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From:  Jessica E. Denison \* 2/2/2012 5:11:1...   
"William Rowe" <wrowe@stoughton-ma.gov>  
Subject: Fwd: Re: Purchases over 5k  
To:  Marguerite Rizzi

---

Thought this was interesting. Found it when I was looking for your request. Read the last sentence of Bill's email. I don't think I have what you're looking for.

Jessica Denison  
Financial Coordinator  
Stoughton Public Schools  
(781) 344-4000 ext.1228

[je\\_denison@stoughtonschools.org](mailto:je_denison@stoughtonschools.org)

----- Original Message -----

View in Bro

The only issue we had, with which Maggie and Joel are familiar, was with a local plumber who was not paying prevailing wage on Town jobs.

The designer selection procedures that the Selectmen adopted were for the entire Town, so attention should be paid to those when procuring architects/engineers/designers if design fee is estimated to be over \$10,000 and construction cost is estimated over \$100K.

I've asked Freddie to forward procurement documentation for those purchases over \$5,000 at least two weeks prior to submitting the bill. It would be advantageous if we could get that documentation when contract/P.O. is issued so that we could have time to set up the contract file before first bill is due.

Other than that, **I have no knowledge of any issues of non-compliance. Our office is just being required to provide greater oversight.**

Thanks for your help.

Bill

"Jessica E. Denison" <[je\\_denison@stoughtonschools.org](mailto:je_denison@stoughtonschools.org)> writes:



  
Could you let me know what the areas of non-compliance usually are with capital purchases the school district is making? I'll be meeting with Dr. Rizzi to discuss and want to make sure we talk about them. Thanks.

Jessica Denison  
Financial Coordinator  
Stoughton Public Schools

~~(781) 341-1300 ext. 4228~~

~~denison@stoughtonschools.org~~

William J. Rowe  
Town Accountant  
Town of Stoughton  
10 Pearl Street  
Stoughton, MA 02072  
(781) 341-1300 ext. 9254  
Fax (781) 344-5048  
[wrowe@stoughton-ma.gov](mailto:wrowe@stoughton-ma.gov)

## Document B

<ccnames index="1" >Joel Harding</ccnames>

<ccnames index="2" >Marguerite Rizzi</ccnames>

<attachment index="1" >Attach0.html</attachment>

<attachment index="2" >School Bids as of 10-6-10.pdf</attachment>

</fobject>

</firstclass>

</FCFORMSHEADER>

Following up on the last department head meeting, I have attached a listing of school bids, with expiration dates, provided to us by Joel Harding. Joel has offered to allow any department that wishes to do so to participate in the next bid. As he explained at the meeting, we cannot participate in the current bid unless we joined "up front".

If you are interested in participating in the next bid, please provide a description of your needs and an estimated annual expenditure amount to Joel at least four months prior to the expiration date shown.


Many thanks to Joel for his cooperation and assistance.

Bill

William J. Rowe  
Town Accountant  
Town of Stoughton  
10 Pearl Street  
Stoughton, MA 02072  
(781) 341-1300 ext. 254  
Fax (781) 344-5048  
wrowe@stoughton-ma.gov

Printed by: Marguerite Rizzi

Title: Re: procurement memo : SPS PO

From: "William Rowe" <wrowe@stoughton-ma.gov> Tue, Dec 13, 2011 12:32:12 PM 

Subject: Re: procurement memo

To: l\_gray@stoughtonschools.org

Cc: ipope@stoughton-ma.gov fcrimmins@stoughton-ma.gov Marguerite Rizzi

---

Hi Larry,

Please see below as well (2 of 2).

Bill

**Lawrence Gray writes:**

**Additional questions regarding the new procurement process:**

After another reading of the procurement memo of 12/7/2011 (Pearl Harbor Day—a nice symbolic touch), I have the following additional questions:

**I. Requisition Entry** It is not clear if we are supposed to enter all requisitions into KVS, or just requisitions that are for less than \$3,000? If we are not supposed to enter requisitions into KVS for requisitions over \$3,000, how are we supposed to get the information to Lyndsey? If there a Town requisition/procurement request form that we should be using for procurements over \$3,000? In the school department, we obtain 3 quotes when required by the amount of the purchase and submit the quotes with the Form 1 for review.

If we do not enter the requisitions, will there be some feedback mechanism to inform us when the requisition has been entered and when the PO has been entered? As you know, we currently receive automated email messages as the procurement progresses through the process.

Will there be any discussion before a decision is made regarding the choice of vendor? For example, there are many vendors I would not use, based on personal knowledge of their poor past performance, or based on knowledge obtained from the IT director's groups that I meet with on a regular basis. There is simply no way that one person is qualified to make vendor selection decisions for the procurement of the plethora of complex items procured by the various town/school departments. Significant clarification of the process and forms to be used for procurements of more than \$3,000 is urgently required.

For municipal purchases over \$3,000, you can provide the specifications and recommended vendors to Lindsay. She will obtain quotes and prepare contracts, etc. She will communicate with department heads thoroughly to ascertain that correct product or service is being procured. Once information is obtained, she can enter the requisition and department head will approve. Or, in your case, you can enter the requisition and approve after agreed upon vendor is selected. Requisition is always subject to department head approval before it moves forward for other approvals.

**2. Definition of Utilities** - Is Internet service considered a utility? It should be.

I would agree that internet is a utility. We have always put in a req for MECNet for the full fiscal year and paid them monthly to make sure it's protected under your budget. Feel free to enter a req for utilities if you need it for budgetary control.

