have participated in such conduct will be subject to disciplinary action, up to and including termination.

### **POLICY**

The Town is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, consultants, vendors, agents, or its own employees, to gain by deceit, financial or other benefits at the expense of taxpayers. Town officials, employees and other persons acting on behalf of the Town must, at all times, comply with all applicable policies, laws, and regulations. The Town will not condone any violation of law or ethical business practices and will not permit any activity that fails to stand the closest possible public scrutiny. The Town intends to fully, objectively, and impartially investigate any suspected acts of fraud or other similar irregularities regardless of the position, title, length of service, or relationship with the government of any party who may be the subject of such investigation.

#### **A. Definitions**

Fraud is defined as a willful or deliberate act with the intention of obtaining an authorized benefit, such as money or property, by deception or other unethical means.

Any person acting on behalf of the Town shall mean any person responsible for or to Hudson's government placed in that position by some official relationship with the Town.

Abuse can occur in financial or nonfinancial settings and refers to, but is not limited to:

- Improper use or misuse of authority
- Improper use or misuse of Town property, equipment, materials, records, or other resources
- Waste of public funds

Fraud or other irregularity refers but is not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any documents (time sheets, contractor agreements, purchase orders)
- Forgery or alteration of a check, bank draft, or any other financial document or electronic file
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of Town activities
- Disclosing confidential or proprietary information to outside parties
- Accepting or seeking anything of material value from consultants, contractors, vendors, or persons providing services or materials to the Town
- Procurement fraud, including but not limited to bid-rigging and collusion, kickbacks, unjustified sole source awards, and product substitutions
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any claim for reimbursement of expenses not made for the exclusive benefit of the Town
- Authorizing or receiving payments for hours not worked or accrued and documented
- Making a false or misleading statement and/or misrepresenting or concealing a material fact to receive workers' compensation benefits
- Any computer-related activity involving the alteration, destruction, forgery, or manipulation of data for fraudulent purposes
- Any omissions and misrepresentations made in bond offering documents, presentations to rating agencies, and annual financial reports

#### **B. Antifraud Responsibilities**

Every employee has the responsibility to assist the Town in complying with policies and laws and in reporting violations. The Town encourages the support and cooperation of all employees in meeting the Town's commitment and responsibility to such compliance.

Town managers and officials are responsible for instituting and maintaining a system of internal controls and appropriate segregation of duties to reasonably ensure the prevention and detection of fraud, misappropriations, and similar irregularities. Management should be familiar with the types of improprieties that could occur within their areas of responsibility and be alert for any indications of such conduct.

The policy provides a mechanism whereby staff may report concerns in confidence without their identity being disclosed. Any reprisal against any employee or other reporting individual because that individual, in good faith, reported a violation or suspected misconduct is strictly forbidden.

The Town has designated the Town Accountant the Fraud Prevention Officer with primary responsibility for investigating all activity defined in this policy. The Town Accountant, Patricia Fay, can be reached at 78 Main Street, Hudson, MA 01749 or by calling (978)-568-9632 and will, to the extent practical promptly make a preliminary investigation into the matter. This process will be confidential to the extent consistent with an effective investigation, subject to the business needs of the Town. Care will be taken in the follow up of suspected misconduct to avoid acting on incorrect or unsupported accusations which could adversely affect the Town, an employee, or other parties. Investigative or other follow up activity will be carried out without regard to the suspected individual's position, level or relationship to the Town.

The Fraud Prevention Officer will notify the Executive Assistant if after the completion of this preliminary investigation it is determined that there is reasonable cause for finding a violation of this policy.



In all circumstances where there are reasonable grounds to indicate a fraud may have occurred, the Town Accountant or Executive Assistant subject to the advice of Town Counsel, may contact the District Attorney's office and/or the Hudson Police Department. Upon concluding the investigation, the Town Accountant or Executive Assistant will report results to the Selectmen, and others as determined necessary. Neither the existence nor the results of investigations or other follow up activity will be disclosed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties and responsibilities effectively.

### C. Disclosure

If the Town's investigation concludes that there was a violation of any federal criminal law involving fraud, bribery or gratuity potentially affecting a federal award, the Town Accountant will disclose such in writing to the federal awarding agency in compliance with the Office of Management and Budget's Omni Circular. Similarly, if there are findings of bond offering information falsification, the Town Accountant will disclose in writing to the bondholders.

## **PROCEDURES**

The Town Accountant will create a set of procedures to cover all of the following at minimum:

1. Procedure and methods for reporting suspicions of fraud, abuse and other irregularities
2. Assignment of responsibilities in response to reported suspicions
3. Employee protections from retaliation
4. Security of investigation documents
5. Treatment of anonymous allegations and false allegations (intentional and unintentional)
6. Personnel disciplinary actions
7. Responsibilities around media contact
8. Training, education and awareness
9. Disclosure requirements and protocols

Upon completing these procedures, they should be referenced or appended to this policy.

## **EFFECTIVE DATE**

This policy was adopted on April 24, 2017

**GBEA - STAFF ETHICS / CONFLICT OF INTEREST**

The School Committee expects members of its professional staff to be familiar with the code of ethics that applies to their profession and to adhere to it in their relationships with students, parents, coworkers, and officials of the school system.

No employee of the Committee will engage in or have a financial interest in, directly or indirectly, any activity that conflicts or raises a reasonable question of conflict with his duties and responsibilities in the school system. Nor will any staff member engage in any type of private business during school time or on school property.

Employees will not engage in work of any type where information concerning customer, client, or employer originates from any information available to them through school sources.

Moreover, as there should be no conflict of interest in the supervision and evaluation of employees, at no time may any administrator responsible for the supervision and/or evaluation of an employee be directly related to him/her.

Every 2 years, all current employees, including School Committee members, must complete the State Ethics Commission's online training. New employees must complete this training within 30 days of beginning employment and every 2 years thereafter. Upon completing the program, employees should print out the completion certificate and keep a copy for themselves. Employees will be required to provide a copy of the completion certificate to the municipal or district Clerk through the Superintendent's office.

In order to avoid the appearance of any possible conflict, it is the policy of the School Committee that when an immediate family member, as defined in the Conflict of Interest statute, of a School Committee member or district administrator is to be hired into or promoted within the School District, the Superintendent shall file public notice with the School Committee and the Municipal or District Clerk at least two weeks prior to executing the hiring in accordance with the law.

SOURCE: MASC September 2016

LEGAL REFS.: M.G.L. 71:52; 268A:1 et seq.

Amended by the Hudson School Committee: December 4, 2018

*Approved by the Hudson School Committee – December 4, 2018*

## **SUPPLEMENT, NOT SUPPLANT (Title I Funds)**

Title I funds may not take the place of—supplant—public education services that are to be provided to all students. This policy will be reviewed with all Title I faculty and staff at the start of each school year.

### **Staffing:**

The District will maintain records that demonstrate that each Title I program receives staff services commensurate with the staff payment. Corroboration of records to what is actually taking place will be carried out through means such as spot-checks, reviews, interviews with staff, and interviews with students.

Evidence will include: for 100% Title I-funded staff, the staff daily schedule of activities; for split-funded staff, staff daily schedule with clear delineation of time spent on the Title I program; and other documentation that demonstrates accurate charges to the Title I program. (e.g., detailed position descriptions for split-funded staff).

### **Student Selection Criteria for Targeted Assistance Schools:**

The schools use multiple, objective, educationally-related criteria to select the eligible pool of Title I participants. Eligible students are those identified by the school as failing, or most at risk of failing, to meet the State's challenging student academic achievement standards. If all eligible students cannot be served, schools shall select those most in need from this pool to be served.

The following students are automatically eligible for Title I services:

- A student who, at any time in the preceding 2 years, participated in a Head Start, Even Start, or Early Reading First program, or in Title I preschool services.
- A student who, at any time in the preceding 2 years, received services under Title I, Part C, Migrant Program.
- A student in a local institution for neglected or delinquent children and youth or attending a community day program for such children.
- A student who is homeless and attending any school in the district.

### **Professional Development:**

The District will maintain a description of the professional development provided at the District level that is funded with Title I funds.

Evidence will include: A description of how professional development is aligned with the needs of Title I students and a list of participants (District staff will ensure the participating staff are those who teach or provide support to Title I participants). The professional development does not duplicate that which the District provides for non-Title I purposes that, in the absence of Title I funds, would be provided to all staff. (Descriptions of all other professional development will be available).

Schools will maintain or provide to the District a description of the school-level professional development paid for by Title I funds.

Evidence will include: A description of how professional development is aligned with the needs of Title I students and a list of participants (District staff will ensure participating staff are those who will impact Title I participants).

**Parental Involvement:**

The District maintains a description of the District-level parental involvement activities paid for by Title I funds.

Evidence will include: A description of how parental involvement activities are aligned with the needs of Title I students and a list of participants (District staff will review to ensure they are parents of Title I students, although others may be invited to participate). The parental involvement activities do not duplicate those that the District provides for non-Title I parents that, in the absence of Title I funds, would be provided to all parents. (Descriptions of all other parental involvement activities will be available).

Schools will maintain a description of school-level parental involvement activities paid for by Title I funds.

Evidence will include: A description of how parental involvement activities are aligned with the needs of Title I students and parents and a list participants (District staff will review to ensure they are parents of Title I students, although others may participate).

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Approved by Hudson School Committee: February 25, 2014

### **OUT-OF-STATE TRAVEL**

Authorization for personnel to undertake out-of-state travel in connection with their employment must be voted by the School Committee upon recommendation of the Superintendent of Schools.

Unless out-of-state travel is required as a consequence of an assignment made by the Superintendent of Schools, reimbursement shall not exceed a total of \$500 per individual annually.

Requests for out-of-state travel must be submitted at least one month prior to the date of the conference.

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Adopted by the Hudson School Committee:      January 13, 1981

### **INTRA-STATE TRAVEL**

Requests for reimbursement for intra-state travel must be made in advance and in writing.

Authorization for personnel to undertake intra-state travel in connection with their employment must be approved by the Superintendent of Schools or his designee.

Reimbursement for intra-state travel will be made according to the terms of negotiated contracts for those covered by the agreement. For individuals not covered by a negotiated contract, the School Committee shall reimburse the employees at a rate to be evaluated and established annually.

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Adopted by the Hudson School Committee: January 13, 1981

## INTERNET ACCEPTABLE USE POLICY

The Hudson Public Schools' (HPS) wide-area network provides the staff and students with access to a variety of instructional resources. The intent of this policy is to ensure that all uses of the HPS network are consistent with the purpose of the network.

