

SECTION D – FISCAL MANAGEMENT

D.1 Fiscal Management Goals.....	2
D.2. Annual Budget	3
D.2.1. Annual Budget Overview.....	3
D.2.2. Budget Deadlines and Schedules	3
D.2.3. Budget Planning.....	4
D.2.4. Budget Adoption Procedures	4
D.2.5. Budget Transfer Authority	5
D.3. Gifts, Grants and Proposals.....	6
D.3.1. Grants and Gifts from Private Sources	6
D.3.2. School-Specific Fundraising, Expenditures, and Reporting	6
D.4. Federal Funds Supplement Not Supplant Policy	9
D.5. Authorized Signatures.....	10
D.6. Bonded Employees and Officers.....	11
D.7. Fiscal Accounting and Reporting.....	12
D.8. Audits	13
D.9. Purchasing.....	14
D.9.1 Purchasing Overview	14
D.9.2. Purchasing Authority	14
D.9.3. Procurement Requirements	15
D.10. Payment Procedures.....	16
D.11. Expense Reimbursements	17
D.12. Disposal of Property.....	18
D.13. Cash in School Buildings.....	19
D.13.1. Petty Cash	19
D.13.2. Cash on School Premises	19
D.13.3. Unaccounted-For Funds.....	19
D.14. Student Activity Accounts	20
D.15. Post-Secondary Scholarships	21
D.15.1. Management of Scholarships in FY27 and Beyond.....	21
D.15.2. Previous Policy Regarding Scholarships	21

D.1 FISCAL MANAGEMENT GOALS

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

- Revenues from Local Tax Sources: The School Committee, working with its staff and the community, shall exert maximum effort to secure adequate funding for the schools.
- Revenues from State Tax Sources: The School Committee and staff will work jointly to secure maximum funding through the distribution formula established by the state legislature. The School Committee directs the administration to exert continued efforts to secure the maximum amount of funding available for special programs through grants.
- Revenues from Federal Tax Sources: The School Committee and staff will work jointly to secure maximum funding from federal tax sources and directs the administration to exert continued efforts to secure the maximum funding available for special programs through grants.
- Philanthropy: Public education is primarily the responsibility of the public and, therefore, the operating and capital budgets for PSB should reflect the will of the public to finance the schools through public revenues (tax sources). The Brookline School Committee welcomes additional revenues from non-tax sources as gifts to the PSB to advance the priorities and educational goals established by the School Committee, provided such gifts are in accordance with state and federal law, existing local by-laws, and this policy, and provided the gift and/or its effects reflect the PSB core value of educational equity.

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

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

This prioritization will be incorporated into all aspects of district management and Committee decision making. Regarding the district's fiscal management, it is the Committee's intent:

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

SOURCE: MASC Reviewed 2022

D.2. ANNUAL BUDGET

D.2.1. ANNUAL BUDGET OVERVIEW

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

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

PSB budgeting is affected, regulated and controlled by legislation, state regulations, Town of Brookline bylaws, and School Committee policy. The operating budget for the school district will be prepared and managed in line with the above.

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

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

A budget is a spending plan, which is developed well in advance of the fiscal year. Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent.

The annual budget for the district will be developed with input from the School Committee, including through Budget Guidelines developed and adopted early in the budget planning process.

Annual budgets for each school operated by the District shall be developed that reflect the priorities established in the annual School Improvement Plan developed with the School Site Council

LEGAL REFS.: M.G.L. 71:34; 71:37 and 71:38N; Town Bylaw Section 2.2 (Advisory Committee)

SOURCE: MASC Reviewed 2022

D.2.2. BUDGET DEADLINES AND SCHEDULES

The fiscal year shall run from July 1 to June 30 in accordance with Mass. General Laws.

Preparation of the annual budget will be scheduled by the Superintendent or their designee, in consultation with the Finance Subcommittee, in stages throughout the school year with attention to certain deadlines established by law, Town of Brookline bylaws, and the scheduling of the Town Meeting Annual Meeting. Such a calendar shall be subject to modification. It will include an appropriate schedule of School Committee/subcommittee meetings to review the recommended budget and hold a public hearing before finally adopting the budget. The calendar will include needed Town inputs into the PSB budget development, such as presentations of

capital and utility expenditures. To the extent possible, the budget calendar shall be adopted by November 1 of the prior year.

Budget Guidelines, offering guidance from the School Committee on the development of the budget, shall similarly be adopted by November 1 of the prior year, to the extent possible.