**3. Collective Procurement** - On page 3, the memo refers to "collective procurement". What is "collective procurement"?

A collective procurement is for a supply or service that could be combined to benefit several departments rather than each department procuring their own separate contract (e.g., elevator maintenance, electrician, HVAC maintenance)

**4. Advertising** - Page 2, last paragraph refers states: "...but not less than two weeks prior to the date of release for advertising". What advertising? Purchases for service under \$25,000 require quotes, but they do not require advertising? Purchases for services covered by a state contract do not require bids or advertising?

"Date of release for advertising" should also be interpreted to mean the date that department head wants quotes solicited. Lead time is required to prepare the bid or quote documents.

I want to just make sure I fully understand the process and follow it, so that Town IT procurements are not further delayed by the internal process. I suspect most of the other department heads have similar questions, particularly the form(s) and the process for submitting procurement requests to the procurement officer.

Lawrence W. Gray, Ed.D.  
Administrator of Educational Technology/IT Director  
Stoughton Public Schools/Town of Stoughton  
232 Pearl Street, Room D200  
Stoughton, MA 02072

William Rowe on December 9, 2011 at 11:40 AM -0500 wrote:  
Hi Larry,

Let me look at these and I'll get you an answer.

"Municipal" refers to non-School departments.

~~Schools have their own purchasing system so reqs (Forms 1) do not need to be entered into KVS~~

~~Bill~~

~~William J. Rowe  
Town Accountant  
Town of Stoughton  
10 Pearl Street  
Stoughton, MA 02072  
(781) 341-1300 ext. 9254  
Fax (781) 344-5048  
[wrowe@stoughton-ma.gov](mailto:wrowe@stoughton-ma.gov)~~

William J. Rowe  
Town Accountant  
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10 Pearl Street  
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(781) 341-1300 ext. 9254  
Fax (781) 344-5048  
[wrowe@stoughton-ma.gov](mailto:wrowe@stoughton-ma.gov)

**REFRESHERS:**

1. KVS Requisitions: Please make sure to put a good amount of detail into your descriptions so that I know exactly what you are procuring. This will lower the chance of me calling for an explanation or it being rejected due to confusion.
2. W-9 forms are REQUIRED to set up a new vendor before we can pay them. Please send them as a requisition attachment.
3. Attachment and Memo Section of KVS: Please utilize these sections. If you have a W-9 for a new vendor or a quote of some sort attach it! The more information on the requisition the better.
4. Requisitions will only be approved and a PO issued AFTER the item, service, or deliverable has arrived in full. There are obvious exceptions with things like construction or emergencies.
5. PO Number MUST be present on all invoices. We will try to notify vendors but please do your part to get that placed on as a memo when you speak with them as well.
6. IN GENERAL:
  - o After the \$3,000 per vendor, per fiscal year threshold is hit you must see me for purchasing approval, the School Department has a threshold of \$24,999 however there is still a requirement for my final approval below that per the IG delegation of powers for all documents and awards before a PO will be issued.
  - o 3 Quote Process is for Supplies and Services that are non-construction or DPW from \$5,000-\$24,999.
  - o Bids/Proposals are needed for Supplies and Services from \$25,000+.
  - o Everything that costs \$5,000+ needs a contract.
  - o These prices are per vendor per fiscal year.

**Travel/Training:**

- If you need money for training or travel in advance you may request it from the Board of Selectman at a meeting. Please schedule those in order not to pay for it on a credit card of your own ahead of time. We know neither option is ideal but we are in a dialogue about this currently to make it easier.

**MY SCHEDULE:**

- I would like to develop a schedule that will work for everyone for processing of POs, Meetings for BIDS/Contracts, and Meetings for RFQs.
- I would like to start out with at least one day a week being dedicated to PO processing (approval, release, signatures, and delivery to your boxes).
- Eventually, we can move to breaking out the steps into a schedule. Here is a rough example:

- Monday: POs are approved;
  - Tuesday POs are released;
  - Wed POs are signed and distributed to your boxes;
  - Thursday anyone who needs a Requests for Quotes are emailed to me for execution;
  - Friday anyone who needs a Bid/Proposal sends me an email to start next steps.
- With the above style of schedule we can eventually move to scheduling appointments throughout the week for bid process needs, quote process needs, bid openings, and contract executions.
  - Please feel free to tell me what days work best for each step for everyone.

#### **EMERGENCIES:**


- Emergency Procurements: This only applies to a procurement that will affect life and limb. That being said if you have an emergency that fits this description and purchasing of services or supplies needs to take place call, email, or text message me. My cell is 508-259-9688. Call it I will answer!
- We can get waivers if we need to for putting things out to bid if I am told quickly. Never worry it is a better option to NOT tell me and hope I will push it through when I see it. I won't and I don't.


NOTE!!!! I have a new extension due to phone forwarding issues: x9180

If you don't know something or as unsure about next steps: Contact me!



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From:  Gini Tate <gtate@mhtl.com>

Monday, January 23, 2012 2:49:10 PM 

Subject: 2 questions re the town

To:  Marguerite Rizzi

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Hi,

There is no law that says that the town auditor or town accountant has to keep/retain originals of contracts as opposed to copies of contracts. However, there is a statute which does say that the town accountant/auditor has the ability to take whatever steps are necessary to ensure the proper expenditure of funds. That statute has been broadly interpreted and may include the requirement for originals of contracts.