### Purpose

The purpose of the HPS network is to advance and promote educational opportunities, innovation and educational excellence, and to provide students and teachers access to a worldwide array of educational resources. Access to the resources of the network will improve learning and teaching through research, student access to information, teacher training, collaboration and dissemination of successful educational practices, methods, and materials.

### Network Use

The HPS wide-area network shall be used in a manner consistent with this policy and the stated purposes of the HPS network, the administrative rules for using the network, and with School Committee Policies and school rules. Communications using networked resources will be considered publications and will be governed by School Committee and administrative policies regarding publications.

Users are expected to conduct themselves in a responsible, ethical, and polite manner while using the network. HPS has taken precautions to eliminate controversial material; however, it is also recognized that it is impossible to restrict access to all controversial materials. Staff and student access to the Internet is provided with the understanding that some material that can be accessed on the Internet may be inaccurate; and that some resources may contain material that is deemed contrary to prevailing community standards or inappropriate for classroom use. Access of such resources will not be permitted. If such inappropriate material is inadvertently encountered, it shall be the user's responsibility to disengage immediately.

### Internet Safety Policy

In order to comply with the Children's Internet Protection Act, this document will serve as Hudson Public Schools' Internet Safety Policy. Hudson Public Schools has a content filter in place that blocks and filters Internet sites that are obscene, contain pornography, or contain material deemed by local standards to be inappropriate or harmful to minors. Hudson Public Schools reserves the right to monitor all use of the HPS network, including but not limited to: email, chat rooms, interactive web tools, electronic communications such as instant messaging, and on-line activities.

Use of the Internet has potential dangers. As required by the Broadband Act of 2008, Hudson Public Schools' computer technology and library/media services curricula includes teaching students about Internet safety. The curriculum includes topics such as personal safety, cyberbullying, intellectual property, and other dangerous online activities. We also encourage users to read information regarding Internet safety provided by the Massachusetts Attorney General and posted on the website of the Massachusetts Attorney General.

The following are basic safety rules pertaining to all types of Internet applications:

Users should never reveal any identifying information such as last names, ages, addresses, phone numbers, parents' names, parents' employers or work addresses, or photographs, unless approved by a teacher for the purpose of meeting course requirements.

Students should immediately tell their teacher, or staff members their supervisor, if they receive a message that they believe is inappropriate or makes them feel uncomfortable.

Users should never share a password or use anyone else's password. If a user suspects that someone else has discovered his/her password, he/she should change it immediately and notify his/her teacher, if a student, or supervisor, if a staff member.

Responsibilities

Access to the HPS network and the Internet is a privilege, not a right, extended by the Hudson Public Schools to staff, students, and other users for the purposes stated above. The District has the right to restrict or terminate information network access, and/or take other disciplinary action, up to and including suspension or expulsion (students) or dismissal (staff) if an individual violates this policy. The District further has the right to monitor network activity in any form that it sees fit to maintain the integrity of the information network.

Users have the responsibility to respect and protect the rights of other users in our network community and on the Internet. Users are expected to act in a responsible, ethical and legal manner, in accordance with the HPS and School Committee policies, school rules, and in conformance with the purposes of the other networks they use on the Internet, and in compliance with the laws of Massachusetts and the United States.

Network Usage Guidelines

All use of the HPS network must be consistent with its purposes as stated above. This policy does not attempt to articulate all required or proscribed behavior by users of the network. In any specific situation, we rely upon each individual's judgment of appropriate conduct. To assist in such judgment, the following general guidelines are offered:

1. The HPS network is to be used for educational purposes only.
2. Any use for illegal, political or commercial purposes is prohibited.
3. Use of non school-sponsored chat rooms is prohibited.
4. Electronic mail accounts are provided to staff and students in support of the instructional program and its support services.
5. All use of the Internet must be in support of the educational and administrative goals of HPS.
6. Network accounts are to be used only by the authorized owner of the account for the authorized purpose.
7. No use of the network shall serve to disrupt the use of the network by others; hardware or software shall not be destroyed, modified, or abused in any way.
8. Malicious use of the network to develop programs that harass other users or infiltrate a computer or computing system and/or damage the software components of a computer or computing system is prohibited.
9. Participation and using interactive web resources from school must represent what is expected from a student in the Hudson Public Schools. Therefore, any speech that is considered inappropriate in the classroom is also inappropriate in all uses of email, blogs, podcasts, or other interactive web tools. This includes, but is not limited to, profanity, racist, sexist or other discriminatory remarks. Students should promptly inform a staff member if any messages received or material reviewed is inappropriate.
10. Material accessed through the HPS network must be filtered. If students need access to a blocked site, they are expected to work with their teachers or a member of the technology department to explore options available. Students will not attempt to by-pass any blocked sites or circumvent the filter in any manner.
11. Cyberbullying is any communication or publication posted or sent by a person online, by instant messenger, email, website, blog, podcast, wiki, online profile, interactive game, handheld device, cell phone or other interactive technology that is intended to frighten, embarrass, harass or otherwise target another person. The district takes cyberbullying seriously and appropriate action will be taken to protect students and staff from any form of cyberbullying.
12. Privacy: Network storage areas will be treated like school lockers that may be inspected at any time. Network administrators may review communications to maintain integrity system-wide and ensure that students and staff are using the system in a responsible manner. Hudson Public Schools reserves the right to monitor email, chat rooms, electronic communications such as instant messaging, and all use of the HPS network, including but not limited to online activities. Users should not have an expectation of privacy or confidentiality in the content of electronic communications or other computer files sent and received on the school computer network or stored in the user's directory or disc drive. The HPS system reserves the right to examine all data stored on diskettes involved in the user's use of the HPS network.



13. Storage capacity: Users are expected to remain within allocated disk space and delete e-mail or other material that takes up excessive storage space.
14. Illegal copying: Users should neither download nor install any commercial software, shareware, or freeware onto network drives or disks, unless they have written permission from the HPS Technology Department; nor should they copy other people's work or intrude into other people's files.
15. Inappropriate language: No profane, abusive, or impolite language should be used to communicate on the HPS network or on the Internet.
16. Inappropriate materials: Accessing, reading, or forwarding material that has been deemed inappropriate for educational use is prohibited. Should users encounter such material by accident, they should disengage. Students should report such encounters to their teacher immediately.
17. Property: Users must respect others privacy and intellectual property. Users are responsible for citing sources and giving credit to authors during the research process. All communications and information accessible via the network should be assumed to be private property.
18. Personal information such as name, telephone numbers, address, school location, or photos should not be exchanged online, unless approved by a teacher for the purpose of meeting course requirements.

#### Consequences

While this list is not intended to be exclusive, if a user is found in violation of this Acceptable Use Policy, the consequences imposed could be:

- Up to and including suspension or revocation of network privileges
- Up to and including suspension or revocation of computer access
- Up to and including suspension or expulsion (students)
- Up to and including dismissal (staff)
- The district will advise appropriate law enforcement agencies of suspected illegal activities conducted through the HPS network. The district will cooperate fully with local, state, and/or federal officials in any investigation related to suspected illegal activities conducted through the HPS network.

#### Notifications

A copy of this policy will be distributed to all employees of the district and must be incorporated into all student handbooks published in the district.

Adopted by the Hudson School Committee: October 9, 2001

Revised by the Hudson School Committee: September 8, 2009

## Elementary Internet Safety Policy and Rules for Using School Computers

*(School Committee Policy IJNDB adapted for Elementary Students)*

### Internet Safety Policy

Use of the Internet has potential dangers. In order to comply with the Children's Internet Protection Act and the Broadband Act of 2008, this document reflects the Hudson Public Schools' Internet Safety Policy. Hudson Public Schools has a content filter in place that blocks and filters Internet sites that are obscene, contain pornography, or contain material deemed by local standards to be inappropriate or harmful to minors. Hudson Public Schools reserves the right to monitor email, chat rooms, interactive web technologies, and electronic communications such as instant messaging, hacking, unauthorized disclosure of minors' personal information, and monitoring the online activities of minors.

### Rules for Using School Computers

1. I will only use the computer for school work.
2. I cannot use my personal e-mail account at school.
3. I will not use chat rooms.
4. I will not give out my password or use anyone else's password. If I see that someone else has used my password, I will tell my teacher immediately and change my password.
5. I will not damage or change any of the hardware or software on any school computer.
6. I understand my teacher can look at any of my work, including any saved work.
7. I will not download anything from the Internet without my teacher's permission.
8. I will not look at or copy other people's saved work.
9. I will only use polite language on the Internet.
10. I understand that my school takes cyberbullying seriously and that appropriate action will be taken to protect students and staff.
11. I understand that the district has installed a content filter to protect students from inappropriate websites. I will not attempt to by-pass any blocked sites in any manner.
12. I understand that my teacher may use interactive web technologies such as blogs, podcasts, and wikis. I will use appropriate language.
13. If I find an Internet site that I believe is inappropriate, or that makes me uncomfortable, I will disconnect and tell my teacher immediately.
14. I will cite sources and give credit to authors during my research.
15. I will never give out any personal information such as my name, address, telephone number, school address, parent's name, parent's employer or work address, or picture while on the Internet.

### Consequences

While this list is not intended to be exclusive, if a user is found in violation of this Acceptable Use Policy, the consequences imposed could be:

- Temporary or permanent loss of network privileges
- Suspension of computer access
- Temporary or permanent loss of computer access
- School suspension or expulsion
- Legal action and prosecution by the authorities

## Social Media: Employees

### Introduction

The Hudson Public School District (HPS) acknowledges that it has an obligation to protect student data and to maintain professional boundaries between our staff and the community. HPS recognizes the prevalence of social media used for personal and educational purposes and acknowledges that its employees generally have the right under the First Amendment to speak out on matters of public concern. However, HPS also has the right to expect employees to conduct themselves in such a way that their personal or educational use of social media does not adversely affect students, employees, or HPS, and that such use of said social media does not violate any of the rules or policies adopted by HPS.

This policy is adopted as a supplement to, and not as substitute for, the Hudson School Committee Internet Acceptable Use policy, which governs use of the district's technological resources and the HPS Anti-Bullying policy. In addition, this policy also recognizes the responsibilities the district has in protecting students under federal regulation such as the Children's Internet Protection Act.