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

Whatever dates are assigned, the final date for the submission of the budget request by PSB staff to Town staff for consideration by Town Meeting will be arranged cooperatively with the School Committee.

SOURCE: MASC Updated 2022

LEGAL REFS.: M.G.L. 44:56; 71:37; 71:38N; Town Bylaw Section 2.2 (Advisory Committee)

D.2.3. BUDGET PLANNING

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

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

The budget document shall reflect all sources of revenue. It shall clearly explain how those funds will be used. In the budget planning process for the school district, the Superintendent will:

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

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar which will be shared publicly with the community.

SOURCE: MASC Updated 2022

D.2.4. BUDGET ADOPTION PROCEDURES

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

The entire Fiscal Management section of the Public Schools of Brookline Policy Manual was revised and adopted by vote of the School Committee on March 19, 2026.

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

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

SOURCE: MASC Updated 2022

LEGAL REFS.: M.G.L. 71:34; 71:37; Town Bylaw Section 2.1 (Town Meeting)

CROSS REF.: D.2.5 Budget Transfer Authority

D.2.5. BUDGET TRANSFER AUTHORITY

The Superintendent of Schools or their designee is authorized to transfer funds between cost centers, subject to the following:

- All adjustments/transfers between cost centers will be presented in the quarterly and annual reports.
- The Superintendent of Schools or their designee is authorized to transfer non-salary line items within cost centers.
- The annual report will present adjustments/transfers between line items.

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

SOURCE: MASC Updated 2022

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

CROSS REFS.: D.2.4. Budget Adoption Procedures; D.7. Fiscal Accounting and Reporting

D.3. GIFTS, GRANTS, AND PROPOSALS

In accordance with state law, all grants and gifts to the District must be reviewed and accepted by the School Committee before expenditure.

The School Committee will encourage the administration to seek and secure possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in alignment with district goals. Prior to the submission of any proposal, the superintendent or their designee will submit for School Committee approval spending plans at the same cost center level as the district budget, with a brief narrative explaining alignment with district priorities.

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

The Superintendent shall ensure the district has and follows a written set of procedures in grant administration that aligns with state and federal laws and regulations. This written document is not subject to School Committee approval.

D.3.1. GRANTS AND GIFTS FROM PRIVATE SOURCES

In order to allocate supplemental funds equitably and in response to changing needs, the School Committee prefers grants and gifts from private sources to be unrestricted. In the event that a private source wish to restrict the use of funds, the following conditions must be met, in addition to the School Committee's vote to accept the gift, as determined by the Committee, in consultation with the Superintendent:

1. the gift is directed/restricted to a use consistent with an established priority of the School Committee as expressed in, for example, the Strategic Plan, Recommendations from Program Review, the Annual Budget, and/or the Capital Improvements Plan;
2. the gift supplements the use of public funds already committed to the intended program or project, or for which public funds are not yet sufficient or available;
3. the purpose and effect of the gift will not encumber substantial future public school funds for ongoing costs (including, but not limited to, support or maintenance) unless such spending is already planned for in the operating budget or anticipated in future budget years;
4. the effect of the gift will not create a permanent condition at or for an individual elementary school or its facility that creates a substantially inequitable overall experience for students at that school relative to those at the other PSB elementary schools.

The School Committee retains the authority, subject to state and local law and in consultation with the Superintendent and other relevant Town boards and commissions, to approve design and content of any program or project enabled by any gift including, but not limited to, design of structures, content of programs, procurement specifications for purchased items, hiring of contractors, and assignment of personnel.

D.3.2. SCHOOL-SPECIFIC FUNDRAISING, EXPENDITURES, AND REPORTING

School-specific fundraising comprises dollars raised by individuals and/or organizations (including, but not limited to PTOs, “friends of” groups, affinity/after-school groups,

Extended Days) for use by and for a specific school community. The School Committee welcomes these efforts and with this policy seeks to ensure that no funds raised at and for a particular school create an exception to our long-standing policy of ensuring educational equity for all students in the PSB, regardless of the school they attend.

Accordingly:

1. There is no determined limit on how much money can be raised at or for a particular school, provided that:
 - a. fundraising activities comply with this policy;
 - b. fundraising is coordinated with, and conducted with the approval of, the Principal;
 - c. no fundraising presents a burden to any parent group, students, teachers, or staff;
 - d. no fundraising will be undertaken with the intention of paying for permanent school personnel unless specifically authorized and recommended to the School Committee by the Superintendent;
 - e. no fundraising will be undertaken with the intention of instituting new education programming or capital improvements inconsistent with established plans and program guidelines and/or not already approved by the School Committee.
2. A school-affiliated group may raise and use as much funding as it deems necessary for its operational costs, e.g., mailings, newsletters, office materials, copying costs. Such use is not subject to the conditions outlined in the remainder of this policy for school-specific expenditures.