Re state bid list – No, you do not have to go out to bid even if contract is over \$25,000 if the good or service is on the state list.

Gini

Document F

TC

MAGGIE 1/30/12

PHONE # (781)

Entered By

3 EXAMPLES OF THE  
TIME IT TAKES TO  
GET A PO FROM THE  
TOWN. LARRY

2012 JAN 30 3:05  
SUPPLEMENT'S

Vendor: 0000011092  
KVS INFORMATION SYSTEMS,  
821 MAPLE ROAD  
WILLIAMSVILLE, NY 14221

PHONE # (716) 626-1976

FAX #

Description:

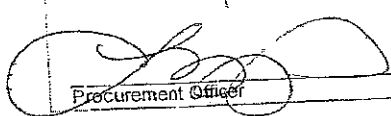
Qty	Unit	Description	Unit Price	Amount
1.0000	YR	KVS REMOTE BACKUP SERVICE	550.0000	550.00
		001.0155.5799.0401	250.0000	250.00
1.0000	LT	ONE TIME SETUP		
		001.0155.5799.0401		
Total:				\$800.00

2012 JAN 30 10:58  
SUPPLEMENT'S

Instructions to Vendors:

1. Order approved only to the dollar amount shown. If additional amount is required, please request revised or additional purchase order(s).
2. Blanket orders authorize multiple individual purchases through June 30, 2012.
3. Issue bills for EACH order separately. Do not bill two or more orders on the same invoice.
4. Invoice must show number of units and unit price for each item.
5. Purchase order number must appear on invoices and packing slips.
6. Please refer order questions to the department and billing questions to (781) 341-1300, ext. 254.
7. Payment processing may be delayed if these instructions are not followed.

Ordered By: LWG Req. Date: 01/10/2012 Req. No: 5676 Approved By:

  
Procurement Officer

1/20/12  
Date

TOWN OF STOUGHTON

10 PEARL STREET  
STOUGHTON, MA 02072  
PHONE # (781) 341-1300 FAX # (781) 344-5048  
Federal ID: 04-6001312  
Entered By Email: LPOPE@STOUGHTON-MA.GOV

PO Number : 10733  
Date : 01/19/2012  
Page: 1 of 1  
Required Date :

Purchase Order

Vendor : 0000013435  
CDW GOVERNMENT, INC.  
75 REMITTANCE DR.  
SUITE 1515  
CHICAGO, IL 60675-1515

Ship To:  
TOWN OF STOUGHTON  
10 PEARL ST.  
STOUGHTON, MA 02072

Bill To:  
TOWN OF STOUGHTON  
10 PEARL ST.  
STOUGHTON, MA 02072

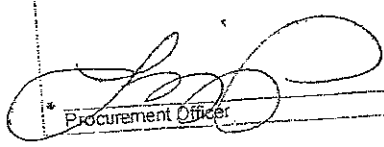
PHONE # (847) 465-6000 FAX #

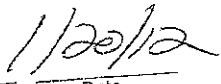
Description:		Unit Price	Amount
Qty	Unit		
1.0000	EA	429.2600	429.26
ACER AS5250-0639 15" NOTEBOOK WITH NUMERIC KEYPAD 001.0155.5799.0401			
Total:			\$429.26

SUPERINTENDENT'S  
OFFICE  
2012 JAN 30 A 6:51

- Instructions to Vendors:
1. Order approved only to the dollar amount shown. If additional amount is required, please request revised or additional purchase order(s).
  2. Blanket orders authorize multiple individual purchases through June 30, 2012.
  3. Issue bills for EACH order separately. Do not bill two or more orders on the same invoice.
  4. Invoice must show number of units and unit price for each item.
  5. Purchase order number must appear on invoices and packing slips.
  6. Please refer order questions to the department and billing questions to (781) 341-1300, ext. 254.
  7. Payment processing may be delayed if these instructions are not followed.

Ordered By: LWG Req. Date: 01/11/2012 Req. No: 5593 Approved By:

  
Procurement Officer

  
Date

TOWN OF STOUGHTON

10 PEARL STREET  
STOUGHTON, MA 02072  
PHONE # (781) 341-1300 FAX # (781) 344-5048  
Federal ID: 04-6001312  
Entered By Email: LPOPE@STOUGHTON-MA.GOV

PO Number : 10784  
Date : 01/19/2012  
Page: 1 of 1  
Required Date :

Purchase Order

Vendor : 0000007134  
GRAY, DR. LARRY  
232 PEARL STREET  
STOUGHTON HIGH SCHOOL  
STOUGHTON, MA 02072

Ship To:  
TOWN OF STOUGHTON  
10 PEARL ST.  
STOUGHTON, MA 02072

Bill To:  
TOWN OF STOUGHTON  
10 PEARL ST.  
STOUGHTON, MA 02072

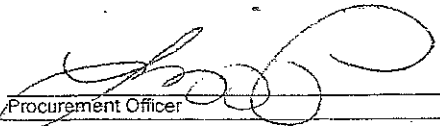
Description:

Qty	Unit	Description	Unit Price	Amount
2.0000	EA	HP 72GB 15K SAS 3.5 HOT PLUGGABLE HARD DRIVE 001.0155.5799.0401	121.0000	242.00
<b>Total:</b>				<b>\$242.00</b>

2012 JAN 30 A 6:57  
SUPERVISOR'S OFFICE

Instructions to Vendors:  
 1. Order approved only to the dollar amount shown. If additional amount is required, please request revised or additional purchase order(s).  
 2. Blanket orders authorize multiple individual purchases through June 30, 2012.  
 3. Issue bills for EACH order separately. Do not bill two or more orders on the same invoice.  
 4. Invoice must show number of units and unit price for each item.  
 5. Purchase order number must appear on invoices and packing slips.  
 6. Please refer order questions to the department and billing questions to (781) 341-1300, ext. 254.  
 7. Payment processing may be delayed if these instructions are not followed.