Social media are those websites which serve as communication tools with a focus on immediacy, interactivity, user participation and information sharing in multiple ways and that are in widespread use. As with any technology, these sites have the potential to be misused, to cause harm to others, and to disrupt the school/learning environment. As used in this document, social media refers to any website that leverages social media, social networking and communication tools for its visitors. Examples include, but are not limited to, books/magazines, internet forums, any form of blogs, social communication sites such as YouTube, Flickr, Facebook, texting, Instagram, Wikipedia, Twitter, Snapchat, etc., wikis, podcasts, photographs or pictures, video (video, vlogs, streaming), social bookmarking and real-time web communications (chat, chat rooms, video chat, message boards, and similar sites and/or any other form of social media).

HPS recognizes the use of social media as an educational tool and views appropriate conduct in these environments as an extension of classroom behavior. The technology, however, allows information shared with a recipient to be redistributed by such recipient, without the employee's knowledge or consent. In addition, when an HPS employee uses social media he/she may be perceived as representing HPS. Therefore, when social media is used as an educational tool by HPS employees, it must reflect and demonstrate the same standards as those used in face-to-face/classroom communications and interactions.

HPS recognizes that students, employees, or other members of the public may create social media sites representing clubs, teams, or other educational, extra-curricular and HPS-related or sponsored groups/activities within the district. When HPS employees choose to join or interact with social media for educational purposes and/or in providing HPS-related information, they do so as an agent of HPS. Employees have a responsibility to address and report any violations of this policy by employees or students to the Principal, building administrator, direct supervisor, or Superintendent.

All HPS schools will note in their parent/teacher handbooks that the use of social media may be part of instructional practice.

### Purpose

The purpose of this policy is to establish protocols for the use of social media by employees and outline expectations for its use regardless of whether social media is accessed by devices provided by HPS or personally owned by the HPS employee.

This policy sets forth guidelines for HPS employees describing appropriate and inappropriate uses of existing and future social media in furthering and promoting the educational needs of students, in providing/promoting HPS related information/activities, in interacting with students and in the use of the HPS network/devices/email.

This policy will be distributed annually to all employees at the beginning of each year. The Principal will review this policy with employees assigned to his/her building every year.

When HPS employees are using social media to provide information or interact with students, the following guidelines must be followed:

- The social media must serve an educational purpose or HPS sanctioned activities.
- Employees using social networking tools as part of their educational instruction will create an educational version that is different from their personal version (if applicable). Before establishing any social media for classroom instructional use, employees will familiarize themselves with the features of any account they choose to use especially privacy settings for students. Employees will urge students to do the same to maintain privacy.
- Employees must always adhere to student privacy rights and the rights of other staff members to have their personal, personnel and medical information kept confidential. (FERPA/Massachusetts Student Records regulations, Massachusetts Privacy Law).
- Employees are encouraged to share their use of social media with their building Principal, building administrator, direct supervisor and colleagues as well as parents/guardians of their students.
- Depending on the social media used in the school environment, parents may or may not be given access to view the material, as reasonably deemed appropriate.
- Employees are required to report any information found on social media that falls under the mandated reporting laws and regulations or the HPS Anti-Bullying Policy, or that would raise any health, safety or welfare concern regarding a student to the Principal, building administrator or direct supervisor consistent with HPS policy and state and federal laws, in addition to complying with state and federal law including M. G.L. c. 119, Section 51A.
- Employees will develop reasonable student classroom expectations in using social media.
- Staff personal use of social media during the school day shall be restricted to authorized breaks or unassigned periods only and shall not be accessed during classroom instructional time.
- Student access to classroom social media accounts will be suspended or disabled from July 1 through the start of the new school year except where social media may be used in summer educational programs.
- Employees are advised to use caution and good judgment when:
  - engaging any current Hudson student in social media as defined by this policy that does not serve/further educational purposes or HPS sanctioned activities.
  - engaging former students in any form of social media.
  - giving HPS students their personal phone number(s) and should only give this personal information when it furthers educational purposes or supports HPS sanctioned activities.

#### **Discipline**

Inappropriate use of social media will be investigated by the HPS, and an employee who violates this policy may be disciplined up to and including termination, if warranted.

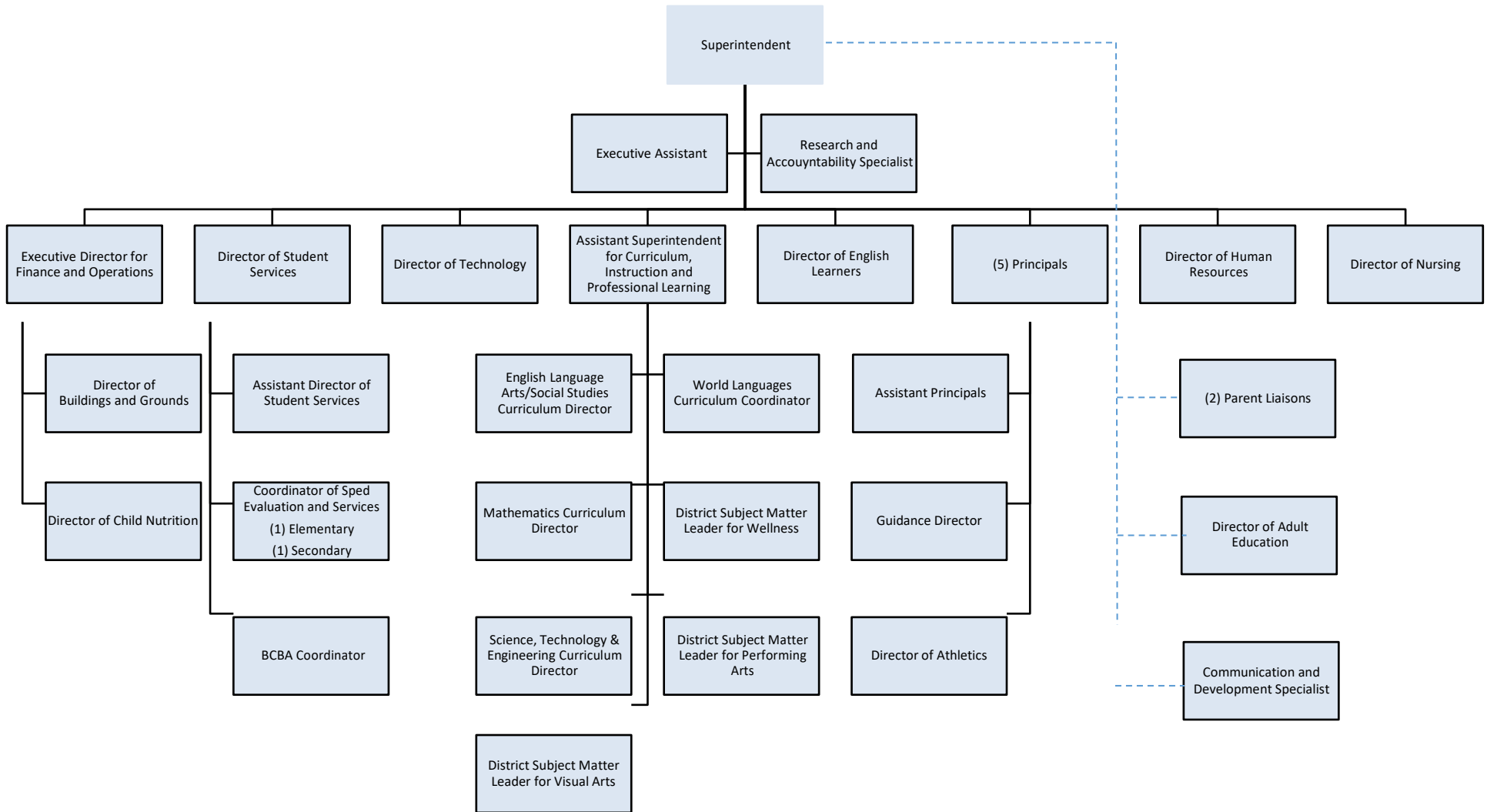
HPS disclaims all liability for the content of material that employees' access on social media, for damages suffered in the course of or as a result of social media use by employees, and for any related consequences. HPS shall not be responsible for any unauthorized use of HPS's network, including any unauthorized costs, financial obligations, fees, charges, or purchases.

Approved by the Hudson School Committee: March 25, 2014

# APPENDIX C

# HUDSON PUBLIC SCHOOLS

## Table of Organization 2018-2019



# APPENDIX D

**Debarment Statement**  
(For consulting agreements > \$35,000)

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER  
RESPONSIBILITY MATTERS (Executive Order 12549, Debarment and Suspension,  
34 CFR Part 85)

Consultant certifies to the best of its knowledge and belief, that it and its principals:

- (a) [ ] Are [ ] are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) [ ] Have [ ] have not within a three-year period preceding award of this consulting agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; Violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification Or destruction of records, making false statements, or receiving stolen property;
- (c) [ ] Are [ ] are not presently indicted for or otherwise criminally charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in Paragraph (b) above; And
- (d) [ ] Have [ ] have not within a three-year period preceding award of this consulting agreement had one or more public transactions (Federal, State or Local) terminated for cause or default.