School-specific expenditures of private dollars are subject to the same definitions and restrictions/prohibitions established by this policy above. In addition to providing funds for operational costs as detailed above, school-specific expenditures from private fundraising may include:

1. items not having a direct impact on the children's education (e.g., lunches/recognition for teachers, assemblies/speakers for parents);
2. reimbursement for basic and non-permanent classroom supplies or decorations;
3. supplemental educational activities, materials, and related scholarships (e.g., field trips, special assemblies/performances, library materials, out-of-school-time programs such as after-school activities and homework centers) provided they are consistent with the PSB Strategic Plan and approved by the Principal;

Prior approval of the School Committee (at the recommendation of the Superintendent) is required for the following expenditures to ensure the expenditure is consistent with this policy and the School Committee policy on Facilities Development, the PSB Strategic Plan, and an approved School Improvement Plan: faculty/staff professional development opportunities, technology additions/upgrades, specialized equipment (e.g., microscopes for a science lab), and other capital additions/upgrades.

D.3.2.1. Guidelines and Procedures

The Superintendent shall, in consultation with staff and with organizations affected by this policy, develop, maintain, and circulate to relevant organizations and individuals the

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guidelines and procedures for the purposes of implementing this policy.

SOURCE: MASC Updated 2022

LEGAL REF.: M.G.L. [44:53A](#); [71:37A](#); 2 CFR 200 Federal Uniform Administrative Requirements

D.4. FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY

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

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

LEGAL REF: Elementary and Secondary Education Act, as amended

SOURCE: MASC Reviewed 2022

D.5. AUTHORIZED SIGNATURES

The School Committee shall designate the Deputy Superintendent for Administration and Finance as the School Business Official to serve as the financial agent and shall authorize the School Business Official to sign all payroll, contracts, and warrants. Should the School Business Official be absent or unavailable, the Superintendent may sign in their stead.

Unless voted otherwise by the School Committee, the chair of the Finance Subcommittee is designated as the member responsible for the review and approval of all warrants as correct and approved for payment. A record of this approval will be made available on the next regular Committee agenda. Such designation does not limit the responsibility of each member. Other members may occasionally review and approve the warrants, should the Finance Subcommittee chair not be available.

Unless voted otherwise by the School Committee, the chair of the Capital Subcommittee is designated as the member responsible for the review and approval of all capital project-related warrants as correct and approved for payment. A record of this approval will be made available on the next regular Committee agenda. Such designation does not limit the responsibility of each member. Other members may occasionally review and approve the warrants, should the Capital Subcommittee chair not be available. The municipal treasurer, who also serves as the school department treasurer, signs all checks drawn against school department funds. No other signature is valid.

SOURCE: MASC Updated 2022

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

CROSS REF: D.10. Payment procedures

D.6. BONDED EMPLOYEES AND OFFICERS

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

SOURCE: MASC Updated 2022

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

CROSS REFS: D.7. Fiscal Accounting and Reporting; D.14. Student Activity Funds

D.7. FISCAL ACCOUNTING AND REPORTING

The Superintendent will be ultimately responsible for receiving and properly accounting for all funds of the school district, maintaining effective internal controls so as to assure the effectiveness and efficiency of operations; adequate safeguarding of property; assurance of expenditures in accordance with programs under which revenues are received; and compliance with applicable laws and regulations

The accounting system used will conform with the Uniform Massachusetts Accounting System as well as good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the district. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable. At minimum, quarterly and annual financial reports will be provided to the School Committee. The annual report shall include targets/ranges for revolving fund balances.

The Superintendent will annually request from the Town Administrator information on all funds held on behalf of PSB by the Town of Brookline, including the available funds from investment capital donated, for example, for the purpose of granting scholarships and prizes.

All financial reports will be posted to the District website.

SOURCE: MASC Updated 2022

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

CROSS REFS: D.2.5. Budget Transfer Authority; D.8.Audits

D.8. AUDITS

An audit of the town, which includes PSB accounts, is conducted annually by external auditors hired by the Town of Brookline. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General. This audit is overseen by the Town of Brookline Audit Committee, in conjunction with Town of Brookline and PSB staff. One member of the School Committee (the Finance Subcommittee Chair, unless the School Committee chair elects otherwise) is the member appointed to the Audit Committee.