Ordered By: LWG Req. Date: 01/17/2012 Req. No: 5752 Approved By:

  
Procurement Officer  
Date: 1/20/12

Commonwealth of Massachusetts  
County of Worcester  
The Superior Court

Document G

Civil Docket WOCV2010-01396

RE: Leicester School Committee v Leicester et al

TO: Brandon H Moss, Esquire  
Murphy Hesse Toomey & Lehane  
300 Crown Colony Drive  
Suite 410  
Quincy, MA 02169

OCT 27 2010

CLERK'S NOTICE

This is to notify you that in the above referenced case the Court's action on 10/22/2010:

*RE: Plaintiff's MOTION for Preliminary and Mandatory Injunctions; Memorandum of Law in support of Plaintiff's Motion for Preliminary and Mandatory Injunctions.*

is as follows:

**Motion (P#3) See Findings, Rulings and Order for Judgment of Judge Tucker dated 10/22/10 (Richard T Tucker, Justice). Notices mailed 10/26/2010**

Dated at Worcester, Massachusetts this 26th day of October, 2010.

Dennis P. McManus, Esq.,  
Clerk of the Courts

BY:

Joseph W. Spillane  
Assistant Clerk

Telephone: 508-831-2360 (Session Clerk) or 508-831-2350

Copies mailed 10/26/2010

Commonwealth of Massachusetts  
County of Worcester  
The Superior Court

CIVIL DOCKET# WOCV2010-01396-D

RE: Leicester School Committee v Leicester et al

**OCT 27 2010**

TO: Brandon H Moss, Esquire  
Murphy Hesse Toomey & Lehane  
300 Crown Colony Drive  
Suite 410  
Quincy, MA 02169

NOTICE OF DOCKET ENTRY

You are hereby notified that on 10/25/2010 the following entry was made on the above referenced docket:

**Findings, Rulings and Order for Judgment. ORDER FOR JUDGMENT: Judgment shall enter in favor of the plaintiff, the Leicester School Committee as follows: a mandatory injunction shall enter ordering the Town of Leicester, acting through its Town Accountant, Town Treasurer and Tax Collector to make prepayments for special education services received during the first three months of Fiscal Year 2011 using funds available from the School Committee Fiscal Year 2010 budget, which funds were the subject of a preliminary injunction dated 6/30/10 as modified by order dated 8/18/10. Claims for all other relief sought are dismissed. (Richard T Tucker, Justice) Entered and copies mailed 10/26/10**  
Dated at Worcester, Massachusetts this 26th day of October, 2010.

Dennis P. McManus, Esq.,  
Clerk of the Courts

BY: Joseph W. Spillane  
Assistant Clerk

Telephone: 508-831-2360 (Session Clerk) or 508-831-2350

COMMONWEALTH OF MASSACHUSETTS

WORCESTER, ss.

SUPERIOR COURT  
CIVIL ACTION  
No. 2010-01396-D

LEICESTER SCHOOL COMMITTEE,  
Plaintiff

vs.

TOWN OF LEICESTER, SANDRA BUXTON  
in her capacity as LEICESTER TOWN ACCOUNTANT,  
and DEBORAH J. KRISTOFF in her capacity as  
LEICESTER TREASURER and TAX COLLECTOR,  
Defendants

FINDINGS, RULINGS AND ORDER FOR JUDGMENT

The plaintiff, Leicester School Committee (School Committee) seeks in its Complaint injunctive and declaratory relief as well as relief in the form of mandamus against the defendants Town of Leicester (Town), the Leicester Town Accountant, Sandra Buxton (Buxton or Town Accountant), and the Leicester Treasurer and Tax Collector, Deborah J. Kristoff (Kristoff or Treasurer). The gravamen of this action is the School Committee's attempt to use funds available from its Fiscal Year 2010 budget towards prepayment of special education services (SPED), including summer school tuitions for Leicester special needs students during Fiscal Year 2011. The School Committee states that such prepayment of services is explicitly within their power and authorization under G.L. c. 40, § 4E and G.L. c. 71, § 71B.

①

The Town, through its Treasurer and Town Accountant have refused to appropriate said funds as sought and argue that prepayment is inappropriate in that the School Committee has never submitted bills or vouchers as are statutorily required for the payment of any public bill. Moreover, the Town maintains in its memorandum that prepayment would violate the "clear and overarching statutory requirements relating to the payment of bills within fiscal years and ordering unexpended

funds to return to the General Fund to be further appropriated by the voter/tax payer." Lastly, having no shortfall in its budget, the Town argues that the School Committee certainly cannot demonstrate irreparable harm as it was granted full appropriation for its Fiscal Year 2011 budget at the May 2010 town meeting.