\_\_\_\_\_  
Contractor Signature

\_\_\_\_\_  
Date



# APPENDIX E

**HUDSON PUBLIC SCHOOLS  
AWARDED GRANTS**

<b>FEDERAL GRANTS</b>	<b>TYPE</b>	<b>DESE CODE</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
MA DOE SPED 94-142 Allocation	FED	240	\$ 721,979	\$ 741,629	\$ 716,770	\$ 726,965
MA DOE Title I (Chapter I)	FED	305	\$ 272,042	\$ 265,324	\$ 235,810	\$ 257,220
MA DOE Title II, Part A, Improving Teacher Quality	FED	140	\$ 62,988	\$ 61,443	\$ 57,697	\$ 61,012
MA DOE Title III LEP Support	FED	180	\$ 24,842	\$ 28,479	\$ 33,694	\$ 35,939
MA DOE Title IV	FED	309	\$ -	\$ -	\$ 6,974	\$ 17,050
FED NASA Startalk Grant	FED	n/a	\$ -	\$ 59,468	\$ 89,940	\$ 88,902
MA DOE Emergency Impact Displaced Students	FED	312	\$ -	\$ -	\$ 26,235	\$ -
MA DOE HIGH Quality Summer Grant	FED	144	\$ -	\$ -	\$ 5,492	\$ -
<b>Total Federal Grants:</b>			<b>\$ 1,081,851</b>	<b>\$ 1,156,343</b>	<b>\$ 1,172,612</b>	<b>\$ 1,187,088</b>
<b>MA Dept of Education Grants</b>		<b>DESE CODE</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
MA DOE Adult Learning	STATE	345	\$ 378,225	\$ 383,494	\$ 354,168	\$ 356,400
MA DPH Essential School Health	STATE	290	\$ 247,219	\$ 218,900	\$ 218,900	\$ 218,900
MA EEC Early Childhood SPED	STATE	262	\$ 46,816	\$ 48,179	\$ 46,613	\$ 47,179
MA EEC SPED Inclusive Preschool Learning	STATE	391	\$ 54,520	\$ 54,520	\$ 39,832	\$ 30,000
MA DOE Early Grades Literacy Grant	STATE	734	\$ -	\$ -	\$ 22,200	\$ 24,615
MA DOE SPED Secondary Transition Grant	STATE	243	\$ -	\$ 11,500	\$ -	\$ -
MA DOE History and Social Studies Curr Frameworks	STATE	590	\$ -	\$ -	\$ -	\$ 7,374
MA DOE Hurricane Relief Displaced Students	STATE	n/a	\$ -	\$ -	\$ 11,070	\$ 3,141
<b>Total State Grants:</b>			<b>\$ 726,780</b>	<b>\$ 716,593</b>	<b>\$ 692,783</b>	<b>\$ 687,609</b>
<b>Private Grants</b>			<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
HUD TV Studio - PEG Access Channel	PRIVATE	n/a	\$ 209,748	\$ 223,682	\$ 223,682	\$ 223,682
Avidia Savings Bank - 3 Programs	PRIVATE	n/a	\$ 6,000	\$ 2,500	\$ 3,500	\$ 3,500
Friends of Hudson Public Library - ADL	PRIVATE	n/a	\$ 3,118	\$ 2,400	\$ 3,500	\$ 3,500
Intel Donations (Volunteer Match - All Schools)	PRIVATE	n/a	\$ 1,383	\$ 300	\$ -	\$ -
MA Cultural Grants - Big Yellow Bus	PRIVATE	n/a	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000
The Robert Corkin Foundation	PRIVATE	n/a	\$ 6,550	\$ 15,000	\$ 15,000	\$ -
Metrowest Health Foundation - QMS Path Prog - 3 Years	PRIVATE	n/a	\$ -	\$ 73,526	\$ 72,066	\$ 71,475
One District, One Book	PRIVATE	n/a	\$ 2,500	\$ 1,000	\$ -	\$ -
Marlborough Savings Charitable Foundation - FOR	PRIVATE	n/a	\$ -	\$ 1,500	\$ -	\$ -
Paterson Scholastic Books Partnership - FOR	PRIVATE	n/a	\$ -	\$ 3,000	\$ -	\$ -
MA Financial Education Innovation Fund -Credit for Life	PRIVATE	n/a	\$ -	\$ 2,500	\$ 2,000	\$ 2,000
Hudson Cultural Council	PRIVATE	n/a	\$ -	\$ 900	\$ 600	\$ 350
Saint-Gobain Community Grant	PRIVATE	n/a	\$ -	\$ 1,100	\$ -	\$ 1,500
ExonMobil Education Alliance Grant	PRIVATE	n/a	\$ -	\$ 500	\$ -	\$ -
Metrowest Health Foundation - HHS TAS Prog - 3 Years	PRIVATE	n/a	\$ -	\$ -	\$ 9,650	\$ 5,950
Hudson BOH - Big Brothers/Big Sisters	PRIVATE	n/a	\$ -	\$ -	\$ 350	\$ -
HHS The Shine Foundation Grant	PRIVATE	n/a	\$ -	\$ -	\$ 2,500	\$ -
The Scotty Fund - Forest Ave.	PRIVATE	n/a	\$ -	\$ -	\$ -	\$ 1,000
Project Lead The Way - HHS Biomed	PRIVATE	n/a	\$ -	\$ -	\$ -	\$ 35,000
Project Lead The Way - QMS Gateway	PRIVATE	n/a	\$ -	\$ -	\$ -	\$ 20,000
Project Lead The Way - ELEM School Launch	PRIVATE	n/a	\$ -	\$ -	\$ -	\$ 32,000
<b>Total Private Grants:</b>			<b>\$ 230,099</b>	<b>\$ 328,908</b>	<b>\$ 333,848</b>	<b>\$ 400,957</b>
<b>GRAND TOTAL:</b>			<b>\$ 2,038,730</b>	<b>\$ 2,201,844</b>	<b>\$ 2,199,242</b>	<b>\$ 2,275,654</b>

FY19 includes grants awarded as 3/15/2019.

# APPENDIX F

**Hudson Public Schools  
Apsley Retention**

Record Retention - Apsley Department Plans				TODAYS DATE: 3/03/2016			
DEPARTMENT	FUNCTIONAL AREA	NAME	GENERAL DESCRIPTION	MA RETENTION #	MA Category	MA RETENTION REQUIREMENT	HPS DEPARTMENT REQUIREMENT
ADMIN	Superintendent's Office		School Committee Reports, Annual	20.009	Permanent	Permanent	Permanent
ADMIN	Superintendent's Office		Prior Superintendent (s) files, Issues, Hudson Leadership team etc. Files currently in cabinets. Need determination, reboxed to banker boxes. Apporx 8-10 file drawers.				
ADMIN	School Registers		School Registers found beginning 1919 in bound books. These have been moved to Clear tubs, per decade. There are some gaps in records that we might find as we continue process.	603 CMR 23.0	Students Records	60 Years after graduation, transfer, or withdraw.	60 Years - Records 1956 through Current year. We currently have records going back to 1919. decision needed for further retention or historic value to Town of Hudson.
ADMIN	Student Registers		Student Registers found beginning 1919 in bound books. These have been moved to Clear tubs, per decade. There are some gaps in records that we might find as we continue process.	603 CMR 23.0	Students Records	60 Years after graduation, transfer, or withdraw.	60 Years - Records 1956 through Current year. We currently have records going back to 1919. decision needed for further retention or historic value to Town of Hudson.
ADMIN / HR?	Retirement Records		Bound Registers and Misc. files stored as "Retirement"	2.024	Ledger, Retirement	10 Years After Activity	10 Years After Activity (newest record within file or ledger)
CURRICULUM	Correspondence	All	Messages created to communicate information - short term value	1.022	Correspondence, Transitory messages	Until Administrative Use Ceases	1 year
CURRICULUM	Grants (State - 50)	All	Misc. State Grants	20.023 10.005	Grant Coord. Program Review	Retain 5 years provided satisfactory audit	7 Years after audit
CURRICULUM	Grants (Federal - 40)	Karen	Title I	20.023 10.005	Grant Coord. Program Review	Retain 5 years provided satisfactory audit	7 Years after audit
CURRICULUM	Grants (Federal - 40)	Leslie	Title II	20.023 10.005	Grant Coord. Program Review	Retain 5 years provided satisfactory audit	7 Years after audit
CURRICULUM	Grants (Federal - 40)	Erin	Title III,	20.023 10.005	Grant Coord. Program Review	Retain 5 years provided satisfactory audit	7 Years after audit
CURRICULUM	Gift & Grants (Foundation/Private - 60 or 61)	All	Biogen, ACS etc.	20.023 10.005	Grant Coord. Program Review	Retain 5 years provided satisfactory audit	7 Years after audit
CURRICULUM	Grant Unsuccessful Applications	All	Grant application	10.006	Unsuccessful applications	Retain until subsequent event	1 year
CURRICULUM	Teaching Schedules	All	Teaching Schedules	20.013	Administration, Teaching Schedules	Until Administrative Use Ceases	Maintained in EPIMS
CURRICULUM	Receiving Slips	Yvonne	Receipt of merchandise	18.006	Receiving slips [Defined as packing slips]	Until Administrative Use Ceases	1 year
CURRICULUM	Testing	Todd	DRA Testing	23.06	Individual Assessment	Part of temporary record - 603 CMR 23.06	Part of temp. record - Periodically review and destroy outdated or irrelevant info after parent/student notification or <u>no later than 7 years</u> after graduation
CURRICULUM	Testing	Todd	Terranova testing		Group Testing (Standardized)	End of School Year 603CMR 23.06, Chapter 71 sec. 87 (not clear)	Pending