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

Additionally, the district is also subject to the following:

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

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

SOURCE: MASC Updated 2022

LEGAL REF: M.G.L. 44:38-40; 71:47; 72:3; Town of Brookline Bylaws Section 3.5 (Audit Committee)

CROSS REFS: D.7. Fiscal Accounting and Reporting; D.14. Student Activity Accounts

D.9. PURCHASING

D.9.1 PURCHASING OVERVIEW

PSB abides by all applicable state and federal laws and regulations, and Town By-Laws, on competitive bidding.

It shall be the responsibility of the Superintendent:

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

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

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

At least one PSB employee must be a Massachusetts Certified Public Purchasing Official (MCPPO). PSB employees whose job includes purchasing shall attend any procurement training offered by the Town.

SOURCE: MASC Updated 2023

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

CROSS REF.: Town of Brookline Environmentally Preferable Product Procurement Policy

D.9.2. PURCHASING AUTHORITY

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

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

Contracts may be entered into for a period of up to three years.

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

CROSS REF.: D.9.3. Procurement Requirements

The entire Fiscal Management section of the Public Schools of Brookline Policy Manual was revised and adopted by vote of the School Committee on March 19, 2026.

SOURCE: Updated MASC 2023**D.9.3. PROCUREMENT REQUIREMENTS**

All purchases of materials and equipment and all contracts for construction or maintenance will conform to the requirements of law. Any contract between the District and a vendor is subject to procurement requirements, whether the District or another entity completes the purchase.

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

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

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

Any bid may be withdrawn prior to the scheduled time for the opening of the bids.

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

The contract will be awarded to the responsive and responsible bidder offering the lowest price for the supplies/services specified in the Invitation to Bid. The bidder to whom an award is made may be required to enter into a written contract with the school district.

The Chief Purchasing Officer may, if it would best serve district interest, use a Request for Proposals, instead of the above process.

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

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

SOURCE: MASC Updated 2023**LEGAL REF.: M.G.L. 7:22A; 7:22B; 30:39M: 30B****CROSS REF.:D.9.2. Purchasing Authority**

NOTE: Chapter 198 of the Acts of 2022 lifted the thresholds for both written quotations and for bids for school districts ONLY from \$50,000 to \$100,000. The School Committee of a municipal district conducting all of its own purchasing may choose to lift the caps above at its discretion.

In order for districts in which purchasing is conducted by the municipal purchasing department to do so, the municipality may, per the Office of the Inspector General, 1) change the procurement policy to decentralize the procurement function so the school department can conduct its own procurement process; OR 2) make a limited policy change by using the Chief Purchasing Officer's delegation to revert some school-related procurements back to the school

department); OR 3) keep a centralized process but the CPO can make separate purchases for the school department using the higher school-related thresholds. If none of these occur, the Committee must keep the thresholds as they stand.

D.10. PAYMENT PROCEDURES

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

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

Per Section D.5 the Committee will designate members to be responsible for the review and approval of the warrants as correct and approved for payment. Warrants then will be forwarded to the municipal auditor for processing and subsequent payment by the municipal treasurer. A record of this action will be made available to the Committee on the agenda of the next regular meeting.

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

SOURCE: MASC Updated 2022

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

CROSS REF:D.5. Authorized Signatures

D.11. EXPENSE REIMBURSEMENTS

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

When official travel by a personally owned vehicle is authorized, mileage payment will generally be made at the Internal Revenue Service standard mileage rate.

To the extent budgeted for such purposes in the school budget, approval of travel requests by School Committee members must have prior approval of the School Committee Chair. Staff travel requests within budgetary limits may be approved by the Superintendent. Staff travel requests that exceed budgetary limits will require the approval of the School Committee Chair and the identification of funding sources by administration. Each request will be judged on the basis of its benefit to the school district.

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

SOURCE: MASC Reviewed 2022

D.12. DISPOSAL OF PROPERTY

The School Committee will abide by procedures outlined in MGL Ch. 30B and those established by the Town for the disposal of school buildings and real estate.

With regard to obsolete school property other than buildings or real estate, the School Committee encourages receiving maximum cash benefit from such property, through resale toward the purchase of replacement property. In the event there is no cash value, any such property should be offered to PSB partners, Town residents, and third-party non-profit beneficiaries. Only as a last resort should such property be destroyed.