The amount in issue of the anticipated prepayment is estimated to be \$419,624.82 and represents a significant amount, both in relation to the School Committee's overall operation, as well as the general finances of the Town.<sup>1</sup>

Trial was held before me sitting without a jury on August 18 and August 19, 2010, after which the parties were granted until September 10, 2010 for submission of additional memoranda. Trial testimony was submitted by the Leicester Superintendent of Schools, Paul Soojian, the Director of Finance and Operations, Christine Johnson, the Leicester Town Accountant, defendant Sandra Buxton and the Leicester Town Administrator Robert Lee.

Upon the testimony that I find to be credible, the review of the exhibits offered at trial and the oral arguments and written memoranda of counsel for the parties, I find and rule as follows:

#### FINDINGS OF FACT

I make the following findings of fact generally, reserving additional specific findings for the discussion of the issues:

- (1) the School Committee is obligated to provide special education services for its special

---

<sup>1</sup> This Court issued, after hearing, a preliminary injunction on June 30, 2010 ordering "that until further order of the Court the Defendants are directed to take any and all actions necessary to encumber any remaining funds in the Leicester School Committee fiscal 2010 budget and any other action necessary to assure that such funds will be available without further appropriation for prepayment of special education tuitions should said payments be determined by the Court to be proper." On August 18, 2010 that order was modified upon the assent of both parties to allow the Town Accountant and Treasurer/Tax Collector to allocate and encumber to the General Fund \$203,000 of this fund.



needs students pursuant to G.L. c. 71B (STIPULATED BY BOTH PARTIES);

(2) the School Committee is a member of the Southern Worcester County Educational Collaborative, which was created pursuant to G.L. c. 40, § 4E and G.L. c. 71B to provide special education programs and services for its members (STIPULATED BY BOTH PARTIES);

(3) the Southern Worcester County Collaborative Board ("Collaborative Board") determines the overall administrative and program costs and the mandated contributions of each Member Town and District, including the School Committee. The Collaborative Agreement requires the School Committee to pay its proportionate share of program costs and its equal share of administrative costs annually. The School Committee must have its annual share paid as follows: (1) twenty-five (25%) percent on or before July 1; (2) fifty (50%) percent on or before October 1; (3) seventy-five (75%) percent on or before January 1; and (4) one hundred (100%) percent on or before April 1 (STIPULATED BY BOTH PARTIES);

(4) in addition, the School Committee is required to pay program costs to the Collaborative Board for a summer session for special needs students, extending from July 1 through August 31 annually. The School Committee must pay program costs for the summer session on or before July 1 (STIPULATED BY BOTH PARTIES);

(5) Aside from the \$203,000.00 that the School Committee agreed to return to the Town's General Fund at the end of Fiscal Year 2010, the School Committee's Fiscal Year 2010 budget currently has between \$352,807.00 and \$464,440.00 remaining in unexpended and unencumbered funds, depending upon whether \$109,633.00 in so-called Circuit Breaker reimbursements are charged to a special education appropriated line item or placed in a special education revolving fund. The School Committee intended to use these unexpended funds from its Fiscal Year 2010 budget

toward prepayment of special education services in Fiscal Year 2011 (STIPULATED BY BOTH PARTIES);

(6) On June 7, 2010, the School Committee voted to authorize the expenditure from available funds in its Fiscal Year 2010 budget to prepay special education services for Fiscal Year 2011 (STIPULATED BY BOTH PARTIES);

(7) Any unspent and unencumbered amounts remaining in the School Committee's Fiscal Year 2010 budget will be returned to the Town's General Fund, in the absence of the Order entered by the Court on June 30, 2010 (STIPULATED BY BOTH PARTIES);

(8) Amounts transferred to the Town's General Fund cannot be expended absent an appropriation by town meeting, the Town's local legislative and appropriating body (STIPULATED BY BOTH PARTIES).

(9) The School Committee budgets for Fiscal Year 2010 and Fiscal Year 2011 were fully funded and approved at the corresponding May town meetings prior to the start of each fiscal year.

(10) The tax rates are set by the Town based on the actual operating expenses incurred during the fiscal year period.

(11) In the past three fiscal years, prepayment of School Committee obligations were permitted: in Fiscal Year 2009 - \$17,000.00 in prepayments; in Fiscal Year 2008 - \$340,000.00 in prepayments; and in 2007 - \$156,000.00 in prepayments.

(12) In December of 2009 the Town and its departments had numerous discussions regarding budget cuts and fiscal restraints resulting from the downturn in the economy. At discussions with the School Committee it was agreed that the School Committee would return \$203,000.00 to the Town from its Fiscal Year 2010 budget in an effort to combat an anticipated Town deficit and avoid

layoffs. No agreement was made at that time that in exchange for this \$203,000.00 being returned to the Town, the School Committee could prepay services to be provided in Fiscal Year 2011 from funds remaining from the Fiscal Year 2010 budget.

(13) At the June 2, 2010 meeting, the Leicester Board of Selectmen voted to direct the Town Accountant and Town Treasurer not to approve prepayment of SPED summer services if such requests did not comply with the Department of Revenue regulations relating to there being a vendor contract in existence requiring prepayment and there being no prepayment of services which would result in the payment of more than four quarters of services for any student within a single fiscal year.

(14) In regard to the prepayments in issue, the Town Accountant requested of the School Committee supporting written contracts to determine whether prepayment was required by the vendors in said contracts.

(15) The contracts of the vendors for Summer SPED Services did not contractually require prepayment.