Hudson Public Schools  
Apsley Retention

Record Retention - Apsley Department Plans				TODAYS DATE: 3/03/2016			
FINANCE	Grant Management	Sharon Gooch-Zeбал	Per fiscal year, grant folders	(1) 20.023, (2) 10.005 (3) MA 603 CMR 10.00 (4) 10.006	(1) Fiscal, Federal Projects (Federal Grants) (2) Grant files (Successful Applications) (3) - n/a (4) Grant files (Unsuccessful Applications)	(1) 5 Years after Activity (2) 7 Years after Activity (3) 7 Years After Audit (4) Retain Until Subsequent Event	<b>FEDERAL / STATE GRANTS:</b> 10 Years after the grant is closed and FR1 has been filed. <b>PRIVATE / FOUNDATION GRANTS :</b> 5 Years after the grant has been closed. <b>DENIED GRANTS</b> - 3 Years after Denied Letter Recvd.
FINANCE	GRANT_Request for Funds	Sharon Gooch-Zeбал	Per Fiscal Year, Binder for all Request for Funds. These are hard copy of request for funds that are emailed for Federal Grants (G3 Grants) and submitted on-line directly to DESE. In each scenario - the worksheets are for internal use and 'stored elsewhere'	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years After Fiscal Audit
FINANCE	Gifts & Grants	Sharon Gooch-Zeбал	Record keeping for Gifts & Grants Revolving Acct	09.010	Gifts (copies of)	Retain until Final Settlement / Audit	7 Years after 'gift' has been fully expended.
FINANCE	School Attending	Sharon Gooch-Zeбал	Per fiscal year, school attending reporting	01.141	Worksheets	Retain until Final Settlement / Audit	7 years general state requirement
FINANCE	School Choice	Sharon Gooch-Zeбал	Per fiscal year, school attending reporting	01.141	Worksheets	Retain until Final Settlement / Audit	7 years general state requirement
FINANCE	Medicaid Reporting	Sharon Gooch-Zeбал	Per fiscal year, QTRLY reporting	19.020	Disability, Hearing Records	Retain until Final Settlement / Audit	7 years after Fiscal QTR / Annual Report.
FINANCE	Budget Documentation	Sharon Gooch-Zeбал	Documentation of past budgets, working documents and version leading up to final budget.	01.141	Worksheets	Retain until Final Settlement / Audit	3 years after published final budget
FINANCE	MISC desk files	Sharon Gooch-Zeбал	Short term projects, etc. - no student data.	01.141	Worksheets	Retain until Final Settlement / Audit	7 years general state requirement
FINANCE	<b>Reconciliations (ALL)</b>	Sharon Gooch-Zeбал, Cristy Morrison	Per fiscal year, assigned reconciliations and supporting documentation.	19.017	Administration and Finance, Trial Balance Book	7 Years After Activity	7 years after Fiscal Year-End (YE)
FINANCE	Revolving Funds	Sharon Gooch-Zeбал	Record keeping for the Revolving Funds Accounts.	01.141	Worksheets	Retain until Final Settlement / Audit	7 years general state requirement
FINANCE	Prior staff working documentation	Prior Staff - Karen	Desk files, manuals, short term projects, etc. - no student data.	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years after Term - FY2014
FINANCE	BUS Route documentation, issues, etc.	Prior Staff - Karen	Desk files, manuals, short term projects, etc. - no student data.	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years after Term - FY2014
FINANCE	Prior staff working documentation	Prior Staff - Melissa	Desk files, manuals, short term projects, etc. - no student data.	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years after Term - FY2012
FINANCE	Prior staff working documentation	Prior Staff - Michelle	Desk files, manuals, short term projects, etc. - no student data.	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years after Term - FY2008
FINANCE	Prior staff working documentation	Prior Staff - Joan	Desk files, manuals, short term projects, etc. - no student data.	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years after Term - FY2004
FINANCE	Prior staff working documentation	Prior Staff - Pam	Desk files, manuals, short term projects, etc. - no student data.	04.057	Reference Requirements	Retain until Administrative Use Ceases	3 Years after Term - FY2004
FINANCE	PAYROLL	Sue Anderson	Custodial Time Cards	11.012	Employee Time Sheet	Retain 1 year from satisfactory completion of audit	3 Years after audit
FINANCE	PAYROLL	Sue Anderson	Hourly Timesheets	11.012	Employee Time Sheet	Retain 1 year from satisfactory completion of audit	3 Years after audit

**Hudson Public Schools  
Apsley Retention**

Record Retention - Apsley Department Plans						TODAYS DATE: 3/03/2016	
FINANCE	PAYROLL	Sue Anderson	Substitute Time Sheets	11.012	Employee Time Sheet	Retain 1 year from satisfactory completion of audit	3 Years after audit / 40 Years if needed for Sub-Buyback
FINANCE	PAYROLL	Sue Anderson	Payroll, Substitute Teacher Attendance Report	20.040	Payroll, substitute Teacher attendance Report	Retain until completion of satisfactory audit	3 Years after audit
FINANCE	PAYROLL	Sue Anderson	Request For Special Pay Forms	11.012	Employee Time Sheet	Retain 1 year from satisfactory completion of audit	3 Years after audit. Note grant forms kept in grant folders
FINANCE	PAYROLL	Sue Anderson	KVS Transaction Entry Reports	20.046	Payroll, Weekly, Biweekly, or Monthly payroll.	Retain Until Completion of satisfactory audit, provided recorded elsewhere in a <u>summary record</u>	3 Years after TOWN audit
FINANCE	PAYROLL	Sue Anderson	Payroll Work Sheets	20.047	Payroll, Work sheets	Retain until completion of satisfactory audit	3 Years after audit
FINANCE	PAYROLL	Sue Anderson	UNUM Invoices	20.047	Payroll, Work sheets	Retain until completion of satisfactory audit	3 Years after audit
FINANCE	PAYROLL	Sue Anderson	Payroll Registers	01.107 01.015 01.084	Personnel, Payroll Qtrly Reports Check Registers Payroll Registers	1 year after Activity 7 Years after Activity Retain until Settlement /Audit	7 Years after Audit Settlement
FINANCE	PAYROLL	Sue Anderson	Payroll Registers		Payroll registers - to support Substitute Buy Back Reporting.	N/A	Recommendation: 40 Years after activity (Activity defined as term,
FINANCE	Accounts Payable	Sharon D'Amico	Invoices - Including coaching's, Grants, Transportation, etc. Filed Annually -(A-Z). Prior to 2016 Grants.	20.023	Fiscal, Federal Projects (Grants)	Retain 5 years provided satisfactory audit	7 years after Fiscal Year-End (YE)
FINANCE	Accounts Payable	Sharon D'Amico	Town Warrants - Filed Annually	20.032	Fiscal, Invoice Warrant	Retain until completion of satisfactory audit	1 Years after audit
FINANCE	Accounts Payable	Sharon D'Amico	Purchase Orders	18.003	Purchase Logs	1 year after Activity	1 Years after audit-PO History is available on IV beginning 2008.
FINANCE	Accounts Payable	Sharon D'Amico	Procurements & Contracts	18.004	Purchase Files - including Vendors' Acknowledgement, Records of Quotations, Purchase Requirements	7 Years After Activity	7 Years After Activity
FINANCE	Accounts Payable	Sharon D'Amico	Any Correspondence, including emails, where new policies were amended or an existing policy maintained.	1.02	Correspondence, General administrative associated with administration practices that does NOT create a policy or procedure.	3 Years After Activity	3 Years After Activity
FINANCE	Accounts Payable	Sharon D'Amico	Tuition Reimbursements	20.036	Fiscal, Reimbursement Claims	Retain 7 years, provided a satisfactory audit.	Retain 7 years, provided a satisfactory audit.
FINANCE	Accounts Payable	Sharon D'Amico	Vendor Lists	1.136	Retain until administrative use ceases	Retain until administrative use ceases	
FINANCE	End-of-year (EOY) reports	Elaine/Cristy	DESE EOY reports, worksheets, and supporting documents.	20.014	Fiscal, Annual Audit of the accounts on Regional School District	Retain 7 years	7years after Fiscal Year-End (EOY)
FINANCE	Year-end (YE) Town	Elaine/Cristy	YE reports, worksheets, and supporting documents.	19.006	Admin and Finance - Annual Report, Request for Extensions, etc.	Retain 7 years	7 years after Fiscal Year-End (YE)
FINANCE	Student Activities - Recon	Elaine/Cristy	Reconciliations for HHS and Quinn Student Activities	19.017	Administration and Finance, Trial Balance Book	7 Years After Activity	7 years after Fiscal Year-End (YE)
FINANCE	Student Activities - Deposits	Elaine/Cristy	Deposit records for HHS and QUINN Student Activities	18.006	Receiving slips	Retain 1 Year after Activity	2 Years after Audit
FINANCE	Audit Files (Closed)	Elaine/Cristy	Audit packages, correspondence, findings, etc.	20.014	Fiscal, Annual Audit of Accounts of the Regional School District	7 Years After Activity	7 Years after completion of fiscal audit.
FINANCE	Dept. Binders - Cash Deposits, Journal Entries, Budget Entries	Elaine/Cristy	Annual current year deposits, journal entries, reclasses, etc.	20.038, 18.006	Fiscal, Support Cost Allocation and Computations. Receiving Slips (Deposits)	Retain until completion of satisfactory audit	2 years after audit

Hudson Public Schools  
Apsley Retention

Record Retention - Apsley Department Plans					TODAYS DATE: 3/03/2016		
FINANCE	MISC desk files	Elaine/Cristy	General Correspondence - Any old desk files	1.02	Correspondence, General administrative associated with administration practices that does NOT create a policy or procedure.	3 Years After Activity	3 Years After Activity
FINANCE	MISC Desk File s- Policy modifications	Elaine/Cristy	Any Correspondence, including emails, where new policies were amended or an existing policy maintained.	1.021	Correspondence, General administrative associated with administration practices that creates a policy or procedure.	5 Years after activity	5 Years after policy / procedure changes.

# APPENDIX G



## FY20 GRANT ACCEPTANCE FORM

The following grant has been awarded to Hudson Public Schools and presented to the School Committee for Acceptance.

GRANT	Grant Information
<b>Description:</b>	<b>FY20- 305 TITLE I Grant</b>
<b>Purpose:</b>	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education and to close educational achievement gaps.
<b>Type of Funder:</b>	Department of Elementary and Secondary Education
<b>Type of Grant:</b>	** Entitlement**
<b>Awarded Amount:</b>	ESTIMATED - \$310,461
<b>Start Date</b>	7/01/2019
<b>End Date</b>	6/30/2020 – ** Grant may roll to YR2 and 6/30/2021 End Date
<b>Status</b>	Active
<b>Grantor</b>	MA DOE
<b>PROGRAM Admin</b>	Kathy Provost
<b>PROGRAM Notes:</b>	<p><b>MA FEDERAL Grant</b> <span style="float: right;"><b>CFDA: 84.010</b></span></p> <p><b>General Fund use:</b></p> <ol style="list-style-type: none"> <li>1. Strengthening standards, curriculum, instruction, and assessment</li> <li>2. Promoting educator development</li> <li>3. Supporting social-emotional learning, health, and safety</li> </ol> <ul style="list-style-type: none"> <li>• Early grades literacy</li> <li>• Middle grades math</li> <li>• High-quality college and career pathways for high school students</li> <li>• Supporting historically disadvantaged subgroups of students</li> </ul> <p><b>Grantor Name / Address:</b>  MA DEPT of ELEM &amp; SEC Education  75 Pleasant Street  Malden, MA 02148-4906</p> <p><b>Grantor Contact Name / Number / Email:</b>  EMAIL: <a href="mailto:Federalgrantprograms@doe.mass.edu">Federalgrantprograms@doe.mass.edu</a>  Federal Grant Coordinator for Hudson:  Ellie Rounds-Bloom  Direct: (781) 338-3128</p>
<b>Program Location:</b>	<b>DISTRICT ELEMENTARY Schools</b>

School Committee Date: \_\_\_\_\_

Vote: \_\_\_\_\_

# APPENDIX H

# Chart of Accounts - Criteria for Financial Reporting

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This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

*Last updated as of June 2018*

## Revenue Classification

General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- The cash value of all non-revenue receipts.