CROSS REF.: Town of Brookline Environmentally Preferable Product Procurement Policy

D.13. CASH IN SCHOOL BUILDINGS

PSB will develop procedures to ensure cash funds are safeguarded on premises.

D.13.1. PETTY CASH

Petty Cash funds are disallowed starting in FY27.

D.13.2. CASH ON SCHOOL PREMISES

The School Committee discourages the keeping of cash on the premises of any school building, including for field trip payments, and to this end endorses stringent administrative regulations governing the control of such funds. Cash and checks must be turned over to the Office of Administration and Finance within 48 hours of collection. Pending the deposit of school funds in the bank, their safety should be governed by the procedures described above.

D.13.3. UNACCOUNTED-FOR FUNDS

Within 24 hours of a discovery that cash funds are lost or unaccounted for, or other funds go missing, a complete, written report should be sent to the Superintendent or their designee.

D.14. STUDENT ACTIVITY ACCOUNTS

In compliance with Chapter 66 of the Acts of 1996, and upon the recommendation of then-auditors Power and Sullivan, the School Committee establishes Student Activity Accounts at each school under the signature authority of the Principal. This action:

1. authorizes principals to accept money for recognized student activity organizations;
2. authorizes agency account(s) on the treasurer's books;
3. establishes maximum balances of \$10,000 (elementary school) and \$30,000 (high school), which can be periodically increased at the discretion of the Superintendent and with notice to the School Committee.

The School Committee directs the Superintendent to develop and maintain the associated policies and procedures to administer these accounts.

D.15. POST-SECONDARY SCHOLARSHIPS

The Brookline School Committee gratefully acknowledges the generosity of donors who support our high school graduates with scholarships for their post-secondary education. Effective July 1, 2026 (FY27), PSB will no longer accept scholarships so as to minimize administrative burden on staff. We encourage future donors to work with PSB community partners such as the Brookline Community Foundation (BCF), which similarly administers scholarships for PSB students.

D.15.1. MANAGEMENT OF SCHOLARSHIPS IN FY27 AND BEYOND

1. Scholarships with funds held by PSB will continue to be awarded until funds are exhausted.
2. Scholarships that are pay-as-you-go shall no longer have funds accepted.
3. PSB will happily work with BCF or the donor's organization of choice to transfer any remaining funds as allowed by law, should the donor prefer to not have the balance awarded by PSB.

D.15.2. PREVIOUS POLICY REGARDING SCHOLARSHIPS

Acceptance of Scholarships

- No scholarship shall be awarded without prior School Committee acceptance of the scholarship.
- The School Committee shall not accept any scholarship that unlawfully restricts the class of individuals to whom it can be awarded.

Scholarship Selection Committee

- The Superintendent shall, after consultation with the Head of School, annually appoint a Scholarship Selection Committee consisting of no more than thirteen (13) voting members, plus the Deputy Superintendent for Administration and Finance, who shall be a non-voting member.
- No individual donor, including parties related to a donor, or donor group shall comprise a majority vote of the Scholarship Selection Committee.
- Members of the Scholarship Selection Committee shall recuse themselves from participating in the discussion and awarding of a scholarship to any applicant to whom they are related.

Procedures for Awarding Scholarships

- Notice and eligibility requirements pertaining to PSB affiliated scholarships shall be available in prevalent languages of the PSB. Notice of the availability of such scholarships shall include, at a minimum, posting on the PSB website.
- Scholarship application forms shall be provided to and completed by each scholarship applicant in accordance with procedures established by the Scholarship Selection Committee.
- The Scholarship Selection Committee shall evaluate each scholarship application based

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on the criteria established for the scholarship and shall select the recipient(s) based on a comprehensive process intended to gather from faculty and staff relevant information concerning applicants.

- Donors or parties related to donors shall not participate in the selection of a scholarship recipient.

Procedures for Payment of Scholarship Awards

- The Scholarship Selection Committee shall complete a scholarship reporting form for each scholarship awarded. Payments shall be made directly to the educational institution to be attended by the recipient, except in cases of compelling financial circumstances which, in the judgment of the Scholarship Selection Committee, justify a direct payment to the scholarship recipient for education-related expenses.
- The PSB shall retain responsibility for all scholarship distributions. The PSB may reject any selection made by the Scholarship Selection Committee if the information on the scholarship reporting form indicates that the recipient was not selected in accordance with the provisions of this Policy.