(16) All of the bills in question relate to the prepayment from funds from the Fiscal Year 2010 School Budget for services to be provided in Fiscal Year 2011 (after 7.1.10). The payment of all these bills was funded in the Fiscal Year 2011 School Committee Budget approved at town meeting in May, 2010.

(17) Although the bills for the prepayment of SPED summer services were submitted after the due date for the receipt of all final Fiscal Year 2010 bills by the School Committee, this was not an unusual occurrence nor the reason for the disapproval of the prepayments by the Town and Town Accountant. Prepayment of bills was disapproved based upon (1) the Town's belief that payment

in one fiscal year for services to be provided in a later fiscal year violates Department of Revenue regulations; (2) the Town was not provided with the contracts of vendors providing summer services that required prepayment; and (3) the Town claimed not to be able to discern whether prepayment would result in payment of more than twelve months (four quarters) of services in any one fiscal year for any student in violation of Department of Revenue regulations.

**DISCUSSION - RULINGS OF LAW  
AND ORDER FOR JUDGMENT**

The School Committee maintains that its authority to prepay for SPED services is set forth by statute, G.L. c. 71, § 71D, and by the case law as set forth in School Committee of Wilmington v. Town Accountant of Wilmington, 19 Mass. App. Ct. 964f (1985). Section 71D of Chapter 71 of the General Laws provides:

Section 71D. A school committee of any city, town, or regional school district may authorize the prepayment of tuition for a period not exceeding three months to any approved private school or approved program source which a student is attending under the provisions of chapter seventy-one B, and the city, town or regional school district treasurer shall be required to approve and pay such monies in accordance with the authorization of the school committee.

While the statute appears to expressly permit the prepayment of three months of tuition for Chapter 71B students (students with special needs), the Town argues that it does not expressly permit the prepayment for services to be received in a future fiscal year. The School Committee argues that crossing the fiscal year boundaries is implicit in the authorization of prepayment of services and that the statute clearly does not restrict when such prepayments may be made.

The Town further argues that G.L. c. 71, § 34 provides that "no . . . town shall be required to provide more money for the support of the public schools than is appropriated by vote of the legislative body of the . . . town." Since the approval of the Fiscal Year 2011 School Committee

budget includes the payment of the billing for these Fiscal Year 2011 services, their prepayment with Fiscal Year 2010 funds results, it is alleged, in a violation of section 34. Additionally, G.L. c. 41, § 56 permits the approval for payment of bills by the Town for services if "the services were actually rendered to or for the town as the case may be . . ." Lastly, the defendants rely on an advisory opinion rendered by the Department of Revenue that the annual operating budget of a town is intended to pay that fiscal year's operating expenses, not expenses attributable to obligations of a prior or subsequent year:

**"We don't think there is a right to encumber funds from one fiscal year's budget to pay SPED bill of the following fiscal year. Ch.71 §71D allows the prepayment of up to 3 months worth of tuition to SPED providers, which creates an exception to the general rule of Ch.41, §56 that bills cannot be paid before goods have been delivered or services provided. That prohibition could raise serious cash-flow problems for some SPED providers which §71D allows a municipality to avoid. Nothing in §71D suggests that it is intended to allow transfers between different fiscal years' budgets, or to authorize the payment of more than 12 months worth of SPED tuition for any student.**

End-of-fiscal year encumbrances are used to insure that appropriation balances for goods or services for which the town has not yet been billed in the current fiscal year remain available to pay those obligations. **In the case of prepayments of SPED tuitions under §71D, if the contract with the SPED vendor does not require a prepayment by June 30, there is no basis for encumbering,** because the services relate to the following fiscal year. In such a case, the schools can make the contract before June 30 based upon the following year's appropriation. Ch.71 §49A. §71D only becomes relevant if the payment is due before July 1, which could not be done under the authority of §49A." (emphasis original)

DOR Opinion as set forth by Daniel J. Murphy, Tax Counsel, Bureau of Municipal Finance Law, August 12, 2009.

Despite these statutory and regulatory provisions, the case law interpreting a school committee's right to prepayment for services had decidedly gone against the Town's position. In

School Committee of Wilmington v. Town Accountant of Wilmington, 19 Mass. App. Ct. 964 (1985) the Appeals Court upheld a Superior Court judge whose order declared that the school committee was "authorized to spend sums appropriated for its fiscal year 1983 budget on items which will be used by the . . . schools in later fiscal years . . ." Id. At 964. If purchase orders were delivered to the Town Accountant during the 1983 Fiscal Year it shall be charged to Fiscal Year 1983 even though the purchase orders were for materials to be used in Fiscal Year 1984. Id. At 964-965. The Wilmington court expressly held that such a result was consistent with G.L. c. 71, § 34. Although § 34 provides that towns are not required to provide more funding of schools than is appropriated by the vote of the legislative body of the town, the Wilmington court emphasized the statute's additional provision that said vote of the legislative body shall establish only the total appropriation for the public schools "but may not limit the authority of the school committee to determine expenditures within the total appropriation."<sup>2</sup>

Historically, school committees generally "have enjoyed the authority to use funds appropriated for school purposes as they see fit 'even to the extent of diverting sums specifically allocated in the budget from one use to another.'" Id. At 704 citing Fitchburg Teachers Ass'n v. School Committee of Fitchburg, 360 Mass. 105, 108 (1971); Collins v. Boston, 338 Mass. 704, 708-709 (1959).