State aid receipts:

- Chapter 70 (school aid), Chapter 70B(construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
- State and federal grant receipts:
  - State grants or contracts received from the Department or any other state agency.
  - Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

## Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: “Reporting by Municipal Agencies”.

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
<b>Administration</b>				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i>  <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i>  For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY19</b>	1450	Administrative Technology— Districtwide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
<p><b>Instruction</b></p> <p>Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.</p>				
<p><b>Instructional Leadership</b></p> <p>Managers responsible for delivery of student instructional programs at the school and district level.</p>				
FY18	2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job codes 1201, 1224, and 2330.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY19</b>	2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district’s schools (e.g. principal’s office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Teachers</b>				
<b>FY18</b>	2305	Teachers, Classroom	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. <i>Stipends related to non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2310.</i>	Professional Salaries (01)
<b>Other Teaching Services</b>				
	2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition.</i>  <i>This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
<b>FY18</b>	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified.  <i>This should correspond to EPIMS job code 2325.</i>	Professional Salaries (01) Other Salaries (03) Contracted Services (04)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
<b>FY18</b>	2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)
	2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323 and 4100.</i>	Other Salaries (03) Contracted Services (04)
	2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
<b>FY19</b>	2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Professional Development</b>				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY18</b>	2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i>	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)



<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
<b>FY18</b>	2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
<b>FY18</b>	2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)
<b>FY18</b>	2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Instructional Materials, Equipment and Technology</b>				
<b>FY19</b>	2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
	2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY19</b>	2451	Instructional Hardware— Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY19</b>	2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY19</b>	2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
<b>Guidance, Counseling and Testing</b>				
	2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 3328, 3329, 3350, and 3353.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>Pupil Services</b>				
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3200	Medical/Health Services	<p>Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i></p> <p>For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> <li>• Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel</li> <li>• Salaries or the prorated share of salaries, clerical and support staff</li> <li>• Fuel, lubrication, tires, and school bus maintenance</li> <li>• Contracted services</li> <li>• Insurance premiums for student transportation services</li> <li>• School bus monitors</li> </ul> <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools.</p> <p>DO NOT record expenditures for transporting nonpublic pupils in this section.</p> <p>DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> <li>● Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides</li> <li>● Food and supplies</li> <li>● Salaries or the prorated share of salaries, clerical and support staff</li> <li>● Contracted services</li> <li>● Dues and subscriptions</li> <li>● Travel expenses for staff</li> </ul> <p>In Schedule 1, only record expenditures from appropriated funds.</p> <p>Reported the cost of writing off uncollected debt in Other Expenses (06).</p> <p>In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> <li>● Salaries, coaches, trainers, and assistants in intramural and interscholastic sports</li> <li>● Contracted services</li> <li>● Transportation services for students to and from athletic events</li> <li>● Athletic rental services</li> <li>● Uniforms</li> <li>● Athletic supplies and materials</li> <li>● Dues and subscriptions</li> <li>● Travel expenses for staff</li> </ul> <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> <li>● Salaries, musical directors, drama coaches, and other extra-curricular personnel</li> <li>● Salaries or the prorated share of salaries, clerical and support staff</li> <li>● Printing</li> <li>● Dues and subscriptions</li> <li>● Supplies and materials</li> <li>● Transportation services for students to and from activities</li> <li>● Travel expenses for staff</li> </ul> <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p><b>Operations and Maintenance</b></p> <p>Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.</p>				
	4110	Custodial Services	<p>Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4120	Heating of Buildings	<p>Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.</p>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).  DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<b>FY19</b>	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
<b>FY19</b>	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software.  Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p><b>Benefits and Fixed Charges</b></p> <p>Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.</p>				
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	<i>No objects</i>
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)



<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	<i>No objects</i>
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	<i>No objects</i>
	5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	<i>No objects</i>
	5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
	5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
	5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANs) (due in one year or less) for interest (5400) [603 CMR 10.06].	<i>No objects</i>
	5450	Short Term Interest BANS	<b>Expenditures by the school committee</b> ( <i>regional school districts only</i> ):Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). <b>Expenditures by the city/town:</b> Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	<i>No objects</i>

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	<i>No objects</i>
	5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	<i>No objects</i>
	5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
<b>Community Services</b>				
Services provided by the school district for the community as a whole, or some segment of the community.				
	6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	6900	Transportation to Non-Public Schools	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> <li>● Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel</li> <li>● Salaries or the prorated share of salaries, clerical and support staff</li> <li>● Fuel, lubrication, tires and school bus repairs</li> <li>● Contracted service</li> <li>● Insurance premiums</li> <li>● School bus monitors</li> </ul> <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p><b>Acquisition, Improvement and Replacement of Fixed Assets</b></p> <p>Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional <i>non instructional</i> equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.</p> <p>Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist.</p> <p>Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment (\$5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.</p>				
	7100	Purchase of Land and Buildings (7100, 7200)	<p>Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.</p>	<i>No objects</i>

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	<i>No objects</i>
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
<p><b>Debt Retirement and Service</b></p> <p>Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450).</p>				
	8100	Debt Retirement/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures.</p> <p>Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	<i>No objects</i>
	8200	Debt Service/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	<i>No objects</i>
	8400	Debt Service/Educational and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance.</p> <p><i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i></p>	<i>No objects</i>

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	8600	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p>	<i>No objects</i>
<p><b>Programs with Other School Districts</b></p> <p>Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.</p>				
	9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	<i>No objects</i>
	9110	Tuition for School Choice	<p>School Choice Tuition (9110) is treated as an expenditure.</p> <p><b>School Committee - Regional School Districts Only</b></p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p><b>City/Town</b></p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	9120	Tuition to Commonwealth Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p><b>School Committee - Regional School Districts Only</b></p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>
	9125	Tuition to Horace Mann Charter Schools	<p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p><b>School Committee - Regional School Districts Only</b></p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p><b>City/Town</b></p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>

<b>NEW</b>	<b>Code</b>	<b>Function Name</b>	<b>Description</b>	<b>Object Codes</b>
	9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	<i>No objects</i>
	9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	<i>No objects</i>
	9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	<i>No objects</i>
	9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	<i>No objects</i>



## **Object Code Expenditures**

This section defines the category of goods or services purchased under the functional categories defined above.

### **01 Salaries Professional**

The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

### **02 Salaries Secretarial and Clerical**

Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

### **03 Salaries Other**

Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

### **04 Contract Services**

Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

### **05 Supplies and Materials-**

Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.

### **06 Other Expenditures -**

Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)

### **09 Transfers –**

Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

# APPENDIX I

## Federal Procurement Thresholds

	Informal		Formal Methods		
	Micro Purchases	Procurement by Small Purchase Procedures	Sealed Bids (IFB) (formal)	Competitive Proposals (RFP) (formal)	Non-competitive Proposals
<b>Regulations</b>	200. 320(a) 200.67	200.320(b) 200.88	200. 320(c)(1)(i-iii) 200. 320(c)(2)(i-v)	200. 320(d)(1)	200.320(f)(1)
<b>Procedures in a nutshell</b>	Purchases not exceeding \$3,500, may be awarded without soliciting competitive quotations if price is reasonable	Purchases not exceeding applicable Small Purchase Threshold (Fed=\$150,000). Minimum of three price quotes	Technical specifications Advertise bid Public bid opening Award on price alone – firm fixed price	Solicitation includes evaluation criteria. Award based on score with primary weight on price (not price alone)	Item available only from a single source; public exigency; competition deemed inadequate
<b>SA oversight</b>	Assurance of reasonable and necessary costs; purchases distributed equitably among qualified suppliers; Buy American; documented	Assurance of competition; Buy American; documented	Assurance of advertising, bid opening, resulting in <b>fixed price</b> contract (required provisions-- 7 CFR Part 210, 2 CFR Part 200, Appendix 2 Part 200)	Assurance of advertising, proper evaluation/award, results in <b>fixed price</b> or <b>cost reimbursable</b> contract (required contract provisions--7 CFR Part 210, 7 CFR Part 200, Appendix 2 Part 200)  SA must assure SFA receives discounts, rebates and credits in cost reimbursable contracts	Assure adherence to 200.320(f)(1)

**M.G.L. c. 30B – PROCUREMENT OF SUPPLIES AND SERVICES**

Estimated Contract Amount	Under \$10,000	\$10,000 to \$50,000	Over \$50,000
<b>Procurement Procedure</b>	Sound business practices. <sup>1</sup>	Use a written purchase description to solicit written quotations from no fewer than 3 persons who customarily provide the supply or service. <sup>2</sup>	Sealed bids or proposals (M.G.L. c. 30B, §§ 5 or 6).
<b>Notice/Advertising Requirements</b>	None.	None.	Post a notice 1) in your jurisdiction’s office, and, at least two weeks before bids or proposals are due, publish 2) in a newspaper, and 3) on COMMBUYS.  If the procurement will exceed \$100,000, at least two weeks before bids or proposals are due, publish in the <i>Goods and Services Bulletin</i> .
<b>Award contract to:</b>	Responsible person offering the best price.	Responsible person offering the needed quality of supply or service at the lowest price quotation.	Under § 5, the responsible <sup>3</sup> and responsive <sup>4</sup> bidder offering the best price. Under § 6, the most advantageous proposal from a responsible and responsive proposer taking into consideration price and non-price proposals.
<b>Written Contract Required<sup>5</sup></b>	No. Keep written records as a best practice.	Yes.	Yes.
<b>Maximum Contract Term<sup>6</sup></b>	Three years, unless majority vote authorizes longer.		
<b>OSD Option</b>	Yes.		

<sup>1</sup> M.G.L. c. 30B, § 2, defines sound business practices as “ensuring the receipt of favorable prices by periodically soliciting price lists or quotes.”

<sup>2</sup> M.G.L. c. 30B, § 4, as amended by Chapter 218 of the Acts of 2016.

<sup>3</sup> M.G.L. c. 30B, § 2, defines a responsible bidder or offeror as “a person who has the capability to perform fully the contract requirements, and the integrity and reliability which assures good faith performance.”

<sup>4</sup> M.G.L. c. 30B, § 2, defines a responsive bidder or offeror as “a person who has submitted a bid or proposal which conforms in all respects to the invitation for bids or request for proposals.”

<sup>5</sup> M.G.L. c. 30B, § 17(a), states “All contracts in the amount of \$10,000 or more shall be in writing, and the governmental body shall make no payment for a supply or service rendered prior to the execution of such contract.”

<sup>6</sup> M.G.L. c. 30B, § 12(b), states “Unless authorized by majority vote, a procurement officer shall not award a contract for a term exceeding three years, including any renewal, extension, or option.”

Matters for Action  
New Business

1. Approval of 2019-2020 Superintendent's Goals

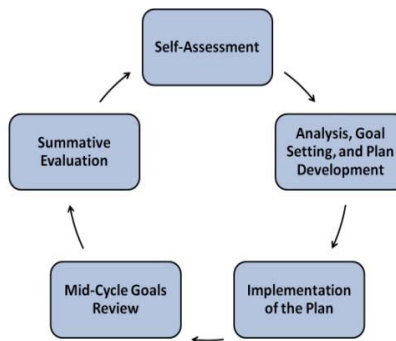


# SUPERINTENDENT EVALUATION PROCESS 2019-2020

MARCO C. RODRIGUES, ED.D.

NOVEMBER 5, 2019

**FIVE-STEP CYCLE**



**CYCLE 1 – SELF-ASSESSMENT**

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**Facts:**

1. 2019 MCAS results showed improvement in English language arts and mathematics in specific grade levels. Both areas, ELA and math, also showed decline in student achievement in particular grades and sub-groups.
2. Science and Technology/Engineering showed satisfactory results in grades 5 and 8 in its first administration of Next Generation MCAS.
3. Student growth percentile showed slight decline across most grades, with most significant decline in grades 5 and 8.
4. The student population identified as “High Needs” (special education, English learners, and economically disadvantaged) continues to require focused attention to accelerate the opportunity for growth and improvement.
5. English Learners enrollment has risen in 2019-2020 school year.
6. The District Improvement Plan (DIP) Action Plan was implemented with success in 2018-2019 school year.
7. The District Leadership Team developed the 2019-2020 Action Plan to ensure continuity of the work and to create internal capacity to advance student achievement.
8. Instructional Leadership Teams were implemented at each school to oversee all aspects of instructional practices.
9. The 1:1 device program has reached its final phase of implementation, expanding it to grade 3 this year.
10. Teams from each school will continue to develop the S3 Academy – Social, Emotional Learning Plan.
11. The Budget Strategic Stabilization Plan continues to produce the desired outcomes. The administration will work on the Zero-Based budget process to develop the FY21 budget.

### **Self-Assessment:**

The District's road map to strategic improvement is anchored on the four Strategic Objectives outlined in the District Improvement Plan (DIP). Continuing with the implementation of the DIP and the progression of the work at the District and school levels, the Leadership Team developed the year-two Action Plan after conducting a deep analysis of the District's assets and opportunities for growth and improvement.

Focusing on the DIP strategic objectives and priorities, the Leadership Team will utilize a Cycle of Inquiry process to ensure that 1. the identification of areas for growth and improvement, 2. the analysis of current/historical data and evidence-based practices, 3. the setting of goals and implementation of strategic action steps, and 4. the progress monitoring will continue to strengthen our internal capacity to support students academically and social/emotionally. Some focus areas for this academic year are:

1. Multi-Tiered System of Supports Framework implementation tool
2. Instructional Leadership Team year-two implementation at each school
3. Zero-Based approach to budgeting for FY21
4. Budget Strategic Sustainability Plan progress monitoring
5. Policy revision
6. Curriculum development and refinement
7. Emergency Management System protocol development
8. District-wide Professional Development Plan
9. Monitoring of student services and program implementation
10. Dual Language Program development
11. New District website development
12. District Leadership Team Communication Plan implementation
13. Climate Survey Action Plan implementation
14. Leadership Team Action Plan implementation
15. Cultural Proficiency training

Through the zero-based budget process and student-centered resource reallocations, the District was able to accomplish, for the second consecutive year, the development of new programs, structures, services, and courses and pathways for the 2019-2020 school year. I am proud of our accomplishments thus far and am optimistic about our ability to continue improving and growing in the coming years. The District Leadership Team will monitor the implementation of the new initiatives, programs, services and will continue to evaluate our practices to ensure that the District Improvement Plan is producing the intended outcomes and that the Hudson Public Schools continue on its path to live its mission of *Delivering World-Class Education Today for the Global Leaders of Tomorrow*.



## CYCLE 2 – GOAL SETTING AND PLAN IMPLEMENTATION

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### **Goal 1: Student Learning**

By June 2020, the Actions Steps for each Strategic Priority identified within the District Improvement Plan for the 2019-2020 year will be implemented.

#### ***Key Strategic Actions***

1. By September 2019, present to the School Committee the 2019-2020 Action Steps devised by the District Leadership Team.
2. By February 2020, through the District Leadership Team, evaluate the implementation process and provide a mid-year status report to the District and to the School Committee.
3. By June 2020, evaluate the Action Plan implementation and develop a summary of findings report to be presented to the School Committee and to guide the Summer Leadership Institute agenda.

#### ***Benchmarks***

1. Presentations and mid-year status report completed on schedule.
2. Summary of findings report completed.

### **Goal 2: Professional Practice**

To strengthen the District Leadership Team's ability to communicate effectively and to develop a culture of mutual accountability by focusing on the agreed upon norms of collaboration and decision making process.

#### ***Key Strategic Actions***

1. By June 2020, the District Leadership Team will implement the areas identified in the Leadership Team Action Plan.
2. By June 2020, each Leadership Team member will show progress toward his/her personal goal that addresses and supports the District Leadership Team Communication Plan.
3. By June 2020, the Superintendent will provide evidence of his support to the Leadership Team relative to communication and engagement.
4. At the end of each leadership team meeting, participants will answer the following questions:
  - a. What are the key takeaways from this meeting?
  - b. What decisions were made?
  - c. What are our next steps?

### ***Benchmarks***

1. Completed summary of Leadership Team Action Plan implementation.
2. Completed summary of Communication Plan implementation.
3. Completed analysis of District Leadership Team effectiveness.

### **Goal 3: District Improvement**

By March 2020, the Budget Leadership Team, in conjunction with the School Committee Members, will develop a balanced budget for the FY21 school year.

### ***Key Strategic Actions***

1. By October 2019, members of the Budget Leadership Team participate in budget parameters and priority setting session aligned with the Zero-Based Budget process and Strategic Budget Stabilization Plan.
2. By November/December 2019, members of the Budget Leadership Team present their school/department resource allocation proposals for FY21.
3. By February 2020, conduct at least two resource allocation prioritization sessions with Budget Leadership Team and Budget Sub-Committee.
4. By March 2020, deliver to the School Committee the FY21 Budget for deliberation and approval.

### ***Benchmarks***

1. Completed parameters for budget setting.
2. Completed prioritization sessions with School Committee.
3. FY21 Budget approved by the School Committee and submitted to Town officials.

### **Goal 4: District Improvement**

By June of 2020, I will have completed weekly standing meetings with each building principal, with at least 50% of the meetings dedicated to walkthroughs followed by debriefing sessions.

### ***Key Strategic Actions***

1. By October 2019, develop a weekly standing meeting schedule with each principal.
2. By February 2020, evaluate the frequency of walkthroughs to date.
3. By June 2020, gather evidence of completion of 50% weekly meeting with walkthroughs.

### ***Benchmarks***

1. Completed schedule of weekly standing meetings.
2. Completed mid-year evaluation of walkthroughs frequency.
3. Completed each principal's Educator Evaluation process including a mid-year cycle review.

## Matters for Action

### New Business

2. Approval of addition of HAM Radio Club to the list of authorized Hudson High School Student Activities

## **HAM Radio Club at Hudson High School**

The HAM Radio Club was informally created at the end of the 2018-2019 academic year by some junior and senior students with the assistance and guidance of Mr. Reed Prior, a physics teacher at Hudson High. Although there is no formally written charter, the club is operating as the FCC-recognized official licensee for this HHS-based station. A high school senior is the club's first president and presently the only club officer. There are two additional active members, and more have expressed interest in joining it.

Mr. Prior is listed with the FCC as the legal "trustee" for the club, a title defined by the federal government as an FCC-licensed individual taking personal responsibility for safe and proper operation of the station. He is currently the club's HHS faculty advisor (note: this is not a compensated position). Mr. Karl Baldrate, Director of Adult Education, has been instrumental in getting the station up and running and in offering assistance when needed. Mr. Baldrate assists with the evening operations of the club when HAM radio stations can perform their best.

### **Fund Raising and Donations**

Minimal fundraising is expected for the club and currently, there are no planned fundraising campaigns. At times, HAM radio stations send unsolicited donations to support non-profit school clubs. The first \$30 donation received by Hudson's HAM club will be used to print up "QSL cards", which are customized postcards to be mailed out as souvenirs to other operators who are contacted. The donation will also support the purchasing of postage stamps in addition to Mr. Prior's stamp donation.

## Matters for Action

### New Business

3. Approval of contract with Konica Minolta Business Solutions USA Inc. in the amount of \$29,207.52 for BizHub 558c Leases

**HUDSON PUBLIC SCHOOLS**  
Office of the Superintendent of Schools  
155 Apsley Street  
Hudson, Massachusetts 01749

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**Funding Source:** General Fund

**Account Number:** 20.5344.15.4.081.1296.5300.4.6.99

**Contract for Goods**

**Company Information**

**Company Name:** Konica Minolta Business Solutions USA Inc.

**Address:** 1595 Spring Hill Road Suite 410, Vienna, VA 22182

**Social Security #/ Federal Tax Identification #:** 131921089

**Terms of Contract:**

A. The contractor warrants that (1) the goods sold are merchantable, (2) that they are fit for the purpose for which they are being purchased, (3) that they are absent any latent defects and (4) that they are in conformity with any sample which may have been presented to the Town.

B. The Contractor guarantees that upon inspection, any defective or inferior goods shall be replaced without additional costs to the Town. Contractor will assume any additional costs accrued by the Town due to the defect or inferior goods.

C. The Contractor guarantees all goods for a period of one (1) year provided that if any express or implied warranties exist of a term greater than one (1) year, then such warranties will supersede the one (1) year warranty specified herein.

**Description of Items Purchased and Prices**

**The Individual Contractor/Agency agrees to provide the following products to the Hudson Public Schools:**

- (4) Konica Minolta bizhub 558e Leases – 36 Months Each Under OSD ITC66 totaling \$29,207.52
- Admin SPED – bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88
- Hudson High School Library - bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88
- Quinn Middle School Copy Rm – bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88
- Forest Ave Main Office - bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88
- COMMBUYS Vendor #223551
- OSD COMMBUYS Master Blanket Purchase Order PO-17-1080-OSD03-SRC01-9523 exp. 12/31/2019

**Timeline for Shipping:** By November 1, 2019

**Payment Schedule:** The Town agrees to faithfully pay the Contractor, when due and payable, and under the terms of all such incorporated documents and instruments to this agreement, all such contracted sums.