Statute 1980, c. 580, commonly known as "Proposition 2½" changed the historical fiscal autonomy of school committees and limited school committees funding to that which was appropriated by the local appropriating authority, which change is now reflected in G.L. c. 71, § 34.

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<sup>2</sup> School committees are mandated by law to provide and pay for the needs of its special education students. G.L. c. 71B, §5; School Committee of Brookline v. Bur. of Spec. Educ. Appeals, 389 Mass. 705 (1983).

Superintendent of Schools v. Mayor of Leominster, 386 Mass. 114, 115 (1982). School committees retain, however, "the authority to determine expenditures within the total appropriation." Id. At 119 citing School Comm. of Boston v. Boston, 383 Mass. 693, 705 (1981).

In the instant action I find that, notwithstanding the opinion of the Department of Revenue, nothing in the case law or the provisions of G.L. c. 71, § 71D prohibits the Leicester School Committee from making prepayment from Fiscal Year 2010 funds for services that will be received and completed during the first three months of Fiscal Year 2011. In doing so the School Committee is exercising its broad authority to determine expenditures from its Fiscal Year 2010 budget. Not being prohibited by law, I find and rule that the Leicester School Committee may prepay with funds from the Fiscal Year 2010 budget up to three months of SPED services or tuition to be received during Fiscal Year 2011.

#### ORDER FOR JUDGMENT

Judgment shall enter in favor of the plaintiff, the Leicester School Committee as follows:



A mandatory injunction shall enter ordering the Town of Leicester, acting through its Town Accountant, Town Treasurer and Tax Collector to make prepayments for special education services received during the first three months of Fiscal Year 2011 using funds available from the School Committee Fiscal Year 2010 budget, which funds were the subject of a preliminary injunction dated June 30, 2010 as modified by order dated August 18, 2010.

Claims for all other relief sought are dismissed.


DATED: October 22, 2010







Richard T. Tucker  
Justice of the Superior Court

From:  "William Rowe" <wrowe@stoughton-ma.gov> Mon, Jan 23, 2012 2:18:48 PM 

Subject: Notice of Disallowance, School Bills, 1/19/12 Warrant

To:  Marguerite Rizzi

Cc:  derickson@stoughton-ma.gov  lpope@stoughton-ma.gov  
 Jessica E. Denison

Attachments:  Superintendent of Schools Quote Form.doc / Uploaded File (29K)

**1. Kids Sports Transportation, \$3,040.00, year-to-date \$16,800.00**

No quotes or contracts were on file at the Accountant's office. Quotes were received on 1/18. We need copy of the purchase order(s). It appears that Connolly was the low quoter. We need explanation of why we went with Kids Sports instead of Connolly.

**2. Solar Tech, \$3,320.60, year-to-date \$26,349.10**

No contract was on file in the Accountant's office. First and last page of contract were received on 1/19. We need the remaining contract documents including any applicable advertising. Solar Tech is on the State approved contractor list. We can procure from this list for any routine maintenance services or for repair services up to a maximum of \$10,000, after which it must be advertised in the Central Register in accordance with Chapter 149. We need to ascertain from the actual invoices to date if the repair costs are within the \$10,000 threshold. Please forward a vendor history that will show the dates of the warrants paying these invoices so that we can review those invoices in our files. Please forward the certified payroll reports for this invoice since it involves repair work.

**3. Inspired Technology, \$340.00, year-to-date \$5,397.55**

The year-to-date amount for Inspired is over \$5,000. Consequently, we need three quotes and a contract or purchase order. A quote form is attached, or you can use your own form signed by the Superintendent.

**4. Riso, 2,006.08, year-to-date \$11,682.58**

No contract was on file in the Accountant's office. Printout from Comm-pass was received 1/19. Bill can be processed on the next available warrant.

**5. United Elevator, 1,760.00, year-to-date \$8,420.00**

No contract was on file in the Accountant's office. The first and last pages of contract were received 1/19. We need the remaining pages of the contract including other quotes or advertising, if applicable. Attached quote form may be used or you can use your own.

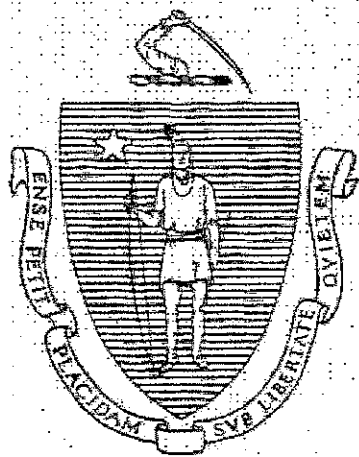
**6. W.B. Mason, \$241.20, year-to-date \$44,076.09**



**Municipal, County, District, and Local Authority**

**PROCUREMENT**

**Of Supplies, Services, and Real Property**



**Legal Requirements  
Recommended Practices  
Sources of Assistance**

Commonwealth of Massachusetts  
Office of the Inspector General  
**Gregory W. Sullivan**  
Inspector General

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Ellen Bickelman, State Purchasing Agent

Printed on recycled paper

require bidders to submit a five percent bid deposit with their bids. See Chapter 9 for additional information on procuring public construction services.<sup>15</sup>

### ***Contracts for construction materials***

M.G.L. c.30, §39M governs the purchase of construction materials estimated to cost more than \$10,000 for either public building projects or public works projects. You have the option of using the Chapter 30B bid process instead of the bid process required by M.G.L. c.30, §39M for all construction materials contracts if the contract entails no labor.<sup>16</sup>

### **Documentation and Record-Keeping Requirements**

All Chapter 30B contracts in the amount of \$5,000 or more must be in writing, and your jurisdiction may not pay for any supplies or services received prior to the execution of a written contract.<sup>17</sup> Our Office interprets this requirement to allow your jurisdiction to issue written purchase orders for contracts costing less than \$25,000. For larger contracts, we recommend that your legal counsel draft standard contract terms and conditions that can be modified as necessary for your Chapter 30B contracts.