**Termination:** 1. **Termination for Cause:** If through any cause, one party shall fail to fulfill in timely and proper manner, its obligations under this Agreement, or if one party shall violate one of the covenants, agreements, or stipulations of this Agreement, the other party shall thereupon have the right to terminate this Agreement hereunder by giving written notice of such termination. In case of termination, all finished and unfinished documents shall become the property of the Town.

In the event of termination, the Contractor shall be compensated payment of an amount equal to the services or goods provided by the Contractor as of the date of termination.

2. Termination for Convenience: The Town may terminate this Agreement at any time for any reason, upon submitting to Contractor thirty (30) days prior written notice of its intention to terminate. Upon receipt of such notice, Contractor shall immediately cease to incur expenses pursuant to this Agreement unless otherwise directed in the termination notice. Contractor shall promptly notify the Town of costs incurred to date of termination and the Town shall pay all such reasonable and supportable costs which payment shall not exceed the unpaid balance due on this Agreement.

**Vendor:**

\_\_\_\_\_  
Signature of Vendor

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

*W. B. Baker*

**Hudson Public Schools**

*Patricia Long*  
\_\_\_\_\_  
School Business Manager

Date: 10/29/19

\_\_\_\_\_  
Superintendent of Schools

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

\_\_\_\_\_  
Hudson School Committee

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

# SUPPLY/SERVICE PROCUREMENT FORM

Ch. 30B

Ch. 149

Ch. 30 \$39m

This form must be submitted to the Executive Assistant for approval of all purchases of supplies or services with an aggregate cost of more than \$4999. Procurements over \$4999 will also require a signed contract authorized by either the Board of Selectmen or School Committee.

Department: HPS Facilities	Date: 10/17/2019	Department Head: (signature) <i>R. Lang</i>
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### Detailed Description of Items/Service being purchased (attach additional sheet if necessary):

Konica Minolta Copier Leases – 36 Months – OSD ITC66 – COMMBUYS exp. 12/31/2019  
Admin SPED – bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88  
HHS Library - bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88  
QMS Copy Rm - bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88  
Forest Ave Main Office - bizhub 558e \$202.83/month \$.00710 CPC – 36 months = \$7,301.88  
COMMBUYS Vendor #223551  
OSD COMMBUYS Master Blanket Purchase Order PO-17-1080-OSD03-SRC01-9523 exp. 12/31/2019  
FY20 – FY21 – FY22

### Recommended Quote or Bid

Date Quote Received: 9/12/19	Quote: \$29,207.52
Company Name: Konica Minolta Business Solutions USA Inc.	Written <input checked="" type="checkbox"/> Verbal <input type="checkbox"/>
Address: 1595 Spring Hill Road Suite 410 Vienna, VA 22182	
Quote Issued By: Ryan Renzella	Tel.: 617-955-9246 FAX:
Special Conditions/Notes: renzella@kmbbs.konicaminolta.us	

### Second Quote or Bid

Date Quote Received:	Quote:
Company Name:	Written <input checked="" type="checkbox"/> Verbal <input type="checkbox"/>
Address:	
Quote Issued By:	Tel.: FAX:
Special Conditions/Notes:	

### Third Quote or Bid

Date Quote Received:	Quote:
Company Name:	Written <input type="checkbox"/> Verbal <input type="checkbox"/>
Address:	
Quote Issued By:	Tel.: FAX:
Special Conditions/Notes:	

### Chief Procurement Officer Action

Approved: <i>[Signature]</i>	Date: 10/20/19
Comments:	

Please attach special conditions, notes, specifications or related documentation to this form.

Posted

Central Register

COMMBUYS

Website

*AP Bell*



## Matters for Action

### New Business

4. Approval of contract with the Madison Corporation- DBA Warren Security in the amount of \$20,600.00 for labor to install Linear Emerge 5000 Access Control system at Hudson High School

**HUDSON PUBLIC SCHOOLS**  
Office of the Superintendent of Schools  
155 Apsley Street  
Hudson, Massachusetts 01749

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**Funding Source:** MA Exec. Office of Public Safety - Safer Schools and Communities Initiative Grant

**Account Number:** 55.0010.15.2.079.3746.7400.6.1.20 (\$15,500 Grant)

**Funding Source:** General Fund

**Account Number:** 20.4264.15.2.075.0570.4220.4.6.99 (\$5,100 B&G - Security Contracted Services - HHS)

**Contract for Goods**

**Company Information**

**Company Name:** The Madison Corporation - DBA Warren Security

**Address:** 181 Boston Post Rd East – Suite 4, Marlborough, MA 01752

**Social Security #/ Federal Tax Identification #:**

**Terms of Contract:**

A. The contractor warrants that (1) the goods sold are merchantable, (2) that they are fit for the purpose for which they are being purchased, (3) that they are absent any latent defects and (4) that they are in conformity with any sample which may have been presented to the Town.

B. The Contractor guarantees that upon inspection, any defective or inferior goods shall be replaced without additional costs to the Town. Contractor will assume any additional costs accrued by the Town due to the defect or inferior goods.

C. The Contractor guarantees all goods for a period of one (1) year provided that if any express or implied warranties exist of a term greater than one (1) year, then such warranties will supersede the one (1) year warranty specified herein.

**Description of Items Purchased and Prices**

**The Individual Contractor/Agency agrees to provide the following products to the Hudson Public Schools:**

- Labor to install Linear eMerge 5000 Access Control System at Hudson High School according to Proposal dated October 25, 2019 (see attached)

**Timeline for Shipping:** To be completed before December 31, 2019

**Payment Schedule:** The Town agrees to faithfully pay the Contractor, when due and payable, and under the terms of all such incorporated documents and instruments to this agreement, all such contracted sums.

**Termination:** 1. Termination for Cause: If through any cause, one party shall fail to fulfill in timely and proper manner, its obligations under this Agreement, or if one party shall violate one of the covenants, agreements, or stipulations of this Agreement, the other party shall thereupon have the right to terminate this Agreement hereunder by giving written notice of such termination. In case of termination, all finished and unfinished documents shall become the property of the Town.

In the event of termination, the Contractor shall be compensated payment of an amount equal to the services or goods provided by the Contractor as of the date of termination.

2. Termination for Convenience: The Town may terminate this Agreement at any time for any reason, upon submitting to Contractor thirty (30) days prior written notice of its intention to terminate. Upon receipt of such notice, Contractor shall immediately cease to incur expenses pursuant to this Agreement unless otherwise directed in

the termination notice. Contractor shall promptly notify the Town of costs incurred to date of termination and the Town shall pay all such reasonable and supportable costs which payment shall not exceed the unpaid balance due on this Agreement.

**Vendor:**

\_\_\_\_\_  
Signature of Vendor

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

*W. Ball*

**Hudson Public Schools**

*[Signature]*  
\_\_\_\_\_  
School Business Manager

Date: *11/4/19* \_\_\_\_\_

\_\_\_\_\_  
Superintendent of Schools

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

\_\_\_\_\_  
Hudson School Committee

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

## SUPPLY/SERVICE PROCUREMENT FORM

 Ch. 30B

 Ch. 149

 CH. 30 §39m

This form must be submitted to the Executive Assistant for approval of all purchases of supplies or services with an aggregate cost of more than \$4999. Procurements over \$4999 will also require a signed contract authorized by either the Board of Selectmen or School Committee.

Department: HPS Facilities	Date: 10/25/2019	Department Head: <i>[Signature]</i> (signature)
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### **Detailed Description of Items/Service being purchased (attach additional sheet if necessary):**

Sole Source procurement for Warren Security to help us replace and repair parts of the Door Security Access System at Hudson High School. We have purchased the parts, and solicited vendor interest with replacing the system in stages. The first stage is funded under a grant from the MA Executive Office of Public Safety & Security – Office of Grants & Research Warren Security is our contracted Security System Monitoring Service. They also service the Security Access System at Hudson High School. Warren Security is also the only contractor willing to help us upgrade the current system in stages, and overlapping old hardware with new, instead of replacing the entire system at once, which is more than the budget allows at this time. This approach supports a gradual transition to upgrading the existing system.

### **Recommended Quote or Bid**

Date Quote Received: 10/25/2019	Quote: \$20,600.00	<i>15,500 = grant</i>
Company Name: The Madison Corporation DBA Warren Security	Written <input checked="" type="checkbox"/> Verbal <input type="checkbox"/>	<i>5,100 = B+C</i>
Address: 181 Boston Post Road East – Suite 4 Marlborough, MA 01752		
Quote Issued By: Nick Martines	Tel: 978-485-5141	FAX: 978-480-9595
Special Conditions/Notes: info@warren-security.com		

### **Second Quote or Bid**

Date Quote Received: <i>9/23/19</i>	Quote: <i>nan</i>
Company Name: <i>FB Electrical Services</i>	Written <input checked="" type="checkbox"/> Verbal <input type="checkbox"/>
Address: <i>50 Keeney #11 Needham Heights 02494</i>	
Quote Issued By: <i>Peter Ryder</i>	Tel: <i>617 212-1707</i> FAX: <i>781-420-2678</i>
Special Conditions/Notes: <i>need to both sell and install</i>	

### **Third Quote or Bid**

Date Quote Received: <i>9/24/19</i>	Quote: <i>nan</i>
Company Name: <i>Eastern Sales Deal</i>	Written <input type="checkbox"/> Verbal <input type="checkbox"/>
Address: <i>5 Forest St. Lowell 01842</i>	
Quote Issued By: <i>Cheryl Jackson</i>	Tel: <i>978-455-3158</i> FAX: <i>978-454-0746</i>
Special Conditions/Notes: <i>Michelle - doesn't deal w/ 5457m</i>	

### **Chief Procurement Officer Action**

Approved: <i>[Signature]</i>	Date: <i>10/31/19</i>
Comments: <i>very weak attempt at getting pricing. I am approving this to get this moving, but department must improve outreach on procurement otherwise future procurement will be rejected.</i>	

Please attach special conditions, notes, specifications or related documentation to this form.

 Posted

 Central Register

 COMMBUYS

 Website

*4Balls*