All written records required by Chapter 30B must be maintained for a period of six years from the date of final payment under the contract. All of these records must be available for public inspection, except that proposals submitted in response to an RFP remain confidential until the completion of the evaluations.<sup>18</sup> The specific record-keeping requirements that apply to each Chapter 30B procurement procedure are discussed in later chapters of this manual.

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<sup>15</sup> The Inspector General's manual, *Designing and Constructing Public Facilities*, contains detailed guidance on the laws that apply to public design and construction contracts in Massachusetts. This manual can be downloaded from our website at [www.mass.gov/ig](http://www.mass.gov/ig).

<sup>16</sup> M.G.L. c.30, §39M(d).



<sup>17</sup> M.G.L. c.30B, §17(a).


<sup>18</sup> M.G.L. c.30B, §3.


# Document J

Printed by: Librarian  
Title:

Thursday, April 07, 2011 8:25:14 AM  
Page 1 of 1

From:  Lawrence Gray  
Subject: budget related suggestions  
To:  Francis T. Crimmins, Jr.

Wednesday, March 17, 2010 8:54:14 AM 

Attachments:  Budget Suggestions.doc

23K

I attached a copy of a document that I sent the former Town Manager. It provides some suggestions of areas that could be looked at in order to streamline town operations, as well as achieve some cost savings.

Larry

AI- (11)

There are some areas where it seems that significant money could be saved without any reduction in services:

**Water Billing** - Currently, we basically double-enter water billing information because the Town KVS financial software and the DPW's CBSW water billing software aren't compatible. KVS utility has a utility billing module available, which is fully compatible with the DPW's meter reading equipment. However, we don't use it due to internal political issues

**Dispatching** - Many towns have moved to central dispatching for fire and police. We currently have two police dispatchers and one fire dispatcher on duty at the same time. It is not clear why the town needs three dispatchers on duty at the same time?

**Software Maintenance** - The town needs to standardize various software systems. For example, the town pays over \$20,000 per year for KVS financial software maintenance. At the same time, the schools pay about \$9,000 per year for BudgetSense financial software maintenance. Basically, we are paying for the same thing twice. The town outsources payroll, while the school department does payroll in-house. Similarly, we pay significant amounts for both fire and police dispatch and record keeping software. The police software provider has options to support fire departments and supports many fire departments in the Northeast. Again, we are paying for the same thing twice. In addition to the contract support costs, there are internal support costs associated with supporting and maintaining multiple software systems. This duplication results in significant costs to the town without any real benefit.

**Utilities and related services** - When I worked on understanding and reducing town telephone costs, it took over a year to get copies of all of the telephone bills and we still didn't have them all. In the end, I had to contract ECCM to do a physical survey of every town building in order to determine the actual telephone services installed in each building. The result of this work is projected to be any annual savings of approximately \$35,000.

Cell phone bills are still not centrally managed or controlled, although they are all now on the state contract rates.

Telephone costs are the least costly of the utilities. The situation with the electricity and natural gas billing is really no different, except that the potential cost saving is much larger. The town is not billed centrally, so it is difficult to even figure out what the total costs/usage are for a given period or building. There is really no reason that each department is billed for utilities separately.

All billing and contracting for services such as utilities, copiers, HVAC maintenance, maintenance/cleaning supplies, office supplies, copy paper, etc, should be done centrally. The opportunity for significant savings exists, but the current fractionalized billing and contracting of these services really impedes cost reduction efforts. The school department already has all of these costs centralized and stocks all of the needed supplies.

A1- (12)

# Document K

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    <tonames index="4" >pshastany@stoughton-ma.gov,Internet</tonames>

    <tonames index="5" >jsmith@stoughton-ma.gov,Internet</tonames>

    <tonames index="6" >jwdenison@stoughton-ma.gov,Internet</tonames>

    <tonames index="7" >reggie@stoughton-ma.gov,Internet</tonames>

    <ccnames index="0" >Joel Harding</ccnames>

    <ccnames index="1" >fcrimmins@stoughton-ma.gov,Internet</ccnames>

    <ccnames index="2" >Kathy Silva</ccnames>

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    <attachment index="2" >Prevailing Wage, Small
Projects.pdf</attachment>

  </fobject>

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</FCFORMSHEADER>
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Hello All:

We are welcome to use the School Dept.'s tradespeople for building repair projects less than \$10,000. However, please be sure to follow the procedure attached. Collect and retain the certified payroll reports and voucher the bills out of your own department. Do not forward the bills to the School Department.

Thanks,  
Bill

William J. Rowe  
Town Accountant  
Town of Stoughton  
10 Pearl Street  
Stoughton, MA 02072  
(781) 341-1300 ext. 254  
Fax (781) 344-5048  
wrowe@stoughton-ma.gov